



City of Pekin

REGULAR CITY COUNCIL MEETING
MONDAY, DECEMBER 13, 2021
5:30 PM

1.	Pledge of Allegiance
2.	Call to Order
3.	Approve Agenda
4.	Approval of Minutes
4.1.	City Council - Regular Meeting - Nov 22, 2021 5:30 PM
5.	Public Input
6.	Consent Agenda
6.1.	Police Department Monthly Stats - November 2021
6.2.	October 2021 General Fund & Non General Fund Financial Reports
6.3.	Accounts Payable To Be Paid Proof List thru November 26, 2021
6.4.	Accounts Payable To Be Paid Proof List thru December 10, 2021
6.5.	Resolution No. 348-21/22 Mayor's Appointment of Mary Ann Ladendorf to the Library Board of Trustees to fill the unexpired term of Debbie Ratliff until June 30, 2023
6.6.	Resolution No. 349-21/22 Mayor's Appointment of Tanya Swearingen to the Beautification Committee
6.7.	Schedule of Council Meetings 2022
6.8.	Greater Peoria Mass Transit Annual Financial Report
6.9.	Sikich LLP City of Pekin Audits For the Year Ended April 30, 2019 Receive and File 2019 Annual Financial Report, TIF CBD, TIF SIPCA, T/PCCC, Library, Sewerage, and Solid Waste

7.	Presentation
7.1.	Audit Sikich
8.	New Business
8.1.	Ordinance No. 3040-21/22 Abatement of Taxes on WWTP bonding of \$4,385,000 (Ordinance No. 2870-19/20) ACTION REQUESTED: Approve and Adopt Ordinance.
8.2.	Ordinance No. 3041-21/22 An Ordinance Making, Levying and Assessing Municipal Taxes in the City of Pekin, Tazewell and Peoria Counties, Illinois, for the Fiscal Year from May 1, 2021 to April 30, 2022 and Known as the Annual Levy Ordinance ACTION REQUESTED: Approve and Adopt the Ordinance.
8.3.	Ordinance No. 3042-21/22 Agreement Termination with Peoria Hospitals' Mobile Medical Services Inc. ACTION REQUESTED: Approve and Adopt the Ordinance.
8.4.	Resolution No. 350-21/22 Authorization to Purchase Fire Engine ACTION REQUESTED: Approve and Adopt the Resolution.
8.5.	Resolution No. 351-21/22 Authorize Purchase of Fire Department Radios ACTION REQUESTED: Approve and Adopt the Resolution.
8.6.	Resolution No. 352-21/22 Authorization to Enter into Opioids Settlement Participation Agreement ACTION REQUESTED: Approve and Adopt the Resolution.
9.	Any Other Business To Come Before The Council
10.	Executive Session 5 ILCS 120/2 (c) 1. Personnel
11.	Adjourn

 PROCEEDINGS OF THE REGULAR MEETING
 OF THE CITY COUNCIL OF THE CITY OF PEKIN, ILLINOIS,
 HELD IN THE COUNCIL CHAMBERS OF CITY HALL
 111 S. CAPITOL ST
 ON MONDAY NOVEMBER 22, 2021 AT 5:30 O'CLOCK P.M.
 MARK LUFT * CHAIR * PRESIDING

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Councilmember Hilst.

CALL TO ORDER

City Clerk Sue McMillan confirmed all councilmembers were physically present and logged on for electronic voting. Mayor Luft declared a quorum.

Mayor Luft gave recognition to employees Mike Lutz and Paul Belcher for passing inspection training in the Code Enforcement Department.

Mayor Luft also expressed appreciation to City Clerk Sue McMillan for all her efforts.

Attendee Name	Organization	Title	Status	Arrived
Rick Hilst	City of Pekin	Councilman	Present	5:08 PM
Karen Hohimer	City of Pekin	Councilwoman	Present	5:09 PM
Dave Nutter	City of Pekin	Councilman	Present	5:10 PM
Becky Cloyd	City of Pekin	Councilwoman	Present	5:10 PM
Lloyd Orrick	City of Pekin	Mayor Pro-Tem	Present	5:11 PM
John P Abel	City of Pekin	Councilman	Present	5:09 PM
Mark Luft	City of Pekin	Mayor	Present	5:09 PM

APPROVE AGENDA

RESULT: APPROVED [UNANIMOUS]
MOVER: Rick Hilst, Councilman
SECONDER: John P Abel, Councilman
AYES: Hilst, Hohimer, Nutter, Cloyd, Orrick, Abel, Luft

APPROVAL OF MINUTES

Councilmember Hilst read the Council Meeting minute dates listed under the Approval of the Minutes.

RESULT: APPROVED [UNANIMOUS]
MOVER: Rick Hilst, Councilman
SECONDER: Karen Hohimer, Councilwoman
AYES: Hilst, Hohimer, Nutter, Cloyd, Orrick, Abel, Luft

- 4.1. City Council - Special Meeting - Oct 31, 2021 3:00 PM
- 4.2. City Council - Regular Meeting - Nov 8, 2021 5:30 PM
- 4.3. City Council - Special Meeting - Nov 9, 2021 6:30 PM

PUBLIC INPUT

Minutes Acceptance: Minutes of Nov 22, 2021 5:30 PM (Approval of Minutes)

Mayor Luft announced that he was appointing Councilmember Cloyd as the new Mayor Pro Tem.

Allison Dries, a representative of the new cannabis infuser facility located at 845 Brenkman Drive, gave an overview of the facility. She stated that she lived in Bartonville and graduated from Southern Illinois at Carbondale. The building was 13,000 sq. ft and was stand alone. The business would purchase cannabis oils from Revolution in Delavan and would use those oils to bake products like brownies and gummies. Ms. Dries explained that nothing would be sold or grown at the facility. The facility would employ approximately 5-10 employees and hope to grow to 20-25 employees.

Rolland Solinski, a representative from the Panda Express Restaurant Group, spoke regarding the location at 2015 Court Street and requested approval for a special use for a drive thru at that location. Panda Express anticipates opening Fall of 2022 if approved.

Amy McCoy, Executive Director of the Pekin Chamber of Commerce, spoke briefly regarding Discover Peoria and the new guide.

CONSENT AGENDA

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Rick Hilst, Councilman
SECONDER:	Lloyd Orrick, Mayor Pro-Tem
AYES:	Hilst, Hohimer, Nutter, Cloyd, Orrick, Abel, Luft

- 6.1. Tazewell County Animal Control Billing - October 2021**
- 6.2. Accounts Payable To Be Paid Proof List thru November 12, 2021**
- 6.3. Ordinance No. 3037-21/22 Special Use Request for a Drive-Through Establishment at 2015 Court Street**
- 6.4. Ordinance No. 3038-21/22 Special Use Request for Adult-Use Cannabis Infuser at 845 Brenkman Drive**
- 6.5. Proclamation "Small Business Saturday" November 27, 2021**

PRESENTATION

- 7.1. Pekin Area Chamber of Commerce Executive Director Amy McCoy**
Amy McCoy reminded the community that on October 28, 2021 the Pekin Chamber of Commerce hosted a business luncheon in which one of the award recipients was not present. Ms. McCoy read a proclamation and awarded the 2021 Community Champion Award to Mayor Mark Luft.

NEW BUSINESS

- 8.1. Ordinance No. 3039-21/22 Amending Chapter 5 Article 1 Division 1 and 2 of the Code Regarding Business Registration License**
City Manager, Mr. Mark Rothert, presented the request to Council to approve and adopt an ordinance regarding Business Registration License. Mr. Rothert explained that Council previously adopted an ordinance creating a requirement for businesses operating within the city to register free of charge. Due to portal creation delays, staff recommended moving the January 1, 2022 deadline to May 1, 2022. Additionally, staff recommended that renewal reminders be distributed via email as opposed to physical mailings to preserve staff time and reduce postage.

Council discussed the numerous tools the city has to obtain a listing of businesses within the city.

RESULT:	ADOPTED [UNANIMOUS]
MOVER:	John P Abel, Councilman
SECONDER:	Becky Cloyd, Councilwoman
AYES:	Hilst, Hohimer, Nutter, Cloyd, Orrick, Abel, Luft

8.2. Resolution No. 346-21/22 Bulk Fuel Purchase Authority for Fleet Division of Public Works

City Manager, Mr. Mark Rothert, read the request to Council summarizing the resolution of bulk fuel purchase authority for the Fleet Division of Public Works. Mr. Rothert stated that the city maintains gasoline and diesel fuel dispensers at the vehicle maintenance facility for use by the City fleet. The request was to clarify the purchase process for replacement bulk fuel purchases at that facility and request the City Council formally grant the Public Works Director, or their designee, the purchase authority to make replacement bulk fuel purchases. Bulk fuel purchases are made as needed and typically consists of a 6,000 gallon purchase for either fuel type. Bulk fuel purchases frequently exceed the spending authority outlined in the procurement policy. The resolution would clarify the purchase process allowing the Public Works Department to continue to act quickly to make these bulk fuel purchases as needed for the ongoing operation of the City's fleet vehicles. The FY22 Budget included \$400,000 under the Cost of Fuel Sold line item. Staff recommended Council approve the Resolution to clarify this ongoing City operation.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	John P Abel, Councilman
SECONDER:	Karen Hohimer, Councilwoman
AYES:	Hilst, Hohimer, Nutter, Cloyd, Orrick, Abel, Luft

8.3. Resolution No. 347-20/21 Use of Vacation by Exempt Employees

City Manager, Mr. Mark Rothert, presented the agenda item to Council to approve a resolution that addressed the use of vacation by exempt employees. Mr. Rothert reminded Council that in the last year, staff had brought over 300+ items for consideration with the hard work and dedication of city staff members. The State of Illinois requires that municipal employers track exempt employees' hours worked in excess of the standard 40 hour workweek and for the 29 exempt employees (excluding public safety) the number of excess hours was 3,800 equating to a productivity value of \$188,314 in the last 11 months. Mr. Rothert continued to explain that in order to recognize the productivity and work accomplished over the last year, he was requesting approval of a compensation adjustment for exempt employees in an amount not to exceed \$29,500. The adjustment would give the option to receive a reimbursement for up to one-week of unused vacation (40 hours) at a 100% reimbursement rate.

Mayor Luft spoke in favor of the request.

Councilmember Hilst questioned how working hours were tracked and whether the budget would be amended.

Mr. Rothert did not feel the budget needed amended and it was explained that staff tracked their own hours.

Councilmember Hilst also questioned why emergency staff was not included and why non-union employees were not included. Councilmember Hilst also stated that the request was not allowed according to the Employee Handbook.

Human Resources Director, Ms. Sarah Newcomb, stated that she did not have access to the system used by emergency staff and explained that union employees were not included because they have a separate bargaining agreement.

Council continued to discuss why vacations by employees were not being taken and whether the policy needed to be modified. Council also discussed the City Manager's vacation.

City Attorney, Ms. Kate Swise, agreed that the policy should be changed so that staff is not left with surplus vacation hours at the end of the year and that staff needed to look into putting some policies and procedures together for the future.

Councilmember Abel spoke in favor of the agenda item.

RESULT:	APPROVED [6 TO 1]
MOVER:	John P Abel, Councilman
SECONDER:	Lloyd Orrick, Mayor Pro-Tem
AYES:	Hohimer, Nutter, Cloyd, Orrick, Abel, Luft
NAYS:	Rick Hilst

CITY COUNCIL OR STAFF REPORTS

City Engineer, Ms. Josie Esker, gave an update on Court Street announcing that the striping was delayed this week and would take place next week.

Street Department Supervisor, Mr. Brett Olson, announced that garbage pickup would be a day late after Wednesday and that the last day for yard waste pickup would be December 17th.

Councilmember Orrick commented on the leadership and accomplishments of the City and that they needed to be continued with the way the economy was headed.

Councilmember Nutter thanked the two new businesses looking to come to Pekin and for the updates from the Chamber.

Councilmember Cloyd stated that she was impressed to see over 300 items for consideration and wished everyone a Happy Thanksgiving.

Councilmember Abel wished everyone a happy and safe Thanksgiving and stated that item 8.3 regarding the use of vacation was justified.

Mayor Luft thanked everyone for the Chamber award and expressed appreciation for the Council.

EXECUTIVE SESSION 5 ILCS 120/2 (C) 1. PERSONNEL; 5. PURCHASE OF PROPERTY; 11. LITIGATION; 2. COLLECTIVE BARGAINING FOR USE OF THE PUBLIC BODY

A motion was made by Councilmember Abel seconded by Councilmember Cloyd to move into Executive Session to discuss Session 5 ILCS 120/2 (c) 1. Personnel; 5. Purchase of Property; 11. Litigation; 2. Collective Bargaining for Use of the Public Body at 6:45 PM.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	John P Abel, Councilman
SECONDER:	Becky Cloyd, Councilwoman
AYES:	Hilst, Hohimer, Nutter, Cloyd, Orrick, Abel, Luft

ADJOURN

Seeing no further action of the Council, a motion was made by Councilmember Orrick seconded by Councilmember Abel to adjourn at 8:00 PM.

**REQUEST FOR COUNCIL ACTION**

Agenda Date: December 13, 2021
To: Council Members
From: Lee Wrhel, Police & Fire Secretary

AGENDA ITEM: PD Stats - November 2021

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:

Nov 2021 WEEKLY STATS	Oct 31 - Nov 6	Nov 7 - 13	Nov 14 - 20	Nov 21 - 27	Nov 28 - Dec 4	TOTAL
PATROL						
Calls for service	642	663	613	589	689	3196
Buisness / Bar checks	85	93	75	74	80	407
Traffic stops	73	104	65	57	67	366
Phone calls & station information	26	25	30	19	22	122
Reports	55	63	57	54	79	308
Supplements	17	13	12	22	20	84
Impounds	4	8	5	6	6	29
Arrests	77	30	70	73	84	334
Citations	31	29	31	30	41	162
Written warnings	6	84	48	45	48	231
Cell phone	0	0	0	0	1	1
Truck route	0	0	0	0	0	0
Low-speed gas bicycle	0	3	1	1	1	6
Pedestrian stops	0	0	0	0	0	0
DUI	0	1	0	0	1	2
Crashes	12	14	20	20	23	89
Field contact	0	0	1	0	0	1
Parking tickets - Parking Enforce	4	3	0	4	3	14
Parking tickets - Patrol	4	0	8	2	0	14
Animal controls tickets - AC	0	0	0	0	0	0
Animal - Patrol	0	0	0	0	0	0
NOT COUNTED (those listed below)						
Julie notifications	0	0	0	0	0	0
Repossessions	0	0	0	1	1	2
Incident created in error	0	0	0	0	1	1
Law test nature code	0	0	0	0	1	1

RECORDS						
Notice to Appear	0	0	0	0	0	0
Citations	0	0	0	0	0	0
Warnings	0	0	0	0	0	0
Freedom of Information / Pages	25 / 259 pgs	16 / 74 pgs	14 / 90 pgs	11 / 59 pgs	13 / 125 pgs	79 / 531 pgs
CD/DVD'S FOR FOI OR SUBPOENAS	13	7	0	6	1	27
SEX Offender Registration	8	9	7	15	14	53
Impounds processed	4	8	5	6	6	29
Impound fees collected	\$2,000.00	\$ 500.00	\$ 3,500.00	\$ 2,000.00	\$ 2,000.00	\$10,000.00
Fines collected	\$2,400.00	\$ 2,400.00	\$ 3,026.60	\$0.00	\$3,310.00	\$11,136.60
Reports	1	2	0	2	3	8
Supplemental reports	1	0	0	2	0	3
Fingerprints processed	0	0	1	0	0	1
Court case files	20	0	19	40	21	100
DVD/CD for court	32	0	100	122	62	316
Pieces of logged evidence	17	0	27	55	33	132
Backgrounds for other LAW/GOVT. Agen	20	8	17	4	32	81
False alarm letters	4	0	7	0	5	16
Certificate of Purchase	0	14	0	5	1	20
Certificate of Purchase Final Letters	9	8	2	2	7	28
Evidence Pulled to be destroyed	2	0	3	1	3	9
Subpoenas / Expungements	000 / 002	000 / 001	000 / 000	000 / 001	002 / 001	002 / 004
AVRS Crash Report Sales / \$	22 / \$110	18 / \$90	22 / \$110	22 / \$110	11 / \$55	91 / \$475

**REQUEST FOR COUNCIL ACTION**

Agenda Date: December 13, 2021
To: Council Members
From: Bruce Marston, Finance Director

AGENDA ITEM: October 2021 General Fund & Non General Fund Financial Reports

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Bruce Q Marston

Bruce Q Marston, Finance Director

12/10/2021

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100	General Fund					
100-001-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-510100	Salary: Elected Officials	\$ 50,000.00	\$ 2,500.02	\$ 15,000.12	\$ 34,999.88	30.00%
100-001-511600	Salary: All Personnel	\$ 46,042.92	\$ 6,102.94	\$ 40,289.57	\$ 5,753.35	87.50%
100-001-515500	Vacation Pay	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-515600	Holiday Pay	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-515800	Sick Pay	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-517000	Oasdi/city Share 6.2%	\$ 5,657.06	\$ 521.30	\$ 3,347.86	\$ 2,309.20	59.18%
100-001-517001	Medicare/city Share 1.45%	\$ 1,323.02	\$ 121.90	\$ 782.90	\$ 540.12	59.18%
100-001-517401	IMRF	\$ 5,391.63	\$ 691.24	\$ 4,574.38	\$ 817.25	84.84%
100-001-517402	ICMA Retirement	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-518000	Group Insurance	\$ 28,423.60	\$ 1,107.46	\$ 7,342.43	\$ 21,081.17	25.83%
100-001-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-518300	Workers Comp Insurance	\$ 1,230.00	\$ 1,538.42	\$ 1,538.42	\$ (308.42)	125.07%
100-001-559000	Medical Expense/supplies	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ 138,068.23	\$ 12,583.28	\$ 72,875.68	\$ 65,192.55	52.78%
100-001-519000	Training And Education	\$ 7,500.00	\$ 252.00	\$ 2,431.00	\$ 5,069.00	32.41%
	Training & Education	\$ 7,500.00	\$ 252.00	\$ 2,431.00	\$ 5,069.00	32.41%
100-001-520200	Office Supplies	\$ 200.00	\$ -	\$ 103.00	\$ 97.00	51.50%
100-001-520400	Postage	\$ 250.00	\$ 6.36	\$ 257.64	\$ (7.64)	103.06%
100-001-529000	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ 450.00	\$ 6.36	\$ 360.64	\$ 89.36	80.14%
100-001-518100	Liability Insurance Premiums	\$ 8,800.00	\$ 10,994.68	\$ 10,994.68	\$ (2,194.68)	124.94%
100-001-524000	Lease/rental Of Equipment	\$ 1,600.00	\$ 127.71	\$ 766.26	\$ 833.74	47.89%
100-001-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-538000	Maintenance Agreements	\$ 1,700.00	\$ 259.86	\$ 1,502.29	\$ 197.71	88.37%
100-001-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-551600	Dues And Subscriptions	\$ 4,500.00	\$ 2,000.00	\$ 4,755.63	\$ (255.63)	105.68%
100-001-555000	Radio Expense	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-560500	Consulting Services	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-560600	Corporate Counsel Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-569000	Other Contractual Service	\$ 10,000.00	\$ -	\$ 3,040.00	\$ 6,960.00	30.40%
100-001-598100	Public Relations	\$ 500.00	\$ 65.00	\$ 130.00	\$ 370.00	26.00%
100-001-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 27,100.00	\$ 13,447.25	\$ 21,188.86	\$ 5,911.14	78.19%
100-001-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-551000	Printing And Publications	\$ 350.00	\$ 45.71	\$ 259.91	\$ 90.09	74.26%
100-001-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
100-001-599000	Miscellaneous	\$ 5,663.00	\$ -	\$ 39.99	\$ 5,623.01	0.71%
100-001-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 6,013.00	\$ 45.71	\$ 299.90	\$ 5,713.10	4.99%
001	Administration	\$ (179,131.23)	\$ (26,334.60)	\$ (97,156.08)	\$ (81,975.15)	54.24%
100-003-495600	Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-003-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
100-003-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
100-003-520200	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
100-003-520400	Postage	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ -	\$ -	\$ -	\$ -	0.00%
100-003-551600	Dues And Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
100-003-560600	Corporate Counsel Fees	\$ 217,500.00	\$ 43,406.51	\$ 100,564.67	\$ 116,935.33	46.24%
100-003-561000	Legal Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-003-561001	Legal Services - Police Labor	\$ 25,000.00	\$ 5,087.20	\$ 12,859.61	\$ 12,140.39	51.44%
100-003-561002	Legal Services - Fire Labor	\$ 10,000.00	\$ 2,370.92	\$ 2,494.52	\$ 7,505.48	24.95%
100-003-561003	Legal Services - Teamsters	\$ 10,000.00	\$ 1,415.40	\$ 2,202.24	\$ 7,797.76	22.02%
100-003-561004	Admin Hearing Officer	\$ 12,500.00	\$ -	\$ 1,000.00	\$ 11,500.00	8.00%
100-003-569000	Other Contractual Service	\$ -	\$ -	\$ -	\$ -	0.00%
100-003-593000	Suits And Damages	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 275,000.00	\$ 52,280.03	\$ 119,121.04	\$ 155,878.96	43.32%
100-003-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
100-003-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
100-003-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
100-003-599700	Income Credit	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ -	\$ -	\$ -	\$ -	0.00%
003	Legal	\$ (275,000.00)	\$ (52,280.03)	\$ (119,121.04)	\$ (155,878.96)	43.32%
100-004-451600	Dog Reclamation Fees	\$ 4,000.00	\$ 400.00	\$ 3,050.00	\$ 950.00	76.25%
100-004-451900	Sales - Ordinances & Maps	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-452100	Liquor License App Fees	\$ 1,350.00	\$ -	\$ 600.00	\$ 750.00	44.44%
100-004-452200	Vicious Dog Fee	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-452500	Dangerous Dog Fee	\$ 50.00	\$ -	\$ 400.00	\$ (350.00)	800.00%
	Fees/Charges For Service	\$ 5,400.00	\$ 400.00	\$ 4,050.00	\$ 1,350.00	75.00%
100-004-463700	Liquor Fines	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Fines And Forfeitures	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-004-420100	Liquor Licenses	\$ 72,850.00	\$ -	\$ 73,282.67	\$ (432.67)	100.59%
100-004-420200	Cigarette Licenses	\$ 1,700.00	\$ 50.00	\$ 1,750.00	\$ (50.00)	102.94%
100-004-420300	One Day Liquor License	\$ 200.00	\$ -	\$ -	\$ 200.00	0.00%
100-004-420400	Juke Box Licenses	\$ 600.00	\$ -	\$ 575.00	\$ 25.00	95.83%
100-004-420600	Auctioneer Licenses	\$ -	\$ -	\$ 50.00	\$ (50.00)	0.00%
100-004-420650	Body Works License	\$ 650.00	\$ -	\$ 350.00	\$ 300.00	53.85%
100-004-421100	Peddler Licenses	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-421200	Push Carts	\$ 500.00	\$ -	\$ 500.00	\$ -	100.00%
100-004-421300	Transient Merchant License	\$ 750.00	\$ -	\$ 1,050.00	\$ (300.00)	140.00%
100-004-421400	Mechanical Amusement Machine	\$ 4,850.00	\$ -	\$ 4,150.00	\$ 700.00	85.57%
100-004-421500	State Video Machines	\$ 220,000.00	\$ 3,000.00	\$ 214,916.67	\$ 5,083.33	97.69%
100-004-421505	Video Gaming Est. Fees	\$ 10,000.00	\$ -	\$ 10,438.18	\$ (438.18)	104.38%
100-004-421600	Secondhand Dlr/Pawnbroker	\$ 250.00	\$ -	\$ 250.00	\$ -	100.00%
100-004-421700	Raffle License	\$ 450.00	\$ -	\$ 720.00	\$ (270.00)	160.00%
100-004-421800	Billiards,Bowling,Pool License	\$ 675.00	\$ -	\$ 575.00	\$ 100.00	85.19%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-004-421900	Bowling License	\$ 900.00	\$ -	\$ 900.00	\$ -	100.00%
100-004-422200	Taxicab License	\$ 100.00	\$ -	\$ 200.00	\$ (100.00)	200.00%
100-004-422300	Scrap Dealer License	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-422900	Miscellaneous Licenses	\$ 60.00	\$ -	\$ 660.00	\$ (600.00)	1100.00%
100-004-426200	Loudspeaker Permits	\$ 10.00	\$ -	\$ -	\$ 10.00	0.00%
100-004-426300	Special Events Permits	\$ -	\$ -	\$ 400.00	\$ (400.00)	0.00%
	Licenses And Permits	\$ 314,545.00	\$ 3,050.00	\$ 310,767.52	\$ 3,777.48	98.80%
100-004-498900	Non Sufficient Funds Fee	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-499802	Cash Over/Short	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-511600	Salary: All Personnel	\$ 152,192.25	\$ 11,742.60	\$ 67,501.23	\$ 84,691.02	44.35%
100-004-515000	Overtime	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-515500	Vacation Pay	\$ -	\$ -	\$ 5,690.57	\$ (5,690.57)	0.00%
100-004-515600	Holiday Pay	\$ -	\$ -	\$ 1,761.39	\$ (1,761.39)	0.00%
100-004-515800	Sick Pay	\$ -	\$ -	\$ 1,163.61	\$ (1,163.61)	0.00%
100-004-517000	Oasdi/city Share 6.2%	\$ 9,435.92	\$ 705.78	\$ 4,574.55	\$ 4,861.37	48.48%
100-004-517001	Medicare/city Share 1.45%	\$ 2,206.79	\$ 165.06	\$ 1,069.84	\$ 1,136.95	48.48%
100-004-517401	IMRF	\$ 17,821.71	\$ 1,375.06	\$ 8,913.29	\$ 8,908.42	50.01%
100-004-518000	Group Insurance	\$ 25,330.06	\$ 1,970.60	\$ 12,808.90	\$ 12,521.16	50.57%
100-004-518300	Workers Comp Insurance	\$ 308.00	\$ 385.23	\$ 385.23	\$ (77.23)	125.07%
100-004-559000	Medical Expense/supplies	\$ -	\$ 65.00	\$ 65.00	\$ (65.00)	0.00%
	Personnel	\$ 207,294.73	\$ 16,409.33	\$ 103,933.61	\$ 103,361.12	50.14%
100-004-519000	Training And Education	\$ 3,000.00	\$ -	\$ 1,585.63	\$ 1,414.37	52.85%
	Training & Education	\$ 3,000.00	\$ -	\$ 1,585.63	\$ 1,414.37	52.85%
100-004-520200	Office Supplies	\$ 150.00	\$ 3.99	\$ 26.55	\$ 123.45	17.70%
100-004-520400	Postage	\$ 140.00	\$ 1.06	\$ 46.02	\$ 93.98	32.87%
100-004-529000	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ 290.00	\$ 5.05	\$ 72.57	\$ 217.43	25.02%
100-004-518100	Liability Insurance Premiums	\$ 9,500.00	\$ 11,869.25	\$ 11,869.25	\$ (2,369.25)	124.94%
100-004-524000	Lease/rental Of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-538000	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-551600	Dues And Subscriptions	\$ 750.00	\$ 135.00	\$ 465.00	\$ 285.00	62.00%
100-004-569000	Other Contractual Service	\$ 3,000.00	\$ -	\$ 4,481.89	\$ (1,481.89)	149.40%
100-004-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 13,250.00	\$ 12,004.25	\$ 16,816.14	\$ (3,566.14)	126.91%
100-004-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-518700	Mileage	\$ 200.00	\$ 12.32	\$ 12.32	\$ 187.68	6.16%
100-004-551000	Printing And Publications	\$ 5,000.00	\$ 135.78	\$ 917.14	\$ 4,082.86	18.34%
100-004-554200	Meals Lodging	\$ -	\$ 382.67	\$ 382.67	\$ (382.67)	0.00%
100-004-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
100-004-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 5,200.00	\$ 530.77	\$ 1,312.13	\$ 3,887.87	25.23%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-004-520941	Transfer to Police Pension	\$ 88,000.00	\$ -	\$ -	\$ 88,000.00	0.00%
100-004-520944	Transfer to Fire Pension	\$ 132,000.00	\$ -	\$ -	\$ 132,000.00	0.00%
	Transfers To Other Funds	\$ 220,000.00	\$ -	\$ -	\$ 220,000.00	0.00%
004	City Clerk	\$ (128,589.73)	\$ (25,499.40)	\$ 191,097.44	\$ (319,687.17)	-148.61%
100-005-499800	Miscellaneous Receipts	\$ -	\$ -	\$ 20.00	\$ (20.00)	0.00%
	Other Revenue	\$ -	\$ -	\$ 20.00	\$ (20.00)	0.00%
100-005-511600	Salary: All Personnel	\$ 99,046.88	\$ 7,040.00	\$ 44,711.80	\$ 54,335.08	45.14%
100-005-515000	Overtime	\$ -	\$ -	\$ -	\$ -	0.00%
100-005-515500	Vacation Pay	\$ -	\$ 1,565.09	\$ 3,184.97	\$ (3,184.97)	0.00%
100-005-515600	Holiday Pay	\$ -	\$ -	\$ 1,142.85	\$ (1,142.85)	0.00%
100-005-515800	Sick Pay	\$ -	\$ 579.00	\$ 1,829.43	\$ (1,829.43)	0.00%
100-005-517000	Oasdi/city Share 6.2%	\$ 6,140.91	\$ 558.13	\$ 3,080.54	\$ 3,060.37	50.16%
100-005-517001	Medicare/city Share 1.45%	\$ 1,436.18	\$ 130.54	\$ 720.53	\$ 715.65	50.17%
100-005-517401	IMRF	\$ 11,598.39	\$ 1,075.56	\$ 15,025.06	\$ (3,426.67)	129.54%
100-005-518000	Group Insurance	\$ 11,531.90	\$ 897.20	\$ 5,831.76	\$ 5,700.14	50.57%
100-005-518300	Workers Comp Insurance	\$ 307.53	\$ 384.64	\$ 384.64	\$ (77.11)	125.07%
100-005-559000	Medical Expense/supplies	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ 130,061.79	\$ 12,230.16	\$ 75,911.58	\$ 54,150.21	58.37%
100-005-519000	Training And Education	\$ 10,384.00	\$ -	\$ 1,508.13	\$ 8,875.87	14.52%
	Training & Education	\$ 10,384.00	\$ -	\$ 1,508.13	\$ 8,875.87	14.52%
100-005-520200	Office Supplies	\$ 700.00	\$ -	\$ 22.98	\$ 677.02	3.28%
100-005-520400	Postage	\$ 50.00	\$ 39.02	\$ 39.73	\$ 10.27	79.46%
100-005-529000	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ 750.00	\$ 39.02	\$ 62.71	\$ 687.29	8.36%
100-005-518100	Liability Insurance Premiums	\$ 9,516.00	\$ 11,889.24	\$ 11,889.24	\$ (2,373.24)	124.94%
100-005-524000	Lease/rental Of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-005-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
100-005-538000	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -	0.00%
100-005-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
100-005-551600	Dues And Subscriptions	\$ 2,900.00	\$ 1,020.00	\$ 1,887.75	\$ 1,012.25	65.09%
100-005-569000	Other Contractual Service	\$ 2,900.00	\$ 2,579.00	\$ 2,579.00	\$ 321.00	88.93%
100-005-597900	Employee Recognition	\$ 10,000.00	\$ -	\$ 586.08	\$ 9,413.92	5.86%
100-005-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 25,316.00	\$ 15,488.24	\$ 16,942.07	\$ 8,373.93	66.92%
100-005-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
100-005-518700	Mileage	\$ 300.00	\$ -	\$ -	\$ 300.00	0.00%
100-005-551000	Printing And Publications	\$ 2,800.00	\$ -	\$ 1,182.85	\$ 1,617.15	42.24%
100-005-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
100-005-599000	Miscellaneous	\$ 500.00	\$ 37.00	\$ 37.00	\$ 463.00	7.40%
100-005-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 3,600.00	\$ 37.00	\$ 1,219.85	\$ 2,380.15	33.88%
005	Personnel	\$ (170,111.79)	\$ (27,794.42)	\$ (95,624.34)	\$ (74,487.45)	56.21%
100-006-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
Other Revenue		\$ -	\$ -	\$ -	\$ -	0.00%
100-006-511600	Salary: All Personnel	\$ 219,900.45	\$ 17,675.32	\$ 109,004.02	\$ 110,896.43	49.57%
100-006-515000	Overtime	\$ 1,548.17	\$ -	\$ 43.98	\$ 1,504.19	2.84%
100-006-515500	Vacation Pay	\$ -	\$ 755.33	\$ 6,665.50	\$ (6,665.50)	0.00%
100-006-515600	Holiday Pay	\$ -	\$ -	\$ 2,549.16	\$ (2,549.16)	0.00%
100-006-515800	Sick Pay	\$ -	\$ 597.66	\$ 4,264.62	\$ (4,264.62)	0.00%
100-006-517000	Oasdi/city Share 6.2%	\$ 13,729.81	\$ 1,129.31	\$ 7,273.38	\$ 6,456.43	52.98%
100-006-517001	Medicare/city Share 1.45%	\$ 3,211.00	\$ 264.08	\$ 1,700.84	\$ 1,510.16	52.97%
100-006-517401	IMRF	\$ 25,931.63	\$ 2,228.28	\$ 14,348.36	\$ 11,583.27	55.33%
100-006-518000	Group Insurance	\$ 81,682.22	\$ 6,137.45	\$ 39,323.26	\$ 42,358.96	48.14%
100-006-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-006-518300	Workers Comp Insurance	\$ 1,250.00	\$ 1,563.44	\$ 1,563.44	\$ (313.44)	125.08%
100-006-559000	Medical Expense/supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	0.00%
	Personnel	\$ 347,453.28	\$ 30,350.87	\$ 186,736.56	\$ 160,716.72	53.74%
100-006-519000	Training And Education	\$ 20,500.00	\$ 15.00	\$ 15.00	\$ 20,485.00	0.07%
	Training & Education	\$ 20,500.00	\$ 15.00	\$ 15.00	\$ 20,485.00	0.07%
100-006-520200	Office Supplies	\$ 2,000.00	\$ -	\$ 813.07	\$ 1,186.93	40.65%
100-006-520400	Postage	\$ 2,750.00	\$ 309.29	\$ 1,713.92	\$ 1,036.08	62.32%
100-006-529000	Equipment	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Supplies & Materials	\$ 5,250.00	\$ 309.29	\$ 2,526.99	\$ 2,723.01	48.13%
100-006-518100	Liability Insurance Premiums	\$ 11,225.00	\$ 14,024.46	\$ 14,024.46	\$ (2,799.46)	124.94%
100-006-524000	Lease/rental Of Equipment	\$ 1,600.00	\$ 127.71	\$ 766.26	\$ 833.74	47.89%
100-006-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
100-006-538000	Maintenance Agreements	\$ 800.00	\$ 94.35	\$ 440.45	\$ 359.55	55.06%
100-006-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
100-006-551600	Dues And Subscriptions	\$ 700.00	\$ -	\$ -	\$ 700.00	0.00%
100-006-560100	Auditing Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-006-560800	Collection Agency Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-006-569000	Other Contractual Service	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
100-006-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 19,325.00	\$ 14,246.52	\$ 15,231.17	\$ 4,093.83	78.82%
100-006-587100	Office Equipment & Furniture	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
	Capital Outlay	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
100-006-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
100-006-551000	Printing And Publications	\$ 5,000.00	\$ 1,148.61	\$ 2,246.91	\$ 2,753.09	44.94%
100-006-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
100-006-599000	Miscellaneous	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
100-006-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 5,100.00	\$ 1,148.61	\$ 2,246.91	\$ 2,853.09	44.06%
100-006-520900	Transfer To Tpcoc	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
006	Finance	\$ (399,128.28)	\$ (46,070.29)	\$ (206,756.63)	\$ (192,371.65)	51.80%
100-007-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-007-511600	Salary: All Personnel	\$ 226,462.53	\$ 11,070.86	\$ 75,043.72	\$ 151,418.81	33.14%
100-007-515000	Overtime	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	0.00%
100-007-515500	Vacation Pay	\$ -	\$ 869.75	\$ 3,729.74	\$ (3,729.74)	0.00%
100-007-515600	Holiday Pay	\$ -	\$ -	\$ 1,963.62	\$ (1,963.62)	0.00%
100-007-515800	Sick Pay	\$ -	\$ 1,150.18	\$ 5,371.56	\$ (5,371.56)	0.00%
100-007-517000	Oasdi/city Share 6.2%	\$ 14,195.68	\$ 787.72	\$ 5,182.79	\$ 9,012.89	36.51%
100-007-517001	Medicare/city Share 1.45%	\$ 3,319.96	\$ 184.23	\$ 1,211.93	\$ 2,108.03	36.50%
100-007-517401	IMRF	\$ 26,811.51	\$ 1,532.86	\$ 10,016.18	\$ 16,795.33	37.36%
100-007-518000	Group Insurance	\$ 44,012.99	\$ 2,282.34	\$ 14,932.25	\$ 29,080.74	33.93%
100-007-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-518300	Workers Comp Insurance	\$ 7,150.00	\$ 8,942.87	\$ 8,942.87	\$ (1,792.87)	125.08%
100-007-554300	Uniforms And Tools	\$ 750.00	\$ -	\$ 77.00	\$ 673.00	10.27%
100-007-557200	License And Inspection Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-559000	Medical Expense/supplies	\$ -	\$ -	\$ 102.00	\$ (102.00)	0.00%
	Personnel	\$ 325,202.67	\$ 26,820.81	\$ 126,573.66	\$ 198,629.01	38.92%
100-007-519000	Training And Education	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00	0.00%
	Training & Education	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00	0.00%
100-007-520200	Office Supplies	\$ 400.00	\$ -	\$ 238.13	\$ 161.87	59.53%
100-007-520400	Postage	\$ 300.00	\$ 147.52	\$ 383.69	\$ (83.69)	127.90%
100-007-522000	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-522400	General Supplies	\$ 200.00	\$ -	\$ 233.50	\$ (33.50)	116.75%
100-007-529000	Equipment	\$ 550.00	\$ -	\$ 1,063.45	\$ (513.45)	193.35%
100-007-556100	Gasoline/diesel Fuel	\$ 1,500.00	\$ 288.52	\$ 1,273.02	\$ 226.98	84.87%
	Supplies & Materials	\$ 2,950.00	\$ 436.04	\$ 3,191.79	\$ (241.79)	108.20%
100-007-518100	Liability Insurance Premiums	\$ 5,500.00	\$ 7,066.67	\$ 7,066.67	\$ (1,566.67)	128.48%
100-007-524000	Lease/rental Of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-534000	Automotive Expense	\$ 650.00	\$ -	\$ 170.53	\$ 479.47	26.24%
100-007-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-538000	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-550300	Telephone	\$ 2,700.00	\$ -	\$ -	\$ 2,700.00	0.00%
100-007-551600	Dues And Subscriptions	\$ 5,000.00	\$ -	\$ 1,650.00	\$ 3,350.00	33.00%
100-007-555000	Radio Expense	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-561200	Engineering Fees	\$ -	\$ 1,200.00	\$ 1,200.00	\$ (1,200.00)	0.00%
100-007-569000	Other Contractual Service	\$ 110,000.00	\$ 18,765.50	\$ 62,401.55	\$ 47,598.45	56.73%
100-007-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 123,850.00	\$ 27,032.17	\$ 72,488.75	\$ 51,361.25	58.53%
100-007-587000	Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-518700	Mileage	\$ -	\$ 115.60	\$ 209.34	\$ (209.34)	0.00%
100-007-551000	Printing And Publications	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
100-007-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-593300	Lien Filing Fee	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-599000	Miscellaneous	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-007-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 1,100.00	\$ 115.60	\$ 209.34	\$ 890.66	19.03%
100-007-520231	Transfer To Sewerage Fund	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-007-520240	Transfer To Motor Fuel	\$ -	\$ -	\$ -	\$ -	0.00%
100-007-520261	Transfer To Hud #2	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
007	Public Works	\$ (460,602.67)	\$ (54,404.62)	\$ (202,463.54)	\$ (258,139.13)	43.96%
100-009-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
100-009-511600	Salary: All Personnel	\$ 93,159.95	\$ 5,548.84	\$ 38,190.00	\$ 54,969.95	40.99%
100-009-515000	Overtime	\$ 32,030.83	\$ 1,989.53	\$ 10,732.78	\$ 21,298.05	33.51%
100-009-515500	Vacation Pay	\$ -	\$ 785.05	\$ 3,024.43	\$ (3,024.43)	0.00%
100-009-515600	Holiday Pay	\$ -	\$ -	\$ 982.02	\$ (982.02)	0.00%
100-009-515800	Sick Pay	\$ -	\$ 212.91	\$ 2,070.49	\$ (2,070.49)	0.00%
100-009-517000	Oasdi/city Share 6.2%	\$ 7,761.83	\$ 505.80	\$ 3,257.88	\$ 4,503.95	41.97%
100-009-517001	Medicare/city Share 1.45%	\$ 1,815.27	\$ 118.37	\$ 761.98	\$ 1,053.29	41.98%
100-009-517401	IMRF	\$ 14,659.84	\$ 999.69	\$ 6,440.72	\$ 8,219.12	43.93%
100-009-518000	Group Insurance	\$ 25,069.80	\$ 1,945.23	\$ 12,643.98	\$ 12,425.82	50.44%
100-009-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-009-518300	Workers Comp Insurance	\$ 300.00	\$ 375.23	\$ 375.23	\$ (75.23)	125.08%
100-009-559000	Medical Expense/supplies	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ 174,797.52	\$ 12,480.65	\$ 78,479.51	\$ 96,318.01	44.90%
100-009-519000	Training And Education	\$ 5,000.00	\$ -	\$ 749.31	\$ 4,250.69	14.99%
	Training & Education	\$ 5,000.00	\$ -	\$ 749.31	\$ 4,250.69	14.99%
100-009-520200	Office Supplies	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
100-009-520400	Postage	\$ 200.00	\$ -	\$ -	\$ 200.00	0.00%
100-009-522400	General Supplies	\$ 25,000.00	\$ 691.40	\$ 1,377.20	\$ 23,622.80	5.51%
100-009-529000	Equipment	\$ 400.00	\$ -	\$ 22.58	\$ 377.42	5.65%
	Supplies & Materials	\$ 25,700.00	\$ 691.40	\$ 1,399.78	\$ 24,300.22	5.45%
100-009-518100	Liability Insurance Premiums	\$ 7,200.00	\$ 8,995.64	\$ 8,995.64	\$ (1,795.64)	124.94%
100-009-534400	Equipment Repairs	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-009-538000	Maintenance Agreements	\$ 709,507.00	\$ 83,378.94	\$ 409,159.64	\$ 300,347.36	57.67%
100-009-550300	Telephone	\$ 223,800.00	\$ 28,315.24	\$ 97,831.44	\$ 125,968.56	43.71%
100-009-551600	Dues And Subscriptions	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
100-009-569000	Other Contractual Service	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	0.00%
100-009-599801	Computer Software	\$ 75,000.00	\$ 15,696.00	\$ 34,946.31	\$ 40,053.69	46.60%
	Contractual Services	\$ 1,031,007.00	\$ 136,385.82	\$ 550,933.03	\$ 480,073.97	53.44%
100-009-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
100-009-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
100-009-529500	AVL Equipment	\$ 21,000.00	\$ -	\$ 6,933.90	\$ 14,066.10	33.02%
100-009-551000	Printing And Publications	\$ 250.00	\$ -	\$ -	\$ 250.00	0.00%
100-009-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
100-009-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
100-009-599802	Computer Hardware	\$ 250,000.00	\$ 5,558.24	\$ 59,202.44	\$ 190,797.56	23.68%
	Other Expenditures	\$ 271,250.00	\$ 5,558.24	\$ 66,136.34	\$ 205,113.66	24.38%
009	I.T.	\$ (1,507,754.52)	\$ (155,116.11)	\$ (697,697.97)	\$ (810,056.55)	46.27%

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-032-410101	Re Tax Twp Levy-road & Br	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-412001	Replacement P/p Tax - Twp	\$ 26,000.00	\$ 12,856.52	\$ 40,361.27	\$ (14,361.27)	155.24%
100-032-414001	Local Use Gas Tax	\$ -	\$ -	\$ -	\$ -	0.00%
	Taxes	\$ 26,000.00	\$ 12,856.52	\$ 40,361.27	\$ (14,361.27)	155.24%
100-032-435000	IDOT - State Routes Maint	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-435200	Traffic Light Reimbursement	\$ 5,000.00	\$ -	\$ 1,602.98	\$ 3,397.02	32.06%
100-032-442600	State Grants	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ 5,000.00	\$ -	\$ 1,602.98	\$ 3,397.02	32.06%
100-032-451800	50 / 50 Sidewalk Project	\$ -	\$ -	\$ 2,220.75	\$ (2,220.75)	0.00%
100-032-498900	Non Sufficient Funds Fee	\$ -	\$ -	\$ -	\$ -	0.00%
	Fees/Charges For Service	\$ -	\$ -	\$ 2,220.75	\$ (2,220.75)	0.00%
100-032-463500	Late Payment Penalty	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-463600	Interest Charges	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-494100	City Property Dmg Reimb	\$ 2,500.00	\$ 1,649.34	\$ 10,636.72	\$ (8,136.72)	425.47%
	Fines And Forfeitures	\$ 2,500.00	\$ 1,649.34	\$ 10,636.72	\$ (8,136.72)	425.47%
100-032-425200	Street Opening Permits	\$ 325,000.00	\$ 10,598.00	\$ 59,225.00	\$ 265,775.00	18.22%
100-032-425400	Curb Cuts	\$ -	\$ -	\$ -	\$ -	0.00%
	Licenses And Permits	\$ 325,000.00	\$ 10,598.00	\$ 59,225.00	\$ 265,775.00	18.22%
100-032-494500	Honorary Street Designation	\$ -	\$ -	\$ 800.00	\$ (800.00)	0.00%
100-032-495600	Insurance Reimbursements	\$ -	\$ -	\$ 4,611.63	\$ (4,611.63)	0.00%
100-032-499400	Proceeds Of Auction	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-499404	Sale Of Equipment	\$ 10,000.00	\$ -	\$ 3,450.00	\$ 6,550.00	34.50%
100-032-499406	Sale Of Salt /FBOP, PCHS	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-499800	Miscellaneous Receipts	\$ 500.00	\$ 257.60	\$ 1,820.00	\$ (1,320.00)	364.00%
	Other Revenue	\$ 10,500.00	\$ 257.60	\$ 10,681.63	\$ (181.63)	101.73%
100-032-440445	Transfer from Capital Project	\$ 214,121.96	\$ -	\$ -	\$ 214,121.96	0.00%
	Transfers From Other Funds	\$ 214,121.96	\$ -	\$ -	\$ 214,121.96	0.00%
100-032-511600	Salary: All Personnel	\$ 563,213.78	\$ 31,659.97	\$ 192,758.28	\$ 370,455.50	34.22%
100-032-514800	Yard Crew	\$ -	\$ 637.31	\$ 6,802.18	\$ (6,802.18)	0.00%
100-032-515000	Overtime	\$ 74,614.00	\$ 508.97	\$ 15,079.38	\$ 59,534.62	20.21%
100-032-515500	Vacation Pay	\$ -	\$ 2,301.41	\$ 23,248.00	\$ (23,248.00)	0.00%
100-032-515600	Holiday Pay	\$ -	\$ -	\$ 9,835.61	\$ (9,835.61)	0.00%
100-032-515800	Sick Pay	\$ -	\$ 864.27	\$ 6,566.97	\$ (6,566.97)	0.00%
100-032-515900	Injury Pay	\$ -	\$ -	\$ 6,402.00	\$ (6,402.00)	0.00%
100-032-517000	Oasdi/city Share 6.2%	\$ 39,545.32	\$ 2,148.80	\$ 15,653.30	\$ 23,892.02	39.58%
100-032-517001	Medicare/city Share 1.45%	\$ 9,248.50	\$ 502.54	\$ 3,660.93	\$ 5,587.57	39.58%
100-032-517401	IMRF	\$ 74,689.63	\$ 4,212.26	\$ 29,630.27	\$ 45,059.36	39.67%
100-032-518000	Group Insurance	\$ 199,426.16	\$ 11,190.42	\$ 70,035.33	\$ 129,390.83	35.12%
100-032-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-518300	Workers Comp Insurance	\$ 36,500.00	\$ 49,084.44	\$ 49,084.44	\$ (12,584.44)	134.48%
100-032-554300	Uniforms And Tools	\$ 6,750.00	\$ -	\$ 1,207.75	\$ 5,542.25	17.89%
100-032-559000	Medical Expense/supplies	\$ 1,500.00	\$ 33.40	\$ 360.62	\$ 1,139.38	24.04%
	Personnel	\$ 1,005,487.39	\$ 103,143.79	\$ 430,325.06	\$ 575,162.33	42.80%
100-032-519000	Training And Education	\$ 1,000.00	\$ 51.00	\$ 101.00	\$ 899.00	10.10%
	Training & Education	\$ 1,000.00	\$ 51.00	\$ 101.00	\$ 899.00	10.10%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-032-520200	Office Supplies	\$ 250.00	\$ -	\$ 61.07	\$ 188.93	24.43%
100-032-520400	Postage	\$ -	\$ -	\$ 10.50	\$ (10.50)	0.00%
100-032-522000	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-522400	General Supplies	\$ 25,000.00	\$ 12,402.13	\$ 26,531.47	\$ (1,531.47)	106.13%
100-032-523000	Traffic/Street Signs & Marking	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-529000	Equipment	\$ 5,000.00	\$ 49.95	\$ 6,943.25	\$ (1,943.25)	138.87%
100-032-535000	Material And Hauling	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-556100	Gasoline/diesel Fuel	\$ 40,000.00	\$ 6,766.37	\$ 34,124.10	\$ 5,875.90	85.31%
	Supplies & Materials	\$ 70,250.00	\$ 19,218.45	\$ 67,670.39	\$ 2,579.61	96.33%
100-032-518100	Liability Insurance Premiums	\$ 19,262.00	\$ 19,918.00	\$ 53,549.21	\$ (34,287.21)	278.00%
100-032-524000	Lease/rental Of Equipment	\$ 10,000.00	\$ 1,338.34	\$ 29,468.81	\$ (19,468.81)	294.69%
100-032-532000	Electronic Equipment Main	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-534000	Automotive Expense	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-534900	Sidewalk Renovation / Ins	\$ 100,000.00	\$ -	\$ 19,657.75	\$ 80,342.25	19.66%
100-032-536000	Tree Removal / Replacemen	\$ 125,000.00	\$ 25,125.00	\$ 122,995.00	\$ 2,005.00	98.40%
100-032-536300	Snow Removal - Salt And C	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-538000	Maintenance Agreements	\$ 500.00	\$ 91.73	\$ 308.44	\$ 191.56	61.69%
100-032-550100	Utilities	\$ 11,000.00	\$ 1,206.22	\$ 4,631.24	\$ 6,368.76	42.10%
100-032-550300	Telephone	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	0.00%
100-032-550500	Electricity For Street Li	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-550600	Electricity For Signal Li	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-551600	Dues And Subscriptions	\$ 5,250.00	\$ 235.95	\$ 1,431.05	\$ 3,818.95	27.26%
100-032-555000	Radio Expense	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-032-557300	Epa Permits	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-559900	Receivable Charge Off	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-560500	Consulting Services	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-561000	Attorney fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-561200	Engineering Fees	\$ -	\$ 31,572.76	\$ 36,647.12	\$ (36,647.12)	0.00%
100-032-561300	Testing Fees	\$ 4,000.00	\$ 2,940.00	\$ 2,940.00	\$ 1,060.00	73.50%
100-032-561301	Testing - Street Maintena	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-564100	Drainage Improvements	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-569000	Other Contractual Service	\$ 7,500.00	\$ 638.40	\$ 3,325.40	\$ 4,174.60	44.34%
100-032-569001	Street Maintenance	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-599801	Computer Software	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	0.00%
	Contractual Services	\$ 286,712.00	\$ 83,066.40	\$ 274,954.02	\$ 11,757.98	95.90%
100-032-580200	Purchase Of Property	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-580201	Land Improvements	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-580500	Street Construction	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-580501	Street Repair	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-580600	Sewer Construction	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-587000	Machinery & Equipment	\$ -	\$ 33,300.00	\$ 33,300.00	\$ (33,300.00)	0.00%
100-032-587001	Lease/Purchase of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-587100	Office Equipment & Furniture	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-032-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ 500.00	\$ 33,300.00	\$ 33,300.00	\$ (32,800.00)	6660.00%
100-032-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-557200	License And Inspection Fees	\$ 1,250.00	\$ 157.00	\$ 705.00	\$ 545.00	56.40%
100-032-590600	Bank Charges	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-032-599000	Miscellaneous	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-032-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 2,250.00	\$ 157.00	\$ 705.00	\$ 1,545.00	31.33%
100-032-520100	Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-520231	Transfer To Sewerage Fund	\$ -	\$ -	\$ -	\$ -	0.00%
100-032-520900	Transfer To Tpccc	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
032	Street Dept	\$ (783,077.43)	\$ (213,575.18)	\$ (682,327.12)	\$ (100,750.31)	87.13%
100-034-437300	SOI - Training Reimburse	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-442500	Federal Grants	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-442600	State Grants	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-442700	County Grants	\$ -	\$ 1,000.00	\$ 1,000.00	\$ (1,000.00)	0.00%
	Intergovernmental	\$ -	\$ 1,000.00	\$ 1,000.00	\$ (1,000.00)	0.00%
100-034-451000	Copy Money/Accidents etc	\$ 300.00	\$ 20.00	\$ 85.00	\$ 215.00	28.33%
100-034-454001	Fire Protection - Normandale	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-454002	Fire Protection - Brush Hill	\$ 183,500.00	\$ -	\$ -	\$ 183,500.00	0.00%
100-034-454003	Fire Protection - Powerton	\$ 368,485.76	\$ 91,178.07	\$ 180,162.78	\$ 188,322.98	48.89%
100-034-454100	Hazardous Waste Cleanup	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	0.00%
100-034-454200	Non Resident Rescue Fees	\$ 3,500.00	\$ 275.00	\$ 2,200.00	\$ 1,300.00	62.86%
100-034-454300	Hydrant Flushing	\$ 400.00	\$ 300.00	\$ 300.00	\$ 100.00	75.00%
100-034-454400	Overtime Reimbursements	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-454600	CPR Training Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-454700	Sprinkler Fees	\$ 300.00	\$ -	\$ 300.00	\$ -	100.00%
100-034-454800	AMT Transport Assist	\$ 3,300.00	\$ 150.00	\$ 450.00	\$ 2,850.00	13.64%
100-034-455005	AMT Franchise	\$ 67,240.72	\$ 5,584.35	\$ 33,233.68	\$ 34,007.04	49.42%
	Fees/Charges For Service	\$ 629,526.48	\$ 97,507.42	\$ 216,731.46	\$ 412,795.02	34.43%
100-034-464100	False Alarm Fee	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-494100	City Property Dmg Reimb	\$ -	\$ -	\$ -	\$ -	0.00%
	Fines And Forfeitures	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-493002	Fire Prevention Contribut	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-493600	Training Reimbursements	\$ 13,000.00	\$ -	\$ 827.15	\$ 12,172.85	6.36%
100-034-495600	Insurance Reimbursements	\$ 100,000.00	\$ 5,045.04	\$ 32,792.76	\$ 67,207.24	32.79%
100-034-499400	Proceeds Of Auction	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-499404	Sale Of Equipment	\$ -	\$ -	\$ 408.77	\$ (408.77)	0.00%
100-034-499800	Miscellaneous Receipts	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0.00%
	Other Revenue	\$ 116,000.00	\$ 5,045.04	\$ 34,028.68	\$ 81,971.32	29.34%
100-034-511600	Salary: All Personnel	\$ 4,686,230.76	\$ 303,173.03	\$ 1,976,448.41	\$ 2,709,782.35	42.18%
100-034-515000	Overtime	\$ 200,000.00	\$ 46,607.90	\$ 305,800.37	\$ (105,800.37)	152.90%
100-034-515200	Longevity Pay	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-515400	Education Pay	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-515500	Vacation Pay	\$ -	\$ 15,091.76	\$ 176,145.68	\$ (176,145.68)	0.00%
100-034-515600	Holiday Pay	\$ 242,102.63	\$ -	\$ 7,466.62	\$ 234,636.01	3.08%
100-034-515800	Sick Pay	\$ -	\$ 13,787.63	\$ 162,162.39	\$ (162,162.39)	0.00%
100-034-515900	Injury Pay	\$ -	\$ 14,099.77	\$ 99,716.38	\$ (99,716.38)	0.00%
100-034-517000	Oasdi/city Share 6.2%	\$ 3,258.85	\$ 234.16	\$ 1,519.57	\$ 1,739.28	46.63%
100-034-517001	Medicare/city Share 1.45%	\$ 70,991.79	\$ 5,285.44	\$ 36,099.29	\$ 34,892.50	50.85%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-034-517401	IMRF	\$ 6,185.34	\$ 475.80	\$ 3,088.03	\$ 3,097.31	49.92%
100-034-517403	Employer Pension Contributions	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-518000	Group Insurance	\$ 1,649,595.12	\$ 101,742.53	\$ 610,028.61	\$ 1,039,566.51	36.98%
100-034-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-518300	Workers Comp Insurance	\$ 178,776.00	\$ 164,406.86	\$ 265,598.35	\$ (86,822.35)	148.56%
100-034-518900	Uniform Allowance	\$ 47,500.00	\$ -	\$ 32,459.05	\$ 15,040.95	68.33%
100-034-554300	Uniform & Tool Allowance	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-559000	Medical Expense/supplies	\$ 30,000.00	\$ 2,596.20	\$ 3,613.20	\$ 26,386.80	12.04%
	Personnel	\$ 7,114,640.49	\$ 667,501.08	\$ 3,680,145.95	\$ 3,434,494.54	51.73%
100-034-519000	Training And Education	\$ 70,000.00	\$ 14,460.61	\$ 44,669.71	\$ 25,330.29	63.81%
	Training & Education	\$ 70,000.00	\$ 14,460.61	\$ 44,669.71	\$ 25,330.29	63.81%
100-034-520200	Office Supplies	\$ 1,500.00	\$ 178.07	\$ 852.02	\$ 647.98	56.80%
100-034-520400	Postage	\$ 200.00	\$ 37.95	\$ 48.66	\$ 151.34	24.33%
100-034-522000	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-522400	General Supplies	\$ 18,500.00	\$ 1,475.92	\$ 6,294.27	\$ 12,205.73	34.02%
100-034-522500	Emergency Medical Supplie	\$ 30,000.00	\$ 2,370.72	\$ 12,070.74	\$ 17,929.26	40.24%
100-034-529000	Equipment	\$ 240,000.00	\$ 5,756.78	\$ 35,731.92	\$ 204,268.08	14.89%
100-034-556100	Gasoline/diesel Fuel	\$ 28,000.00	\$ 3,737.16	\$ 21,957.36	\$ 6,042.64	78.42%
	Supplies & Materials	\$ 318,200.00	\$ 13,556.60	\$ 76,954.97	\$ 241,245.03	24.18%
100-034-518100	Liability Insurance Premiums	\$ 107,500.00	\$ 103,054.00	\$ 103,054.00	\$ 4,446.00	95.86%
100-034-520905	Public Safety Dispatching Fee	\$ 129,479.00	\$ -	\$ 64,740.00	\$ 64,739.00	50.00%
100-034-524000	Lease/rental Of Equipment	\$ 6,000.00	\$ 1,270.54	\$ 2,832.40	\$ 3,167.60	47.21%
100-034-534000	Automotive Expense	\$ 175,000.00	\$ 10,826.02	\$ 81,936.59	\$ 93,063.41	46.82%
100-034-534200	Buildings & Grounds Maintenan	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-534400	Equipment Repairs	\$ 20,000.00	\$ 8,961.48	\$ 16,213.68	\$ 3,786.32	81.07%
100-034-538000	Maintenance Agreements	\$ 6,000.00	\$ 208.45	\$ 1,902.98	\$ 4,097.02	31.72%
100-034-550100	Utilities	\$ 30,000.00	\$ 2,480.70	\$ 11,914.43	\$ 18,085.57	39.71%
100-034-550300	Telephone	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-034-551600	Dues And Subscriptions	\$ 3,200.00	\$ -	\$ 39.00	\$ 3,161.00	1.22%
100-034-555000	Radio Expense	\$ 12,000.00	\$ 763.88	\$ 5,480.80	\$ 6,519.20	45.67%
100-034-559900	Receivable Charge Off	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-569000	Other Contractual Service	\$ 11,500.00	\$ -	\$ 1,270.00	\$ 10,230.00	11.04%
100-034-592605	Bike Program	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-592800	Polygraph Exam	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-598000	Fire Prevention	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
100-034-598100	Public Relations	\$ 1,000.00	\$ -	\$ 41.52	\$ 958.48	4.15%
100-034-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 507,179.00	\$ 127,565.07	\$ 289,425.40	\$ 217,753.60	57.07%
100-034-587000	Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-587001	Lease / Purchase Equipmen	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-587100	Office Equipment & Furniture	\$ 1,000.00	\$ -	\$ 199.99	\$ 800.01	20.00%
100-034-587500	Vehicles	\$ -	\$ -	\$ 11,594.64	\$ (11,594.64)	0.00%
	Capital Outlay	\$ 1,000.00	\$ -	\$ 11,794.63	\$ (10,794.63)	1179.46%
100-034-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-551000	Printing And Publications	\$ 500.00	\$ 37.00	\$ 111.00	\$ 389.00	22.20%
100-034-554200	Meals/Lodging	\$ 1,500.00	\$ -	\$ 32.39	\$ 1,467.61	2.16%
100-034-557200	License And Inspection Fees	\$ 16,000.00	\$ 31.00	\$ 2,729.20	\$ 13,270.80	17.06%
100-034-599000	Miscellaneous	\$ 1,000.00	\$ 7.94	\$ 7.94	\$ 992.06	0.79%
100-034-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-034-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 19,000.00	\$ 75.94	\$ 2,880.53	\$ 16,119.47	15.16%
100-034-520900	Transfer to TPCC	\$ -	\$ -	\$ -	\$ -	0.00%
100-034-544900	Transfer To Tpccc	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
034	Fire Dept	\$ (7,284,493.01)	\$ (719,606.84)	\$ (3,854,111.05)	\$ (3,430,381.96)	52.91%
100-068-435100	Iepa - Air Monitoring Reimburs	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-442600	State Grants	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-442700	County Grants	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-494100	City Property Dmg Reimb	\$ -	\$ -	\$ -	\$ -	0.00%
	Fines And Forfeitures	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-491000	Rental Of Municipal Property	\$ 231,000.00	\$ 39,570.99	\$ 148,487.45	\$ 82,512.55	64.28%
100-068-491500	Sale Of Municipal Property	\$ -	\$ -	\$ 100.00	\$ (100.00)	0.00%
100-068-499800	Miscellaneous Receipts	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Other Revenue	\$ 231,500.00	\$ 39,570.99	\$ 148,587.45	\$ 82,912.55	64.18%
100-068-511600	Salary: All Personnel	\$ 68,906.39	\$ 22,892.08	\$ 80,721.64	\$ (11,815.25)	117.15%
100-068-514600	Wages Yard Crew	\$ 88,768.08	\$ 1,186.28	\$ 35,036.20	\$ 53,731.88	39.47%
100-068-515000	Overtime	\$ 10,748.81	\$ 143.52	\$ 315.11	\$ 10,433.70	2.93%
100-068-515500	Vacation Pay	\$ -	\$ 168.88	\$ 5,679.35	\$ (5,679.35)	0.00%
100-068-515600	Holiday Pay	\$ -	\$ -	\$ 2,046.04	\$ (2,046.04)	0.00%
100-068-515800	Sick Pay	\$ -	\$ 28.37	\$ 112.82	\$ (112.82)	0.00%
100-068-517000	Oasdi/city Share 6.2%	\$ 9,775.82	\$ 1,468.95	\$ 7,452.92	\$ 2,322.90	76.24%
100-068-517001	Medicare/city Share 1.45%	\$ 2,286.28	\$ 343.52	\$ 1,743.05	\$ 543.23	76.24%
100-068-517401	IMRF	\$ 2,286.28	\$ 2,282.88	\$ 10,229.06	\$ (7,942.78)	447.41%
100-068-518000	Group Insurance	\$ 30,632.89	\$ 5,992.74	\$ 36,697.95	\$ (6,065.06)	119.80%
100-068-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-518300	Workers Comp Insurance	\$ 4,650.00	\$ 1,476.76	\$ 1,476.76	\$ 3,173.24	31.76%
100-068-554300	Uniforms And Tools	\$ 500.00	\$ -	\$ 315.20	\$ 184.80	63.04%
100-068-559000	Medical Expense/supplies	\$ 1,000.00	\$ -	\$ 466.00	\$ 534.00	46.60%
	Personnel	\$ 219,554.55	\$ 35,983.98	\$ 182,292.10	\$ 37,262.45	83.03%
100-068-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-520000	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-520200	Office Supplies	\$ -	\$ -	\$ 162.14	\$ (162.14)	0.00%
100-068-520400	Postage	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-522000	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-522400	General Supplies	\$ 50,000.00	\$ 4,736.46	\$ 20,162.99	\$ 29,837.01	40.33%
100-068-529000	Equipment	\$ 10,000.00	\$ 5,409.15	\$ 25,742.52	\$ (15,742.52)	257.43%
100-068-556100	Gasoline/diesel Fuel	\$ -	\$ 79.65	\$ 193.28	\$ (193.28)	0.00%
	Supplies & Materials	\$ 60,000.00	\$ 10,225.26	\$ 46,260.93	\$ 13,739.07	77.10%
100-068-518100	Liability Insurance Premiums	\$ 3,700.00	\$ 1,293.00	\$ 3,194.00	\$ 506.00	86.32%
100-068-523200	Riverfront Park/Pier	\$ -	\$ -	\$ 822.63	\$ (822.63)	0.00%
100-068-524000	Lease/rental Of Equipment	\$ 8,000.00	\$ 1,278.95	\$ 7,913.95	\$ 86.05	98.92%
100-068-534000	Automotive Expense	\$ 15,000.00	\$ 556.73	\$ 19,352.27	\$ (4,352.27)	129.02%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-068-534200	Buildings And Grounds Rep	\$ 200,000.00	\$ 47,433.21	\$ 127,976.07	\$ 72,023.93	63.99%
100-068-534400	Equipment Repairs	\$ 30,000.00	\$ 119.17	\$ 3,126.96	\$ 26,873.04	10.42%
100-068-535200	Parking Lot Maintenance A	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-536300	Snow Removal - Salt	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	0.00%
100-068-538000	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-550100	Utilities	\$ 75,000.00	\$ 7,377.25	\$ 37,912.15	\$ 37,087.85	50.55%
100-068-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-551600	Dues And Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-555000	Radio Expense	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-559900	Receivable Charge Off	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-560500	Consulting Services	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-561000	Legal Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-561200	Engineering Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-562500	Demolition	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-566600	Pest Control	\$ 2,700.00	\$ 260.00	\$ 1,410.00	\$ 1,290.00	52.22%
100-068-569000	Other Contractual Service	\$ 20,000.00	\$ 5,600.00	\$ 23,420.81	\$ (3,420.81)	117.10%
	Contractual Services	\$ 364,400.00	\$ 63,918.31	\$ 225,128.84	\$ 139,271.16	61.78%
100-068-580200	Purchase Of Property	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-580201	Land Improvements	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-580400	Building Purchase/construction	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-580401	Building Repair	\$ -	\$ 382.01	\$ 382.01	\$ (382.01)	0.00%
100-068-584009	General Public Improvements	\$ -	\$ 6,417.50	\$ 13,679.75	\$ (13,679.75)	0.00%
100-068-587000	Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-587001	Lease/Purchase Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-587100	Office Equipment & Furniture	\$ -	\$ -	\$ 10,426.33	\$ (10,426.33)	0.00%
100-068-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ 6,799.51	\$ 24,488.09	\$ (24,488.09)	0.00%
100-068-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
100-068-557200	License And Inspection Fees	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
100-068-590300	Real Estate Tax Expense	\$ -	\$ 332.58	\$ 8,330.20	\$ (8,330.20)	0.00%
100-068-599000	Miscellaneous	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
	Other Expenditures	\$ 6,500.00	\$ 332.58	\$ 8,330.20	\$ (1,830.20)	128.16%
068	Public Property	\$ (418,954.55)	\$ (77,688.65)	\$ (337,912.71)	\$ (81,041.84)	80.66%
100-760-410905	Cannabis Tax Revenue	\$ 65,000.00	\$ 5,043.03	\$ 25,284.06	\$ 39,715.94	38.90%
	Taxes	\$ 65,000.00	\$ 5,043.03	\$ 25,284.06	\$ 39,715.94	38.90%
100-760-437100	School Reimbursements	\$ 50,000.00	\$ -	\$ 26,136.69	\$ 23,863.31	52.27%
100-760-437200	SOI-Police Training Reimb	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-442500	Federal Grants	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-442600	State Grants	\$ 18,000.00	\$ -	\$ 29,358.00	\$ (11,358.00)	163.10%
	Intergovernmental	\$ 68,000.00	\$ -	\$ 55,494.69	\$ 12,505.31	81.61%
100-760-450800	Fingerprint Fees	\$ 800.00	\$ 120.00	\$ 675.00	\$ 125.00	84.38%
100-760-451000	Copy Money/Accidents etc	\$ 4,000.00	\$ 646.48	\$ 3,501.78	\$ 498.22	87.54%
100-760-451100	Parking Meter Collections	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-451101	Rentals - Parking Lots	\$ 2,100.00	\$ 175.00	\$ 1,050.00	\$ 1,050.00	50.00%
100-760-454400	Overtime Reimbursements	\$ 27,000.00	\$ 2,057.43	\$ 20,224.05	\$ 6,775.95	74.90%
100-760-454800	Bassett Training	\$ -	\$ -	\$ 120.00	\$ (120.00)	0.00%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-760-464700	E Citation Fees	\$ 700.00	\$ 145.06	\$ 780.26	\$ (80.26)	111.47%
100-760-498900	Non Sufficient Funds Fee	\$ -	\$ -	\$ -	\$ -	0.00%
	Fees/Charges For Service	\$ 34,600.00	\$ 3,143.97	\$ 26,351.09	\$ 8,248.91	76.16%
100-760-460100	Cir Clk/States Atty	\$ 125,000.00	\$ 11,858.78	\$ 66,859.00	\$ 58,141.00	53.49%
100-760-460200	Municipal Ordinance Violations	\$ 83,000.00	\$ 15,228.17	\$ 54,174.98	\$ 28,825.02	65.27%
100-760-460300	Warrants	\$ 4,000.00	\$ 770.00	\$ 3,850.00	\$ 150.00	96.25%
100-760-463700	Liquor Fines	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-463800	Tobacco Fines	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-464000	Parking Tickets	\$ 20,000.00	\$ 780.00	\$ 6,017.50	\$ 13,982.50	30.09%
100-760-464100	False Alarm Fee	\$ 2,500.00	\$ 150.00	\$ 1,425.00	\$ 1,075.00	57.00%
100-760-464300	Seizures And Forfeitures	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-464400	Dui Surcharge	\$ 10,000.00	\$ 621.42	\$ 8,864.83	\$ 1,135.17	88.65%
100-760-464500	Towing/Storage/Impound Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-464600	Court Supervision Fines	\$ 500.00	\$ 46.29	\$ 627.57	\$ (127.57)	125.51%
100-760-494100	Restitution	\$ -	\$ -	\$ 157.77	\$ (157.77)	0.00%
	Fines And Forfeitures	\$ 245,000.00	\$ 29,454.66	\$ 141,976.65	\$ 103,023.35	57.95%
100-760-450700	Rental Property Registration	\$ 8,500.00	\$ 10.00	\$ 240.00	\$ 8,260.00	2.82%
	Licenses And Permits	\$ 8,500.00	\$ 10.00	\$ 240.00	\$ 8,260.00	2.82%
100-760-454900	Foundation Donations	\$ -	\$ 2,000.00	\$ 2,000.00	\$ (2,000.00)	0.00%
100-760-493001	Crime Prevention Contributions	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-493100	Dare Program	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-493500	Canine Unit Contributions	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-493700	Bike Program Contribution	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-493900	Sex Offender Registration	\$ 1,500.00	\$ 175.00	\$ (950.00)	\$ 2,450.00	-63.33%
100-760-494000	State Iron Eagle Revenue	\$ 2,500.00	\$ 39.74	\$ 45.41	\$ 2,454.59	1.82%
100-760-494001	Federal Iron Eagle Revenue	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	0.00%
100-760-494200	Range Instructor Reimbursement	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-494300	Explorer	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-495600	Insurance Reimbursements	\$ 60,000.00	\$ 7,179.02	\$ 88,897.74	\$ (28,897.74)	148.16%
100-760-499400	Proceeds Of Auction	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-499403	Unclaimed Evidence	\$ -	\$ -	\$ 6.00	\$ (6.00)	0.00%
100-760-499404	Sale Of Equipment	\$ -	\$ -	\$ 1,554.00	\$ (1,554.00)	0.00%
100-760-499600	Sale Of Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
100-760-499800	Miscellaneous Receipts	\$ 2,000.00	\$ 435.37	\$ 554.30	\$ 1,445.70	27.72%
100-760-499802	Cash Over/short	\$ -	\$ 15.00	\$ 15.00	\$ (15.00)	0.00%
	Other Revenue	\$ 68,500.00	\$ 9,844.13	\$ 92,122.45	\$ (23,622.45)	134.49%
760	Police Revenue	\$ 489,600.00	\$ 47,495.79	\$ 341,468.94	\$ 148,131.06	69.74%
100-761-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-511600	Salary: All Personnel	\$ 3,761,822.16	\$ 238,954.15	\$ 1,512,107.12	\$ 2,249,715.04	40.20%
100-761-515000	Overtime	\$ 251,544.91	\$ 18,981.49	\$ 132,650.42	\$ 118,894.49	52.73%
100-761-515500	Vacation Pay	\$ -	\$ 18,652.92	\$ 167,359.73	\$ (167,359.73)	0.00%
100-761-515600	Holiday Pay	\$ 115,651.47	\$ -	\$ 9,456.80	\$ 106,194.67	8.18%
100-761-515800	Sick Pay	\$ -	\$ 6,478.32	\$ 93,085.52	\$ (93,085.52)	0.00%
100-761-515900	Injury Pay	\$ -	\$ 21,407.56	\$ 144,232.16	\$ (144,232.16)	0.00%
100-761-517000	Oasdi/city Share 6.2%	\$ 6,406.58	\$ 881.02	\$ 4,455.10	\$ 1,951.48	69.54%
100-761-517001	Medicare/city Share 1.45%	\$ 56,616.06	\$ 4,135.16	\$ 27,583.75	\$ 29,032.31	48.72%
100-761-517401	IMRF	\$ 12,100.18	\$ 489.80	\$ 4,083.14	\$ 8,017.04	33.74%

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-761-517403	Employer Pension Contributions	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-518000	Group Insurance	\$ 1,223,059.55	\$ 79,354.82	\$ 557,259.49	\$ 665,800.06	45.56%
100-761-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-518300	Workers Comp Insurance	\$ 185,816.00	\$ 156,630.33	\$ 212,281.07	\$ (26,465.07)	114.24%
100-761-518900	Uniform Allowance	\$ 51,550.00	\$ -	\$ 44,093.44	\$ 7,456.56	85.54%
100-761-554300	Tools & Uniforms	\$ -	\$ 2,732.86	\$ 7,628.08	\$ (7,628.08)	0.00%
100-761-559000	Medical Expense/supplies	\$ 3,000.00	\$ 1,415.00	\$ 1,631.00	\$ 1,369.00	54.37%
	Personnel	\$ 5,667,566.91	\$ 550,113.43	\$ 2,917,906.82	\$ 2,749,660.09	51.48%
100-761-519000	Training And Education	\$ 100,000.00	\$ 12,486.09	\$ 34,002.88	\$ 65,997.12	34.00%
	Training & Education	\$ 100,000.00	\$ 12,486.09	\$ 34,002.88	\$ 65,997.12	34.00%
100-761-520200	Office Supplies	\$ 3,600.00	\$ 491.30	\$ 1,097.16	\$ 2,502.84	30.48%
100-761-520201	Live-scan Deposit Account	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	100.00%
100-761-520400	Postage	\$ 1,250.00	\$ 27.83	\$ 125.85	\$ 1,124.15	10.07%
100-761-522000	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-522400	General Supplies	\$ 6,500.00	\$ 470.66	\$ 2,903.13	\$ 3,596.87	44.66%
100-761-525000	Police Ammunition	\$ 19,000.00	\$ -	\$ -	\$ 19,000.00	0.00%
100-761-529000	Equipment	\$ 13,000.00	\$ 664.91	\$ 12,088.42	\$ 911.58	92.99%
100-761-556100	Gasoline/diesel Fuel	\$ 92,000.00	\$ 8,213.42	\$ 48,627.77	\$ 43,372.23	52.86%
	Supplies & Materials	\$ 136,350.00	\$ 9,868.12	\$ 65,842.33	\$ 70,507.67	48.29%
100-761-518100	Liability Insurance Premiums	\$ 94,264.00	\$ 83,553.00	\$ 107,954.41	\$ (13,690.41)	114.52%
100-761-520905	Public Safety Dispatching Fee	\$ 709,706.00	\$ -	\$ 354,852.00	\$ 354,854.00	50.00%
100-761-524000	Lease/rental Of Equipment	\$ 135,826.00	\$ 7,444.59	\$ 50,277.59	\$ 85,548.41	37.02%
100-761-534000	Automotive Expense	\$ 80,000.00	\$ 7,333.73	\$ 33,156.78	\$ 46,843.22	41.45%
100-761-534101	Vehicle Towage	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-538000	Maintenance Agreements	\$ 15,190.00	\$ 27.61	\$ 9,757.75	\$ 5,432.25	64.24%
100-761-550100	Utilities	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-551600	Dues And Subscriptions	\$ 18,000.00	\$ 7,753.58	\$ 10,343.58	\$ 7,656.42	57.46%
100-761-555000	Radio Expense	\$ 71,000.00	\$ 171,845.73	\$ 192,396.13	\$ (121,396.13)	270.98%
100-761-555200	Radar Expense	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0.00%
100-761-559900	Receivable Charge Off	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-561000	Legal Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-566000	Jail Expense	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-566700	Care Of Stray Animals	\$ 46,000.00	\$ 7,657.82	\$ 19,144.55	\$ 26,855.45	41.62%
100-761-569000	Other Contractual Service	\$ 10,500.00	\$ 108.35	\$ 746.55	\$ 9,753.45	7.11%
100-761-592100	Auxiliary Police	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-592300	Explorer Post	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-592500	Crime Prevention Expense	\$ 6,800.00	\$ -	\$ -	\$ 6,800.00	0.00%
100-761-592601	Dare Program	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-592602	Canine Unit	\$ 4,000.00	\$ -	\$ 877.18	\$ 3,122.82	21.93%
100-761-592604	Emergency Services Team	\$ 17,000.00	\$ 1,654.17	\$ 3,597.02	\$ 13,402.98	21.16%
100-761-592605	Bike Program	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-592606	Dui Enforcement	\$ 5,500.00	\$ 2,000.00	\$ 2,718.50	\$ 2,781.50	49.43%
100-761-592608	Court Supervision Funded Exp	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-592609	Warrant Expense	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-592700	Shooting Range	\$ 6,000.00	\$ 280.00	\$ 3,341.77	\$ 2,658.23	55.70%
100-761-592900	Iron Eagle Expenses	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-598100	Public Relations	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
100-761-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 1,224,786.00	\$ 289,658.58	\$ 789,163.81	\$ 435,622.19	64.43%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-761-587000	Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-587001	Lease/Purchase Equipmen	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-551000	Printing And Publications	\$ 3,000.00	\$ 814.59	\$ 1,476.49	\$ 1,523.51	49.22%
100-761-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-557200	License And Inspection Fees	\$ 2,750.00	\$ 302.00	\$ 755.00	\$ 1,995.00	27.45%
100-761-590600	Bank/Credit Card Charges	\$ -	\$ 59.08	\$ 447.86	\$ (447.86)	0.00%
100-761-592400	E Citation Allowable Expenses	\$ -	\$ -	\$ -	\$ -	0.00%
100-761-595000	Reimbursement - Personal	\$ 500.00	\$ -	\$ 72.73	\$ 427.27	14.55%
100-761-599000	Miscellaneous	\$ 1,000.00	\$ -	\$ 383.17	\$ 616.83	38.32%
100-761-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 7,250.00	\$ 1,175.67	\$ 3,135.25	\$ 4,114.75	43.24%
100-761-520900	Transfer To Tpccc	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
761	Police Patrol	\$ (7,135,952.91)	\$ (863,301.89)	\$ (3,810,051.09)	\$ (3,325,901.82)	53.39%
100-763-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-511600	Salary: All Personnel	\$ 858,184.61	\$ 67,522.62	\$ 438,227.52	\$ 419,957.09	51.06%
100-763-515000	Overtime	\$ 108,000.00	\$ 7,287.24	\$ 47,835.99	\$ 60,164.01	44.29%
100-763-515500	Vacation Pay	\$ -	\$ 6,378.10	\$ 43,885.42	\$ (43,885.42)	0.00%
100-763-515600	Holiday Pay	\$ 24,729.30	\$ -	\$ 2,766.60	\$ 21,962.70	11.19%
100-763-515800	Sick Pay	\$ -	\$ -	\$ 4,182.58	\$ (4,182.58)	0.00%
100-763-515900	Injury Pay	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-517000	Oasdi/city Share 6.2%	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-517001	Medicare/city Share 1.45%	\$ 13,994.38	\$ 1,158.86	\$ 7,828.37	\$ 6,166.01	55.94%
100-763-517401	IMRF	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-518000	Group Insurance	\$ 260,537.27	\$ 21,460.44	\$ 134,313.05	\$ 126,224.22	51.55%
100-763-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-518900	Uniform Allowance	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	100.00%
	Personnel	\$ 1,276,445.56	\$ 103,807.26	\$ 690,039.53	\$ 586,406.03	54.06%
100-763-519000	Training And Education	\$ 30,000.00	\$ 1,321.20	\$ 9,290.65	\$ 20,709.35	30.97%
	Training & Education	\$ 30,000.00	\$ 1,321.20	\$ 9,290.65	\$ 20,709.35	30.97%
100-763-520200	Office Supplies	\$ 2,400.00	\$ 55.55	\$ 332.55	\$ 2,067.45	13.86%
100-763-520400	Postage	\$ -	\$ -	\$ 5.10	\$ (5.10)	0.00%
100-763-522000	Photographic Supplies	\$ 3,000.00	\$ -	\$ 2,008.89	\$ 991.11	66.96%
100-763-522400	General Supplies	\$ 5,000.00	\$ -	\$ 297.56	\$ 4,702.44	5.95%
100-763-529000	Equipment	\$ 5,500.00	\$ 300.00	\$ 516.99	\$ 4,983.01	9.40%
100-763-556100	Gasoline/diesel Fuel	\$ 12,000.00	\$ 1,339.86	\$ 4,861.66	\$ 7,138.34	40.51%
	Supplies & Materials	\$ 27,900.00	\$ 1,695.41	\$ 8,022.75	\$ 19,877.25	28.76%
100-763-518100	Liability Insurance Premiums	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-524000	Lease/rental Of Equipment	\$ 5,000.00	\$ 255.42	\$ 1,829.29	\$ 3,170.71	36.59%
100-763-534000	Automotive Expense	\$ 5,000.00	\$ 237.65	\$ 3,702.26	\$ 1,297.74	74.05%
100-763-534101	Vehicle Towage	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-763-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-538000	Maintenance Agreements	\$ 2,500.00	\$ 273.54	\$ 1,312.16	\$ 1,187.84	52.49%
100-763-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-551600	Dues And Subscriptions	\$ 3,000.00	\$ -	\$ 240.00	\$ 2,760.00	8.00%
100-763-555000	Radio Expense	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-560500	Consulting Services	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-569000	Other Contractual Service	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-592600	Special Investigations Exp	\$ 10,000.00	\$ -	\$ 672.76	\$ 9,327.24	6.73%
100-763-592603	Multi-county Narcotics Exp	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-592800	Polygraph Exam	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-592900	Iron Eagle Expenses	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
100-763-592901	Federal Iron Eagle Expense	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	0.00%
100-763-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 40,500.00	\$ 766.61	\$ 7,756.47	\$ 32,743.53	19.15%
100-763-587000	Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-587001	Lease/Purchase Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-587100	Office Equipment & Furniture	\$ -	\$ -	\$ 218.99	\$ (218.99)	0.00%
100-763-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ 218.99	\$ (218.99)	0.00%
100-763-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-551000	Printing And Publications	\$ 300.00	\$ -	\$ 38.00	\$ 262.00	12.67%
100-763-554200	Meals Lodging	\$ -	\$ -	\$ 635.35	\$ (635.35)	0.00%
100-763-557200	License And Inspection Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-595000	Reimbursement - Personal	\$ -	\$ -	\$ -	\$ -	0.00%
100-763-599000	Miscellaneous	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-763-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 1,300.00	\$ -	\$ 673.35	\$ 626.65	51.80%
763	Special Services	\$ (1,376,145.56)	\$ (107,590.48)	\$ (716,001.74)	\$ (660,143.82)	52.03%
100-764-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-511600	Salary: All Personnel	\$ 361,274.07	\$ 27,124.27	\$ 149,388.21	\$ 211,885.86	41.35%
100-764-515000	Overtime	\$ 10,477.33	\$ 158.69	\$ 14,302.75	\$ (3,825.42)	136.51%
100-764-515500	Vacation Pay	\$ -	\$ 926.33	\$ 10,710.08	\$ (10,710.08)	0.00%
100-764-515600	Holiday Pay	\$ 1,500.00	\$ 380.16	\$ 4,963.91	\$ (3,463.91)	330.93%
100-764-515800	Sick Pay	\$ -	\$ -	\$ 1,953.22	\$ (1,953.22)	0.00%
100-764-517000	Oasdi/city Share 6.2%	\$ 23,027.88	\$ 1,716.66	\$ 10,903.95	\$ 12,123.93	47.35%
100-764-517001	Medicare/city Share 1.45%	\$ 5,390.40	\$ 401.46	\$ 2,550.13	\$ 2,840.27	47.31%
100-764-517401	IMRF	\$ 43,492.98	\$ 3,347.84	\$ 21,232.38	\$ 22,260.60	48.82%
100-764-518000	Group Insurance	\$ 117,957.66	\$ 6,842.66	\$ 40,977.46	\$ 76,980.20	34.74%
100-764-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-554300	Uniforms And Tools	\$ 2,500.00	\$ 1,402.62	\$ 1,421.62	\$ 1,078.38	56.86%
100-764-557200	License & Inspection Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-559000	Medical Expense/supplies	\$ -	\$ -	\$ 102.00	\$ (102.00)	0.00%
	Personnel	\$ 565,620.32	\$ 42,300.69	\$ 258,505.71	\$ 307,114.61	45.70%
100-764-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-764-520200	Office Supplies	\$ 2,500.00	\$ 75.86	\$ 503.04	\$ 1,996.96	20.12%
100-764-520400	Postage	\$ 5,000.00	\$ 440.27	\$ 2,136.89	\$ 2,863.11	42.74%
100-764-522400	General Supplies	\$ -	\$ -	\$ 14.78	\$ (14.78)	0.00%
100-764-529000	Equipment	\$ -	\$ -	\$ 21.66	\$ (21.66)	0.00%
	Supplies & Materials	\$ 7,500.00	\$ 516.13	\$ 2,676.37	\$ 4,823.63	35.68%
100-764-518100	Liability Insurance Premiums	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-520500	Rim System Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-524000	Lease/rental Of Equipment	\$ 1,600.00	\$ 127.71	\$ 766.26	\$ 833.74	47.89%
100-764-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-538000	Maintenance Agreements	\$ 2,200.00	\$ 272.50	\$ 1,224.18	\$ 975.82	55.64%
100-764-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-569000	Other Contractual Service	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-599801	Computer Software	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	0.00%
	Contractual Services	\$ 9,800.00	\$ 400.21	\$ 1,990.44	\$ 7,809.56	20.31%
100-764-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
100-764-599802	Computer Hardware	\$ 14,000.00	\$ -	\$ -	\$ 14,000.00	0.00%
	Other Expenditures	\$ 14,000.00	\$ -	\$ -	\$ 14,000.00	0.00%
100-764-520900	Transfer To Tpccc	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
764	Police Records	\$ (596,920.32)	\$ (43,217.03)	\$ (263,172.52)	\$ (333,747.80)	44.09%
100-766-451700	Property Clean Up Fees	\$ -	\$ 2,232.50	\$ 2,232.50	\$ (2,232.50)	0.00%
	Fines And Forfeitures	\$ -	\$ 2,232.50	\$ 2,232.50	\$ (2,232.50)	0.00%
100-766-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-511600	Salary: All Personnel	\$ 102,077.60	\$ 7,731.20	\$ 48,220.60	\$ 53,857.00	47.24%
100-766-515000	Overtime	\$ -	\$ 233.22	\$ 1,613.01	\$ (1,613.01)	0.00%
100-766-515500	Vacation Pay	\$ -	\$ -	\$ 780.80	\$ (780.80)	0.00%
100-766-515600	Holiday Pay	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-515800	Sick Pay	\$ -	\$ -	\$ 280.60	\$ (280.60)	0.00%
100-766-517000	Oasdi/city Share 6.2%	\$ 6,328.81	\$ 487.86	\$ 3,116.57	\$ 3,212.24	49.24%
100-766-517001	Medicare/city Share 1.45%	\$ 1,480.13	\$ 114.09	\$ 729.61	\$ 750.52	49.29%
100-766-517401	IMRF	\$ 11,953.29	\$ 932.63	\$ 5,953.50	\$ 5,999.79	49.81%
100-766-518000	Group Insurance	\$ 39,226.35	\$ 773.40	\$ 4,640.40	\$ 34,585.95	11.83%
100-766-518300	Workers Comp Insurance	\$ 2,376.96	\$ 2,972.98	\$ 2,972.98	\$ (596.02)	125.07%
100-766-554300	Uniforms And Tools	\$ 2,500.00	\$ 184.50	\$ 184.50	\$ 2,315.50	7.38%
100-766-559000	Medical Expense/supplies	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ 165,943.14	\$ 13,429.88	\$ 68,492.57	\$ 97,450.57	41.27%
100-766-519000	Training And Education	\$ 4,000.00	\$ 105.30	\$ 1,712.16	\$ 2,287.84	42.80%
	Training & Education	\$ 4,000.00	\$ 105.30	\$ 1,712.16	\$ 2,287.84	42.80%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-766-520200	Office Supplies	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-766-520400	Postage	\$ 1,000.00	\$ 79.99	\$ 447.47	\$ 552.53	44.75%
100-766-522400	General Supplies	\$ 1,000.00	\$ -	\$ 122.00	\$ 878.00	12.20%
100-766-529000	Equipment	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-766-556100	Gasoline/diesel Fuel	\$ 3,000.00	\$ 185.75	\$ 1,179.72	\$ 1,820.28	39.32%
	Supplies & Materials	\$ 7,000.00	\$ 265.74	\$ 1,749.19	\$ 5,250.81	24.99%
100-766-518100	Liability Insurance Premiums	\$ 1,969.00	\$ 2,504.06	\$ 2,504.06	\$ (535.06)	127.17%
100-766-524000	Lease/rental Of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-534000	Automotive Expense	\$ -	\$ 990.22	\$ 3,234.16	\$ (3,234.16)	0.00%
100-766-534101	Vehicle Towage	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-536100	Property Cleanup Fees	\$ 75,000.00	\$ 31,786.21	\$ 57,721.80	\$ 17,278.20	76.96%
100-766-538000	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-555000	Radio Expense	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-569000	Other Contractual Service	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 76,969.00	\$ 35,280.49	\$ 63,460.02	\$ 13,508.98	82.45%
100-766-587000	Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-587001	Lease/Purchase Equipmen	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	0.00%
100-766-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	0.00%
100-766-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-551000	Printing And Publications	\$ -	\$ 673.11	\$ 711.11	\$ (711.11)	0.00%
100-766-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
100-766-590600	Bank/Credit Card Fees	\$ -	\$ 320.70	\$ 320.70	\$ (320.70)	0.00%
100-766-599000	Miscellaneous	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Other Expenditures	\$ 500.00	\$ 993.81	\$ 1,031.81	\$ (531.81)	206.36%
766	Code Enforcem	\$ (262,412.14)	\$ (47,842.72)	\$ (134,213.25)	\$ (128,198.89)	51.15%
100-793-425000	Prelim Plat Review Filing	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-425100	Final Plat Review Filing	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-426500	ZBA Waiver Request Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-427000	Plan Review Services	\$ -	\$ -	\$ 350.00	\$ (350.00)	0.00%
100-793-450700	Rental Proprrty Registr Fee	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-451000	Copy Money/Accidents etc	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-451300	Certification Signatures	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-451400	Electrical Inspection Fee	\$ -	\$ 432.00	\$ 1,857.00	\$ (1,857.00)	0.00%
100-793-451700	Property Cleanup Fees	\$ 1,500.00	\$ -	\$ 2,572.82	\$ (1,072.82)	171.52%
100-793-451900	Sales - Ordinances & Maps	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-458700	Code Inspections	\$ -	\$ -	\$ -	\$ -	0.00%
	Fees/Charges For Service	\$ 1,500.00	\$ 432.00	\$ 4,779.82	\$ (3,279.82)	318.65%
100-793-463600	Code Violation Fines	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-464500	Towing/storage Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	Fines And Forfeitures	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-420500	Hvac License	\$ 7,000.00	\$ -	\$ 300.00	\$ 6,700.00	4.29%
100-793-420800	Electrical Contractors License	\$ 7,000.00	\$ 300.00	\$ 900.00	\$ 6,100.00	12.86%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-793-423000	Home Occupation License	\$ 2,000.00	\$ -	\$ 5.00	\$ 1,995.00	0.25%
100-793-425500	Hvac Permit	\$ 15,000.00	\$ 600.00	\$ 4,875.00	\$ 10,125.00	32.50%
100-793-425600	House Movers Permit	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-425700	Special Use Permit	\$ 5,000.00	\$ 50.00	\$ 805.00	\$ 4,195.00	16.10%
100-793-425800	Application Fee	\$ -	\$ 185.00	\$ 840.00	\$ (840.00)	0.00%
100-793-426000	Electrical Permits	\$ 15,000.00	\$ 2,106.00	\$ 9,309.50	\$ 5,690.50	62.06%
100-793-426100	Enterprise Zone Fee	\$ -	\$ 1,298.00	\$ 20,580.58	\$ (20,580.58)	0.00%
100-793-426400	Building And Rezoning Permit	\$ 100,000.00	\$ 11,057.00	\$ 42,651.60	\$ 57,348.40	42.65%
100-793-451200	Plumbing Permits	\$ 14,000.00	\$ 4,244.00	\$ 30,375.00	\$ (16,375.00)	216.96%
	Licenses And Permits	\$ 165,000.00	\$ 19,840.00	\$ 110,641.68	\$ 54,358.32	67.06%
100-793-490500	Lien File & Release Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-498900	Non Sufficient Funds Fee	\$ -	\$ -	\$ 75.00	\$ (75.00)	0.00%
100-793-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-499802	Cash Over/short	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ 75.00	\$ (75.00)	0.00%
100-793-511600	Salary: All Personnel	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-517000	Oasdi/city Share 6.2%	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-517001	Medicare/city Share 1.45%	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-517401	IMRF	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-518000	Group Insurance	\$ 21,914.16	\$ -	\$ -	\$ 21,914.16	0.00%
100-793-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-554300	Uniforms And Tools	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-559000	Medical Expense/supplies	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ 21,914.16	\$ -	\$ -	\$ 21,914.16	0.00%
100-793-520200	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-520400	Postage	\$ 600.00	\$ 104.38	\$ 494.76	\$ 105.24	82.46%
100-793-556100	Gasoline/diesel Fuel	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ 600.00	\$ 104.38	\$ 494.76	\$ 105.24	82.46%
100-793-518100	Liability Insurance Premiums	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-524000	Lease/rental Of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-534000	Automotive Expense	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-536100	Property Cleanup Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-538000	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-551600	Dues And Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-555000	Radio Expense	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-559900	Provisions For Bad Debts	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-560500	Consulting Services	\$ 200,000.00	\$ 43,188.50	\$ 147,263.98	\$ 52,736.02	73.63%
100-793-560600	Corporate Counsel Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-562500	Demolition	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-569000	Other Contractual Service	\$ -	\$ -	\$ 1,068.00	\$ (1,068.00)	0.00%
100-793-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 200,000.00	\$ 43,188.50	\$ 148,331.98	\$ 51,668.02	74.17%
100-793-587000	Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-793-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-551000	Printing And Publications	\$ 1,000.00	\$ 157.50	\$ 576.00	\$ 424.00	57.60%
100-793-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-557200	License And Inspection Fees	\$ -	\$ -	\$ -	\$ -	0.00%
100-793-593300	Lien Filing Fee	\$ 300.00	\$ 237.00	\$ 711.00	\$ (411.00)	237.00%
100-793-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 1,300.00	\$ 394.50	\$ 1,287.00	\$ 13.00	99.00%
793	Inspections	\$ (57,314.16)	\$ (23,415.38)	\$ (34,617.24)	\$ (22,696.92)	60.40%
100-990-410100	Real Estate Tax	\$ 4,699,810.00	\$ -	\$ 4,352,434.94	\$ 347,375.06	92.61%
100-990-410900	Use Tax	\$ 1,200,000.00	\$ 100,618.80	\$ 608,473.12	\$ 591,526.88	50.71%
100-990-411000	Municipal Sales Tax	\$ 5,715,805.67	\$ 513,877.95	\$ 3,203,180.23	\$ 2,512,625.44	56.04%
100-990-411004	Home Rule Sales Tax	\$ 5,933,935.45	\$ 569,816.35	\$ 3,465,608.19	\$ 2,468,327.26	58.40%
100-990-411005	Local Cannabis Sales Tax	\$ 200,000.00	\$ 13,903.87	\$ 40,455.57	\$ 159,544.43	20.23%
100-990-412000	Replacement P/p Tax - State	\$ 1,350,000.00	\$ 570,086.25	\$ 1,425,316.23	\$ (75,316.23)	105.58%
100-990-412200	Pull Tab/jar Game Tax	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-412300	Video Gaming Tax	\$ 390,000.00	\$ -	\$ 268,924.86	\$ 121,075.14	68.96%
100-990-413000	Illinois Income Tax	\$ 3,600,985.45	\$ 486,607.56	\$ 2,536,573.55	\$ 1,064,411.90	70.44%
100-990-413001	Illinois Income Tax Surch	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-414100	Food & Beverage Tax	\$ 1,200,000.00	\$ (8.74)	\$ 779,061.47	\$ 420,938.53	64.92%
100-990-414200	Packaged Liquor Tax	\$ 200,000.00	\$ -	\$ 88,664.04	\$ 111,335.96	44.33%
100-990-455002	Municipal Telecommunicatns	\$ 450,000.00	\$ 28,741.98	\$ 174,462.43	\$ 275,537.57	38.77%
100-990-496100	RE Tax Clearing Acct	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-496200	PPRT Tax Clearing Acct	\$ -	\$ 45,416.04	\$ 49,168.86	\$ (49,168.86)	0.00%
	Taxes	\$ 24,940,536.57	\$ 2,329,060.06	\$ 16,992,323.49	\$ 7,948,213.08	68.13%
100-990-442500	Federal Grants	\$ -	\$ -	\$ 5,555,315.50	\$ (5,555,315.50)	0.00%
100-990-442600	State Grants	\$ -	\$ -	\$ (56,900.00)	\$ 56,900.00	0.00%
100-990-442700	County Grants	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ -	\$ -	\$ 5,498,415.50	\$ (5,498,415.50)	0.00%
100-990-451900	Sales - Ordinances & Maps	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-455001	Ameren Franchise	\$ 280,000.00	\$ 25,656.67	\$ 149,320.02	\$ 130,679.98	53.33%
100-990-455003	Franchise Fee - Cable Tv	\$ 440,000.00	\$ 21,043.07	\$ 299,679.58	\$ 140,320.42	68.11%
100-990-455004	Good Energy Revenue	\$ 91,000.00	\$ 19,178.61	\$ 57,259.20	\$ 33,740.80	62.92%
100-990-458000	TC3 Service Fee	\$ 50,000.00	\$ 4,166.67	\$ 25,000.02	\$ 24,999.98	50.00%
	Fees/Charges For Service	\$ 861,000.00	\$ 70,045.02	\$ 531,258.82	\$ 329,741.18	61.70%
100-990-414002	Impound Fees	\$ -	\$ -	\$ (500.00)	\$ 500.00	0.00%
100-990-463500	Late Payment Penalty	\$ 1,500.00	\$ 2,187.19	\$ 10,005.98	\$ (8,505.98)	667.07%
100-990-463600	Interest Charge	\$ -	\$ 310.44	\$ 1,667.30	\$ (1,667.30)	0.00%
	Fines And Forfeitures	\$ 1,500.00	\$ 2,497.63	\$ 11,173.28	\$ (9,673.28)	744.89%
100-990-490100	Interest Earnings	\$ 100,000.00	\$ 15,388.23	\$ 31,932.63	\$ 68,067.37	31.93%
100-990-491900	Incr/decr Investment Valu	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-492300	Bond Credits	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ 100,000.00	\$ 15,388.23	\$ 31,932.63	\$ 68,067.37	31.93%
100-990-454500	Other Contractual Revenue	\$ -	\$ 837.35	\$ 3,336.00	\$ (3,336.00)	0.00%
100-990-490800	Developer Agreement Payments	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-491300	Prorated Re Tax/City Prop	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-492100	Loan Proceeds	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-990-495600	Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-498900	Non Sufficient Funds Fee	\$ -	\$ -	\$ 25.00	\$ (25.00)	0.00%
100-990-499150	Suits And Settlements	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-499201	Human Rights Contributions	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	0.00%
100-990-499400	Proceeds Of Auction	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-499520	Unclaimed Grant Money	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-499800	Miscellaneous Receipts	\$ 5,000.00	\$ -	\$ 3,164.00	\$ 1,836.00	63.28%
100-990-499802	Cash Over/Short	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ 25,000.00	\$ 837.35	\$ 6,525.00	\$ 18,475.00	26.10%
100-990-492100	Loan Proceeds	\$ 1,475,680.00	\$ -	\$ -	\$ -	0.00%
100-990-492000	Bond Proceeds - Principal	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Proceeds	\$ 1,475,680.00	\$ -	\$ -	\$ -	0.00%
100-990-440223	Transfer From Solid Waste	\$ 610,000.00	\$ -	\$ -	\$ 610,000.00	0.00%
100-990-440231	Transfer From Sewerage	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00	0.00%
100-990-440232	Transfer From Storm Water	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-440240	Transfer From Motor Fuel	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-440261	Transfer From Hud	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-440270	Transfer from TIF I	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-440277	Transfer from BDD	\$ 299,005.00	\$ -	\$ -	\$ 299,005.00	0.00%
100-990-440445	Transfer From Capital Projects	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-440501	Transfer From School Bus	\$ 258,635.45	\$ -	\$ -	\$ 258,635.45	0.00%
100-990-440525	Transfer from Airport	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-440570	Transfer from Econ Development	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-440695	Transfer from Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-440800	Transfer from Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-440900	Transfer From Tpcc	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-440901	Trnsfr from TPCCC Dissolution	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-440924	Contribution from Library	\$ 15,000.00	\$ 3,750.00	\$ 7,500.00	\$ 7,500.00	50.00%
100-990-499850	Allocated Cost Reimbursements	\$ -	\$ -	\$ 72.93	\$ (72.93)	0.00%
	Transfers From Other Funds	\$ 1,482,640.45	\$ 3,750.00	\$ 7,572.93	\$ 1,475,067.52	0.51%
100-990-511600	Salary: All Personnel	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-517000	Oasdi/city share 6.2%	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-517001	Medicare/city share 1.45%	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-517401	IMRF	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-518000	Group Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-599997	Payroll Increase Set Aside	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520200	Office Supplies	\$ 4,000.00	\$ 251.42	\$ 1,647.42	\$ 2,352.58	41.19%
100-990-520400	Postage	\$ -	\$ 770.21	\$ (1,713.54)	\$ 1,713.54	0.00%
100-990-529000	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ 4,000.00	\$ 1,021.63	\$ (66.12)	\$ 4,066.12	-1.65%
100-990-511500	Economic Assistance	\$ -	\$ -	\$ 800.00	\$ (800.00)	0.00%
100-990-524000	Lease/rental Of Equipment	\$ 2,000.00	\$ 307.71	\$ 1,126.26	\$ 873.74	56.31%
100-990-538000	Maintenance Agreements	\$ 4,500.00	\$ 1,253.17	\$ 3,343.45	\$ 1,156.55	74.30%
100-990-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-559900	Receivable Charge Off	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-560100	Auditing Fees	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	0.00%
100-990-565900	Citylink Contract	\$ 205,000.00	\$ 52,500.00	\$ 105,000.00	\$ 100,000.00	51.22%
100-990-568100	Home Rule Tax Rebate	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-990-569000	Other Contractual Service	\$ 23,721.29	\$ 2,198.41	\$ 17,156.59	\$ 6,564.70	72.33%
100-990-590900	Police And Fire Commission	\$ 23,000.00	\$ 5,087.75	\$ 20,196.79	\$ 2,803.21	87.81%
	Contractual Services	\$ 308,221.29	\$ 61,347.04	\$ 147,623.09	\$ 160,598.20	47.90%
100-990-580200	Land Purchase	\$ 1,475,680.00	\$ 147,568.00	\$ 147,568.00	\$ 1,328,112.00	10.00%
100-990-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-599998	Capital Set Aside	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ 1,475,680.00	\$ 147,568.00	\$ 147,568.00	\$ 1,328,112.00	10.00%
100-990-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-590600	Bank Charges	\$ 2,000.00	\$ 135.00	\$ 904.90	\$ 1,095.10	45.25%
100-990-590905	Human Rights Expenditures	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	0.00%
100-990-593700	Reconciliation Difference	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-599000	Miscellaneous	\$ -	\$ -	\$ 15.13	\$ (15.13)	0.00%
100-990-599002	IMRF Costs-ERI	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-599700	Income Credit	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-599999	Contingency	\$ 259,999.76	\$ 9,996.00	\$ 9,996.00	\$ 250,003.76	3.84%
	Other Expenditures	\$ 281,999.76	\$ 10,131.00	\$ 10,916.03	\$ 271,083.73	3.87%
100-990-590400	Interest Paid	\$ 170,725.00	\$ 80,813.67	\$ 86,383.48	\$ 84,341.52	50.60%
100-990-591000	Bond Principal Retired	\$ -	\$ 245,000.00	\$ 245,000.00	\$ (245,000.00)	0.00%
100-990-591100	Bond Registrar Fees	\$ 750.00	\$ -	\$ 750.00	\$ -	100.00%
100-990-591101	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-591200	Note Principal Paid	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-591400	Loan payments	\$ 300,000.00	\$ 26,001.34	\$ 155,194.08	\$ 144,805.92	51.73%
	Debt Service	\$ 471,475.00	\$ 351,815.01	\$ 487,327.56	\$ (15,852.56)	103.36%
100-990-520223	Transfer To Garbage	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520225	Transfer To Yardwaste	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520226	Transfer To Recycling	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520231	Transfer To Sewerage Fund	\$ -	\$ -	\$ 5,555,315.50	\$ (5,555,315.50)	0.00%
100-990-520240	Transfer to MFT	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520261	Transfer To Hud	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520270	Transfer To Tif 1	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520445	Transfer To Capital Projects	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520500	Transfer To Municipal Bus	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520525	Transfer To Pekin Airport	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520570	Transfer To Economic Devel	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520695	Transfer To Insurance Fund	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520699	Transfer To Vehicle Maint	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520800	Transfer to Library Debt	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520924	Transfer To Library Fund	\$ -	\$ -	\$ -	\$ -	0.00%
100-990-520941	Transfer To Police Pension	\$ 1,873,497.00	\$ -	\$ 1,438,713.71	\$ 434,783.29	76.79%
100-990-520944	Transfer To Fire Pension	\$ 3,744,136.00	\$ -	\$ 2,552,548.67	\$ 1,191,587.33	68.17%
	Transfers To Other Funds	\$ 5,617,633.00	\$ -	\$ 9,546,577.88	\$ (3,928,944.88)	169.94%
990	General Operations	\$ 20,727,347.97	\$ 1,849,695.61	\$ 12,739,255.21	\$ 7,988,092.76	61.46%
100	General Fund	\$ 181,359.67	\$ (589,220.83)	\$ 2,014,224.20	\$ (1,832,864.53)	1110.62%
Revenue Total		\$ 31,423,050.46	\$ 2,663,513.49	\$ 24,378,313.05	\$ 7,044,737.41	77.58%
Expense Total		\$ 31,241,690.79	\$ 3,252,734.32	\$ 22,364,088.85	\$ 8,877,601.94	71.58%
Grand Total		\$ 181,359.67	\$ (589,220.83)	\$ 2,014,224.20	\$ (1,832,864.53)	1110.62%

Attachment: GF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
208	Tourism					
208-208-411005	Home Rule Motel Tax	\$ 200,000.00	\$ -	\$ 161,535.78	\$ 38,464.22	80.77%
	Taxes	\$ 200,000.00	\$ -	\$ 161,535.78	\$ 38,464.22	80.77%
208-208-442500	Federal Grants	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-442600	State Grants	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-463500	Late Payment Penalty	\$ -	\$ -	\$ 1,465.18	\$ (1,465.18)	0.00%
208-208-463600	Interest Charges	\$ -	\$ -	\$ 203.02	\$ (203.02)	0.00%
	Fines And Forfeitures	\$ -	\$ -	\$ 1,668.20	\$ (1,668.20)	0.00%
208-208-490100	Interest Earnings	\$ -	\$ 118.67	\$ 266.57	\$ (266.57)	0.00%
	Investment Earnings	\$ -	\$ 118.67	\$ 266.57	\$ (266.57)	0.00%
208-208-493600	Training Reimbursements	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-498700	Farmer's Market Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-499201	Tourism Contributions	\$ -	\$ -	\$ 1,269.00	\$ (1,269.00)	0.00%
208-208-499800	Miscellaneous Receipts	\$ -	\$ -	\$ 620.00	\$ (620.00)	0.00%
	Other Revenue	\$ -	\$ -	\$ 1,889.00	\$ (1,889.00)	0.00%
208-208-492100	Loan Proceeds	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-511600	Salary: All Personnel	\$ 13,137.47	\$ 926.14	\$ 5,782.09	\$ 7,355.38	44.01%
208-208-515000	Overtime	\$ -	\$ -	\$ 0.76	\$ (0.76)	0.00%
208-208-515500	Vacation Pay	\$ -	\$ 28.65	\$ 209.35	\$ (209.35)	0.00%
208-208-515600	Holiday Pay	\$ -	\$ -	\$ 81.90	\$ (81.90)	0.00%
208-208-515800	Sick Pay	\$ -	\$ 27.38	\$ 123.56	\$ (123.56)	0.00%
208-208-516700	Wellness Program	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-517000	Oasdi/city Share 6.2%	\$ 814.52	\$ 58.71	\$ 370.51	\$ 444.01	45.49%
208-208-517001	Medicare/city Share 1.45%	\$ 190.49	\$ 13.79	\$ 87.03	\$ 103.46	45.69%
208-208-517401	IMRF	\$ 1,538.40	\$ 113.80	\$ 719.02	\$ 819.38	46.74%
208-208-518000	Group Insurance	\$ 3,677.65	\$ 241.19	\$ 1,510.27	\$ 2,167.38	41.07%
208-208-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ 19,358.53	\$ 1,409.66	\$ 8,884.49	\$ 10,474.04	45.89%
208-208-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-520200	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-520400	Postage	\$ -	\$ -	\$ 9.18	\$ (9.18)	0.00%
208-208-598505	Special Events	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ -	\$ -	\$ 9.18	\$ (9.18)	0.00%
208-208-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-551600	Dues And Subscriptions	\$ 57,500.00	\$ 27,500.00	\$ 47,500.00	\$ 10,000.00	82.61%
208-208-559900	Receivable Charge Off	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-560500	Consulting Services	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-560600	Corporate Counsel Fees	\$ -	\$ 75.00	\$ 75.00	\$ (75.00)	0.00%
208-208-561200	Engineering Fees	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-569000	Other Contractual Service	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-573100	Grants	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-583000	Loan Agreements	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-591200	Developer Agreement Payments	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-598100	Public Relations	\$ -	\$ -	\$ 65.00	\$ (65.00)	0.00%
	Contractual Services	\$ 57,500.00	\$ 27,575.00	\$ 47,640.00	\$ 9,860.00	82.85%
208-208-580201	Land Improvements	\$ 5,800.00	\$ -	\$ -	\$ 5,800.00	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
	Capital Outlay	\$ 5,800.00	\$ -	\$ -	\$ 5,800.00	0.00%
208-208-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-590600	Bank fees	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-597700	Sponsorships	\$ 117,341.47	\$ 13,597.85	\$ 31,965.25	\$ 85,376.22	27.24%
208-208-598500	Farmer's Market Expense	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 117,341.47	\$ 13,597.85	\$ 31,965.25	\$ 85,376.22	27.24%
208-208-590400	Interest Paid	\$ -	\$ -	\$ -	\$ -	0.00%
208-208-591400	Loan Payments	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
208	Tourism	\$ -	\$ (42,463.84)	\$ 76,860.63	\$ (76,860.63)	0.00%
223	Solid Waste					
223-023-442600	State Grants	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-452300	Garbage Fees	\$ -	\$ 910.00	\$ 5,900.00	\$ (5,900.00)	0.00%
223-023-452400	Garbage Fees Non-resident	\$ -	\$ 27.00	\$ 162.00	\$ (162.00)	0.00%
223-023-459000	Sanitation Fee	\$ 3,187,294.99	\$ 236,276.79	\$ 1,416,656.29	\$ 1,770,638.70	44.45%
223-023-459400	Special Refuse Pickups	\$ 2,000.00	\$ 233.55	\$ 1,363.90	\$ 636.10	68.20%
223-023-498900	Non Sufficient Funds Fee	\$ -	\$ -	\$ -	\$ -	0.00%
	Fees/Charges For Service	\$ 3,189,294.99	\$ 237,447.34	\$ 1,424,082.19	\$ 1,765,212.80	44.65%
223-023-421000	Garbage Licenses	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
	Licenses And Permits	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
223-023-490100	Interest Earnings	\$ 5,000.00	\$ 417.97	\$ 2,553.24	\$ 2,446.76	51.06%
	Investment Earnings	\$ 5,000.00	\$ 417.97	\$ 2,553.24	\$ 2,446.76	51.06%
223-023-491000	Rental Of Municipal Property	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-491500	Sale Of Municipal Property	\$ 40,000.00	\$ 2,820.00	\$ 30,830.00	\$ 9,170.00	77.08%
223-023-495600	Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-499700	Transfer In	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-499800	Miscellaneous Receipts	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
223-023-499802	Cash Over/short	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ 41,500.00	\$ 2,820.00	\$ 30,830.00	\$ 10,670.00	74.29%
223-023-492000	Bond Proceeds - Principal	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-511600	Salary: All Personnel	\$ 593,118.00	\$ 44,390.33	\$ 271,588.63	\$ 321,529.37	45.79%
223-023-515000	Overtime	\$ 28,500.00	\$ 441.65	\$ 15,350.77	\$ 13,149.23	53.86%
223-023-515500	Vacation Pay	\$ -	\$ 2,525.50	\$ 13,057.93	\$ (13,057.93)	0.00%
223-023-515600	Holiday Pay	\$ -	\$ -	\$ 7,051.55	\$ (7,051.55)	0.00%
223-023-515800	Sick Pay	\$ -	\$ 456.95	\$ 4,220.96	\$ (4,220.96)	0.00%
223-023-515900	Compensated Absences	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-516700	Wellness Program	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-517000	Oasdi/city Share 6.2%	\$ 38,540.32	\$ 2,864.29	\$ 18,683.65	\$ 19,856.67	48.48%
223-023-517001	Medicare/city Share 1.45%	\$ 9,013.46	\$ 669.89	\$ 4,369.93	\$ 4,643.53	48.48%
223-023-517401	IMRF	\$ 72,791.47	\$ 5,596.56	\$ 35,970.28	\$ 36,821.19	49.42%
223-023-518000	Group Insurance	\$ 205,611.67	\$ 13,026.00	\$ 79,431.04	\$ 126,180.63	38.63%

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
223-023-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-518300	Workers Comp Insurance	\$ 29,000.00	\$ 26,924.28	\$ 26,924.28	\$ 2,075.72	92.84%
223-023-554300	Uniforms And Tools	\$ 5,500.00	\$ -	\$ 1,617.87	\$ 3,882.13	29.42%
223-023-559000	Medical Expense/supplies	\$ 250.00	\$ -	\$ 380.00	\$ (130.00)	152.00%
	Personnel	\$ 982,324.92	\$ 96,895.45	\$ 478,646.89	\$ 503,678.03	48.73%
223-023-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-520200	Office Supplies	\$ 300.00	\$ -	\$ 147.80	\$ 152.20	49.27%
223-023-520400	Postage	\$ 21,500.00	\$ 2,595.77	\$ 14,819.86	\$ 6,680.14	68.93%
223-023-522000	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-522400	General Supplies	\$ 3,500.00	\$ 699.25	\$ 1,337.49	\$ 2,162.51	38.21%
223-023-529000	Equipment	\$ 30,000.00	\$ 28,101.00	\$ 28,180.99	\$ 1,819.01	93.94%
223-023-556100	Gasoline/diesel Fuel	\$ 100,000.00	\$ 9,552.52	\$ 58,121.24	\$ 41,878.76	58.12%
	Supplies & Materials	\$ 155,300.00	\$ 40,948.54	\$ 102,607.38	\$ 52,692.62	66.07%
223-023-518100	Liability Insurance Premiums	\$ 28,500.00	\$ 22,389.00	\$ 22,389.00	\$ 6,111.00	78.56%
223-023-524000	Lease/rental Of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-534000	Automotive Expense	\$ 160,000.00	\$ 10,477.22	\$ 48,856.80	\$ 111,143.20	30.54%
223-023-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-538000	Maintenance Agreements	\$ 2,000.00	\$ -	\$ 1,061.65	\$ 938.35	53.08%
223-023-550100	Utilities	\$ 3,000.00	\$ -	\$ 347.96	\$ 2,652.04	11.60%
223-023-550300	Telephone	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	0.00%
223-023-551600	Dues And Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-555000	Radio Expense	\$ 600.00	\$ -	\$ -	\$ 600.00	0.00%
223-023-559900	Bad debt	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-560100	Auditing Fees	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
223-023-561000	legal fees	\$ 2,500.00	\$ -	\$ 824.00	\$ 1,676.00	32.96%
223-023-561200	Engineering Fees	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-566400	Garbage Removal Contract	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-566500	Landfill Expense	\$ 475,000.00	\$ 81,824.90	\$ 307,012.26	\$ 167,987.74	64.63%
223-023-566600	Pest Control	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-569000	Other Contractual Service	\$ 40,000.00	\$ 3,575.91	\$ 19,227.77	\$ 20,772.23	48.07%
223-023-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 713,350.00	\$ 118,267.03	\$ 399,719.44	\$ 313,630.56	56.03%
223-023-587000	Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-587001	Lease/Purchase Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-587500	Vehicles	\$ 215,340.15	\$ -	\$ -	\$ 215,340.15	0.00%
223-023-599998	Capital Set Aside	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ 215,340.15	\$ -	\$ -	\$ 215,340.15	0.00%
223-023-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-551000	Printing And Publications	\$ -	\$ 87.50	\$ 822.50	\$ (822.50)	0.00%
223-023-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-557200	License And Inspection Fees	\$ 500.00	\$ 59.00	\$ 177.00	\$ 323.00	35.40%
223-023-590600	Bank/Credit Card Fees	\$ 10,000.00	\$ 1,474.75	\$ 6,006.45	\$ 3,993.55	60.06%
223-023-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-599999	Contingency	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 10,500.00	\$ 1,621.25	\$ 7,005.95	\$ 3,494.05	66.72%
223-023-590400	Interest Paid	\$ -	\$ -	\$ -	\$ -	0.00%
223-023-591000	Bond Principal Retired	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
223-023-520100	Transfer To General Fund	\$ 610,000.00	\$ -	\$ -	\$ 610,000.00	0.00%
223-023-520231	Transfer to Sewerage Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ 610,000.00	\$ -	\$ -	\$ 610,000.00	0.00%
023	Garbage	\$ 549,079.92	\$ (17,046.96)	\$ 469,485.77	\$ 79,594.15	85.50%
223-025-442600	State Grants	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-511600	Salary: All Personnel	\$ 117,082.62	\$ 8,492.64	\$ 66,118.12	\$ 50,964.50	56.47%
223-025-515000	Overtime	\$ 9,500.00	\$ -	\$ 2,279.37	\$ 7,220.63	23.99%
223-025-515500	Vacation Pay	\$ -	\$ 224.08	\$ 1,344.48	\$ (1,344.48)	0.00%
223-025-515600	Holiday Pay	\$ -	\$ -	\$ 2,072.76	\$ (2,072.76)	0.00%
223-025-515800	Sick Pay	\$ -	\$ 448.16	\$ 3,921.40	\$ (3,921.40)	0.00%
223-025-515900	Compensated Absences	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-517000	Oasdi/city Share 6.2%	\$ 7,848.12	\$ 535.55	\$ 4,466.46	\$ 3,381.66	56.91%
223-025-517001	Medicare/city Share 1.45%	\$ 1,835.45	\$ 125.26	\$ 1,044.60	\$ 790.85	56.91%
223-025-517401	IMRF	\$ 14,822.82	\$ 1,073.22	\$ 8,728.24	\$ 6,094.58	58.88%
223-025-518000	Group Insurance	\$ 56,940.15	\$ 4,493.57	\$ 31,512.11	\$ 25,428.04	55.34%
223-025-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-554300	Uniforms And Tools	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
223-025-559000	Medical Expense/supplies	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ 208,529.16	\$ 15,392.48	\$ 121,487.54	\$ 87,041.62	58.26%
223-025-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-520200	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-520400	Postage	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-522400	General Supplies	\$ -	\$ 82.16	\$ 82.16	\$ (82.16)	0.00%
223-025-529000	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-556100	Gasoline/diesel Fuel	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	0.00%
	Supplies & Materials	\$ 15,000.00	\$ 82.16	\$ 82.16	\$ 14,917.84	0.55%
223-025-518100	Liability Insurance Premiums	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-524000	Lease/rental Of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-534000	Automotive Expense	\$ 15,000.00	\$ 1,627.52	\$ 16,776.31	\$ (1,776.31)	111.84%
223-025-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-538000	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-551600	Dues And Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-555000	Radio Expense	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-560500	Consulting Services	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-561200	Engineering Fees	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-566501	Compost Site Expense	\$ 110,000.00	\$ 13,667.13	\$ 53,141.22	\$ 56,858.78	48.31%
223-025-569000	Other Contractual Service	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 125,000.00	\$ 15,294.65	\$ 69,917.53	\$ 55,082.47	55.93%
223-025-587000	Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-587001	Lease/Purchase Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-551000	Printing And Publications	\$ 500.00	\$ 87.50	\$ 315.50	\$ 184.50	63.10%
223-025-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
223-025-557200	License And Inspection Fees	\$ -	\$ -	\$ 59.00	\$ (59.00)	0.00%
223-025-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 500.00	\$ 87.50	\$ 374.50	\$ 125.50	74.90%
025	Yardwaste	\$ (349,029.16)	\$ (30,856.79)	\$ (191,861.73)	\$ (157,167.43)	54.97%
223-026-442600	State Grants	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-442700	County Grants	\$ 94,000.00	\$ -	\$ 94,000.00	\$ -	100.00%
	Intergovernmental	\$ 94,000.00	\$ -	\$ 94,000.00	\$ -	100.00%
223-026-459000	Recycling Revenue	\$ -	\$ 48.00	\$ 288.00	\$ (288.00)	0.00%
223-026-491500	Sale of Municipal Property	\$ 8,000.00	\$ 280.00	\$ 4,600.00	\$ 3,400.00	57.50%
223-026-495600	Insurance Reimbursements	\$ -	\$ -	\$ 1,883.90	\$ (1,883.90)	0.00%
223-026-499800	Miscellaneous Receipts	\$ 3,350.00	\$ -	\$ 11.12	\$ 3,338.88	0.33%
	Other Revenue	\$ 11,350.00	\$ 328.00	\$ 6,783.02	\$ 4,566.98	59.76%
223-026-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-511600	Salary: All Personnel	\$ 117,082.62	\$ 6,680.39	\$ 51,704.21	\$ 65,378.41	44.16%
223-026-515000	Overtime	\$ 7,600.00	\$ -	\$ 2,006.28	\$ 5,593.72	26.40%
223-026-515500	Vacation Pay	\$ -	\$ 224.08	\$ 896.32	\$ (896.32)	0.00%
223-026-515600	Holiday Pay	\$ -	\$ -	\$ 1,344.48	\$ (1,344.48)	0.00%
223-026-515800	Sick Pay	\$ -	\$ 2,058.74	\$ 2,562.92	\$ (2,562.92)	0.00%
223-026-515900	Compensated Absences	\$ -	\$ -	\$ 2,464.88	\$ (2,464.88)	0.00%
223-026-517000	Oasdi/city Share 6.2%	\$ 7,730.32	\$ 539.08	\$ 3,672.59	\$ 4,057.73	47.51%
223-026-517001	Medicare/city Share 1.45%	\$ 1,807.90	\$ 126.08	\$ 858.91	\$ 948.99	47.51%
223-026-517401	IMRF	\$ 14,600.33	\$ 1,049.60	\$ 7,047.03	\$ 7,553.30	48.27%
223-026-518000	Group Insurance	\$ 38,568.92	\$ 2,286.44	\$ 14,861.86	\$ 23,707.06	38.53%
223-026-518300	Workers Comp Insurance	\$ 6,468.04	\$ 5,188.28	\$ 16,883.19	\$ (10,415.15)	261.02%
223-026-554300	Uniforms And Tools	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	0.00%
223-026-559000	Medical Expense/supplies	\$ -	\$ -	\$ 44.00	\$ (44.00)	0.00%
	Personnel	\$ 195,108.13	\$ 18,152.69	\$ 104,346.67	\$ 90,761.46	53.48%
223-026-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-520200	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-520400	Postage	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-522000	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-522400	General Supplies	\$ -	\$ 82.16	\$ 82.16	\$ (82.16)	0.00%
223-026-529000	Equipment	\$ 10,000.00	\$ 4,850.00	\$ 4,850.00	\$ 5,150.00	48.50%
223-026-556100	Gasoline/diesel Fuel	\$ 5,000.00	\$ 1,194.69	\$ 5,048.97	\$ (48.97)	100.98%
	Supplies & Materials	\$ 15,000.00	\$ 6,126.85	\$ 9,981.13	\$ 5,018.87	66.54%
223-026-518100	Liability Insurance Premiums	\$ 2,530.00	\$ 2,105.00	\$ 2,105.00	\$ 425.00	83.20%
223-026-524000	Lease/rental Of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-534000	Automotive Expense	\$ 9,000.00	\$ 3,428.18	\$ 9,174.42	\$ (174.42)	101.94%
223-026-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-538000	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-551600	Dues And Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-555000	Radio Expense	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
223-026-561200	Engineering Fees	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
223-026-566502	Recycling Expense	\$ 75,000.00	\$ (874.96)	\$ 9,273.27	\$ 65,726.73	12.36%
223-026-569000	Other Contractual Service	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	0.00%
223-026-592000	Community Education	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-598200	Grant Expenses	\$ -	\$ 3,201.00	\$ 3,201.00	\$ (3,201.00)	0.00%
	Contractual Services	\$ 94,030.00	\$ 7,859.22	\$ 23,753.69	\$ 70,276.31	25.26%
223-026-587000	Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-587001	Lease/Purchase Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-550100	Utilities	\$ 550.00	\$ 41.46	\$ 204.53	\$ 345.47	37.19%
223-026-551000	Printing And Publications	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
223-026-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-557200	License And Inspection Fees	\$ -	\$ -	\$ -	\$ -	0.00%
223-026-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 1,050.00	\$ 41.46	\$ 204.53	\$ 845.47	19.48%
026	Recycling	\$ (199,838.13)	\$ (31,852.22)	\$ (37,503.00)	\$ (162,335.13)	18.77%
223	Solid Waste	\$ 212.63	\$ (79,755.97)	\$ 240,121.04	\$ (239,908.41)	112929.05%
231	Sewerage					
231-029-442500	Federal Grants	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-452000	Sewage Treatment - N Pekin	\$ 115,000.00	\$ -	\$ 57,564.84	\$ 57,435.16	50.06%
231-029-452900	Sewer Connection Fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-458400	Vactor Disposal Fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-459100	Basic Sewer Service Fees	\$ 6,412,792.00	\$ 518,630.79	\$ 3,187,045.91	\$ 3,225,746.09	49.70%
231-029-459200	Surcharge	\$ 15,000.00	\$ 657.88	\$ 12,730.30	\$ 2,269.70	84.87%
231-029-459300	Capital Replacement Fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-494100	City Property Dmg Reimb	\$ -	\$ -	\$ 2,355.00	\$ (2,355.00)	0.00%
231-029-498900	Non Sufficient Funds Fee	\$ 1,500.00	\$ 125.00	\$ 900.00	\$ 600.00	60.00%
	Fees/Charges For Service	\$ 6,544,292.00	\$ 519,413.67	\$ 3,260,596.05	\$ 3,283,695.95	49.82%
231-029-420900	Sewer Contractors License	\$ 500.00	\$ -	\$ 600.00	\$ (100.00)	120.00%
231-029-427200	Sewer Permits	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
	Licenses And Permits	\$ 2,500.00	\$ -	\$ 600.00	\$ 1,900.00	24.00%
231-029-490100	Interest Earnings	\$ 90,000.00	\$ 109.69	\$ 672.38	\$ 89,327.62	0.75%
231-029-490101	Interest Income - UNUSED	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-490110	Ww Finance Charge	\$ 300,000.00	\$ 41,940.40	\$ 179,757.80	\$ 120,242.20	59.92%
231-029-490300	Court Fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-491900	Incr/decr Investment Valu	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ 390,000.00	\$ 42,050.09	\$ 180,430.18	\$ 209,569.82	46.26%
231-029-490500	Lien File & Release Fees	\$ 3,000.00	\$ -	\$ (353.25)	\$ 3,353.25	-11.78%
231-029-490550	Lien Filing Search Fee	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-490600	Water Company Commission	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-490800	Developer Agreement Payments	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-491500	Sale Of Municipal Property	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-499400	Proceeds of Auction	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-499802	Cash Over/short	\$ -	\$ (99.94)	\$ (79.84)	\$ 79.84	0.00%
	Other Revenue	\$ 3,000.00	\$ (99.94)	\$ (433.09)	\$ 3,433.09	-14.44%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
231-029-492000	Bond Proceeds - Principal	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-492100	IL EPA Loan	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-440223	Transfer from Solid Waste	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-440261	Transfer From Hud	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-511600	Salary: All Personnel	\$ 217,738.13	\$ 14,507.15	\$ 78,805.75	\$ 138,932.38	36.19%
231-029-515000	Overtime	\$ 500.00	\$ 153.05	\$ 827.81	\$ (327.81)	165.56%
231-029-515500	Vacation Pay	\$ -	\$ 348.19	\$ 3,709.22	\$ (3,709.22)	0.00%
231-029-515600	Holiday Pay	\$ -	\$ -	\$ 1,831.11	\$ (1,831.11)	0.00%
231-029-515800	Sick Pay	\$ -	\$ 271.12	\$ 2,314.30	\$ (2,314.30)	0.00%
231-029-515900	Compensated Absences	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-516700	Wellness Program	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-517000	Oasdi/city Share 6.2%	\$ 13,530.76	\$ 917.30	\$ 5,243.85	\$ 8,286.91	38.76%
231-029-517001	Medicare/city Share 1.45%	\$ 3,164.45	\$ 214.51	\$ 1,226.58	\$ 1,937.87	38.76%
231-029-517401	IMRF	\$ 25,555.69	\$ 1,789.28	\$ 10,241.80	\$ 15,313.89	40.08%
231-029-518000	Group Insurance	\$ 65,505.46	\$ 3,436.17	\$ 20,226.72	\$ 45,278.74	30.88%
231-029-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-559000	Medical Expense/supplies	\$ 75.00	\$ -	\$ 102.00	\$ (27.00)	136.00%
	Personnel	\$ 326,069.49	\$ 21,636.77	\$ 124,529.14	\$ 201,540.35	38.19%
231-029-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-520200	Office Supplies	\$ 200.00	\$ -	\$ 101.29	\$ 98.71	50.65%
231-029-520400	Postage	\$ 30,000.00	\$ 2,600.06	\$ 14,874.01	\$ 15,125.99	49.58%
231-029-529000	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ 30,200.00	\$ 2,600.06	\$ 14,975.30	\$ 15,224.70	49.59%
231-029-518100	Liability Insurance Premiums	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-524000	Lease/rental Of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-538000	Maintenance Agreements	\$ 1,500.00	\$ -	\$ 1,061.66	\$ 438.34	70.78%
231-029-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-551600	Dues And Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-559900	Provisions For Bad Debts	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-560600	Corporate Counsel Fees	\$ -	\$ 233.00	\$ 2,275.60	\$ (2,275.60)	0.00%
231-029-560700	IL-Am Water Shut Off Expense	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-560701	American Water Consmpn Repts	\$ 12,000.00	\$ 1,051.76	\$ 5,220.24	\$ 6,779.76	43.50%
231-029-560800	Collection Agency Fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-561000	Legal Fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-561800	Bond Issue Expense	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-562300	Summons Fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-569000	Other Contractual Service	\$ 37,000.00	\$ 3,575.91	\$ 20,765.22	\$ 16,234.78	56.12%
231-029-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 50,500.00	\$ 4,860.67	\$ 29,322.72	\$ 21,177.28	58.06%
231-029-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-590600	Bank/Credit Card Fees	\$ 9,500.00	\$ 1,474.71	\$ 6,006.37	\$ 3,493.63	63.22%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
231-029-593300	Lien Filing Fee	\$ 4,500.00	\$ 331.80	\$ 5,119.20	\$ (619.20)	113.76%
231-029-593302	Judgement Filing Fee	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-599999	Contingency	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 14,000.00	\$ 1,806.51	\$ 11,125.57	\$ 2,874.43	79.47%
231-029-590400	Interest Paid	\$ 595,324.80	\$ 824.51	\$ 278,675.58	\$ 316,649.22	46.81%
231-029-591000	Bond Principal Retired	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-591100	Bond Registrar Fees	\$ -	\$ -	\$ 500.00	\$ (500.00)	0.00%
231-029-591101	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-591102	Partial Defeasance Genera	\$ -	\$ -	\$ -	\$ -	0.00%
231-029-591400	Loan Payments	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Service	\$ 595,324.80	\$ 824.51	\$ 279,175.58	\$ 316,149.22	46.89%
231-029-520100	Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
029	Waste Water	\$ 5,923,697.71	\$ 529,635.30	\$ 2,982,064.83	\$ 2,941,632.88	50.34%
231-030-499800	Miscellaneous Receipts	\$ -	\$ 3,000.00	\$ 3,000.00	\$ (3,000.00)	0.00%
	Other Revenue	\$ -	\$ 3,000.00	\$ 3,000.00	\$ (3,000.00)	0.00%
231-030-440100	Transfer from General Funds	\$ -	\$ -	\$ 5,555,315.50	\$ (5,555,315.50)	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ 5,555,315.50	\$ (5,555,315.50)	0.00%
231-030-511600	Salary: All Personnel	\$ 254,149.13	\$ 13,345.18	\$ 97,703.48	\$ 156,445.65	38.44%
231-030-515000	Overtime	\$ 12,495.27	\$ 288.09	\$ 6,006.99	\$ 6,488.28	48.07%
231-030-515500	Vacation Pay	\$ -	\$ 130.33	\$ 397.19	\$ (397.19)	0.00%
231-030-515600	Holiday Pay	\$ -	\$ -	\$ 271.55	\$ (271.55)	0.00%
231-030-515800	Sick Pay	\$ -	\$ 69.65	\$ 350.36	\$ (350.36)	0.00%
231-030-517000	Oasdi/city Share 6.2%	\$ 16,531.95	\$ 825.39	\$ 6,273.89	\$ 10,258.06	37.95%
231-030-517001	Medicare/city Share 1.45%	\$ 3,866.34	\$ 193.05	\$ 1,467.44	\$ 2,398.90	37.95%
231-030-517401	IMRF	\$ 31,224.06	\$ 1,615.12	\$ 12,230.36	\$ 18,993.70	39.17%
231-030-518000	Group Insurance	\$ 101,051.79	\$ 4,200.95	\$ 28,964.04	\$ 72,087.75	28.66%
231-030-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-559000	Medical Expense/supplies	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ 419,318.54	\$ 20,667.76	\$ 153,665.30	\$ 265,653.24	36.65%
231-030-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-520200	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-520400	Postage	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-522000	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-522400	General Supplies	\$ 3,000.00	\$ -	\$ 895.51	\$ 2,104.49	29.85%
231-030-529000	Equipment	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	0.00%
231-030-556100	Gasoline/diesel Fuel	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
	Supplies & Materials	\$ 12,500.00	\$ -	\$ 895.51	\$ 11,604.49	7.16%
231-030-518100	Liability Insurance Premiums	\$ 31,096.80	\$ 26,916.00	\$ 26,916.00	\$ 4,180.80	86.56%
231-030-524000	Lease/rental Of Equipment	\$ 16,500.00	\$ -	\$ -	\$ 16,500.00	0.00%
231-030-534000	Automotive Expense	\$ 2,500.00	\$ -	\$ 2,650.61	\$ (150.61)	106.02%
231-030-534400	Equipment Repairs	\$ 20,000.00	\$ 120.25	\$ 16,631.41	\$ 3,368.59	83.16%
231-030-536000	Tree Removal / Replacemen	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-538000	Maintenance Agreements	\$ -	\$ -	\$ 2,864.25	\$ (2,864.25)	0.00%
231-030-550100	Utilities	\$ 20,000.00	\$ 1,564.67	\$ 5,599.24	\$ 14,400.76	28.00%
231-030-550300	Telephone	\$ 600.00	\$ -	\$ 188.41	\$ 411.59	31.40%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
231-030-551600	Dues And Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-555000	Radio Expense	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-557300	Epa Permits	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-560600	Corporate Counsel Fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-561200	Engineering Fees	\$ -	\$ 790.83	\$ 790.83	\$ (790.83)	0.00%
231-030-561300	Testing Fees And Expenses	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-564000	Sewer Maintenance/Improvements	\$ -	\$ 1,322.50	\$ 45,638.31	\$ (45,638.31)	0.00%
231-030-569000	Other Contractual Service	\$ 150,000.00	\$ 6,875.00	\$ 51,172.14	\$ 98,827.86	34.11%
231-030-569001	Street Maintenance	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-569020	Contract Sewer Operation	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 240,696.80	\$ 37,589.25	\$ 152,451.20	\$ 88,245.60	63.34%
231-030-580200	Purchase Of Property	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-580400	Building Purchase/Construction	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-580401	Building Repair	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-580600	Sewer Construction	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-580601	Sewer Repair	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-587000	Machinery And Equipment	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00	0.00%
231-030-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ 125,000.00	\$ -	\$ -	\$ 125,000.00	0.00%
231-030-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-557310	Railroad Permit Fee	\$ -	\$ -	\$ 1,890.00	\$ (1,890.00)	0.00%
231-030-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
231-030-599902	Amortization Expense	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ -	\$ -	\$ 1,890.00	\$ (1,890.00)	0.00%
231-030-590400	Interest Paid	\$ 18,791.22	\$ 8,873.15	\$ 8,873.15	\$ 9,918.07	47.22%
	Debt Service	\$ 18,791.22	\$ 8,873.15	\$ 8,873.15	\$ 9,918.07	47.22%
231-030-520100	Transfer To General Fund	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00	0.00%
231-030-520445	Transfer To Capital Proje	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00	0.00%
030	Sanitary Sewer	\$ (1,116,306.56)	\$ (64,130.16)	\$ 5,240,540.34	\$ (6,356,846.90)	-469.45%
231-031-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-511600	Salary: All Personnel	\$ 469,788.73	\$ 31,255.46	\$ 175,426.85	\$ 294,361.88	37.34%
231-031-515000	Overtime	\$ 2,500.00	\$ 1,145.17	\$ 9,119.75	\$ (6,619.75)	364.79%
231-031-515500	Vacation Pay	\$ -	\$ 1,884.77	\$ 17,267.59	\$ (17,267.59)	0.00%
231-031-515600	Holiday Pay	\$ -	\$ -	\$ 3,909.44	\$ (3,909.44)	0.00%
231-031-515800	Sick Pay	\$ -	\$ 954.79	\$ 4,708.46	\$ (4,708.46)	0.00%
231-031-515900	Compensated Absences	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-516700	Wellness Program	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-517000	Oasdi/city Share 6.2%	\$ 29,281.90	\$ 2,120.98	\$ 12,702.84	\$ 16,579.06	43.38%
231-031-517001	Medicare/city Share 1.45%	\$ 6,848.19	\$ 496.14	\$ 2,971.53	\$ 3,876.66	43.39%
231-031-517401	IMRF	\$ 55,305.01	\$ 4,126.61	\$ 24,453.33	\$ 30,851.68	44.22%
231-031-518000	Group Insurance	\$ 118,150.39	\$ 8,735.37	\$ 47,543.90	\$ 70,606.49	40.24%
231-031-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-518300	Workers Comp Insurance	\$ 2,500.00	\$ 9,624.44	\$ 9,624.44	\$ (7,124.44)	384.98%
231-031-554300	Uniforms And Tools	\$ 1,000.00	\$ 482.74	\$ 482.74	\$ 517.26	48.27%

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
231-031-559000	Medical Expense/supplies	\$ -	\$ 197.00	\$ 197.00	\$ (197.00)	0.00%
	Personnel	\$ 685,374.22	\$ 61,023.47	\$ 308,407.87	\$ 376,966.35	45.00%
231-031-519000	Training And Education	\$ -	\$ -	\$ 1,046.91	\$ (1,046.91)	0.00%
	Training & Education	\$ -	\$ -	\$ 1,046.91	\$ (1,046.91)	0.00%
231-031-520200	Office Supplies	\$ -	\$ -	\$ 9.13	\$ (9.13)	0.00%
231-031-520400	Postage	\$ -	\$ -	\$ 75.63	\$ (75.63)	0.00%
231-031-522000	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-522200	Chemical Supplies	\$ 99,000.00	\$ 23,263.90	\$ 47,644.83	\$ 51,355.17	48.13%
231-031-522400	General Supplies	\$ 7,600.00	\$ 1,115.82	\$ 2,740.26	\$ 4,859.74	36.06%
231-031-522600	Machine Lubricant & Oil	\$ 4,000.00	\$ -	\$ 5.64	\$ 3,994.36	0.14%
231-031-529000	Equipment	\$ 15,000.00	\$ 335.98	\$ 3,140.98	\$ 11,859.02	20.94%
231-031-535000	Material And Hauling	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-556100	Gasoline/diesel Fuel	\$ 1,000.00	\$ 295.90	\$ 911.52	\$ 88.48	91.15%
231-031-580401	Building Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ 126,600.00	\$ 25,011.60	\$ 54,527.99	\$ 72,072.01	43.07%
231-031-518100	Liability Insurance Premiums	\$ 11,500.00	\$ 7,741.00	\$ 7,741.00	\$ 3,759.00	67.31%
231-031-524000	Lease/rental Of Equipment	\$ 2,000.00	\$ 2,485.35	\$ 2,485.35	\$ (485.35)	124.27%
231-031-534000	Automotive Expense	\$ 10,000.00	\$ 198.04	\$ 5,881.48	\$ 4,118.52	58.81%
231-031-534200	Buildings And Grounds Rep	\$ 80,938.00	\$ -	\$ 1,397.39	\$ 79,540.61	1.73%
231-031-534400	Equipment Repairs	\$ 50,000.00	\$ 7,538.60	\$ 34,821.41	\$ 15,178.59	69.64%
231-031-536000	Tree removal, trim	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-536300	Snow Removal - Salt	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-536400	Sludge Removal	\$ 100,000.00	\$ 19,751.69	\$ 40,610.46	\$ 59,389.54	40.61%
231-031-538000	Maintenance Agreements	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	0.00%
231-031-550100	Utilities	\$ 200,000.00	\$ 10,977.17	\$ 72,759.27	\$ 127,240.73	36.38%
231-031-550300	Telephone	\$ 2,500.00	\$ 673.45	\$ 9,940.23	\$ (7,440.23)	397.61%
231-031-551600	Dues And Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-555000	Radio Expense	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-557300	Epa Permits	\$ 53,000.00	\$ -	\$ 53,000.00	\$ -	100.00%
231-031-560100	Auditing Fees	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
231-031-560600	Corporate Counsel Fees	\$ 2,500.00	\$ -	\$ 1,359.60	\$ 1,140.40	54.38%
231-031-561000	Attorney Fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-561200	Engineering Fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-561300	Testing Fees And Expenses	\$ 60,000.00	\$ 6,134.93	\$ 31,870.72	\$ 28,129.28	53.12%
231-031-566600	Pest Control	\$ 2,500.00	\$ 215.00	\$ 1,290.00	\$ 1,210.00	51.60%
231-031-569000	Other Contractual Service	\$ 50,000.00	\$ 1,047.73	\$ 14,713.90	\$ 35,286.10	29.43%
231-031-599801	Computer Software	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	0.00%
	Contractual Services	\$ 644,438.00	\$ 56,762.96	\$ 277,870.81	\$ 366,567.19	43.12%
231-031-580400	Building Purchase/Construction	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-580500	Road construction	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-587000	Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-557200	License And Inspection Fees	\$ 750.00	\$ -	\$ 150.00	\$ 600.00	20.00%
231-031-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-599700	Fixed Asset Disposal	\$ -	\$ -	\$ -	\$ -	0.00%
231-031-599802	Computer Hardware	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
231-031-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 2,250.00	\$ -	\$ 150.00	\$ 2,100.00	6.67%
231-031-520100	Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
031	Wastewater Treatment Plant	\$ (1,458,662.22)	\$ (142,798.03)	\$ (642,003.58)	\$ (816,658.64)	44.01%
231-033-428000	Erosion Control	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-459100	Basic Service Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	Fees/Charges For Service	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-414002	Impound Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	Fines And Forfeitures	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-492100	Loan Proceeds	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-499800	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-440100	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-440445	Transfer From Capital Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-511600	Salary: All Personnel	\$ 251,127.19	\$ 25,962.59	\$ 118,482.69	\$ 132,644.50	47.18%
231-033-515000	Overtime	\$ 10,000.00	\$ 72.03	\$ 1,250.10	\$ 8,749.90	12.50%
231-033-515500	Vacation Pay	\$ -	\$ 251.14	\$ 820.94	\$ (820.94)	0.00%
231-033-515600	Holiday Pay	\$ -	\$ -	\$ 509.25	\$ (509.25)	0.00%
231-033-515800	Sick Pay	\$ -	\$ 176.85	\$ 903.53	\$ (903.53)	0.00%
231-033-517000	Oasdi/city Share 6.2%	\$ 16,189.89	\$ 1,601.25	\$ 7,358.45	\$ 8,831.44	45.45%
231-033-517001	Medicare/city Share 1.45%	\$ 3,786.34	\$ 374.33	\$ 1,720.18	\$ 2,066.16	45.43%
231-033-517401	IMRF	\$ 30,577.99	\$ 3,098.87	\$ 14,266.09	\$ 16,311.90	46.65%
231-033-518000	Group Insurance	\$ 33,746.53	\$ 5,237.53	\$ 26,660.49	\$ 7,086.04	79.00%
231-033-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ 345,427.94	\$ 36,774.59	\$ 171,971.72	\$ 173,456.22	49.79%
231-033-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-520200	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-520400	Postage	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-522000	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-522400	General Supplies	\$ 1,000.00	\$ 486.81	\$ 569.46	\$ 430.54	56.95%
231-033-529000	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-535000	Material And Hauling	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
231-033-556100	Gasoline/diesel Fuel	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
	Supplies & Materials	\$ 7,500.00	\$ 486.81	\$ 569.46	\$ 6,930.54	7.59%
231-033-518100	Liability Insurance Premiums	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-524000	Lease/rental Of Equipment	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
231-033-534000	Automotive Expense	\$ 20,500.00	\$ 3,161.23	\$ 5,241.08	\$ 15,258.92	25.57%
231-033-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-555000	Radio Expense	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-557300	Epa Permits	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	100.00%
231-033-560600	Corporate Counsel Fees	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
231-033-560701	Il-amer Ww Billing Charge	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-561200	Engineering Fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-561300	Lab testing fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-564100	Drainage Improvements	\$ -	\$ 14,425.33	\$ 48,445.29	\$ (48,445.29)	0.00%
231-033-569000	Other Contractual Service	\$ -	\$ -	\$ 1,725.00	\$ (1,725.00)	0.00%
231-033-585400	Drainage District Assessm	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 23,500.00	\$ 17,586.56	\$ 56,411.37	\$ (32,911.37)	240.05%
231-033-580200	Land Purchase	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
231-033-580600	Sewer Construction	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-580601	Sewer Repair	\$ -	\$ 10,365.62	\$ 10,365.62	\$ (10,365.62)	0.00%
231-033-587000	Machinery And Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-599998	Capital Set Aside	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ 10,365.62	\$ 10,365.62	\$ (10,365.62)	0.00%
231-033-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-550100	Utilities	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
231-033-551000	Printing and Publications	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-590600	Bank Charges	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-593300	lien filing & release fees	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-599999	Contingency	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
231-033-590400	Interest Paid	\$ 19,200.00	\$ 1,164.58	\$ 7,401.43	\$ 11,798.57	38.55%
231-033-591400	Loan payments	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Service	\$ 19,200.00	\$ 1,164.58	\$ 7,401.43	\$ 11,798.57	38.55%
231-033-520100	Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
231-033-520232	Transfer to Storm Water	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
033	Storm Water	\$ (397,627.94)	\$ (66,378.16)	\$ (246,719.60)	\$ (150,908.34)	62.05%
231	Sewerage	\$ 2,951,100.99	\$ 256,328.95	\$ 7,333,881.99	\$ (4,382,781.00)	248.51%
	Sewerage Less ARA Grant	\$ 2,951,100.99	\$ 256,328.95	\$ 1,778,566.39	\$ 1,172,534.60	60.27%
240	Motor Fuel					
240-240-414000	Illinois Motor Fuel Tax	\$ 1,220,000.00	\$ 117,878.41	\$ 692,510.81	\$ 527,489.19	56.76%
	Taxes	\$ 1,220,000.00	\$ 117,878.41	\$ 692,510.81	\$ 527,489.19	56.76%
240-240-435200	Traffic Lgt Maint Reimb	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-442500	Federal Grants	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-442600	State Grants	\$ 748,976.00	\$ 846.04	\$ 375,334.17	\$ 373,641.83	50.11%
	Intergovernmental	\$ 748,976.00	\$ 846.04	\$ 375,334.17	\$ 373,641.83	50.11%
240-240-455001	Franchise Fee - Cilco	\$ -	\$ -	\$ -	\$ -	0.00%
	Fees/Charges For Service	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-463500	Late Payment Penalty	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-463600	Interest Charges	\$ -	\$ -	\$ -	\$ -	0.00%
	Fines And Forfeitures	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-490100	Interest Earnings	\$ 15,000.00	\$ 59.88	\$ 3,245.81	\$ 11,754.19	21.64%
240-240-490200	Gain On Securities Sold	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-491900	Incr/decr Investment Valu	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ 15,000.00	\$ 59.88	\$ 3,245.81	\$ 11,754.19	21.64%
240-240-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-440261	Transfer From Hud	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-440445	Transfer from Capital	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
240-240-511600	Salary: All Personnel	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-515500	Vacation Pay	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-515600	Holiday Pay	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-515800	Sick Pay	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-517000	Oasdi/city Share 6.2%	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-517001	Medicare/city Share 1.45%	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-517401	IMRF	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-518000	Group Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-522400	General Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-523000	Traffic/Street Signs & Marking	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-529000	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-535000	Material And Hauling	\$ 100,000.00	\$ 5,554.15	\$ 7,977.86	\$ 92,022.14	7.98%
	Supplies & Materials	\$ 100,000.00	\$ 5,554.15	\$ 7,977.86	\$ 92,022.14	7.98%
240-240-532000	Electronic Equipment Main	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-534900	Sidewalk Renovation	\$ 628,000.00	\$ 197,341.00	\$ 310,766.00	\$ 317,234.00	49.49%
240-240-536000	Tree Removal / Replacemen	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-536300	Snow Removal - Salt & Chemical	\$ 240,000.00	\$ -	\$ -	\$ 240,000.00	0.00%
240-240-550500	Electricity For Street Lights	\$ 135,000.00	\$ 14,719.14	\$ 51,420.16	\$ 83,579.84	38.09%
240-240-550600	Electricity For Signal Lights	\$ 11,000.00	\$ 2,227.30	\$ 5,688.24	\$ 5,311.76	51.71%
240-240-561200	Engineering Fees	\$ 75,000.00	\$ -	\$ 6,668.77	\$ 68,331.23	8.89%
240-240-561300	Testing Fees And Expenses	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-561301	Testing - Street Maintenance	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-563000	Contract Construction	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-564100	Drainage Improvements	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-569000	Other Contractual Service	\$ 13,000.00	\$ -	\$ -	\$ 13,000.00	0.00%
240-240-569001	Street Maintenance	\$ 659,000.00	\$ 620,919.46	\$ 620,919.46	\$ 38,080.54	94.22%
	Contractual Services	\$ 1,761,000.00	\$ 835,206.90	\$ 995,462.63	\$ 765,537.37	56.53%
240-240-580200	Purchase Of Property	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-580500	Street Construction	\$ 700,000.00	\$ -	\$ -	\$ 700,000.00	0.00%
240-240-580501	Street Major Repair	\$ 1,242,000.00	\$ -	\$ -	\$ 1,242,000.00	0.00%
	Capital Outlay	\$ 1,942,000.00	\$ -	\$ -	\$ 1,942,000.00	0.00%
240-240-590600	Bank Charges	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-599999	Contingency	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-520100	Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
240-240-520445	Transfer To Capital Proje	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
240	Motor Fuel	\$ (1,819,024.00)	\$ (721,976.72)	\$ 67,650.30	\$ (1,886,674.30)	-3.72%
261	HUD					
261-261-511600	Salary: All Personnel	\$ -	\$ -	\$ -	\$ -	0.00%
261-261-515600	Holiday Pay	\$ -	\$ -	\$ -	\$ -	0.00%
261-261-515800	Sick Pay	\$ -	\$ -	\$ -	\$ -	0.00%
261-261-517000	Oasdi/city Share 6.2%	\$ -	\$ -	\$ -	\$ -	0.00%
261-261-517001	Medicare/city Share 1.45%	\$ -	\$ -	\$ -	\$ -	0.00%
261-261-517401	IMRF	\$ -	\$ -	\$ -	\$ -	0.00%
261-261-518000	Group Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ -	\$ -	\$ -	\$ -	0.00%
261	Hud Administration	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
261-317-446100	Grant Income	\$ -	\$ -	\$ 14,453.72	\$ (14,453.72)	0.00%
261-317-446200	Program Income	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ -	\$ -	\$ 14,453.72	\$ (14,453.72)	0.00%
261-317-490100	Interest Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
261-317-498900	Non Sufficient Funds Fee	\$ -	\$ -	\$ -	\$ -	0.00%
261-317-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
261-317-499802	Cash Over/Short	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
261-317-511000	Rehab Activity & Delivery	\$ -	\$ -	\$ 22,661.38	\$ (22,661.38)	0.00%
261-317-511100	Demolition Activity & Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-317-511200	Public Serv Activity/Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-317-511300	Public Facilities & Infra	\$ -	\$ -	\$ -	\$ -	0.00%
261-317-511400	Fire Prevent Activity/Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-317-511500	Econ Development Assist	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ -	\$ -	\$ 22,661.38	\$ (22,661.38)	0.00%
317	Grant Year 2017	\$ -	\$ -	\$ (8,207.66)	\$ 8,207.66	0.00%
261-318-446100	Grant Income	\$ 44,873.00	\$ -	\$ 3,233.66	\$ 41,639.34	7.21%
261-318-446200	Countable Program Income	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ 44,873.00	\$ -	\$ 3,233.66	\$ 41,639.34	7.21%
261-318-498900	Non Sufficient Funds Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	Fees/Charges For Service	\$ -	\$ -	\$ -	\$ -	0.00%
261-318-490100	Revolving Loan Interest	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
261-318-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
261-318-499802	Cash Short & Over	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
261-318-511000	Rehab Activity & Delivery	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	0.00%
261-318-511100	Demolition Activity & Delivery	\$ -	\$ -	\$ 76.50	\$ (76.50)	0.00%
261-318-511200	Public Serv Activity/Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-318-511300	Public Facilities & Infra	\$ 24,873.00	\$ -	\$ -	\$ 24,873.00	0.00%
261-318-511400	Fire Prevent Activity/Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-318-511500	Econ Development Assist	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 44,873.00	\$ -	\$ 76.50	\$ 44,796.50	0.17%
318	Grant Year 2018	\$ -	\$ -	\$ 3,157.16	\$ (3,157.16)	0.00%
261-319-446100	Grant Income	\$ 627,314.00	\$ -	\$ 67,156.26	\$ 560,157.74	10.71%
261-319-446200	Countable Program Income	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ 627,314.00	\$ -	\$ 67,156.26	\$ 560,157.74	10.71%
261-319-498900	Non Sufficient Funds Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	Fees/Charges For Service	\$ -	\$ -	\$ -	\$ -	0.00%
261-319-490100	Revolving Loan Interest	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
261-319-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
261-319-499802	Cash Short & Over	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
261-319-511000	Rehab Activity & Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-319-511100	Demo Activity & Delivery	\$ 59,995.00	\$ -	\$ -	\$ 59,995.00	0.00%
261-319-511200	Public Serv Activity/Delivery	\$ 187,306.00	\$ -	\$ 12,632.88	\$ 174,673.12	6.74%
261-319-511300	Public Facilities & Infra	\$ 320,013.00	\$ -	\$ -	\$ 320,013.00	0.00%
261-319-511400	Fire Prevent Activity/Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-319-511500	Econ Development Assist	\$ 30,000.00	\$ -	\$ 7,600.00	\$ 22,400.00	25.33%
261-319-560100	Auditing Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 597,314.00	\$ -	\$ 20,232.88	\$ 577,081.12	3.39%
261-319-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ -	\$ -	\$ -	\$ -	0.00%
319	Grant Year 2019	\$ 30,000.00	\$ -	\$ 46,923.38	\$ (16,923.38)	156.41%
261-320-446100	Grant Income	\$ 277,235.00	\$ -	\$ 36,544.01	\$ 240,690.99	13.18%
261-320-446200	Countable Program Income	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ 277,235.00	\$ -	\$ 36,544.01	\$ 240,690.99	13.18%
261-320-490100	Revolving Loan Interest	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-498900	Non Sufficient Funds Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	Fees/Charges For Service	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-490101	Loan Interest	\$ -	\$ -	\$ 15.17	\$ (15.17)	0.00%
	Investment Earnings	\$ -	\$ -	\$ 15.17	\$ (15.17)	0.00%
261-320-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-499802	Cash Short & Over	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-511600	Salary: All Personnel	\$ 59,327.00	\$ 5,384.73	\$ 32,461.39	\$ 26,865.61	54.72%
261-320-515000	Overtime	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-515500	Vacation Pay	\$ -	\$ -	\$ 1,932.98	\$ (1,932.98)	0.00%
261-320-515600	Holiday Pay	\$ -	\$ -	\$ 828.42	\$ (828.42)	0.00%
261-320-515800	Sick Pay	\$ -	\$ 138.07	\$ 621.33	\$ (621.33)	0.00%
261-320-517000	OASDI - City Share 6.2%	\$ 4,451.00	\$ 330.92	\$ 2,169.88	\$ 2,281.12	48.75%
261-320-517001	Medicare - City Share 1.45%	\$ 1,041.00	\$ 77.40	\$ 507.51	\$ 533.49	48.75%
261-320-517401	IMRF	\$ 8,407.00	\$ 646.72	\$ 4,197.34	\$ 4,209.66	49.93%
261-320-518000	Group Insurance	\$ 9,941.00	\$ 1,500.28	\$ 6,844.30	\$ 3,096.70	68.85%
261-320-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-518300	Workers Compensation Insurance	\$ 1,416.00	\$ -	\$ -	\$ 1,416.00	0.00%
	Personnel	\$ 84,583.00	\$ 8,078.12	\$ 49,563.15	\$ 35,019.85	58.60%
261-320-519000	Staff Training & Education	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
	Training & Education	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
261-320-520200	Office Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
261-320-520400	Postage	\$ 500.00	\$ -	\$ 8.65	\$ 491.35	1.73%
261-320-556100	Gasoline/Diesel Fuel	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ 1,000.00	\$ -	\$ 8.65	\$ 991.35	0.87%
261-320-511000	Rehab Activity & Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-511100	Demo Activity & Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-511200	Public Serv Activity/Delivery	\$ -	\$ -	\$ 36,784.26	\$ (36,784.26)	0.00%
261-320-511300	Public Facilities & Infra	\$ 277,235.00	\$ -	\$ -	\$ 277,235.00	0.00%
261-320-511400	Fire Prevent Activity/Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-511500	Econ Development Assist	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	0.00%
261-320-538000	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
261-320-550300	Telephone	\$ 900.00	\$ -	\$ -	\$ 900.00	0.00%
261-320-551600	Professional Dues/Subscriptions	\$ 750.00	\$ -	\$ -	\$ 750.00	0.00%
261-320-559900	Provision For Bad Debts	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-560100	Auditing Fees	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-560500	Consulting Services	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-560600	Corporate Counsel Fees	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-561000	Legal Fees	\$ -	\$ 130.00	\$ 1,093.45	\$ (1,093.45)	0.00%
	Contractual Services	\$ 308,885.00	\$ 130.00	\$ 37,877.71	\$ 271,007.29	12.26%
261-320-587100	Office Equip & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-551000	Printing & Publication	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
261-320-554200	Meals & Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-590600	Bank Charges	\$ -	\$ -	\$ -	\$ -	0.00%
261-320-599000	Miscellaneous Expenses	\$ 1,455.00	\$ -	\$ -	\$ 1,455.00	0.00%
261-320-599801	Computer Software	\$ 3,900.00	\$ -	\$ -	\$ 3,900.00	0.00%
261-320-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 5,855.00	\$ -	\$ -	\$ 5,855.00	0.00%
320	Grant Year 2020	\$ (124,588.00)	\$ (8,208.12)	\$ (50,890.33)	\$ (73,697.67)	40.85%
261-321-446100	Grant Income	\$ 450,279.00	\$ -	\$ -	\$ 450,279.00	0.00%
261-321-446200	Countable Program Income	\$ 85,000.00	\$ -	\$ -	\$ 85,000.00	0.00%
	Intergovernmental	\$ 535,279.00	\$ -	\$ -	\$ 535,279.00	0.00%
261-321-490100	Revolving Loan Interest	\$ 1,455.00	\$ -	\$ -	\$ 1,455.00	0.00%
261-321-498900	Non Sufficient Funds Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	Fees/Charges For Service	\$ 1,455.00	\$ -	\$ -	\$ 1,455.00	0.00%
261-321-490101	Loan Interest	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-499800	Miscellaneous Receipts	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
261-321-499802	Cash Short & Over	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
261-321-511600	Salary: All Personnel	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-515000	Overtime	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-515500	Vacation Pay	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-515600	Holiday Pay	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-515800	Sick Pay	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-517000	OASDI - City Share 6.2%	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-517001	Medicare - City Share 1.45%	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-517401	IMRF	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-518000	Group Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-518300	Workers Compensation Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-519000	Staff Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-520200	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-520400	Postage	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-556100	Gasoline/Diesel Fuel	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
261-321-511000	Rehab Activity & Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-511100	Demo Activity & Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-511200	Public Serv Activity/Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-511300	Public Facilities & Infra	\$ 447,146.00	\$ -	\$ -	\$ 447,146.00	0.00%
261-321-511400	Fire Prevent Activity/Delivery	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-511500	Econ Development Assist	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-538000	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-551600	Professional Dues/Subscriptions	\$ -	\$ -	\$ 550.00	\$ (550.00)	0.00%
261-321-559900	Provision For Bad Debts	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-560100	Auditing Fees	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-560500	Consulting Services	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-560600	Corporate Counsel Fees	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-561000	Legal Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 447,146.00	\$ -	\$ 550.00	\$ 446,596.00	0.12%
261-321-587100	Office Equip & Furniture	\$ -	\$ -	\$ 214.99	\$ (214.99)	0.00%
261-321-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ 214.99	\$ (214.99)	0.00%
261-321-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-551000	Printing & Publication	\$ -	\$ -	\$ 146.82	\$ (146.82)	0.00%
261-321-554200	Meals & Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-590600	Bank Charges	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-599000	Miscellaneous Expenses	\$ -	\$ -	\$ -	\$ -	0.00%
261-321-599801	Computer Software	\$ -	\$ -	\$ 2,400.00	\$ (2,400.00)	0.00%
261-321-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ -	\$ -	\$ 2,546.82	\$ (2,546.82)	0.00%
321	Grant Year 2021	\$ 94,588.00	\$ -	\$ (3,311.81)	\$ 97,899.81	-3.50%
261	HUD	\$ -	\$ (8,208.12)	\$ (12,329.26)	\$ 12,329.26	0.00%
270	TIF CBD					
270-270-410100	Real Estate Tax	\$ 488,250.86	\$ -	\$ 466,130.11	\$ 22,120.75	95.47%
270-270-411001	Tif Sales Tax/city	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-411002	Tif Tax Allocation / State	\$ -	\$ -	\$ -	\$ -	0.00%
	Taxes	\$ 488,250.86	\$ -	\$ 466,130.11	\$ 22,120.75	95.47%
270-270-442600	State Grants	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-442800	Park Reimbursements	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-490100	Interest Earnings	\$ 20,000.00	\$ 2,223.14	\$ 5,176.51	\$ 14,823.49	25.88%
270-270-491900	Incr/decr Investment Valu	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ 20,000.00	\$ 2,223.14	\$ 5,176.51	\$ 14,823.49	25.88%
270-270-491000	Rental Of Municipal Property	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-491300	Prorated Re Tax/city Prop	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-491500	Sale Of Municipal Propert	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-498700	Farmer's Market	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-492000	Bond Proceeds - Principal	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
270-270-440261	Transfer From Hud	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-511600	Salary: All Personnel	\$ 19,516.64	\$ 1,498.68	\$ 9,015.61	\$ 10,501.03	46.19%
270-270-515000	Overtime	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-515500	Vacation Pay	\$ -	\$ 11.79	\$ 88.20	\$ (88.20)	0.00%
270-270-515600	Holiday Pay	\$ -	\$ -	\$ 32.82	\$ (32.82)	0.00%
270-270-515800	Sick Pay	\$ -	\$ 7.50	\$ 21.04	\$ (21.04)	0.00%
270-270-517000	Oasdi/city Share 6.2%	\$ 1,210.03	\$ 91.25	\$ 550.40	\$ 659.63	45.49%
270-270-517001	Medicare/city Share 1.45%	\$ 282.99	\$ 21.31	\$ 128.66	\$ 154.33	45.46%
270-270-517400	Imrf	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-517401	IMRF	\$ 2,285.40	\$ 173.06	\$ 1,046.49	\$ 1,238.91	45.79%
270-270-518000	Group Insurance	\$ 3,800.51	\$ 284.19	\$ 1,719.00	\$ 2,081.51	45.23%
270-270-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ 27,095.57	\$ 2,087.78	\$ 12,602.22	\$ 14,493.35	46.51%
270-270-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-520400	Postage	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-518100	Liability Insurance Premiums	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-535200	Parking Lot Maintenance	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-551600	Dues And Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-557300	Epa Permits	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-560100	Auditing Fees	\$ 1,800.00	\$ -	\$ -	\$ 1,800.00	0.00%
270-270-560500	Consulting Services	\$ 12,095.00	\$ 2,162.50	\$ 5,478.60	\$ 6,616.40	45.30%
270-270-560600	Corporate Counsel Fees	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-561000	Legal Fees	\$ -	\$ -	\$ 149.60	\$ (149.60)	0.00%
270-270-561200	Engineering Fees	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-562500	Demolition	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-562501	Asbestos Removal	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-569000	Other Contractual Service	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-569001	Street Maintenance	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-583000	Tif Facade Grant/Loan	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-583100	Tif Interior Loan	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-591200	Developer Agreement Payments	\$ 628,938.00	\$ 16,429.36	\$ 30,429.36	\$ 598,508.64	4.84%
	Contractual Services	\$ 642,833.00	\$ 18,591.86	\$ 36,057.56	\$ 606,775.44	5.61%
270-270-580200	Purchase Of Property	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-580201	Land Improvements	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-580400	Building Purchase/constru	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-580500	Street Construction	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-580600	Sewer Construction	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-584000	Construction	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-584009	General Public Improvements	\$ 916,618.35	\$ 58,500.00	\$ 58,500.00	\$ 858,118.35	6.38%
270-270-599998	Capital Set Aside	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ 916,618.35	\$ 58,500.00	\$ 58,500.00	\$ 858,118.35	6.38%
270-270-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-522400	General Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-529000	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-559800	Loan Forgiveness	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-565300	School Distr Tax Reimbursement	\$ 115,497.00	\$ -	\$ -	\$ 115,497.00	0.00%
270-270-573100	Facade Grants	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-590300	Real Estate Tax Expense	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
270-270-590600	Bank Charges	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-598500	Farmer's Market Expense	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-599999	Contingency	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 115,497.00	\$ -	\$ -	\$ 115,497.00	0.00%
270-270-590400	Interest Paid	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-591000	Bond Principal Retired	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-591100	Bond Registrar Fees	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-591101	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-520100	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-520273	Transfer to Tif 3	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-520445	Transfer To Capital Proje	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
270-270-580601	Sewer Repair & Improvements	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Expense	\$ -	\$ -	\$ -	\$ -	0.00%
270	TIF CBD	\$ (1,193,793.06)	\$ (76,956.50)	\$ 364,146.84	\$ (1,557,939.90)	-30.50%
273	TIF SIPCA					
273-273-410100	Real Estate Tax	\$ 187,286.95	\$ -	\$ 178,832.40	\$ 8,454.55	95.49%
273-273-411002	Tif Tax Allocation/State	\$ -	\$ -	\$ -	\$ -	0.00%
	Taxes	\$ 187,286.95	\$ -	\$ 178,832.40	\$ 8,454.55	95.49%
273-273-490100	Interest Earnings	\$ -	\$ 535.60	\$ 1,153.06	\$ (1,153.06)	0.00%
	Investment Earnings	\$ -	\$ 535.60	\$ 1,153.06	\$ (1,153.06)	0.00%
273-273-440270	Transfer from Tif 1	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
273-273-511600	Salary: All Personnel	\$ 10,719.82	\$ 815.21	\$ 4,925.26	\$ 5,794.56	45.95%
273-273-515000	Overtime	\$ -	\$ -	\$ -	\$ -	0.00%
273-273-515500	Vacation Pay	\$ -	\$ 7.86	\$ 66.56	\$ (66.56)	0.00%
273-273-515600	Holiday Pay	\$ -	\$ -	\$ 24.96	\$ (24.96)	0.00%
273-273-515800	Sick Pay	\$ -	\$ 6.02	\$ 17.59	\$ (17.59)	0.00%
273-273-517000	Oasdi/city share 6.2%	\$ 664.63	\$ 49.91	\$ 302.97	\$ 361.66	45.58%
273-273-517001	Medicare/city share 1.45%	\$ 155.44	\$ 11.67	\$ 70.78	\$ 84.66	45.54%
273-273-517400	IMRF	\$ 1,255.29	\$ -	\$ -	\$ 1,255.29	0.00%
273-273-517401	IMRF	\$ -	\$ 94.71	\$ 576.57	\$ (576.57)	0.00%
273-273-518000	Group Insurance	\$ 2,092.31	\$ 155.24	\$ 945.33	\$ 1,146.98	45.18%
	Personnel	\$ 14,887.49	\$ 1,140.62	\$ 6,930.02	\$ 7,957.47	46.55%
273-273-560100	Auditing Fees	\$ 1,805.00	\$ -	\$ -	\$ 1,805.00	0.00%
273-273-560500	Consulting Services	\$ 8,940.00	\$ 2,097.75	\$ 5,109.10	\$ 3,830.90	57.15%
273-273-561200	Engineering	\$ -	\$ -	\$ -	\$ -	0.00%
273-273-569000	Other Contractual Service	\$ -	\$ -	\$ -	\$ -	0.00%
273-273-591200	Developer Agreement Payments	\$ 108,108.00	\$ -	\$ 4,098.80	\$ 104,009.20	3.79%
	Contractual Services	\$ 118,853.00	\$ 2,097.75	\$ 9,207.90	\$ 109,645.10	7.75%
273-273-584009	General Public Improvements	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
273-273-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
273-273-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
273-273-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
273-273-560600	Corporate Counsel Fees	\$ -	\$ 3,867.20	\$ 3,867.20	\$ (3,867.20)	0.00%
273-273-565300	School Dist Tax Reimbursement	\$ -	\$ -	\$ -	\$ -	0.00%
273-273-565400	Surplus Declaration	\$ 46,821.74	\$ -	\$ -	\$ 46,821.74	0.00%
273-273-590300	Real Estate Tax Expense	\$ -	\$ -	\$ 2,332.48	\$ (2,332.48)	0.00%
273-273-599000	Miscellaneous	\$ 6,724.73	\$ -	\$ -	\$ 6,724.73	0.00%
	Other Expenditures	\$ 53,546.47	\$ 3,867.20	\$ 6,199.68	\$ 47,346.79	11.58%
273	TIF SIPCA	\$ (0.01)	\$ (6,569.97)	\$ 157,647.86	\$ (157,647.87)	-1576478600.00%
275	TIF Court Street					
275-275-410100	Real Estate Taxes	\$ 213,450.45	\$ -	\$ 187,693.06	\$ 25,757.39	87.93%
	Taxes	\$ 213,450.45	\$ -	\$ 187,693.06	\$ 25,757.39	87.93%
275-275-490100	Interest Earnings	\$ -	\$ -	\$ 29.67	\$ (29.67)	0.00%
	Investment Earnings	\$ -	\$ -	\$ 29.67	\$ (29.67)	0.00%
275-275-511600	Salary: All Personnel	\$ 18,955.16	\$ -	\$ -	\$ 18,955.16	0.00%
275-275-517000	Oasdi/city share 6.2%	\$ 1,175.22	\$ -	\$ -	\$ 1,175.22	0.00%
275-275-517001	Medicare/city share 1.45%	\$ 274.85	\$ -	\$ -	\$ 274.85	0.00%
275-275-517400	Imrf	\$ 2,219.65	\$ -	\$ -	\$ 2,219.65	0.00%
275-275-517401	IMRF	\$ -	\$ -	\$ -	\$ -	0.00%
275-275-518000	Group Insurance	\$ 3,658.16	\$ -	\$ -	\$ 3,658.16	0.00%
	Personnel	\$ 26,283.04	\$ -	\$ -	\$ 26,283.04	0.00%
275-275-560500	Consulting Services	\$ 13,875.00	\$ 2,925.00	\$ 7,083.60	\$ 6,791.40	51.05%
275-275-591200	Developer Agreement Payments	\$ 100,000.00	\$ 76,441.41	\$ 167,318.95	\$ (67,318.95)	167.32%
	Contractual Services	\$ 113,875.00	\$ 79,366.41	\$ 174,402.55	\$ (60,527.55)	153.15%
275-275-584009	General Public Improvements	\$ 19,929.80	\$ -	\$ -	\$ 19,929.80	0.00%
	Capital Outlay	\$ 19,929.80	\$ -	\$ -	\$ 19,929.80	0.00%
275-275-565400	Surplus Declaration	\$ 53,362.61	\$ -	\$ -	\$ 53,362.61	0.00%
275-275-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 53,362.61	\$ -	\$ -	\$ 53,362.61	0.00%
275-275-580601	Sewer Repair & Improvements	\$ -	\$ -	\$ 49,500.00	\$ (49,500.00)	0.00%
	Capital Expense	\$ -	\$ -	\$ 49,500.00	\$ (49,500.00)	0.00%
275	TIF Court Street	\$ -	\$ (79,366.41)	\$ (36,179.82)	\$ 36,179.82	0.00%
277	BDD (#1)					
277-277-411006	BDD Sales Taxes	\$ 2,900,000.00	\$ 262,847.34	\$ 262,847.34	\$ 2,637,152.66	9.06%
277-277-411007	BDD Hotel/Motel Taxes	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	0.00%
	Taxes	\$ 2,940,000.00	\$ 262,847.34	\$ 262,847.34	\$ 2,677,152.66	8.94%
277-277-490100	Interest Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
277-277-511600	Salary: All Personnel	\$ 19,516.64	\$ -	\$ -	\$ 19,516.64	0.00%
277-277-517000	Oasdi/city share 6.2%	\$ 1,210.03	\$ -	\$ -	\$ 1,210.03	0.00%
277-277-517001	Medicare/city share 1.45%	\$ 282.99	\$ -	\$ -	\$ 282.99	0.00%
277-277-517400	Imrf	\$ 2,285.40	\$ -	\$ -	\$ 2,285.40	0.00%
277-277-517401	IMRF	\$ -	\$ -	\$ -	\$ -	0.00%
277-277-518000	Group Insurance	\$ 3,800.51	\$ -	\$ -	\$ 3,800.51	0.00%
	Personnel	\$ 27,095.57	\$ -	\$ -	\$ 27,095.57	0.00%
277-277-560500	Consulting Services	\$ 56,860.00	\$ 7,142.50	\$ 26,546.60	\$ 30,313.40	46.69%
277-277-591200	Developer Agreement Payments	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00	0.00%
	Contractual Services	\$ 356,860.00	\$ 7,142.50	\$ 26,546.60	\$ 330,313.40	7.44%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
277-277-584009	General Public Improvements	\$ 2,257,039.43	\$ 98,152.32	\$ 98,152.32	\$ 2,158,887.11	4.35%
	Capital Outlay	\$ 2,257,039.43	\$ 98,152.32	\$ 98,152.32	\$ 2,158,887.11	4.35%
277-277-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ -	\$ -	\$ -	\$ -	0.00%
277-277-520100	Transfer to General Fund	\$ 299,005.00	\$ -	\$ -	\$ 299,005.00	0.00%
	Transfers To Other Funds	\$ 299,005.00	\$ -	\$ -	\$ 299,005.00	0.00%
277	BDD (#1)	\$ -	\$ 157,552.52	\$ 138,148.42	\$ (138,148.42)	0.00%
445	Capital Projects					
445-041-451800	50 / 50 Sidewalk Project	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	0.00%
	Fees/Charges For Service	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	0.00%
445-041-463500	Late Payment Penalties	\$ -	\$ -	\$ 230.62	\$ (230.62)	0.00%
445-041-463600	Interest Charges	\$ -	\$ -	\$ 34.17	\$ (34.17)	0.00%
	Fines And Forfeitures	\$ -	\$ -	\$ 264.79	\$ (264.79)	0.00%
445-041-490100	Interest Earnings	\$ 95,000.00	\$ 47.00	\$ 511.36	\$ 94,488.64	0.54%
	Investment Earnings	\$ 95,000.00	\$ 47.00	\$ 511.36	\$ 94,488.64	0.54%
445-041-498900	Non Sufficient Funds Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-523000	Traffic Street Signs	\$ 15,000.00	\$ 65.95	\$ 1,440.48	\$ 13,559.52	9.60%
445-041-529000	Equipment	\$ 7,500.00	\$ -	\$ -	\$ 7,500.00	0.00%
445-041-535000	Material & Hauling	\$ 39,000.00	\$ 5,608.69	\$ 29,999.06	\$ 9,000.94	76.92%
445-041-535200	Parking Lot Maintenance	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-580401	Building Repair	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ 61,500.00	\$ 5,674.64	\$ 31,439.54	\$ 30,060.46	51.12%
445-041-532000	Electronic Equipment Main	\$ 20,000.00	\$ 1,889.39	\$ 9,143.45	\$ 10,856.55	45.72%
445-041-534000	Automotive Expense	\$ 91,650.00	\$ 21,564.78	\$ 62,648.32	\$ 29,001.68	68.36%
445-041-534400	Equipment Repairs	\$ 91,650.00	\$ 5,898.87	\$ 37,964.85	\$ 53,685.15	41.42%
445-041-534900	Sidewalk Renovations	\$ 50,000.00	\$ 39,271.80	\$ 39,271.80	\$ 10,728.20	78.54%
445-041-560100	Auditing Fees	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-569001	Street Maintenance	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 253,300.00	\$ 68,624.84	\$ 149,028.42	\$ 104,271.58	58.83%
445-041-591600	Developer Debt Write Off	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-590400	Interest Paid	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-511600	Salary: All Personnel	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-515600	Holiday Pay	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-517000	Oasdi/city Share 6.2%	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-517001	Medicare/city Share 1.45%	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-517401	IMRF	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-520100	Transfer To General Fund	\$ 214,121.96	\$ -	\$ -	\$ 214,121.96	0.00%
445-041-520240	Transfer to MFT	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-524000	Lease/Rental of Equipment	\$ 45,078.04	\$ 3,346.34	\$ 10,039.02	\$ 35,039.02	22.27%
445-041-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-556100	Gasoline/diesel Fuel	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
445-041-557300	Epa Permits	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-560600	Corporate Counsel Fees	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-561000	Legal Fees	\$ -	\$ 206.00	\$ 731.30	\$ (731.30)	0.00%
445-041-561200	Engineering Fees	\$ 1,412,133.94	\$ 58,457.77	\$ 141,948.86	\$ 1,270,185.08	10.05%
445-041-561300	Testing Fees And Expenses	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-563000	Contract Construction	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-569000	Other Contractual Service	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-580200	Purchase Of Property	\$ 1,500,000.00	\$ -	\$ 97.64	\$ 1,499,902.36	0.01%
445-041-580201	Land Improvements	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-580500	Street Construction	\$ 3,300,000.00	\$ 643,661.50	\$ 1,374,624.70	\$ 1,925,375.30	41.66%
445-041-580501	Street Improvement/Repair	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-584000	Construction	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-587000	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-590300	Real Estate Tax Expense	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-590600	Bank Fees	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-591500	Sale of Property	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Expense	\$ 6,471,333.94	\$ 705,671.61	\$ 1,527,441.52	\$ 4,943,892.42	23.60%
445-041-414001	Local Use Gas Tax	\$ 400,000.00	\$ -	\$ 248,559.65	\$ 151,440.35	62.14%
445-041-414002	Impound Fees	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-440231	Transfer From Sewerage	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-440240	Transfer From Motor Fuel	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-440270	Transfer From Tif 1	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-442500	Federal Grants	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-442600	State Grants	\$ 2,000,000.00	\$ -	\$ -	\$ 2,000,000.00	0.00%
445-041-442700	County Grants	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-490800	Developer Agreement Payments	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-491000	Rental Of Municipal Prope	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-491500	Sale of Property	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-491900	Incr/decr Investment Valu	\$ -	\$ -	\$ -	\$ -	0.00%
445-041-499800	Miscellaneous Receipts	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	0.00%
	Capital Revenue	\$ 2,404,000.00	\$ -	\$ 248,559.65	\$ 2,155,440.35	10.34%
041	Capital Projects	\$ (4,272,133.94)	\$ (779,924.09)	\$ (1,458,573.68)	\$ (2,813,560.26)	34.14%
445-043-414002	Impound Fees	\$ 60,000.00	\$ 13,500.00	\$ 57,398.88	\$ 2,601.12	95.66%
	Capital Revenue	\$ 60,000.00	\$ 13,500.00	\$ 57,398.88	\$ 2,601.12	95.66%
445-043-440100	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
445-043-464500	Impound Fees TRX to Capital	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
445-043-580401	Capital Purchases Buildings	\$ -	\$ -	\$ -	\$ -	0.00%
445-043-580501	Capital Purchase Street	\$ -	\$ -	\$ -	\$ -	0.00%
445-043-585400	Contract Storm Improvements	\$ -	\$ -	\$ -	\$ -	0.00%
445-043-587000	Capital Purchase Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
445-043-587500	Impound Capital Vehicle Exp	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Expense	\$ -	\$ -	\$ -	\$ -	0.00%
445-043-535000	Material & Hauling	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ -	\$ -	\$ -	\$ -	0.00%
445-043-524000	Lease/Rental of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
445-043-561200	Engineering Fees	\$ -	\$ -	\$ -	\$ -	0.00%
445-043-569000	Other Contractual Services	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
445-043-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ -	\$ -	\$ -	\$ -	0.00%
445-043-520231	Transfer to Sewer Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
043	Impound Fees	\$ 60,000.00	\$ 13,500.00	\$ 57,398.88	\$ 2,601.12	95.66%
445	Capital Projects	\$ (4,212,133.94)	\$ (766,424.09)	\$ (1,401,174.80)	\$ (2,810,959.14)	33.27%
501	School Bus					
501-501-450011	District 108 Contract Fa	\$ 3,140,450.00	\$ 401,699.31	\$ 1,537,897.13	\$ 1,602,552.87	48.97%
501-501-450012	Transportation Contract	\$ 428,423.65	\$ 9,686.46	\$ 58,580.02	\$ 369,843.63	13.67%
501-501-450013	District 303	\$ 1,419,727.00	\$ 152,120.23	\$ 620,659.30	\$ 799,067.70	43.72%
501-501-450020	Bus passes	\$ 10,000.00	\$ -	\$ 14,605.00	\$ (4,605.00)	146.05%
501-501-450030	Bus Special Charters	\$ 200,000.00	\$ 16,539.08	\$ 78,749.19	\$ 121,250.81	39.37%
501-501-454500	Other Contractual Revenue	\$ -	\$ 28,865.80	\$ 128,993.11	\$ (128,993.11)	0.00%
	Fees/Charges For Service	\$ 5,198,600.65	\$ 608,910.88	\$ 2,439,483.75	\$ 2,759,116.90	46.93%
501-501-494100	City Property Dmg Reimb	\$ -	\$ -	\$ -	\$ -	0.00%
	Fines And Forfeitures	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-490100	Interest Earnings	\$ -	\$ -	\$ 317.89	\$ (317.89)	0.00%
	Investment Earnings	\$ -	\$ -	\$ 317.89	\$ (317.89)	0.00%
501-501-442900	Other Grant Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-495600	Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-499404	Sale of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-499800	Miscellaneous Receipts	\$ 5,001.00	\$ 5.00	\$ 458.03	\$ 4,542.97	9.16%
	Other Revenue	\$ 5,001.00	\$ 5.00	\$ 458.03	\$ 4,542.97	9.16%
501-501-511600	Salary: All Personnel	\$ 522,597.18	\$ 48,508.93	\$ 276,129.41	\$ 246,467.77	52.84%
501-501-514600	Wages-PartTime Drivers&Monitor	\$ 1,786,322.94	\$ 184,271.24	\$ 880,574.26	\$ 905,748.68	49.30%
501-501-515000	Overtime	\$ 45,908.73	\$ 12,874.53	\$ 32,331.39	\$ 13,577.34	70.43%
501-501-515500	Vacation Pay	\$ -	\$ 5,206.55	\$ 20,059.53	\$ (20,059.53)	0.00%
501-501-515600	Holiday Pay	\$ 47,626.10	\$ -	\$ 21,704.58	\$ 25,921.52	45.57%
501-501-515800	Sick Pay	\$ -	\$ 450.21	\$ 7,770.61	\$ (7,770.61)	0.00%
501-501-515900	On Job Injury School Bus	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-515950	Compensated Absences	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-516700	Wellness Program	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-517000	Oasdi/city Share 6.2%	\$ 141,191.19	\$ 15,577.53	\$ 76,476.24	\$ 64,714.95	54.17%
501-501-517001	Medicare/city Share 1.45%	\$ 33,020.52	\$ 3,643.14	\$ 17,885.13	\$ 15,135.39	54.16%
501-501-517401	IMRF	\$ 98,490.76	\$ 9,902.71	\$ 58,357.64	\$ 40,133.12	59.25%
501-501-518000	Group Insurance	\$ 130,770.46	\$ 6,231.34	\$ 42,837.87	\$ 87,932.59	32.76%
501-501-518200	Unemployment Insurance	\$ 99,833.73	\$ -	\$ -	\$ 99,833.73	0.00%
501-501-518300	Workers Comp Insurance	\$ 82,920.34	\$ 76,255.17	\$ 79,318.39	\$ 3,601.95	95.66%
501-501-554300	Uniforms & Tools	\$ 750.00	\$ 1,218.00	\$ 1,218.00	\$ (468.00)	162.40%
501-501-559000	Medical Expense/supplies	\$ 24,000.00	\$ 14,409.00	\$ 18,582.85	\$ 5,417.15	77.43%
	Personnel	\$ 3,013,431.95	\$ 378,548.35	\$ 1,533,245.90	\$ 1,480,186.05	50.88%
501-501-519000	Training And Education	\$ 5,000.00	\$ -	\$ 794.95	\$ 4,205.05	15.90%
	Training & Education	\$ 5,000.00	\$ -	\$ 794.95	\$ 4,205.05	15.90%
501-501-520200	Office Supplies	\$ 2,500.00	\$ 189.67	\$ 1,178.90	\$ 1,321.10	47.16%
501-501-520400	Postage	\$ 175.00	\$ 23.20	\$ 24.71	\$ 150.29	14.12%
501-501-522000	Photographic Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-522400	General Supplies	\$ 10,000.00	\$ 1,831.63	\$ 7,065.48	\$ 2,934.52	70.65%
501-501-529000	Equipment	\$ 5,000.00	\$ 299.85	\$ 6,435.24	\$ (1,435.24)	128.70%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
501-501-556100	Gasoline/diesel Fuel	\$ 250,000.00	\$ 31,745.56	\$ 131,762.55	\$ 118,237.45	52.71%
	Supplies & Materials	\$ 267,675.00	\$ 34,089.91	\$ 146,466.88	\$ 121,208.12	54.72%
501-501-518100	Liability Insurance Premiums	\$ 66,517.00	\$ 83,982.00	\$ 83,982.00	\$ (17,465.00)	126.26%
501-501-524000	Lease/rental Of Equipment	\$ 2,500.00	\$ 620.48	\$ (6,899.12)	\$ 9,399.12	-275.96%
501-501-534000	Automotive Expense	\$ 125,000.00	\$ 17,666.11	\$ 93,315.59	\$ 31,684.41	74.65%
501-501-534400	Equipment Repairs	\$ 1,000.00	\$ -	\$ 191.42	\$ 808.58	19.14%
501-501-538000	Maintenance Agreements	\$ 5,000.00	\$ 585.02	\$ 1,507.79	\$ 3,492.21	30.16%
501-501-550100	Utilities	\$ 20,000.00	\$ 2,403.82	\$ 6,840.03	\$ 13,159.97	34.20%
501-501-550300	Telephone	\$ -	\$ 3,027.05	\$ 6,006.45	\$ (6,006.45)	0.00%
501-501-551600	Dues And Subscriptions	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
501-501-555000	Radio Expense	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	0.00%
501-501-559900	Provisions For Bad Debts	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-560100	Auditing Fees	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-560600	Corporate Counsel Fees	\$ 5,000.00	\$ 212.40	\$ 1,345.00	\$ 3,655.00	26.90%
501-501-561000	Legal expense	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-566600	Pest Control	\$ 400.00	\$ -	\$ 75.00	\$ 325.00	18.75%
501-501-569000	Other Contractual Service	\$ 5,000.00	\$ 955.04	\$ 2,347.99	\$ 2,652.01	46.96%
501-501-599801	Computer Software	\$ 71,000.00	\$ -	\$ 60,777.52	\$ 10,222.48	85.60%
	Contractual Services	\$ 321,917.00	\$ 109,451.92	\$ 249,489.67	\$ 72,427.33	77.50%
501-501-580200	Purchase Of Property	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-580400	Building Purchase/construction	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-580401	Building Repair	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-587000	Machinery And Equipment	\$ -	\$ 1,670.24	\$ 1,670.24	\$ (1,670.24)	0.00%
501-501-587001	Lease / Purchase Equipmen	\$ 1,255,762.00	\$ -	\$ 1,145,126.00	\$ 110,636.00	91.19%
501-501-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ 1,255,762.00	\$ 1,670.24	\$ 1,146,796.24	\$ 108,965.76	91.32%
501-501-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-534200	Bldg & Grnds Maint/Repairs	\$ 65,625.00	\$ -	\$ 255.00	\$ 65,370.00	0.39%
501-501-551000	Printing And Publications	\$ 2,500.00	\$ 590.00	\$ 1,063.00	\$ 1,437.00	42.52%
501-501-554200	Meals Lodging	\$ 600.00	\$ 123.00	\$ 224.00	\$ 376.00	37.33%
501-501-557200	License And Inspection Fees	\$ 11,000.00	\$ 962.00	\$ 3,939.00	\$ 7,061.00	35.81%
501-501-590600	Bank Charges	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-599000	Miscellaneous	\$ 1,455.25	\$ -	\$ 208.30	\$ 1,246.95	14.31%
501-501-599700	Fixed Asset Disposal	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-599802	Computer Hardware	\$ -	\$ -	\$ 7,852.00	\$ (7,852.00)	0.00%
501-501-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-599901	Abandonment Loss	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-599999	Contingency	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 81,180.25	\$ 1,675.00	\$ 13,541.30	\$ 67,638.95	16.68%
501-501-520100	Transfer To General Fund	\$ 258,635.45	\$ -	\$ -	\$ 258,635.45	0.00%
501-501-520500	Transfer To Municipal Bus	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-520695	Transfer To Insurance Fund	\$ -	\$ -	\$ -	\$ -	0.00%
501-501-520699	Transfer To Vehicle Maint	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ 258,635.45	\$ -	\$ -	\$ 258,635.45	0.00%
501	School Bus	\$ -	\$ 83,480.46	\$ (650,075.27)	\$ 650,075.27	0.00%
525	Airport					
525-525-442500	Federal Grants	\$ 43,000.00	\$ -	\$ -	\$ 43,000.00	0.00%
525-525-442600	State Grants	\$ -	\$ -	\$ 48,519.29	\$ (48,519.29)	0.00%
	Intergovernmental	\$ 43,000.00	\$ -	\$ 48,519.29	\$ (5,519.29)	112.84%
525-525-450040	Gasoline Sales	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-450041	Sale of Oil	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
525-525-453001	Rental - Airport Shop	\$ 12,000.00	\$ 1,000.00	\$ 6,000.00	\$ 6,000.00	50.00%
525-525-453002	Rental - Airport Hangars	\$ 53,000.00	\$ 4,410.00	\$ 26,460.00	\$ 26,540.00	49.92%
525-525-453003	Rental - Tie Down Spaces	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-453004	Sale of Gas	\$ 155,000.00	\$ 9,019.20	\$ 103,054.59	\$ 51,945.41	66.49%
525-525-498900	Non Sufficient Funds Fee	\$ -	\$ -	\$ -	\$ -	0.00%
	Fees/Charges For Service	\$ 220,000.00	\$ 14,429.20	\$ 135,514.59	\$ 84,485.41	61.60%
525-525-490100	Interest Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-442601	Contributed Capital	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-454500	Other Contractual Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-491000	Rental Of Municipal Prope	\$ 20,000.00	\$ 17,038.00	\$ 17,438.00	\$ 2,562.00	87.19%
525-525-499800	Miscellaneous Receipts	\$ 1,500.00	\$ 350.00	\$ 2,875.00	\$ (1,375.00)	191.67%
	Other Revenue	\$ 21,500.00	\$ 17,388.00	\$ 20,313.00	\$ 1,187.00	94.48%
525-525-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-511600	Salary All Personnel	\$ 79,259.26	\$ 5,927.56	\$ 37,158.96	\$ 42,100.30	46.88%
525-525-515000	Overtime	\$ -	\$ -	\$ 1.87	\$ (1.87)	0.00%
525-525-515500	Vacation Pay	\$ -	\$ 38.93	\$ 1,705.79	\$ (1,705.79)	0.00%
525-525-515600	Holiday	\$ -	\$ -	\$ 881.45	\$ (881.45)	0.00%
525-525-515800	Sick Pay	\$ -	\$ 280.68	\$ 381.71	\$ (381.71)	0.00%
525-525-515900	Compensated Absences	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-517000	Oasdi/city Share 6.2%	\$ 4,914.07	\$ 367.68	\$ 2,361.45	\$ 2,552.62	48.05%
525-525-517001	Medicare/city Share 1.45%	\$ 1,149.26	\$ 86.01	\$ 552.07	\$ 597.19	48.04%
525-525-517401	IMRF	\$ 9,281.26	\$ 730.48	\$ 4,693.31	\$ 4,587.95	50.57%
525-525-518000	Group Insurance	\$ 32,863.47	\$ 2,536.68	\$ 16,370.55	\$ 16,492.92	49.81%
525-525-518300	Workers Comp Insurance	\$ 3,498.00	\$ 3,300.12	\$ 3,300.12	\$ 197.88	94.34%
	Personnel	\$ 130,965.32	\$ 13,268.14	\$ 67,407.28	\$ 63,558.04	51.47%
525-525-519000	Training And Education	\$ 500.00	\$ 732.59	\$ 732.59	\$ (232.59)	146.52%
	Training & Education	\$ 500.00	\$ 732.59	\$ 732.59	\$ (232.59)	146.52%
525-525-520200	Office Supplies	\$ 50.00	\$ -	\$ -	\$ 50.00	0.00%
525-525-520400	Postage	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-522400	General Supplies	\$ 350.00	\$ 7.90	\$ 254.63	\$ 95.37	72.75%
525-525-529000	Equipment	\$ 500.00	\$ -	\$ 1,122.95	\$ (622.95)	224.59%
525-525-556200	Cost of Gas Sold	\$ 140,000.00	\$ 6,261.93	\$ 93,241.60	\$ 46,758.40	66.60%
525-525-556202	Cost of Parts Sold	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ 140,900.00	\$ 6,269.83	\$ 94,619.18	\$ 46,280.82	67.15%
525-525-518100	Liability Insurance Premiums	\$ 2,229.00	\$ 2,310.00	\$ 2,310.00	\$ (81.00)	103.63%
525-525-524000	Lease/rental Of Equipment	\$ -	\$ 60.00	\$ 141.34	\$ (141.34)	0.00%
525-525-534000	Automotive Expense	\$ 1,000.00	\$ 158.43	\$ 2,820.68	\$ (1,820.68)	282.07%
525-525-534200	Buildings And Grounds Rep	\$ 76,563.00	\$ 399.94	\$ 399.94	\$ 76,163.06	0.52%
525-525-534400	Equipment Repairs	\$ 2,000.00	\$ 2,070.61	\$ 3,498.60	\$ (1,498.60)	174.93%
525-525-536100	Property Cleanup Fees	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-536300	Snow Removal - Salt And C	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
525-525-538000	Maintenance Agreement	\$ 350.00	\$ -	\$ 115.50	\$ 234.50	33.00%
525-525-550100	Utilities	\$ 20,000.00	\$ 1,121.97	\$ 6,574.23	\$ 13,425.77	32.87%
525-525-550300	Telephone	\$ 2,600.00	\$ 587.57	\$ 2,077.94	\$ 522.06	79.92%
525-525-551600	Dues And Subscriptions	\$ 500.00	\$ 275.00	\$ 275.00	\$ 225.00	55.00%
525-525-556100	Fuel	\$ 600.00	\$ -	\$ 852.67	\$ (252.67)	142.11%
525-525-557300	Epa Permits	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-559900	Provisions For Bad Debts	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-560600	Corporate Counsel Fees	\$ 1,000.00	\$ 1,998.20	\$ 1,998.20	\$ (998.20)	199.82%
525-525-561000	Legal Fees	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
525-525-561200	Engineering Fees	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-561301	Concrete Testing	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-566600	Pest Control	\$ 720.00	\$ 60.00	\$ 360.00	\$ 360.00	50.00%
525-525-569000	Other Contractual Service	\$ 2,000.00	\$ 291.53	\$ 1,724.58	\$ 275.42	86.23%
	Contractual Services	\$ 114,562.00	\$ 9,333.25	\$ 23,148.68	\$ 91,413.32	20.21%
525-525-580201	Land Improvements	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-580401	Building Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-587001	Lease to own equipment	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-557200	License & Inspection Fees	\$ -	\$ -	\$ 200.00	\$ (200.00)	0.00%
525-525-599000	Miscellaneous	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
525-525-599700	Fixed Asset Disposal	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-599999	Contingency	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 500.00	\$ -	\$ 200.00	\$ 300.00	40.00%
525-525-590400	Interest Paid	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
525-525-520100	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
525	Airport	\$ (102,927.32)	\$ 2,213.39	\$ 18,239.15	\$ (121,166.47)	-17.72%
570	Economic Development					
570-570-442500	Federal Grants	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-442600	State Grants	\$ -	\$ -	\$ -	\$ -	0.00%
	Intergovernmental	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-490100	Interest Earnings	\$ -	\$ 370.81	\$ 930.63	\$ (930.63)	0.00%
570-570-490101	Loan Interest	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	0.00%
570-570-490103	Hospital Loan Interest Reimbur	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ 50,000.00	\$ 370.81	\$ 930.63	\$ 49,069.37	1.86%
570-570-450600	Application Fees	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-491000	Rental Of Municipal Prope	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-491500	Sale Of Municipal Propert	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-493600	Training Reimbursements	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-499210	Donations	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-499802	Cash Over/short	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-492100	Loan Proceeds	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Proceeds	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-511600	Salary: All Personnel	\$ 10,113.96	\$ 777.00	\$ 4,688.66	\$ 5,425.30	46.36%
570-570-515000	Overtime	\$ -	\$ -	\$ 0.19	\$ (0.19)	0.00%
570-570-515500	Vacation Pay	\$ -	\$ 8.93	\$ 61.96	\$ (61.96)	0.00%
570-570-515600	Holiday Pay	\$ -	\$ -	\$ 23.10	\$ (23.10)	0.00%
570-570-515800	Sick Pay	\$ -	\$ 4.56	\$ 19.18	\$ (19.18)	0.00%
570-570-515900	Compensated Absences	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
570-570-516700	Wellness Program	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-517000	Oasdi/city Share 6.2%	\$ 627.07	\$ 47.34	\$ 287.00	\$ 340.07	45.77%
570-570-517001	Medicare/city Share 1.45%	\$ 146.65	\$ 11.09	\$ 67.25	\$ 79.40	45.86%
570-570-517401	IMRF	\$ 1,184.34	\$ 90.22	\$ 548.16	\$ 636.18	46.28%
570-570-518000	Group Insurance	\$ 2,028.82	\$ 149.12	\$ 905.68	\$ 1,123.14	44.64%
570-570-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ 14,100.84	\$ 1,088.26	\$ 6,601.18	\$ 7,499.66	46.81%
570-570-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-520200	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-520400	Postage	\$ -	\$ 72.08	\$ 101.66	\$ (101.66)	0.00%
570-570-529000	Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ -	\$ 72.08	\$ 101.66	\$ (101.66)	0.00%
570-570-518100	Liability Insurance Premiums	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-524000	Lease/rental Of Equipment	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-534400	Equipment Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-538000	Maintenance Agreements	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-550300	Telephone	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-551600	Dues And Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-560500	Consulting Services	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-560600	Corporate Counsel Fees	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-561000	Legal Fees	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-561200	Engineering Fees	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-567500	Build Illinois Grants	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-568102	Sales Tax Rebate	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-569000	Other Contractual Service	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	0.00%
570-570-591200	Developer Agreement Payments	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-591300	Developer Credit Applied	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-598100	Public Relations	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	0.00%
570-570-580200	Purchase Of Property	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-580400	Building Purchase/constru	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-587100	Office Equipment & Furniture	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-518700	Mileage	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-590300	Real Estate Tax Expense	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-590600	Bank Charges	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-593300	Lien Filing Fee	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-599000	Miscellaneous	\$ 5,899.16	\$ -	\$ -	\$ 5,899.16	0.00%
570-570-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 5,899.16	\$ -	\$ -	\$ 5,899.16	0.00%
570-570-590400	Interest Paid	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-591400	Loan Payment	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-520100	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-520261	Transfer To Hud #2	\$ -	\$ -	\$ -	\$ -	0.00%
570-570-520695	Transfer To Insurance Fun	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
570	Economic Development	\$ -	\$ (789.53)	\$ (5,772.21)	\$ 5,772.21	0.00%
695	Insurance					
695-092-490100	Interest	\$ -	\$ 0.45	\$ 2.09	\$ (2.09)	0.00%
	Investment Earnings	\$ -	\$ 0.45	\$ 2.09	\$ (2.09)	0.00%
695-092-479100	Sec 125 Flex Plan Contrib	\$ 45,672.00	\$ 4,155.34	\$ 27,313.56	\$ 18,358.44	59.80%
695-092-499801	Write Off Outstanding Che	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ 45,672.00	\$ 4,155.34	\$ 27,313.56	\$ 18,358.44	59.80%
695-092-517300	Sec 125 Flex Plan Claims	\$ 45,672.00	\$ 2,072.26	\$ 21,767.98	\$ 23,904.02	47.66%
695-092-517505	Flex Administration Fee	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	0.00%
	Contractual Services	\$ 48,072.00	\$ 2,072.26	\$ 21,767.98	\$ 26,304.02	45.28%
695-092-590600	Bank Charges	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ -	\$ -	\$ -	\$ -	0.00%
092	Section 125	\$ (2,400.00)	\$ 2,083.53	\$ 5,547.67	\$ (7,947.67)	-231.15%
695-093-490100	Interest Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-495600	Insurance Reimbursements	\$ 7,500.00	\$ 1,356.10	\$ 18,475.52	\$ (10,975.52)	246.34%
695-093-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ 7,500.00	\$ 1,356.10	\$ 18,475.52	\$ (10,975.52)	246.34%
695-093-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-440501	Transfer From School Bus	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-450500	Premiums	\$ 421,914.00	\$ 428,153.00	\$ 488,086.62	\$ (66,172.62)	115.68%
	Transfers From Other Funds	\$ 421,914.00	\$ 428,153.00	\$ 488,086.62	\$ (66,172.62)	115.68%
695-093-519000	Training And Education	\$ -	\$ -	\$ -	\$ -	0.00%
	Training & Education	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-518110	Claims Paid / General	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-518123	Claims Paid / Sanitation	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-518125	Claims Paid/Airport	\$ -	\$ -	\$ 12,460.79	\$ (12,460.79)	0.00%
695-093-518131	Claims Paid / Sewerage	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-518132	Claims Paid / Street Dept	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-518133	Claims Paid / Police Prot	\$ -	\$ (3,351.28)	\$ (3,351.28)	\$ 3,351.28	0.00%
695-093-518134	Claims Paid / Fire Prot	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-518151	Claims Paid / School Bus	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-518157	Claims Paid / Economic De	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-518190	Claims Paid / Tpccc	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-518199	Mechanics	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-518400	Premiums Paid	\$ 421,914.00	\$ 428,153.00	\$ 428,153.00	\$ (6,239.00)	101.48%
695-093-560600	Corporate Counsel Fees	\$ -	\$ -	\$ -	\$ -	0.00%
695-093-561000	Attorney Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 421,914.00	\$ 424,801.72	\$ 437,262.51	\$ (15,348.51)	103.64%
093	Liability Insurance	\$ 7,500.00	\$ 4,707.38	\$ 69,299.63	\$ (61,799.63)	924.00%
695-094-490100	Interest Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-495600	Insurance Reimbursements	\$ -	\$ -	\$ 172,428.29	\$ (172,428.29)	0.00%
695-094-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ 172,428.29	\$ (172,428.29)	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
695-094-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-440501	Transfer From School Bus	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-450500	Premiums	\$ 563,613.00	\$ 518,184.04	\$ 689,784.40	\$ (126,171.40)	122.39%
	Transfers From Other Funds	\$ 563,613.00	\$ 518,184.04	\$ 689,784.40	\$ (126,171.40)	122.39%
695-094-518310	Workers Comp / General	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-518323	Workers Comp / Sanitation	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-518331	Workers Comp / Sewerage	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-518332	Workers Comp / Street Dep	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-518333	Workers Comp / Police Pro	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-518334	Workers Comp / Fire Prote	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-518350	Workers Comp / Municipal	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-518351	Workers Comp / School Bus	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-518390	Workers Comp / Tpcce	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-518399	Workers Comp / VMF	\$ -	\$ -	\$ -	\$ -	0.00%
695-094-518400	Premiums Paid	\$ 563,613.00	\$ 518,184.04	\$ 749,718.02	\$ (186,105.02)	133.02%
695-094-561000	Legal Fees	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 563,613.00	\$ 518,184.04	\$ 749,718.02	\$ (186,105.02)	133.02%
695-094-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ -	\$ -	\$ -	\$ -	0.00%
094	Work Comp	\$ -	\$ -	\$ 112,494.67	\$ (112,494.67)	0.00%
695-095-490100	Interest Earnings	\$ -	\$ 1.88	\$ 21.42	\$ (21.42)	0.00%
	Investment Earnings	\$ -	\$ 1.88	\$ 21.42	\$ (21.42)	0.00%
695-095-450505	Retiree Ins Premiums	\$ -	\$ 14,398.76	\$ 98,896.83	\$ (98,896.83)	0.00%
695-095-450515	Police Retiree Premiums	\$ -	\$ -	\$ 14,101.62	\$ (14,101.62)	0.00%
695-095-495200	Excess Health Insurance R	\$ -	\$ -	\$ -	\$ -	0.00%
695-095-495300	Claim Refund	\$ -	\$ -	\$ 4,561.91	\$ (4,561.91)	0.00%
695-095-495400	Ppo Refund	\$ -	\$ -	\$ -	\$ -	0.00%
695-095-495500	Drug Card Rebate	\$ -	\$ -	\$ 59,713.74	\$ (59,713.74)	0.00%
695-095-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
695-095-499801	Write Off Outstanding Che	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ 14,398.76	\$ 177,274.10	\$ (177,274.10)	0.00%
695-095-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
695-095-450500	Premiums	\$ 4,437,514.61	\$ 248,145.33	\$ 1,526,444.84	\$ 2,911,069.77	34.40%
695-095-450510	Premiums - BCBS	\$ 1,508,587.00	\$ 85,522.14	\$ 514,827.44	\$ 993,759.56	34.13%
	Transfers From Other Funds	\$ 5,946,101.61	\$ 333,667.47	\$ 2,041,272.28	\$ 3,904,829.33	34.33%
695-095-519000	Training And Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	Training & Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
695-095-517500	Health Claims Paid/Active	\$ 3,258,568.00	\$ 314,033.09	\$ 1,583,303.49	\$ 1,675,264.51	48.59%
695-095-517501	Administration Fees	\$ 105,943.00	\$ 12,135.98	\$ 74,439.62	\$ 31,503.38	70.26%
695-095-517502	Reinsurance Premium	\$ 33,777.98	\$ -	\$ 16,953.92	\$ 16,824.06	50.19%
695-095-517503	Organ Transplant Premium	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	0.00%
695-095-517504	A D & D Life Premium	\$ 26,750.00	\$ 4,803.44	\$ 11,842.31	\$ 14,907.69	44.27%
695-095-517505	Flex Premium	\$ -	\$ -	\$ -	\$ -	0.00%
695-095-517506	Vision Coverage	\$ 25,943.33	\$ 6,367.39	\$ 14,296.56	\$ 11,646.77	55.11%
695-095-517507	Health Claims Plan A (new	\$ -	\$ -	\$ -	\$ -	0.00%
695-095-517508	Stop Loss	\$ 332,530.92	\$ 21,067.49	\$ 121,705.32	\$ 210,825.60	36.60%
695-095-517509	Police BCBS Health Ins Plan	\$ 1,508,587.00	\$ 212,333.08	\$ 605,737.06	\$ 902,849.94	40.15%
695-095-517515	Health Claims Paid - Ret	\$ -	\$ 99,029.91	\$ 446,827.78	\$ (446,827.78)	0.00%
695-095-517600	Central States Premium	\$ -	\$ -	\$ -	\$ -	0.00%
695-095-517700	Drug Card Charges	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	0.00%
695-095-551600	Dues And Subscriptions	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
695-095-569000	Other Contractual Service	\$ 46,486.00	\$ 5,367.00	\$ 13,344.00	\$ 33,142.00	28.71%
	Contractual Services	\$ 5,403,586.23	\$ 675,137.38	\$ 2,888,450.06	\$ 2,515,136.17	53.45%
695-095-516700	Wellness Program	\$ 65,000.00	\$ 3,158.40	\$ 12,957.10	\$ 52,042.90	19.93%
695-095-516900	Smoking Cessation Program	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
695-095-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
695-095-590600	Bank Charges	\$ -	\$ -	\$ -	\$ -	0.00%
695-095-599000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
695-095-599999	Contingency	\$ 481,115.38	\$ -	\$ -	\$ 481,115.38	0.00%
	Other Expenditures	\$ 546,615.38	\$ 3,158.40	\$ 12,957.10	\$ 533,658.28	2.37%
695-095-517510	Fire Ins Trust Fund Pmts	\$ -	\$ -	\$ -	\$ -	0.00%
	Benefit Payments	\$ -	\$ -	\$ -	\$ -	0.00%
695-095-520092	Transfer To Insurance Fle	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
095	Medical	\$ (5,100.00)	\$ (330,227.67)	\$ (682,839.36)	\$ 677,739.36	13389.01%
695	Insurance	\$ -	\$ (323,436.76)	\$ (495,497.39)	\$ 495,497.39	0.00%
699	Vehicle Maintenance					
699-069-450040	Gasoline Sales - Interfun	\$ 500,000.00	\$ 63,182.95	\$ 307,504.94	\$ 192,495.06	61.50%
699-069-450041	Sale of Oil	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-450042	Sale of Parts	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-450043	Labor	\$ 450,000.00	\$ 34,377.27	\$ 231,749.05	\$ 218,250.95	51.50%
	Fees/Charges For Service	\$ 950,000.00	\$ 97,560.22	\$ 539,253.99	\$ 410,746.01	56.76%
699-069-490100	Interest Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
	Investment Earnings	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-495600	Insurance Reimbursements	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-440100	Transfer From General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-440501	Transfer From School Bus	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-511600	Salary: All Personnel	\$ 368,652.53	\$ 19,038.10	\$ 137,147.58	\$ 231,504.95	37.20%
699-069-515000	Overtime	\$ 7,215.00	\$ 616.41	\$ 9,621.33	\$ (2,406.33)	133.35%
699-069-515500	Vacation Pay	\$ -	\$ 4,900.91	\$ 14,198.18	\$ (14,198.18)	0.00%
699-069-515600	Holiday Pay	\$ -	\$ -	\$ 4,209.15	\$ (4,209.15)	0.00%
699-069-515800	Sick Pay	\$ -	\$ 873.43	\$ 6,871.26	\$ (6,871.26)	0.00%
699-069-515900	Injury Pay	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-515950	Compensated Absences	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-517000	Oasdi/city Share 6.2%	\$ 23,303.79	\$ 1,549.20	\$ 10,485.31	\$ 12,818.48	44.99%
699-069-517001	Medicare/city Share 1.45%	\$ 5,457.60	\$ 362.42	\$ 2,452.54	\$ 3,005.06	44.94%
699-069-517401	IMRF	\$ 44,014.09	\$ 2,977.71	\$ 19,915.73	\$ 24,098.36	45.25%
699-069-518000	Group Insurance	\$ 120,810.31	\$ 4,059.09	\$ 26,848.00	\$ 93,962.31	22.22%
699-069-518300	Workers Comp Insurance	\$ 8,800.00	\$ 9,130.55	\$ 9,130.55	\$ (330.55)	103.76%
699-069-554300	Uniforms And Tools	\$ 4,250.00	\$ -	\$ 2,566.40	\$ 1,683.60	60.39%
699-069-559000	Medical Expense/supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	0.00%
	Personnel	\$ 582,703.32	\$ 43,507.82	\$ 243,446.03	\$ 339,257.29	41.78%
699-069-519000	Training And Education	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	0.00%
	Training & Education	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	0.00%
699-069-520200	Office Supplies	\$ -	\$ -	\$ -	\$ -	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
699-069-520400	Postage	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-522400	General Supplies	\$ 3,000.00	\$ 540.24	\$ 917.49	\$ 2,082.51	30.58%
699-069-529000	Equipment	\$ 8,000.00	\$ 1,458.72	\$ 1,853.68	\$ 6,146.32	23.17%
699-069-556100	Gasoline/diesel Fuel	\$ -	\$ -	\$ 53.05	\$ (53.05)	0.00%
699-069-556200	Cost Of Fuel Sold	\$ 400,000.00	\$ 63,328.60	\$ 308,290.24	\$ 91,709.76	77.07%
699-069-556201	Cost Of Oil	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-556202	Cost Of Parts	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ 411,000.00	\$ 65,327.56	\$ 311,114.46	\$ 99,885.54	75.70%
699-069-518100	Liability Insurance Premiums	\$ 6,850.00	\$ 7,548.00	\$ 7,548.00	\$ (698.00)	110.19%
699-069-524000	Lease/rental Of Equipment	\$ 900.00	\$ 127.71	\$ 766.26	\$ 133.74	85.14%
699-069-534000	Automotive Expense	\$ 5,000.00	\$ 113.42	\$ 1,043.48	\$ 3,956.52	20.87%
699-069-534200	Bldngs & Grnds Maint/Repairs	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-534400	Equipment Repairs	\$ 3,000.00	\$ 1,399.44	\$ 1,466.43	\$ 1,533.57	48.88%
699-069-534500	Core Charge/credit	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-538000	Maintenance Agreements	\$ 400.00	\$ 269.20	\$ 404.62	\$ (4.62)	101.16%
699-069-550100	Utilities	\$ 6,500.00	\$ 688.58	\$ 3,434.18	\$ 3,065.82	52.83%
699-069-550300	Telephone	\$ 300.00	\$ -	\$ -	\$ 300.00	0.00%
699-069-551600	Dues And Subscriptions	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-555000	Radio Expense	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-557300	EPA Permit	\$ 850.00	\$ 235.00	\$ 235.00	\$ 615.00	27.65%
699-069-566600	Pest Control	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
699-069-569000	Other Contractual Service	\$ 8,600.00	\$ 4,147.75	\$ 6,984.87	\$ 1,615.13	81.22%
699-069-599801	Computer Software	\$ -	\$ -	\$ -	\$ -	0.00%
	Contractual Services	\$ 32,900.00	\$ 14,529.10	\$ 21,882.84	\$ 11,017.16	66.51%
699-069-587000	Machinery And Equipment	\$ -	\$ -	\$ 14,000.00	\$ (14,000.00)	0.00%
699-069-587500	Vehicles	\$ -	\$ -	\$ -	\$ -	0.00%
	Capital Outlay	\$ -	\$ -	\$ 14,000.00	\$ (14,000.00)	0.00%
699-069-551000	Printing And Publications	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-554200	Meals Lodging	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-557200	License And Inspection Fees	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-590600	Bank Charges	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-599000	Miscellaneous	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
699-069-599600	Overage & Shrinkage	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-599802	Computer Hardware	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
699-069-599999	Contingency	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
069	City Vehicle Maintenance	\$ (83,603.32)	\$ (25,804.26)	\$ (51,189.34)	\$ (32,413.98)	61.23%
699-070-450040	Gasoline Sales - Tazwell Cnty	\$ 6,750.00	\$ -	\$ 2,350.81	\$ 4,399.19	34.83%
699-070-450041	Sale of Oil	\$ -	\$ -	\$ -	\$ -	0.00%
699-070-450042	Sale of Parts	\$ 1,500.00	\$ -	\$ 1,278.36	\$ 221.64	85.22%
699-070-450043	Labor	\$ 7,000.00	\$ -	\$ 1,950.00	\$ 5,050.00	27.86%
	Fees/Charges For Service	\$ 15,250.00	\$ -	\$ 5,579.17	\$ 9,670.83	36.58%
699-070-499800	Miscellaneous Receipts	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Revenue	\$ -	\$ -	\$ -	\$ -	0.00%
699-070-511600	Salary: All Personnel	\$ 2,400.00	\$ 15.50	\$ 1,088.39	\$ 1,311.61	45.35%
699-070-515000	Overtime	\$ -	\$ -	\$ -	\$ -	0.00%
699-070-515500	Vacation Pay	\$ -	\$ -	\$ -	\$ -	0.00%
699-070-515600	Holiday Pay	\$ 146.40	\$ -	\$ -	\$ 146.40	0.00%
699-070-515800	Sick Pay	\$ 34.13	\$ -	\$ -	\$ 34.13	0.00%
699-070-517000	Oasdi/city Share 6.2%	\$ 280.43	\$ 0.94	\$ 65.99	\$ 214.44	23.53%
699-070-517001	Medicare/city Share 1.45%	\$ 468.11	\$ 0.22	\$ 15.43	\$ 452.68	3.30%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
699-070-517401	IMRF	\$ -	\$ 1.82	\$ 127.44	\$ (127.44)	0.00%
699-070-518000	Group Insurance	\$ -	\$ 3.74	\$ 230.75	\$ (230.75)	0.00%
699-070-518300	Workers Comp Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
	Personnel	\$ 3,329.07	\$ 22.22	\$ 1,528.00	\$ 1,801.07	45.90%
699-070-556100	Gasoline/diesel Fuel	\$ -	\$ -	\$ -	\$ -	0.00%
699-070-556200	Cost Of Fuel Sold	\$ 5,500.00	\$ 1,077.49	\$ 3,626.31	\$ 1,873.69	65.93%
699-070-556201	Cost Of Oil	\$ -	\$ -	\$ -	\$ -	0.00%
699-070-556202	Cost Of Parts	\$ -	\$ -	\$ -	\$ -	0.00%
	Supplies & Materials	\$ 5,500.00	\$ 1,077.49	\$ 3,626.31	\$ 1,873.69	65.93%
699-070-518100	Liability Insurance Premiums	\$ -	\$ -	\$ -	\$ -	0.00%
699-070-534000	Automotive Expense	\$ 1,250.00	\$ (600.00)	\$ 4,279.94	\$ (3,029.94)	342.40%
	Contractual Services	\$ 1,250.00	\$ (600.00)	\$ 4,279.94	\$ (3,029.94)	342.40%
070	Tazewell Co Vehicle Maint	\$ 5,170.93	\$ (499.71)	\$ (3,855.08)	\$ 9,026.01	-74.55%
699	Vehicle Maintenance	\$ (78,432.39)	\$ (26,303.97)	\$ (55,044.42)	\$ (23,387.97)	70.18%
924	Library					
924-924-410100	Real Estate Tax	\$ 1,559,811.00	\$ -	\$ 1,432,538.09	\$ 127,272.91	91.84%
924-924-412000	Replacement P/p Tax - State	\$ 106,000.00	\$ 3,752.82	\$ 111,912.52	\$ (5,912.52)	105.58%
	Taxes	\$ 1,665,811.00	\$ 3,752.82	\$ 1,544,450.61	\$ 121,360.39	92.71%
924-924-437900	South Pekin Revenue	\$ 12,500.00	\$ -	\$ 6,553.26	\$ 5,946.74	52.43%
924-924-438300	South Pekin Per Capita Grant	\$ 1,435.00	\$ -	\$ 1,690.35	\$ (255.35)	117.79%
924-924-438700	Other Grants	\$ 3,850.00	\$ -	\$ 4,138.17	\$ (288.17)	107.48%
924-924-445000	Per Capita Grant	\$ 42,620.00	\$ -	\$ 50,288.65	\$ (7,668.65)	117.99%
	Intergovernmental	\$ 60,405.00	\$ -	\$ 62,670.43	\$ (2,265.43)	103.75%
924-924-456900	Passports	\$ 4,000.00	\$ 437.56	\$ 2,772.56	\$ 1,227.44	69.31%
924-924-457001	Friends Book Sale	\$ 8,000.00	\$ 1,334.85	\$ 7,800.10	\$ 199.90	97.50%
924-924-457002	Copy Machines	\$ 2,000.00	\$ 177.50	\$ 1,246.70	\$ 753.30	62.34%
924-924-457003	Printing Fees (library)	\$ 5,000.00	\$ 524.60	\$ 3,228.18	\$ 1,771.82	64.56%
924-924-457005	Non-resident Fees	\$ 3,500.00	\$ 632.09	\$ 2,297.85	\$ 1,202.15	65.65%
924-924-457006	Books - Lost And Damaged	\$ 1,500.00	\$ 223.79	\$ 2,037.21	\$ (537.21)	135.81%
924-924-457007	Room Use Fees	\$ 1,000.00	\$ 306.40	\$ 1,747.60	\$ (747.60)	174.76%
924-924-457008	Book Rental Fee	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-457009	Staff Sales	\$ -	\$ -	\$ 45.00	\$ (45.00)	0.00%
924-924-457010	Fax Fee	\$ 1,200.00	\$ 295.10	\$ 1,180.33	\$ 19.67	98.36%
	Fees/Charges For Service	\$ 26,200.00	\$ 3,931.89	\$ 22,355.53	\$ 3,844.47	85.33%
924-924-465001	Library Fines - Adult Dep	\$ 5,000.00	\$ 324.64	\$ 2,291.35	\$ 2,708.65	45.83%
924-924-465002	Library Fines - Junior De	\$ 500.00	\$ 14.90	\$ 266.44	\$ 233.56	53.29%
	Fines And Forfeitures	\$ 5,500.00	\$ 339.54	\$ 2,557.79	\$ 2,942.21	46.51%
924-924-490100	Interest Earnings	\$ 600.00	\$ 22.92	\$ 55.95	\$ 544.05	9.33%
924-924-490102	Endowment Interest	\$ 1,200.00	\$ 14.64	\$ 112.76	\$ 1,087.24	9.40%
924-924-490111	Interest Earnings Capital	\$ 500.00	\$ 1.96	\$ 13.53	\$ 486.47	2.71%
	Investment Earnings	\$ 2,300.00	\$ 39.52	\$ 182.24	\$ 2,117.76	7.92%
924-924-491100	Refund On Insurance Premi	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-498800	Capital Development	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-499100	Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-499200	Gifts And Memorials	\$ 10,000.00	\$ 3,602.20	\$ 10,521.81	\$ (521.81)	105.22%
924-924-499300	Iptip / Gift Fund	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-499800	Miscellaneous Receipts	\$ 2,500.00	\$ 327.95	\$ 5,542.40	\$ (3,042.40)	221.70%
	Other Revenue	\$ 12,500.00	\$ 3,930.15	\$ 16,064.21	\$ (3,564.21)	128.51%

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
924-924-440100	Transfer from Library	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-450500	Premiums	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers From Other Funds	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-511600	Salary: All Personnel	\$ 680,000.00	\$ 43,619.06	\$ 311,506.87	\$ 368,493.13	45.81%
924-924-515500	Vacation Pay	\$ -	\$ 4,191.40	\$ 9,408.56	\$ (9,408.56)	0.00%
924-924-515600	Holiday Pay	\$ -	\$ -	\$ 3,472.54	\$ (3,472.54)	0.00%
924-924-515800	Sick Pay	\$ -	\$ 786.38	\$ 1,292.15	\$ (1,292.15)	0.00%
924-924-516700	Wellness Programs	\$ 250.00	\$ -	\$ -	\$ 250.00	0.00%
924-924-517000	Oasdi/city Share 6.2%	\$ 42,500.00	\$ 2,932.35	\$ 19,665.05	\$ 22,834.95	46.27%
924-924-517001	Medicare/city Share 1.45%	\$ 10,500.00	\$ 685.75	\$ 4,598.92	\$ 5,901.08	43.80%
924-924-517401	IMRF	\$ 70,700.00	\$ 5,318.01	\$ 34,958.92	\$ 35,741.08	49.45%
924-924-518000	Group Insurance	\$ 133,250.00	\$ 8,724.94	\$ 57,100.98	\$ 76,149.02	42.85%
924-924-518300	Workers Comp Insurance	\$ 2,200.00	\$ -	\$ 2,021.00	\$ 179.00	91.86%
	Personnel	\$ 939,400.00	\$ 66,257.89	\$ 444,024.99	\$ 495,375.01	47.27%
924-924-520200	Office Supplies	\$ 6,500.00	\$ 1,044.59	\$ 3,362.05	\$ 3,137.95	51.72%
924-924-520300	Library Supplies	\$ 8,500.00	\$ 1,162.29	\$ 4,206.80	\$ 4,293.20	49.49%
924-924-520303	Reader-printer - Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-520400	Postage	\$ 1,100.00	\$ -	\$ 448.39	\$ 651.61	40.76%
924-924-520600	Oclc Cataloging	\$ -	\$ -	\$ 5,558.64	\$ (5,558.64)	0.00%
924-924-522700	Electronic Resources	\$ 5,350.00	\$ -	\$ 5,488.20	\$ (138.20)	102.58%
924-924-523301	Adult * Books - Fiction	\$ 24,000.00	\$ 1,703.32	\$ 10,941.75	\$ 13,058.25	45.59%
924-924-523302	Children's * Books - Fict	\$ 19,500.00	\$ 335.72	\$ 7,520.85	\$ 11,979.15	38.57%
924-924-523304	Large Print Books	\$ 8,200.00	\$ 951.38	\$ 3,325.49	\$ 4,874.51	40.55%
924-924-523401	Adult * Books - Non-fict	\$ 19,000.00	\$ 1,025.65	\$ 9,651.55	\$ 9,348.45	50.80%
924-924-523402	Children's * Books - Non-	\$ 11,000.00	\$ 971.67	\$ 5,449.27	\$ 5,550.73	49.54%
924-924-523404	Large Print Books	\$ 500.00	\$ (200.73)	\$ 5.73	\$ 494.27	1.15%
924-924-523500	Rental Book Purchase	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-523501	Adult * Periodicals	\$ 3,750.00	\$ 19.99	\$ 307.97	\$ 3,442.03	8.21%
924-924-523502	Children's * Periodicals	\$ 600.00	\$ -	\$ 356.75	\$ 243.25	59.46%
924-924-523603	C.d.'s	\$ 1,800.00	\$ 95.82	\$ 599.62	\$ 1,200.38	33.31%
924-924-523700	Video Cassettes	\$ 12,000.00	\$ 843.12	\$ 4,812.84	\$ 7,187.16	40.11%
924-924-523701	Adult * Cassettes	\$ 9,500.00	\$ 314.93	\$ 2,855.81	\$ 6,644.19	30.06%
924-924-523702	Children's * Cassettes	\$ 800.00	\$ -	\$ 553.87	\$ 246.13	69.23%
924-924-523709	Capitalized Books	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-523900	Program Supplies	\$ 2,000.00	\$ -	\$ 1,557.06	\$ 442.94	77.85%
924-924-523901	Adult * Programs	\$ 8,000.00	\$ 170.81	\$ 2,271.66	\$ 5,728.34	28.40%
924-924-523902	Children's * Programs	\$ 12,000.00	\$ 621.06	\$ 5,775.08	\$ 6,224.92	48.13%
924-924-529000	Equipment	\$ 3,630.00	\$ -	\$ 1,791.01	\$ 1,838.99	49.34%
	Supplies & Materials	\$ 157,730.00	\$ 9,059.62	\$ 76,840.39	\$ 80,889.61	48.72%
924-924-520302	Copy Machine - Rental And	\$ 11,000.00	\$ 200.81	\$ 4,809.20	\$ 6,190.80	43.72%
924-924-534300	Equipment - Repairs And M	\$ 7,300.00	\$ 495.70	\$ 7,011.33	\$ 288.67	96.05%
924-924-534600	Building Repairs & Mainte	\$ 24,000.00	\$ 3,055.31	\$ 20,482.13	\$ 3,517.87	85.34%
924-924-538000	Maintenance Agreements	\$ 31,000.00	\$ 3,818.86	\$ 22,615.83	\$ 8,384.17	72.95%
924-924-550101	Electricity	\$ 33,000.00	\$ 4,773.70	\$ 23,783.77	\$ 9,216.23	72.07%
924-924-550102	Water	\$ 5,000.00	\$ 491.51	\$ 2,822.49	\$ 2,177.51	56.45%
924-924-550103	Gas	\$ 6,850.00	\$ 501.30	\$ 2,144.58	\$ 4,705.42	31.31%
924-924-550300	Telephone	\$ 3,400.00	\$ 261.26	\$ 1,635.55	\$ 1,764.45	48.10%
924-924-550900	General Insurance	\$ 18,000.00	\$ 30.00	\$ 15,926.00	\$ 2,074.00	88.48%
924-924-551507	Purchases - Newspapers	\$ 3,800.00	\$ -	\$ 703.75	\$ 3,096.25	18.52%
924-924-551600	Dues And Subscriptions	\$ 1,900.00	\$ 325.00	\$ 1,045.00	\$ 855.00	55.00%
924-924-551900	Lost Books / Ill	\$ 100.00	\$ 43.59	\$ 273.51	\$ (173.51)	273.51%
924-924-554206	Conference And Meeting Ex	\$ 2,000.00	\$ 350.00	\$ 706.45	\$ 1,293.55	35.32%
924-924-554207	Travel	\$ 1,000.00	\$ -	\$ 202.61	\$ 797.39	20.26%
924-924-561500	Property Management Expen	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-563204	Isp	\$ 3,850.00	\$ 314.94	\$ 1,889.64	\$ 1,960.36	49.08%
924-924-569000	Other Contractual Service	\$ 575.00	\$ -	\$ -	\$ 575.00	0.00%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

General Ledger

Non General Fund Revenue vs Expense Detail

Period 06 - 06

Fiscal Year 2022

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
924-924-599100	Staff Purchases	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-599200	Designated Fund Purchases	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-599300	Purchases From Gifts	\$ 10,000.00	\$ 1,891.05	\$ 6,688.66	\$ 3,311.34	66.89%
924-924-599301	Purchases From Endowment	\$ 1,200.00	\$ -	\$ 1,766.46	\$ (566.46)	147.21%
924-924-599801	Computer Software	\$ 2,500.00	\$ 179.94	\$ 1,202.90	\$ 1,297.10	48.12%
924-924-599803	Literacy Grant Purchases	\$ 1,450.00	\$ 343.44	\$ 3,994.59	\$ (2,544.59)	275.49%
	Contractual Services	\$ 167,925.00	\$ 17,076.41	\$ 119,704.45	\$ 48,220.55	71.28%
924-924-580400	Building Purchase/constru	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-580401	Building Repair	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-598800	Capital Development	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Capital Outlay	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
924-924-518200	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-566300	Circulation System	\$ 27,300.00	\$ -	\$ 30,924.82	\$ (3,624.82)	113.28%
924-924-598300	Per Capita Grant	\$ 42,600.00	\$ 1,927.00	\$ 21,028.95	\$ 21,571.05	49.36%
924-924-598400	Passport Expense	\$ 600.00	\$ 47.70	\$ 482.00	\$ 118.00	80.33%
924-924-598700	Transfer To Friends	\$ 8,000.00	\$ 1,464.19	\$ 7,415.14	\$ 584.86	92.69%
924-924-599000	Miscellaneous	\$ 2,836.00	\$ 548.32	\$ 1,409.25	\$ 1,426.75	49.69%
924-924-599302	Fixed Asset Transfer	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-599700	Fixed Asset Disposal	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-599802	Computer Hardware	\$ 6,100.00	\$ 1,051.00	\$ 4,208.29	\$ 1,891.71	68.99%
924-924-599900	Depreciation Expense	\$ -	\$ -	\$ -	\$ -	0.00%
924-924-599999	Contingency	\$ -	\$ -	\$ -	\$ -	0.00%
	Other Expenditures	\$ 87,436.00	\$ 5,038.21	\$ 65,468.45	\$ 21,967.55	74.88%
924-924-590400	Interest Paid	\$ 159,725.00	\$ -	\$ -	\$ 159,725.00	0.00%
924-924-591000	Bond Principal Retired	\$ 245,000.00	\$ -	\$ -	\$ 245,000.00	0.00%
924-924-591101	Bond Issuance Costs	\$ -	\$ -	\$ -	\$ -	0.00%
	Debt Service	\$ 404,725.00	\$ -	\$ -	\$ 404,725.00	0.00%
924-924-520100	Transfer to General Fund	\$ 15,000.00	\$ 3,750.00	\$ 7,500.00	\$ 7,500.00	50.00%
924-924-544100	Transfer To General Fund	\$ -	\$ -	\$ -	\$ -	0.00%
	Transfers To Other Funds	\$ 15,000.00	\$ 3,750.00	\$ 7,500.00	\$ 7,500.00	50.00%
924	Library	\$ -	\$ (89,188.21)	\$ 934,742.53	\$ (934,742.53)	0.00%
Revenue Total		\$ 35,640,025.51	\$ 3,254,008.28	\$ 21,777,516.51	\$ 13,862,509.00	61.10%
Expense Total		\$ 40,095,022.61	\$ 4,975,873.05	\$ 15,102,150.92	\$ 24,992,871.69	37.67%
Grand Total		\$ (4,454,997.10)	\$ (1,721,864.77)	\$ 6,675,365.59	\$ (11,130,362.69)	-149.84%

Totals Less ARA Grant:

Revenue Total	\$ 35,640,025.51	\$ 3,254,008.28	\$ 16,222,201.01	\$ 19,417,824.50	45.52%
Expenses Total	\$ 40,095,022.61	\$ 4,975,873.05	\$ 15,102,150.92	\$ 24,992,871.69	37.67%
Grand Total	\$ (4,454,997.10)	\$ (1,721,864.77)	\$ 1,120,050.09	\$ (5,575,047.19)	-25.14%

Attachment: NGF Rev vs Exp Pd 6 FY 22 (2877 : October 2021 General Fund & Non General Fund Financial Reports)

**REQUEST FOR COUNCIL ACTION**

Agenda Date: December 13, 2021
To: Council Members
From: Roy Beckham,

AGENDA ITEM: Accounts Payable To Be Paid Proof List thru November 26, 2021

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:

Accounts Payable

To Be Paid Proof List

User: mkflatley
 Printed: 11/15/2021 - 9:24AM
 Batch: 00010.11.2021 - missy1 11-15-21 iepa



City Of Pekin
 111 S. Capitol
 Pekin, IL 61554

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
IL Environmental Protection Agency									
11216									
11152021	11/15/2021	150.00	0.00	11/15/2021				No	0
100-766-536100 Property Cleanup Fees				asbestos project/demo at 305 n 9th st					
11152021 Total:		150.00							
11152021-1	11/15/2021	150.00	0.00	11/15/2021				No	0
100-766-536100 Property Cleanup Fees				asbestos project/demo at 1410 s 12th st					
11152021-1 Total:		150.00							
11152021-2	11/15/2021	150.00	0.00	11/15/2021				No	0
100-766-536100 Property Cleanup Fees				asbestos project/demo at 1025 park ave					
11152021-2 Total:		150.00							
IL Environmental Protectio		450.00							
Report Total:		450.00							

Accounts Payable

To Be Paid Proof List

User: mkflatley
 Printed: 11/23/2021 - 10:37AM
 Batch: 00013.11.2021 - missy1 11-26-21



City Of Pekin
 111 S. Capitol
 Pekin, IL 61554

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description		Reference						
A to Z Rental									
10005									
90100	11/3/2021	220.00	0.00	11/26/2021				No	0
100-032-529000 Equipment					diamond 14' saw blade for shop				
90100 Total:		220.00							
A to Z Rental Total:		220.00							
AAIM EA Training and Consulting LLC									
10918									
49709	8/31/2021	9.00	0.00	11/26/2021				No	0
100-761-569000 Other Contractual Service					1 background check				
49709 Total:		9.00							
AAIM EA Training and Co		9.00							
Advance Auto Parts									
12965									
*** 1312	11/4/2021	35.74	0.00	11/26/2021				No	0
501-501-534000 Automotive Expense					brake pads for school buses				
1312 Total:		35.74							
1322	11/4/2021	74.86	0.00	11/26/2021				No	0
501-501-534000 Automotive Expense					tire pressure monitors for 1071				

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
1322 Total:		74.86							
1569	11/12/2021	278.28	0.00	11/26/2021				No	0
223-023-534000 Automotive Expense				alternater, belt and tensioner					
1569 Total:		278.28							
1573	11/12/2021	19.42	0.00	11/26/2021				No	0
223-023-534000 Automotive Expense				correct belt for vehicle 603					
1573 Total:		19.42							
1639	11/15/2021	62.10	0.00	11/26/2021				No	0
223-023-534000 Automotive Expense				headlight bulbs for solid waste					
1639 Total:		62.10							
1698	11/17/2021	285.92	0.00	11/26/2021				No	0
501-501-534000 Automotive Expense				brake pads for school buses					
1698 Total:		285.92							
1769	11/19/2021	47.56	0.00	11/26/2021				No	0
100-034-534000 Automotive Expense				headlight for engine 3					
1769 Total:		47.56							
2951	11/16/2021	69.66	0.00	11/26/2021				No	0
223-023-534000 Automotive Expense				belts for solid waste truck					
2951 Total:		69.66							
6068	11/4/2021	321.66	0.00	11/26/2021				No	0
501-501-534000 Automotive Expense				brake pads for buses					
6068 Total:		321.66							
6487	11/16/2021	33.08	0.00	11/26/2021				No	0
699-069-534000 Automotive Expense				antiseize					
6487 Total:		33.08							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
6584	11/18/2021	8.36	0.00	11/26/2021				No	0
501-501-534000 Automotive Expense				oil filter for explorer					
6584 Total:		8.36							
Advance Auto Parts Total:		1,236.64							
All Purpose Polygraph									
12588									
1385	11/18/2021	300.00	0.00	11/26/2021				No	0
100-990-590900 Police And Fire Commission				fd pre employment polygraph (2) JC, NM					
1385 Total:		300.00							
All Purpose Polygraph Tot		300.00							
All Small Engine N More LLC									
13945									
2639	11/2/2021	488.00	0.00	11/26/2021				No	0
501-501-557200 License And Inspection Fees				bus inspections					
2639 Total:		488.00							
*** 2713	11/16/2021	59.00	0.00	11/26/2021				No	0
223-023-557200 License And Inspection Fees				inspection on garbage truck					
*** 2713	11/16/2021	59.00	0.00	11/26/2021				No	0
100-032-557200 License And Inspection Fees				inspection on street dept truck					
2713 Total:		118.00							
All Small Engine N More L		606.00							
Allen, Daniel									
13749									
expense-1121	11/18/2021	55.00	0.00	11/26/2021				No	0
501-501-554200 Meals Lodging				shed aquarium charter 11/5/21					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	expense-1121 Total:	55.00							
	Allen, Daniel Total:	55.00							
Altorfer Inc 10019 pc330177755	10/23/2021	883.46	0.00	11/26/2021				No	0
100-034-534000 Automotive Expense				injectors for engine 2					
	pc330177755 Total:	883.46							
pc330177788	10/26/2021	3,271.76	0.00	11/26/2021				No	0
100-034-534000 Automotive Expense				injectors for engine 2					
	pc330177788 Total:	3,271.76							
pc330177837	10/27/2021	829.99	0.00	11/26/2021				No	0
100-034-534000 Automotive Expense				injectors/core for engine 2					
	pc330177837 Total:	829.99							
pc330178041	11/3/2021	147.38	0.00	11/26/2021				No	0
100-034-534000 Automotive Expense				repairs to engine 2					
	pc330178041 Total:	147.38							
pc330178112	11/5/2021	-1,202.88	0.00	11/26/2021				No	0
100-034-534000 Automotive Expense				core credit on injectors					
	pc330178112 Total:	-1,202.88							
wo020105417	10/28/2021	861.14	0.00	11/26/2021				No	0
445-041-534400 Equipment Repairs				pm2 maintenance 289DH/track skidsteer					
	wo020105417 Total:	861.14							
	Altorfer Inc Total:	4,790.85							

Amazon Capital Services

AP-To Be Paid Proof List (11/23/2021 - 10:37 AM)

*** means this invoice number is a duplicate.

Page 4

Attachment: To Be Paid Proof List 11-26-21 (2851 : Accounts Payable To Be Paid Proof List thru

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
10020									
1L733YRLPLWC	9/1/2021	36.19	0.00	11/26/2021				No	0
100-761-592604 Emergency Services Team				2 firearm cleaning supplies ILEAS					
1L733YRLPLWC Total:		36.19							
1QL1PVQPYTJ7	11/1/2021	59.99	0.00	11/26/2021				No	0
100-761-599802 Computer Hardware				external hard drive recuitment committee					
1QL1PVQPYTJ7 Total:		59.99							
Amazon Capital Services T		96.18							
Amerencilco									
10021									
*** 0483154119	10/29/2021	38.70	0.00	11/26/2021				No	0
240-240-550500 Electricity For Street Lights				310 margaret traffic signal 9/28-10/27/21					
0483154119 Total:		38.70							
*** 0780071001	11/3/2021	28.30	0.00	11/26/2021				No	0
100-068-550100 Utilities				500 petri ln 10/3-11/1/21					
0780071001 Total:		28.30							
*** 3139109012	11/3/2021	36.63	0.00	11/26/2021				No	0
100-068-550100 Utilities				hanna dr 10/3-11/1/21					
3139109012 Total:		36.63							
Amerencilco Total:		103.63							
American Water									
12288									
4000224765	11/1/2021	1,057.12	0.00	11/26/2021				No	0
231-029-560701 American Water Consmptn Repts				october 2021 usage					
4000224765 Total:		1,057.12							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	American Water Total:	1,057.12							
Area Recycling, Inc. 10417									
5085263	10/31/2021	-874.96	0.00	11/26/2021				No	0
223-026-566502 Recycling Expense				credit from 9/28/21					
5085263 Total:		-874.96							
5112755	11/30/2021	112.22	0.00	11/26/2021				No	0
223-026-566502 Recycling Expense				recycle curbside fee 10/1-10/29/21					
5112755 Total:		112.22							
Area Recycling, Inc. Total:		-762.74							
Atlas Supply Company 10038									
26435	11/5/2021	873.00	0.00	11/26/2021				No	0
100-034-522400 General Supplies				towels, squeegees and bowl cleaner					
26435 Total:		873.00							
26435-01	11/4/2021	51.99	0.00	11/26/2021				No	0
100-034-522400 General Supplies				paper towels					
26435-01 Total:		51.99							
Atlas Supply Company To		924.99							
Britton Electronics 10083									
2219000	11/3/2021	387.00	0.00	11/26/2021				No	0
231-030-534400 Equipment Repairs				repairs to cape court liftstation 11/3/21					
2219000 Total:		387.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
2219014	11/8/2021	400.03	0.00	11/26/2021				No	0
231-030-534400 Equipment Repairs				repairs to cape court liftstation 11/8/21					
2219014 Total:		400.03							
Britton Electronics Total:		787.03							
Bushue Background Screening 13292									
pekinbus1131	10/31/2021	570.00	0.00	11/26/2021				No	0
501-501-569000 Other Contractual Service				fingerprints and background checks					
pekinbus1131 Total:		570.00							
Bushue Background Screen		570.00							
Centre State International Trucks, Inc. 10109									
01p70012	11/11/2021	689.14	0.00	11/26/2021				No	0
223-023-534000 Automotive Expense				brake shoes and kit chambers for sw7					
01p70012 Total:		689.14							
01p70082	11/16/2021	161.68	0.00	11/26/2021				No	0
223-023-534000 Automotive Expense				cab mount bushings for sw7					
01p70082 Total:		161.68							
01p70142	11/19/2021	248.71	0.00	11/26/2021				No	0
223-023-534000 Automotive Expense				headlight switch for sw7					
01p70142 Total:		248.71							
Centre State International T		1,099.53							
CenturyLink 10111									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #		
Account Number				Description			Reference				
*** 304021116	11/10/2021	40.43	0.00	11/26/2021				No	0		
100-009-550300 Telephone				street dept fax 11/10-12/09/21							
304021116 Total:		40.43									
*** 304022613	11/10/2021	57.86	0.00	11/26/2021				No	0		
100-009-550300 Telephone				fire dept pager 11/10-12/09/21							
304022613 Total:		57.86									
*** 304025584	11/10/2021	174.76	0.00	11/26/2021				No	0		
100-009-550300 Telephone				north and south fire dept 11/10-12/09/21							
304025584 Total:		174.76									
*** 304062244	10/25/2021	49.86	0.00	11/26/2021				No	0		
100-009-550300 Telephone				fire dept lines 10/25-11/24/21							
304062244 Total:		49.86									
CenturyLink Total:		322.91									
CINTAS Corporation 10115											
41008052544	11/4/2021	196.37	0.00	11/26/2021				No	0		
699-069-569000 Other Contractual Service				clean uniforms 11/04/21							
41008052544 Total:		196.37									
4101483594	11/11/2021	196.37	0.00	11/26/2021				No	0		
699-069-569000 Other Contractual Service				clean uniforms 11/11/21							
4101483594 Total:		196.37									
4102194203	11/18/2021	196.37	0.00	11/26/2021				No	0		
699-069-569000 Other Contractual Service				clean uniforms 11/18/21							
4102194203 Total:		196.37									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
CINTAS Corporation Tota		589.11							
City Coal & Asphalt 10116									
a8875	9/15/2021	7,710.00	0.00	11/26/2021	park-lot2	expense		No	0
270-270-584009 General Public Improvements				sealing and strip					
a8875 Total:		7,710.00							
City Coal & Asphalt Total		7,710.00							
City Solutions Consulting LLC 14124									
*** 76	11/22/2021	240.00	0.00	11/26/2021				No	0
270-270-560500 Consulting Services				consulting fees 11/10-11/22/21					
*** 76	11/22/2021	240.00	0.00	11/26/2021				No	0
273-273-560500 Consulting Services				consulting fees 11/10-11/22/21					
*** 76	11/22/2021	400.00	0.00	11/26/2021				No	0
275-275-560500 Consulting Services				consulting fees 11/10-11/22/21					
*** 76	11/22/2021	1,600.00	0.00	11/26/2021				No	0
277-277-560500 Consulting Services				consulting fees 11/10-11/22/21					
*** 76	11/22/2021	800.00	0.00	11/26/2021				No	0
100-793-560500 Consulting Services				consulting fees 11/10-11/22/21					
76 Total:		3,280.00							
City Solutions Consulting L		3,280.00							
Cloudpoint Geographics Inc. 11838									
inv2970	10/30/2021	7,450.00	0.00	11/26/2021				No	0
100-007-569000 Other Contractual Service				GIS services 5/1/21-4/30/23					
inv2970 Total:		7,450.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number			Description		Reference				
	Cloudpoint Geographics In	7,450.00							
Coe Equipment Inc 10123									
77515	11/8/2021	170.56	0.00	11/26/2021	air cylinder and block			No	0
231-030-534000 Automotive Expense									
77515 Total:		170.56							
Coe Equipment Inc Total:		170.56							
Comcast Cable 11073									
*** 203130447667	11/4/2021	203.35	0.00	11/26/2021	2820 court st camera 11/11-12/10/21			No	0
100-032-569000 Other Contractual Service									
203130447667 Total:		203.35							
*** 203130449291	11/1/2021	135.35	0.00	11/26/2021	1340 park ave camera 11/8-12/7/21			No	0
100-032-569000 Other Contractual Service									
203130449291 Total:		135.35							
*** 203130449325	11/2/2021	135.35	0.00	11/26/2021	1500 s 2nd st camera 11/9-12/8/21			No	0
100-032-569000 Other Contractual Service									
203130449325 Total:		135.35							
*** 203130641400	11/1/2021	113.35	0.00	11/26/2021	2600 s 2nd st camera 11/6-12/5/21			No	0
100-032-569000 Other Contractual Service									
203130641400 Total:		113.35							
Comcast Cable Total:		587.40							
Constellation Newenergy/Gas Division 13810									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
*** 3327302	11/5/2021	696.75	0.00	11/26/2021				No	0
100-068-550100 Utilities				public properties 10/21					
*** 3327302	11/5/2021	54.04	0.00	11/26/2021				No	0
100-068-550100 Utilities				1130 koch st unit A 10/2021					
*** 3327302	11/5/2021	143.56	0.00	11/26/2021				No	0
501-501-550100 Utilities				1130 koch unit b 10/2021					
*** 3327302	11/5/2021	143.56	0.00	11/26/2021				No	0
699-069-550100 Utilities				1130 koch unit b 10/2021					
*** 3327302	11/5/2021	346.49	0.00	11/26/2021				No	0
100-034-550100 Utilities				various fire department locations 10/2021					
*** 3327302	11/5/2021	64.78	0.00	11/26/2021				No	0
100-032-550100 Utilities				1208 koch st 10/2021					
*** 3327302	11/5/2021	337.98	0.00	11/26/2021				No	0
525-525-550100 Utilities				various airport locations 10/2021					
*** 3327302	11/5/2021	654.16	0.00	11/26/2021				No	0
231-031-550100 Utilities				various wwtp locations 10/2021					
3327302 Total:		2,441.32							
*** 3327302-1	11/16/2021	114.67	0.00	11/26/2021				No	0
100-068-550100 Utilities				1130 koch st garage service for 11/16/21					
*** 3327302-1	11/16/2021	235.36	0.00	11/26/2021				No	0
100-068-550100 Utilities				1130 koch st unit A service for 11/16/21					
*** 3327302-1	11/16/2021	136.90	0.00	11/26/2021				No	0
100-032-550100 Utilities				1208 koch st service for 11/16/21					
*** 3327302-1	11/16/2021	41.48	0.00	11/26/2021				No	0
525-525-550100 Utilities				13906 airport ln unit c service for 11/16/21					
*** 3327302-1	11/16/2021	79.78	0.00	11/26/2021				No	0
231-031-550100 Utilities				1508 edgewater dr service for 11/16/21					
3327302-1 Total:		608.19							
Constellation Newenergy/G		3,049.51							
Easy Way Safety Services, Inc									
14525									
57461	11/5/2021	389.00	0.00	11/26/2021				No	0
501-501-522400 General Supplies				restraints for students on buses					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
57461 Total:		389.00							
Easy Way Safety Services,		389.00							
EJ Equipment 11489									
p03105	11/8/2021	364.98	0.00	11/26/2021				No	0
445-041-534000 Automotive Expense				suction tube liners for tymco sweeper					
p03105 Total:		364.98							
p03146	11/18/2021	107.30	0.00	11/26/2021				No	0
445-041-534000 Automotive Expense				gutter broom springs for tymco sweeper					
p03146 Total:		107.30							
EJ Equipment Total:		472.28							
Fastenal Company 10181									
ilpek166279	10/26/2021	47.06	0.00	11/26/2021				No	0
223-026-534000 Automotive Expense				bolts for putting RC1 back together					
ilpek166279 Total:		47.06							
ilpek166296	10/26/2021	230.88	0.00	11/26/2021				No	0
100-034-529000 Equipment				axle straps for extraction equipment					
ilpek166296 Total:		230.88							
*** ilpek166414	11/2/2021	4.35	0.00	11/26/2021				No	0
223-023-534000 Automotive Expense				air draw adapters					
*** ilpek166414	11/2/2021	30.11	0.00	11/26/2021				No	0
445-041-534000 Automotive Expense				sweeper bolts					
ilpek166414 Total:		34.46							
ilpek166443	11/3/2021	21.66	0.00	11/26/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
445-041-534000 Automotive Expense				bolts for pelican sweeper					
ilpek166443 Total:		21.66							
ilpek166489	11/5/2021	14.87	0.00	11/26/2021				No	0
445-041-534000 Automotive Expense				bolts for tymco sweep liners					
ilpek166489 Total:		14.87							
ilpek166520	11/8/2021	102.41	0.00	11/26/2021				No	0
100-007-522400 General Supplies				paint for marking removals					
ilpek166520 Total:		102.41							
Fastenal Company Total:		451.34							
FirsTech Inc. 12035									
*** 11895	10/31/2021	37.50	0.00	11/26/2021				No	0
231-029-569000 Other Contractual Service				october 2021 maintenance					
*** 11895	10/31/2021	37.50	0.00	11/26/2021				No	0
223-023-569000 Other Contractual Service				october 2021 maintenance					
11895 Total:		75.00							
FirsTech Inc. Total:		75.00							
Gatehouse Media 10794									
22288	10/31/2021	109.80	0.00	11/26/2021				No	0
100-793-551600 Dues And Subscriptions				board of appeals legal notices for 11/3 & 11/19 meetings					
22288 Total:		109.80							
300107384	10/31/2021	1,818.00	0.00	11/26/2021				No	0
100-004-551000 Printing And Publications				treasurer report 10/31/21					
300107384 Total:		1,818.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	Gatehouse Media Total:	1,927.80							
Geiman, Shannon 14553 expense 1121 695-095-516700 Wellness Program	11/15/2021	74.30	0.00	11/26/2021	healthfaire breakfast			No	0
	expense 1121 Total:	74.30							
	Geiman, Shannon Total:	74.30							
Gem City Tire 12935 32780 231-031-534000 Automotive Expense	10/27/2021	307.50	0.00	11/26/2021	front tire for waset water vehicle			No	0
	32780 Total:	307.50							
32987 699-069-534000 Automotive Expense	11/11/2021	34.50	0.00	11/26/2021	used tire disposal			No	0
	32987 Total:	34.50							
33049 223-023-534000 Automotive Expense	11/16/2021	1,964.37	0.00	11/26/2021	2 tires for sw dept			No	0
	33049 Total:	1,964.37							
*** 33050 445-041-534000 Automotive Expense	11/16/2021	925.32	0.00	11/26/2021	2 tires for truck #69			No	0
*** 33050 223-023-534000 Automotive Expense	11/16/2021	925.32	0.00	11/26/2021	2 tires for sw dept			No	0
	33050 Total:	1,850.64							
	Gem City Tire Total:	4,157.01							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
GFI Digital 13867									
*** 2084196	11/10/2021	185.99	0.00	11/26/2021				No	0
100-001-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	438.94	0.00	11/26/2021				No	0
100-990-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	51.87	0.00	11/26/2021				No	0
100-006-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	91.54	0.00	11/26/2021				No	0
100-763-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	111.98	0.00	11/26/2021				No	0
100-763-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	15.60	0.00	11/26/2021				No	0
100-761-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	292.59	0.00	11/26/2021				No	0
100-764-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	21.54	0.00	11/26/2021				No	0
100-032-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	29.57	0.00	11/26/2021				No	0
100-034-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	78.71	0.00	11/26/2021				No	0
501-501-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	164.26	0.00	11/26/2021				No	0
501-501-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	1.33	0.00	11/26/2021				No	0
501-501-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	13.20	0.00	11/26/2021				No	0
501-501-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	135.39	0.00	11/26/2021				No	0
501-501-538000 Maintenance Agreements				copier usage 11/10/21					
*** 2084196	11/10/2021	135.38	0.00	11/26/2021				No	0
699-069-538000 Maintenance Agreements				copier usage 11/10/21					
2084196 Total:		1,767.89							
GFI Digital Total:		1,767.89							

Golf Green Lawn Care

AP-To Be Paid Proof List (11/23/2021 - 10:37 AM)

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*** means this invoice number is a duplicate.

Attachment: To Be Paid Proof List 11-26-21 (2851 : Accounts Payable To Be Paid Proof List thru

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
14121									
949436	11/1/2021	160.00	0.00	11/26/2021				No	0
100-068-584009 General Public Improvements				fertilizer at 1208 koch st 11/1/21					
949436 Total:		160.00							
953041	11/1/2021	80.00	0.00	11/26/2021				No	0
100-068-584009 General Public Improvements				winterizer at city hall 11/1/21					
953041 Total:		80.00							
Golf Green Lawn Care Tot		240.00							
Hanson Professional Svcs Inc									
10248									
1090152	11/15/2021	72,859.42	0.00	11/26/2021	DERB-ENGR	engr		No	0
100-032-561200 Engineering Fees				derby st phase 1 design engineer					
1090152 Total:		72,859.42							
31	7/30/2021	891.23	0.00	11/26/2021				No	0
240-240-561200 Engineering Fees				front st design engineer					
31 Total:		891.23							
32 final	10/17/2021	131.83	0.00	11/26/2021				No	0
240-240-561200 Engineering Fees				front st design engineer					
32 final Total:		131.83							
Hanson Professional Svcs		73,882.48							
Harris Pest Control									
10251									
114456	11/4/2021	75.00	0.00	11/26/2021				No	0
100-068-566600 Pest Control				pest control at 1130 koch st 11/04/21					
114456 Total:		75.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
114457	11/4/2021	75.00	0.00	11/26/2021				No	0
100-068-566600 Pest Control				pest control at street dept 11/04/21					
114457 Total:		75.00							
114458	11/4/2021	110.00	0.00	11/26/2021				No	0
100-068-566600 Pest Control				pest control at city hall and fire houses 11/4/21					
114458 Total:		110.00							
114459	11/4/2021	215.00	0.00	11/26/2021				No	0
231-031-566600 Pest Control				pest control at wwtp 11/04/21					
114459 Total:		215.00							
Harris Pest Control Total:		475.00							
Heart Technologies, Inc 12949									
30386175	11/1/2021	5,567.82	0.00	11/26/2021				No	0
100-009-550300 Telephone				heart phone lease 11/1-11/30/21					
30386175 Total:		5,567.82							
Heart Technologies, Inc To		5,567.82							
Herr Petroleum Corporation 12712									
d38620	11/3/2021	18,915.36	0.00	11/26/2021				No	0
699-000-160100 Fuel Inventory				delivery of diesel fuel 11/03/21					
d38620 Total:		18,915.36							
d38622	11/4/2021	17,591.30	0.00	11/26/2021				No	0
699-000-160100 Fuel Inventory				delivery of regular fuel 11/04/21					
d38622 Total:		17,591.30							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
Herr Petroleum Corporatio		36,506.66							
Hopkins, William 14334									
expense-1121	11/5/2021	55.00	0.00	11/26/2021	shed aquarium charter 11/5/21			No	0
501-501-554200 Meals Lodging									
expense-1121 Total:		55.00							
expense-1121-1	11/6/2021	55.00	0.00	11/26/2021	western IL university charter 11/6/21			No	0
501-501-554200 Meals Lodging									
expense-1121-1 Total:		55.00							
Hopkins, William Total:		110.00							
Huber Technology 12511									
cd10022151	11/17/2021	1,566.63	0.00	11/26/2021	level sensor			No	0
231-031-534400 Equipment Repairs									
cd10022151 Total:		1,566.63							
Huber Technology Total:		1,566.63							
Hugh Saxe Enterprises, Inc. 14364									
1171682	11/18/2021	115.88	0.00	11/26/2021	salt for water softner			No	0
100-068-522400 General Supplies									
1171682 Total:		115.88							
Hugh Saxe Enterprises, Inc		115.88							
Hunter Hydro-vac Inc									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
10280									
110937	10/21/2021	4,490.00	0.00	11/26/2021				No	0
231-031-534200 Buildings And Grounds Rep				removed sand, rock and water dumped on site					
110937 Total:		4,490.00							
110938	10/20/2021	4,000.00	0.00	11/26/2021				No	0
231-031-534200 Buildings And Grounds Rep				removed sand and rock from 102' pipe					
110938 Total:		4,000.00							
110939	10/22/2021	4,540.00	0.00	11/26/2021				No	0
231-031-534200 Buildings And Grounds Rep				removed sand and rock dumped on site					
110939 Total:		4,540.00							
112276	10/11/2021	2,625.00	0.00	11/26/2021				No	0
231-031-534200 Buildings And Grounds Rep				pumped water and sand, dumped on site					
112276 Total:		2,625.00							
112277	10/12/2021	100.00	0.00	11/26/2021				No	0
231-031-534200 Buildings And Grounds Rep				checked pumps to see they took storm water quick enough					
112277 Total:		100.00							
Hunter Hydro-vac Inc Tota		15,755.00							
IL American Water									
10291									
*** 210000995141	10/15/2021	90.45	0.00	11/26/2021				No	0
100-034-550100 Utilities				3232 court st 9/16-10/14/21					
210000995141 Total:		90.45							
*** 210000997451	11/3/2021	80.59	0.00	11/26/2021				No	0
100-068-550100 Utilities				1000 n 14th st 10/5-11/2/21					
210000997451 Total:		80.59							
*** 210001081786	11/4/2021	25.15	0.00	11/26/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
100-068-550100 Utilities				400 s 7th st yd hy 10/6-11/3/21					
210001081786 Total:		25.15							
*** 210001172927	11/2/2021	94.25	0.00	11/26/2021				No	0
100-068-550100 Utilities				111 s capitol st fire protection 11/2-12/1/21					
210001172927 Total:		94.25							
*** 210001359625	11/4/2021	25.15	0.00	11/26/2021				No	0
100-068-550100 Utilities				925 court st yd hy 10/6-11/3/21					
210001359625 Total:		25.15							
*** 210002547388	11/5/2021	83.21	0.00	11/26/2021				No	0
100-068-550100 Utilities				272 derby st 10/07-11/4/21					
210002547388 Total:		83.21							
*** 210003041258	11/8/2021	25.15	0.00	11/26/2021				No	0
100-068-550100 Utilities				1118 derby st yd hy 10/8-11/5/21					
210003041258 Total:		25.15							
*** 210003283755	11/11/2021	30.02	0.00	11/26/2021				No	0
100-068-550100 Utilities				1842 court st yd hy 10/13-11/10/21					
210003283755 Total:		30.02							
*** 210003326348	11/2/2021	0.05	0.00	11/26/2021				No	0
100-068-550100 Utilities				800 mary st yd hy 10/2-11/1/21					
210003326348 Total:		0.05							
*** 210003750453	11/11/2021	29.22	0.00	11/26/2021				No	0
100-068-550100 Utilities				1613 valle vista blvd yd hy 10/9-11/9/21					
210003750453 Total:		29.22							
*** 220037581589	11/2/2021	314.25	0.00	11/26/2021				No	0
100-068-550100 Utilities				pekin hydrant connectinos hyd 9 10/2-11/1/21					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	220037581589 Total:	314.25							
	IL American Water Total:	797.49							
IL Dept of Revenue 10298 0196590736	11/19/2021	422.00	0.00	11/26/2021				No	0
525-000-218800 Sales Tax Payable				october 2021 sales tax					
	0196590736 Total:	422.00							
	IL Dept of Revenue Total:	422.00							
Illinois Central 11624 9500230276	11/1/2021	15.00	0.00	11/26/2021				No	0
231-030-557310 Railroad Permit Fee				railroad permit fee12/1/21-11/30/22					
	9500230276 Total:	15.00							
	Illinois Central Total:	15.00							
Illinois Civil Contractors, Inc. 11176 *** 1	11/18/2021	103,281.20	0.00	11/26/2021				No	0
231-000-150700 Sewers				maywood ave storm sewer outfall repair					
	1 Total:	103,281.20							
	Illinois Civil Contractors, I	103,281.20							
Illinois LEAP 13240 0000090	11/16/2021	50.00	0.00	11/26/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
100-761-551600 Dues And Subscriptions				2022 membership dues for calendar year 2022					
0000090 Total:		50.00							
Illinois LEAP Total:		50.00							
Innovative Medical Therapies LLC 14507									
1029	11/4/2021	150.00	0.00	11/26/2021				No	0
501-501-559000 Medical Expense/supplies				pre employment physicals JH					
1029 Total:		150.00							
1031	11/5/2021	272.00	0.00	11/26/2021				No	0
501-501-559000 Medical Expense/supplies				pre employment physicals SA and JS					
1031 Total:		272.00							
Innovative Medical Therap		422.00							
IWIRC 10335									
347254	10/8/2021	100.00	0.00	11/26/2021				No	0
501-501-559000 Medical Expense/supplies				annual physical SF					
347254 Total:		100.00							
IWIRC Total:		100.00							
Joe's Towing & Recovery 11414									
456720	11/16/2021	250.00	0.00	11/26/2021				No	0
445-041-534000 Automotive Expense				towed pelican sweeper back to shop					
456720 Total:		250.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	Joe's Towing & Recovery T	250.00							
Kauffman, Marvin 14555									
598112	11/2/2021	500.00	0.00	11/26/2021				No	0
100-068-599000 Miscellaneous				moved shed from fire station 1 to street dept 11/2/21					
598112 Total:		500.00							
Kauffman, Marvin Total:		500.00							
Knapp Concrete Contractors, Inc 14493									
21131-5	10/13/2021	6,517.31	0.00	11/26/2021				No	0
231-033-580601 Sewer Repair				storm sewer inlet & structure repairs on parkway					
21131-5 Total:		6,517.31							
21131-6	11/10/2021	3,440.75	0.00	11/26/2021				No	0
100-032-534900 Sidewalk Renovation / Ins				grinding old curb on parkway to match street					
21131-6 Total:		3,440.75							
Knapp Concrete Contracto		9,958.06							
Laser Electric Inc 10367									
sc23137	10/9/2021	444.52	0.00	11/26/2021				No	0
445-041-532000 Electronic Equipment Main				repaired light at court and veterans					
sc23137 Total:		444.52							
sc23176	10/26/2021	150.68	0.00	11/26/2021				No	0
445-041-532000 Electronic Equipment Main				repaired light at Broadway and veterans					
sc23176 Total:		150.68							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
ts2022	10/19/2021	197.63	0.00	11/26/2021				No	0
445-041-532000 Electronic Equipment Main				traffic signal maintenance					
ts2022 Total:		197.63							
ts5620	10/26/2021	1,245.62	0.00	11/26/2021				No	0
445-041-532000 Electronic Equipment Main				traffic signal maintenance					
ts5620 Total:		1,245.62							
Laser Electric Inc Total:		2,038.45							
Leman Precast 11200									
00054576	10/11/2021	1,432.00	0.00	11/26/2021				No	0
231-033-564100 Drainage Improvements				inlet with base, tops and risers					
00054576 Total:		1,432.00							
00054639	10/25/2021	445.00	0.00	11/26/2021				No	0
231-033-564100 Drainage Improvements				48' ring and 48' cone for man hole repairs					
00054639 Total:		445.00							
Leman Precast Total:		1,877.00							
Leman Property Management Co. 12165									
11192021	11/19/2021	575.00	0.00	11/26/2021	CTV0-00V	expense		No	0
445-041-580500 Street Construction				december rent for court st field office					
11192021 Total:		575.00							
Leman Property Managem		575.00							
Lenz Oil Service Inc 10373									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
19342	10/12/2021	3,130.40	0.00	11/26/2021				No	0
100-032-522400 General Supplies				oil for dura patcher					
19342 Total:		3,130.40							
Lenz Oil Service Inc Total:		3,130.40							
LHF Compost, Inc.									
11829									
179381	11/5/2021	2,588.76	0.00	11/26/2021				No	0
223-025-566501 Compost Site Expense				yw fee 11/1-11/5/21					
179381 Total:		2,588.76							
179385	11/12/2021	3,032.91	0.00	11/26/2021				No	0
223-025-566501 Compost Site Expense				yw fee 11/8-11/12/21					
179385 Total:		3,032.91							
LHF Compost, Inc. Total:		5,621.67							
Linda S. Pieczynski									
12922									
35	11/8/2021	182.00	0.00	11/26/2021				No	0
100-761-551600 Dues And Subscriptions				subscription to roll call news newsletter					
35 Total:		182.00							
Linda S. Pieczynski Total:		182.00							
Linde Gas & Equipment									
10518									
66982378	10/31/2021	191.55	0.00	11/26/2021				No	0
100-034-524000 Lease/rental Of Equipment				torch gas and cylinder rental 09/20-10/20/21					
66982378 Total:		191.55							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
67038765	11/3/2021	329.68	0.00	11/26/2021				No	0
100-034-524000 Lease/rental Of Equipment				rental on cylinders 11/23/21					
67038765 Total:		329.68							
Linde Gas & Equipment To		521.23							
Lynn Moses Plumbing 12500									
41340	11/4/2021	580.00	0.00	11/26/2021				No	0
231-030-569000 Other Contractual Service				hydro jet sewer lateral at 515 s 2nd st					
41340 Total:		580.00							
Lynn Moses Plumbing Tot		580.00							
M.E.R.C. Construction Inc 14114									
2021-5	11/8/2021	7,799.85	0.00	11/26/2021				No	0
445-041-534900 Sidewalk Renovations				ADA ramp at illinois and south capitol					
2021-5 Total:		7,799.85							
2021-6	11/17/2021	3,562.20	0.00	11/26/2021				No	0
445-041-534900 Sidewalk Renovations				sidewalk on windsor st					
2021-6 Total:		3,562.20							
M.E.R.C. Construction Inc		11,362.05							
Madden, Kelly 14505									
5	11/3/2021	8,500.00	0.00	11/26/2021				No	0
275-275-591200 Developer Agreement Payments				TIF reimbursement per RDA w/kelly madden					
5 Total:		8,500.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
6	11/8/2021	300.00	0.00	11/26/2021				No	0
275-275-591200 Developer Agreement Payments				TIF reimbursement per RDA w/kelly madden					
6 Total:		300.00							
Madden, Kelly Total:		8,800.00							
Maurer-Stutz Inc 10402									
41473	7/31/2021	300.00	0.00	11/26/2021				No	0
240-240-561200 Engineering Fees				front st construction engineering 7/1-7/31/21					
41473 Total:		300.00							
41587	8/31/2021	300.00	0.00	11/26/2021				No	0
240-240-561200 Engineering Fees				front st construction engineering 8/1-8/31/21					
41587 Total:		300.00							
41672	9/30/2021	450.00	0.00	11/26/2021				No	0
240-240-561200 Engineering Fees				front st construction engineering 9/1-9/30/21					
41672 Total:		450.00							
41826	10/31/2021	4,447.50	0.00	11/26/2021				No	0
445-041-561200 Engineering Fees				construction engineering for various projects 10/1-10/31/21					
41826 Total:		4,447.50							
Maurer-Stutz Inc Total:		5,497.50							
McMillan, Sue 10407									
*** expense-1121	11/22/2021	26.24	0.00	11/26/2021				No	0
100-001-520200 Office Supplies				report binders					
*** expense-1121	11/22/2021	47.40	0.00	11/26/2021				No	0
100-004-551000 Printing And Publications				record release of morgage for CDBG 207 caroline					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	expense-1121 Total:	73.64							
	McMillan, Sue Total:	73.64							
Menards									
10414									
11366	10/5/2021	14.79	0.00	11/26/2021				No	0
100-068-534200 Buildings And Grounds Rep				trim					
	11366 Total:	14.79							
13047	11/4/2021	229.54	0.00	11/26/2021				No	0
100-068-529000 Equipment				lights for city garland					
	13047 Total:	229.54							
13126	11/5/2021	24.97	0.00	11/26/2021				No	0
100-032-529000 Equipment				propane tank & propane lighting torch					
	13126 Total:	24.97							
13312	11/8/2021	485.10	0.00	11/26/2021				No	0
100-034-534000 Automotive Expense				supplies for F5 vehicle					
	13312 Total:	485.10							
13362	11/9/2021	422.59	0.00	11/26/2021				No	0
231-031-534200 Buildings And Grounds Rep				breakers, box covers and electrical equipment					
	13362 Total:	422.59							
13370	11/9/2021	259.76	0.00	11/26/2021				No	0
100-034-529000 Equipment				material to make cribbing					
	13370 Total:	259.76							
13373	11/9/2021	42.32	0.00	11/26/2021				No	0
100-034-529000 Equipment				material to make cribbing					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	13373 Total:	42.32							
13374	11/9/2021	57.87	0.00	11/26/2021				No	0
100-068-522400	General Supplies			caution tape and flag rope					
	13374 Total:	57.87							
13423	11/10/2021	25.48	0.00	11/26/2021				No	0
231-031-522400	General Supplies			first aid kit					
	13423 Total:	25.48							
*** 13564	11/12/2021	51.96	0.00	11/26/2021				No	0
100-068-522400	General Supplies			paint and floor stop					
	13564 Total:	51.96							
13693	11/15/2021	159.00	0.00	11/26/2021				No	0
100-032-529000	Equipment			mechanics tools set					
	13693 Total:	159.00							
13810	11/17/2021	979.72	0.00	11/26/2021				No	0
100-068-529000	Equipment			court st garland					
	13810 Total:	979.72							
13812	11/17/2021	109.96	0.00	11/26/2021				No	0
100-068-554300	Uniforms And Tools			pullover hoodie and jeans for maintenance worker					
	13812 Total:	109.96							
13830	11/17/2021	29.96	0.00	11/26/2021				No	0
100-068-529000	Equipment			wood shelves					
	13830 Total:	29.96							
13879	11/18/2021	10.57	0.00	11/26/2021				No	0
100-032-522400	General Supplies			tarp straps and bolts					
	13879 Total:	10.57							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
*** 13901	11/18/2021	107.16	0.00	11/26/2021				No	0
100-032-522400 General Supplies				batteries					
*** 13901	11/18/2021	93.28	0.00	11/26/2021				No	0
223-023-522400 General Supplies				all weather cords for sw					
13901 Total:		200.44							
Menards Total:		3,104.03							
MES Inc 10415 in1637011	10/27/2021	7.50	0.00	11/26/2021				No	0
100-034-522400 General Supplies				pre wrap for handles					
in1637011 Total:		7.50							
MES Inc Total:		7.50							
Midwest Transit Equipment 10421 x10106019701	11/18/2021	1,137.67	0.00	11/26/2021				No	0
501-501-534000 Automotive Expense				rear emergency door for bus 1099					
x10106019701 Total:		1,137.67							
x10106019901	11/18/2021	179.44	0.00	11/26/2021				No	0
501-501-534000 Automotive Expense				cooler lines for bus 1099					
x10106019901 Total:		179.44							
Midwest Transit Equipmen		1,317.11							
Miller Hall & Triggs 10423 *** 45	11/9/2021	7,764.20	0.00	11/26/2021				No	0
100-003-560600 Corporate Counsel Fees				10/2021 general legal matters					
*** 45	11/9/2021	453.20	0.00	11/26/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
100-003-561001 Legal Services - Police Labor				10/2021 simmons case					
*** 45	11/9/2021	1,040.30	0.00	11/26/2021				No	0
100-003-560600 Corporate Counsel Fees				10/2021 ADA case					
*** 45	11/9/2021	3,673.30	0.00	11/26/2021				No	0
100-003-560600 Corporate Counsel Fees				10/2021 traffic & enforcement					
*** 45	11/9/2021	3,276.41	0.00	11/26/2021				No	0
100-003-560600 Corporate Counsel Fees				10/2021 ordinance violations					
*** 45	11/9/2021	1,269.60	0.00	11/26/2021				No	0
100-003-560600 Corporate Counsel Fees				10/2021 demolitions					
*** 45	11/9/2021	1,327.58	0.00	11/26/2021				No	0
100-003-560600 Corporate Counsel Fees				10/2021 ZBA/planning commission					
*** 45	11/9/2021	847.50	0.00	11/26/2021				No	0
100-003-561003 Legal Services - Teamsters				10/2021 general labor matters					
*** 45	11/9/2021	185.40	0.00	11/26/2021				No	0
261-320-561000 Legal Fees				10/2021 CDBG legal matters					
*** 45	11/9/2021	61.80	0.00	11/26/2021				No	0
100-003-561001 Legal Services - Police Labor				10/2021 school bus legal matters					
*** 45	11/9/2021	51.50	0.00	11/26/2021				No	0
231-031-560600 Corporate Counsel Fees				10/2021 waste water unit matters					
*** 45	11/9/2021	315.18	0.00	11/26/2021				No	0
525-525-560600 Corporate Counsel Fees				10/2021 airport legal matters					
*** 45	11/9/2021	556.20	0.00	11/26/2021				No	0
501-501-560600 Corporate Counsel Fees				10/2021 school bus legal matters					
45 Total:		20,822.17							
Miller Hall & Triggs Total:		20,822.17							
Modal Marketing									
10427									
91734	11/12/2021	74.70	0.00	11/26/2021				No	0
231-030-529000 Equipment				manhole lock ring 30' bar					
91734 Total:		74.70							
Modal Marketing Total:		74.70							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
Monroe Truck Equipment 10430									
5460583	9/20/2021	413.44	0.00	11/26/2021				No	0
445-041-534000 Automotive Expense				tailgate release and rod and yoke					
5460583 Total:		413.44							
Monroe Truck Equipment		413.44							
Mucciante Heating and Cooling 13682									
1705	11/11/2021	3,625.82	0.00	11/26/2021	strg-bldg	expense		No	0
277-277-584009 General Public Improvements				curb removal to prep for storage building					
1705 Total:		3,625.82							
1716	11/16/2021	105.00	0.00	11/26/2021				No	0
100-068-534200 Buildings And Grounds Rep				hvac duct replace at fire station 1					
1716 Total:		105.00							
1717	11/16/2021	421.25	0.00	11/26/2021				No	0
100-068-534200 Buildings And Grounds Rep				roof top unit belt repair					
1717 Total:		421.25							
Mucciante Heating and Co		4,152.07							
Municipal Clerks of Illinois 11061									
11082021	11/8/2021	75.00	0.00	11/26/2021				No	0
100-004-551600 Dues And Subscriptions				2022 MCI clerk dues					
11082021 Total:		75.00							
Municipal Clerks of Illinois		75.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
Mutual Wheel 10439									
2643219	10/5/2021	58.00	0.00	11/26/2021				No	0
501-501-534000 Automotive Expense				oil hub caps for bus					
2643219 Total:		58.00							
2650914	11/10/2021	370.24	0.00	11/26/2021				No	0
223-025-534000 Automotive Expense				slack adjusters for sw7					
2650914 Total:		370.24							
Mutual Wheel Total:		428.24							
Nannen, Jack 12283									
expense-1121	11/6/2021	37.00	0.00	11/26/2021				No	0
501-501-554200 Meals Lodging				charter to hononegah high school 11/6/21					
expense-1121 Total:		37.00							
Nannen, Jack Total:		37.00							
NAPA Auto Parts of Pekin 10441									
483964	11/11/2021	23.74	0.00	11/26/2021				No	0
445-041-534000 Automotive Expense				bulbs for tymco sweeper					
483964 Total:		23.74							
NAPA Auto Parts of Pekin		23.74							
Newcomb, Sarah 11045									
*** expense-1121	11/15/2021	24.78	0.00	11/26/2021				No	0
100-001-520200 Office Supplies				plates and plasticware city hall					
*** expense-1121	11/15/2021	6.38	0.00	11/26/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
695-095-516700 Wellness Program				water for healthfare					
*** expense-1121	11/15/2021	65.39	0.00	11/26/2021				No	0
525-525-534200 Buildings And Grounds Rep				aqua phalt - runway repair					
expense-1121 Total:		96.55							
Newcomb, Sarah Total:		96.55							
Old Heritage Landscaping, Inc.									
11481									
40649	8/16/2021	70.89	0.00	11/26/2021				No	0
231-033-522400 General Supplies				soil for lawn repairs					
40649 Total:		70.89							
40654	8/16/2021	94.52	0.00	11/26/2021				No	0
231-033-522400 General Supplies				soil for lawn repairs					
40654 Total:		94.52							
Old Heritage Landscaping,		165.41							
O'Reilly Automotive Stores, Inc.									
10456									
1262497136	11/9/2021	4.99	0.00	11/26/2021				No	0
445-041-534000 Automotive Expense				fuse for pelican sweeper					
1262497136 Total:		4.99							
O'Reilly Automotive Stores		4.99							
PDC Services									
10474									
5112576	10/31/2021	3,168.82	0.00	11/26/2021				No	0
231-031-536400 Sludge Removal				disposal of sludge 10/20-10/29/21					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
5112576 Total:		3,168.82							
PDC Services Total:		3,168.82							
Pekin Police Premium Trust 11610									
43	11/17/2021	106,236.03	0.00	11/26/2021				No	0
695-095-517509 Police BCBS Health Ins Plan				12/21 police premiums					
43 Total:		106,236.03							
Pekin Police Premium Trus		106,236.03							
Quadient Finance USA Inc 13754									
0001716227	11/2/2021	13.88	0.00	11/26/2021				No	0
100-032-520400 Postage				postage to EJ equipment					
0001716227 Total:		13.88							
044914318599	10/7/2021	12.42	0.00	11/26/2021				No	0
100-032-520400 Postage				postage to manroe trucking					
044914318599 Total:		12.42							
Quadient Finance USA Inc		26.30							
Quikrete Companies 11426									
23849190	10/27/2021	223.77	0.00	11/26/2021				No	0
231-033-564100 Drainage Improvements				mortor mix for catch basin repairs					
23849190 Total:		223.77							
Quikrete Companies Total:		223.77							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
R A Cullinan 10528 *** 1	11/19/2021	693,660.00	0.00	11/26/2021	CTV0-00V	contr		No	0
445-041-580500 Street Construction				court street entrance to veterans					
1 Total:		693,660.00							
5	11/16/2021	1,039,025.15	0.00	11/26/2021	CTV0-00V	contr		No	0
445-041-580500 Street Construction				court street/valle vista to veterans construction					
5 Total:		1,039,025.15							
R A Cullinan Total:		1,732,685.15							
R.N.O.W. INC 14468 202161230	11/5/2021	475.83	0.00	11/26/2021				No	0
223-023-534000 Automotive Expense				repairs to sw12					
202161230 Total:		475.83							
R.N.O.W. INC Total:		475.83							
Rainbo Oil Co 10534 *** 9149376	10/7/2021	757.52	0.00	11/26/2021				No	0
231-030-534000 Automotive Expense				DEF and hydraulic fluid					
9149376 Total:		757.52							
9150101	11/4/2021	624.96	0.00	11/26/2021				No	0
501-501-534000 Automotive Expense				DEF fluid					
9150101 Total:		624.96							
Rainbo Oil Co Total:		1,382.48							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
Ray O'Herron Co Inc									
10539									
2154895in	11/10/2021	115.71	0.00	11/26/2021				No	0
100-761-529000 Equipment				mourning bands (43)					
2154895in Total:		115.71							
2155085in	11/10/2021	77.55	0.00	11/26/2021				No	0
100-766-529000 Equipment				lightbar mount					
2155085in Total:		77.55							
Ray O'Herron Co Inc Total		193.26							
Reliable Environmental Solutions, Inc									
14554									
13706	11/17/2021	900.00	0.00	11/26/2021				No	0
100-766-519000 Training And Education				absestos building inspector training for PB and ML					
13706 Total:		900.00							
Reliable Environmental Sol		900.00							
Roanoke Concrete Products									
10553									
205620	10/18/2021	394.25	0.00	11/26/2021				No	0
231-030-564000 Sewer Maintenance/Improvement				concrete white rock for manhole repairs					
205620 Total:		394.25							
205717	10/19/2021	460.50	0.00	11/26/2021				No	0
231-033-564100 Drainage Improvements				white rock for catch basin repairs					
205717 Total:		460.50							
205718	10/19/2021	679.25	0.00	11/26/2021				No	0
231-030-564000 Sewer Maintenance/Improvement				flowable for manhole repairs					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	205718 Total:	679.25							
	Roanoke Concrete Product	1,534.00							
Sam Harris Clothing									
10563									
118236-01	10/10/2008	94.65	0.00	11/26/2021				No	0
100-034-518900 Uniform Allowance				belt, socks for new hire CJ					
	118236-01 Total:	94.65							
118262-01	6/18/2008	302.50	0.00	11/26/2021				No	0
100-034-518900 Uniform Allowance				uniform for new hire CF					
	118262-01 Total:	302.50							
118542	5/20/2008	124.00	0.00	11/26/2021				No	0
100-034-518900 Uniform Allowance				shirt for EB (F4)					
	118542 Total:	124.00							
118611-01	6/15/2021	199.50	0.00	11/26/2021				No	0
100-034-518900 Uniform Allowance				new shirts and pants for fire chief					
	118611-01 Total:	199.50							
118611-02	10/18/2021	100.00	0.00	11/26/2021				No	0
100-034-518900 Uniform Allowance				new shirts for fire chief					
	118611-02 Total:	100.00							
119496	10/18/2021	539.70	0.00	11/26/2021				No	0
100-034-518900 Uniform Allowance				uniform shirts for new hire					
	119496 Total:	539.70							
	Sam Harris Clothing Total:	1,360.35							

SCABAS Inc

AP-To Be Paid Proof List (11/23/2021 - 10:37 AM)

*** means this invoice number is a duplicate.

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Attachment: To Be Paid Proof List 11-26-21 (2851 : Accounts Payable To Be Paid Proof List thru

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
10570									
115525	11/12/2021	19.00	0.00	11/26/2021				No	0
100-034-534400 Equipment Repairs				SCBA repair 11/11/21					
115525 Total:		19.00							
SCABAS Inc Total:		19.00							
Schwartz Electric									
10579									
16169	11/11/2021	727.50	0.00	11/26/2021				No	0
100-068-534200 Buildings And Grounds Rep				generator maintenance 9/16-9/21/21					
16169 Total:		727.50							
16170	11/11/2021	1,627.50	0.00	11/26/2021				No	0
100-990-599999 Contingency				julie locates 10/27-11/09/21					
16170 Total:		1,627.50							
Schwartz Electric Total:		2,355.00							
Sherwin Williams									
10596									
3079-5	11/8/2021	3,902.40	0.00	11/26/2021				No	0
100-032-523000 Traffic/Street Signs & Marking				road paint					
3079-5 Total:		3,902.40							
Sherwin Williams Total:		3,902.40							
SHI International Corp									
12297									
b14253800	10/25/2021	14,784.00	0.00	11/26/2021				No	0
100-009-538000 Maintenance Agreements				drive storage maintenance plan 8/18/21-8/17/22					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
b14253800 Total:		14,784.00							
b14325822	11/8/2021	2,258.00	0.00	11/26/2021				No	0
100-009-599802 Computer Hardware				laptop					
b14325822 Total:		2,258.00							
SHI International Corp Tot		17,042.00							
SNS Construction Services, Inc 14393									
052885	6/7/2021	17,360.00	0.00	11/26/2021				No	0
501-000-150600 Building Improvements				bus department celiing tile replacement					
052885 Total:		17,360.00							
SNS Construction Services		17,360.00							
Stark Excavating, Inc 11710									
73623	10/28/2021	1,125.00	0.00	11/26/2021	HIGH-EROS	contr		No	0
231-000-150800 Sewer Improvements				high point/housing authority storm outfall repairs					
73623 Total:		1,125.00							
Stark Excavating, Inc Total:		1,125.00							
Stegers Furniture 11742									
11092021	11/9/2021	25,000.00	0.00	11/26/2021				No	0
270-270-591200 Developer Agreement Payments				TIF reimbursement per RDA w/Steger's Ltd					
11092021 Total:		25,000.00							
Stegers Furniture Total:		25,000.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
Tazewell County Animal Control 10637									
102107	11/1/2021	3,828.91	0.00	11/26/2021				No	0
100-761-566700 Care Of Stray Animals				month of october 2021					
102107 Total:		3,828.91							
Tazewell County Animal C		3,828.91							
Tazewell County Asphalt Co. Inc. 11264									
20110011635	10/29/2021	946.50	0.00	11/26/2021				No	0
240-240-535000 Material And Hauling				bituminous surface for street repair					
20110011635 Total:		946.50							
Tazewell County Asphalt C		946.50							
Tazewell County Landfill 10635									
5112630	10/31/2021	22,100.38	0.00	11/26/2021				No	0
223-023-566500 Landfill Expense				landfill fee 10/19-10/29/21					
5112630 Total:		22,100.38							
5112633	10/31/2021	276.18	0.00	11/26/2021				No	0
223-023-566500 Landfill Expense				x-waste fee at landfill 10/27/21					
5112633 Total:		276.18							
Tazewell County Landfill T		22,376.56							
Tazewell County Recorder 11172									
11162021	11/16/2021	237.00	0.00	11/26/2021				No	0
231-029-593300 Lien Filing Fee				filing of 4 and release of 1 wastewater lien					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	11162021 Total:	237.00							
	Tazewell County Recorder	237.00							
Thomson Reuters 12771 845292321	11/1/2021	235.36	0.00	11/26/2021				No	0
100-009-538000 Maintenance Agreements				police department clear law maintenance november 2021					
	845292321 Total:	235.36							
	Thomson Reuters Total:	235.36							
Topless Tree Service 14332 1536	11/17/2021	4,790.00	0.00	11/26/2021				No	0
100-032-536000 Tree Removal / Replacemen				removed hackberry tree at 507 s 7th st 11/9 and 11/17/21					
	1536 Total:	4,790.00							
	Topless Tree Service Total:	4,790.00							
Tri-River Police Training Region, Inc 14481 5038	11/16/2021	900.00	0.00	11/26/2021				No	0
100-761-519000 Training And Education				interview training for CM and JT					
	5038 Total:	900.00							
	Tri-River Police Training R	900.00							
Truck Centers Inc 10664 f14034985701	11/4/2021	960.40	0.00	11/26/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
445-041-534000 Automotive Expense				brakes for street department trucks					
f14034985701 Total:		960.40							
f14035124701	11/16/2021	150.30	0.00	11/26/2021				No	0
223-023-534000 Automotive Expense				dipstick tube for sw14					
f14035124701 Total:		150.30							
f14035140901	11/16/2021	135.44	0.00	11/26/2021				No	0
223-023-534000 Automotive Expense				oil seals for rear wheels on sw13					
f14035140901 Total:		135.44							
f14035141001	11/16/2021	67.89	0.00	11/26/2021				No	0
223-023-534000 Automotive Expense				windshield washer tank for sw14					
f14035141001 Total:		67.89							
f14035155601	11/17/2021	205.29	0.00	11/26/2021				No	0
445-041-534000 Automotive Expense				exhaust parts for street #463					
f14035155601 Total:		205.29							
Truck Centers Inc Total:		1,519.32							
United Ready Mix Inc 11485									
53381	10/31/2021	539.00	0.00	11/26/2021				No	0
231-033-564100 Drainage Improvements				flowable at 6th & court and arlington circle					
53381 Total:		539.00							
53452	11/7/2021	245.00	0.00	11/26/2021				No	0
231-033-564100 Drainage Improvements				flowable storm pipe repair					
53452 Total:		245.00							
United Ready Mix Inc Tota		784.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
United States Postal Service 10449									
11182021	11/18/2021	2,000.00	0.00	11/26/2021				No	0
100-990-520400 Postage				added funds to postage machine 11/17/21					
11182021 Total:		2,000.00							
United States Postal Servic		2,000.00							
University of Illinois 11803									
ufiw2317	11/4/2021	2,000.00	0.00	11/26/2021				No	0
100-034-519000 Training And Education				landry and benson company fire officer class					
ufiw2317 Total:		2,000.00							
upi10662	10/29/2021	100.00	0.00	11/26/2021				No	0
100-761-519000 Training And Education				MFI recert training fee for RJ					
upi10662 Total:		100.00							
University of Illinois Total		2,100.00							
US Bank Equipment Finance 13878									
*** 457336428	11/30/2021	127.71	0.00	11/26/2021				No	0
100-001-524000 Lease/rental Of Equipment				copier lease 11/30/21					
*** 457336428	11/30/2021	127.71	0.00	11/26/2021				No	0
100-990-524000 Lease/rental Of Equipment				copier lease 11/30/21					
*** 457336428	11/30/2021	127.71	0.00	11/26/2021				No	0
100-006-524000 Lease/rental Of Equipment				copier lease 11/30/21					
*** 457336428	11/30/2021	127.71	0.00	11/26/2021				No	0
100-763-524000 Lease/rental Of Equipment				copier lease 11/30/21					
*** 457336428	11/30/2021	127.71	0.00	11/26/2021				No	0
100-763-524000 Lease/rental Of Equipment				copier lease 11/30/21					
*** 457336428	11/30/2021	127.71	0.00	11/26/2021				No	0
100-761-524000 Lease/rental Of Equipment				copier lease 11/30/21					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
*** 457336428	11/30/2021	127.71	0.00	11/26/2021				No	0
100-764-524000 Lease/rental Of Equipment				copier lease 11/30/21					
*** 457336428	11/30/2021	127.71	0.00	11/26/2021				No	0
100-032-524000 Lease/rental Of Equipment				copier lease 11/30/21					
*** 457336428	11/30/2021	127.71	0.00	11/26/2021				No	0
100-034-524000 Lease/rental Of Equipment				copier lease 11/30/21					
*** 457336428	11/30/2021	620.48	0.00	11/26/2021				No	0
501-501-524000 Lease/rental Of Equipment				copier lease 11/30/21					
*** 457336428	11/30/2021	127.71	0.00	11/26/2021				No	0
699-069-524000 Lease/rental Of Equipment				copier lease 11/30/21					
457336428 Total:		1,897.58							
US Bank Equipment Finan		1,897.58							
Verizon 14122									
9891327173	10/23/2021	188.37	0.00	11/26/2021				No	0
231-031-550300 Telephone				cell phone service for lifstations 9/24-10/23/21					
9891327173 Total:		188.37							
9891327174	10/23/2021	706.43	0.00	11/26/2021				No	0
100-009-550300 Telephone				fire dept data 9/24-10/23/21					
9891327174 Total:		706.43							
9892060252	11/3/2021	3,867.77	0.00	11/26/2021				No	0
100-009-550300 Telephone				city cell phones 10/4-11/3/21					
9892060252 Total:		3,867.77							
9892060253	11/3/2021	282.89	0.00	11/26/2021				No	0
100-009-550300 Telephone				fire dept cell phones 10/4-11/3/21					
9892060253 Total:		282.89							
9892060254	11/3/2021	3,119.83	0.00	11/26/2021				No	0
100-009-550300 Telephone				police dept cell phones 10/4-11/3/21					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
9892060254 Total:		3,119.83							
9892060255	11/3/2021	23.85	0.00	11/26/2021				No	0
501-501-550100 Utilities				cell service for bus dept 10/4-11/3/21					
9892060255 Total:		23.85							
9892618951	11/10/2021	267.15	0.00	11/26/2021				No	0
100-009-550300 Telephone				public works cell phone 10/11-11/10/21					
9892618951 Total:		267.15							
Verizon Total:		8,456.29							
Von Rohr, Richard 10688 *** expense-1121	11/15/2021	441.38	0.00	11/26/2021				No	0
100-990-590900 Police And Fire Commission				background invest. in independence MO 11/15-11/17/21					
expense-1121 Total:		441.38							
Von Rohr, Richard Total:		441.38							
Waste Management 12524									
332715220700	11/1/2021	2,814.47	0.00	11/26/2021				No	0
231-031-569000 Other Contractual Service				dumping 20 yard sludge dumpster 10/18-10/29/21					
332715220700 Total:		2,814.47							
Waste Management Total:		2,814.47							
Will Harms Co 10706 37005	11/15/2021	75.79	0.00	11/26/2021				No	0
100-006-520200 Office Supplies				green copy paper					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	37005 Total:	75.79							
37006	11/15/2021	90.46	0.00	11/26/2021				No	0
100-990-520200 Office Supplies				calculator spool and printing paper					
	37006 Total:	90.46							
*** 37007	11/15/2021	105.18	0.00	11/26/2021				No	0
231-029-520200 Office Supplies				expanding folders, toner and calculator spool					
*** 37007	11/15/2021	105.17	0.00	11/26/2021				No	0
223-023-520200 Office Supplies				expanding folders, toner and calculator spool					
	37007 Total:	210.35							
37008	11/15/2021	23.47	0.00	11/26/2021				No	0
100-034-520200 Office Supplies				date stamp and staple removers					
	37008 Total:	23.47							
37016	11/18/2021	47.88	0.00	11/26/2021				No	0
100-034-520200 Office Supplies				sharpies, manila envelopes					
	37016 Total:	47.88							
	Will Harms Co Total:	447.95							
	Report Total:	2,333,328.16							

Attachment: To Be Paid Proof List 11-26-21 (2851 : Accounts Payable To Be Paid Proof List thru

Accounts Payable

To Be Paid Proof List

User: mkflatley
 Printed: 11/23/2021 - 10:52AM
 Batch: 00018.11.2021 - missy1 11-26-21-1



City Of Pekin
 111 S. Capitol
 Pekin, IL 61554

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
Pekin Public Library 10488									
11222021	11/22/2021	20.00	0.00	11/26/2021				No	0
924-000-110200 Operating Account				voided original check and needed to reissue					
11222021 Total:		20.00							
Pekin Public Library Total:		20.00							
Report Total:		20.00							

**REQUEST FOR COUNCIL ACTION**

Agenda Date: December 13, 2021
To: Council Members
From: Roy Beckham,

AGENDA ITEM: Accounts Payable To Be Paid Proof List thru December 10, 2021

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:

Accounts Payable

To Be Paid Proof List

User: mkflatley
 Printed: 12/08/2021 - 1:17PM
 Batch: 00002.12.2021 - missy1 12-10-21



City Of Pekin
 111 S. Capitol
 Pekin, IL 61554

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description		Reference						
Advance Auto Parts 12965									
1849	11/22/2021	47.87	0.00	12/10/2021	light bulbs			No	0
501-501-534000 Automotive Expense									
1849 Total:		47.87							
2022	11/29/2021	27.57	0.00	12/10/2021	razor blades			No	0
699-069-522400 General Supplies									
2022 Total:		27.57							
2094	12/1/2021	74.88	0.00	12/10/2021	tubes of grease for grease guns			No	0
699-069-534000 Automotive Expense									
2094 Total:		74.88							
3001	11/24/2021	4.30	0.00	12/10/2021	mini light bulbs			No	0
501-501-534000 Automotive Expense									
3001 Total:		4.30							
6864	11/28/2021	82.40	0.00	12/10/2021	battery for tower 4			No	0
100-034-534000 Automotive Expense									
6864 Total:		82.40							
Advance Auto Parts Total:		237.02							

Aladtec, Inc.
 12520

AP-To Be Paid Proof List (12/08/2021 - 1:17 PM)

*** means this invoice number is a duplicate.

Attachment: To Be Paid Proof List 12-10-21 (2869 : Accounts Payable To Be Paid Proof List thru

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
2021-3929	11/23/2021	851.93	0.00	12/10/2021				No	0
100-009-538000 Maintenance Agreements				fire work force management maintenance 1/10/22-4/30/22					
2021-3929 Total:		851.93							
Aladtec, Inc. Total:		851.93							
Altorfer Inc 10019									
pc020683025	11/18/2021	131.50	0.00	12/10/2021				No	0
231-033-534000 Automotive Expense				hose, coupling and seal for sweeper					
pc020683025 Total:		131.50							
Altorfer Inc Total:		131.50							
Amazon Capital Services 10020									
11W3DV4CQYNN	12/1/2021	268.70	0.00	12/10/2021				No	0
100-009-599802 Computer Hardware				10 keyboards					
11W3DV4CQYNN Total:		268.70							
11W3DV4CRF1J	12/1/2021	66.85	0.00	12/10/2021				No	0
501-501-522400 General Supplies				cups for kitchen and reflectors for fences to park buses					
11W3DV4CRF1J Total:		66.85							
11W3DV4CVJ17	12/1/2021	241.98	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense				plow markers for trucks					
11W3DV4CVJ17 Total:		241.98							
*** 14X3VXC6VK'	12/1/2021	418.13	0.00	12/10/2021	COVI-D019	expense		No	0
501-501-522400 General Supplies				15 forehead thermometers					
*** 14X3VXC6VK'	12/1/2021	53.78	0.00	12/10/2021				No	0
501-501-522400 General Supplies				batteries and files					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
14X3VXC6VKWR Total:		471.91							
14X3VXC6W1CJ	12/1/2021	16.29	0.00	12/10/2021				No	0
100-009-599802 Computer Hardware				USB thumb drive					
14X3VXC6W1CJ Total:		16.29							
*** 17CDK1FTVX'	12/1/2021	390.89	0.00	12/10/2021				No	0
100-761-520200 Office Supplies				4 ink cartridges					
*** 17CDK1FTVX'	12/1/2021	60.71	0.00	12/10/2021				No	0
100-761-519000 Training And Education				books for Lt exam					
*** 17CDK1FTVX'	12/1/2021	19.45	0.00	12/10/2021				No	0
100-761-522400 General Supplies				packaging tape					
*** 17CDK1FTVX'	12/1/2021	87.30	0.00	12/10/2021				No	0
100-766-522400 General Supplies				10 disposable coveralls					
*** 17CDK1FTVX'	12/1/2021	107.97	0.00	12/10/2021				No	0
100-761-534000 Automotive Expense				3 car chargers					
*** 17CDK1FTVX'	12/1/2021	23.99	0.00	12/10/2021				No	0
100-761-592602 Canine Unit				weight scale for k9/drugs					
17CDK1FTVXW6 Total:		690.31							
*** 19PP6T33JNX'	12/1/2021	248.96	0.00	12/10/2021				No	0
231-030-529000 Equipment				block heaters for hickory hills & el camino liftstations					
*** 19PP6T33JNX'	12/1/2021	79.96	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense				circuit breaker for truck #1					
*** 19PP6T33JNX'	12/1/2021	129.96	0.00	12/10/2021				No	0
100-032-522400 General Supplies				2 battery backup & surge protector					
19PP6T33JNX7 Total:		458.88							
1G1QXFP63YRN	12/1/2021	24.82	0.00	12/10/2021				No	0
501-501-522400 General Supplies				case for iphone JY					
1G1QXFP63YRN Total:		24.82							
1GF7JG3RWTGJ	12/1/2021	118.31	0.00	12/10/2021				No	0
100-034-529000 Equipment				bin boxes for meds					
1GF7JG3RWTGJ Total:		118.31							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
1J41Q9YKWDNW	12/1/2021	64.95	0.00	12/10/2021				No	0
100-009-522400 General Supplies				5 car chargers for iphones					
1J41Q9YKWDNW Total:		64.95							
1KD7K17RRLR1	12/1/2021	10.59	0.00	12/10/2021				No	0
100-761-592604 Emergency Services Team				mouse pad for tactical operations center					
1KD7K17RRLR1 Total:		10.59							
1KFQ1KDXV4M6	12/1/2021	31.46	0.00	12/10/2021				No	0
100-763-522000 Photographic Supplies				ac/dc adaptor					
1KFQ1KDXV4M6 Total:		31.46							
1LGJ97HG16VN	12/1/2021	256.08	0.00	12/10/2021				No	0
100-068-522400 General Supplies				toilet paper					
1LGJ97HG16VN Total:		256.08							
1LGJ97HG4DJ4	12/1/2021	42.41	0.00	12/10/2021				No	0
100-034-529000 Equipment				lables for med bins					
1LGJ97HG4DJ4 Total:		42.41							
1QVNYPGV1XKT	12/1/2021	120.43	0.00	12/10/2021				No	0
100-764-520200 Office Supplies				shredder for FOID cards					
1QVNYPGV1XKT Total:		120.43							
1VY6MDT3V1HG	12/1/2021	-39.83	0.00	12/10/2021				No	0
231-033-534000 Automotive Expense				returned light bar					
1VY6MDT3V1HG Total:		-39.83							
1X9CVMVMTJ4M	12/1/2021	13.99	0.00	12/10/2021				No	0
100-034-520200 Office Supplies				ink pens					
1X9CVMVMTJ4M Total:		13.99							
*** 1YPRWT1XTL	12/1/2021	17.64	0.00	12/10/2021				No	0
100-032-520200 Office Supplies				sharpie pens and memo pad holder					
*** 1YPRWT1XTL	12/1/2021	27.26	0.00	12/10/2021				No	0

AP-To Be Paid Proof List (12/08/2021 - 1:17 PM)

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*** means this invoice number is a duplicate.

Attachment: To Be Paid Proof List 12-10-21 (2869 : Accounts Payable To Be Paid Proof List thru

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
100-068-522400 General Supplies *** 1YPRWT1XTL	12/1/2021	99.99	0.00	12/10/2021	post it organizer and letter organizer			No	0
100-068-529000 Equipment *** 1YPRWT1XTL	12/1/2021	15.22	0.00	12/10/2021	file cabinet			No	0
100-068-522400 General Supplies					dish soap				
1YPRWT1XTDLG Total:		160.11							
Amazon Capital Services T		3,018.24							
Amerencilco 10021 *** 0931067015	11/17/2021	27.22	0.00	12/10/2021				No	0
100-068-550100 Utilities					324 court st 10/14-11/15/21				
0931067015 Total:		27.22							
*** 0963065243	11/30/2021	1,366.81	0.00	12/10/2021				No	0
100-068-550100 Utilities					various public properties 9/28-11/28/21				
*** 0963065243	11/30/2021	36.65	0.00	12/10/2021				No	0
100-068-550100 Utilities					1411 elmgrove tower 10/25-11/25/21				
*** 0963065243	11/30/2021	159.80	0.00	12/10/2021				No	0
501-501-550100 Utilities					1130 koch 10/13-11/11/21				
*** 0963065243	11/30/2021	159.80	0.00	12/10/2021				No	0
699-069-550100 Utilities					1130 koch vmf 10/13-11/11/21				
*** 0963065243	11/30/2021	42.87	0.00	12/10/2021				No	0
223-026-550100 Utilities					201 s 2nd st/recycle 10/4-11/2/21				
*** 0963065243	11/30/2021	957.79	0.00	12/10/2021				No	0
100-034-550100 Utilities					various fire departments 10/7-11/19/21				
*** 0963065243	11/30/2021	99.86	0.00	12/10/2021				No	0
100-032-550100 Utilities					1140 and 1208 koch st 10/13-11/15/21				
*** 0963065243	11/30/2021	371.63	0.00	12/10/2021				No	0
525-525-550100 Utilities					various airport hangers 10/3-11/1/21				
*** 0963065243	11/30/2021	62.58	0.00	12/10/2021				No	0
231-031-550100 Utilities					606 s front st 11/24/21				
0963065243 Total:		3,257.79							
*** 2063131008	11/15/2021	1,033.90	0.00	12/10/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
240-240-550600 Electricity For Signal Lights				all traffic lights 9/16-11/9/21					
2063131008 Total:		1,033.90							
*** 2434114066	11/16/2021	2,251.58	0.00	12/10/2021				No	0
240-240-550500 Electricity For Street Lights				1208 koch st customer owned lights 10/14-11/15/21					
2434114066 Total:		2,251.58							
2439029006	11/16/2021	693.05	0.00	12/10/2021				No	0
231-030-550100 Utilities				all liftstations 9/19-11/9/21					
2439029006 Total:		693.05							
*** 3955025012	11/22/2021	60.40	0.00	12/10/2021				No	0
240-240-550500 Electricity For Street Lights				1703 remington rd street light 10/19-11/18/21					
3955025012 Total:		60.40							
*** 5055401068	11/19/2021	62.10	0.00	12/10/2021				No	0
100-068-550100 Utilities				2936 court 10/19-11/17/21					
5055401068 Total:		62.10							
*** 8695491773	11/16/2021	5,560.50	0.00	12/10/2021				No	0
240-240-550500 Electricity For Street Lights				1208 koch st street lights 10/14-11/15/21					
8695491773 Total:		5,560.50							
Amerencilco Total:		12,946.54							
Atlas Supply Company									
10038									
026564	11/15/2021	306.84	0.00	12/10/2021	COVI-D019	expense		No	0
501-501-522400 General Supplies				wipes and sanitizer for employees and buses					
026564 Total:		306.84							
Atlas Supply Company To		306.84							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
Axon Enterprise, Inc. 10631 inus033152	11/25/2021	400.00	0.00	12/10/2021				No	0
100-761-529000 Equipment				5 taser holsters					
inus033152 Total:		400.00							
Axon Enterprise, Inc. Total		400.00							
Belcher, Paul 14544 expense-1221	12/2/2021	13.12	0.00	12/10/2021				No	0
100-766-522400 General Supplies				80 pack screws					
expense-1221 Total:		13.12							
Belcher, Paul Total:		13.12							
Bess, David 13941 expense-1221	12/3/2021	135.41	0.00	12/10/2021				No	0
100-793-519000 Training And Education				mileage to quincy il 12/3/21					
expense-1221 Total:		135.41							
Bess, David Total:		135.41							
BestDrive LLC 10075 58027611	11/23/2021	1,624.00	0.00	12/10/2021				No	0
100-034-534000 Automotive Expense				tires for engine 2					
58027611 Total:		1,624.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
BestDrive LLC Total:		1,624.00							
Calpine Energy Solutions									
10590									
*** 2132700155400	11/23/2021	34.98	0.00	12/10/2021				No	0
240-240-550600 Electricity For Signal Lights					101 s parkway traffic lights 9/23-10/24/21				
*** 2132700155400	11/23/2021	648.44	0.00	12/10/2021				No	0
231-030-550100 Utilities					lift stations 1/11-11/2/21				
*** 2132700155400	11/23/2021	895.74	0.00	12/10/2021				No	0
100-068-550100 Utilities					1411 elmgrove and 1130 koch A 9/1-11/1/21				
*** 2132700155400	11/23/2021	5,557.06	0.00	12/10/2021				No	0
100-068-550100 Utilities					various public properties 8/14-11/11/21				
*** 2132700155400	11/23/2021	21,547.59	0.00	12/10/2021				No	0
231-031-550100 Utilities					606 s front st and 2500 s 2nd 8/22-11/1/21				
*** 2132700155400	11/23/2021	642.77	0.00	12/10/2021				No	0
525-525-550100 Utilities					various airport locations 9/1-11/1/21				
*** 2132700155400	11/23/2021	256.36	0.00	12/10/2021				No	0
100-032-550100 Utilities					1208 and 1140 koch st 8/15-10/13/21				
*** 2132700155400	11/23/2021	222.05	0.00	12/10/2021				No	0
223-023-550100 Utilities					1208 koch st solid waste dept 9/1-11/1/21				
*** 2132700155400	11/23/2021	561.28	0.00	12/10/2021				No	0
501-501-550100 Utilities					1130 koch st bus dept 8/15-11/11/21				
*** 2132700155400	11/23/2021	1,673.95	0.00	12/10/2021				No	0
100-034-550100 Utilities					3232 court and 272 derby 8/17-10/12/21				
*** 2132700155400	11/23/2021	561.28	0.00	12/10/2021				No	0
699-069-550100 Utilities					1130 koch st vmf 8/147-11/11/21				
213270015540092 Total:		32,601.50							
*** 2133400155939	11/30/2021	30.88	0.00	12/10/2021				No	0
240-240-550600 Electricity For Signal Lights					mall/commercial traffic lights 9/16-10/17/21				
*** 2133400155939	11/30/2021	8,015.89	0.00	12/10/2021				No	0
240-240-550500 Electricity For Street Lights					500 petr/1208 koch 9/15-10/14/21				
*** 2133400155939	11/30/2021	161.68	0.00	12/10/2021				No	0
525-525-550100 Utilities					13906 airport elec vault 10/3-11/1/21				
21334001559399 Total:		8,208.45							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	Calpine Energy Solutions T	40,809.95							
Cat Financial Services 10104									
*** 31686905	11/15/2021	1,326.94	0.00	12/10/2021				No	0
445-041-524000 Lease/Rental of Equipment					monthly payment on wheel loader 11/2021				
*** 31686905	11/15/2021	346.23	0.00	12/10/2021				No	0
445-041-590400 Interest Paid					interest on wheel loader 11/2021				
	31686905 Total:	1,673.17							
	Cat Financial Services Tota	1,673.17							
Central Heating Air Conditioning 11657									
108101	11/24/2021	375.00	0.00	12/10/2021				No	0
100-068-534200 Buildings And Grounds Rep					trouble shoot at colson building 11/24/21				
	108101 Total:	375.00							
	Central Heating Air Condit	375.00							
Centre State International Trucks, Inc. 10109									
01p70241	11/24/2021	1,470.34	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense					EGR and maniforld for street truck 33				
	01p70241 Total:	1,470.34							
01p70269	11/24/2021	20.61	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense					heated grid relay stud for truck 33				
	01p70269 Total:	20.61							
	Centre State International T	1,490.95							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
CenturyLink 10111 *** 304062244	11/25/2021	49.86	0.00	12/10/2021				No	0
100-009-550300 Telephone				fire dept pagers 11/25-12/24/21					
304062244 Total:		49.86							
CenturyLink Total:		49.86							
CINTAS Corporation 10115 4102881516	11/24/2021	196.37	0.00	12/10/2021				No	0
699-069-569000 Other Contractual Service				clean uniforms 11/24/2021					
4102881516 Total:		196.37							
4103508694	12/2/2021	196.37	0.00	12/10/2021				No	0
699-069-569000 Other Contractual Service				clean uniforms 12/02/2021					
4103508694 Total:		196.37							
CINTAS Corporation Tota		392.74							
City Solutions Consulting LLC 14124 *** 77	12/6/2021	320.00	0.00	12/10/2021				No	0
270-270-560500 Consulting Services				consulting fees 11/24-12/6/21					
*** 77	12/6/2021	320.00	0.00	12/10/2021				No	0
273-273-560500 Consulting Services				consulting fees 11/24-12/6/21					
*** 77	12/6/2021	320.00	0.00	12/10/2021				No	0
275-275-560500 Consulting Services				consulting fees 11/24-12/6/21					
*** 77	12/6/2021	1,680.00	0.00	12/10/2021				No	0
277-277-560500 Consulting Services				consulting fees 11/24-12/6/21					
*** 77	12/6/2021	880.00	0.00	12/10/2021				No	0
100-793-560500 Consulting Services				consulting fees 11/24-12/6/21					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	77 Total:	3,520.00							
	City Solutions Consulting L	3,520.00							
Cloudpoint Geographics Inc. 11838 inv2999	11/30/2021	7,450.00	0.00	12/10/2021				No	0
100-007-569000 Other Contractual Service				GIS services 5/1/21-4/30/23					
	inv2999 Total:	7,450.00							
	Cloudpoint Geographics In	7,450.00							
Coe Equipment Inc 10123 77570	11/22/2021	77.54	0.00	12/10/2021				No	0
231-030-534000 Automotive Expense				rubber gasket for new vactor					
	77570 Total:	77.54							
	Coe Equipment Inc Total:	77.54							
Comcast Cable 11073 *** 203200090660	11/19/2021	288.51	0.00	12/10/2021				No	0
525-525-550300 Telephone				airport phone lines 11/23-12/22/21					
	203200090660 Total:	288.51							
	Comcast Cable Total:	288.51							
Constellation Newenergy/Gas Division 13810 3327302-2	11/24/2021	4,906.63	0.00	12/10/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
231-031-550100 Utilities				606 s front st service for 10/21					
3327302-2 Total:		4,906.63							
Constellation Newenergy/G		4,906.63							
Conway Shield 14482									
0483121	11/12/2021	1,448.00	0.00	12/10/2021				No	0
100-034-529000 Equipment				6 helmets					
0483121 Total:		1,448.00							
Conway Shield Total:		1,448.00							
Core & Main 10255									
p775815	11/18/2021	1,470.00	0.00	12/10/2021				No	0
231-033-564100 Drainage Improvements				frame, curb inlet and grates for catch basin repair					
p775815 Total:		1,470.00							
p883216	11/11/2021	1,132.60	0.00	12/10/2021				No	0
231-033-564100 Drainage Improvements				pvc pipe/sewer					
p883216 Total:		1,132.60							
p911230	11/11/2021	3,840.00	0.00	12/10/2021				No	0
231-033-564100 Drainage Improvements				curb inlet and grate for catch basin repairs					
p911230 Total:		3,840.00							
Core & Main Total:		6,442.60							
DeBolt, David 14559									
12062021	12/6/2021	200.00	0.00	12/10/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
100-760-460200 Municipal Ordinance Violations				refund fee for not liable at adjudication hearing					
12062021 Total:		200.00							
DeBolt, David Total:		200.00							
Edwards, Joshua 14562 12062021	12/6/2021	750.00	0.00	12/10/2021				No	0
231-030-569000 Other Contractual Service				backwater valve at 211 parkway lane					
12062021 Total:		750.00							
Edwards, Joshua Total:		750.00							
EJ Equipment 11489 p03152	11/19/2021	50.11	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense				gutter broom springs for tymco sweeper					
p03152 Total:		50.11							
p03164	11/26/2021	115.82	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense				springs for tymco sweeper					
p03164 Total:		115.82							
p03176	12/1/2021	4,000.00	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense				gutter brooms for street dept					
p03176 Total:		4,000.00							
EJ Equipment Total:		4,165.93							
Farnsworth Group Inc 10180 229053	11/10/2021	10,875.40	0.00	12/10/2021	P3A0-CSO	engr		No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
231-000-150700 Sewers				construction engineer for pahse 3A CSO					
229053 Total:		10,875.40							
Farnsworth Group Inc Tot		10,875.40							
Firestone Tire & Service 10191									
234772	11/23/2021	250.32	0.00	12/10/2021				No	0
100-034-534000 Automotive Expense				2 new tires for fire 3					
234772 Total:		250.32							
285694	7/12/2021	74.99	0.00	12/10/2021				No	0
100-034-534000 Automotive Expense				allignment on fire 4					
285694 Total:		74.99							
Firestone Tire & Service To		325.31							
Five Star Water 12219									
*** 106351	11/18/2021	25.40	0.00	12/10/2021				No	0
231-031-569000 Other Contractual Service				water delivery at wwtp 10/25-11/8/21					
106351 Total:		25.40							
Five Star Water Total:		25.40							
Gatehouse Media 10794									
90588	11/12/2021	26.20	0.00	12/10/2021				No	0
100-004-551000 Printing And Publications				police locker room bid 11/16/21					
90588 Total:		26.20							
92876	11/30/2021	31.60	0.00	12/10/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
100-004-551000 Printing And Publications				bid aipoort hanger reskin 12/2/21					
92876 Total:		31.60							
93681	12/7/2021	26.20	0.00	12/10/2021				No	0
100-004-551000 Printing And Publications				fire station 1 parking lot bid 12/8/21					
93681 Total:		26.20							
Gatehouse Media Total:		84.00							
Gem City Tire 12935									
33281	12/1/2021	416.46	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense				4 tires for street department					
33281 Total:		416.46							
33284	12/1/2021	2,014.38	0.00	12/10/2021				No	0
223-023-534000 Automotive Expense				13 tires for solid waste dept					
33284 Total:		2,014.38							
Gem City Tire Total:		2,430.84							
Getz Fire Equipment 10223									
11810022	11/16/2021	257.00	0.00	12/10/2021				No	0
100-068-529000 Equipment				city hall extinguisher service 11/16/21					
11810022 Total:		257.00							
Getz Fire Equipment Total		257.00							
Glassy, Brent 14342									
12062021	12/6/2021	750.00	0.00	12/10/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
231-030-569000 Other Contractual Service				backwater valve at 109 reservoir rd					
12062021 Total:		750.00							
Glassy, Brent Total:		750.00							
Greenhouse Flower Shoppe 11022									
003107	10/23/2021	95.00	0.00	12/10/2021				No	0
100-761-598100 Public Relations				sympathy planter for m. shauhnessy					
003107 Total:		95.00							
003137	11/10/2021	99.95	0.00	12/10/2021				No	0
100-761-598100 Public Relations				sympathy planter for r. ragan					
003137 Total:		99.95							
Greenhouse Flower Shopp		194.95							
Gutters by Tunyuck 14510									
458573	12/2/2021	771.50	0.00	12/10/2021				No	0
100-766-536100 Property Cleanup Fees				partial board up at 1413 s 8th st					
458573 Total:		771.50							
Gutters by Tunyuck Total:		771.50							
Hanson Professional Srvcs Inc 10248									
1090684	12/4/2021	5,123.58	0.00	12/10/2021	CT8T-00oV	engr		No	0
445-041-561200 Engineering Fees				court st desiggn engineer					
1090684 Total:		5,123.58							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	Hanson Professional Svcs	5,123.58							
Hawkins Inc. 12742 6067827	11/18/2021	8,483.36	0.00	12/10/2021				No	0
231-031-522200 Chemical Supplies				polymer for sludge					
6067827 Total:		8,483.36							
Hawkins Inc. Total:		8,483.36							
Herr Petroleum Corporation 12712 d38375	11/17/2021	24,093.79	0.00	12/10/2021				No	0
699-000-160100 Fuel Inventory				5999 diesel and 1902 unleaded delivered 11/17/21					
d38375 Total:		24,093.79							
Herr Petroleum Corporatio		24,093.79							
Hugh Saxe Enterprises, Inc. 14364 77842tk	11/24/2021	240.88	0.00	12/10/2021				No	0
100-068-524000 Lease/rental Of Equipment				culligan rental and salt 12/01/21-12/31/21					
77842tk Total:		240.88							
Hugh Saxe Enterprises, Inc		240.88							
Hunter Hydro-vac Inc 10280 113118	11/30/2021	3,730.00	0.00	12/10/2021				No	0
231-030-569000 Other Contractual Service				cleaned bar screen at state st liftstation 11/30/21					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	113118 Total:	3,730.00							
113121	12/1/2021	4,070.00	0.00	12/10/2021				No	0
231-030-569000	Other Contractual Service			washed down and vacuumed out state st liftstation 12/01/21					
	113121 Total:	4,070.00							
	Hunter Hydro-vac Inc Tota	7,800.00							
IL American Water 10291									
*** 210001081816	11/17/2021	35.72	0.00	12/10/2021				No	0
100-068-550100	Utilities			633 margaret st yd hy 10/15-11/15/21					
	210001081816 Total:	35.72							
*** 210001171146	11/8/2021	224.22	0.00	12/10/2021				No	0
231-031-550100	Utilities			608 s front st 10/15-11/15/21					
	210001171146 Total:	224.22							
*** 210001269890	11/17/2021	25.15	0.00	12/10/2021				No	0
100-068-550100	Utilities			502 s 2nd st yd hy 10/15-11/15/21					
	210001269890 Total:	25.15							
*** 210001655200	11/17/2021	30.81	0.00	12/10/2021				No	0
231-031-550100	Utilities			608 s front st 10/15-11/15/21					
	210001655200 Total:	30.81							
*** 210002094969	11/17/2021	30.40	0.00	12/10/2021				No	0
100-068-550100	Utilities			100 state st 10/15-11/15/21					
	210002094969 Total:	30.40							
*** 210002243143	11/17/2021	30.02	0.00	12/10/2021				No	0
100-068-550100	Utilities			2500 s 2nd st 10/15-11/15/214					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
	210002243143 Total:	30.02							
*** 210002282773	11/16/2021	223.32	0.00	12/10/2021				No	0
100-068-550100 Utilities				111 s capitol st 10/15-11/15/21					
	210002282773 Total:	223.32							
*** 210002365869	11/17/2021	25.15	0.00	12/10/2021				No	0
100-068-550100 Utilities				400 n 7th st yd hy 10/15-11/15/21					
	210002365869 Total:	25.15							
*** 210003090717	11/8/2021	174.01	0.00	12/10/2021				No	0
100-032-550100 Utilities				1208 koch st 10/8-11/5/21					
	210003090717 Total:	174.01							
*** 210004789874	11/17/2021	548.52	0.00	12/10/2021				No	0
231-031-550100 Utilities				606 s front st 10/15-11/15/21					
	210004789874 Total:	548.52							
*** 220000296568	11/17/2021	50.39	0.00	12/10/2021				No	0
100-068-550100 Utilities				107 front st restrooms 10/15-11/15/21					
	220000296568 Total:	50.39							
*** 220001944051	11/8/2021	204.74	0.00	12/10/2021				No	0
100-032-550100 Utilities				1200 koch st 10/8-11/5/21					
	220001944051 Total:	204.74							
	IL American Water Total:	1,602.45							
IL Association of Chiefs of Police 11279 9000	10/1/2021	115.00	0.00	12/10/2021				No	0
100-761-551600 Dues And Subscriptions				membership dues for ranney 1/1/22-12/31/22					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
9000 Total:		115.00							
9092	10/1/2021	115.00	0.00	12/10/2021				No	0
100-761-551600 Dues And Subscriptions				membership dues for hutchinson 1/1/22-12/31/22					
9092 Total:		115.00							
IL Association of Chiefs of		230.00							
IL Dept of Public Health 11422									
12032021	12/3/2021	50.00	0.00	12/10/2021				No	0
100-766-519000 Training And Education				license fee abbestos inspector belcher					
12032021 Total:		50.00							
IL Dept of Public Health T		50.00							
IL Environmental Protection Agency 11216									
11222021	11/22/2021	150.00	0.00	12/10/2021				No	0
100-766-536100 Property Cleanup Fees				late fee for 1025 park ave demo					
11222021 Total:		150.00							
IL Environmental Protectio		150.00							
IL Oil Marketing Equipment 10313									
20959	11/24/2021	35.31	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense				aluminum dust cap for truck #1					
20959 Total:		35.31							
IL Oil Marketing Equipmen		35.31							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
Illini Plumbing, Inc. 12264									
15843	11/16/2021	822.50	0.00	12/10/2021				No	0
100-068-534200 Buildings And Grounds Rep				service call at police station 11/16/21					
	15843 Total:	822.50							
	Illini Plumbing, Inc. Total:	822.50							
IMEG 14291									
21005357004	11/29/2021	1,927.50	0.00	12/10/2021				No	0
100-032-561300 Testing Fees				testing for misc projects					
	21005357004 Total:	1,927.50							
	IMEG Total:	1,927.50							
IWIRC 10335									
348182	10/20/2021	100.00	0.00	12/10/2021				No	0
501-501-559000 Medical Expense/supplies				annual physical MC					
	348182 Total:	100.00							
348284	10/20/2021	72.00	0.00	12/10/2021				No	0
501-501-559000 Medical Expense/supplies				annual physical MH					
	348284 Total:	72.00							
	IWIRC Total:	172.00							
Key Equipment 10353									
stl200249	11/8/2021	2,199.71	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense				hopper lift manifold for pelican sweeper					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	stl200249 Total:	2,199.71							
stl200327	11/16/2021	217.00	0.00	12/10/2021				No	0
100-068-534400	Equipment Repairs			mower parts					
	stl200327 Total:	217.00							
	Key Equipment Total:	2,416.71							
Kimball Midwest 11679									
9412744	11/24/2021	1,042.27	0.00	12/10/2021				No	0
100-032-522400	General Supplies			hose, couplers, nipple and mally grease					
	9412744 Total:	1,042.27							
	Kimball Midwest Total:	1,042.27							
Koenig Body & Equipment 10359									
91019	11/30/2021	4,750.00	0.00	12/10/2021				No	0
445-041-534000	Automotive Expense			cutting edges & carbide blades for plow trucks					
	91019 Total:	4,750.00							
	Koenig Body & Equipment	4,750.00							
Leander Construction, Inc 12713									
*** 13	10/6/2021	150,000.00	0.00	12/10/2021	P3A0-CSO	engr		No	0
231-000-150700	Sewers			phase 3A COS construcion pinal payment					
	13 Total:	150,000.00							
	Leander Construction, Inc T	150,000.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
Leman Precast 11200									
54794	11/22/2021	1,108.00	0.00	12/10/2021				No	0
231-033-564100 Drainage Improvements				risers for catch basin repairs					
54794 Total:		1,108.00							
Leman Precast Total:		1,108.00							
LHF Compost, Inc. 11829									
179399	11/20/2021	2,944.08	0.00	12/10/2021				No	0
223-025-566501 Compost Site Expense				yw fee 11/15-11/19/21					
179399 Total:		2,944.08							
179418	11/27/2021	4,828.55	0.00	12/10/2021				No	0
223-025-566501 Compost Site Expense				yw fee 11/17-11/26					
179418 Total:		4,828.55							
LHF Compost, Inc. Total:		7,772.63							
Linde Gas & Equipment 10518									
67321105	11/22/2021	72.30	0.00	12/10/2021				No	0
100-034-524000 Lease/rental Of Equipment				rental on oxygen cylinders					
67321105 Total:		72.30							
Linde Gas & Equipment To		72.30							
LKB Community Building 14502									
*** 100	11/28/2021	105.00	0.00	12/10/2021				No	0
100-793-560500 Consulting Services				planning and zoning support 11/28/21					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
100 Total:		105.00							
100-1	11/11/2021	490.00	0.00	12/10/2021				No	0
100-793-560500 Consulting Services				planning and zoning support 11/11/21					
100-1 Total:		490.00							
LKB Community Building		595.00							
Lozier Oil Company 12770									
410123a-in	11/1/2021	2,002.76	0.00	12/10/2021				No	0
231-031-556100 Gasoline/diesel Fuel				diesel fuel for main generator					
410123a-in Total:		2,002.76							
Lozier Oil Company Total:		2,002.76							
M & O Environmental 11070									
40039	11/22/2021	10,100.00	0.00	12/10/2021				No	0
100-766-536100 Property Cleanup Fees				asbestos abatement 1025 park ave					
40039 Total:		10,100.00							
40040	11/22/2021	600.00	0.00	12/10/2021				No	0
100-766-536100 Property Cleanup Fees				asbestos abatement 305 n 9th st					
40040 Total:		600.00							
M & O Environmental Tot		10,700.00							
Macqueen Emergency 10230									
p00621	11/19/2021	483.64	0.00	12/10/2021				No	0
100-034-534000 Automotive Expense				brackets for tower 4					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	p00621 Total:	483.64							
	Macqueen Emergency Tota	483.64							
Madden, Kelly 14505 7	11/24/2021	7,700.00	0.00	12/10/2021				No	0
275-275-591200 Developer Agreement Payments				TIF reimbursement per RDA w/kelly madden					
	7 Total:	7,700.00							
	Madden, Kelly Total:	7,700.00							
McNeilus Truck & Manufacturing 10410 5266617	10/20/2021	92.95	0.00	12/10/2021				No	0
223-026-534000 Automotive Expense				slide shoe pin for re1					
	5266617 Total:	92.95							
5266912	10/20/2021	426.03	0.00	12/10/2021				No	0
223-026-534000 Automotive Expense				parts for recycle truck 1					
	5266912 Total:	426.03							
	McNeilus Truck & Manufa	518.98							
Menards 10414 14179	11/23/2021	391.61	0.00	12/10/2021				No	0
100-068-529000 Equipment				flooring for street dept break room					
	14179 Total:	391.61							
14278	11/24/2021	35.96	0.00	12/10/2021				No	0
100-068-522400 General Supplies				4 sponge seals					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number			Description		Reference				
	14278 Total:	35.96							
14286	11/24/2021	11.96	0.00	12/10/2021				No	0
100-034-522400 General Supplies				hitch pin and wire pull					
	14286 Total:	11.96							
*** 14530	11/29/2021	10.99	0.00	12/10/2021				No	0
100-068-522400 General Supplies				rope					
*** 14530	11/29/2021	29.99	0.00	12/10/2021				No	0
100-068-529000 Equipment				key cabinet					
	14530 Total:	40.98							
14573	11/30/2021	100.30	0.00	12/10/2021				No	0
231-031-522400 General Supplies				nitrile gloves, 2' black cap and cleaning rags					
	14573 Total:	100.30							
14579	11/30/2021	15.67	0.00	12/10/2021				No	0
100-068-522400 General Supplies				bits and door stop					
	14579 Total:	15.67							
*** 14585	11/30/2021	111.92	0.00	12/10/2021				No	0
100-034-522400 General Supplies				batteries					
*** 14585	11/30/2021	36.80	0.00	12/10/2021				No	0
100-034-599000 Miscellaneous				candy canes for christmas on court					
	14585 Total:	148.72							
14647	12/1/2021	37.44	0.00	12/10/2021				No	0
100-034-522400 General Supplies				napkins					
	14647 Total:	37.44							
14667	12/1/2021	85.88	0.00	12/10/2021				No	0
501-501-522400 General Supplies				brooms and waste baskets					
	14667 Total:	85.88							
14814	12/3/2021	19.94	0.00	12/10/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
100-034-522400 General Supplies				hooks and batteries					
14814 Total:		19.94							
Menards Total:		888.46							
MES Inc 10415 in15953570	6/30/2021	40.00	0.00	12/10/2021				No	0
100-034-529000 Equipment				shipping that was left off of original invoice					
in15953570 Total:		40.00							
in1645654	12/18/2021	277.78	0.00	12/10/2021				No	0
100-034-534400 Equipment Repairs				SCBA repair 11/18/21					
in1645654 Total:		277.78							
in1648793	11/29/2021	181.61	0.00	12/10/2021				No	0
100-034-534400 Equipment Repairs				SCBA repair 11/29/21					
in1648793 Total:		181.61							
MES Inc Total:		499.39							
Midwest Engineering Associates, Inc 11961 inv6765	5/31/2021	4,500.00	0.00	12/10/2021	COVI-D019	enr		No	0
100-068-534200 Buildings And Grounds Rep				design services for front counter fortification 6/9/21					
inv6765 Total:		4,500.00							
Midwest Engineering Asso		4,500.00							
Midwest Equipment - Tremont 14556 571451	11/16/2021	93.94	0.00	12/10/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
525-525-522400 General Supplies				chainsaw supplies					
571451 Total:		93.94							
571454	11/16/2021	40.98	0.00	12/10/2021				No	0
525-525-522400 General Supplies				chainsaw bar oil					
571454 Total:		40.98							
Midwest Equipment - Trem		134.92							
Midwest Transit Equipment 10421									
r33400291501	7/15/2021	227.37	0.00	12/10/2021				No	0
501-501-534000 Automotive Expense				diagnostics on ECU					
r33400291501 Total:		227.37							
r33400291601	7/15/2021	163.71	0.00	12/10/2021				No	0
501-501-534000 Automotive Expense				diagnostics on ECU					
r33400291601 Total:		163.71							
r35100586701	8/10/2021	517.12	0.00	12/10/2021				No	0
501-501-534000 Automotive Expense				service work on alternator					
r35100586701 Total:		517.12							
r35100589101	8/10/2021	237.44	0.00	12/10/2021				No	0
501-501-534000 Automotive Expense				labor on check engine light					
r35100589101 Total:		237.44							
r35100593501	9/1/2021	74.20	0.00	12/10/2021				No	0
501-501-534000 Automotive Expense				repair parking brake					
r35100593501 Total:		74.20							
r35100594201	10/25/2021	63.91	0.00	12/10/2021				No	0
501-501-534000 Automotive Expense				diagnostics on bus					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
	r35100594201 Total:	63.91							
x10105897701	8/5/2021	333.50	0.00	12/10/2021	red stop light, door motor			No	0
501-501-534000 Automotive Expense									
	x10105897701 Total:	333.50							
x10105897702	8/10/2021	30.08	0.00	12/10/2021	light for bus			No	0
501-501-534000 Automotive Expense									
	x10105897702 Total:	30.08							
x1010590301	9/16/2021	465.27	0.00	12/10/2021	alternator for bus			No	0
501-501-534000 Automotive Expense									
	x1010590301 Total:	465.27							
x10105903901	8/12/2021	121.95	0.00	12/10/2021	glass window for bus			No	0
501-501-534000 Automotive Expense									
	x10105903901 Total:	121.95							
x10105923301	9/8/2021	96.39	0.00	12/10/2021	lights for bus			No	0
501-501-534000 Automotive Expense									
	x10105923301 Total:	96.39							
x10105930601	9/1/2021	201.97	0.00	12/10/2021	seat covers for buses			No	0
501-501-534000 Automotive Expense									
	x10105930601 Total:	201.97							
x10105992201	10/26/2021	1,001.61	0.00	12/10/2021	brakes			No	0
501-501-534000 Automotive Expense									
	x10105992201 Total:	1,001.61							
x10106027701	11/30/2021	77.00	0.00	12/10/2021	abs towe ring and handle for wheelchair jack			No	0
501-501-534000 Automotive Expense									
	x10106027701 Total:	77.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number					Description	Reference			
x10106030001	12/1/2021	-220.00	0.00	12/10/2021				No	0
501-501-534000 Automotive Expense				caliper cores					
x10106030001 Total:		-220.00							
*** x10406829701	7/21/2021	-275.00	0.00	12/10/2021				No	0
501-501-534000 Automotive Expense				ECU core					
x10406829701 Total:		-275.00							
Midwest Transit Equipmen		3,116.52							
Millennia Professional Services 11801									
me2002201-5	11/23/2021	44,061.25	0.00	12/10/2021	CTV0-00V	engr		No	0
445-041-561200 Engineering Fees				court st construcion engineering					
me2002201-5 Total:		44,061.25							
Millennia Professional Serv		44,061.25							
Motion Industries Inc 10436									
il61249998	11/18/2021	97.29	0.00	12/10/2021				No	0
231-031-534400 Equipment Repairs				bearing replacement for RAS pump equipment					
il61249998 Total:		97.29							
il61250100	11/19/2021	407.41	0.00	12/10/2021				No	0
231-031-534400 Equipment Repairs				bearings for RAS pump equipment					
il61250100 Total:		407.41							
Motion Industries Inc Tota		504.70							
MRR LAW 14558									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
8100	11/11/2021	1,262.50	0.00	12/10/2021				No	0
100-003-561004 Admin Hearing Officer				adjudication hearings 9/23, 10/14 and 10/28/21					
8100 Total:		1,262.50							
MRR LAW Total:		1,262.50							
Mucciante Heating and Cooling									
13682									
1737	11/24/2021	126.67	0.00	12/10/2021				No	0
100-068-534200 Buildings And Grounds Rep				hvac service call at station 3 11/24/21					
1737 Total:		126.67							
Mucciante Heating and Co		126.67							
Mutual Wheel									
10439									
2096743	11/23/2021	-370.24	0.00	12/10/2021				No	0
223-023-534000 Automotive Expense				wrong slack adjusters					
2096743 Total:		-370.24							
2654531	11/30/2021	2,272.66	0.00	12/10/2021				No	0
100-034-534000 Automotive Expense				brakes for engine 3					
2654531 Total:		2,272.66							
Mutual Wheel Total:		1,902.42							
NAPA Auto Parts of Pekin									
10441									
485345	11/24/2021	27.72	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense				adapters for plow trucks					
485345 Total:		27.72							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
485695	11/29/2021	34.15	0.00	12/10/2021				No	0
100-034-534000 Automotive Expense				oil filter for engine 4					
485695 Total:		34.15							
486098	12/2/2021	7.04	0.00	12/10/2021				No	0
100-034-534000 Automotive Expense				connector for eninge 5					
486098 Total:		7.04							
NAPA Auto Parts of Pekin		68.91							
Ohnemus, Tonja 14560									
12062021	12/6/2021	750.00	0.00	12/10/2021				No	0
231-030-569000 Other Contractual Service				backwater valve at 1024 hamilton st					
12062021 Total:		750.00							
Ohnemus, Tonja Total:		750.00							
Parkside Athletics 10470									
120121	12/1/2021	493.85	0.00	12/10/2021				No	0
695-095-516700 Wellness Program				50% parkside memberships					
120121 Total:		493.85							
Parkside Athletics Total:		493.85							
PDC Laboratories Inc 10473									
i9491297	11/30/2021	6,829.25	0.00	12/10/2021				No	0
231-031-561300 Testing Fees And Expenses				lab testing fees 10/19-11/17/21					
i9491297 Total:		6,829.25							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
PDC Laboratories Inc Tota		6,829.25							
PDC Services									
10474									
5120820	11/15/2021	5,339.34	0.00	12/10/2021				No	0
231-031-536400 Sludge Removal				sludge disposal 11/1-11/15/21					
5120820 Total:		5,339.34							
PDC Services Total:		5,339.34							
Pekin Alignment & Autobody, Inc.									
13351									
7265	12/3/2021	2,603.53	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense				truck #416 repairs due to accident					
7265 Total:		2,603.53							
Pekin Alignment & Autobob		2,603.53							
Pekin Community Bank									
13977									
11302021	11/30/2021	125.00	0.00	12/10/2021				No	0
100-990-580200 Land Purchase				loan processing fee for 3281 oaks					
11302021 Total:		125.00							
Pekin Community Bank To		125.00							
Pekin Life Insurance Company									
13317									
jw001091270000	11/12/2021	1,824.50	0.00	12/10/2021				No	0
695-095-517504 A D & D Life Premium				12/21 life insurance					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	jw001091270000 Total:	1,824.50							
	Pekin Life Insurance Comp	1,824.50							
Pekin Public Library 10488									
12062021	12/6/2021	49,168.86	0.00	12/10/2021				No	0
100-990-496200 PPRT Tax Clearing Acct				EOM october 2021 personal property replacement tax					
	12062021 Total:	49,168.86							
	Pekin Public Library Total:	49,168.86							
Puritan Springs Water 10766									
*** 1523786	11/25/2021	7.00	0.00	12/10/2021				No	0
100-990-569000 Other Contractual Service				water dispenser fee for 11/17/21					
	1523786 Total:	7.00							
	Puritan Springs Water Tota	7.00							
Ragan Communications Inc 10533									
26482	11/29/2021	457.61	0.00	12/10/2021				No	0
100-034-555000 Radio Expense				battery for radios					
	26482 Total:	457.61							
26500	11/30/2021	763.88	0.00	12/10/2021				No	0
100-034-555000 Radio Expense				monthly smr charges 11/30-12/30/21					
	26500 Total:	763.88							
26502	11/30/2021	1,248.65	0.00	12/10/2021				No	0
100-761-555000 Radio Expense				monthly smr charges 11/30-12/30/21					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	26502 Total:	1,248.65							
	Ragan Communications Inc	2,470.14							
Rainbo Oil Co 10534									
*** 9150420	11/18/2021	150.15	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense					winddow washer fluid				
*** 9150420	11/18/2021	1,717.85	0.00	12/10/2021				No	0
501-501-534000 Automotive Expense					bulk oil for buses				
	9150420 Total:	1,868.00							
	Rainbo Oil Co Total:	1,868.00							
Ray O'Herron Co Inc 10539									
*** 2157870in	11/23/2021	1,467.10	0.00	12/10/2021				No	0
100-761-554300 Tools & Uniforms					new hire uniforms AW and Sgt promo pins & bars				
*** 2157870in	11/23/2021	46.30	0.00	12/10/2021				No	0
100-761-529000 Equipment					Sgt promo pins & bars				
	2157870in Total:	1,513.40							
2157880in	11/23/2021	4,375.00	0.00	12/10/2021				No	0
100-761-525000 Police Ammunition					ammunition				
	2157880in Total:	4,375.00							
2158071in	11/23/2021	293.56	0.00	12/10/2021				No	0
100-761-529000 Equipment					2 retiree badges and badge wallets				
	2158071in Total:	293.56							
2158085in	11/23/2021	2,300.00	0.00	12/10/2021				No	0
100-761-592604 Emergency Services Team					4 shot tactical launcher				

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
2158085in	Total:	2,300.00							
Ray O'Herron Co Inc	Total	8,481.96							
Roanoke Concrete Products									
10553									
206555	11/4/2021	271.25	0.00	12/10/2021				No	0
231-030-564000	Sewer Maintenance/Improvement				flowable for sanitary lateral at loretta/18th				
206555	Total:	271.25							
Roanoke Concrete Product		271.25							
SAFEBuilt, LLC									
14115									
0082455in	11/30/2021	24,587.50	0.00	12/10/2021				No	0
100-793-560500	Consulting Services				building permits for november 2021				
0082455in	Total:	24,587.50							
0082502in	11/30/2021	8,145.00	0.00	12/10/2021				No	0
100-793-560500	Consulting Services				building inpsctions for november 2021				
0082502in	Total:	8,145.00							
SAFEBuilt, LLC	Total:	32,732.50							
SCABAS Inc									
10570									
115601	11/23/2021	420.00	0.00	12/10/2021				No	0
100-034-534400	Equipment Repairs				SCBA repair				
115601	Total:	420.00							
115602	11/23/2021	323.10	0.00	12/10/2021				No	0
100-034-534400	Equipment Repairs				SCBA repair				

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
	115602 Total:	323.10							
	SCABAS Inc Total:	743.10							
Schwartz Electric 10579 16193	11/26/2021	2,730.00	0.00	12/10/2021				No	0
100-990-599999 Contingency				julie locates 11/10-11/23/21					
	16193 Total:	2,730.00							
	Schwartz Electric Total:	2,730.00							
Sentry Safety Supply, Inc. 10882									
*** 0261658in	11/18/2021	309.40	0.00	12/10/2021				No	0
100-032-554300 Uniforms And Tools				gloves, ear plugs and jacket					
*** 0261658in	11/18/2021	275.64	0.00	12/10/2021				No	0
223-023-554300 Uniforms And Tools				gloves, ear plugs and jacket					
	0261658in Total:	585.04							
	Sentry Safety Supply, Inc.	585.04							
Servpro 13712 5132	12/1/2021	85.00	0.00	12/10/2021				No	0
100-761-534000 Automotive Expense				bio remediation squad 5201 on 11/28/21					
	5132 Total:	85.00							
	Servpro Total:	85.00							
Shaw, Tina									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
14561									
expense1221	12/6/2021	50.00	0.00	12/10/2021	cdl reimbursement			No	0
501-501-557200 License And Inspection Fees									
expense1221 Total:		50.00							
Shaw, Tina Total:		50.00							
SHI International Corp									
12297									
b14354484	11/12/2021	3,050.28	0.00	12/10/2021	UPS wwtp			No	0
100-009-599802 Computer Hardware									
b14354484 Total:		3,050.28							
b14359160	11/15/2021	840.00	0.00	12/10/2021	rack for wwtp			No	0
100-009-599802 Computer Hardware									
b14359160 Total:		840.00							
b14409740	11/24/2021	12,372.10	0.00	12/10/2021	adobe maintenance 11/22/21-11/10/22			No	0
100-009-538000 Maintenance Agreements									
b14409740 Total:		12,372.10							
SHI International Corp Tot		16,262.38							
Solv-Business Solutions, Connected									
14515									
415703	11/29/2021	684.14	0.00	12/10/2021	1099 and W-2 federal/state reporting			No	0
100-006-551000 Printing And Publications									
415703 Total:		684.14							
Solv-Business Solutions, C		684.14							
Stark Excavating, Inc									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
11710									
4	11/30/2021	9,322.37	0.00	12/10/2021	HIGH-EROS	engr		No	0
231-000-150800 Sewer Improvements				storm sewer repairs pekin housing authority/high point ln					
4 Total:		9,322.37							
Stark Excavating, Inc Total:		9,322.37							
TargetSolutions Learning LLC									
13744									
inv37974	12/1/2021	4,777.00	0.00	12/10/2021				No	0
100-009-538000 Maintenance Agreements				vector scheduling 12/31/21-12/30/22					
inv37974 Total:		4,777.00							
TargetSolutions Learning L		4,777.00							
Taylor, Joel									
14547									
*** expense 1121	11/15/2021	51.02	0.00	12/10/2021				No	0
100-761-519000 Training And Education				fuel during training/reid technique of interviewing 11/16-19.					
expense 1121 Total:		51.02							
Taylor, Joel Total:		51.02							
Tazewell & Peoria Railroad, Inc									
14398									
210401.63-5	10/21/2021	2,739.34	0.00	12/10/2021	P3A0-CSO	contr		No	0
231-000-150700 Sewers				RR engineer for CSO project 20TZPR01R					
210401.63-5 Total:		2,739.34							
210402.51-1	10/21/2021	1,777.50	0.00	12/10/2021	P3A0-CSO	contr		No	0
231-000-150700 Sewers				RR engineer for CSO project 21TZPR01R					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
210402.51-1 Total:		1,777.50							
Tazewell & Peoria Railroad		4,516.84							
Tazewell County Asphalt Co. Inc. 11264									
20110011690	11/15/2021	416.25	0.00	12/10/2021	bituminous for street repairs			No	0
240-240-535000 Material And Hauling									
20110011690 Total:		416.25							
20110011760	11/30/2021	4,315.35	0.00	12/10/2021	bituminous & cold mix UPM for street repairs			No	0
240-240-535000 Material And Hauling									
20110011760 Total:		4,315.35							
Tazewell County Asphalt C		4,731.60							
Tazewell County Landfill 10635									
5120840	11/15/2021	29,032.95	0.00	12/10/2021	landfill fee 11/1-11/15/21			No	0
223-023-566500 Landfill Expense									
5120840 Total:		29,032.95							
5120841	11/15/2021	588.40	0.00	12/10/2021	spruce up pekin landfill fee 11/13-11/15/21			No	0
223-023-566500 Landfill Expense									
5120841 Total:		588.40							
Tazewell County Landfill T		29,621.35							
Third Millennium Associates, Inc. 11953									
*** 26982	11/23/2021	1,057.73	0.00	12/10/2021	november 2021 bill rendering			No	0
231-029-569000 Other Contractual Service									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
*** 26982	11/23/2021	1,057.73	0.00	12/10/2021				No	0
223-023-569000 Other Contractual Service				november 2021 bill rendering					
*** 26982	11/23/2021	13.52	0.00	12/10/2021				No	0
231-029-520400 Postage				november 2021 postage					
*** 26982	11/23/2021	13.51	0.00	12/10/2021				No	0
223-023-520400 Postage				november 2021 postage					
26982 Total:		2,142.49							
*** 26996	11/30/2021	637.15	0.00	12/10/2021				No	0
231-029-569000 Other Contractual Service				october 2021 lockbox					
*** 26996	11/30/2021	637.14	0.00	12/10/2021				No	0
223-023-569000 Other Contractual Service				october 2021 lockbox					
26996 Total:		1,274.29							
*** 27018	11/30/2021	1,661.52	0.00	12/10/2021				No	0
231-029-569000 Other Contractual Service				november 2021 green pay fee					
*** 27018	11/30/2021	1,661.52	0.00	12/10/2021				No	0
223-023-569000 Other Contractual Service				november 2021 green pay fee					
27018 Total:		3,323.04							
Third Millennium Associat		6,739.82							
Thompson Mowing and Lawncare LLC 14524									
224	10/18/2021	1,600.00	0.00	12/10/2021				No	0
100-068-534200 Buildings And Grounds Rep				mowing of various locations 10/18/21					
224 Total:		1,600.00							
Thompson Mowing and La		1,600.00							
Topless Tree Service 14332									
1516	10/28/2021	730.00	0.00	12/10/2021				No	0
100-032-536000 Tree Removal / Replacemen				1301 royal removed tree					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	1516 Total:	730.00							
1520	11/2/2021	540.00	0.00	12/10/2021				No	0
100-032-536000	Tree Removal / Replacemen			1123 henrietta ground stump					
	1520 Total:	540.00							
1538	11/19/2021	1,170.00	0.00	12/10/2021				No	0
100-032-536000	Tree Removal / Replacemen			507 s 7th ground sumps 11/18/21					
	1538 Total:	1,170.00							
1540	11/19/2021	3,635.00	0.00	12/10/2021				No	0
100-032-536000	Tree Removal / Replacemen			924 caroline removed tree/ground stump 11/18/21					
	1540 Total:	3,635.00							
1544	11/22/2021	2,410.00	0.00	12/10/2021				No	0
100-032-536000	Tree Removal / Replacemen			601 margaret removed tree and debris					
	1544 Total:	2,410.00							
1554	11/29/2021	3,800.00	0.00	12/10/2021				No	0
445-041-529000	Equipment			purchase of wood chipper					
	1554 Total:	3,800.00							
1556	11/30/2021	350.00	0.00	12/10/2021				No	0
100-032-536000	Tree Removal / Replacemen			204 n 10th removed storm damage limbs 11/30/21					
	1556 Total:	350.00							
1557	11/30/2021	1,870.00	0.00	12/10/2021				No	0
100-032-536000	Tree Removal / Replacemen			805 henrietta removed damaged tree and debris 11/30/21					
	1557 Total:	1,870.00							
1560	12/1/2021	3,200.00	0.00	12/10/2021				No	0
100-032-536000	Tree Removal / Replacemen			713 s 9th removed tree and all debris 12/01/21					
	1560 Total:	3,200.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
1561	12/2/2021	310.00	0.00	12/10/2021				No	0
100-032-536000 Tree Removal / Replacemen				365 s capitol removed tree trunk 12/02/21					
1561 Total:		310.00							
1562	12/2/2021	1,900.00	0.00	12/10/2021				No	0
100-032-536000 Tree Removal / Replacemen				803 henrietta removed tree and debris 12/02/21					
1562 Total:		1,900.00							
1565	12/2/2021	700.00	0.00	12/10/2021				No	0
100-032-536000 Tree Removal / Replacemen				411 s 13th st removed limbs 12/02/21					
1565 Total:		700.00							
Topless Tree Service Total:		20,615.00							
Tri-River Police Training Region, Inc 14481									
5039	11/19/2021	300.00	0.00	12/10/2021				No	0
100-761-519000 Training And Education				training for CM and JT 11/19/21					
5039 Total:		300.00							
Tri-River Police Training R		300.00							
Truck Centers Inc 10664									
f14035179801	11/22/2021	1,995.06	0.00	12/10/2021				No	0
223-023-534000 Automotive Expense				windshield for sw15, disc brakes and hoses					
f14035179801 Total:		1,995.06							
f14035179802	11/24/2021	22.58	0.00	12/10/2021				No	0
223-023-534000 Automotive Expense				brake parts for sw13					
f14035179802 Total:		22.58							
f14035179803	11/26/2021	17.53	0.00	12/10/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
223-023-534000 Automotive Expense				brake parts for sw13					
f14035179803 Total:		17.53							
f14035184701	11/23/2021	300.72	0.00	12/10/2021				No	0
223-023-534000 Automotive Expense				brake pads for solid waste trucks					
f14035184701 Total:		300.72							
f14035194301	11/22/2021	489.12	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense				exhaust parts for street dept. vehicles					
f14035194301 Total:		489.12							
f14035210001	11/23/2021	-55.97	0.00	12/10/2021				No	0
445-041-534000 Automotive Expense				armrest returned					
f14035210001 Total:		-55.97							
f147035223701	11/24/2021	-638.40	0.00	12/10/2021				No	0
223-023-534000 Automotive Expense				brake cores					
f147035223701 Total:		-638.40							
r14007131301	11/27/2021	579.72	0.00	12/10/2021				No	0
100-034-534000 Automotive Expense				fuel sensor for engine 2					
r14007131301 Total:		579.72							
Truck Centers Inc Total:		2,710.36							
UniFirst First Aid & Safety 10749									
a126078	11/17/2021	188.58	0.00	12/10/2021				No	0
501-501-569000 Other Contractual Service				first aid replenishment					
a126078 Total:		188.58							
UniFirst First Aid & Safety		188.58							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
United Ready Mix Inc 11485									
148640fow	11/22/2021	606.04	0.00	12/10/2021				No	0
231-033-564100 Drainage Improvements				injector module for new sewer and lift truck					
148640fow Total:		606.04							
53521	11/14/2021	192.00	0.00	12/10/2021				No	0
231-033-564100 Drainage Improvements				flowable for catch basin repair at 6th & park ave					
53521 Total:		192.00							
*** 53596	11/21/2021	2,144.55	0.00	12/10/2021				No	0
231-033-564100 Drainage Improvements				4000 PSI wrw/ash for catch basin					
*** 53596	11/21/2021	2,940.00	0.00	12/10/2021				No	0
231-030-564000 Sewer Maintenance/Improvement				flowable for sewer repair done by hoerr construction					
53596 Total:		5,084.55							
United Ready Mix Inc Tota		5,882.59							
Upchurch, Ron 14563									
12062021	12/6/2021	750.00	0.00	12/10/2021				No	0
231-030-569000 Other Contractual Service				backwater valve at 1108 S. 18th st					
12062021 Total:		750.00							
Upchurch, Ron Total:		750.00							
Verizon 14122									
9893541498	11/23/2021	2,140.48	0.00	12/10/2021				No	0
100-009-550300 Telephone				police dept data 10/24-11/23/21					
9893541498 Total:		2,140.48							
9893541500	11/23/2021	706.58	0.00	12/10/2021				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
100-009-550300 Telephone				fire dept data 10/24-11/23/21					
9893541500 Total:		706.58							
Verizon Total:		2,847.06							
Verizon Connect Nwf, Inc 12701 374000019910	12/1/2021	1,334.40	0.00	12/10/2021				No	0
100-009-529500 AVL Equipment				network fleet AVL 11/1-11/30/21					
374000019910 Total:		1,334.40							
Verizon Connect Nwf, Inc		1,334.40							
Visa (business) 11433 *** 5164-1121	11/24/2021	65.99	0.00	12/10/2021				No	0
100-761-592605 Bike Program				protective ear muffs/CIERT					
*** 5164-1121	11/24/2021	226.60	0.00	12/10/2021				No	0
100-761-592605 Bike Program				stiletto pro flashlight/CIERT					
*** 5164-1121	11/24/2021	95.88	0.00	12/10/2021				No	0
100-761-592605 Bike Program				MAD suppressor cover/CIERT					
*** 5164-1121	11/24/2021	324.00	0.00	12/10/2021				No	0
100-763-551600 Dues And Subscriptions				recruitment website/CIERT					
*** 5164-1121	11/24/2021	-560.00	0.00	12/10/2021				No	0
100-761-519000 Training And Education				IACP refund					
*** 5164-1121	11/24/2021	-425.00	0.00	12/10/2021				No	0
100-761-519000 Training And Education				IACP refund					
*** 5164-1121	11/24/2021	-425.00	0.00	12/10/2021				No	0
100-761-519000 Training And Education				IACP refund					
*** 5164-1121	11/24/2021	360.40	0.00	12/10/2021				No	0
100-761-592604 Emergency Services Team				weapons light/CIERT					
*** 5164-1121	11/24/2021	223.07	0.00	12/10/2021				No	0
100-761-592604 Emergency Services Team				replacment boots/CIERT					
*** 5164-1121	11/24/2021	78.95	0.00	12/10/2021				No	0
100-761-592604 Emergency Services Team				new light batteries/CIERT					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
*** 5164-1121	11/24/2021	105.00	0.00	12/10/2021				No	0
100-761-519000 Training And Education				payment correction 6/14/21					
*** 5164-1121	11/24/2021	-425.00	0.00	12/10/2021				No	0
100-761-519000 Training And Education				IACP refund					
5164-1121 Total:		-355.11							
*** 5388-1121	11/24/2021	127.65	0.00	12/10/2021				No	0
944-944-519000 Training And Education				hotel for baughman pension conference 10/25/21					
*** 5388-1121	11/24/2021	550.00	0.00	12/10/2021				No	0
100-034-519000 Training And Education				NFPA certified fire inspector I class/peterson					
*** 5388-1121	11/24/2021	32.82	0.00	12/10/2021				No	0
100-034-522400 General Supplies				grip tape for handles					
*** 5388-1121	11/24/2021	312.00	0.00	12/10/2021				No	0
100-034-522500 Emergency Medical Supplie				grip tape for handlesEMS login/drug pouches					
*** 5388-1121	11/24/2021	399.02	0.00	12/10/2021				No	0
100-034-522500 Emergency Medical Supplie				galls/drug bags					
*** 5388-1121	11/24/2021	79.83	0.00	12/10/2021				No	0
100-034-522500 Emergency Medical Supplie				galls/drug bags					
*** 5388-1121	11/24/2021	88.45	0.00	12/10/2021				No	0
100-034-522500 Emergency Medical Supplie				intravenous mini kit					
*** 5388-1121	11/24/2021	399.95	0.00	12/10/2021				No	0
100-034-522500 Emergency Medical Supplie				omni proX drug bags					
*** 5388-1121	11/24/2021	1,665.00	0.00	12/10/2021				No	0
100-034-522500 Emergency Medical Supplie				drug bags					
*** 5388-1121	11/24/2021	370.11	0.00	12/10/2021				No	0
100-034-529000 Equipment				CAD status monitor					
*** 5388-1121	11/24/2021	326.15	0.00	12/10/2021				No	0
100-034-599802 Computer Hardware				book vehicle adapter					
*** 5388-1121	11/24/2021	799.90	0.00	12/10/2021				No	0
100-034-522500 Emergency Medical Supplie				omni proX drug bags					
5388-1121 Total:		5,150.88							
*** 6022-1121	11/24/2021	999.00	0.00	12/10/2021				No	0
100-006-519000 Training And Education				learn excel now					
*** 6022-1121	11/24/2021	217.91	0.00	12/10/2021				No	0
100-006-519000 Training And Education				w-2 updates for 2021					
*** 6022-1121	11/24/2021	296.14	0.00	12/10/2021				No	0
100-009-599802 Computer Hardware				repair ipads					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description			Reference		
*** 6022-1121	11/24/2021	97.97	0.00	12/10/2021				No	0
100-068-522400 General Supplies				repair ipadspens and sharpies					
*** 6022-1121	11/24/2021	409.98	0.00	12/10/2021				No	0
100-068-529000 Equipment				chair and desk					
*** 6022-1121	11/24/2021	12.99	0.00	12/10/2021				No	0
100-007-551600 Dues And Subscriptions				amazon membership					
*** 6022-1121	11/24/2021	300.00	0.00	12/10/2021				No	0
100-007-519000 Training And Education				ADA coordinator training					
6022-1121 Total:		2,333.99							
*** 6031-1121	11/24/2021	242.85	0.00	12/10/2021				No	0
208-208-597700 Sponsorships				beautification awards					
*** 6031-1121	11/24/2021	108.00	0.00	12/10/2021				No	0
100-001-519000 Training And Education				IL main street conference 11/3-11/5/21					
*** 6031-1121	11/24/2021	106.56	0.00	12/10/2021				No	0
100-001-519000 Training And Education				hotel for MR main street conference					
*** 6031-1121	11/24/2021	109.44	0.00	12/10/2021				No	0
100-001-519000 Training And Education				hotel for BC main street conference					
6031-1121 Total:		566.85							
Visa (business) Total:		7,696.61							
Waste Management									
12524									
332725520701	11/16/2021	3,492.10	0.00	12/10/2021				No	0
231-031-536400 Sludge Removal				sludge dumpster and transport to dump 11/1-11/15/21					
332725520701 Total:		3,492.10							
Waste Management Total:		3,492.10							
Will Harms Co									
10706									
31017	11/22/2021	15.17	0.00	12/10/2021				No	0
100-004-520200 Office Supplies				1 desk calendar					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
	31017 Total:	15.17							
37018	11/22/2021	13.20	0.00	12/10/2021				No	0
100-005-520200 Office Supplies				1 desk calendar					
	37018 Total:	13.20							
*** 37019	11/22/2021	3.65	0.00	12/10/2021				No	0
231-029-520200 Office Supplies				1 desk calendar					
*** 37019	11/22/2021	3.64	0.00	12/10/2021				No	0
223-023-520200 Office Supplies				1 desk calendar					
	37019 Total:	7.29							
37020	11/22/2021	21.31	0.00	12/10/2021				No	0
100-006-520200 Office Supplies				2 desk calendars					
	37020 Total:	21.31							
37025	11/30/2021	87.45	0.00	12/10/2021				No	0
100-034-520200 Office Supplies				5 2022 desk calendars					
	37025 Total:	87.45							
	Will Harms Co Total:	144.42							
	Report Total:	647,805.24							

Attachment: To Be Paid Proof List 12-10-21 (2869 : Accounts Payable To Be Paid Proof List thru

**REQUEST FOR COUNCIL ACTION**

Agenda Date: December 13, 2021
To: Council Members
From: Sue McMillan, City Clerk

AGENDA ITEM: Resolution No. 348-21/22 Mayor's Appointment of Mary Ann Ladendorf to the Library Board of Trustees

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:

Resolution No. 348-21/22 Mayor's Appointment of Mary Ann Ladendorf to the Library Board of Trustees to fill the unexpired term of Debbie Ratliff until June 30, 2023

6.5

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF PEKIN, ILLINOIS that the Mayor's appointment of Mary Ann Landendorf to the Pekin Public Library Board of Trustees to fill the unexpired term of Debbie Ratliff until June 30, 2023 is hereby approved.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Pekin, this 13th day of December, 2021.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK



REQUEST FOR COUNCIL ACTION

Agenda Date: December 13, 2021
To: Council Members
From: Sue McMillan, City Clerk

AGENDA ITEM: Resolution No. 349-21/22 Mayor's Appointment of Tanya Swearingen to the Beautification Committee

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
 Date:

City Manager:

Mark A. Rothert
 Mark A. Rothert, City Manager 12/10/2021

Date:

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF PEKIN, ILLINOIS that the Mayor's appointment of Tanya Swearingen to the Beautification Committee for a two-year term until April 30, 2023 is hereby approved.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Pekin, this 13th day of December 2021.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK

**REQUEST FOR COUNCIL ACTION**

Agenda Date: December 13, 2021
To: Council Members
From: Sue McMillan, City Clerk

AGENDA ITEM: Schedule of Council Meetings 2022

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:

CITY OF PEKIN
PEKIN, ILLINOIS

OFFICE OF CITY CLERK

AS OF JANUARY 1, 2022

MEETINGS OF OFFICIAL BODY OF
THE CITY OF PEKIN, ILLINOIS
HELD IN CITY HALL COUNCIL CHAMBERS
111 SOUTH CAPITOL STREET
CITY COUNCIL
2ND AND 4TH MONDAY OF EACH MONTH UNLESS INDICATED

JANUARY 10, 2022	JANUARY 24, 2022
FEBRUARY 14, 2022	FEBRUARY 28, 2022
MARCH 14, 2022	MARCH 28, 2022
APRIL 11, 2022	APRIL 25, 2022
MAY 9, 2022	MAY 23, 2022
JUNE 13, 2022	JUNE 27, 2022
JULY 11, 2022	JULY 25, 2022
AUGUST 8, 2022	AUGUST 22, 2022
SEPTEMBER 12, 2022	SEPTEMBER 26, 2022
OCTOBER 10, 2022	OCTOBER 24, 2022
NOVEMBER 14, 2022	NOVEMBER 28, 2022
DECEMBER 12, 2022	DECEMBER 26, 2022 (TRADITIONALLY CANCELLED IN THE PAST)

Attachment: 2022 SCHEDULE OF COUNCIL MEETINGS (2867 : Schedule of Council Meetings 2022)

**REQUEST FOR COUNCIL ACTION**

Agenda Date: December 13, 2021
To: Council Members
From: Sue McMillan, City Clerk

AGENDA ITEM: Greater Peoria Mass Transit Annual Financial Report

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:

GREATER PEORIA MASS TRANSIT DISTRICT

Peoria, Illinois



COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal Year 2021 and 2020

July 1, 2020 to June 30, 2021

and July 1, 2019 to June 30, 2020

GREATER PEORIA MASS TRANSIT DISTRICT

SERVING:

PEORIA, PEORIA HEIGHTS, WEST PEORIA,
EAST PEORIA AND PEKIN, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT (Annual Report)

July 1, 2020 to June 30, 2021
and July 1, 2019 to June 30, 2020

Prepared by: Finance Department

Mission Statement

The Greater Peoria Mass Transit District (CityLink) provides an environmentally friendly and customer-focused transportation service that connects people to places in an efficient and safe manner.

GREATER PEORIA MASS TRANSIT DISTRICT

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2021

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GREATER PEORIA MASS TRANSIT DISTRICT

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2021

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GREATER PEORIA MASS TRANSIT DISTRICT

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2021

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GREATER PEORIA MASS TRANSIT DISTRICT

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2021

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GREATER PEORIA MASS TRANSIT DISTRICT

Introductory Section

The Introductory Section Includes:

- Letter of Transmittal
- Certificate of Achievement in Financial Reporting
- Board of Trustees
- Organizational Chart
- General Information
- Service Area Maps



Transit Center – Passenger Transfer

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Greater Peoria Mass Transit District ~ 2105 NE Jefferson Avenue ~ Peoria, IL 61603
 Phone: 309-676-4040 Fax: 309-676-8373 website: www.ridecitylink.org

To the Board of Trustees
 Greater Peoria Mass Transit District

We are pleased to respectfully submit the Greater Peoria Mass Transit District (GPMTD or CityLink) Comprehensive Annual Financial Report for fiscal year ending June 30, 2021 to the GPMTD Board of Trustees, the citizens of this area and all others interested in its financial condition. GPMTD is a public agency providing economical public transit services to its surrounding communities which include the Peoria, Peoria Heights, West Peoria, East Peoria, and Pekin.

GPMTD is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, supporting schedules and statistical tables. Management is confident that the data, as presented and detailed, is accurate in all material respects; that it is presented in a manner designated to fairly set forth the financial position and results of GPMTD as measured by its financial activity; and that all disclosures necessary to enable the reader to gain an understanding of the GPMTD financial position have been included. GPMTD management has established a comprehensive internal control framework that is designed to protect the agency's assets from loss, theft or misuse and has compiled sufficient reliable information for the preparation of GPMTD's financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Public Accountants (AICPA). Because the cost of internal controls should not outweigh their benefit, GPMTD's framework of internal control has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement.

GPMTD's independent auditors Sikich LLP, a firm of licensed and Certified Public Accountants, have audited GPMTD's financial statements for the year ended June 30, 2021. The goal of the independent audit is to provide reasonable assurance that GPMTD's financial statements are free from material misstatement. The independent auditor concluded, based on their audit, that there was reasonable basis for rendering an unmodified opinion that GPMTD's financial statements for the years ended June 30, 2020 and 2019 are presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This Letter of Transmittal is designed to complement the MD&A and should be read in conjunction with it. GPMTD MD&A can be found in the financial section of this report immediately following the report of the independent auditors.



A BRIEF HISTORY OF GREATER PEORIA MASS TRANSIT DISTRICT

1970 –

- On May 4, residents of the City of Peoria, Village of Peoria Heights and West Peoria Township voted to form the Greater Peoria Mass Transit District (GPMTD). The federal government gave Peoria a grant to purchase new buses (33 to start). GPMTD provided 667,142 passenger rides during the first year.
- GPMTD contracted with First Transit to manage the daily operations of the District, and First Transit has been the sole management provider for GPMTD since then.

1987 – GPMTD began the Stuff-A-Bus food drive to benefit the community by filling a GP Transit bus with food donations that were donated to a local non-profit organization that provided a food pantry to those in need.

1990 – The Americans with Disabilities Act (ADA) was passed by Congress. GPMTD began to provide ADA Paratransit transportation for passengers with disabilities.

1991 – As part of the national ethanol project, the Greater Peoria community was the first transit system in the country to run ethanol-fueled buses in its fleet. GPMTD's ethanol project was the largest mass transit test fleet in the nation.

2000 – The moniker GP Transit changed to CityLink to more efficiently advertise GPMTD. The colors of the buses changed from orange and white to maroon and gray with gold striping.

2001 – GPMTD entered into a contract with MV Transportation to offer paratransit service, which previously had been provided by a private company. The Board also approved naming the new service CityLift.

2002 – On December 2, night service was added to the schedule, providing service to passengers from 6:00 a.m. to 1:00 a.m. on designated routes. This enabled night workers and travelers to have extended transportation opportunities.

2003 –

- A modern, off-street Transit Center located in the 400 block of SW Adams was completed.
- The YWCA partnered with CityLink by opening a day care center within the Transit Center. The arrangement was the first in the nation to provide this combination of onsite childcare and transportation. The current occupant of the daycare center is Myah's Just 4 Kids Learning Center.

2005 –

- Twelve new buses were added to the fleet replacing older buses. Seven were 40-foot, low-floor buses and five were 35-foot, low-floor buses. These buses made it easier for passengers to enter and leave at curb level.
- CityLink buses helped to relieve traffic congestion during the six-month closing of the I-74 Bridge over the Illinois River.
- Security cameras were added to the interiors of the buses to aid with the safety of passengers and CityLink employees.

2008 – CityLink began celebrating Passenger Appreciation Day on April 20, 2008. This day is in honor of former CityLink General Manager Jerome Lilly, who passed away unexpectedly in 2007. April 20 was chosen as the date for Passenger Appreciation Day because it was Lilly's birthday.

2009 –

- A record-breaking 3,026,541 passenger rides were provided during the 2009 Fiscal Year.

2010 – CityLink began the process to order 46 new 35-foot, low-floor transit coaches.

2011 – Twenty-six 35-foot, low-floor transit coaches were delivered.

2012 –

- Five 35-foot, low-floor transit coaches were delivered.
- GPMTD began to offer half-fares for eligible US military veterans.

2013 –

- The 15 remaining 35-foot, low-floor transit coaches arrived in January.
- CityLink launched a mobile website for the convenience of passengers, putting schedule and route information at their fingertips.

2014 –

- GPMTD purchased six supervisor vans and two light duty vans. Both types of vehicles are compliant with the Americans with Disabilities Act (ADA).
- On June 8, for the first time in its 40-plus year history, the GPMTD offered Sunday service, with 2,696 riders taking advantage of the new service. Since the inception of this service, the average ridership on Sundays has consistently remained at just under 3,000 rides each week.
- As a result of conversations with Bike Peoria, a group of citizens and cycling enthusiasts advocating for a more bike-friendly city and region, CityLink added "Bikes and CityLink" information to the website and the Rider's Guide. This provides cyclists with information on how to use transit as part of their cycling experience.

2015 –

- The installation of new solar powered bus shelters was initiated. The shelters have solar power LED lighting which provides added safety and security for passengers and allows better visibility for CityLink operators.
- CityLink renewed its contract with MV Transportation to offer paratransit service. In addition, due to a change in the urbanized area, CityLink entered into an intergovernmental agreement with Peoria County to oversee rural transportation service provider, CountyLink. The addition of AVL technology and new routing software has provided better data and revenue tracking, and improved customer service.
- CityLink experienced record ridership of 3,420,705 for the 2015 Fiscal Year period of July 1, 2014 through June 30, 2015. The previous record fiscal year ridership of 3,408,232 was set in 2013.
- The \$3 Day Pass, which provides unlimited rides for one service day, and the \$40 30-Day Pass, which offers unlimited rides for 30 consecutive service days. Both passes can be activated for the first time at any time during a month.
- A Genfare self-service ticket vending machine was installed in the Transit Center lobby. It provides convenience and flexibility for passengers who wish to buy bus tickets in advance. It issues the \$3 Day Pass and the \$40 30-Day Pass.
- CityLink expanded its online presence by joining the social media sites Facebook and Twitter.



Ticket Vending Machine

2016 –

- CityLink eliminated several bus pass options and made changes to its bus fare system. The biggest of these changes was the elimination of the transfer. Passengers now pay a fare for each ride. Seniors aged 65 and older also pay \$0.50 per ride.
- Continued the installation program of new solar powered bus shelters. Thirty-eight new shelters were installed in 2016.
- GPMTD received a Paratransit Vehicles Grant from the Federal Transit Authority (FTA) through the Buses and Bus Facilities Grants Program – 5339 to replace its fleet of aging paratransit (CityLift) vehicles.

- CityLink received two 40-foot, New Flyer Xcelsior® diesel-electric hybrid buses. Diesel-electric hybrid buses reduce emissions by up to 90% when compared to conventional diesel-fueled buses and reduce vehicle noise throughout their entire operating range.
- GPMTD began offering advertising opportunities on its paratransit (CityLift and CountyLink) vehicles through a new partnership with Heller Outdoor Group, Inc.
- CityLink route and schedule information became available in Google Maps in late 2016.

2017 –

- GPMTD welcomed Doug Roelfs as General Manager and Jennifer Lee to the Board of Trustees.
- CityLink received two additional 40' New Flyer Xcelsior® diesel-electric hybrid buses. The new buses are identical to the hybrid buses CityLink received in late 2016.
- GPMTD received thirty-two new paratransit vehicles. Thirty-one of these vehicles are being used by the District's demand response paratransit service (CityLift), and one of the vehicles is being used by the CityLink Operations Department as a supervisor vehicle. They have the capacity to accommodate up to 14 passengers and numerous wheelchairs.
- The Peoria Public Library and CityLink collaborated to offer a Little Free Library at the Transit Center. This Little Free Library box was purchased by and is sponsored by the Friends of the Peoria Public Library.
- CityLink expanded on its partnership with the Peoria Rivermen by offering a discount for tickets to Friday and Sunday home games for the 2017-2018 season. Fans could receive up to four lower bowl tickets for \$10 each when they presented a CityLink bus pass at the Rivermen box office.
- Continued the installation program of new solar powered bus shelters. Twenty new shelters were installed in 2017.
- CityLink celebrated the 30th Anniversary of the Stuff-A-Bus food drive to benefit the Peoria Friendship House of Christian Service in 2017. More than 10 tons of donations were collected during the 30th Anniversary Celebration.

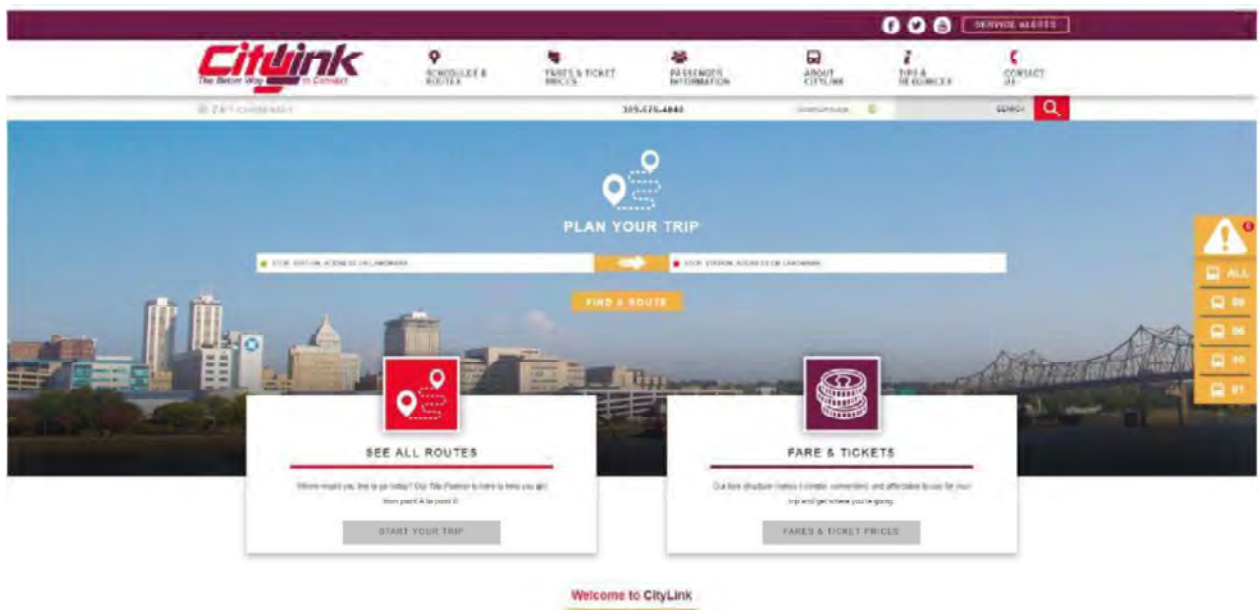


Picture of 2017 New Flyer Hybrid 40-ft Bus design

2018 –

- CityLink donated a 35-foot Gillig diesel bus to the Diesel-Powered Equipment Technology (DPET) program at Illinois Central College for educational purposes.
- CityLink continued its partnership with the Peoria Chiefs to offer a discount for Chiefs tickets on Monday through Thursday game days all season long. Fans that presented a bus pass at the box office at Dozer Park are able to receive up to 4 tickets at \$5 each all season long.

- New bus camera surveillance equipment was installed to update the camera surveillance system to high definition cameras for increased passenger and operator safety.
- Art Bell was named Chair of the GPMTD Board of Trustees for a one-year term in May 2018.
- CityLink offered free rides to passengers traveling with a bicycle on fixed route buses for the first time to celebrate National Bike to Work Week on May 14, 2018 - May 18, 2018. This celebration was in conjunction with CityLink's continued support of the local non-profit bicycle advocacy organization, Bike Peoria.
- Remodeling began at the Transit Center, including updates to the public restrooms; updates to the drivers' breakroom and restrooms; updates to the lobby, such as painting; new flooring, modified seating and the installation of new digital signage in the lobby area; reconfiguration of the CityLink and Burlington Trailways offices located at the Transit Center.
- GPMTD received \$3.6 Million Grant from the FTA for the construction of a new operations and maintenance facility.
 - One of 139 projects selected nationwide that will be funded by the FTA's Buses and Bus Facilities Infrastructure Investment Program.
- A new bus shelter was installed on Sterling Avenue near the new Portillo's restaurant.
- Received three sets of new mobile bus lifts that allows maintenance staff to raise buses inside or outside of the garage to facilitate repairs underneath the vehicles.
- GPMTD applied for Low-No grant money from the U.S. Department of Transportation to assist in the purchase of six new all-electric battery powered buses.
- Launched a newly redesigned website with a modern, user-friendly and innovative design that includes the use of Google Maps interactive features for a more user-focused experience on the schedules and routes page. It also features a trip planner on the homepage that utilizes Google Maps.



2019 –

- GPMTD welcomed Angel Marinich as Assistant General Manager of Operations and Nick Standefer as Assistant General Manager of Maintenance.
- CityLink buses began picking-up and dropping-off passengers only at signed bus stop locations, designated CityLink benches and shelters for the routes located in Peoria, Peoria Heights and West Peoria. This change was an effort to improve passenger safety and the overall customer satisfaction of bus service.
- CityLink participated in a study of downstate transportation operations completed by the Chaddick Institute for Metropolitan Development at DePaul University. Upon completion of the study, CityLink received praise for Municipal Excellence in transit planning, including:
 - Highest rates of transit ridership on a per person basis in the state
 - Commitment to starting and maintaining Sunday bus service
 - Downtown Peoria Transit Center is well maintained and in a good location for both work and entertainment
- GPMTD received a \$2.32 million grant from the Federal Transit Administration (FTA) as part of the Low or No Emission (Low-No) Bus Program.
 - CityLink plans to use these funds to purchase two battery-electric buses and a charging station.
- CityLink joined with public transportation systems nationwide to participate in the inaugural National Get on Board Day on April 25 by hosting a press conference/rally. Sponsored by the American Public Transportation Association (APTA), National Get on Board Day is a day that encourages people to support public transportation and showcase the benefits it brings to communities.
- GPMTD contracted with Nelson\Nygaard Consulting to complete a Comprehensive Operational Analysis transit study, called CityLink on the Move. The outcome of this study offered a five-year service improvement plan that GPMTD will use when evaluating future route and service changes.
- GPMTD entered into a contract with Avail Technologies for Intelligent Transportation System (ITS) Solutions, which includes:
 - Automatic Vehicle Location (AVL) Software – Provides the customer real-time information on the location of vehicles so they will be able to see when they will be arriving at their intended stop.
 - Automatic Voice Annunciation (AVA) Software – Verbally and digitally announces the next stop and offers a rolling digital sign telling the upcoming stop.
 - Automatic Passenger Counters (APC) Software – Has the ability to improve the accuracy and reliability of tracking transit ridership.
 - Interactive Voice Response (IVR) Software - Is an automated telephone system technology that interacts with the callers, gathers the required information and routes the calls to the appropriate recipient.
- Remodeling began at the Transit Center, including updates to the public restrooms; updates to the drivers' breakroom and restrooms; updates to the lobby, such as painting; new flooring, modified seating and the installation of new digital signage in the lobby area; reconfiguration of the CityLink and Burlington Trailways offices located at the Transit Center.

- District has signed inter-governmental agreement with Peoria County to take over its operation of public transportation service in rural / non-urbanized area. Effective Fiscal year 2019, DOAP (downstate Operating Assistance) and Section 5311 funding assistance previously provided to the County will be granted to District in the foreseeable future.



2020 –

- GPMTD celebrated its 50th Anniversary in 2020 with a video series featuring information on the transportation services provided and important milestones of its history. Due to COVID-19, all public events had to be postponed.
- Began Intelligent Transportation System (ITS) Solutions project with Avail Technologies.
 - Including: Automatic Vehicle Location (AVL) Software; Automatic Voice Annunciation (AVA) Software; and Automatic Passenger Counters (APC) Software
- Remodel project was completed at the Transit Center. This included updates to the public restrooms; remodel of the drivers' breakroom and restrooms; remodel of the Customer Service office; remodel of the Security office; remodel to the lobby, such as painting, new flooring, and updated vending machines; and remodel of the Mobility Management/Benefit Access offices.
- CityLink was selected as the recipient of \$1.23 million to fund the purchase of one 35-foot battery-electric bus, the battery lease and the accompanying charging equipment as part of the Edwards Settlement Fund Distribution.
- CityLink added a COVID-19 Resource page to its website to provide the most recent updates and information available regarding the steps being taken to ensure the safety and health of employees and passengers. The website is available at www.ridecitylink.org/covid19.
- Phase I of the bus maintenance and operations facilities rebuild/renovation project.
 - Completed the renovation of the bus wash located in the CityLink Maintenance garage.
- CityLink received a \$10 million grant from the FTA for the construction of bus maintenance and operations facilities.
 - One of 96 projects selected nationwide that will be funded by the FTA's Buses and Bus Facilities Infrastructure Investment Program.
- Received two CountyLink replacement vehicles that were purchased through the State of Illinois Consolidated Vehicle Procurement (CVP) Program.
- Began plans to implement route/schedule changes based on the outcome of the CityLink on the Move transit study that was completed in 2019.
- Purchased a new wrecker/tow truck that is expected to be delivered in fall 2020.

2021 –

- Implementation of the aforementioned ITS Solutions.
- Receipt of the aforementioned battery-electric buses and charging stations are expected in summer 2021.
 - Three 35' Proterra battery-electric buses and charging station
- Planned implementation of a bus collision avoidance system, which has similar features to the collision avoidance systems found in many contemporary motor vehicles.
- Planned installation and deployment of new demand-response paratransit software.
- New Paratransit Vehicles
 - Two CityLift vehicles
 - Three CountyLink replacement vehicles

The Future

- Micro-transit Study commenced in early 2021 and it is expected to be completed by September 30, 2021.
 - The study is intended to determine how on-demand micro-transit solutions could be used to improve first mile, last mile mobility and fixed route transit ridership within the urbanized areas.
- Repair of the Administration Building's roof, which is leaking and damaged .
- Proposed \$3 million updates to the Transit Center, including new signs, kiosks, and upgrades to the curb in compliance with the Americans with Disabilities Act (ADA).
- New Paratransit Vehicles
 - Three CityLift vehicles expected in September 2021
- Phase II of the construction of maintenance and operations facilities rebuild/renovation project.
- Continual updating of routes and service is a top priority to make CityLink synonymous with meeting regional bus transportation needs.



COMMITMENT TO THE COMMUNITY



- Under the oversight of the GPMTD Board of Trustees, the CityLink ADA committee is composed of private citizens and representatives of agencies who provide services to individuals with disabilities. The committee seeks to provide solutions for transportation issues and concerns that impact the disabled community.
- Since 2009, GPMTD has joined with local Peoria schools, nearby colleges and private donors in a nationally recognized program called the Peoria Promise program. Peoria Promise is a donor-supported program that offers higher education scholarships to local students who meet attendance and grade standards.
- In addition, GPMTD donates up to \$5,000 in bus passes per year to churches and non-profit agencies who provide social and employment services to residents in CityLink service area.
- GPMTD actively participates and engages with local government and transportation agencies to develop comprehensive transportation planning.
- GPMTD partners with schools and agencies to provide transportation training to individuals with disabilities.
- Through the annual Stuff-A-Bus food drive, GPMTD partners with local businesses and media organizations to collect food to benefit the Peoria Friendship House of Christian Service. The food drive was initiated 32 years ago. Since 1999 GPMTD has collected more than 244,000 pounds of food to feed hungry families in Peoria. (Picture below)



Picture of Stuff-A-Bus

ACKNOWLEDGEMENTS

The preparation of the Comprehensive Annual Financial Report could not have been accomplished without the dedicated services of the GPMTD's Financial Staff. We want to express our appreciation to all the staff members who assisted and contributed to the preparation of this report. In addition, credit must be given to the Board of Trustees for its continued support for maintaining the highest standards of professionalism in the management of GPMTD's finances.

Respectfully submitted,


Doug Roelfs
General Manager


Christine Feng, CPA, MBA, CGMA
Chief Financial Officer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Greater Peoria Mass Transit District
Illinois**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrell

Executive Director/CEO

GREATER PEORIA MASS TRANSIT DISTRICT BOARD OF TRUSTEES

GPMTD is currently governed by a five-member board. Each board member serves a four-year term with staggered expiration dates. The first Board of Directors formed the Greater Peoria Mass Transit District (GPMTD) on May 4, 1970. The District consists of the Village of Peoria Heights, West Peoria Township and the City of Peoria.

Mayors of each of the three jurisdictions making up the District (the City of Peoria, the City of West Peoria and the Village of Peoria Heights) are entitled to appoint one District Board member for each 100,000 citizens (or portion thereof) residing in their area.



Maxine Wortham

Chair

Representing
City of Peoria

2/7/2006

Chris Ahart

Vice Chair

Representing
Peoria Heights

2/2/2021

Jeff Hoerr

Treasurer

Representing
City of Peoria

5/1/2021

Sharon McBride

Secretary

Representing
City of West Peoria

5/5/1997

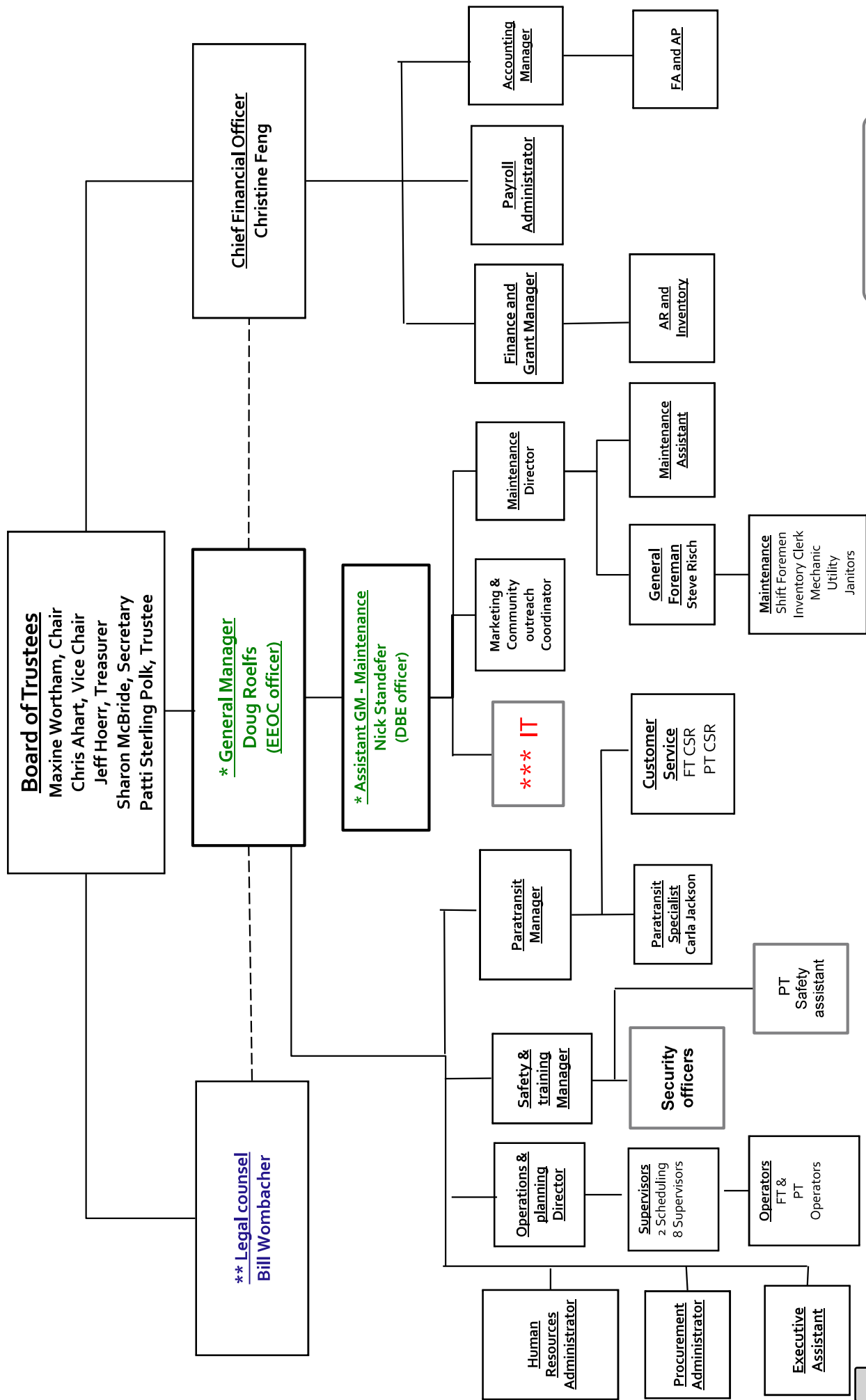
Patti Sterling Polk

Trustee

Representing
City of Peoria

5/1/2021

GREATER PEORIA MASS TRANSIT DISTRICT ORGANIZATIONAL CHART



01/01/2021

* 2 First Transit Management Team
** Outsourced Attorney
*** Outsourced IT

GENERAL INFORMATION

Who We Serve...

People who work, take classes, go to church, need a doctor, want to shop, enjoy recreation and socializing, like to read, want to carpool and hate finding a place to park...kids to senior...those with vehicles and those without.

What We Do...

Take people where they want and need to go, pick them up and drop them off at designated places and times, offer interaction with friendly drivers and passengers and provide a link from one community to another.

Where We Go...

More than 25 shopping centers, 2 airports, 75 plus schools, 4 hospitals, multiple walk-in medical clinics, over 25 nursing homes and retirement centers, over 50 apartment complexes, 8 golf courses, public swimming pools, theaters, museums, and parks in 8 communities...just to name a few.

Mission Statement

The Greater Peoria Mass Transit District (CityLink) provides an environmentally friendly and customer-focused transportation service that connects people to places in an efficient and safe manner.

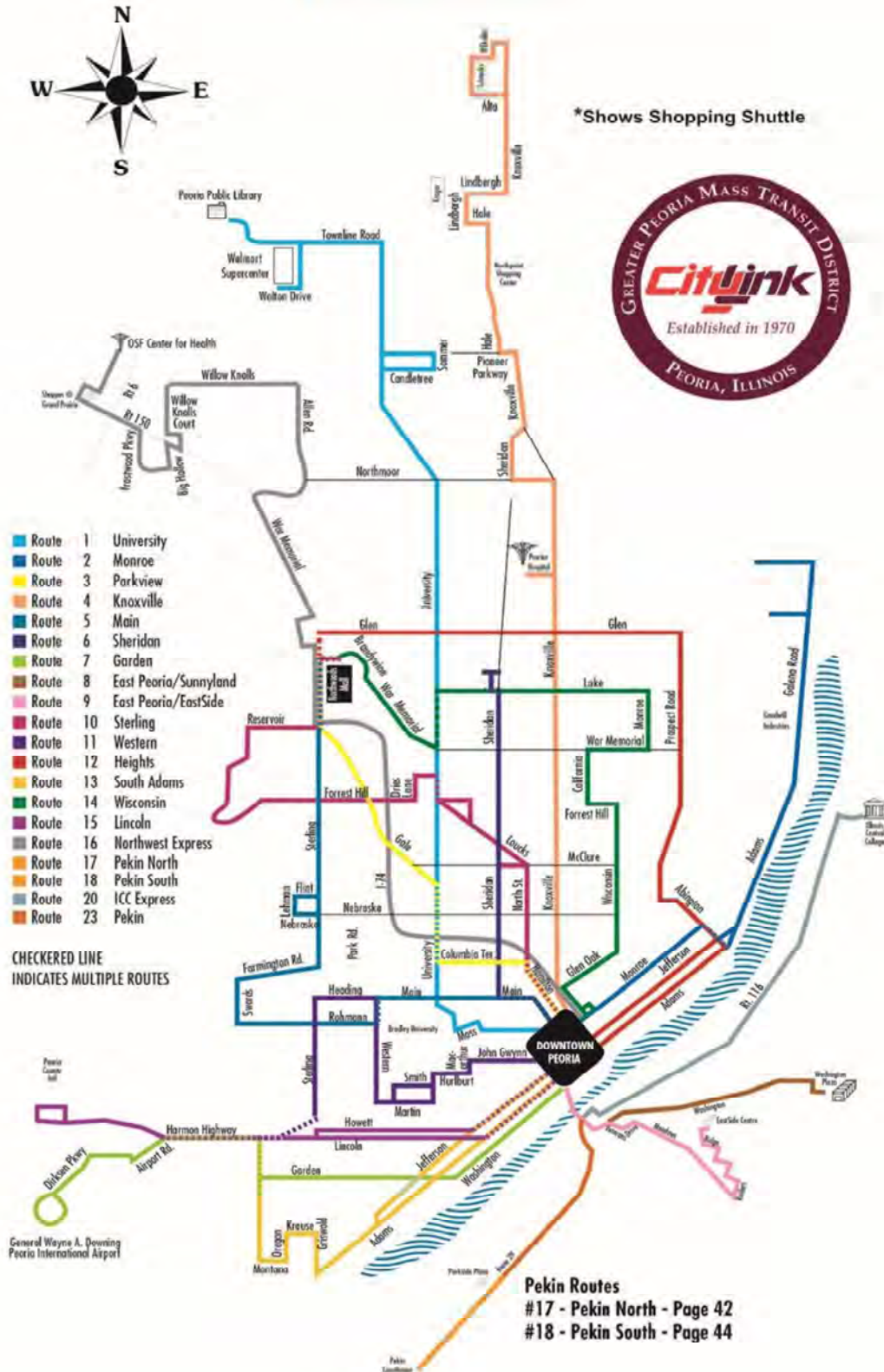
Vision Statement

Greater Peoria Mass Transit District is a regional leader in the movement of people focused on providing a safe environment and reliable transportation. We are proactive leaders in providing creative solutions by a dedicated, committed, highly motivated team, who produces delighted customers.

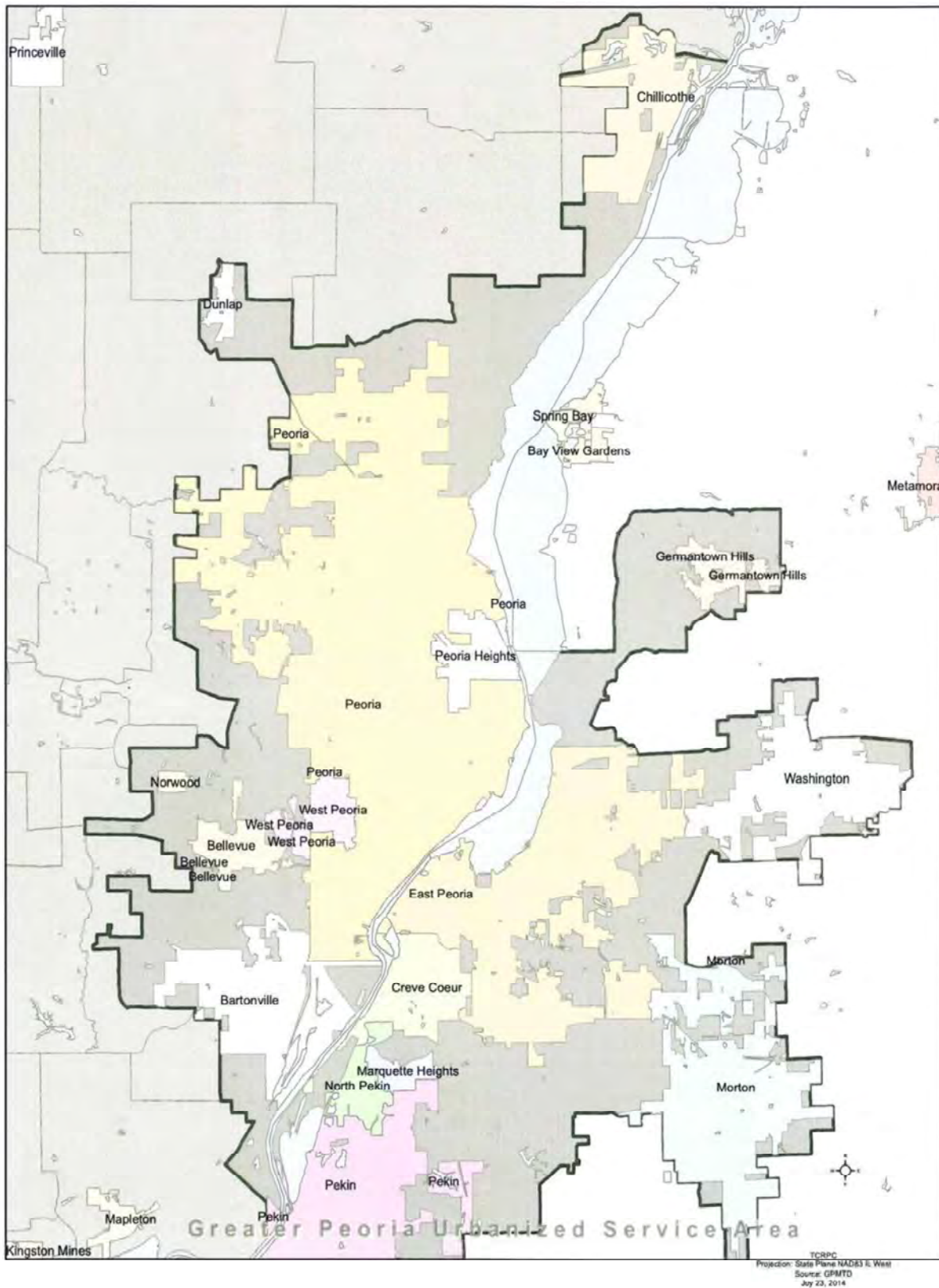
GREATER PEORIA MASS TRANSIT DISTRICT

CITYLINK

ROUTE MAP



Greater Peoria Urbanized Service Area



GPMTD signed an Intergovernmental Agreement to provide Urban Service to Bartonville, Dunlap and Chillicothe.

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GREATER PEORIA MASS TRANSIT DISTRICT

Financial Section

The Financial Section Includes:

- Independent Auditor's Report
- Management's Discussion and Analysis
- Statement of Net Position
- Statement of Revenue, Expenses and Changes in Net Position
- Statement of Cash Flows
- Notes to the Financial Statements
- Required Supplementary Information



Entrance to Administrative Building

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3201 W. White Oaks Dr., Suite 102
Springfield, IL 62704
217.793.3363

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
Greater Peoria Mass Transit District
Peoria, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the Greater Peoria Mass Transit District (the District), as of and for the years ended June 30, 2021 and June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and the fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2021 and June 30, 2020, and the changes in financial position and the cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such 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. 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The introductory section, statistical section, and supplemental information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of those basic financial statements. The schedules of revenue and expense under Downstate Operating Assistance Grant OP-21-49-IL, the 5311 Operating Assistance Grant OP-21-49-FED and the 5311 CARES Operating Assistance Grant OP-21-44-FED are presented for purposes of additional analysis as required by the Illinois Department of Transportation, and are also not a required part of the basic financial statements.

The schedule of expenditures of federal awards and schedules of revenue and expense are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedules of revenue and expense are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Sikich LLP

Springfield, Illinois
November 11, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

GREATER PEORIA MASS TRANSIT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Years Ended June 30, 2021 and 2020 UNAUDITED

The management of the Greater Peoria Mass Transit District (District) offers all persons interested in the financial position of the District this narrative overview and analysis of the District's financial performance during the fiscal years ending June 30, 2021 and 2020. You are invited to read this narrative in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

Greater Peoria Mass Transit District provides economic, social, and environmental benefits to the community through progressive, customer-focused transportation service by combining state of the art equipment and facilities with professional, well trained staff.

The District provides bus service to several communities in the Greater Peoria area with a current active fleet of 53 transit buses. Passengers are provided access to a state of the art transit center in downtown Peoria that features both daycare services and intercity bus connections. The District also provides paratransit services through a purchase of service contract with the contractor using and maintaining the District's fleet of 36 paratransit vans.

This annual report consists of two parts: Management's Discussion and Analysis (this section) and the basic financial statements. Management's Discussion and Analysis serves as an introduction to the District's basic financial statements. The District's financial statements are prepared using proprietary fund (enterprise fund) accounting that uses the same basis of accounting as private-sector business enterprises. Under this method of accounting, an economic resources measurement focus and an accrual basis of accounting is used. Revenue is recorded when earned and expenses are recorded when incurred.

The basic financial statements are comprised of four components: Statements of Net Position; Statements of Revenues, Expenses and Changes in Net Position; Statements of Cash Flows; and Notes to the Financial Statements.

DISTRICT FINANCIAL HIGHLIGHTS

As of June 30, 2021, 2020 and 2019, total assets plus deferred outflows of the District exceeded total liabilities plus deferred inflows by \$46,626,328, \$41,550,439, and \$40,109,788 respectively. The amount of unrestricted net position as of June 30, 2021 was \$26,593,167 compared to \$24,419,982 as of June 30, 2020, and \$22,057,714 as of June 30, 2019.

The District's net position at June 30, 2021, increased \$5.1 million to \$46,626,328 from 41,550,439 June 30, 2020. The District's net position at June 30, 2020, increased \$1,440,651 from \$40,109,788 to \$41,550,439 from June 30, 2019.

The District's property tax and replacement tax revenue decreased \$219,227 (3.56%) in FY 2021 from FY 2020 and \$335,486 (5.76%) in FY 2020 from FY 2019.

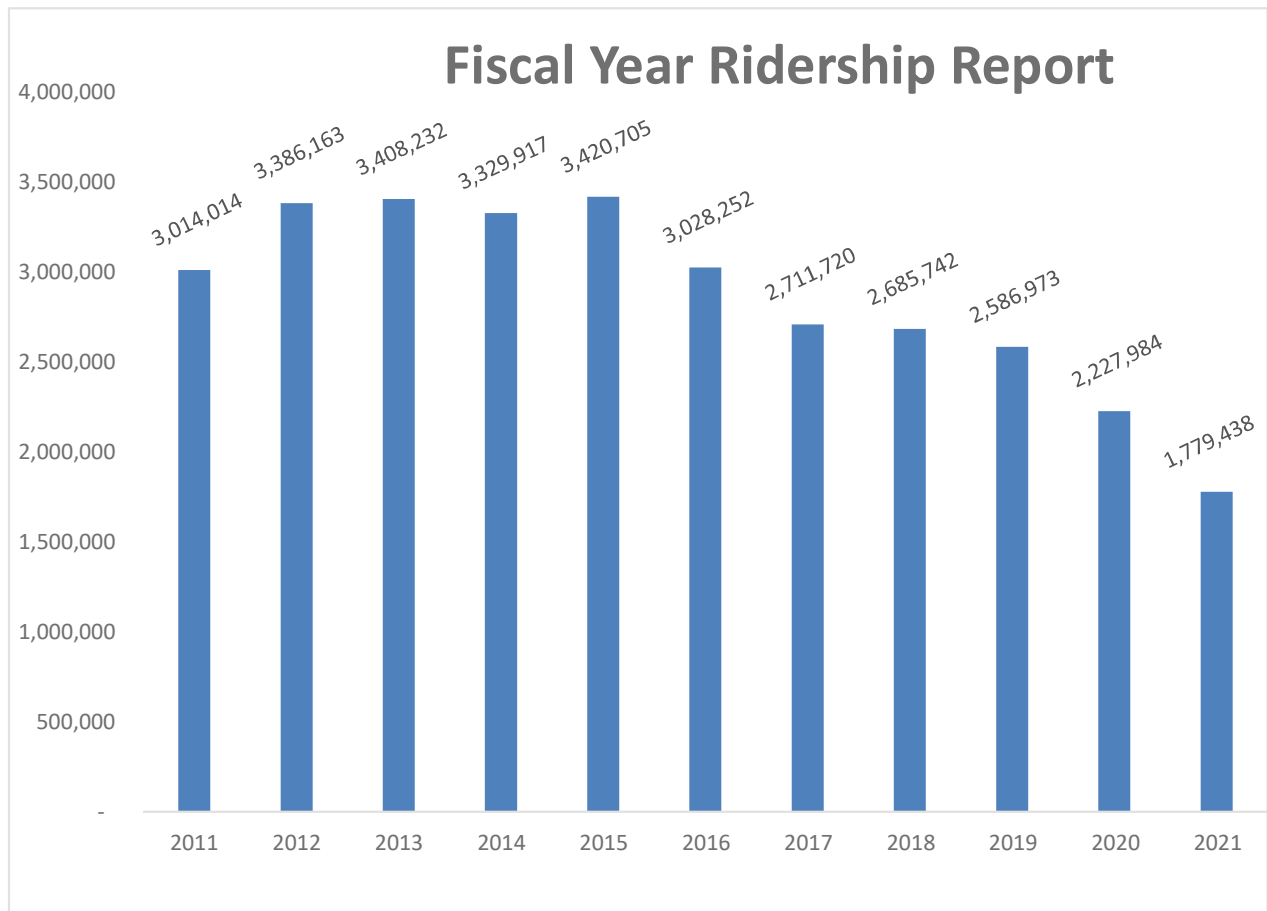
In FY 2021, total operating expenses exceeded total operating revenues resulting in a loss before non-operating revenue and expenses and depreciation expense of \$25,401,326 compared to a loss of \$23,814,480 in FY 2020. In FY 2020, total operating expenses exceeded total operating revenues resulting in a loss before non-operating revenue and expenses and depreciation expense of \$23,814,480 compared to a loss of \$25,718,307 in FY 2019. The District anticipates operating losses, as these losses are subsidized by non-operating property tax, state operating grant and Federal grant revenues.

GREATER PEORIA MASS TRANSIT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
As of and for the Years Ended June 30, 2021 and 2020
UNAUDITED

DISTRICT FINANCIAL HIGHLIGHTS (cont.)

The FY 2021 ended with 1,779,438 rides, down 20% from 2,227,984 in FY 2020. Chart 1 shows the District's yearly ridership over the past 11 years.



GREATER PEORIA MASS TRANSIT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Years Ended June 30, 2021 and 2020 UNAUDITED

FINANCIAL ANALYSIS

The Statements of Net Position include all the District's assets, deferred outflows of resources, and liabilities and provides information about the nature and amount of investments in resources and the obligations to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the District.

A summary of the District's Statements of Net Position is presented in Table 1 - A.

Table 1 - A
Condensed Statements of Net Position

	FY2021	FY2020	FY2019
Current and Other Assets	\$ 48,718,636	\$ 41,011,646	\$ 37,721,125
Restricted Assets	4,755,860	5,442,751	5,596,765
Capital Assets	19,948,463	16,414,403	17,009,235
Total Assets	\$ 73,422,959	\$ 62,868,800	\$ 60,327,125
 Pension Deferred Outflows	 7,361,374	 7,751,791	 7,415,903
Total Assets and Deferred Outflows of Resources	80,784,333	70,620,591	67,743,028
 Current Liabilities	 \$ 9,377,408	 \$ 5,204,944	 \$4,731,722
Liabilities Payable from Restricted Assets	1,003,888	992,479	793,261
Noncurrent Liabilities	19,161,208	20,171,708	20,762,223
Total Liabilities	\$ 29,542,504	\$ 26,369,131	\$ 26,287,206
 Pension Deferred Inflow	 4,617,559	 2,701,021	 1,346,034
 Invested in Capital Assets	 \$ 19,948,463	 \$ 16,414,403	 \$ 17,009,235
Restricted	84,700	716,354	1,042,839
Unrestricted	26,591,107	24,419,682	22,057,714
Total Net Position	\$ 46,624,270	\$ 41,550,439	\$ 40,109,788
 Total Liabilities and Net Position	 \$ 80,784,333	 \$ 70,620,591	 \$ 67,743,028

The District's total assets increased from \$62.9 million in FY 2020 to \$73.4 million in FY 2021 and \$60.3 million in FY 2019 to \$62.9 million in FY 2020. The District's total liabilities increased from \$26.4 million in FY 2020 to \$29.5 million in FY 2021 and increased from \$26.3 million in FY 2019 to \$26.4 million in FY 2020. Current and Other assets increased \$7.7 million (18.52%) from \$41 million in FY 2020 to \$48.7 million in FY 2021 and \$3.3 million (8.72%) from \$37.7 million in FY 2019 to \$41 million in FY 2020 primarily due to the increase of cash and cash equivalents. Capital assets, net of accumulated depreciation increased \$3.5 million (21.5%) from \$16.4 million in FY 2020 to \$19.9 million in FY 2021 and \$0.6 million (3.5%) from \$17 million in FY 2019 to \$16.4 million in FY 2020. Noncurrent liabilities decreased \$1 million (5.01%) from \$20.2 million in FY 2020 to \$19.2 million in FY 2021.

The District's net position increased \$5.1 million in FY 2021 from FY2020 and increased \$1.4 million in FY 2020 from FY 2019.

GREATER PEORIA MASS TRANSIT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Years Ended June 30, 2021 and 2020 UNAUDITED

FINANCIAL ANALYSIS (cont.)

The Statements of Revenues, Expenses, and Changes in Net Position provide an indication of the District's financial health.

A summary of the District's Statements of Revenues, Expenses and Changes in Net Position is presented in Table 2 - A.

Table 2 - A
Condensed Statements of Revenues, Expenses and Changes in Net Position

	FY 2021	FY 2020	FY 2019
Operating Revenues	\$ 1,405,053	\$ 2,336,403	\$ 2,883,672
Non-Operating Revenues	28,128,793	26,280,192	27,179,440
Total Revenues	29,533,846	28,616,595	30,063,112
Depreciation Expense	3,070,022	3,165,854	3,148,012
Operation and Maintenance Expenses	26,806,379	26,150,884	28,601,979
Total Expenses	29,876,401	29,316,738	31,749,991
Change in Net Position before Capital	(342,555)	(700,142)	(1,686,879)
Contribution and Special Items			
Capital Contributions	5,416,386	2,212,187	794,693
Special Items	-	(71,394)	34,757,578
	-	(71,394)	34,757,578
Changes in Net Position	5,073,831	1,440,651	33,865,392
Beginning Net Position	41,550,439	40,109,788	6,244,396
Net Position End of Year	\$ 46,624,270	\$ 41,550,439	\$ 40,109,788

Operating Revenue decreased \$0.9 million in FY 2021 and decreased \$0.6 million in FY 2020. Non-operating revenue increased \$1.8 million in FY 2021 and decreased \$0.8 million in FY 2020.

The District's operating and maintenance expenses increased by \$0.6 million (2.51%) in FY 2021 from FY 2020. During FY 2020 the District's operating and maintenance expenses decreased \$2.4 million (8.57%) from FY 2019.

The information contained in the condensed information table is used as the basis for the revenue and expense discussion presented below; surrounding the District's activities for the fiscal years ended June 30, 2021, 2021, and 2020.

GREATER PEORIA MASS TRANSIT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Years Ended June 30, 2021 and 2020 UNAUDITED

FINANCIAL ANALYSIS (cont.)

Table 3 - A
Detailed Revenues and Expenses

	FY 2021	FY 2020	FY 2019
Passenger Fares	\$ 504,802	\$ 1,105,604	\$ 1,520,291
Special transit services	75,908	215,652	314,012
East Peoria and Pekin Mass Transit	594,999	639,315	641,952
Advertising	143,119	234,741	283,822
Other	86,225	141,091	123,595
Total Operating Revenues	1,405,053	2,336,403	2,883,672
Federal	10,644,245	3,479,984	2,364,767
State	11,474,614	16,040,641	18,375,455
Investment income	47,429	565,531	602,021
Property and Replacement Taxes	5,940,033	6,159,260	5,823,774
Gain on disposal of capital assets	22,472	25,845	2,500
Other		8,931	615,444
Total Non-Operating Revenue	28,128,793	26,280,192	27,179,440
Total Revenues	\$ 29,533,846	\$ 28,616,595	\$ 30,063,112
Salaries and fringe benefits	\$ 17,702,699	\$16,842,864	\$ 18,418,976
Purchased Services	1,553,941	1,645,530	1,865,231
Fuel and lubricants	1,148,579	1,182,415	1,387,242
Materials and Supplies	1,670,116	1,376,523	1,469,197
Utilities	222,147	191,616	200,808
Casualty and Liability	690,280	602,528	535,852
Tires and lubes	142,158	99,379	135,989
Travel and business meeting expenses	18,481	67,287	81,121
Dues and Subscriptions	45,198	46,236	45,466
Purchased transportation	3,329,704	3,709,177	4,205,062
Other	283,076	387,328	257,035
Total Operating and Maintenance	\$ 26,806,379	\$ 26,150,883	\$ 28,601,979

REVENUES

Passenger fares provided 35.92% and 47.32% of the District's total operating revenues in FY 2021 and 2020, respectively. Farebox receipts, Day pass, 30-day pass, Agency pass revenue, and special service fares are included in passenger fares. Passenger fares decreased by \$600,802 in FY 2021 due to COVID-19 pandemic with ride free program compared to a decrease of \$414,687 in FY 2020.

GREATER PEORIA MASS TRANSIT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Years Ended June 30, 2021 and 2020 UNAUDITED

FINANCIAL ANALYSIS (cont.)

REVENUES (cont.)

Advertising income includes revenues from advertisements primarily on the inside of the District's buses and external wraps on outside of vehicles. Advertising revenue decreased \$91,622 in FY 2021 compared to a \$49,081 decrease in FY 2020.

Property tax and replacement tax provided 21.1% (\$5,940,033) and 23.4% (\$6,159,260) of the District's total non-operating revenues in FY 2021 and FY 2020 respectively.

State Grant operating assistance decreased \$4,566,027 in FY 2021 compared to a decrease of \$2,334,814 in FY 2020. The decreased amount was due to the assistance from the assistance from Federal CARES Act funding in FY 2021.

EXPENSES

The employees' salaries/wages and fringe expenses are the two largest expense categories. Salary and wage expenses increased by \$859,835 (5.11%) in FY 2021 compared to a decrease \$1,576,112 (8.56%) in FY 2020. The increase of benefit expenses is due to gradual reopening after the onsite of vaccinations.

The materials and supplies expense category accounted for 6.2% and 5.3% of the total Operation Expenses in FY 2021 and FY 2020, respectively. Materials and supplies expenses increased \$293,593 (6.31%) in FY 2021 due to the decrease of fuel cost and decreased 92,674 (6.31%) in FY 2020.

Total service expense category accounted for 18% and 20% of the total District expenses in FY 2021 and FY 2020, respectively. Total service expense decreased \$471,062 (9%) in FY 2021 and decreased \$715,586 (12%) in FY 2020. The decrease pertains to a reduction in service due to the COVID-19 Pandemic.

GREATER PEORIA MASS TRANSIT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Years Ended June 30, 2021 and 2020 UNAUDITED

FINANCIAL ANALYSIS (cont.)

The Statements of Cash Flows report the cash provided and used by operating activities, as well as other cash sources such as investment income and cash payments for capital additions.

A summary of the District's Statements of Cash Flows is presented in Table 4 – A

Table 4 - A
Condensed Statements of Cash Flows

	FY 2021	FY 2020	FY 2019
Cash received for transit fares and other revenues	\$ 1,306,865	\$ 2,599,860	\$ 3,481,342
Payments to suppliers for goods and services	(9,411,273)	(9,353,390)	(9,749,913)
Payments for salaries and benefits	(17,323,854)	(15,801,466)	(15,672,171)
Cash Flows from Operating Activities	(25,428,262)	(22,554,996)	(21,940,741)
State operating aids	14,945,778	9,416,940	18,246,154
Federal operating aids	11,538,982	3,258,870	2,010,992
Property and income taxes received	6,215,323	5,874,691	5,550,356
Cash Flows from Noncapital Financing Activities	32,700,083	18,550,501	25,807,502
Capital grants received	2,568,990	2,212,187	794,693
Purchase of capital assets	(3,150,056)	(2,571,021)	(1,099,334)
Proceeds from sale of capital assets	22,472	25,845	2,500
Cash Flows from Capital and Related Financing Activities	(558,594)	(332,991)	(302,141)
Cash Flows from Investing Activities	(520,211)	924,194	(7,836,591)
Net Change in Cash and Cash Equivalents	6,193,016	(3,413,290)	(4,271,971)
CASH AND CASH EQUIVALENTS Beginning of Year	21,345,379	24,758,669	29,030,640
CASH AND CASH EQUIVALENTS END OF YEAR	\$ 27,538,395	\$ 21,345,379	\$ 24,758,669

GREATER PEORIA MASS TRANSIT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Years Ended June 30, 2021 and 2020 UNAUDITED

CAPITAL ASSET ANALYSIS

A summary of the District's Condensed Statement of Capital Assets is presented in Table 5 - A.

Table 5 - A
Condensed Statement of Capital Assets

	FY 2021	FY 2020	FY 2019
Land	\$ 1,952,617	\$ 1,952,617	\$ 1,881,735
Building	11,786,576	11,786,576	11,786,576
Building and Improvements	3,378,410	3,276,523	1,888,465
Revenue Vehicles	23,819,042	23,610,419	23,610,419
Service Vehicles	972,590	682,765	682,765
Shop & Garage Equipment	1,078,262	1,097,187	961,500
Furniture & Office	264,817	264,817	264,817
Communication Equipment	1,073,303	1,073,303	1,073,303
Miscellaneous	2,917,414	1,494,053	1,449,798
Construction in progress	5,013,889	823,150	236,499
	<u>52,256,920</u>	<u>46,061,411</u>	<u>43,835,878</u>
Less: Accumulated Depreciation	<u>32,308,457</u>	<u>29,647,008</u>	<u>26,826,642</u>
Total Net Capital Assets	<u>\$ 19,948,463</u>	<u>\$ 16,414,403</u>	<u>\$ 17,009,236</u>

Capital Assets consist of land, buildings, vehicles, office and shop supplies, miscellaneous equipment and construction in progress, net of accumulated depreciation. As of June 30, 2021, 2020 and 2019, the District had invested \$52.3 million, \$46.0 million, and \$43.8 million, respectively. Accumulated depreciation at June 30, 2021, 2020 and 2019 was \$32.3 million, \$29.6 million, \$26.8 million, respectively. In FY2021 the District completed/purchased the following projects/items: Purchased HVAC MYAHS, automatic ADA door at TC, spiral door wash bay back door. Purchased eight vehicles, tow truck, construction camera, Ecolane software and AVL system.

The District has also identified capital projects that are in progress at the end of FY21 or are planned to begin in the future:

- Transit Center Upgrade / Remodel
- Collision Avoidance System
- New Building Construction
- Paint Building Shop
- Three Electric Buses Charging System

For further details regarding capital assets, please see Note 4 to the financial statements.

GREATER PEORIA MASS TRANSIT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS As of and for the Years Ended June 30, 2021 and 2020 UNAUDITED

CURRENT KNOWN ECONOMIC CONDITIONS AND FACTS

The District's two most significant financial partners face some uncertainty regarding their willingness and/or ability to maintain financial commitments at existing levels.

The State of Illinois "Transit Downstate Operating Assistance Program" has traditionally reimbursed 65% of eligible operating assistance.

The District has adopted the policy of assuming that future federal and state funding levels will remain constant until advised otherwise. The District has taken steps to improve operating efficiencies, closely examine options to filling existing and future positions and reduce non-essential spending. Other options including seeking additional revenues from operations and further cost savings options are currently under review depending on the future of federal and state programs.

In year 2020, District faced the same challenges as other agencies in the nation. Due to COVID-19 Pandemic, the ridership decrease significantly and District also implements the ride-free program to all passengers. Financial strategies were revised as it needs to adopt this special circumstance.

Financial Planning

The District is current planning and implementing the project of replacement of maintenance, operation and administration facilities. The District's short-term and long-term plans include a staggered vehicle replacement schedule to avoid major financial impacts in any given year and incremental facility upgrades and minor capital item replacements or improvements.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our interested parties with a general overview of the District's finances and to demonstrate District's accountability for the fund it receives. If you have questions about this report, or need additional financial information, an inquiry should be addressed, in writing to: General Manager or Chief Financial Officer, Greater Peoria Mass Transit District, 2105 NE Jefferson Avenue, Peoria, IL 61603.

FINANCIAL STATEMENTS

GREATER PEORIA MASS TRANSIT DISTRICT

STATEMENTS OF NET POSITION

As of June 30, 2021 and 2020

	2021	2020
ASSETS		
CURRENT ASSETS		
Cash and repurchase agreement	\$ 26,882,035	\$ 19,437,161
Investments	8,640,380	8,073,022
Restricted assets		
Cash and repurchase agreement	656,360	1,908,218
Certificates of deposit	426,643	426,360
Property taxes receivable	2,902,000	2,919,495
Interest receivable	13	105
Prepaid expenses	770,844	188,573
Accounts receivable		
Property and replacement taxes receivable	2,852,088	3,109,883
Federal grants receivable	4,354,075	2,401,416
State operating grants receivable	4,965,190	7,168,361
Due from other governments	226,440	207,680
Other receivables	130,327	50,807
Prepaid expenses	126,660	-
Materials and supplies inventories	541,441	563,316
Total current assets	53,474,496	46,454,397
CAPITAL ASSETS		
Capital assets, not being depreciated	6,966,506	2,775,768
Property and equipment	45,290,414	43,285,643
Less: accumulated depreciation	(32,308,457)	(29,647,008)
Total capital assets	19,948,463	16,414,403
Total Assets	73,422,959	62,868,800
DEFERRED OUTFLOWS OF RESOURCES		
Pension deferred outflows	3,695,928	3,539,837
OPEB deferred outflows	3,665,446	4,211,954
Total deferred outflows of resources	7,361,374	7,751,791
Total assets and deferred outflows of resources	80,784,333	70,620,591

This statement is continued on the following page.

GREATER PEORIA MASS TRANSIT DISTRICT

STATEMENTS OF NET POSITION (Continued)

As of June 30, 2021 and 2020

	2021	2020
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	\$ 4,701,081	\$ 963,073
Payable to State of Illinois	3,107,647	1,839,654
Accrued payroll and compensated absences	1,249,753	1,399,954
Estimated payable for claims and losses		
employee health insurance	114,490	72,454
Payable from restricted assets		
Estimated payable from claims and losses		
workers' compensation	894,748	881,295
Other accrued expenses	109,140	111,184
Current portion of total OPEB liability	204,437	929,809
Total current liabilities	10,381,296	6,197,423
NONCURRENT LIABILITIES		
Total OPEB liability, net of current portion	18,006,806	16,018,112
Net pension liability	1,154,402	4,153,596
Total Noncurrent Liabilities	19,161,208	20,171,708
Total Liabilities	29,542,504	26,369,131
DEFERRED INFLOWS OF RESOURCES		
Pension deferred inflows	4,587,216	2,666,082
OPEB deferred inflows	30,343	34,939
Total deferred outflows of resources	4,617,559	2,701,021
NET POSITION		
Net investment in capital assets	19,948,463	16,414,403
Restricted for self insurance	-	422,531
Restricted for employee benefits	84,700	292,710
Restricted for audit	-	1,113
Unrestricted	26,591,107	24,419,682
TOTAL NET POSITION	\$ 46,624,270	\$ 41,550,439

See accompanying Notes to Financial Statements.

GREATER PEORIA MASS TRANSIT DISTRICT

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

As of June 30, 2021 and 2020

	2021	2020
OPERATING REVENUES		
Passenger fares	\$ 504,802	\$ 1,105,604
Special transit services	75,908	215,652
East Peoria Mass Transit District, City of Pekin & Peoria County	594,999	639,315
Advertising	143,119	234,741
Other	86,225	141,091
Total operating revenues	1,405,053	2,336,403
OPERATING EXPENSES		
Salaries and fringe benefits	17,702,699	16,842,864
Purchased services	1,553,941	1,645,530
Fuel and lubricants	1,148,579	1,182,415
Materials and supplies	1,670,116	1,376,523
Utilities	222,147	191,616
Casualty and liability costs	690,280	602,528
Tires and tubes	142,158	99,379
Travel and business meeting expenses	18,481	67,287
Dues and subscriptions	45,198	46,236
Purchased transportation	3,329,704	3,709,177
Other	283,076	387,328
Total operating expenses	26,806,379	26,150,883
Operating loss before depreciation	(25,401,326)	(23,814,480)
DEPRECIATION	3,070,022	3,165,854
Operating loss	(28,471,348)	(26,980,334)
Sales commissions	-	8,931
Grants		
State of Illinois - Downstate Public Transportation Assistance		
Program Operating assistance	11,474,614	16,040,641
Federal Transit Administration		
Maintenance assistance	1,036,868	1,518,988
Operating assistance	9,231,184	1,813,253
Rural transportation assistance	376,193	147,743
Investment income	47,429	565,531
Property and replacement taxes	5,940,033	6,159,260
Gain on disposal of capital assets	22,472	25,845
Total non-operating revenues	28,128,793	26,280,192
CHANGE IN NET POSITION BEFORE CAPITAL CONTRIBUTIONS AND SPECIAL ITEMS	(342,555)	(700,142)
CAPITAL CONTRIBUTIONS	5,416,386	2,212,187
SPECIAL ITEMS		
Transfer of rural transit operations	-	(71,394)
Total special items	-	(71,394)
CHANGE IN NET POSITION	5,073,831	1,440,651
NET POSITION - Beginning of Year	41,550,439	40,109,788
NET POSITION - END OF YEAR	\$ 46,624,270	\$ 41,550,439

See accompanying Notes to Financial Statements.

GREATER PEORIA MASS TRANSIT DISTRICT

STATEMENTS OF CASH FLOWS

As of June 30, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received for transit fares and other revenues	\$ 1,306,865	\$ 2,599,860
Payments for salaries and benefits	(17,323,854)	(15,801,466)
Payments to suppliers for goods and services	(9,411,273)	(9,353,389)
Net Cash Flows From Operating Activities	(25,428,262)	(22,554,995)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State operating aids	14,945,778	9,416,940
Federal operating aids	11,538,982	3,258,870
Property and income taxes received	6,215,323	5,874,691
Net Cash Flow Form Noncapital Financing Activities	32,700,083	18,550,501
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital grants received	2,568,990	2,212,187
Purchase of capital assets	(3,150,056)	(2,571,023)
Proceeds from sale of capital assets	22,472	25,845
Net Cash Flows From Capital and Related Financing Activities	(558,594)	(332,991)
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale of certificates of deposit	426,360	421,006
Purchase of certificates of deposit	(426,643)	(426,360)
Purchase of other investments	(567,358)	364,017
Interest received	47,430	565,532
Net Cash Flows From Investing Activities	(520,211)	924,195
Net Change in Cash and Cash Equivalents	6,193,016	(3,413,290)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	21,345,379	24,758,669
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 27,538,395	\$ 21,345,379

This statement is continued on the following page.

GREATER PEORIA MASS TRANSIT DISTRICT

STATEMENTS OF CASH FLOWS (Continued)

As of June 30, 2021 and 2020

	2021	2020
RECONCILIATION OF OPERATING LOSS TO NET CASH		
FLows FROM OPERATING ACTIVITIES		
Operating loss	\$ (28,471,348)	\$ (26,980,334)
Nonoperating Revenue		
Sales commissions	-	8,931
Noncash items included in operating loss		
Depreciation	3,070,022	3,165,854
Change in Assets and Liabilities		
Due from other governments and other receivables	(98,188)	254,526
Materials and supplies inventory	21,875	24,982
Prepaid expenses	(708,931)	(129,978)
Accounts payable	283,981	(139,593)
Post retirement obligations	571,083	718,781
Accrued wages and benefits	(150,201)	339,116
Other accrued expenses	(2,044)	33,254
Estimated payable for claims and losses	55,489	149,466
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u><u>\$ (25,428,262)</u></u>	<u><u>\$ (22,554,995)</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO		
STATEMENT OF NET POSITION ACCOUNTS		
Cash and repurchase agreement	\$ 26,882,035	\$ 19,437,161
Restricted cash and repurchase agreement	<u>656,360</u>	<u>1,908,218</u>
CASH AND CASH EQUIVALENTS	<u><u>\$ 27,538,395</u></u>	<u><u>\$ 21,345,379</u></u>

See accompanying Notes to Financial Statements.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 1 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Greater Peoria Mass Transit District (“the District”) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to enterprise funds of government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below.

REPORTING ENTITY

The District was organized May 4, 1970 and approved by a subsequent voter referendum. The organization was formed in accordance with the state law entitled *Local Mass Transit District Act*. Revenues are substantially generated as a result of taxes assessed, charges for services performed, and governmental grants. Revenues are therefore dependent on the economy within the territorial boundaries of the District and nearby surrounding area and the appropriations of grant entitlements at the federal and state government level. Taxable industry within the area is primarily manufacturing and retail. The surrounding area has a substantial agricultural base. Additionally, there are large nonprofit employers such as hospitals and other local governments within the District.

The District does not meet the definition of a component unit of a primary government under the requirements of Government Accounting Standards board Statement No. 61, *The Financial Reporting Entity: an amendment of GASB Statements No. 14 and No. 34*. In addition, there are no organizations which are financially accountable to the District that would require consideration as component units of the District under the standards referred to above. Therefore, the District is considered a standalone government, fiscally independent of other units of government.

The governing Board of the District consists of five appointed trustees. Three trustees are appointed by one municipality and one trustee is appointed by each of two additional municipalities. The municipalities’ responsibilities do not extend beyond the appointment process. None of the appointing municipalities has the ability to impose its will on the District after the appointment of the trustees, in that appointing municipalities cannot (1) remove appointed trustees at will, (2) modify or approve the budget of the District, (3) modify or approve rate or fee changes of the District, (4) veto, overrule, or modify the decisions of the District Board of Trustees, or (5) appoint, hire, reassign, or dismiss persons responsible for day-to-day operations (management) of the District. Therefore, the District is considered to be a special purpose government with the financial reporting properties of a primary government.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The accounts of the District are organized and maintained in a single fund, the enterprise fund (proprietary fund type). Periodic determination of revenues earned, expenses incurred, and net income (loss) is deemed appropriate for management accountability.

Basis of accounting defines when revenue and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of their recognition. The financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider are met. Expenses are recorded at the time liabilities are incurred.

The District distinguishes operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with the District’s on-going operations. The principal operating revenues of the District are charges for services (fares) and contracts with other local governments for services provided. Operating expenses for the District include costs of sales and service, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020**NOTE 1 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)****MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT
PRESENTATION (cont.)**

In June 2015, the GASB issued Statement No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. This statement replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended, and No. 57 OPEB Measurements by Agent Employers and Agent Multi-Employer Plans, for OPEB. This standard was implemented July 1, 2017.

ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF
RESOURCES, AND NET POSITION****Cash and Investments**

For purposes of the statements of cash flows, all highly liquid investments (including restricted assets) with a maturity, at the date of purchase, of three months or less are considered to be cash equivalents. Investments are stated at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Gains and losses on marketable securities are computed using the specific identification method. Certificates of deposit and repurchase agreements are stated at fair value. (The repurchase agreements are overnight sweep accounts). Income is recognized on the accrual basis of accounting. At June 30, 2021 and 2020, the certificates of deposit are not considered cash equivalents. However, all of the U.S. Government security overnight repurchase agreements are considered cash equivalents. The types of investments allowed are regulated by Illinois State laws and are listed in Note 3.

Property Taxes Receivable

Property taxes receivable represents amounts payable to the District as of year-end for fiscal 2021 and 2020 revenues.

Accounts Receivable

Substantially all District receivables are due from government units and are considered to be fully collectible. See Note 8 for a description of the allowance for potentially uncollectible grants.

Inventories

Material and supplies inventories consist of mechanical parts and supplies, and fuel and are reported at cost using the moving average cost method of inventory valuation.

Prepaid Expenses

This represents amounts paid for services or insurance coverage to be provided in future periods.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020**NOTE 1 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)****ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (cont.)*****Capital Assets and Depreciation***

Property and equipment are recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives three to forty years. The cost of maintenance and repairs is expensed as incurred; significant renewals and improvements are capitalized. The useful lives of capital assets are estimated as follows:

	<u>YEARS</u>
Building	40
Building Improvements	10-20
Service Vehicles	5-12
Major Movable Equipment/Machinery	5-10
Computers/Software	5
Furniture/Equipment	3-10

The District records all capital items, which are individually greater than \$5,000, with a useful life of at least one year, as capital assets.

Other Post-employment Benefit Obligation (Net of OPEB Obligation)

The District provides post- employment health insurance benefits to all eligible employees. The obligation for these benefits, as computed by an actuary, is recorded in accordance with the provisions of GASB Statement No. 75; see Note 6.

Net Pension Liability

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF or the "Fund") and additions to /deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Details are included in Note 5.

Provision for Uninsured Claims

Claims for uninsured losses are reported in the financial statements based upon the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. In addition, claims adjustment expenses expected to be incurred in connection with the settlement of unpaid claims are accrued at the time the liability for the underlying claim is recognized; see Note 7.

Compensated Absences

District personnel earn vacation and sick time in varying amounts depending on length of service with the District. Vested or accumulated vacation and sick leave is recorded as an expense and liability as the benefits accrue to employees.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020

NOTE 1 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (cont.)***Payable to State of Illinois***

The District has recorded a payable to the State of Illinois for costs reimbursed by the Illinois Department of Transportation (IDOT) from FY2015 through FY2020, which were later deemed ineligible. At June 30, 2021 and 2020 the payable is shown net of operating receivables from IDOT related to other fiscal years.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred outflows and inflows relate to the implementation of GASB Statement No. 68 for pensions and GASB Statement No. 75 for OPEB. Details of the accounts are included in Notes 5 and 6.

Net Position

GASB No. 34 requires the classification of net position into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- *Net investment in capital assets* – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds. The District has no outstanding debt as of June 30, 2021 and 2020.
- *Restricted* – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislations.
- *Unrestricted* – The component of net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets”.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

REVENUE AND EXPENSES***Property Taxes***

The District’s property taxes are levied each year on all taxable real property located within the District on or before the last Tuesday in December. The annual tax levy ordinance for 2020 taxes due and payable by the taxpayers in 2021 was passed in July 2020. Property taxes attach an enforceable lien and are extended against the assessed valuation of the District on January 1.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 1 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

REVENUE AND EXPENSES (cont.)

Property Taxes (cont.)

Normally, taxes are due and payable in two installments in June and September at the County Collector's office. Sale of taxes on any uncollected amounts is prior to November 30 or shortly thereafter by the County Collector's office. Final distribution to all taxing bodies is usually made no later than the first quarter of the next calendar year by the County Collector's office. Revenue from property taxes are recognized in the period they are intended to finance, which is the fiscal year after the tax levy year. Property tax revenue recognized in fiscal year 2021 by the District represents the 2020 tax levy due and payable by the taxpayers in 2020, which was budgeted for fiscal year 2021. The 2021 tax levy has not been recorded as a receivable at June 30, 2020. Although the tax attached as a lien on property as of January 1, 2021 the tax will not be levied until December 2021, and, accordingly, is not measurable at June 30, 2021.

Property taxes levied for specific restricted purposes are credited to restricted net assets.

Federal and State Grants

The Federal Transit Administration (FTA) and the Illinois Department of Transportation (IDOT) provide financial assistance through grants to the District for operations, planning, capital acquisitions, and maintenance.

Operating assistance, maintenance, and capital grants are included in non-operating revenues as related eligible expenditures are incurred.

Passenger Fares

Passenger fares are recorded as revenue at the time such services are performed. Fare passes, when issued, are recorded as revenue.

The District has service contracts with East Peoria Mass Transit District, the City of Pekin and Peoria County to provide mass transportation services within those service areas. The District collects revenues from each entity in an amount equal to the cost of operations for these routes.

SEPCIAL ITEMS

In addition, during fiscal year 2019, the District took full and complete ownership, operational control and management of the CountyLink program from Peoria County, Illinois. In accordance with GASB Statement No. 69, as of the effective date of a transfer of operations from one government to an existing government the net position received or assumed by the District should be reported as a special item. The receivable recorded in fiscal year 2019 was an estimate based on information available at the report date. During fiscal year 2020, this estimate was updated for actual amounts transferred from Peoria County, Illinois, resulting in a special item presented on the financial statements for the change in estimate.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 1 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS

GASB issued Statement No. 87, “Leases.” The objective of this Statement is to improve accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The District has delayed the implement of Statement No. 87 to June 30, 2022.

GASB issued Statement No. 84, “Fiduciary activities.” The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement is effective for fiscal year ending June 30, 2021. District does not have any fiduciary activities and therefore there is no impact to its financial statements.

GASB issued Statement No. 88, “Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements.” The objective of this Statement is to improve information that is disclosed in the notes to financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. District does not carry any debt and therefore does not fall within the scope of Statement No. 88. The statement is effective for fiscal year ending June 30, 2021. There is no impact on its financial statements.

GASB issued Statement No. 89, “Accounting for Interest Cost Incurred before the End of a Construction Period.” The objective of this Statement is (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The statement is effective for fiscal year ending June 30, 2022. District does not borrow funds for construction projects and therefore there is no impact to its financial statements.

GASB issued Statement No. 90, “Majority Equity Interests-An Amendment of GASB Statements No.14 and NO.61. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The statement is effective for fiscal year ending June 30, 2021. There is no impact to District’s financial statements.

GASB issued Statement No. 91, “Conduit Debt Obligation.” The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. District does not carry any debt and therefore does not fall within the scope of Statement No. 91. The statement is effective for fiscal year ending June 30, 2023. There is no impact on its financial statements.

GASB issued Statement No. 92, “Omnibus 2020.” The objective of this Statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practices that have been identified during implementation and application of certain GASB Statements. The Statement addresses a variety of topics, with certain provisions effective upon issuance and the remainder for the fiscal year ending June 30, 2022, none of which have an impact to District’s financial statements.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 1 –SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT PERIOD FINANCIAL STATEMENTS (cont.)

GASB Issued Statement No. 93, "Replacement of Interbank Offered Rates." The objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR). This Statement is effective for the fiscal years ending June 30, 2021 and June 30, 2022; however, there is no impact to District's financial statements.

GASB Issued Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements." The Statement establishes the definitions of public-public partnership arrangements (PPPs) and availability payment arrangements (APAs) and provides uniform guidance on accounting and financial reporting for transactions that meet those definitions. The statement is effective for District's fiscal year ending June 30, 2023.

GASB Issued Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance." The objective of this Statement is to provide temporary relief to governments in light of the COVID-19 pandemic. This statement provides optional postponement of certain provisions contained in Statements No.84, 89, 90, 91, 92 and 93 for one year from the original effective date and Statement No.87 for 18 months. The District has elected to postpone the implementation of all of these statements.

GASB Issued Statement No. 96, "Subscription-Based Information Technology Arrangements." The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. The statement is effective for the District's fiscal year ending June 30, 2023.

GASB Issued Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – an Amendment of GASB Statements No.14 and No.84 and a Suppression of GASB Statement No.32. Certain provisions of this statement are effective upon issuance with the remainder effective for the fiscal year ending June 30, 2022; however, the District does not report any fiduciary component units and does not have a Section 457 Deferred Compensation Plan, therefore there is no impact to the financial statements.

CARES ACT FUNDING, CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENT APPROPRIATIONS ACT, AND AMERICAN RESCUE PLAN ACT

On Friday, March 27, 2020, President Trump signed the [Coronavirus Aid, Relief, and Economic Security \(CARES\) Act](#) into law. The CARES Act provides emergency assistance and health care response for individuals, families and businesses affected by the [COVID-19 pandemic](#) and provide emergency appropriations to support Executive Branch agency operations during the COVID-19 pandemic.

Operating expenses incurred beginning on January 20, 2020 for all rural and urban recipients, even those in large urban areas, are also eligible, including operating expenses to maintain transit services as well as paying for administrative leave for transit personnel due to reduced operations during an emergency. The grants of 5307 CARES ACT (\$10,259,898) and 5311 CARES ACT (\$556,747) were awarded to Greater Peoria Mass Transit in FY2020.

On December 27, 2020, [Coronavirus Response and Relief Supplemental Appropriations Act \(CRRSAA\) of 2020](#) provided additional 5307 funding to Greater Peoria Mass Transit in FY 2021. On March 11, 2021, [American Rescue Plan \(ARP\) Act of 2021](#) provided additional 5307 funding to Greater Peoria Mass Transit in FY 2021.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS

As of and for the Years Ended June 30, 2021 and 2020

NOTE 2 – RESTRICTED ASSETS, LIABILITIES, AND RESTRICTED NET POSITION

The restricted assets, liabilities, and net position represent net proceeds from grants or tax levies for specific purposes. The District currently carries a Self-Insurance Reserve, a Social Security Reserve, an Illinois Municipal Retirement Reserve, and a State Unemployment Reserve. Funds within the Self-Insurance Reserve are used to purchase claims services and to pay costs incurred by the District under both normal operating-type claims and catastrophic claims. Funds within the Social Security Reserve, Illinois Municipal Retirement Reserve, and State Unemployment Reserve are used to pay employer contributions made to Social Security Administration, Illinois Municipal Retirement Fund, and State Unemployment Agency.

Restricted assets and liabilities at June 30, 2021 and 2020 are summarized as follows:

June 30, 2021

Restricted assets (liabilities):	Self- Insurance Reserve	Social Security Reserve	Illinois Municipal Retirement Reserve	State Unemployment Reserve	Audit Reserve	Total
Cash and repurchase agreement	\$ 656,360	\$ -	\$ -	\$ -	\$ -	\$ 656,360
Certificate of deposit	426,643	-	-	-	-	426,643
Property tax receivable	1,000,000	800,000	1,050,000	20,000	32,000	2,902,000
Interest receivable	1,274	-	-	-	-	1,274
Prepaid expenses	770,844	-	-	-	-	770,844
Estimate payable for Claims and losses	(894,748)	-	-	-	-	(894,748)
Accrued expenses	-	-	(105,852)	(3,288)	-	(109,140)
Due from (to) Unrestricted fund	(1,960,373)	(780,893)	(891,204)	(4,063)	(32,000)	(3,668,534)
Restricted net position	\$ -	\$ 19,107	\$ 52,944	\$ 12,649	\$ -	\$ 84,700

June 30, 2020

Restricted assets (liabilities):	Self- Insurance Reserve	Social Security Reserve	Illinois Municipal Retirement Reserve	State Unemployment Reserve	Audit Reserve	Total
Cash and repurchase agreement	\$ 1,908,218	\$ -	\$ -	\$ -	\$ -	\$ 1,908,218
Certificate of deposit	426,360	-	-	-	-	426,360
Property tax receivable	1,000,000	785,000	1,080,000	21,495	33,000	2,919,495
Interest receivable	6,317	-	-	-	-	6,317
Prepaid expenses	55,565	-	-	-	-	55,565
Estimate payable for Claims and losses	(881,295)	-	-	-	-	(881,295)
Accrued expenses	-	-	(109,638)	(1,546)	-	(111,184)
Due from (to) Unrestricted fund	(2,092,633)	(741,389)	(746,403)	5,191	(31,887)	(3,607,122)
Restricted net position	\$ 422,531	\$ 43,611	\$ 223,959	\$ 25,140	\$ 1,113	\$ 716,354

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 3 – CASH AND INVESTMENTS

The investment and deposit of the District monies is governed by the provisions of the Illinois Compiled Statutes and the District's investment policy. In accordance with these provisions, all District monies must be invested in one or more of the following:

- a. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the Illinois Compiled Statutes and as shall have complied with the requirements thereof;
- b. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Deposit Insurance Corporation;
- c. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issues, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- d. Short-term discount obligations of the Federal National Mortgage Association.
- e. Short-term obligations of U.S. corporations with more than \$500 million in assets. The obligation must be rated with the three highest classifications by two standard rating services, must mature within 180 days of purchase, and such purchase cannot exceed 10 percent of the corporation's outstanding obligations.
- f. Repurchase agreements which are collateralized by full faith and credit U. S. Treasury securities.
- g. Insured accounts of credit unions whose principal office is in Illinois.
- h. Various tax-exempt securities.

Custodial Credit Risk

A reconciliation of cash and investments as shown on the Statements of Net Position follows:

	2021		2020	
	Bank Balance	Carrying Amount	Bank Balance	Carrying Amount
Petty cash	\$ -	\$ 6,676	\$ -	\$ 2,400
Demand deposits*	410,427	410,427	894,337	898,299
Illinois Funds	12,833,674	12,825,456	14,934,083	14,904,873
U.S. Government security overnight repurchase agreements	14,455,690	14,295,837	5,720,313	5,539,807
Certificates of deposit	4,974,215	4,974,215	5,257,628	5,257,628
U.S. Treasuries	1,680,423	1,680,423	1,584,381	1,584,381
U.S. Agencies	870,723	870,723	1,657,373	1,657,373
Municipal Bonds	261,364	261,364		
Corporate Bonds	1,280,297	1,280,297		
Total cash and investments	<u>\$ 36,766,813</u>	<u>\$ 36,605,418</u>	<u>\$ 30,048,115</u>	<u>\$ 29,844,761</u>
Cash and repurchase agreement		\$ 26,882,035		\$ 19,437,161
Investments		8,640,380		8,073,022
Restricted:				
Cash and repurchase agreement		656,360		1,908,218
Certificates of deposit		426,643		426,360
Total cash and investments		<u>\$ 36,605,418</u>		<u>\$ 29,844,761</u>

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 3 – CASH AND INVESTMENTS (cont.)

*Includes money market mutual fund totaling \$202,636 and \$762,261 in 2021 and 2020, respectively.

Custodial credit risk for deposits is the risk that in the event of a financial institution failure, the District's deposits may not be returned to the District. To guard against custodial credit risk for deposits with financial institutions, the District investment policy requires that deposits with financial institution in excess of FDIC be collateralized at 100% of the uninsured deposits. As of June 30, 2021 and 2020, none of the District's bank balance of \$5,312,610 and \$6,151,965 respectively, was exposed to custodial credit risk.

In addition, the District has entered into an agreement with the primary depository institution whereby excess funds are invested overnight in repurchase agreements for various U.S. Government securities. Under the agreement, the depository institution purchases fractionalized interests in obligations of the United States Government or any agency thereof on behalf of the District. The securities underlying the repurchase agreement are held by a third party. The depository institution may substitute the underlying securities. At June 30, 2021 and 2020, the District had \$14,455,690 and \$5,720,313, respectively, invested in such agreements. Such amounts are subject to custodial credit risk.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the District will not be able to recover the value of its investments that are in possession of an outside party. The District's investment policy requires third party safekeeping acting as an agent to safe-keep the assets of the funds.

Credit Risk, Concentration of Credit Risk and Interest Rate Risk

The District utilizes sweep investments, which are swept nightly into securities which are explicitly backed by the US Government. Credit risk is the risk counterparty to an investment will not fulfill its obligations. The District's investment policy addresses this risk by requiring issuers to be a US Corporation with more than \$500 million in assets with a rating within the three highest classifications by two standards rating services. The underlying investments of the US Government security overnight repurchase agreements, U.S. treasuries and U.S. agencies were rated Aaa by Moody's and AA+ by Standard and Poor's investment rating agencies as of June 30, 2021 and 2020.

Credit Risk, Concentration of Credit Risk and Interest Rate Risk (cont.)

Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single user. The District's investment policy addresses the risk by requiring diversification of its investment portfolio. As of June 30, 2021, the District held 0.12% of its investments in US Government Agency Securities, issued by the Federal National Mortgage Association, and 59% of its investments in US Government Agency Securities, issued by the Federal Home Loan Mortgage Corporation. As of June 30, 2020, the District held 36% of its investments in US Government Agency Securities, issued by the Federal National Mortgage Association, and 5% of its investments in US Government Agency Securities, issued by the Federal Home Loan Mortgage Corporation.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Due to the highly liquid nature of the District's repurchase agreements, the exposure to interest rate risk is minimal. The District's investment policy addresses this risk by limiting investment maturities to a maximum of 8 years, with various sub-limits depending on the anticipated use of the funds.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020**NOTE 3 – CASH AND INVESTMENTS (cont.)**

At June 30, 2021, the District's investment balances subject to interest rate risk were as follows:

Investment Type	Fair Value	Maturity	
		<1 Year	1-5 Years
U.S. Government security overnight repurchase agreements	\$ 14,295,837	\$ 14,295,837	\$ -
Money Market Mutual Fund	202,636	202,636	-
U.S. Treasuries	1,680,423	1,392,614	287,809
U.S. Agencies	870,723	-	870,723
Municipal Bonds	261,364	-	261,364
Corporate Bonds	1,280,297	-	1,280,297
Certificates of Deposit	4,974,215	3,809,361	1,164,854
Total	\$ 23,565,495	\$ 19,700,448	\$ 3,865,047

At June 30, 2020, the District's investment balances subject to interest rate risk were as follows:

Investment Type	Fair Value	Maturity	
		<1 Year	1-5 Years
U.S. Government security overnight repurchase agreements	\$ 5,539,807	\$ 5,539,807	\$ -
Money Market Mutual Fund	762,261	762,261	-
U.S. Treasuries	1,584,381	865,292	719,089
U.S. Agencies	1,657,373	-	1,657,373
Certificates of Deposit	5,257,628	3,917,639	1,339,989
Total	\$ 14,801,450	\$ 11,084,999	\$ 3,716,451

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than market value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Funds is authorized by the Illinois General Assembly and is exempt from registering with the Securities and Exchange Commission. The Fund is rated by Standard and Poor's upon the request of the Fund's management. The most recent money market rating issued by Standard and Poor's was AAAM. The fair value of the position in the Illinois Funds Investment Pool is the same as the value of the pool shares. Illinois State Statute provides the Illinois State Treasurer with regulatory oversight over the Pool. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

U.S. treasuries and certificate of deposits are valued at actual market prices that the securities were purchased for, which is a level 1 input. US Government securities held through repurchase agreements and U.S. agencies are valued by pricing services using models that incorporate marketable observable data such as reported sales of similar securities, broker quotes, yields, bids, offers and reference data, which is a level 2 input.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020**NOTE 4 – CHANGES IN CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2021 was as follows:

	Balance June 30, 2020	Increases	Decreases	Balance June 30, 2021
Capital assets not being depreciated:				
Land	\$ 1,952,617	\$ -	\$ -	\$ 1,952,617
Construction in progress	823,151	5,802,901	(1,612,163)	5,013,889
Total capital assets not being depreciated	2,775,768	5,802,901	(1,612,163)	6,966,506
Capital assets being depreciated:				
Building and building improvements	15,063,099	101,887	-	15,164,986
Transit Vehicles	24,293,184	893,928	(395,480)	24,791,632
Machinery, equipment, and furniture	3,929,360	1,423,361	(18,925)	5,333,796
Total capital assets being depreciated	43,285,643	2,419,176	(414,405)	45,290,414
Less accumulated depreciation for:				
Building and building improvements	(11,629,295)	(393,519)	-	(12,022,814)
Transit Vehicles	(15,649,247)	(2,163,091)	389,647	(17,422,691)
Machinery, equipment, and furniture	(2,368,466)	(513,412)	18,925	(2,862,953)
Total accumulated depreciation	(29,647,008)	(3,070,022)	408,572	(32,308,458)
Capital assets, net	\$ 16,414,403	\$ 5,152,055	\$ (1,617,996)	\$ 19,948,462

Capital assets activity for the year ended June 30, 2020 was as follows:

	Balance June 30, 2019	Increases	Decreases	Balance June 30, 2020
Capital assets not being depreciated:				
Land	\$ 1,881,735	\$ 70,882	\$ -	\$ 1,952,617
Construction in progress	236,499	816,042	(229,390)	823,151
Total capital assets not being depreciated	2,118,234	886,924	(229,390)	2,775,768
Capital assets being depreciated:				
Building and building improvements	13,675,041	1,388,058	-	15,063,099
Transit Vehicles	24,293,184	-	-	24,293,184
Machinery, equipment, and furniture	3,749,418	525,430	(345,488)	3,929,360
Total capital assets being depreciated	41,717,643	1,913,488	(345,488)	43,285,643
Less accumulated depreciation for:				
Building and building improvements	(11,139,713)	(489,582)	-	(11,629,295)
Transit Vehicles	(13,560,152)	(2,089,095)	-	(15,649,247)
Machinery, equipment, and furniture	(2,126,777)	(587,177)	345,488	(2,368,466)
Total accumulated depreciation	(26,826,642)	(3,165,854)	345,488	(29,647,008)
Capital assets, net	\$ 17,009,235	\$ (365,442)	\$ (229,390)	\$ 16,414,403

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 5 – DEFINED BENEFIT PENSION PLAN

PLAN DESCRIPTION

The District'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 District's plan is managed by the Illinois Municipal Retirement (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided below. Details of all benefits are available from IMRF. Benefits 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.

BENEFITS PROVIDED

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

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years 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 *lesser* of:

- 3% of the original pension amount, or;
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

EMPLOYEES COVERED BY BENEFIT TERMS

As of December 31, 2020 and 2019, the following employees were covered by the benefit terms:

	2020	2019
Retirees and Beneficiaries currently receiving benefits	132	127
Inactive Plan Members entitled to but not yet receiving benefits	43	39
Active Plan Members	147	155
Total	322	321

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 5 – DEFINED BENEFIT PENSION PLAN (cont.)

CONTRIBUTIONS

As set by statute, the District's Regular Plan Members are required to contribute 4.50% 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 District's contribution for the fiscal years ended June 30, 2021 and 2020 was 11.26% and 10.62%, respectively, of covered payroll. For the fiscal years ended June 30, 2021 and 2020 the District contributed \$1,211,801 and \$1,084,230, respectively, to the plan. The District 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

NET PENSION LIABILITY

The District's net pension liability was measured as of December 31, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

ACTUARIAL ASSUMPTION

The following are the methods and assumptions used to determine total pension liability at December 31, 2020:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflations Rate** was assumed to be 2.25%.
- **Salary Increases** were expected to be 2.85% to 13.75%, (3.35% to 14.25% in 2019), including inflation.
- The **Investment Rate of Return** was assumed to be 7.25%.
- **Projected Retirement Age** was from the Experience-based Table Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from the years 2017 to 2019.
- For **Non-Disabled Retiree**, 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.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 5 – DEFINED BENEFIT PENSION PLAN (cont.)

ACTUARIAL ASSUMPTION (cont.)

- 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. The ranges are combined to produce the long-term expected rate of return by weighting 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:

Asset Class	Portfolio Target Percentage
Domestic Equity	39%
International Equity	15%
Fixed Income	25%
Real Estate	10%
Alternate Investments	10%
Cash Equivalents	1%
Total	100%

The actuarial assumptions as of December 31, 2020, detailed above, have not significantly changed from assumptions as of December 31, 2019.

SINGLE DISCOUNT RATE

A Single Discount rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine the Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at the rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.00%, and the resulting single discount rate is 7.25%. For the purpose of the prior year valuation, the expected rate of return on plan investments was 7.25%, the municipal bond rate was 2.75%, and the resulting single discount rate was 7.25%.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020**NOTE 5 – DEFINED BENEFIT PENSION PLAN (cont.)****CHANGES IN THE NET PENSION LIABILITY**

	Liability (A)	Net Position (B)	Liability (A) - (B)
Balances at December 31, 2018	\$ 46,915,930	\$ 39,664,920	\$ 7,251,010
Changes for the year			
Service Cost	963,867	-	963,867
Interest on Total Pension Liability	3,336,709	-	3,336,709
Changes of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	2,030,024	-	2,030,024
Changes of Assumptions	-	-	-
Contributions - Employer	-	963,671	(963,671)
Contributions - Employees	-	661,960	(661,960)
Net Investment Income	-	7,930,960	(7,930,960)
Benefit Payments, including Refunds of Employee Contributions	(2,748,585)	(2,835,824)	87,239
Other (Net Transfers)	-	(41,338)	41,338
Net Changes	3,582,015	6,679,429	(3,097,414)
Balances at December 31, 2019	\$ 50,497,945	\$ 46,344,349	\$ 4,153,596
Changes for the year			
Service Cost	1,031,353	-	1,031,353
Interest on Total Pension Liability	3,594,368	-	3,594,368
Changes of Benefit Terms	-	-	-
Difference Between Expected and Actual Experience of the Total Pension Liability	1,337,480	-	1,337,480
Changes of Assumptions	(273,195)	-	(273,195)
Contributions - Employer	-	1,207,886	(1,207,886)
Contributions - Employees	-	794,768	(794,768)
Net Investment Income	-	6,850,591	(6,850,591)
Benefit Payments, including Refunds of Employee Contributions	(2,872,270)	(3,004,279)	132,009
Other (Net Transfers)	-	(32,036)	32,036
Net Changes	2,817,736	5,816,930	(2,999,194)
Balances at December 31, 2020	\$ 53,315,681	\$ 52,161,279	\$ 1,154,402

SENSITIVITY OF THE NET PENSION LIABILITY TO CHANGES IN THE DISCOUNT RATE

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25% as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

<u>Employer's Net Pension Liability/(Asset)</u>	<u>(6.25%)</u>	<u>(7.25%)</u>	<u>(8.25%)</u>
12/31/2020	\$ 7,544,234	\$ 1,154,402	\$ (4,024,253)
12/31/2019	\$ 10,397,957	\$ 4,153,596	\$ (1,022,268)

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020**NOTE 5 – DEFINED BENEFIT PENSION PLAN (cont.)*****PENSION EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES
RELATED TO PENSIONS***

For the years ended June 30, 2021 and 2020, the District recognized pension expense of (\$ 22,714) and \$874,877, respectively. At June 30, 2021 and 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	June 30,	
	2021	2020
<i>Deferred outflow of resources</i>		
Differences between expected and actual experience	\$ 2,586,969	\$ 2,172,644
Changes of Assumptions	507,966	770,115
Net differences between projected and actual earnings on pension plan investments	-	-
Pension Contributions made subsequent to the Measurement Date	600,993	597,078
Total Deferred Outflows of Resources	\$ 3,695,928	\$ 3,539,837
<i>Deferred inflow of resources</i>		
Differences between expected and actual experience	\$ 58,209	\$ 250,383
Changes of Assumptions	538,730	589,757
Net difference between projected and actual earnings on pension plan investments	3,990,277	1,825,942
Total Deferred Inflows of Resources	\$ 4,587,216	\$ 2,666,082

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 5 – DEFINED BENEFIT PENSION PLAN (cont.)

OUTSTANDING EXPENSE, DEFERRED OUTFLOWS OF RESOURCES, AND DEFERRED INFLOWS OF RESOURCES RELATED TO PENSIONS (cont.)

\$600,993 and \$597,078 reported as deferred outflows of resources related to pensions as of June 30, 2021 and 2020, respectively, represent contributions made after the measurement date of the net pension liability but before the end of the reporting period and will be recognized as a reduction of the net pension liability in the years ended June 30, 2022 and 2021, respectively. 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:

Year Ending June 30	Net Deferred Outflows of Resources
2022	\$ (462,552)
2023	437,057
2024	(993,017)
2025	(473,772)
2026	-
Thereafter	-
Total	<u>\$ (1,492,284)</u>

OUTSTANDING PAYABLES

At June 30, 2021 and 2020, the District had outstanding payables to IMRF of \$176,014 and \$181,929, respectively, related to June 2021 and 2020 employer, employee, and voluntary contributions, which are payable in the following month.

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS

PLAN DESCRIPTION

In addition to the pension benefit described in Note 5, the District pays the medical insurance premiums for certain retired employees and their spouses provided their spouses were enrolled in the District's health plan for one year prior to the date of retirement. All employees who meet the IMRF retirement eligibility requirements and qualified for health insurance benefits prior to retirement may participate in the medical insurance program. Regardless of tier, the District will pay full cost of coverage for retirees and spouses if they retire between ages 55 and 59 with a combined age and service that is greater than or equal to 88 at the time of retirement. For IMRF Tier 1 employees who retire under age 60 but do not have a combined age and service that is greater than or equal to 88, the retiree is responsible for the full cost of coverage, including spousal coverage (unless the spouse is over age 60, at which time the District will pay the spousal premium). The District pays the cost of coverage for life of Tier 1 retirees over age 60, including spousal coverage once the spouse attains age 60. For IMRF Tier 2 employees who retire between the ages of 62 and 65, the retiree pays a portion of the premium based on years of service until 25 years of service is attained. Spousal coverage for IMRF Tier 2 employees is the responsibility of the retiree until the spouse attains age 60. Upon Medicare eligibility, the District will provide supplemental Medicare coverage at no cost to the retiree or spouse.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020**NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (cont.)****PLAN DESCRIPTION (cont.)**

Membership as of June 30, 2021 and June 30, 2020 are as follows:

	2021	2020
Total Active Employees	154	154
Inactive Employees Currently Receiving Benefit Payments	76	76
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments	0	0
Total	230	230

Monthly premiums as of June 30, 2021 and June 30, 2020 are as follows:

	June 30, 2021	
	Pre-65	Post-65
Single	\$ 932.36	N/A
Employee plus one	\$ 1,790.53	N/A
Humana Group Medicare Advantage	N/A	\$ 122.02
	June 30, 2020	
	Pre-65	Post-65
Single	\$ 949.45	N/A
Employee plus one	\$ 1,823.35	N/A
Humana Group Medicare Advantage	N/A	\$ 161.32

The District Board determines the benefits to be provided and contribution requirements. The District currently funds these benefits on a pay-as-you-go basis and has not established a separate trust fund. Effective January 1, 2019, the District contracted with Humana to provide a fully insured Medicare Advantage Plan for Medicare Eligible retirees rather than providing coverage under the self-insured plan under Blue Cross/Blue Shield of Illinois. Seventy-two (72) retirees and eligible spouses were receiving benefits under the Humana Group Medicare Advantage Plan and thirty (30) retirees and eligible spouses were receiving benefits under the Blue Cross/Blue Shield of Illinois PPO Plan as of June 30, 2021. Sixty-nine (69) retirees and eligible spouses were receiving benefits under the Humana Group Medicare Advantage Plan and thirty-six (36) retirees and eligible spouses were receiving benefits under the Blue Cross/Blue Shield of Illinois PPO Plan as of June 30, 2020. The Active Plan Members consist of one hundred fifty-four (154) and one hundred fifty-four (154) under the Blue Cross/Blue Shield of Illinois Plan as of June 30, 2021 and June 30, 2020, respectively.

The District's OPEB liability was measured as of June 30, 2021. The total OPEB liability was determined by an actuarial valuation as of July 1, 2021. Limited-year reporting relies on census, medical information – including claims and premiums, and benefit information utilized in the valuation as of July 1, 2021. The District's annual other postemployment benefit (OPEB) cost (expense) is calculated in accordance with the parameters of GASB Statement No. 75.

The total OPEB liabilities are an unfunded obligation. The employer does not have a trust dedicated exclusively to the payment of OPEB benefits. During fiscal years 2021 and 2020 the District provided \$204,437 and \$929,809, respectively, in benefits on a pay-as-you-go basis (contributions and benefit payments).

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (cont.)**STATEMENT OF TOTAL OPEB LIABILITY**

	2021	2020
Total Active Employees	\$ 11,166,702	\$ 9,927,812
Inactive Employees Currently Receiving Benefit Payments	7,044,541	7,020,109
Inactive Employee Entitled to But Not Yet Receiving Benefit Payments	-	-
Total Inactive Employees	7,044,541	7,020,109
Total OPEB Liability	<u>\$ 18,211,243</u>	<u>\$ 16,947,921</u>

The Total OPEB Liability has been determined for GASB 75 reporting purposes only. The resulting Total OPEB Liability is intended to be used in the financial statement reporting of the postretirement plan. The resulting liability is not intended to be a representation of the postretirement plan liability for other purposes, including but not limited to determination of cash funding requirements and recommendations, if applicable.

STATEMENT OF CHANGES IN TOTAL OPEB LIABILITY

	2021	2020
Changes in Total OPEB Liability		
Service Cost	\$ 949,256	\$ 701,937
Interest	372,290	484,759
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	-	(39,535)
Changes in Assumptions	146,213	2,579,744
Benefit Payments	(204,437)	(929,809)
Net Change in Total OPEB Liability	1,263,322	2,797,096
Total OPEB Liability - Beginning	16,947,921	14,150,825
Total OPEB Liability - Ending (a)	<u>\$ 18,211,243</u>	<u>\$ 16,947,921</u>
OPEB Plan Net Position - Ending (b)	<u>\$ -</u>	<u>\$ -</u>
Employer Net OPEB Liability - Ending (a) - (b)	\$ 18,211,243	\$ 16,947,921
OPEB Plan Net Position as a Percentage of the Total OPEB Liability	0%	0%
Covered-Employee Payroll	\$ 10,758,705	\$ 9,523,393
Employer's Net OPEB Liability as a Percentage of Employee Payroll	169.27%	177.96%

The Employer's Net OPEB Liability is the excess of the Total OPEB Liability over the OPEB Plan Net Position. Because this is a limited-year report, the only changes in the Net OPEB Liability related to changes in assumptions is based on the change in the assumed discount rate. In addition, the current limited year valuation includes an update to the plan provisions.

Total OPEB liability may be dependent on the net position of the post retirement plan. Changes in the net position could change the determination of the total OPEB liability. Any changes in net position can have an impact on net OPEB liability that extends beyond the dollar-for-dollar change in net position.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020**NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (cont.)****STATEMENT OF CHANGES IN TOTAL OPEB LIABILITY (cont.)**

Covered employee payroll is based on total covered payroll for the postretirement plan members during the fiscal year.

The table below illustrates the change in the total OPEB liability from the prior measurement date to the current measurement date. Under Statement 75, the difference between the total OPEB liability from the prior measurement date to the current measurement date should be recognized as an expense, unless permitted to be recognized as a deferred outflow or inflow of resources.

The changes in Total OPEB Liability above are described on the prior page. The employer's Net OPEB Liability is the excess of the Total OPEB Liability over the OPEB Plan Net Position.

	Increases (Decreases)		
	Total OPEB Liability (A)	OPEB Plan Total Position (B)	Total OPEB Liability (A) - (B)
Balances at July 1, 2019	\$ 14,150,825	\$ -	\$ 14,150,825
Changes for the year			
Service Cost	701,937	-	701,937
Interest	484,759	-	484,759
Actuarial Experience	(39,535)	-	(39,535)
Assumptions Changes	2,579,744	-	2,579,744
Plan Changes	-	-	-
Contributions - Employer	-	929,809	(929,809)
Contributions - Employees	-	-	-
Contributions - Other	-	-	-
Net Investment Income	-	-	-
Benefit Payments From Trust	(929,809)	(929,809)	-
Administrative Expense	-	-	-
Net Changes	<u>2,797,096</u>	<u>-</u>	<u>2,797,096</u>
Balances at June 30, 2020	<u>\$ 16,947,921</u>	<u>\$ -</u>	<u>\$ 16,947,921</u>
Balances at July 1, 2020	<u>\$ 16,947,921</u>	<u>\$ -</u>	<u>\$ 16,947,921</u>
Changes for the year			
Service Cost	949,256	-	949,256
Interest	372,290	-	372,290
Actuarial Experience	-	-	-
Assumptions Changes	146,213	-	146,213
Plan Changes	-	-	-
Contributions - Employer	-	204,437	(204,437)
Contributions - Employees	-	-	-
Contributions - Other	-	-	-
Net Investment Income	-	-	-
Benefit Payments From Trust	(204,437)	(204,437)	-
Administrative Expense	-	-	-
Net Changes	<u>1,263,322</u>	<u>-</u>	<u>1,263,322</u>
Balances at June 30, 2021	<u>\$ 18,211,243</u>	<u>\$ -</u>	<u>\$ 18,211,243</u>

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020**NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (cont.)****DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

The table below shows the cumulative amounts to be shown as deferred outflows and inflows of resources. Changes in total OPEB liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in OPEB expense over the expected remaining service life of all employees (active and retired) in the postretirement plan. Differences in projected and actual earnings over the measurement period are recognized over a 5-year period. Amounts not yet recognized are summarized below:

	June 30, 2021		June 30, 2020	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 30,343	\$ -	\$ 34,939
Changes of Assumptions	3,665,446	-	4,211,954	-
Net Difference Between Projected and Actual	-	-	-	-
Earnings on Postretirement Plan Investments	-	-	-	-
Total	<u>\$ 3,665,446</u>	<u>\$ 30,343</u>	<u>\$ 4,211,954</u>	<u>\$ 34,939</u>

* Contributions subsequent to the measurement date may be recognized as a reduction to the net OPEB liability. The amount is not known as of the date of this report. Subsequent to the measurement date, the following amounts will be recognized in OPEB expense in the upcoming years:

Year ended June 30:

2022	\$ 688,125
2023	688,125
2024	688,125
2025	688,125
2026	364,859
Thereafter	517,744
	<u>\$ 3,635,103</u>

OPEB EXPENSE DEVELOPMENT

The table below displays the OPEB expense development for the current year. The OPEB expense includes items that change the net OPEB liability from one year to the next, netted out for amounts that are deferred under GASB pronouncement, plus any amounts that are being recognized that were deferred previously.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (cont.)

See below for development of the OPEB expense:

	2021	2020
OPEB Expense/(Income) Under GASB 75		
Service Cost	\$ 949,256	\$ 701,937
Interest	372,290	484,759
Plan Changes	-	-
Contributions - Employee	-	-
Contributions - Other	-	-
Expected Investment Income	-	-
Administrative Expense	-	-
Other Changes	-	-
Initial OPEB Expense/(Income)	<u>1,321,546</u>	<u>1,186,696</u>
Recognition of Outflow/(Inflow) of Resources due to Liabilities	688,125	671,123
Recognition of Outflow/(Inflow) of Resources due to Assets	-	-
Total OPEB Expense/(Income)	<u><u>\$ 2,009,671</u></u>	<u><u>\$ 1,857,819</u></u>

STATEMENT OF SIGNIFICANT ACTUARIAL ASSUMPTION**Assumptions (Economic)**

Discount Rate used for the Total OPEB Liability	
Beginning of Year	2.21% (3.50% FY2020)
End of Year	2.16% (2.21% FY2020)
Long-Term Expected Rate of Return on Plan Assets	N/A
High Quality 20 Year Tax-Exempt G.O. Bond Rate	
Beginning of Year	2.21% (3.50% FY2020)
End of Year	2.16% (2.21% FY2020)
Total Payroll Increases	2.5%
Inflation	2.25%
Claims and Premium	Refer to Claims Table
Healthcare Trend Rates	Refer to Table
Retiree Contribution Rates	Same as Healthcare Trend Rates

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (cont.)**STATEMENT OF SIGNIFICANT ACTUARIAL ASSUMPTION (Continued)**

Claims Table See accompanying table for the PPO and Humana Plan data:

PPO					HUMANA				
Retiree		Spouse			Retiree		Spouse		
Age	Male	Female	Male	Female	Age	Male	Female	Male	Female
50	\$ 8,722	\$ 10,435	\$ 15,012	\$ 15,176	50	N/A	N/A	N/A	N/A
55	\$ 11,081	\$ 11,898	\$ 14,989	\$ 14,410	55	N/A	N/A	N/A	N/A
60	\$ 13,855	\$ 14,317	\$ 15,900	\$ 15,206	60	N/A	N/A	N/A	N/A
64	\$ 16,396	\$ 17,131	\$ 17,192	\$ 17,542	64	N/A	N/A	N/A	N/A
65	\$ 6,933	\$ 7,244	\$ 7,270	\$ 7,418	65	\$ 1,548	\$ 1,618	\$ 1,623	\$ 1,656
70	\$ 8,288	\$ 8,660	\$ 8,691	\$ 8,867	70	\$ 1,851	\$ 1,934	\$ 1,941	\$ 1,980
75	\$ 8,999	\$ 9,403	\$ 10,154	\$ 9,628	75	\$ 2,009	\$ 2,100	\$ 2,267	\$ 2,150
80	\$ 9,647	\$ 10,080	\$ 10,801	\$ 10,321	80	\$ 2,154	\$ 2,251	\$ 2,412	\$ 2,305
85	\$ 10,089	\$ 10,541	\$ 11,243	\$ 10,794	85	\$ 2,253	\$ 2,354	\$ 2,511	\$ 2,410
90+	\$ 10,292	\$ 10,754	\$ 11,446	\$ 11,011	90+	\$ 2,298	\$ 2,401	\$ 2,556	\$ 2,459

Annual Blended Premiums					
	Under Age 65		Age 65-&-Over		
	Retiree	Spouse	Retiree	Spouse	
PPO	\$ 11,393	\$ 10,487	\$ 7,975	\$ 7,976	
Humana	N/A	N/A	\$ 1,858	\$ 1,858	
Dental	\$ 279	\$ 271	\$ 279	\$ 271	
Vision	\$ 73	\$ 73	\$ 73	\$ 73	

Health Care Trend Rates (FY = Fiscal Year)

Period	PPO		Humana		Dental		Vision	
	Under 65	65+	Under 65	65+	Under 65	65+	Under 65	65+
FY20 to FY21	-1.80%	-1.80%	N/A	8.70%	4.00%	4.00%	0.00%	0.00%
FY21 to FY22	6.00%	6.00%	N/A	5.00%	4.00%	4.00%	0.00%	0.00%
FY22 to FY23	6.00%	6.00%	N/A	5.00%	4.00%	4.00%	0.00%	0.00%
FY23 to FY24	5.50%	5.50%	N/A	4.50%	4.00%	4.00%	0.00%	0.00%
FY24 to FY25	5.50%	5.50%	N/A	4.50%	4.00%	4.00%	0.00%	0.00%
FY25 to FY26	5.00%	5.00%	N/A	4.00%	4.00%	4.00%	0.00%	0.00%
Ultimate	5.00%	5.00%	N/A	4.00%	4.00%	4.00%	0.00%	0.00%

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (cont.)

STATEMENT OF SIGNIFICANT ACTUARIAL ASSUMPTION (cont.)**Assumptions (Demographic)**

Election at Retirement If an employee has waived active medical coverage they are still assumed to participate in the retiree medical plan. Coverage election at retirement is assumed at the following rates:

IMRF 100%

Spousal Election 50% of employees are assumed to elect spousal coverage. Female spouses are assumed to be 3 years younger than male spouses.

Plan Participation Rate Of the employees that will elect coverage at retirement, as noted above, it is assumed they will elect coverage in the available insurance plans at the following rates:

	<u>IMRF</u>
PPO	100%
Dental	100%
Vision	100%
Humana	100%

Retiree Lapse Rates 0% of retirees receiving District medical coverage are expected to lapse all coverages at age 65.

Retirement Rates IMRF 2017 for IMRF Experience Study dated November 8, 2017 for IMRF Employees.

Termination Rates IMRF 2017 for IMRF Experience Study dated November 8, 2017 for IMRF Employees.

Disability Rates IMRF 2017 for IMRF Experience Study dated November 8, 2017 for IMRF Employees.

Mortality Rates IMRF employee mortality follows rates as developed in the RP-2014 table with blue collar adjustment and MP-2016 improvement, weighted per IMRF experience study dated November 8, 2017. All mortality rates are adjusted for retirement status. Spouses use the same mortality tables as retirees.

Assumption Changes The assumed rate on High Quality 20-year Tax-Exempt G.O. Bonds from 3.50% to 2.21% for the current year. The underlying index used is the Bond Buyer 20-Bond GO Index. The choice of index is unchanged from the prior year. The rate has been updated to the current Fiscal Year end based on changes in market conditions as reflected in the Index. The change was made to reflect our understanding of the requirements of GASB under Statement 74 and Statement 75.

Since the Greater Peoria Mass Transit District does not have a trust dedicated exclusively to the payment of OPEB benefits, the discount rate used in the determination of the Total OPEB Liability was also changed from 2.21% to 2.16%.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (cont.)

STATEMENT OF SIGNIFICANT ACTUARIAL ASSUMPTION (cont.)

Expected Return on OPEB Plan Investments

There is currently no expectation for future returns on OPEB plan assets since the OPEB obligation is an unfunded obligation. The Greater Peoria Mass Transit District does not have a trust dedicated exclusively to the payment of OPEB benefits.

Municipal Bond Rate

The Municipal Bond Rate assumption is based on The Bond Buyer 20-Bond GO Index. The 20-Bond GO Index is based on an average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody's Aa2 and Standard & Poor's AA.

The 20-Bond Index consists of 20 general obligation bonds that mature in 20 years. The average rating of the 20 bonds is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA.

The indexes represent theoretical yields rather than actual price or yield quotations. Municipal bond traders are asked to estimate what a current-coupon bond for each user in the indexes would yield if the bond was sold at par value. The indexes are simple averaged of the average estimated yields of the bonds.

Discount Rate

The discount rate used in the determination of the total OPEB liability is based on a combination of the expected long-term rate of return on plan investments and the municipal bond rate. If the employer does not have a trust dedicated exclusively to the payment of OPEB benefits, as is the case with Greater Peoria Mass Transit District, then only the municipal bond rate is used in determining the total OPEB liability.

Development of Starting Claims Costs

Starting costs for the District's Plan were developed based on the blended premiums charged for coverage. The insurance carrier charges active and retirees the same premium rates. According to GASB, when an employer provides benefits to both active employees and retirees through the same plan, the benefits to retirees should be segregated and measured independently for actuarial measurement purposes. The projection of future retiree benefits should be based on claims costs, or age-adjusted premiums approximating claims costs, for retirees. As such, premiums were estimated for under-65 retirees and their spouses as if they were rated on a stand-alone basis. The results were then disaggregated into age-specific starting costs based on average ages and assumptions on the relationship between costs and increasing age.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS
As of and for the Years Ended June 30, 2021 and 2020

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS (cont.)**STATEMENT OF SIGNIFICANT ACTUARIAL ASSUMPTION (cont.)****SENSITIVITY OF THE DISCOUNT RATE**

The net OPEB liability has been determined using the discount rate listed in the assumption section. Below is a table illustrating the sensitivity of the net OPEB liability to the discount rate assumption.

Employer Net OPEB Liability/(Asset)	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
06/30/21	\$21,531,118	\$18,211,243	\$15,583,383

Employer Net OPEB Liability/(Asset)	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
06/30/20	\$20,099,228	\$16,947,921	\$14,456,464

Employer Net OPEB Liability/(Asset)	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
06/30/19	\$16,308,041	\$14,150,825	\$12,390,405

The sensitivity of the net OPEB liability to the discount rate is based primarily on two factors:

1. The duration of the plan's expected benefit payments. Younger plans with benefit payments further in the future will be more sensitive to changes in the discount rate.
2. The funded percentage of the plan (ratio of the net position to the total OPEB liability). The higher the funded percentage, the higher the sensitivity to the discount rate.

SENSITIVITY OF THE HEALTHCARE TREND RATES

Below is a table illustrating the sensitivity of the net OPEB liability to the healthcare trend rate assumption.

Employer's Net OPEB Liability/(Asset)	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
06/30/21	\$14,982,324	\$18,211,243	\$22,449,859
06/30/20	\$14,026,681	\$16,947,921	\$20,764,731
06/30/19	\$12,224,990	\$14,150,825	\$16,551,893

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 7 – RISK MANAGEMENT

The District participates in the Illinois Public Transit Risk Management Association (Risk Management Association) which is a public entity risk pool. The Risk Management Association was established by certain public transit districts pursuant to Article VII, Section 10 of the Illinois Constitution, the Local Mass Transit District Act, 70 ILCS 3610/5, the Intergovernmental Cooperation Act, 5 ILCS 220/6, and the Local Governmental and Governmental Employees Tort Immunity Act, 745 ILCS 10/9-103, and 745 ILCS 10/9-107, as amended.

The Risk Management Association seeks the prevention and lessening of losses to Transit District properties and injuries to persons or properties which might result in claims being made against its participants. It is the intent of the Risk Management Association to administer a joint risk management pool and utilize such funds contributed by the participants to avert, defend, and protect, any participant of the Risk Management Association against stated liability and loss.

Specifically risk coverage provided by the Risk Management Association for its members includes auto liability, general liability, law enforcement liability, sexual abuse liability, property/inland marine/crime, excess liability and public official's liability. The Risk Management Association will jointly self-insure certain risks within an agreed scope and may purchase catastrophe, excess/reinsurance, or aggregate stop loss insurance. Settled claims have not exceeded this coverage in any of the past three fiscal years. There were no reductions in coverage in the last year.

During the initial three years of the Risk Management Association's existence, each participant has agreed to fully fund the participant's Maximum Loss Fund allocation so as to fully fund the Risk Management Association's Maximum Loss Fund for each year.

Supplemental payments to fund losses from participants may be required from time to time when the contributions for any fiscal year are insufficient to fund payments within the Maximum Loss Fund for that year. Premium payments are accounted for as current year expenses in the financial statements of the District.

The District has from time to time elected to self-insure workers' compensation liabilities rather than purchasing commercial insurance. During fiscal 2002, the District returned to a self-insured plan for workers' compensation claims. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

At June 30, 2021 and 2020, the estimated amount of these claims liabilities was \$894,748 and \$881,295, respectively. Changes in the reported liability resulted from the following:

Year Ended June 30	Liability at Beginning of Year	Claims and Changes in Estimates	Claim Payments	Liability End of Year
2019	\$ 471,134	\$ 720,245	\$ (476,048)	\$ 715,331
2020	715,331	828,540	(662,576)	881,295
2021	881,295	903,276	(889,823)	894,748

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 7 – RISK MANAGEMENT (cont.)

As of July 1, 2004, the District began self-insurance for a portion of its employee's health insurance. Currently, the District has purchased specific excess insurance which provides coverage when claims exceed \$85,000 individually. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

At June 30, 2021 and 2020, the estimated amount of these claims liabilities was \$114,490 and \$72,454, respectively. Changes in the reported liability resulted from the following:

Year Ended June 30	Liability at Beginning of Year	Claims and Changes in Estimates	Claim Payments	Liability End of Year
2019	\$ 74,851	\$ 2,416,312	\$ (2,402,210)	\$ 88,953
2020	88,953	2,206,214	(2,222,713)	72,454
2021	72,454	2,755,055	(2,713,019)	114,490

The District continues to carry commercial insurance for risks in excess of amounts self-insured and for all other risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 8 – CONTINGENCIES

The District is involved in certain legal proceedings and disputes considered by management to be ordinary and incidental or which have no foundation in fact. Management believes that valid defenses exist as to all such litigation and disputes and is of the opinion that these will not have a material effect on the District's financial statements.

The District also receives monies from federal and state government agencies under grants and contracts. The costs charged to these grants and contracts are subject to audit and disallowance by the granting agency. Any disallowances or adjustments that would have a material effect on the District's financial statements are not known at this time.

Certain items claimed under state operating assistance grants that the State of Illinois had not made a final determination whether the costs will be reimbursed under the grants as of June 30, 2021.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 9 – COMMITMENTS

The District entered into a contract for management services with FIRST TRANSIT, INC. with an effective date of August 1, 2015. There are five optional years at the end of the contract. Annual payments under this contract are as follows:

Contract Period	Fee
8/1/2015 - 7/31/2016	\$ 469,296
8/1/2016 - 7/31/2017	485,724
8/1/2017 - 7/31/2018	502,728
8/1/2018 - 7/31/2019	520,320
8/1/2019 - 7/31/2020	538,536
	<u>\$ 2,516,604</u>
Option Years:	
8/1/2020 - 7/31/2021	\$ 557,376
8/1/2021 - 7/31/2022	576,888
8/1/2022 - 7/31/2023	597,084
8/1/2023 - 7/31/2024	617,976
8/1/2024 - 7/31/2025	639,600
	<u>\$ 2,988,924</u>

The District's Management Service contract expiring 07/31/2020 was not renewed. A Request for Proposals was issued in February 2020 for Management Services. Due to the COVID-19 Pandemic, the Request for Proposal was cancelled. A one-year extension Agreement with First Transit, Inc. was executed for the period from 08/01/2020 to 07/31/2021 at amount of \$545,005. On November 1, 2020, the Original Agreement was extended for the period November 1, 2020 through October 31, 2021 in the amount not to exceed \$500,784 and for the period November 1, 2021 through July 31, 2022 in the amount not to exceed \$384,633. The contract provides for a Resident Manager and a Resident Assistant Manager with all other terms of the Original Agreement in full force.

The District entered into an initial five (5) years contract for an ADA Paratransit and Rural Transit Services Provider with Transdev Services, Inc. with an effective date of December 1, 2020. There are two (2) one-year optional years at the end of the contract. The contract calls for monthly payments based on vehicle service hours plus a monthly fixed rate. The contract provided payment for one-time start-up costs in the amount of \$228,661. Estimated payments based on estimated vehicle service hours under this contract are as follows:

Contract Period	Total	Fixed Monthly Cost (Annual)
12/1/2020-11/30/2021	\$ 5,527,050	\$ 1,280,112
12/1/2021-11/30/2022	5,740,098	1,311,768
12/1/2022-11/30/2023	5,919,179	1,343,076
12/1/2023-11/30/2024	6,087,558	1,374,180
12/1/2024-11/30/2025	6,334,492	1,411,164
	<u>\$ 29,608,375</u>	<u>\$ 6,720,300</u>
Option Years		
12/1/2025-11/30/2026	\$ 6,439,618	\$ 1,365,288
12/1/2026-11/30/2027	6,640,895	1,400,220
	<u>\$ 13,080,513</u>	<u>\$ 2,765,508</u>

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO FINANCIAL STATEMENTS As of and for the Years Ended June 30, 2021 and 2020

NOTE 10 – TRANSFER OF OPERATIONS

Under an intergovernmental agreement between Peoria County (County) and the District, the County agreed to transfer the operations of rural/non-urbanized area public transportation service to the District effective July 1, 2018. In the Greater Peoria Mass Transit District Financial Statement ending June 30, 2019, the effect of taking over the operations resulted in \$706,259 being reported as a special item in accordance GASB Statement No. 69 was recorded. Of the \$706,259 reported as a special item, \$339,152 represents cash expected to be received as a result of the transfer operations and \$367,107 represents the carry value of capital assets received as a result of the transfer operations. The \$339,152 was recorded as Accounts Receivable from Peoria County plus an additional \$69,108 related to fares for a total of \$408,260 due from Peoria County. During the period July 1, 2019 through June 30, 2020, Peoria County turned over \$200,000 (July 3, 2019) leaving a balance of \$209,260. Peoria County paid outstanding obligations incurred for the period prior to June 30, 2019 from the balance that was to be transferred. As of June 30, 2020, Peoria County submitted a reconciliation of expenses and revenue for the period through June 30, 2020. The reconciliation indicated that a final transfer of \$99,892 was to be turned over to the Greater Peoria Mass Transit District. At June 30, 2020, the Greater Peoria Mass Transit District recorded a journal entry of \$71,393 to Special Item Income leaving an Accounts Receivable balance of \$99,892 to be transferred. Peoria County remitted the \$99,892 on August 13, 2020.

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REQUIRED SUPPLEMENTARY INFORMATION

GREATER PEORIA MASS TRANSIT DISTRICT

DEFINED BENEFIT PENSION PLAN – REQUIRED SUPPLEMENTARY INFORMATION
UNAUDITED

Schedule of Changes in the Net Pension Liability and Related Ratios

Last Seven Calendar Years

Calendar Year December 31,	2020	2019	2018	2017	2016	2015	2014
A. Total pension Liability							
1. Service Cost	\$ 1,031,353	\$ 963,867	\$ 882,646	\$ 941,383	\$ 1,019,925	\$ 942,403	\$ 989,369
2. Interest on the Total Pension Liability	3,594,368	3,336,709	3,204,485	3,128,294	3,061,747	2,877,192	2,732,162
3. Changes for benefit terms	-	-	-	-	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	1,337,480	2,030,024	460,766	565,454	(1,019,079)	695,296	(896,198)
5. Changes in assumptions	(273,195)	-	1,286,262	(1,272,257)	(152,776)	50,657	1,279,002
6. Benefit payments, including refunds of employee contributions	(2,872,270)	(2,748,585)	(2,406,736)	(2,228,536)	(2,065,849)	(2,098,565)	(2,087,798)
7. Net change in total pension liability	2,817,736	3,582,015	3,427,423	1,134,338	843,968	2,466,983	2,016,537
8. Total pension liability - beginning	50,497,945	46,915,930	43,488,507	42,354,169	41,510,201	39,043,218	37,026,681
9. Total pension liability - ending	<u>\$ 53,315,681</u>	<u>\$ 50,497,945</u>	<u>\$ 46,915,930</u>	<u>\$ 43,488,507</u>	<u>\$ 42,354,169</u>	<u>\$ 41,510,201</u>	<u>\$ 39,043,218</u>
B. Plan fiduciary net position							
1. Contributions - employer	\$ 1,207,886	\$ 963,671	\$ 1,032,060	\$ 1,017,690	\$ 1,053,729	\$ 1,133,521	\$ 1,140,253
2. Contributions - employee	794,768	661,960	605,810	402,721	390,592	401,219	383,779
3. Net investment income	6,850,591	7,930,960	(1,563,408)	6,447,877	2,386,559	169,538	2,002,165
4. Benefit payments, including refunds of employee contributions	(3,004,279)	(2,835,824)	(2,470,799)	(2,228,536)	(2,065,849)	(2,098,565)	(2,087,798)
5. Other (Net Transfer)	(32,036)	(41,338)	568,453	(479,505)	73,131	699,139	(353,113)
6. Net change in plan fiduciary net position	5,816,930	6,679,429	(1,827,884)	5,160,247	1,838,162	304,852	1,085,286
7. Plan fiduciary net position - beginning	46,344,349	39,664,920	41,492,804	36,332,557	34,494,395	34,189,543	33,104,257
8. Plan fiduciary net position - ending	<u>\$ 52,161,279</u>	<u>\$ 46,344,349</u>	<u>\$ 39,664,920</u>	<u>\$ 41,492,804</u>	<u>\$ 36,332,557</u>	<u>\$ 34,494,395</u>	<u>\$ 34,189,543</u>
C. Net pension liability/(asset)	\$ 1,154,402	\$ 4,153,596	\$ 7,251,010	\$ 1,995,703	\$ 6,021,612	\$ 7,015,806	\$ 4,853,675
D. Plan fiduciary net position as a percentage of the total pension liability	97.83%	91.77%	84.54%	95.41%	85.78%	83.10%	87.57%
E. Covered Valuation payroll (Calendar Year)	\$ 10,940,997	\$ 9,773,509	\$ 9,122,534	\$ 8,942,807	\$ 8,679,802	\$ 8,909,465	\$ 8,496,674
F. Net position liability as a percentage of covered valuation payroll	10.55%	42.50%	79.48%	22.32%	69.37%	78.75%	57.12%

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available. See accompanying independent auditors' report.

GREATER PEORIA MASS TRANSIT DISTRICT

DEFINED BENEFIT PENSION PLAN – REQUIRED SUPPLEMENTARY INFORMATION
UNAUDITED

Schedule of Employer Contributions

Last Seven Fiscal Years

Fiscal Year Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Fiscal Year Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2021	\$ 1,211,801	\$ 1,211,801	\$ -	\$ 10,758,705	11.26%
2020	1,084,230	1,084,230	-	10,207,730	10.62%
2019	991,687	991,687	-	9,598,588	10.33%
2018	1,006,764	1,006,764	-	8,941,699	11.26%
2017	1,063,507	1,063,507	-	9,042,159	11.76%
2016	1,080,534	1,080,534	-	8,983,498	12.03%
2015	1,166,393	1,166,393	-	8,718,035	13.38%

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available. See accompanying independent auditors' report.

GREATER PEORIA MASS TRANSIT DISTRICT

DEFINED BENEFIT PENSION PLAN – REQUIRED SUPPLEMENTARY INFORMATION
UNAUDITED

NOTES TO SCHEDULES

Summary of Actuarial Methods and Assumptions Used in the Calculations of the 2020 Contribution Rate***Valuation Date:**

Notes Actuarial determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine 2020 Contribution Rate:

Actuarial Cost Method Aggregate entry age = normal

Amortization Method Level percentage of payroll, closed

Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period.
Taxing bodies (Regular, SLEP and ECO groups): 24-year closed Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer group upon adoption of ERI.
SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 19 years for most employers (three employers financed over 28 years and four employers were financed over 29 years)

Asset Valuation Method 5-Year Smoothed Market; 20% corridor

Wage Growth 3.25%

Price Inflation 2.50%

Salary Increases 3.35% to 14.25% 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 2017 valuation pursuant to an experience study of the period 2014-2016.

Mortality Rates For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other Information:

Notes There were no benefit changes during the year.

*Based on Valuation Assumptions used in the December 31, 2017 actuarial valuation

GREATER PEORIA MASS TRANSIT DISTRICT

OTHER POST-EMPLOYMENT BENEFIT PLAN – REQUIRED SUPPLEMENTARY INFORMATION
UNAUDITED

Schedule of Changes in the Total OPEB Liability

Last Four Fiscal Years

	2021	2020	2019	2018
Total OPEB Liability				
Service Cost	\$ 949,256	\$ 701,937	\$ 2,108,614	\$ 2,030,051
Interest	372,290	484,759	1,621,934	1,522,853
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience	-	(39,535)	(34,051,319)	-
Changes in Assumptions	146,213	2,579,744	2,683,814	-
Benefit Payments	(204,437)	(929,809)	(639,612)	(951,454)
Net Change in Total OPEB Liability	<u>1,263,322</u>	<u>2,797,096</u>	<u>(28,276,569)</u>	<u>2,601,450</u>
Total OPEB Liability - Beginning	<u>16,947,921</u>	<u>14,150,825</u>	<u>42,427,394</u>	<u>39,825,944</u>
Total OPEB Liability - Ending	<u>\$ 18,211,243</u>	<u>\$ 16,947,921</u>	<u>\$ 14,150,825</u>	<u>\$ 42,427,394</u>

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Year Ended June 30, 2021 - The assumptions were changed from the prior year. The assumed rate on High Quality 20-year Tax-Exempt G.O. Bonds was changed from 2.21% to 2.16% for the current year. The rate has been updated to the current Fiscal Year end based on changes in market conditions as reflected in the Index. Since the Employer does not have a trust dedicated exclusively to the payment of OPEB benefits, the discount rate used in the determination of the Total OPEB Liability was also changed from 2.21% to 2.16%. See the Assumptions (Economic) section for more details. Assumption changes were also made to the inflation rate, mortality rates, mortality improvement rates, retirement rates, termination rates and disability rates based on rates from an IMRF experience study report dated November 8, 2017.

Year Ended June 30, 2020 - The assumptions were changed from the prior year. The assumed rate on High Quality 20-year Tax-Exempt G.O. Bonds was changed from 3.50% to 2.21% for the current year. The rate has been updated to the current Fiscal Year end based on changes in market conditions as reflected in the Index. Since the Employer does not have a trust dedicated exclusively to the payment of OPEB benefits, the discount rate used in the determination of the Total OPEB Liability was also changed from 3.50% to 2.21%. See the Assumptions (Economic) section for more details. Assumption changes were also made to the inflation rate, mortality rates, mortality improvement rates, retirement rates, termination rates and disability rates based on rates from an IMRF experience study report dated November 8, 2017.

Year Ended June 30, 2019 – The assumptions were changed from the prior year. The assumed rate on High Quality 20-year Tax-Exempt G.O. Bonds was changed from 3.87% to 3.50% for the current year. The rate has been updated to the current Fiscal Year end based on changes in market conditions as reflected in the index. Since the Employer does not have a trust dedicated exclusively to the payment of OPEB benefits, the discount rate used in the determination of the Total OPEB Liability was also changed from 3.857% to 3.50%. See the Assumptions (Economic) section for more details. The plan provisions were also changed from the prior year. Medicare eligible retirees must move to the new Humana plan and cannot remain on the PPO plan. There are also new provisions in place for Tier II members regarding explicit benefits.

GREATER PEORIA MASS TRANSIT DISTRICT

OTHER POST-EMPLOYMENT BENEFIT PLAN – REQUIRED SUPPLEMENTARY INFORMATION
UNAUDITED

Schedule of Total OPEB Liability and Related Ratio

Last Four Fiscal Years

	2021	2020	2019	2018
Total OPEB Liability - Ending (a)	<u>\$ 18,211,243</u>	<u>\$ 16,947,921</u>	<u>\$ 14,150,825</u>	<u>\$ 42,427,394</u>
OPEB Plan Net Position - Ending (b)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Employer Net OPEB Liability - Ending (a) - (b)	<u>\$ 18,211,243</u>	<u>\$ 16,947,921</u>	<u>\$ 14,150,825</u>	<u>\$ 42,427,394</u>
OPEB Plan Net Position as a Percentage of the Total OPEB Liability	0%	0%	0%	0%
Covered-Employee Payroll	\$ 10,758,705	\$ 9,523,392	\$ 9,165,241	\$ 8,941,699
Employer's Net OPEB Liability as a Percentage of Covered-Employee Payroll	169.27%	177.96%	154.40%	474.49%

Covered employee payroll shown for the current year is the total covered payroll for the fiscal for all plan members.

This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

STATISTICAL SECTION



GREATER PEORIA MASS TRANSIT DISTRICT

Statistical Section

The Statistical Section Includes

FINANCIAL TRENDS:

These tables contain trend information to assist the reader in understanding how GPMTD's financial performance and financial condition have changed over time:

- Table 1 – Condensed Statement of Net Position
- Table 2 – Change in Net Position
- Table 3 – Detailed Report of Revenues and Expenses
- Table 4 – Change in Revenues and Expenses

REVENUE CAPACITY:

These tables contain trend information to assist the reader in understanding the GPMTD's most significant local revenue sources:

- Table 5 – Funding Sources (Operating and Capital)
- Table 6 – Operating Revenues & Operating Expenses
- Table 7 – Property Tax Levies Collected
- Table 8 – Principal Property Tax Payers

DEMOGRAPHIC AND ECONOMIC INFORMATION:

These tables offer demographic and economic indicators to assist the reader in understanding the environment within which GPMTD's financial activities take place:

- Table 9 - Population Trends
- Table 10 - Principal Employers

OPERATING INFORMATION:

These tables contain information to assist the reader in understanding GPMTD's operations:

- Table 11 – Budgetary Comparison Schedule
- Table 12 – Ridership Report
- Table 13 – Employee by Major Function
- Table 14 – Condensed Statement of Capital Assets
- Table 15 – Change in Capital Assets

GREATER PEORIA MASS TRANSIT DISTRICT
TABLE 1
CONDENSED STATEMENT OF NET POSITION
10 YEARS ENDED JUNE 30

A historical summary of GPMTDs statement of net position is presented below:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Current Assets	\$20,759,720	\$24,399,515	\$31,742,091	\$35,315,831	\$40,318,585	\$37,667,887	\$38,516,735	\$43,317,890	\$46,454,397	\$53,474,496
Capital Assets	16,900,573	22,017,045	20,064,176	18,896,721	17,111,018	19,207,257	18,690,807	17,009,235	16,414,403	19,948,463
Total Assets	37,660,293	46,416,560	51,806,267	54,212,552	57,429,603	56,875,144	57,207,542	60,327,125	62,868,800	73,422,959
Deferred Outflows of Resources	-	-	-	1,222,576	4,087,858	3,327,189	1,589,583	7,415,903	7,751,791	7,361,374
Current Liabilities	3,496,857	4,134,438	8,856,318	10,376,011	12,755,535	6,937,042	5,243,950	5,524,983	6,197,423	10,381,296
Noncurrent Liabilities	8,572,453	11,687,931	14,639,089	21,364,608	25,685,512	27,100,003	43,471,643	20,762,223	20,171,708	19,161,208
Total Liabilities	12,069,310	15,822,369	23,495,407	31,740,619	38,441,047	34,037,494	48,715,593	26,287,206	26,369,131	29,542,504
Deferred Inflows of Resources	-	-	-	-	555,678	1,336,289	3,837,136	1,346,034	2,701,021	4,617,559
Net Investment in Capital Assets	16,900,573	22,017,045	20,064,176	18,896,721	17,111,018	19,207,257	18,690,807	17,009,235	16,414,403	19,948,463
Restricted	1,205,018	860,369	471,885	232,643	38,844	515,089	1,016,321	1,042,839	716,354	84,700
Unrestricted	7,485,392	7,716,777	7,774,799	4,565,145	5,370,874	5,106,208	(13,462,729)	22,057,714	24,419,682	26,591,107
Total Net Position	\$25,590,983	\$30,594,191	\$28,310,860	\$23,694,509	\$22,520,736	\$24,828,554	\$6,244,400	\$40,109,788	\$41,550,439	\$46,624,270

GREATER PEORIA MASS TRANSIT DISTRICT

TABLE 2
CHANGE IN NET POSITION
10 YEAR COMPARISON

Presented in table 2 is a 10 year comparison of GPMTD changes in net position.

	2011	2021	% CHANGE	\$ CHANGE	
Current Assets	\$ 16,433,220	\$ 53,474,496	225%	\$37,041,276	
Capital Assets	16,882,755	19,948,463	18%	3,065,708	
Deferred Outflows of Resources	-	7,361,374		7,361,374	
Total Assets and Deferred Outflows	33,315,975	80,784,333	143%	47,468,358	a)
Current Liabilities	2,189,887	10,381,296	374%	8,191,409	
Noncurrent Liabilities	5,386,174	19,161,208	100%	13,775,034	
Deferred Inflows of Resources	-	4,617,559		4,617,559	
Total Liabilities and Deferred Inflows	7,576,061	34,160,063	351%	26,584,002	b)
Net Investment in Capital Assets	16,882,755	19,948,463	18%	3,065,708	
Restricted	1,375,668	84,700	-94%	(1,290,968)	
Unrestricted	7,481,491	26,591,107	255%	19,109,616	
Total Net Position	\$ 25,739,914	\$ 46,624,270	81%	\$ 20,884,356	

NOTE:

- a) The increase of GPMTD's total assets is due to a significant increase in cash and cash equivalents. Capital assets have increased by purchasing of new fleet in 2016, service vehicles in 2016, and the impact of revised capitalization policy in 2010.
- b) The increase of GPMTD's Total Liabilities is due to the increase of OPEB GASB 75 & 68 obligations.

GREATER PEORIA MASS TRANSIT DISTRICT
TABLE 3
DETAILED REPORT OF REVENUES AND EXPENSES
PAST 10 YEARS, FOR YEAR ENDING JUNE 30

A historical summary of GPMTDs Revenues and Expenses is provided in the following table:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Passenger Fares (East Peoria, Pekin)	\$ 1,946,591	\$ 1,935,253	\$ 1,881,052	\$ 1,935,655	\$ 1,995,170	\$ 1,866,225	\$ 1,907,592	\$ 1,834,303	\$ 1,321,256	\$ 580,710
Advertising	423,981	407,544	439,827	1,003,575	1,042,511	1,230,942	1,341,214	641,952	639,315	594,999
Other	97,035	70,768	133,289	165,355	126,197	134,517	241,072	283,822	234,741	143,119
Total Operating Revenues	193,630	164,059	155,059	90,632	81,721	79,080	97,396	123,595	141,091	86,225
	2,661,237	2,577,624	2,609,227	3,195,217	3,245,599	3,310,764	3,587,274	2,883,672	2,336,403	1,405,053
Federal	1,954,049	1,794,986	1,543,328	1,345,815	1,662,903	1,826,485	1,888,838	2,364,767	3,479,984	10,644,245
State	15,025,374	15,509,601	16,314,231	16,691,025	16,183,484	16,596,667	17,027,700	18,375,455	16,040,641	11,474,614
State Assistance	(106,968)	236,361	-	-	-	-	-	-	-	-
Property and Replacement Taxes	4,204,106	4,413,092	4,649,380	4,865,793	5,037,610	5,350,856	5,552,955	5,823,774	6,159,260	5,940,033
Other	60,888	57,609	52,152	412,142	56,902	125,340	123,768	615,444	600,307	69,901
Total Non-Operating Revenue	21,137,449	22,011,649	22,559,091	23,314,775	22,940,899	23,899,348	24,593,261	27,179,440	26,280,192	28,128,793
Total Revenues	23,798,686	24,589,273	25,168,318	26,509,992	26,186,498	27,210,112	28,180,535	30,063,112	28,616,595	29,533,846
Salaries and Fringe Benefits	16,045,127	16,459,222	17,187,325	17,114,716	16,310,104	17,563,318	17,801,086	18,418,976	16,842,864	17,702,699
Professional Services	3,238,147	3,429,270	3,631,117	5,002,202	5,467,983	5,382,418	5,691,732	6,070,293	5,354,707	4,883,645
Materials and Supplies	3,520,983	3,558,847	3,562,111	3,318,962	2,680,486	2,286,106	2,555,493	3,193,236	2,849,933	3,183,000
Casualty and Liability	440,250	504,930	546,141	533,314	494,630	527,781	506,948	535,852	602,528	690,280
Other	286,083	367,210	454,676	324,822	501,247	544,726	559,978	383,624	500,851	346,755
Operating and Maintenance Expenses	23,530,590	24,319,479	25,381,370	26,294,015	25,454,450	26,304,349	27,115,237	28,601,981	26,150,883	26,806,379
Depreciation Expense	2,024,121	2,285,792	2,436,845	2,285,026	2,391,281	2,493,158	2,866,015	3,148,012	3,165,854	3,070,022
Total Expenses	25,554,711	26,605,271	27,818,215	28,579,041	27,845,731	28,797,507	29,981,252	31,749,993	29,316,737	29,876,401
Capital Contribution	1,607,094	7,019,206	366,566	840,058	484,459	3,895,211	2,021,042	794,693	2,212,187	5,416,386
Special Item	-	-	-	-	-	-	-	34,757,587	(71,394)	-
Changes in Net Position	(148,931)	5,003,208	(2,283,331)	(1,228,991)	(1,174,774)	2,307,816	220,325	33,865,392	1,440,651	5,073,831
Beginning Net Position	25,739,914	25,590,983	30,594,191	28,310,860	23,695,509	22,520,735	24,828,551	6,244,396	40,109,788	41,550,439
Change in Accounting Principle	-	-	-	(3,387,360)	-	-	(18,804,480)	-	-	-
Net Position End of Year	\$25,590,983	\$30,594,191	\$28,310,860	\$23,694,509	\$22,520,735	\$24,828,551	\$ 6,244,396	\$40,109,788	\$ 41,550,439	\$ 46,624,270

GREATER PEORIA MASS TRANSIT DISTRICT
TABLE 4
CHANGE IN REVENUES AND EXPENSES
10 YEAR COMPARISON

Presented in the table below is a 10 year comparison of the changes in revenues and Expenses. The historical section of the letter of transmittal in the Introductory Section highlights several factors that contributed to the increase in revenues and expenses.

	2011	2021	% CHANGE	\$ CHANGE
Passenger Fares	\$ 1,792,696	\$ 580,710	-68%	\$(1,211,986)
Contractual Revenues (East Peoria, Pekin)	391,792	594,999	52%	203,207
Advertising	54,963	143,119	160%	88,156 (a)
Other	65,689	86,225	31%	20,536
Total Operating Revenues	2,305,140	1,405,053	-39%	(900,087)
Federal	893,244	10,644,245	1,092%	9,751,001
State	15,316,488	11,474,614	-25%	(3,841,874) (b)
Property and Replacement	4,027,330	5,940,033	47%	1,912,703
Other	100,896	69,901	-31%	(30,995)
Total Non-Operating Revenue	20,337,958	28,128,793	38%	7,790,835
Total	22,643,098	29, 533,846	30%	6,890,748
Salaries and Fringe Benefits	14,606,001	17,702,699	21%	3,096,698
Professional Services	3,233,162	4,883,645	51%	1,650,483
Materials and Supplies	3,190,496	3,183,000	0%	(7,496)
Casualty and Liability	600,397	690,280	15%	89,883
Other	386,095	346,755	-10%	(39,341)
Depreciation Expense	1,391,884	3,070,022	121%	1,678,138
Total	\$23,408,035	\$ 29,876,401	28%	\$ 6,468,365

a) District has outsourced 3rd party to sell bus advertising.

b) Downstate Operating Assistance is 65% of total eligible expenses.

GREATER PEORIA MASS TRANSIT DISTRICT
TABLE 5
FUNDING SOURCES (OPERATING AND CAPITAL)
FOR THE YEAR ENDED JUNE 30

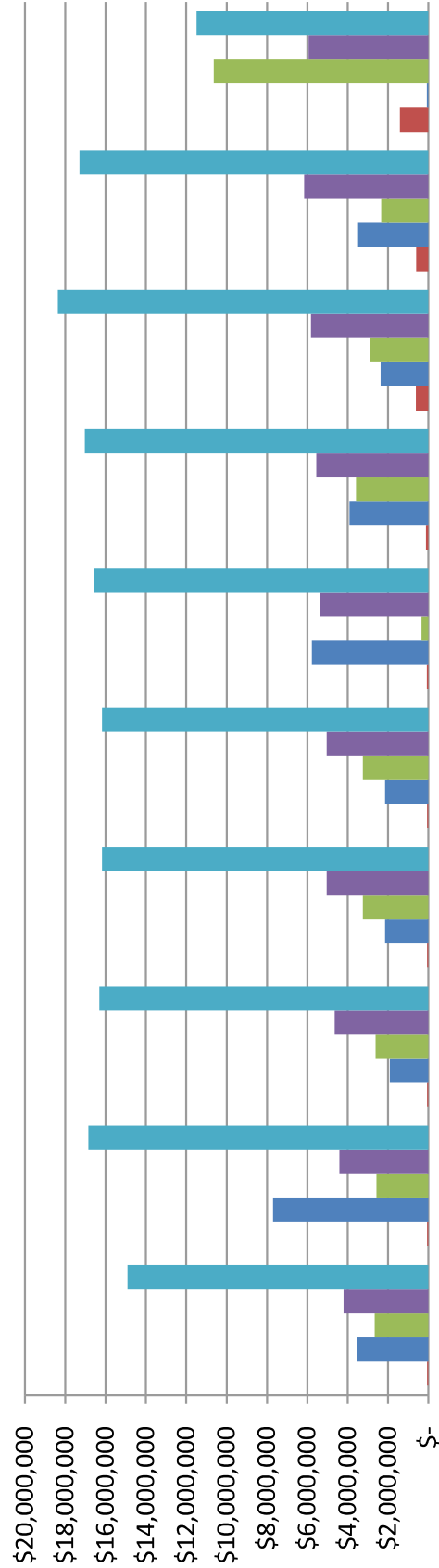
The table below shows trends in GPMTDs Funding Sources.

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Local Operating Revenues	\$ 2,661,237	\$ 2,577,624	\$ 2,609,227	\$ 3,195,217	\$ 3,245,599	\$ 3,310,765	\$ 3,587,274	\$ 2,883,672	\$ 2,336,403	\$ 1,405,053
Non Operating Revenues	60,888	57,609	52,152	65,761	56,902	72,536	123,768	615,444	600,307	69,901
Federal Revenue	3,561,143	7,705,674	1,909,894	2,185,873	2,148,361	5,774,500	3,909,880	2,364,767	3,479,984	10,644,245
Local Tax Revenue	4,204,106	4,413,092	4,649,380	4,865,793	5,037,610	5,350,856	5,552,955	5,823,774	6,159,260	5,940,033
State Operating Assistance	14,918,406	16,854,480	16,314,231	16,691,025	16,183,484	16,596,667	17,027,700	18,375,455	16,040,641	11,474,614
Total Funding Sources	\$ 25,405,780	\$ 31,608,479	\$ 25,534,884	\$ 27,003,669	\$ 26,671,956	\$ 31,105,324	\$ 30,201,577	\$ 30,063,112	\$ 28,616,595	\$ 29,533,846

*Includes American Recovery and Reinvestment Act (ARRA) Grants

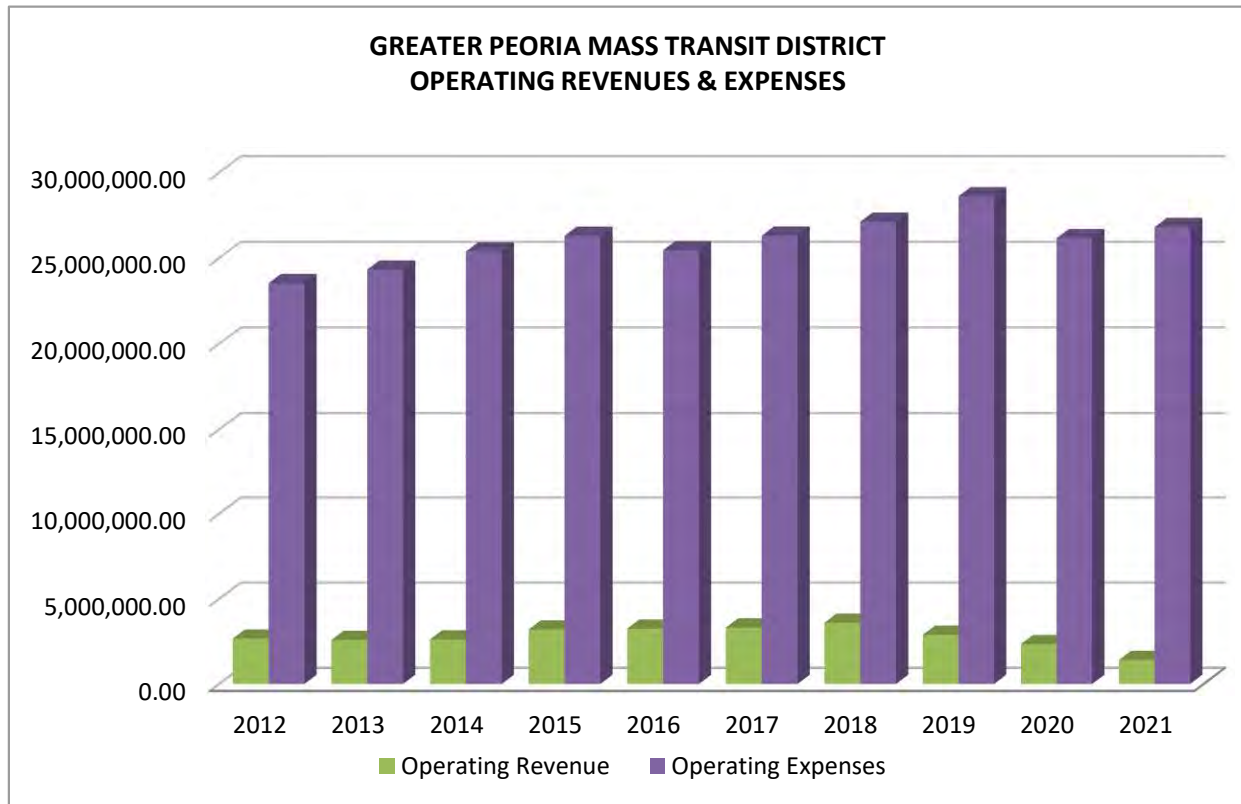
GREATER PEORIA MASS TRANSIT DISTRICT
FUNDING SOURCES

■ Non Operating ■ Federal ■ Operating ■ Local Tax ■ State



GREATER PEORIA MASS TRANSIT DISTRICT
TABLE 6
OPERATING REVENUES & OPERATING EXPENSES
10 YEARS ENDED JUNE 30

The table below shows a comparison of operating revenue to operating expenses.



	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Operating Revenue	\$ 2,661,237	\$ 2,577,624	\$ 2,609,227	\$ 3,195,217	\$ 3,245,599	\$ 3,310,765	\$ 3,587,274	\$ 2,883,672	\$ 2,336,403	\$ 1,405,053
Operating Expenses	\$23,530,590	\$24,319,479	\$25,381,370	\$26,294,015	\$25,454,450	\$26,304,347	\$27,115,237	\$28,601,979	\$26,150,883	\$26,806,379

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Operating Revenue	\$ 3,195,217	\$ 3,245,599	\$ 3,310,765	\$ 3,587,274	\$ 2,883,672	\$ 2,336,403	\$ 1,405,053
Operating Expenses	\$26,294,015	\$25,454,450	\$26,304,347	\$27,115,237	\$28,601,979	\$26,150,883	\$26,806,379

GREATER PEORIA MASS TRANSIT DISTRICT
TABLE 7
PROPERTY TAX LEVIES COLLECTED
10 YEARS ENDED JUNE 30

A summary of tax levies collected including the tax rate for the past 10 years is provided in the following table.

Fiscal Year	Tax Levy	(a) (MIL rate)	Assessed Value	Total Collected as of 06/30	% Collected	Collected within 1st year
2021	\$ 5,699,584	12.67	\$ 2,207,646,396	\$ -	0.00%	
2020	\$ 5,999,563	13.67	\$ 2,252,756,150	\$ 5,947,566	99.13%	Yes
2019	\$ 5,713,870	11.50	\$ 2,309,833,112	\$ 5,649,153	98.87%	Yes
2018	\$ 5,441,782	9.97	\$ 2,250,956,435	\$ 5,357,333	98.45%	Yes
2017	\$ 5,182,650	9.40	\$ 2,243,037,333	\$ 5,119,189	98.78%	Yes
2016	\$ 4,935,857	8.80	\$ 2,219,202,955	\$ 4,892,134	99.11%	Yes
2015	\$ 4,700,816	8.85	\$ 2,170,902,458	\$ 4,610,155	98.07%	Yes
2014	\$ 4,476,968	9.13	\$ 2,077,424,101	\$ 4,431,931	98.99%	Yes
2013	\$ 4,263,779	8.32	\$ 2,102,244,198	\$ 4,240,431	99.45%	Yes
2012	\$ 4,060,742	8.37	\$ 2,132,351,602	\$ 4,016,777	98.92%	Yes

NOTE:

(a) GPMTD's maximum tax levy rate is 15 MIL

MIL rate = Total Funds Levied / Equalized Assessed Valuation

* 12.67 MIL rate means 12.67 cents levied per \$100 Assessment Valuation.

** GPMTD's IMRF (pension) fund, audit, worker compensation fund, social securities fund, and unemployment fund are not included in the total Funds levied against MIL calculation.

GREATER PEORIA MASS TRANSIT DISTRICT

TABLE 8
PRINCIPAL PROPERTY TAX PAYERS

A summary of the top ten tax payers for the current year and 9 years earlier is provided in the following table.

Taxpayer	Rank	2020		Rank	2011	
		Assessed Valuation	Percent Of Total Assessed		Assessed Valuation	Percent Of Total Assessed
Caterpillar Inc.	1	\$ 42,610,000	1.22%	1	\$ 49,885,000	1.47%
MCRIL LLC				2	\$ 16,445,000	0.48%
Northwoods Development Company	2	\$ 9,158,000	0.26%	3	\$ 9,476,000	0.28%
Pere Marquette Hotel LLC	3	\$ 9,020,000	0.26%			
Peoria New Mall LLC	4	\$ 7,787,000	0.22%			
OSF Healthcare System				4	\$ 9,050,000	0.27%
PV Peoria LLC Stark Management LLC	5	\$ 7,370,000	0.21%			
Illinois-American Water SSC	6	\$ 7,216,000	0.21%			
Edward Rose Development				6	\$ 6,957,000	0.20%
Gateway Taylor Inc.				7	\$ 6,627,000	0.19%
Wal-Mart Real Estate Business Trust	7	\$ 6,955,000	0.20%	8	\$ 6,324,000	0.19%
Willow Knolls LTD	8	\$ 6,718,000	0.19%	5	\$ 7,942,000	0.23%
Methodist Services Inc.	9	\$ 6,240,000	0.18%			
Lexington House Corporation				9	\$ 5,322,000	0.16%
AmerenCILCO	10	\$ 6,159,000	0.18%	10	\$ 5,274,000	0.15%
		\$ 109,233,000	3.13%		\$ 123,302,000	3.62%
All Other Taxpayers		\$ 3,377,964,000	96.87%		\$ 3,279,632,000	96.38%
		\$ 3,487,197,000	100.00%		\$ 3,402,934,000	100.00%

NOTES:

Assessed Valuation is determined in the year preceding the years paid.

SOURCES:

- (a) Peoria County Supervisor of Assessments (2020). Year 2021 data is not available.
- (b) Peoria County Comprehensive Annual Financial Report (CAFR)

GREATER PEORIA MASS TRANSIT DISTRICT
TABLE 9
POPULATION TRENDS
SERVICE AREA (PEORIA, PEORIA HEIGHTS, WEST PEORIA,
EAST PEORIA AND PEKIN ILLINOIS)

The table below shows the historical total population, personal income, per capita personal income and the weighted average of the unemployment rate for the service area.

CALENDAR YEAR	POPULATION (2)	PERSONAL INCOME (4)	PER CAPITA PERSONAL INCOME (4)	UNEMPLOYMENT RATE % (3)
2010	172,337	15,249,409	40,243	11.1%
2011	172,713	16,763,844	44,151	9.4%
2012	173,161	17,657,307	46,412	8.5%
2013	173,834	17,529,345	45,875	10.0%
2014	183,809	16,679,535	43,889	8.2%
2015	181,804	17,061,000	45,132	6.3%
2016	180,786	17,327,026	46,052	6.5%
2017	183,011	17,666,000	46,977	5.4%
2018	180,621	19,705,312	48,870	6.2%
2019	184,661	(1)	(1)	4.7%
2020	183,499	(1)	(1)	6.4%

SOURCES:

US Census Bureau (www.census.gov)

Bureau of Economic Analysis (www.bea.gov)

Bureau of Labor Statistics (www.bls.gov)

Illinois Department of Employment Security (www.ides.illinois.gov)

City Data (www.city-data.com)

NOTES:

- (1) Information of personal income and per capita personal income for 2019 and 2020 has not yet been released.
- (2) Population totals for Peoria, Peoria Heights
West Peoria, East Peoria, and Pekin Illinois
- (3) Weighted average of Peoria, Peoria Heights,
West Peoria, East Peoria, and Pekin unemployment rate.
- (4) Per Capita Personal Income and Personal Income based on
Peoria Metropolitan Statistical Area and only available to 2018.

GREATER PEORIA MASS TRANSIT DISTRICT
TABLE 11
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2021

A comparative analysis of District's actual results compared to approved budget is presented below

	2021 APPROVED/ FINAL BUDGET	2021 ACTUAL	VARIANCE
OPERATING REVENUES			
Passenger Fares	\$ 1,568,000	\$ 504,802	\$ (1,063,198)
Special Transit Services	280,000	75,908	(204,092)
East Peoria and Pekin Mass Transit Districts	799,000	594,999	(204,001)
Advertising	200,000	143,119	(56,881)
Other	114,000	86,225	(27,775)
Total Operating Revenues	2,961,000	1,405,053	(1,555,947)
Operating Expenses			
Salaries and Fringe Benefits	20,058,402	17,702,699	(2,355,703)
Purchased Services	2,032,325	1,553,941	(478,384)
Fuel and Lubricants	2,113,200	1,148,579	(964,621)
Materials and Supplies	1,686,250	1,670,116	(16,134)
Utilities	285,200	222,147	(63,053)
Casualty and Liability Costs	608,198	690,280	82,082
Tires and Tubes	160,000	142,158	(17,842)
Travel Expenses	120,000	18,481	(101,519)
Dues and Subscriptions	54,700	45,198	(9,502)
Purchased Transportation	4,875,000	3,329,704	(1,545,296)
Other	756,725	283,076	(473,649)
Total Operating Expenses	32,750,000	26,806,379	(5,943,621)
Operating Loss Before Depreciation	(29,789,000)	(25,401,326)	(4,387,674)
DEPRECIATION	3,163,893	3,070,022	(93,871)
Loss From Operations	(32,952,893)	(28,471,348)	(4,293,803)
NONOPERATING REVENUES (EXPENSES)			
Sales Commissions	11,000	-	(11,000)
Grants			
State of Illinois			
Downstate Public Transportation Assistance Program			
Operating Assistance	21,040,821	11,474,614	(9,566,207)
Feasibility Operating Assistance			-
Federal Transit Administration			
Planning Assistance			-
Maintenance Assistance	1,598,426	1,036,868	(561,558)
Operating Assistance	612,500	9,231,184	8,618,684
Feasibility Operating Assistance			-
Rural Transportaion Assistance		376,193	376,193
Investment Income	300,000	47,429	(252,571)
Property and Replacement Taxes	6,223,753	5,940,033	(283,720)
Gain on disposal of capital assets	2,500	22,472	19,972
Total Non-Operating Revenues	29,789,000	28,128,793	(1,660,207)
Net Income Before Contributions	(3,163,893)	(342,555)	2,821,338
Capital Contributions	-	5,416,386	5,416,386
Special Items	-	-	-
Change in Net Position	\$ (3,163,893)	5,073,831	\$ 8,237,724
Net Position- Beginning of Year		41,550,439	
Net Position- End of Year		\$ 46,624,270	

GREATER PEORIA MASS TRANSIT DISTRICT
TABLE 12
RIDERSHIP REPORT
2011-2021

FARE COLLECTION	2011	2021	
Adults (7-64)	\$1.00	\$1.00	1)
Seniors (64+)	\$1.00	*\$0.50	2)
Children (7 and Under)	**Free	**Free	3)
Paratransit Services (Door-to-Door)	\$2.00	\$2.00	
Students/Persons with Disabilities (with ID)	\$0.50	\$0.50	
Veterans (with ID)	N/A	\$0.50	
Urbanized Area Transportation	N/A	\$6.00	
Day Pass (Unlimited rides in one day)	N/A	\$3.00	
30 Day Pass (Unlimited rides in thirty days)	N/A	\$40.00	

**When accompanied by a paying adult

NOTE: Public hearing is required if District's planning to increase the fare price.

1) Cash fare

2) Each ride, all day

3) Children 54 inches and shorter

Effective January 2, 2016 New Fare Structure

RIDERSHIP FY2021

Adult	306,888	
Child	987,918	
Senior	14,183	
Student	28,366	
Day Pass	146,833	
30 Day Pass	178,950	
Total Regular Route		1,663,138
Paratransit Services	11,301	
GRAND TOTAL		1,674,43

9 (Fixed Route and Paratransit)

	Actual Vehicle Miles	Actual Vehicle Hours	Actual Peak Vehicles
FY2021			
Regular Route	2,191,765	153,319	45
Special Routes	-	-	-
Paratransit Services	689,566	46,783	37
Total	2,881,331	200,102	82

GREATER PEORIA MASS TRANSIT DISTRICT

TABLE 13
EMPLOYEE BY MAJOR FUNCTION
AS OF JUNE 30

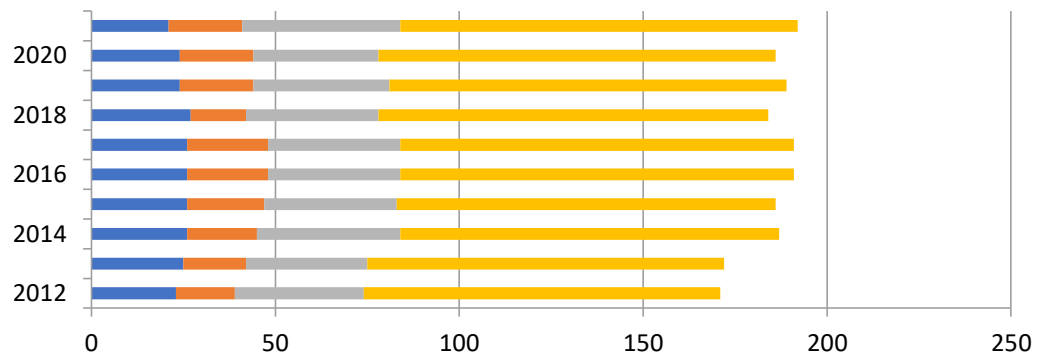
The table below documents the number of employees by major function from 2012 to 2021.

YEAR	ADMINISTRATION	POLICE OFFICERS	MAINTENANCE	OPERATIONS	TOTAL
2012	23	16	35	97	171
2013	25	17	33	97	172
2014	26	19	39	103	187 *
2015	26	21	36	103	186 *
2016	26	22	36	107	191
2017	26	22	36	107	191
2018	27	15	36	106	184
2019	24	20	37	108	189
2020	24	20	34	108	186
2021	21	20	43	108	192
10 Year Change	↓ -2	↑ 4	↑ 8	↑ 11	↑ 21

* Sunday Service Added 06/08/2014

** Part-Time Employees

GREATER PEORIA MASS TRANSIT DISTRICT
EMPLOYEE COUNT AS OF JUNE 30



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
ADMINISTRATION	23	25	26	26	26	26	27	24	24	21
POLICE OFFICERS	16	17	19	21	22	22	15	20	20	20
MAINTENANCE	35	33	39	36	36	36	36	37	34	43
OPERATIONS	97	97	103	103	107	107	106	108	108	108

ADMINISTRATION POLICE OFFICERS MAINTENANCE OPERATIONS

GREATER PEORIA MASS TRANSIT DISTRICT
TABLE 14
CONDENSED STATEMENT OF CAPITAL ASSETS
10 YEARS ENDED JUNE 30

A historical summary of GPMTDs capital assets is presented below:

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Land	\$ 1,855,709	\$ 1,855,709	\$ 1,855,709	\$ 1,855,709	\$ 1,855,709	\$ 1,861,749	\$ 1,855,709	\$ 1,881,735	\$ 1,952,617	\$ 1,952,617
Building	11,997,171	11,786,576	11,786,576	11,786,576	11,786,576	11,786,576	11,801,164	11,786,576	11,786,576	11,786,576
Building and Improvements	353,321	177,347	188,548	682,494	1,116,191	1,669,232	1,873,532	1,888,465	3,276,523	3,378,410
Revenue Vehicles	18,419,368	23,496,719	23,639,287	23,956,533	23,956,533	25,467,358	22,849,157	23,610,419	23,610,419	23,819,042
Service Vehicles	426,540	438,195	631,165	631,165	672,585	609,396	682,765	682,765	682,765	972,590
Shop & Garage Equipment	630,331	422,280	430,506	498,014	504,171	807,441	807,441	961,500	1,097,187	1,078,262
Furniture & Office	672,344	360,117	365,407	377,994	448,734	264,817	264,817	264,817	264,817	264,817
Communication Equipment	535,783	482,455	482,455	635,810	682,335	1,030,713	1,073,303	1,073,303	1,073,303	2,917,414
Miscellaneous	633,731	566,095	566,095	880,096	880,096	1,204,549	1,207,171	1,449,798	1,494,053	1,494,053
Construction in Progress	-	-	-	-	-	-	-	236,499	823,151	5,013,889
	35,524,298	39,585,493	39,945,748	41,304,391	41,902,930	44,701,832	42,415,060	43,835,877	46,061,411	52,256,920
Less Accumulated	18,623,725	17,568,448	19,881,572	22,407,669	24,791,911	25,494,575	23,724,253	26,826,642	29,647,008	32,308,457
Total Net Capital	\$ 16,900,573	\$ 22,017,045	\$ 20,064,176	\$ 18,896,722	\$ 17,111,019	\$ 19,207,257	\$ 18,690,807	\$ 17,009,235	\$ 16,414,003	\$ 19,948,463

GREATER PEORIA MASS TRANSIT DISTRICT

TABLE 15
CHANGE IN CAPITAL ASSETS
10 YEAR COMPARISON

Presented in the table below is a 10 year comparison of GPMTD's capital assets.

	2011	2021	% CHANGE	\$ CHANGE	
Land	\$ 1,854,492	\$ 1,952,617	5%	\$ 98,125	
Building	11,997,170	11,786,576	-2%	(210,594)	
Building and Improvements	334,968	3,378,410	909%	3,043,442	1)
Revenue Vehicles	20,282,582	23,819,042	17%	3,536,460	2)
Service Vehicles	426,540	972,590	128%	546,050	3)
Shop & Garage Equipment	569,330	1,078,262	89%	508,932	4)
Furniture & Office	686,910	264,817	-61%	(422,093)	
Communication Equipment	685,840	1,073,303	56%	387,463	5)
Miscellaneous	620,230	2,917,414	370%	2,297,184	6)
Construction in Progress	-	5,013,889	N/A	5,013,889	
	37,458,062	52,256,920	40%	14,798,858	
Less Accumulated Depreciation	20,575,307	32,308,457	57%	11,733,151	
Total Net Capital Assets	\$ 16,882,755	\$ 19,948,463	18%	\$ 3,056,707	

NOTE:

- 1) Remodel of Transit Center in 2020. HVAC Purchased for Administration Building in 2020.
- 2) 4 Hybrid buses purchased in 2017. Transfer of 14 vehicles from Peoria County in 2019.
- 3) In 2010, GPMTD's Capitalization policy was amended with adjustment of non depreciable items.
- 4) 2 electric bus lifts purchased. Upgrade fuel island. Purchase of Bus Wash Equipment in 2020.
- 5) Video surveillance system purchased and installed.
- 6) Radio system for fixed routes and paratransit vehicles. Veeder root system purchase.

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SUPPLEMENTARY INFORMATION

REPORT ON FEDERAL AWARDS

3201 W. White Oaks Dr., Suite 102
Springfield, IL 62704
217.793.3363

SIKICH.COM

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees
Greater Peoria Mass Transit District
Peoria, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Greater Peoria Mass Transit District (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 11, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 District's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Springfield, Illinois
November 11, 2021

3201 W. White Oaks Dr., Suite 102
Springfield, IL 62704
217.793.3363

SIKICH.COM

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL
OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees
Greater Peoria Mass Transit District
Peoria, Illinois

Report on Compliance for Each Major Federal Program

We have audited Greater Peoria Mass Transit District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the District as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 11, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of those basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Springfield, Illinois
November 11, 2021

GREATER PEORIA MASS TRANSIT DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2021

<u>Federal Agency/Pass-Through Agency/Program or Cluster Title</u>	<u>Federal ALN Number</u>	<u>Local Agency Number</u>	<u>Federal Expenditures</u>
U.S. Department of Transportation			
Federal Transit Cluster:			
Direct Program:			
Federal Transit Formula Grants	20.507*	IL-2020-040-00	\$ 2,156,470
COVID-19 Federal Transit Formula Grants	20.507*	IL-2020-025-00	8,911,726
Federal Transit Formula Grants	20.507*	IL-2020-001-00	1,123,897
Federal Transit Formula Grants	20.507*	IL-2017-026-00	309,957
Federal Transit Formula Grants	20.507*	IL-2016-026-00	645,491
Federal Transit Formula Grants	20.507*	IL-90-X736-01	348,000
Federal Transit Formula Grants	20.507*	IL-90-X734-00	137,729
Bus and Bus Facilities Formula Program	20.526*	IL-2021-017-00	1,431,984
Bus and Bus Facilities Formula Program	20.526*	IL-2020-009-01	138,927
Total Federal Transit Formula Grants			15,204,181
Passed Through:			
Illinois Department of Transportation			
Bus and Bus Facilities Formula Program	20.526*	IL-2019-017	128,000
Bus and Bus Facilities Formula Program	20.526*	IL-2018-029	192,000
Total Passed Through Illinois Department of Transportation			320,000
Total Federal Transit Cluster			15,524,181
Highway Planning and Construction Cluster:			
Passed Through:			
Illinois Department of Transportation			
Federal Highway Administration	20.205	20-1439-17283	23,520
Total Highway Planning and Construction Cluster			23,520
Passed Through:			
Illinois Department of Transportation			
Federal Formula Grants for Rural Services	20.509	OP-21-49-FED	147,743
COVID-19 Federal Formula Grants for Rural Services	20.509	OP-21-44-FED	228,450
Total Federal Formula Grants for Rural Services			376,193
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 15,923,894

*Denotes Major Federal Program

See accompanying notes to schedule of expenditures of federal awards.

GREATER PEORIA MASS TRANSIT DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended June 30, 2021

NOTE 1 – REPORTING ENTITY

This report on Federal Awards includes the federal awards of the Greater Peoria Mass Transit District. The reporting entity for the Greater Peoria Mass Transit District is based upon the criteria established by the Governmental Accounting Standards Board.

NOTE 2 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal grant activity of the Greater Peoria Mass Transit District under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the district, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

NOTE 3 – DESCRIPTION OF MAJOR PROGRAM

There was one major program for the year ended June 30, 2021, the Federal Transit Cluster. This grant was awarded by the Federal Transit Administration – U.S. Department of Transportation to the Greater Peoria Mass Transit District for the purposes of financing capital projects and supporting public transportation services in urbanized areas.

NOTE 4 – RECONCILIATION OF THE FINANCIAL STATEMENTS

The Federal aid is included in the statement of revenues, expenses and changes in net position as follows:

Maintenance assistance	\$	1,036,868
Feasibility operating assistance		456,851
Operating Assistance CARES ACT		8,750,813
Capital contributions CARES ACT		160,913
Micro-study		23,520
5311 Rural service operating assistance		147,743
5311 Rural service CARES ACT		228,450
Capital contributions		5,118,736
Total	\$	<u>15,923,894</u>

NOTE 5 – INDIRECT COST RATE

The Greater Peoria Mass Transit District has not elected to use the 10% de minimis indirect cost rate.

NOTE 6 – ADDITIONAL INFORMATION

As of and during the year ended June 30, 2021, the District did not receive any federal insurance or federal loans or loan guarantees. In addition, the District did not pass through any federal awards to sub-recipients.

GREATER PEORIA MASS TRANSIT DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

_____	Yes	<u> X </u>	No
_____	Yes	<u> X </u>	None reported

Noncompliance material to financial statements noted?

_____	Yes	<u> X </u>	No
-------	-----	--------------	----

Federal Awards

Type of auditor's report issued on compliance for major federal programs:

unmodified

Internal control over major federal programs:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

_____	Yes	<u> X </u>	No
_____	Yes	<u> X </u>	None reported

Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Uniform Guidance?

_____	Yes	<u> X </u>	No
-------	-----	--------------	----

Identification of major federal programs:

ALN Number(s)Name of Federal Program or Cluster

20.507

Federal Transit Formula Grants – Federal Transit Cluster

20.526

Bus and Bus Facilities Formula Program – Federal Transit Cluster

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

_____	Yes	<u> X </u>	No
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GREATER PEORIA MASS TRANSIT DISTRICT**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**
Year Ended June 30, 2021

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questions Costs

None

Section IV – Summary of Prior Audit Findings

None

ILLINOIS DEPARTMENT OF TRANSPORTATION

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217.793.3363

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS APPLICABLE TO THE
FINANCIAL ASSISTANCE RECEIVED UNDER
DOWNSTATE OPERATING ASSISTANCE GRANT OP-21-49-IL**

To the Board of Trustees
Greater Peoria Mass Transit District
Peoria, Illinois

Report on Compliance

We have audited Greater Peoria Mass Transit District's (the District) compliance with the applicable provisions of the Downstate Public Transportation Act (as amended) 30 ILCS 740/2, the Civil Administrative Code of Illinois, 20 ILCS 2705/49.19, and the rules and regulations of the Illinois Department of Transportation that are applicable to the financial assistance for the year ended June 30, 2021. The District's financial assistance is identified in the Schedule of Revenue and Expense Under Downstate Operating Assistance Grant OP-21-49-IL. We also tested the calculation of the State's participation in the District's operating deficit and that State assistance claimed and paid are recorded and reported in accordance with the contract with the State of Illinois.

Management's Responsibility

Management is responsible for compliance with the laws and regulations applicable to the financial assistance received under the downstate operating assistance grant.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of the District based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the "Downstate Operating Assistance Grant Program Agreement" with the State of Illinois Department of Transportation. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state financial assistance occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides as reasonable basis for our opinion on compliance with the laws and regulations applicable to the financial assistance received under the downstate operating assistance grant. However, our audit does not provide a legal determination of the District's compliance.

Opinion

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that have a direct and material effect on the downstate operating assistance grant for the year ended June 30, 2021.

Sikich LLP

Springfield, Illinois
November 11, 2021

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GREATER PEORIA MASS TRANSIT DISTRICT
SCHEDULE OF REVENUE AND EXPENSE UNDER
DOWNSTATE OPERATING ASSISTANCE GRANT OP-21-49-IL
For the Year Ended June 30, 2021

OPERATING REVENUES AND INCOME

401	Passenger fares for transit services	\$ 504,802
402	Special transit Fares	75,908
406	Auxiliary revenue	143,119
407	Non-transportation revenue	156,125
413.99	Sec. 5307 capital funds applied to state eligible operating expenses	1,493,719
440	Subsidy from other sectors of operations	546,000
		<u>2,919,673</u>
	Total operating revenue	<u>2,919,673</u>

Operating Expenses

501	Labor	9,660,512
502	Fringe benefits	8,042,188
503	Professional service	1,553,941
504	Materials and supplies consumed	2,960,852
505	Utilities	222,147
506	Casualty and liability	690,280
507	Taxes	-
508	Net purchased transportation	3,329,704
509	Miscellaneous expenses (includes \$0 capitalized items <\$5,000)	346,754
		<u>26,806,378</u>
	Total operating expenses	<u>26,806,378</u>

Ineligible Expenses:

APTA and IPTA dues	2,600
Other - bad debt/penalty expense	-
Other - expenses reimbursed with JAC, New Freedom grant	-
Other - expenses reimbursed from 5311	147,743
Other - expenses reimbursed from 5311 - CARES Act	228,450
Other - expenses reimbursed from 5307 - CARES Act	8,750,813
Other - expenses reimbursed from Highway Planning and Construction	23,520
Other - expenses reimbursed from 5310	-
Other - ineligible expense noted during audit	-

Less: Total ineligible expenses	<u>9,153,126</u>
---------------------------------	------------------

Total eligible operating expenses	17,653,252
-----------------------------------	------------

Total operating revenue and Income	<u>2,919,673</u>
------------------------------------	------------------

Deficit	<u>\$ 14,733,579</u>
---------	----------------------

65% of eligible expenses	<u>\$ 11,474,614</u>
--------------------------	----------------------

Maximum contract amount	<u>\$ 23,400,000</u>
-------------------------	----------------------

Eligible FY21 Downstate Operating Assistance (deficit, 65% of eligible expenses, or maximum contract amount, whichever is less)	<u>\$ 11,474,614</u>
---	----------------------

FY21 Downstate Operating Assistance received (prior to close of fiscal year)	<u>\$ 6,801,024</u>
---	---------------------

FY21 Downstate Operating Assistance receivable (at close of fiscal year and subsequently received)	<u>\$ 4,673,590</u>
---	---------------------

FY21 Downstate Operating Assistance (over) under paid	<u>\$ (0)</u>
---	---------------

GREATER PEORIA MASS TRANSIT DISTRICT**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
Year Ended June 30, 2021

None

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS APPLICABLE TO THE
FINANCIAL ASSISTANCE RECEIVED UNDER THE
5311 OPERATING ASSISTANCE GRANT OP-21-49-FED**

To the Board of Trustees
Greater Peoria Mass Transit District
Peoria, Illinois

Report on Compliance

We have audited Greater Peoria Mass Transit District's (the District) compliance with the applicable provisions of the Downstate Public Transportation Act (as amended) 30 ILCS 740/2, the Civil Administrative Code of Illinois, 20 ILCS 2705/49.19, and the rules and regulations of the Illinois Department of Transportation that are applicable to the financial assistance for the year ended June 30, 2021. The District's financial assistance is identified in the Schedule of Revenue and Expense Under the 5311 Operating Assistance Grant OP-21-49-FED. We also tested the calculation of the State's participation in the District's operating deficit and the and that State assistance claimed and paid are recorded and reported in accordance with the contract with the State of Illinois.

Management's Responsibility

Management is responsible for compliance with the laws and regulations applicable to the financial assistance received under the 5311 operating assistance grant.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of the District based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the "5311 Operating Assistance Grant Agreement" with the State of Illinois Department of Transportation. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state financial assistance occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides as reasonable basis for our opinion on compliance with the laws and regulations applicable to the financial assistance received under the 5311 operating assistance grant. However, our audit does not provide a legal determination of the District's compliance.

Opinion

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that have a direct and material effect on the 5311 operating assistance grant for the year ended June 30, 2021.

Sikich LLP

Springfield, IL
November 11, 2021

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GREATER PEORIA MASS TRANSIT DISTRICT

Required Audited Schedule of Revenues and Expenses under
the 5311 Operating Assistance Grant OP-21-49-FED
Operating Period July 1, 2020 to June 30, 2021
Contract Number IL-21-0338-24007

Revenue

Line Item	Description	Total
401	Passenger Fares/ Donations	\$ 23,766
402	Special Transit Fares	9,456
405	Charter Service	-
406	Auxiliary Transportation	-
407	Non-Transportation Revenue	-
430	Contributed Services	-
440	Other:	-
	Total Revenue	33,222
	Section 5311 Operating Revenue	\$ 33,222

Expenses

Line Item	Eligible Expenses	Actual Administrative Expenses	Actual Operating Expenses	Total
501	Labor	\$ 47,910	\$ -	\$ 47,910
502	Fringe Benefits	27,414	-	27,414
503	Services	-	16,671	16,671
504.01	Fuel and Oil	-	28,761	28,761
504.02	Tires and Tubes	-	-	-
504.99	Other Materials	-	-	-
505	Utilities	-	-	-
506	Casualty and Liability	-	-	-
507	Taxes	-	-	-
508	Purchase of Service	-	368,246	368,246
509	Miscellaneous	-	-	-
511	Interest Expense	-	-	-
512	Lease and Rentals	-	-	-
	Other:	-	-	-
	Total Expenses	\$ 75,324	\$ 413,678	\$ 489,002

Revised 02/08/2017

OIPI OP-ASRE-5311

GREATER PEORIA MASS TRANSIT DISTRICT

**Required Audited Schedule of Revenues and Expenses under
the 5311 Operating Assistance Grant OP-21-49-FED
Operating Period July 1, 2020 to June 30, 2021
Contract Number IL-21-0338-24007**

Expenses

	Administrative Expenses	Operating Expenses	Total	
1) Expenses: Per Single Audit	\$ 75,324	\$ 413,678	\$ 489,002	
2) Less: Ineligible Expenses per Single Audit	\$ -	\$ -	\$ -	
3) Net Eligible Expenses ((1)-(2))	\$ 75,324	\$ 413,678	\$ 489,002	
4) Less: Section 5311 Operating Revenues (From Page 1)		\$ 33,222	\$ 33,222	
5) Section 5311 Operating Deficit ((3)-(4))		\$ 380,456		
6) Section 5311 Deficit ((3)-(4))			\$ 455,780	
7) Section 5311 Reimbursement %	x 80%	x 50%		
				Grant
				Total
A) Eligible Reimbursement Per Percentages	\$ 60,259	\$ 190,228		\$ 250,487
B) Funding Limits per Contract				\$ 147,743
C) Maximum Section 5311 Reimbursement: (Lesser of Totals for (A) or (B))			\$ 147,743	\$ 147,743
D) Less: IDOT Payments-Section 5311 Reimbursement to Grantee				\$ 147,743
E) Amount (Over) Under Paid ((C)-(D))				\$ -
F) Grantee Local Match Requirement (Operating Deficit-(C))			\$ 308,037	

GRANTEE MATCH SOURCES	AMOUNTS
Downstate Operating Grant	\$ 79,587
Local Contracts	-
In-Kind Services, Subsidies, Donations	-
5311 CARES Act	228,450
TOTAL LOCAL MATCH (Must equal (F))	\$ 308,037
LOCAL TRANSIT FUNDS RETAINED (CARRY FORWARD ACCOUNT)	
BEGINNING CARRY FORWARD (C.F.A.) BALANCE	\$ -
FY Local Transit (Local Contracts) Amounts Received	-
Less expended for Capital \$ Operating \$	-
ENDING CARRY FORWARD (C.F.A.) BALANCE	\$ -

I certify that the revenues and costs claimed for reimbursement are adequately supported and the approved cost allocation plan (if applicable) has been followed as provided in the project budget.

Prepared By: _____

Title: _____

Reviewed By/PCOM: _____

Date: _____

CPA Approval: _____

Date: _____

OIPI OP-ASRE-5311

Revised 02/08/2017

Attachment: GPMTD FY 2021 Comprehensive Annual Financial Report (Audited Financial Statements) (2872 : Greater Peoria Mass Transit

GREATER PEORIA MASS TRANSIT DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

None

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS AND REGULATIONS APPLICABLE TO THE
FINANCIAL ASSISTANCE RECEIVED UNDER THE
5311 CARES OPERATING ASSISTANCE GRANT OP-21-44-FED**

To the Board of Trustees
Greater Peoria Mass Transit District
Peoria, Illinois

Report on Compliance

We have audited Greater Peoria Mass Transit District's (the District) compliance with the applicable provisions of the Downstate Public Transportation Act (as amended) 30 ILCS 740/2, the Civil Administrative Code of Illinois, 20 ILCS 2705/49.19, and the rules and regulations of the Illinois Department of Transportation that are applicable to the financial assistance for the year ended June 30, 2021. The District's financial assistance is identified in the Schedule of Revenue and Expense Under the 5311 CARES Operating Assistance Grant OP-21-44-FED. We also tested the calculation of the State's participation in the District's operating deficit and the and that State assistance claimed and paid are recorded and reported in accordance with the contract with the State of Illinois.

Management's Responsibility

Management is responsible for compliance with the laws and regulations applicable to the financial assistance received under the 5311 CARES operating assistance grant.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of the District based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of the "5311 CARES Operating Assistance Grant Agreement" with the State of Illinois Department of Transportation. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state financial assistance occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides as reasonable basis for our opinion on compliance with the laws and regulations applicable to the financial assistance received under the 5311 operating assistance grant. However, our audit does not provide a legal determination of the District's compliance.

Opinion

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that have a direct and material effect on the 5311 CARES operating assistance grant for the year ended June 30, 2021.

Sikich LLP

Springfield, IL
November 11, 2021

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GREATER PEORIA MASS TRANSIT DISTRICT

Required Audited Schedule of Revenues and Expenses under
the 5311 CARES Operating Grant OP-21-44-FED
Operating Period July 1, 2020 - June 30, 2021
Contract Number CARES-2410-23386

Expenses

Line Item	Eligible Expenses	Actual Administrative Expenses	Actual Operating Expenses	Total
501	Labor			
502	Fringe Benefits			
503	Services		8,336.00	8,336.00
504.01	Fuel and Oil			
504.02	Tires and Tubes			
504.99	Other Materials		14,381.00	14,381.00
505	Utilities			
506	Casualty and Liability			
507	Taxes			
508	Purchase of Service		205,733.00	205,733.00
509	Miscellaneous			
511	Interest Expense			
512	Lease and Rentals			
	Other:			
	Total Expenses		\$228,450.00	\$228,450.00

Revised 06/16/21

DPIT OP-ASRE-CARES

GREATER PEORIA MASS TRANSIT DISTRICT

**Required Audited Schedule of Revenues and Expenses under
the 5311 CARES Operating Grant OP-21-44-FED
Operating Period July 1, 2020 - June 30, 2021
Contract Number CARES-2410-23386**

Expenses

	Administrative Expenses	Operating Expenses	Total
1) Expenses: Per Single Audit		\$ 228,450.00	
2) Less: Ineligible Expenses per Single Audit		\$ -	
3) Net Eligible Expenses ((1)-(2))		\$ 228,450.00	
4) Less: CARES Operating Revenues (From Page 1)		\$ -	
5) CARES Operating Deficit ((3)-(4))		\$ 228,450.00	
6) CARES Deficit ((3)-(4))			
7) CARES Reimbursement %	x 0%	x 100%	
			Grant Total
A) Eligible Reimbursement Per Percentages		\$ 228,450.00	\$ 228,450.00
B) Funding Limits per Contract			\$556,747
C) Maximum Section CARES Reimbursement: (Lesser of Totals for (A) or (B))			\$ 228,450.00
D) Less: IDOT Payments-Section CARES Reimbursement to Grantee			\$ 228,450.00
E) Amount (Over) Under Paid ((C)-(D))			\$ -
F) Grantee Local Match Requirement (Operating Deficit-(C))			

GRANTEE MATCH SOURCES	AMOUNTS
Downstate Operating Grant	\$ -
Local Contracts	\$ -
In-Kind Services, Subsidies, Donations	\$ -
TOTAL LOCAL MATCH (Must equal (F))	\$ -
LOCAL TRANSIT FUNDS RETAINED (CARRY FORWARD ACCOUNT)	
BEGINNING CARRY FORWARD (C.F.A.) BALANCE	
FY Local Transit (Local Contracts) Amounts Received	
Less expended for Capital \$ Operating \$	
ENDING CARRY FORWARD (C.F.A.) BALANCE	

I certify that the revenues and costs claimed for reimbursement are adequately supported and the approved cost allocation plan (if applicable) has been followed as provided in the project budget.

Prepared By: _____

Title: _____

Reviewed By/PCOM: _____

Date: _____

CPA Approval: _____

Date: _____

DPIT OP-ASRE-CARES

Revised 06/16/21

GREATER PEORIA MASS TRANSIT DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2021

None



REQUEST FOR COUNCIL ACTION

Agenda Date: December 13, 2021
To: Council Members
From: Roy Beckham,

AGENDA ITEM: Sikich LLP City of Pekin Audits For the Year Ended April 30, 2019

Receive and File 2019 Annual Financial Report, TIF CBD, TIF SIPCA, T/PCCC, Library, Sewerage, and Solid Waste

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:



**TAZEWELL/PEKIN CONSOLIDATED
COMMUNICATIONS CENTER**

FINANCIAL STATEMENTS

For the Fiscal Year Ended April 30, 2019



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TAZEWELL/PEKIN CONSOLIDATED COMMUNICATIONS CENTER
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Tazewell/Pekin Consolidated
Communications Center

We have audited the accompanying financial statements of Tazewell/Pekin Consolidated Communications Center (the Center), a component unit of the City of Pekin, Illinois (the City), as of and for the year ended April 30, 2019, and the related notes to the financial statements, which collectively comprise the Center's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principals generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of April 30, 2019, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information be presented to supplement the basic financial statements. Such information, listed in the table of contents, 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 the 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 opinion on the basic financial statements is not affected by this missing information.

Emphasis of Matter

As discussed in Note 1a to the financial statements, the Center discontinued operations during the fiscal year ended April 30, 2019. The operations of the Center were transferred to a new entity, but the Center was not fully dissolved as of April 30, 2019. The Center's remaining assets and liabilities are reported in the accompanying financial statements. Our opinion is not modified with respect to this matter.

As discussed in Note 1, the financial statements present only the Tazewell/Pekin Consolidated Communications Center and do not purport and do not, present fairly the financial position of the City of Pekin, Illinois as of April 30, 2019, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2021 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Sikich LLP

Springfield, Illinois
November 24, 2021

BASIC FINANCIAL STATEMENTS

TAZEWELL/PEKIN CONSOLIDATED COMMUNICATIONS CENTER

STATEMENT OF NET POSITION

April 30, 2019

	<u>2019</u>
ASSETS	
Current Assets:	
Cash	\$ 336,324
Accounts receivable	183
Due from primary government	17,456
Total current assets	<u>353,963</u>
Total assets	<u>353,963</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	17,458
Due to primary government	207,313
Due to other entities	129,192
Total current liabilities	<u>353,963</u>
Total liabilities	<u>353,963</u>
NET POSITION	
Unrestricted	-
Total net position	<u><u>\$ -</u></u>

See accompanying notes to financial statements.

TAZEWELL/PEKIN CONSOLIDATED COMMUNICATIONS CENTER
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

For the Year Ended April 30, 2019

	2019
OPERATING REVENUES	
City of Pekin	\$ 147,227
Tazewell County	82,678
Other governmental entities	60,455
Private business	8,804
Other revenues	7,328
Total operating revenues	<u>306,492</u>
OPERATING EXPENSES	
Salaries and employees benefits	324,526
Administrative and equipment costs	64,631
Depreciation	6,061
Total operating expenses	<u>395,218</u>
Net operating income	<u>(88,726)</u>
NON-OPERATING REVENUE (EXPENSES)	
Interest earnings	<u>6,572</u>
Total non-operating revenue (expenses)	<u>6,572</u>
SPECIAL ITEM	
Transfer of operations	<u>(887,234)</u>
CHANGE IN NET POSITION	(969,388)
NET POSITION, BEGINNING OF YEAR	<u>969,388</u>
NET POSITION, END OF YEAR	<u>\$ -</u>

See accompanying notes to financial statements.

TAZEWELL/PEKIN CONSOLIDATED COMMUNICATIONS CENTER

STATEMENT OF CASH FLOWS

For the Year Ended April 30, 2019

	2019
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from services	\$ 292,045
Payments for personal services	(349,457)
Payments to vendors and suppliers	(120,773)
Net cash from operating activities	<u>(178,185)</u>
CASH FLOWS FROM CAPITAL RELATED ACTIVITIES	
Purchase of capital assets	(148,217)
Net cash from capital related activities	<u>(148,217)</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES	
Interest income	6,572
Net cash from investing activities	<u>6,572</u>
Net increase (decrease) in cash	<u>(319,830)</u>
Cash, beginning of year	<u>656,154</u>
Cash, end of year	<u>336,324</u>
Reconciliation of operating income to net cash from operating activities:	
Net operating income	(88,726)
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation	6,061
Changes in operating assets and liabilities	
Accounts receivable	2,067
Due from other funds	(17,456)
Due to other funds	942
Accounts payable	(56,142)
Accrued wages	(24,931)
Net cash from operating activities	<u>\$ (178,185)</u>

See accompanying notes to financial statements.

TAZEWELL/PEKIN CONSOLIDATED COMMUNICATIONS CENTER

NOTES TO FINANCIAL STATEMENTS

April 30, 2019

1. SUMMARY OF ACCOUNTING POLICIES

The financial statements of Tazewell/Pekin Consolidated Communications Center (the Center), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units hereinafter referred to as generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting principles and financial reporting practices. The more significant of the Center's accounting policies are described below.

A. Reporting Entity

Tazewell/Pekin Consolidated Communications Center (the "Center") is a cooperative venture established by the City of Pekin, Illinois and the County of Tazewell, Illinois established as a nonprofit corporation formed under the General Not-for-Profit Corporation Act of the State of Illinois. The Center was primarily organized for the establishment, operation, and maintenance of a joint public safety communications system for the mutual benefits of the City of Pekin and County of Tazewell. For financial reporting purposes, the City of Pekin considers the Center a discretely presented component unit and is reported in the City's financial statements.

The Board of Directors of the Center consists of the Mayor of the City of Pekin, the Chairman of the Tazewell County Board, the Sheriff of Tazewell County, and the City of Pekin Chief of Police. The Board of Directors determine the general policies of the Center and make all administrative decisions concerning the development, efforts, operations, cost sharing, expenditure approval, and utilization of personnel and equipment of the Center subject to the purposes of the Center, the policies set for the Center, and the budget limits of the Center fixed by the annual budget adopted by the Board of Directors.

On June 29, 2015, the State of Illinois passed Public Act 99-0006, requiring all counties with a population of less than 250,000 that have a single Emergency Telephone System Board and more than two public safety answering points (PSAPs), to reduce the number of PSAPs by at least 50% or two (2) PSAPs, whichever is greater. Prior to Public Act 99-0006, Tazewell County had four PSAPs – Tazewell/Pekin Consolidated Communications Center and three governed and operated by local municipalities. On September 27, 2017 an intergovernmental agreement was entered into by the City of Pekin, City of East Peoria, City of Washington, Village of Morton, the Tazewell County Sheriff and the Tazewell County Emergency Telephone System Board creating Tazewell County Consolidated Communications (TC3) to govern the two PSAPs in Tazewell County.

**TAZEWELL/PEKIN CONSOLIDATED
COMMUNICATIONS CENTER**
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

The agreement also required that the Center be dissolved and that all assets, duties, titles and obligations of the Center be transferred to TC3. This transfer is presented as a special item on the Statement of Revenues, Expenses and Changes in Net Position.

The Center remained operational until June 30, 2018, at which time the operations were transferred to TC3. After the transfer of operations, the Center continued to maintain a bank account. This account had activity in FY20 and FY21 including various expenses related to closing of the Center, payment of audit fees, interest income, and grant income. The activity that occurred through April 30, 2019 or related to operations through June 30, 2018 has been accrued in the fiscal year 2019 financial statements. The Center will continue to report a balance sheet until the cash is disbursed. The cash balance at April 30, 2019 has been presented as amounts due to the City of Pekin and due to Tazewell County in accordance with the Center's governing intergovernmental agreement.

B. Financial Statement Presentation

Pursuant to GASB Statement 34, Paragraph 138, Reporting by Special-purpose Governments Engaged Only in Business-type Activities, the Center presents only financial statements that are required for enterprise funds. Further required supplementary information is limited to areas appropriate in such circumstances.

C. Basis of Accounting and Measurement

The economic resources measurement focus and the accrual basis of accounting are used by the Center. Under this basis of accounting, all assets and all liabilities associated with the operation of the Center are included on the statement of net position. Revenue is recognized when earned and expenses are recognized when the liability has been incurred.

D. Capital Assets

Capital assets, which include property, plant and equipment, are defined by the Center as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

**TAZEWELL/PEKIN CONSOLIDATED
COMMUNICATIONS CENTER**
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF ACCOUNTING POLICIES (Continued)

D. Capital Assets (Continued)

Improvements and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Capital Asset Classes</u>	<u>Years</u>
Building improvements	30
Office equipment	10
Communications equipment	10

E. Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

F. Revenues and Expenses

Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Center's principal ongoing operations. Principal Center operating revenues are from public safety communications services. Operating expenses include salaries and benefits, administrative and equipment costs, and depreciation. Nonoperating revenues and expenses include interest earning and interest expense.

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

2. CASH

The Center has not developed or implemented a written investment policy as of April 30, 2019.

Custodial credit risk on deposits is the risk that, in the event of the failure of a depository financial institution, the Center will not be able to recover deposits that are in the possession of an outside party. As of April 30, 2019, the Center maintained deposits in excess of \$250,000 at one financial institution. However, the Centers funds are fully FDIC insured through the financial institution's Insured Cash Sweep Account Service. The Center does not have a formal policy for custodial credit risk.

**TAZEWELL/PEKIN CONSOLIDATED
COMMUNICATIONS CENTER**
NOTES TO FINANCIAL STATEMENTS (Continued)

3. CAPITAL ASSETS

Capital assets activity for the year ended April 30, 2019 is as follows:

	Balance April 30, 2018	Additions	Disposals	Transfers*	Balance April 30, 2019
Capital assets being depreciated:					
Building					
improvements	\$ 44,357	\$ -	\$ -	\$ (44,357)	\$ -
Office equipment	182,336	148,217	-	(330,553)	-
Communications equipment	1,592,519	-	-	(1,592,519)	-
Total	1,819,212	148,217	-	(1,967,429)	-
Less accumulated depreciation:					
Building					
improvements	22,343	246	-	(22,589)	-
Office equipment	182,336	2,470	-	(184,806)	-
Communications equipment	1,488,763	3,345	-	(1,492,108)	-
Total	1,693,442	6,061	-	(1,699,503)	-
Capital assets, net	\$ 125,770	\$ 142,156	\$ -	\$ (267,926)	\$ -

*The Center's capital assets and accumulated depreciation were transferred to TC3 as of June 30, 2018.

4. PENSION PLAN

Plan Description

The Center'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 employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information for the plan as a whole, but not for individual employers. That report may be obtained on-line at www.imrf.org.

**TAZEWELL/PEKIN CONSOLIDATED
COMMUNICATIONS CENTER**
NOTES TO FINANCIAL STATEMENTS (Continued)

4. PENSION PLAN (Continued)

Plan Description (Continued)

The intergovernmental agreement that dissolved the Tazewell/Pekin Consolidated Communications Center also created TC3. TC3 is a legally separate entity that participates in IMRF. Upon the dissolution of the Center and creation of Tazewell County Consolidated Communications, the members of the Center's IMRF Plan were transferred to the IMRF Plan for TC3. The total pension liability, plan fiduciary net position and deferred inflows and outflows of resources were also transferred from the Center's IMRF Plan to TC3's IMRF Plan. The amount of this transfer is detailed below and in the "Required Supplementary Information" section of this report and is included as a special item on the Statement of Revenues, Expenses and Changes in Net Position.

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.

Plan Membership

At December 31, IMRF membership consisted of:

	2018
Retirees and beneficiaries currently receiving benefits	-
Inactive, non-retired members	-
Active plan members	-
TOTAL	-

**TAZEWELL/PEKIN CONSOLIDATED
COMMUNICATIONS CENTER**
NOTES TO FINANCIAL STATEMENTS (Continued)

4. PENSION PLAN (Continued)

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Contributions

As set by statute, the Center's plan members are required to contribute 4.50% 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 employer annual required contribution rate for calendar years 2019 and 2018 was 0.00% and 6.30%, respectively, of payroll. The Center 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 the IMRF Board of Trustees, with supplemental retirement benefits rate being set by statute.

Single Discount Rate

A single discount rate of 7.25% was used to measure the beginning pension liability. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made rates equal to the difference between actuarially determine contribution rates and the member rate. The single discount rate reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the 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 (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.31%; and the resulting single discount rate is 7.25%.

**TAZEWELL/PEKIN CONSOLIDATED
COMMUNICATIONS CENTER**
NOTES TO FINANCIAL STATEMENTS (Continued)

4. PENSION PLAN (Continued)

Changes in the Net Pension Liability.

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at January 1, 2018	\$ 5,572,336	\$ 6,434,527	\$ (862,191)
Changes for the period:			
Service cost	-	-	-
Interest	-	-	-
Difference between expected and actual experience	-	-	-
Changes in assumptions	-	-	-
Employer contributions	-	-	-
Employee contributions	-	-	-
Net investment income	-	-	-
Benefit payments and refunds	-	-	-
Other (net transfer)*	(5,572,336)	(6,434,527)	862,191
Net changes	(5,572,336)	(6,434,527)	862,191
Balances at December 31, 2018	\$ -	\$ -	\$ -

*Includes transfer of total pension liability and plan fiduciary net position to TC3 as of January 1, 2018.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Center calculated using the discount rate of 7.25% as well as what the Center's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate.

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ -	\$ -	\$ -

**TAZEWELL/PEKIN CONSOLIDATED
COMMUNICATIONS CENTER**
NOTES TO FINANCIAL STATEMENTS (Continued)

4. PENSION PLAN (Continued)

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2019, the Center reported recognized pension expense of \$0. At April 30, 2019, the Center reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ -
Changes in assumption	-	-
Net difference between projected and actual earnings on pension plan investments	-	-
Contributions made after measurement date	-	-
TOTAL	\$ -	\$ -

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year ended April 30,	
2019	\$ -
2020	-
2021	-
2022	-
2023	-
Thereafter	-
TOTAL	\$ -

5. DUE TO/FROM PRIMARY GOVERNMENT

Interfund receivable and payable balances at April 30, 2019 consist of \$17,456 due from the City of Pekin for services performed in May and June 2018 and \$209,524 due to the City of Pekin for the distribution of the remaining assets of the Center upon dissolution in accordance with the Center's governing intergovernmental agreement.

**TAZEWELL/PEKIN CONSOLIDATED
COMMUNICATIONS CENTER**
NOTES TO FINANCIAL STATEMENTS (Continued)

6. RISK MANAGEMENT

The Center is exposed to various risks of loss related to theft of, damage to and destruction of assets; errors and omissions; injuries to employees; employee health, and natural disasters. These risks are covered by insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage during the fiscal year or the prior three fiscal years.

REQUIRED SUPPLEMENTARY INFORMATION

TAZEWELL/PEKIN CONSOLIDATED COMMUNICATIONS CENTER

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Four Fiscal Years

<u>FISCAL YEAR ENDING APRIL 30,</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially determined contribution	\$ -	\$ 104,863	\$ 88,443	\$ 78,025
Contributions in relation to the actuarially determined contribution	-	104,863	88,443	78,025
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ -	\$ 957,801	\$ 884,888	\$ 830,856
Contributions as a percentage of covered-employee payroll	0.00%	10.95%	9.99%	9.39%

Notes to schedule:

As of January 1, 2018, the Center's IMRF plan was dissolved and all employees were transferred to the TC3 plan.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

See accompanying notes to financial statements.

TAZEWELL/PEKIN CONSOLIDATED COMMUNICATIONS CENTER

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Four Calendar Years

MEASUREMENT DATE DECEMBER 31,	2018	2017	2016	2015
TOTAL PENSION LIABILITY				
Service cost	\$ -	\$ 89,468	\$ 93,684	\$ 78,179
Interest	-	410,639	421,862	367,720
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	-	(152,032)	(527,405)	406,496
Changes of assumptions	-	(134,734)	-	-
Benefit payments, including refunds of member contributions	-	(142,916)	(128,436)	(148,076)
Transfer to TC3*	(5,572,336)	-	-	-
	(5,572,336)	70,425	(140,295)	704,319
Total pension liability - beginning	5,572,336	5,501,911	5,642,206	4,937,887
TOTAL PENSION LIABILITY - ENDING	\$ -	\$ 5,572,336	\$ 5,501,911	\$ 5,642,206
PLAN FIDUCIARY NET POSITION				
Contributions - employer	\$ -	\$ 125,482	\$ 66,562	\$ 93,640
Contributions - member	-	77,423	37,724	41,827
Net investment income	-	893,724	347,495	25,895
Benefit payments, including refunds of member contributions	-	(142,916)	(128,436)	(148,076)
Administrative expense	-	(4,829)	-	-
Other income (expense)	-	-	127,238	(163,498)
Transfer to TC3*	(6,434,527)	0	-	-
	(6,434,527)	948,884	450,583	(150,212)
Plan fiduciary net position - beginning	6,434,527	5,485,643	5,035,060	5,185,272
PLAN FIDUCIARY NET POSITION - ENDING	\$ -	\$ 6,434,527	\$ 5,485,643	\$ 5,035,060
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ -	\$ (862,191)	\$ 16,268	\$ 607,146
Plan fiduciary net position as a percentage of the total pension liability	0.00%	115.47%	99.70%	89.24%
Covered payroll	\$ -	\$ 914,596	\$ 838,303	\$ 926,798
Employer's net pension liability (asset) as a percentage of covered-employee payroll	0.00%	(94.27%)	1.94%	65.51%

*The Center dissolved upon the creation of TC3. The IMRF total pension liability and fiduciary net position of the Center was transferred to TC3 as of January 1, 2018.

Year Ended December 31, 2017 - Changes in assumptions related to price inflation, salary increases, retirement age and mortality were made since the prior measurement date. Price inflation and salary increases decreased from 2.75% and 3.75% - 14.50% to 2.50% and 3.39% - 14.25%, respectively. Retirement age assumptions were updated from the 2014 valuation pursuant to an experience study of the period 2011-2013 to the 2017 valuation pursuant to an experience study of the period 2014-2016. Mortality assumptions were updated to include mortality improvements as stated in the most recently released MP-2017 table.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

See accompanying notes to financial statements.



CITY OF PEKIN, ILLINOIS

**FINANCIAL REPORT AND REPORT ON
COMPLIANCE WITH PUBLIC ACT 85-1142**

**TAX INCREMENT FINANCING –
SOUTH INDUSTRIAL PARK
CONSERVATION AREA FUND**

For the Fiscal Year Ended
April 30, 2019

An abstract graphic composed of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and white, creating a complex, layered effect.

SIKICH.COM

CITY OF PEKIN, ILLINOIS
TAX INCREMENT FINANCING –
SOUTH INDUSTRIAL PARK CONSERVATION AREA FUND
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CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS
Members of American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable Mayor
Members of the City Council
City of Pekin, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Pekin, Illinois (City) as of and for the year ended April 30, 2019, which collectively comprise the basic financial statements of the City, and have issued our report thereon dated November 24, 2021, which, based on our audit, expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information (Balance Sheet and Schedule of Revenues, Expenditures and Changes in Fund Balance) is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

As discussed in Note 1, the accompanying supplementary information presents only the Tax Increment Financing-South Industrial Park Conservation Area Fund and does not purport to, and does not present fairly the financial position of the City of Pekin, Illinois as of April 30, 2019, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Sikich LLP

Springfield, Illinois
November 24, 2021

ACCOUNTING TECHNOLOGY ADVISORY

CITY OF PEKIN, ILLINOIS

BALANCE SHEET

TAX INCREMENT FINANCING -
SOUTH INDUSTRIAL PARK
CONSERVATION AREA FUND

April 30, 2019

ASSETS

Current Assets:

Cash	\$ 66,404
Property tax receivable	<u>86,809</u>

TOTAL ASSETS	<u>\$ 153,213</u>
---------------------	--------------------------

**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES****LIABILITIES**

Accrued liabilities	<u>\$ 985</u>
---------------------	---------------

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue - property taxes	<u>86,809</u>
--------------------------------------	---------------

FUND BALANCES

Restricted for economic development	<u>65,419</u>
-------------------------------------	---------------

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 153,213</u>
---	--------------------------

See accompanying Independent Auditor's Report.

CITY OF PEKIN, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCETAX INCREMENT FINANCING-
SOUTH INDUSTRIAL PARK
CONSERVATION AREA FUND

For the Year Ending April 30, 2019

REVENUES

Property taxes	\$ 8,780
Investment income	1,804
	<u>10,584</u>

EXPENDITURES

Current	
Administration	2,693
Economic development:	
Property improvements and maintenance	271,391
Total expenditures	<u>274,084</u>

**EXCESS OF REVENUES OVER
EXPENDITURES BEFORE OTHER
FINANCING SOURCES (USES)**(263,500)**OTHER FINANCING SOURCES (USES)**

Transfers in	175,000
Total other financing sources (uses)	<u>175,000</u>

NET CHANGE IN FUND BALANCE

(88,500)

FUND BALANCE - BEGINNING153,919**FUND BALANCE - ENDING**\$ 65,419

See accompanying Independent Auditor's Report.

**CITY OF PEKIN, ILLINOIS
TAX INCREMENT FINANCING –
SOUTH INDUSTRIAL PARK CONSERVATION AREA FUND**

NOTES TO FINANCIAL STATEMENTS

April 30, 2019

1. SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Tax Increment Financing – South Industrial Park Conservation Area Fund (the TIF-SIPCA Fund) is a separate special revenue fund of the City of Pekin, Illinois (City). It is included in the governmental activities in the Statement of Net Position and Statement of Activities of the City's financial statements. These financial statements present only the TIF-SIPCA Fund and are not intended to present fairly the financial position and results of operations of the City in conformity with accounting principles generally accepted in the United States of America.

The City established the TIF-SIPCA Fund by ordinances dated October 22, 2012 pursuant to the Illinois Tax Allocation Redevelopment Act. The purpose of the fund is to account for resources and expenditures arising in connection with redevelopment of a certain designated project area pursuant to a plan for redevelopment.

B. Basis of Accounting

The TIF-SIPCA Fund financial statements are on a modified accrual basis of accounting, under which expenditures are recorded when the fund liability is incurred and revenues are recorded when received in cash unless susceptible to accrual or of a material amount and not received at the normal time of receipts. Property taxes are recognized as revenues in the year for which they are intended to finance.

2. CASH AND CASH EQUIVALENTS

The TIF-SIPCA Fund follows the investment policy of the City. The City is allowed to deposit public funds in accounts authorized by the Public Funds Deposit Act (30 ILCS 225).

Custodial credit risk on deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits that are in the possession of an outside party. The City's investment policy requires that deposits with financial institutions be collateralized at 100 percent of the value of the deposit.

CITY OF PEKIN, ILLINOIS
TAX INCREMENT FINANCING –
SOUTH INDUSTRIAL PARK CONSERVATION AREA FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

3. PROPERTY TAXES

The annual tax levy ordinance for 2017 tax received during fiscal year 2019 was passed December 2017. The first installment of property taxes is due to the County Collector on July 1 and the second installment is due to the County Collector on September 1. Significant amounts of property taxes for 2017 were distributed in July, September and November of 2018 and are recorded as revenue in fiscal year 2019.

The 2018 taxes are intended to finance the 2020 fiscal year and are not considered available for current operations and are, therefore, shown as unavailable revenue. The 2019 tax levy has not been recorded as a receivable at April 30, 2019. Although the tax attached as a lien on property as of January 1, 2019, the tax will not be levied until December 2019, and, accordingly, is not measurable at April 30, 2019.



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CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS
Members of American Institute of Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor
Members of the City Council
City of Pekin, Illinois

We have examined management's assertion that the City of Pekin, Illinois (City) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended April 30, 2019 for the Tax Increment Financing – South Industrial Park Conservation Area Fund. Management is responsible for the City's assertion. Our responsibility is to express an opinion on management's assertion about the City's compliance with the specific requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with statutory requirements.

In our opinion, management's assertion that the City complied with the aforementioned requirements for the year ended April 30, 2019 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Mayor, City Council, management of the City, Illinois State Comptroller's Office and the joint review boards. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Springfield, Illinois
November 24, 2021



CITY OF PEKIN, ILLINOIS

**FINANCIAL REPORT AND REPORT ON
COMPLIANCE WITH PUBLIC ACT 85-1142**

**TAX INCREMENT FINANCING –
CENTRAL BUSINESS DISTRICT FUND**

For the Fiscal Year Ended
April 30, 2019

An abstract background image featuring a complex pattern of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and teal. The shapes create a sense of depth and architectural structure.

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CITY OF PEKIN, ILLINOIS
TAX INCREMENT FINANCING –
CENTRAL BUSINESS DISTRICT FUND
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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable Mayor
Members of the City Council
City of Pekin, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Pekin, Illinois (City) as of and for the year ended April 30, 2019, which collectively comprise the basic financial statements of the City, and have issued our report thereon dated November 24, 2021, which, based on our audit, expressed an unmodified opinion on those statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information (Balance Sheet and Schedule of Revenues, Expenditures and Changes in Fund Balance) is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

As discussed in Note 1, the accompanying supplementary information presents only the Tax Increment Financing-Central Business District Fund and does not purport to, and does not present fairly the financial position of the City of Pekin, Illinois as of April 30, 2019, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Sikich LLP

Springfield, Illinois
November 24, 2021

ACCOUNTING TECHNOLOGY ADVISORY

CITY OF PEKIN, ILLINOIS

BALANCE SHEET

TAX INCREMENT FINANCING - CENTRAL BUSINESS DISTRICT FUND

April 30, 2019

ASSETS

Current Assets:

Property tax receivable	\$ 508,713
Due from other funds	2,944,902
Total current assets	<u>3,453,615</u>

Noncurrent Assets

Economic development loans receivable	<u>439,224</u>
---------------------------------------	----------------

TOTAL ASSETS\$ 3,892,839**LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES****LIABILITIES**

Accounts Payable	\$ 134,479
Total liabilities	<u>134,479</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue - property taxes	<u>508,713</u>
--------------------------------------	----------------

FUND BALANCES

Restricted for economic development	<u>3,249,647</u>
Total fund balances	<u>3,249,647</u>

**TOTAL LIABILITIES, DEFERRED INFLOWS OF
RESOURCES AND FUND BALANCES**\$ 3,892,839

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

TAX INCREMENT FINANCING - CENTRAL BUSINESS DISTRICT FUND

For the Year Ended April 30, 2019

REVENUES

Property taxes	\$ 509,756
Investment income	50,384
Miscellaneous revenue	1,147
Total revenues	<u>561,287</u>

EXPENDITURES

Current	
Legal fees	4,979
Economic Development:	
Property improvements and maintenance	290,048
Loans forgiven	20,168
Total expenditures	<u>315,195</u>

**EXCESS OF REVENUES OVER
EXPENDITURES BEFORE OTHER
FINANCING SOURCES (USES)**246,092**OTHER FINANCING SOURCES (USES)**

Transfers out	<u>(175,000)</u>
Total other financing sources (uses)	<u>(175,000)</u>

NET CHANGE IN FUND BALANCE

71,092

FUND BALANCE - BEGINNING3,178,555**FUND BALANCE - ENDING**\$ 3,249,647

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS
TAX INCREMENT FINANCING – CENTRAL BUSINESS DISTRICT FUND

NOTES TO FINANCIAL STATEMENTS

April 30, 2019

1. SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Tax Increment Financing-Central Business District Fund (the TIF-CBD Fund) is a separate special revenue fund of the City of Pekin, Illinois (City). It is included in the governmental activities in the Statement of Net Position and Statement of Activities of the City's financial statements. These financial statements present only the TIF-CBD Fund and are not intended to present fairly the financial position and results of operations of the City in conformity with accounting principles generally accepted in the United States of America.

The City established the TIF-CBD Fund by ordinances dated November 11, 1986 pursuant to the Illinois Tax Allocation Redevelopment Act. The purpose of the fund is to account for resources and expenditures arising in connection with redevelopment of a certain designated project area pursuant to a plan for redevelopment. The Fund was due to expire in 2009. In 2005 the State of Illinois, through the legislative process, extended the real estate tax exemption to the year 2021. On June 28, 2004 the City of Pekin passed an ordinance extending the sales tax provisions through the year 2013. Those sales tax provisions have expired and no additional extensions for sales tax revenue have been made.

B. Basis of Accounting

The TIF-CBD Fund financial statements are on a modified accrual basis of accounting, under which expenditures are recorded when the fund liability is incurred and revenues are recorded when received in cash unless susceptible to accrual or of a material amount and not received at the normal time of receipts. Property taxes are recognized as revenues in the year for which they are intended to finance.

2. CASH AND CASH EQUIVALENTS

The TIF-CBD Fund follows the investment policy of the City. The City is allowed to deposit public funds in accounts authorized by the Public Funds Deposit Act (30 ILCS 225).

Custodial credit risk on deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits that are in the possession of an outside party. The City's investment policy requires that deposits with financial institutions be collateralized at 100 percent of the value of the deposit.

CITY OF PEKIN, ILLINOIS
TAX INCREMENT FINANCING –
CENTRAL BUSINESS DISTRICT FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

3. PROPERTY TAXES

The annual tax levy ordinance for 2017 tax received during fiscal year 2019 was passed December 2017. The first installment of property taxes is due to the County Collector on July 1 and the second installment is due to the County Collector on September 1. Significant amounts of property taxes for 2017 were distributed in July, September and November of 2018 and are recorded as revenue in fiscal year 2019.

The 2018 taxes are intended to finance the 2020 fiscal year and are not considered available for current operations and are, therefore, shown as unavailable revenue. The 2019 tax levy has not been recorded as a receivable at April 30, 2019. Although the tax attached as a lien on property as of January 1, 2019, the tax will not be levied until December 2019, and, accordingly, is not measurable at April 30, 2019.

2. REDEVELOPMENT LOAN/GRANT PROGRAMS

During fiscal year 2011 the City began a redevelopment loan program for buildings located within the TIF-CBD boundaries. The program involves matching loans for viable commercial retail use on first and upper story floors. Principal and interest payments are forgiven if the property owner meets certain requirements related to upkeep and maintenance of the property.

The City also began a building facade and interior revitalization grant program whereby property owners may receive a grant to fund a portion of the costs of improvements to a building. The property must be located within the TIF-CBD boundaries. During the year, the City disbursed \$26,289 in grant funds.

The following activities took place involving the loan programs during fiscal year 2019:

Loan Balances 4/30/2018	Loans Made in FY19	Loans Forgiven in FY19	Loan Balances 4/30/2019
<u>\$ 32,892</u>	<u>\$ 426,500</u>	<u>\$ 20,168</u>	<u>\$ 439,224</u>



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INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor
Members of the City Council
City of Pekin, Illinois

We have examined management's assertion that the City of Pekin, Illinois (City) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended April 30, 2019 for the Tax Increment Financing-Central Business District Fund. Management is responsible for the City's assertion. Our responsibility is to express an opinion on management's assertion about the City's compliance with the specific requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with statutory requirements.

In our opinion, management's assertion that the City complied with the aforementioned requirements for the year ended April 30, 2019 is fairly stated, in all material respects.

This report is intended solely for the information and use of the Mayor, City Council, management of the City, Illinois State Comptroller's Office and the joint review boards. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Springfield, Illinois
November 24, 2021



CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
(An Enterprise Fund of the City of Pekin, Illinois)
FINANCIAL STATEMENTS

For the Fiscal Year Ended April 30, 2019

An abstract graphic composed of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and white, creating a complex, layered effect.

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CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor
and City Council
City of Pekin, Illinois

We have audited the accompanying financial statements of the Solid Waste Fund, an Enterprise Fund of the City of Pekin, Illinois as of and for the year ended April 30, 2019, and the related notes to the financial statements, which collectively comprise the Solid Waste Fund's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Solid Waste Fund as of April 30, 2019, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such 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. 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Solid Waste Fund's basic financial statements. The other information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other information has not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Solid Waste Fund and do not purport and do not, present fairly the financial position of the City of Pekin, Illinois as of April 30, 2019, and the changes in its financial position and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2021 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Sikich LLP

Springfield, Illinois
November 24, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND 223
MANAGEMENT'S DISCUSSION AND ANALYSIS
 April 30, 2019

As management of the City of Pekin, we offer readers of the City of Pekin's financial statements this narrative overview and analysis of the City's Solid Waste Fund for the fiscal year ended April 30, 2019. Please read in conjunction with the City's financial statements.

Proprietary Fund

Solid Waste Fund

Proprietary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. The Solid Waste Fund is reported using the accrual basis of accounting.

Proprietary funds provide the same type of information as the government-wide financial statements present as business-type activities. The proprietary fund financial statements provide separate information for the various proprietary funds. The Solid Waste Fund is included in business-type activities in the government-wide financial statements.

Financial Highlights: Solid Waste Fund

- Total revenue for the Solid Waste Fund increased by 12% to \$2,590,317 versus prior year mainly due to an increase of \$2 for residents
- The garbage pickup rate will increase for Solid Waste services by \$2 in FY20
- Disposal fees decreased by 13% from \$819,607 to \$715,928 mainly due to lower recycling cost.
- Vehicle expense decreased by 15% from \$373,423 to \$316,255.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Pekin's basic financial statements for its proprietary funds. The City of Pekin basic financial statements are comprised of four primary components: 1) government-wide financial statements 2) fund financial statements 3) notes to the financial statements 4) required supplementary information.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Program revenues include: 1) charges for services to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Under GASB 34 reporting requirements, government-wide financial statements distinguish functions of a governmental entity principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND 223
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
April 30, 2019

The business-type activities of the City include the Solid Waste Fund. A comparison of the City's Solid Waste Statement of Revenues, Expenses and Changes in Net Position at April 30, 2019 and April 30, 2018 is presented below.

SOLID WASTE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	<u>4/30/2019</u>	<u>4/30/2018</u>	<u>Increase (Decrease)</u>	<u>YOY % Change</u>	<u>FY19 % of Total</u>	<u>FY18 % of Total</u>
OPERATING REVENUES						
Collection fees	\$ 2,538,464	\$ 2,251,706	\$ 286,758	12.74%	98.00%	97.73%
Fees for extra and special pickups	2,544	2,100	444	21.14%	0.10%	0.09%
Sale of garbage totes	43,811	44,346	(535)	-1.21%	1.69%	1.92%
Licences	3,890	1,590	2,300	144.65%	0.15%	0.07%
Recycling fees collected	328	4,151	(3,823)	-92.10%	0.01%	0.18%
Other	1,282	67	1,215	1813.43%	0.05%	0.00%
Total operating revenues	<u>\$ 2,590,319</u>	<u>\$ 2,303,960</u>	<u>\$ 286,359</u>	12.43%		
OPERATING EXPENSES						
Wages and payroll taxes	\$ 875,340	\$ 695,174	\$ 180,166	26%	31%	31%
Employee benefits	546,138	54,332	491,806	905%	19%	2%
Insurance	76,437	59,203	17,234	29%	3%	3%
Vehicle Expenses	316,255	373,423	(57,168)	-15%	11%	17%
Maintenance and repairs	46,083	17,435	28,648	164%	2%	1%
Utilities	3,754	4,359	(605)	-14%	0%	0%
Disposal Fees	715,928	819,607	(103,679)	-13%	25%	37%
Supplies	8,752	10,105	(1,353)	-13%	0%	0%
Other administrative expenses	39,871	42,345	(2,474)	-6%	1%	2%
Contractual services	44,055	12,169	31,886	262%	2%	1%
Depreciation and amortization	168,366	144,372	23,994	17%	6%	6%
Total operating expenses	<u>\$ 2,840,979</u>	<u>\$ 2,232,524</u>	<u>\$ 608,455</u>	27.25%		
Net operating Income (loss)	<u>\$ (250,660)</u>	<u>\$ 71,436</u>	<u>\$ (322,096)</u>	-450.89%		
NONOPERATING REVENUES (EXPENSES)						
Grants	\$ 45,636	\$ 69,010	\$ (23,374)	-33.87%	128%	105%
Interest earnings	511	3,347	(2,836)	-84.73%	1%	5%
Grant expenses	(10,573)	-	(10,573)		-30%	0%
Interest expense	-	-	-		0%	0%
Loss on Disposals	-	(6,749)	6,749	-100.00%	0%	-10%
Total nonoperating revenues (expenses)	<u>\$ 35,574</u>	<u>\$ 65,608</u>	<u>\$ (30,034)</u>	-45.78%		
Net income (loss)	<u>\$ (215,086)</u>	<u>\$ 137,044</u>	<u>\$ (352,130)</u>	-256.95%		
TRANSFERS IN (OUT)	<u>-</u>	<u>(199,648)</u>	<u>199,648</u>	-100.00%		
Transfers out	<u>\$ -</u>	<u>\$ (199,648)</u>	<u>\$ 199,648</u>			
CHANGE IN NET POSITION	<u>\$ (215,086)</u>	<u>\$ (62,604)</u>	<u>\$ (152,482)</u>	243.57%		
NET POSITION (DEFICIT), BEGINNING OF YEAR	(2,683,602)	(542,215)	(2,141,387)	394.93%		
PRIOR PERIOD ADJUSTMENTS	<u>-</u>	<u>(2,078,783)</u>	<u>2,078,783</u>	-100.00%		
NET POSITION (DEFICIT), BEGINNING OF YEAR, AS RESTATED	<u>-</u>	<u>(2,620,998)</u>	<u>2,620,998</u>	-100.00%		
NET POSITION (DEFICIT), END OF YEAR	<u><u>\$ (2,898,688)</u></u>	<u><u>\$ (2,683,602)</u></u>	<u><u>\$ (215,086)</u></u>	8.01%		

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND 223
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
April 30, 2019

Normal Impacts: Changes in Net Position

Listed below are various influences on change in revenues or expenses.

Revenues:

Increase/Decrease in Rates Approved by City Council – while Solid Waste rates are set, the City Council has authority to impose and periodically increase/decrease rates. Rates increased by \$2 for residents and \$3 for nonresidents in FY19.

Expenses:

Introduction of New Program – within the functional expense categories individual programs maybe added or deleted to meet changing community needs. There were no new program introductions in FY19.

Salary Increases (cost of living, merit and market adjustment) – the ability to attract and retain human and intellectual resources requires the City to strive to approach a competitive salary range position in the marketplace.

Solid Waste Fund

The Solid Waste fund is used to account for the operations of the City's Solid Waste services.

As of the end of the current fiscal year, the City of Pekin's Solid Waste Fund reported a net loss of \$(215,086) resulting in a net deficit of \$(2,898,688). Net income (loss) is calculated as revenues minus expenses. The City of Pekin projects that net income will turn positive within the next few years as rates are scheduled to increase and the city focuses on controlling cost to deliver services.

BASIC FINANCIAL STATEMENTS

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
STATEMENT OF NET POSITION
 April 30, 2019

ASSETS

Current assets:	
Cash and cash equivalents	\$ 656,546
Investments	250,000
Accounts receivable	461,905
Due from primary government	9,040
Total current assets	<u>1,377,491</u>
Capital assets:	
Machinery and equipment	93,027
Vehicles	2,128,609
Less accumulated depreciation	(999,557)
Net capital assets	<u>1,222,079</u>
Total Assets	<u>2,599,570</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflow, pensions	317,741
Deferred outflow, OPEB	53,832
Total deferred outflows of resources	<u>371,573</u>
Total assets and deferred outflows of resources	<u>2,971,143</u>

LIABILITIES

Current Liabilities:	
Accounts payable	83,690
Accrued wages	30,193
Deferred revenue	24,414
Performance bond payable	250,000
Due to primary government	2,946,970
Compensated absences	27,396
OPEB liability	53,259
Total current liabilities	<u>3,415,922</u>
Noncurrent Liabilities:	
Compensated absences	56,145
Net pension liability	617,161
OPEB liability	1,304,140
Total noncurrent liabilities	<u>1,977,446</u>
Total liabilities	<u>5,393,368</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflow, pensions	80,070
Deferred inflow, OPEB	396,393
Total deferred inflows of resources	<u>476,463</u>

NET POSITION (DEFICIT)

Net investment in capital assets	1,222,079
Unrestricted	(4,120,767)
Total net position (deficit)	<u>\$ (2,898,688)</u>

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS

SOLID WASTE FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For the Year Ended April 30, 2019

OPERATING REVENUES

Collection fees	\$ 2,538,464
Fees for extra and special pickups	2,544
Sale of garbage totes	43,811
Licenses	3,890
Recycling fees collected	328
Other	1,282
Total operating revenues	<u>2,590,319</u>

OPERATING EXPENSES:

Wages and payroll taxes	875,340
Employee benefits	546,138
Insurance	76,437
Vehicle expenses	316,255
Maintenance and repairs	46,083
Utilities	3,754
Disposal fees	715,928
Supplies	8,752
Other administrative expenses	39,871
Contractual services	44,055
Depreciation and amortization	168,366
Total operating expenses	<u>2,840,979</u>

Net operating income (loss)	<u>(250,660)</u>
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NONOPERATING REVENUES (EXPENSES):

Grants	45,636
Interest earnings	511
Grant expenses	(10,573)
Interest expense	-
Total nonoperating revenues (expenses)	<u>35,574</u>

Net income (loss)	<u>(215,086)</u>
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CHANGE IN NET POSITION

<u>(215,086)</u>

NET POSITION (DEFICIT), BEGINNING OF YEAR

<u>(2,683,602)</u>

NET POSITION (DEFICIT), END OF YEAR

<u>\$ (2,898,688)</u>

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS

SOLID WASTE FUND

STATEMENT OF CASH FLOWS

For the Year Ended April 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from services and fees	\$ 2,549,980
Payments to vendors and suppliers	(1,255,835)
Payments for employees and benefits	(1,197,214)
Net cash from operating activities	<u>96,931</u>

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:

Grant receipts	45,636
Grant expense	(10,573)
Increase (decrease) in interfund receivables/liabilities	<u>817,621</u>
Net cash from non-capital financing activities	<u>852,684</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Acquisition of capital assets	<u>(354,932)</u>
Net cash from capital and related financing activities	<u>(354,932)</u>

CASH FLOWS FROM INVESTMENT ACTIVITIES

Interest received	511
Interest expense	<u>-</u>
Net cash from investing activities	<u>511</u>

Net increase (decrease) in cash	<u>595,194</u>
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Cash and cash equivalents, beginning	<u>61,352</u>
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Cash and cash equivalents, ending	<u><u>\$ 656,546</u></u>
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Reconciliation of operating income to net cash from operating activities:

Net operating income (loss)	\$ (250,660)
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation	168,366
Changes in operating assets and liabilities	
Accounts receivable	(102,353)
Other receivable	37,600
Deferred revenue	24,414
Deferred outflow, pensions	(284,931)
Deferred outflow, OPEB	(53,832)
Accounts payable	(4,700)
Accrued wages	14,912
Compensated absences	(2,255)
Net pension liability	489,060
OPEB liability	231,873
Deferred inflow, pensions	(149,514)
Deferred inflow, OPEB	(21,049)
Net cash provided by operating activities	<u><u>\$ 96,931</u></u>

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2019

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Solid Waste Fund, an enterprise fund of the City of Pekin, Illinois (City) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units hereinafter referred to as generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting principles and financial reporting practices. The more significant of the Solid Waste Fund's accounting policies are described below.

A. Fund Accounting and Financial Statement Presentation

The Solid Waste Fund is a fund of the City and is classified as an Enterprise Fund (proprietary fund type). The Solid Waste Fund is designed to account for and report upon specific activities or certain objectives. It is included in the business-type activities in the Statement of Net Position and Statement of Activities of the City's financial statements. Enterprise funds are generally used when fees are charged to external users for services and those fees are designed to recover the cost of providing services (including capital costs such as depreciation or debt service). Prior to May 1, 2014, solid waste collection costs were reported as a department of the City's General Fund. On April 14, 2014, the City Council passed Ordinance No. 2698-13/14, which established a fee, beginning May 1, 2014, for the collection of residential solid waste, yard waste and recycling materials.

These financial statements present only the Solid Waste Fund and are not intended to present fairly the financial position, changes in financial position and cash flows of the City in conformity with accounting principles generally accepted in the United States of America.

B. Basis of Accounting and Measurement

The Solid Waste Fund is an Enterprise Fund and accordingly, employs the economic resources measurement focus and the full accrual basis of accounting wherein revenues are recognized in the period in which they are earned, and expenses are recognized in the period in which they are incurred.

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Capital Assets

Capital assets used in the operations of the Solid Waste Fund are stated at cost where historical records are available and at estimated historical cost where no historical record exists. Capital assets are defined by the Solid Waste Fund as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Capital Asset Classes</u>	<u>Years</u>
Machinery and equipment	10
Vehicles	5-10

D. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Solid Waste Fund recognizes deferred outflows and inflows of resources related to the net pension liability associated with the implementation of GASB Statement No. 68 and related to the OPEB liability associated with the implementation of GASB Statement No. 75.

E. Net Position

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used for acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Revenues and Expenses

Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Solid Waste Fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. Principal operating revenues are from solid waste collection fees. Principal operating expenses include wages and benefits, vehicle maintenance costs, disposals costs and depreciation.

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

2. CASH

The City is allowed to make deposits of public funds in accounts authorized by the Public Funds Deposit Act (30 ILCS 225).

Custodial credit risk on deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits that are in the possession of an outside party. The City's investment policy requires that deposits with financial institutions be collateralized at 100 percent of the value of the deposit in excess of federal depository insurance coverage.

3. CAPITAL ASSETS

Capital assets activity for the year ended April 30, 2019 is as follows:

	Balance May 1, 2018	Additions	Disposals	Balance April 30, 2019
Capital assets being depreciated:				
Machinery and equipment	\$ 93,027	\$ -	\$ -	\$ 93,027
Vehicles	1,842,729	354,932	(69,052)	2,128,609
Total	<u>\$ 1,935,756</u>	<u>\$ 354,932</u>	<u>\$ (69,052)</u>	<u>\$ 2,221,636</u>

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

3. CAPITAL ASSETS (Continued)

	Balance May 1, 2018	Additions	Disposals	Balance April 30, 2019
Less accumulated depreciation:				
Machinery and equipment	\$ 27,405	\$ 9,303	\$ -	\$ 36,708
Vehicles	872,838	159,063	(69,052)	962,849
Total	900,243	168,366	(69,052)	999,557
Capital assets, net	<u>\$ 1,035,513</u>	<u>\$ 186,566</u>	<u>\$ -</u>	<u>\$ 1,222,079</u>

4. DUE TO/FROM AND TRANSFERS TO/FROM PRIMARY GOVERNMENT

Interfund receivable and payable balances at April 30, 2019 consist of \$312,291 due to the City Sewerage Fund for fees collected by the Solid Waste Fund on behalf of the Sewerage Fund, \$1,528,707 due to the City General Fund and \$793,284 due to the TIF 1 Central Business District Fund for operating cash needs, \$111,058 due to the City Insurance Fund for insurance premiums for the Solid Waste Fund, \$201,630 due to the City Vehicle Maintenance for fuel and labor costs incurred by the Solid Waste Fund, and, \$9,040 due from the Sewerage fund for service fees collected by the Sewerage Fund on behalf of the Solid Waste Fund. The City does not expect these interfund receivables/payable to be repaid within one year.

5. PENSION PLAN

Participating employees are covered by the Illinois Municipal Retirement Fund (IMRF) through the City. However, the Solid Waste Fund's participation in IMRF is equivalent to a cost sharing multiple-employer plan since only one actuarial valuation is performed for both the City and the Solid Waste Fund combined. All disclosures for an agent plan can be found in the City's annual financial report.

Plan Description

For the City as a whole the plan is as follows:

The City'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 employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information for the plan as a whole, but not for individual employers. That report may be obtained on-line at www.imrf.org.

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

5. PENSION PLAN (Continued)

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 provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Contributions

As set by statute, the regular plan members are required to contribute 4.50% 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 employer annual required contribution rate for calendar years 2019 and 2018 was 9.44% and 11.52%, respectively, of payroll. The City 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 the IMRF Board of Trustees, with supplemental retirement benefits rate being set by statute.

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

5. PENSION PLAN (Continued)

Actuarial Assumptions

The following are the methods and assumptions used to determine the total pension liability as of December 31, 2018.

Actuarial valuation date	December 31, 2018
Asset valuation method	Market Value of Assets
Actuarial cost method	Entry Age Normal
Price inflation	2.50%
Salary increases	3.39% to 14.25%
Investment rate of return	7.25% (7.50% in prior year)

Retirement Age - Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.

Mortality - For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Single Discount Rate

A single discount rate of 7.25% (7.50% in prior year) was used to measure the total pension liability. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made rates equal to the difference between actuarially determine contribution rates and the member rate.

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

5. PENSION PLAN (Continued)

Single Discount Rate (Continued)

The single discount rate reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the 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 (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.71% (3.31% in prior year); and the resulting single discount rate is 7.25% (7.50% in prior year).

Net Pension Liability

At April 30, 2019, the Solid Waste Fund reported a liability of \$617,161 for its proportionate share of the City's net pension liability. The City's net pension liability was measured as of December 31, 2018. The total pension liability was determined by an actuarial valuation as of that date. The Solid Waste Fund's proportion of the net pension liability was based on the Solid Waste Fund's actual contribution to the plan for the year ended April 30, 2019, relative to the actual contributions of the City as a whole. At April 30, 2019, the Solid Waste's proportion was 11.77% of the total contribution.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Solid Waste Fund calculated using the discount rate of 7.25% as well as what the Solid Waste Fund's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate.

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 1,061,753	\$ 617,161	\$ 247,167

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

5. PENSION PLAN (Continued)

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2019, the Solid Waste Fund reported recognized pension expense of \$132,083. At April 30, 2019, the Solid Waste fund reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,162	\$ 17,792
Changes in assumption	75,076	62,278
Net difference between projected and actual earnings on pension plan investments	217,774	-
Contributions made after measurement date	22,729	-
TOTAL	\$ 317,741	\$ 80,070

\$22,729 reported as deferred outflows of resources related to pensions resulting from Solid Waste Fund contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended April 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year ended April 30,</u>	
2020	\$ 59,439
2021	24,522
2022	38,411
2023	92,570
2024	-
Thereafter	-
TOTAL	\$ 214,942

6. OTHER POST-EMPLOYMENT BENEFITS

In addition to providing the pension benefits described, the City provides postemployment health care benefits (OPEB) for retired employees. However, the Solid Waste Fund's participation is equivalent to a cost sharing multiple-employer plan since only one actuarial valuation is performed for both the City and the Solid Waste Fund combined. All disclosures for the City's defined benefit plan can be found in the City's annual financial report.

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

6. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Plan Description

For the City as a whole the plan is as follows:

The City administers a single-employer defined benefit healthcare plan. The plan provides post-employment health care for eligible retirees and their spouses through the City's group health insurance plan. To be eligible, for benefits, an employee must qualify for retirement under the City's retirement plan. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the City's plan becomes secondary.

Benefit provisions are governed by the City and can be amended by the City through its personnel manual and union contracts. No contributions are made by employees or the employers to fund a reserve for payment of benefits. Accordingly, there are no assets accumulated in a GASB-compliant trust. Since no reserve is maintained for benefit payments, the plan does not issue a separate stand-alone financial report. The OPEB obligation is generally liquidated by the General Fund and each of the City's enterprise funds.

Actuarial Assumptions and Other Inputs

The total OPEB liability at May 1, 2018, as determined by an actuarial valuation as of that date and rolled forward to the measurement date as of April 30, 2019, was determined using the following actuarial methods and other inputs, applied to all periods included in the measurement unless otherwise specified

Actuarial cost method	Entry Age Normal
Assumptions	
Inflation	2.50%
Salary increases	3.50%
Discount rate	3.79% (3.97% in prior year)
Healthcare trend rate	5.00% to 8.00%
	5.00% Ultimate

Mortality - RPH-2018 Total Dataset Mortality Table fully generational using scale MP-2018 (RPH-2018 table is created from RPH-2014 table with 8 years of MP-2014 mortality improvement removed, projected to 2018 using scale MP-2018).

The discount rate was based on a yield for 20-year tax-exempt general obligation municipal bond with an average rating of AA/Aa or higher at April 30, 2019.

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

6. OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Liability

At April 30, 2019, the Solid Waste Fund reported a liability of \$1,357,399 for its proportionate share of the City's total OPEB liability. The City's total OPEB liability was measured as of April 30, 2019 and was determined by an actuarial valuation as of May 1, 2018 and rolled forward to the measurement date of April 30, 2019.

The Solid Waste Fund's proportion of the total OPEB liability was based on the Solid Waste Fund's actual health insurance contributions for the year ended April 30, 2019, relative to the actual contributions of the City as a whole. At April 30, 2019, the Solid Waste Fund's proportion was 5.90% of the total contribution.

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Solid Waste Fund calculated using the discount rate of 3.79% as well as what the Solid Waste Fund's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.79%) or 1 percentage point higher (4.79%) than the current rate.

	1% Decrease (2.79%)	Current Discount Rate (3.79%)	1% Increase (4.79%)
Total OPEB liability	\$ 1,521,401	\$ 1,357,399	\$ 1,219,775

The table below presents the total OPEB liability of the Solid Waste Fund calculated using the healthcare cost trend rate of 5.00% to 8.00% as well as what the Solid Waste Fund's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower (4.00% to 7.00%) or 1 percentage point higher (6.00% to 9.00%) than the current rate.

	1% Decrease (Varies)	Current Healthcare Rate (Varies)	1% Increase (Varies)
Total OPEB liability	\$ 1,185,355	\$ 1,357,399	\$ 1,567,846

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

6. OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2019, the Solid Waste Fund reported recognized OPEB expense of \$306,753.

At April 30, 2019, the Solid Waste fund reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 30,630	\$ 312,991
Changes in assumption	23,202	83,402
TOTAL	\$ 53,832	\$ 396,393

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

Year ended April 30,	
2020	\$ (60,507)
2021	(60,507)
2022	(60,507)
2023	(60,507)
2024	(60,507)
Thereafter	(40,026)
TOTAL	\$ (342,561)

7. SOLID WASTE FEES

Pursuant to Section 5-2A-2 of Ordinance 2698-13/14, the solid waste fee was established to cover the cost of collection and disposal of residential household garbage, yard waste and recycling materials. The monthly fee to each residential customer was \$12. On January 23, 2017 the City Council passed Ordinance 2757-16/17 which established collection fees for the succeeding five years. The ordinance included a collection fee for nonresidents.

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
NOTES TO FINANCIAL STATEMENTS (Continued)

7. SOLID WASTE FEES (Continued)

The five-year schedule is as follows:

Effective Date	Monthly Fee for Residents	Monthly Fee for Nonresidents
May, 2017	\$ 16.00	\$ 24.00
May, 2018	18.00	27.00
May, 2019	20.00	30.00
May, 2020	22.00	33.00
May, 2021	23.00	34.50

8. RISK MANAGEMENT

The Solid Waste Fund is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; and natural disasters. The City belongs to the Illinois Municipal League Risk Management Fund, a public entity risk pool for general liability and workers compensation. Beginning in October 2017, the City began self-insurance for its employee health insurance. The City reports claim expenditures and liabilities when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. The Solid Waste Fund participates in the City's self-funded health insurance plan and pays a monthly premium for health insurance costs.

Settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF PEKIN, ILLINOIS
SOLID WASTE FUND
SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Four Fiscal Years

FISCAL YEAR ENDING APRIL 30,	2019	2018	2017	2016
Actuarially determined contribution	\$ 77,469	\$ 77,031	\$ 90,247	\$ 89,185
Contributions in relation to the actuarially determined contribution	<u>77,469</u>	<u>77,031</u>	<u>90,247</u>	<u>89,185</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 701,324	\$ 644,909	\$ 715,130	\$ 705,285
Contributions as a percentage of covered payroll	11.05%	11.94%	12.62%	12.65%

Notes to schedule:

The information presented was determined as part of the actuarial valuations as of December 31 of the prior year. Information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 25 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 3.00% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

CITY OF PEKIN, ILLINOIS

SOLID WASTE FUND

SCHEDULE OF PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY - IMRF

Last Four Years

MEASUREMENT DATE DECEMBER 31,	2018	2017	2016	2015
Solid Waste Fund's proportion of net pension liability	11.77%	10.63%	12.86%	12.86%
Solid Waste Fund's proportionate share of net pension liability	\$ 617,161	\$ 128,101	\$ 553,466	\$ 563,429
Solid Waste Fund's covered payroll	\$ 701,324	\$ 624,919	\$ 715,682	\$ 645,597
Solid Waste Fund's proportionate share of net pension liability as a percentage of its covered payroll	88.00%	20.50%	77.33%	87.27%
Plan fiduciary net position as a percentage of the total pension liability	83.12%	95.91%	85.36%	84.56%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

CITY OF PEKIN, ILLINOIS

SOLID WASTE FUND

SCHEDULE OF PROPORTIONATE SHARE
OF THE TOTAL OPEB LIABILITY - CITY

Last Three Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2018	2017
Solid Waste Fund's proportion of total OPEB liability	5.90%	5.30%	5.98%
Solid Waste Fund's proportionate share of total OPEB liability	\$ 1,357,399	\$ 1,125,526	\$ 1,628,020
Solid Waste Fund's covered payroll	\$ 751,984	\$ 652,668	\$ 768,197
Solid Waste Fund's proportionate share of total OPEB liability as a percentage of its covered payroll	180.51%	172.45%	211.93%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

OTHER INFORMATION

CITY OF PEKIN, ILLINOIS

SOLID WASTE FUND

SCHEDULE OF DEPARTMENTAL OPERATING EXPENSES

For the Year Ended April 30, 2019

	Household Waste	Yard Waste	Recycling	Total
OPERATING EXPENSES:				
Wages and payroll taxes	\$ 640,801	\$ 114,319	\$ 120,220	\$ 875,340
Employee benefits	438,819	60,730	46,589	546,138
Insurance	65,324	1,595	9,518	76,437
Vehicle expenses	262,800	20,665	32,790	316,255
Maintenance and repairs	41,284	66	4,733	46,083
Utilities	3,095	-	659	3,754
Disposal fees	548,825	88,682	78,421	715,928
Supplies	7,490	841	421	8,752
Other administrative expenses	39,184	281	406	39,871
Contractual services	44,055	-	-	44,055
Depreciation	168,366	-	-	168,366
Total operating expenditures	<u>\$ 2,260,043</u>	<u>\$ 287,179</u>	<u>\$ 293,757</u>	<u>\$ 2,840,979</u>

CITY OF PEKIN, ILLINOIS

SOLID WASTE FUND

SCHEDULE OF OPERATING AND CAPITAL EXPENSES BY DEPARTMENT

For the Last Ten Fiscal Years

Fiscal Year Ended April 30,	Household Waste	Yard Waste	Recycling	Total Operating Expenses*	Capital Expenses
2019	\$ 2,091,677	\$ 287,179	\$ 293,757	\$ 2,672,613	\$ 354,932
2018	1,363,801	263,840	460,511	2,088,152	\$ 709,956
2017	1,559,780	341,844	278,751	2,180,375	186,615
2016	1,598,314	321,512	327,580	2,247,406	-
2015	1,318,425	297,411	301,076	1,916,912	25,404
2014	1,281,259	271,607	337,241	1,890,107	431,562
2013	1,184,755	290,979	256,068	1,731,802	194,369
2012	1,196,640	386,566	296,469	1,879,675	27,362
2011	1,027,637	377,309	409,431	1,814,377	-
2010	1,209,694	320,799	381,161	1,911,654	303,220

*Total operating expenses excludes depreciation charges.



CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
(An Enterprise Fund of the City of Pekin, Illinois)
FINANCIAL STATEMENTS

For the Fiscal Year Ended April 30, 2019

An abstract graphic composed of overlapping, semi-transparent geometric shapes in shades of gray and white, creating a complex, layered effect.

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CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
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Members of American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor
and City Council
City of Pekin, Illinois

We have audited the accompanying financial statements of the Sewerage Fund, an Enterprise Fund of the City of Pekin, Illinois as of and for the year ended April 30, 2019, and the related notes to the financial statements, which collectively comprise the Sewerage Fund's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Sewerage Fund as of April 30, 2019, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such 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. 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.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Sewerage Fund and do not purport and do not, present fairly the financial position of the City of Pekin, Illinois as of April 30, 2019, and the changes in its financial position and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2021 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Sikich LLP

Springfield, Illinois
November 24, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND 231
MANAGEMENT'S DISCUSSION AND ANALYSIS
April 30, 2019

As management of the City of Pekin, we offer readers of the City of Pekin's financial statements this narrative overview and analysis of the City's Sewerage Fund for the fiscal year ended April 30, 2019. Please read in conjunction with the City's financial statements.

Proprietary Fund

Sewerage Fund

Proprietary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. The Sewerage Fund is reported using the accrual basis of accounting.

Proprietary funds provide the same type of information as the government-wide financial statements present as business-type activities. The proprietary fund financial statements provide separate information for the various proprietary funds. The Sewerage Fund is included in business-type activities in the government-wide financial statements.

Financial Highlights: Sewerage Fund

- Net Position end of fiscal year 4/30/2019, an accumulation of revenues minus expenditures of the City's Sewerage Fund was \$22,453,665. This was an increase of 10% compared to FYE18.
- Total revenues for the Sewerage Fund decreased slightly by less than 1% at \$7.3M year over year (YOY) while total expenses increased by 27%.
- The overall increase in expenses was mainly due to additional salaries, benefits and OPEB liabilities that were charged directly to the Sewerage Fund in FY 2019, but were previously charged to the Utility Billing Department of the General Fund.
- There was an increase in Sewer rates from FY18 to FY19 from \$7.23 per (1,000) gallons of metered water consumption to \$7.66 per 1000 gallons of metered water consumption.
- Sewer rates also include a base rate charge of \$4.20. There was a \$.10 increase from FY18.
- Base rates are scheduled to increase by \$0.10 each year until FY22.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Pekin's basic financial statements. The City of Pekin basic financial statements are comprised of four primary components: 1) government-wide financial statements 2) fund financial statements 3) notes to the financial statements 4) required supplementary information.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Program revenues include: 1) charges for services to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND 231
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
April 30, 2019

Under GASB 34 reporting requirements, government-wide financial statements distinguish functions of a governmental entity principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The business-type activities of the City include the Sewerage Fund. A comparison of the City's Sewerage Fund Statement of Revenues, Expenses and Changes in Net Position at April 30, 2019 and April 30, 2018 is presented below.

SEWERAGE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	<u>4/30/2019</u>	<u>4/30/2018</u>	Increase (Decrease)	YOY % Change	FY19 % of Total	FY18 % of Total
OPERATING REVENUES						
Wastewater service fees	\$ 7,176,011	\$ 7,307,714	\$ (131,703)	-1.80%	97.50%	99.19%
Sewer treatment fees	92,214	57,565	34,649	60.19%	1.25%	0.78%
Sewer connection fees	79,880	-	79,880	-	1.09%	0.00%
Licenses and permits	2,555	1,230	1,325	107.72%	0.03%	0.02%
Other	9,690	804	8,886	1105.22%	0.13%	0.01%
Total operating revenues	<u>\$ 7,360,350</u>	<u>\$ 7,367,313</u>	<u>\$ (6,963)</u>	-0.09%		
OPERATING EXPENSES						
Sewer Operation costs	\$ 818,796	\$ 787,445	\$ 31,351	3.98%	17.47%	21.28%
Employee wages and benefits	1,704,456	619,308	1,085,148	175.22%	36.36%	16.74%
Professional fees	32,546	81,532	(48,986)	-60.08%	0.69%	2.20%
Insurance	66,390	103,794	(37,404)	-36.04%	1.42%	2.81%
Maintenance and repairs	81,285	103,630	(22,345)	-21.56%	1.73%	2.80%
Billing and collection costs	12,591	11,014	1,577	14.32%	0.27%	0.30%
Postage, office and administration	34,477	40,721	(6,244)	-15.33%	0.74%	1.10%
Depreciation and amortization	1,936,737	1,952,855	(16,118)	-0.83%	41.32%	52.78%
Total operating expenses	<u>\$ 4,687,278</u>	<u>\$ 3,700,299</u>	<u>\$ 986,979</u>	26.67%		
Net operating Income	<u>\$ 2,673,072</u>	<u>\$ 3,667,014</u>	<u>\$ (993,942)</u>	-27.10%		
NONOPERATING REVENUES (EXPENSES)						
Interest earnings	\$ 181,427	\$ 138,439	\$ 42,988	31.05%	-25.89%	-17.69%
Interest expense	(882,218)	(921,179)	38,961	-4.23%	125.89%	117.69%
Total nonoperating revenues (expenses)	<u>(700,791)</u>	<u>(782,740)</u>	<u>81,949</u>	-10.47%		
Net income before transfers	1,972,281	2,884,274	(911,993)	-31.62%		
TRANSFERS IN (OUT)						
Transfers out	-	(289,807)	289,807	-100.00%		
Total Transfers in (out)	<u>-</u>	<u>(289,807)</u>	<u>289,807</u>	-100.00%		
CHANGE IN NET POSITION	<u>1,972,281</u>	<u>2,594,467</u>	<u>(622,186)</u>	-23.98%		
NET POSITION (DEFICIT), BEGINNING OF YEAR	20,481,384	18,084,430	2,396,954	13.25%		
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>(197,513)</u>	<u>197,513</u>	-100.00%		
NET POSITION (DEFICIT), MAY 1, 2017 RESTATED	<u>-</u>	<u>17,886,917</u>	<u>(17,886,917)</u>	-100.00%		
NET POSITION (DEFICIT), END OF YEAR	<u>\$ 22,453,665</u>	<u>\$ 20,481,384</u>	<u>\$ 1,972,281</u>	9.63%		

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND 231
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
April 30, 2019

Normal Impacts: Changes in Net Position

Listed below are various influences on change in revenue or expense.

Revenues:

Increase/Decrease in Rates Approved by City Council - while sewerage rates are set, the City Council has authority to impose and periodically increase/decrease rates.

Expenses:

Introduction of New Program - within the functional expense categories individual programs may be added or deleted to meet changing community needs. There were no new program introductions in FY19.

Salary Increases (cost of living, merit and market adjustment) - the ability to attract and retain human and intellectual resources requires the City to strive to approach a competitive salary range position in the marketplace.

Sewerage Fund

The Sewerage Fund is used to account for the operations of the City's sewerage services.

As of the end of the current fiscal year, the City of Pekin's Sewerage Fund reported a net position of \$22,453,665 resulting from a change in net position of \$1,972,281, the Sewerage Fund's FY19 net income.

The Sewerage Fund is the flagship enterprise fund for the City of Pekin.

BASIC FINANCIAL STATEMENTS

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
STATEMENT OF NET POSITION
April 30, 2019

ASSETS

Current assets:

Cash and cash equivalents	\$ 6,794,875
Accounts receivable	1,326,458
Other receivables	444,854
Due from primary government	348,838
Total current assets	<u>8,915,025</u>

Capital assets:

Land	73,000
Utility plant	69,909,040
Machinery and equipment	3,756,892
Vehicles	872,440
Capitalized loan costs	666,868
Less accumulated depreciation and amortization	<u>(22,013,754)</u>
Net capital assets	<u>53,264,486</u>

Total assets	<u>62,179,511</u>
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DEFERRED OUTFLOWS OF RESOURCES

Deferred outflow, pensions	334,821
Deferred inflow, OPEB	41,506
Total deferred outflows of resources	<u>376,327</u>

Total assets and deferred outflows of resources	<u>62,555,838</u>
---	-------------------

(Continued)

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
STATEMENT OF NET POSITION
April 30, 2019

LIABILITIES

Current liabilities:

Accounts payable	\$ 53,228
Accrued wages	29,047
Accrued interest	135,947
Due to primary government	121,023
Compensated absences	26,973
OPEB liability	41,064
General obligation bonds, current	330,000
IEPA loans, current	1,844,035
Leases, current	52,012
Total current liabilities	<u>2,633,329</u>

Noncurrent liabilities:

Compensated absences	57,979
Net pension liability	650,335
OPEB liability	1,005,521
General obligation bonds	4,385,000
IEPA loans	30,745,079
Leases	234,928
Total noncurrent liabilities	<u>37,078,842</u>

Total liabilities	<u>39,712,171</u>
-------------------	-------------------

DEFERRED INFLOWS OF RESOURCES

Deferred inflow, pensions	84,374
Deferred inflow, OPEB	305,628
Total deferred inflows of resources	<u>390,002</u>

NET POSITION

Net investment in capital assets	15,673,432
Unrestricted	6,780,233
Total net position	<u>\$ 22,453,665</u>
	(Concluded)

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS

SEWERAGE FUND

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

For the Year Ended April 30, 2019

	<u>2019</u>
OPERATING REVENUES	
Wastewater service fees	\$ 7,176,011
Sewer treatment fees	92,214
Sewer connection fees	79,880
Licenses and permits	2,555
Other	9,690
Total operating revenues	<u>7,360,350</u>
OPERATING EXPENSES:	
Sewer operation costs	818,796
Employee wages and benefits	1,704,456
Professional fees	32,546
Insurance	66,390
Maintenance and repairs	81,285
Billing and collection costs	12,591
Postage, office and administration	34,477
Depreciation and amortization	1,936,737
Total operating expenses	<u>4,687,278</u>
Net operating income	<u>2,673,072</u>
NONOPERATING REVENUES (EXPENSES):	
Interest earnings	181,427
Interest expense	(882,218)
Total Nonoperating revenues (expenses)	<u>(700,791)</u>
Net income	<u>1,972,281</u>
NET CHANGE IN NET POSITION	<u>1,972,281</u>
NET POSITION - MAY 1, 2018	<u>20,481,384</u>
NET POSITION - APRIL 30, 2019	<u><u>\$ 22,453,665</u></u>

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS

STATEMENT OF CASH FLOWS
SEWERAGE FUND

For the Year Ended April 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from services and fees	\$ 7,378,263
Payments to vendors and suppliers	(1,059,636)
Payments for employees and benefits	(1,192,641)
Net cash from operating activities	<u>5,125,986</u>

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Increase (decrease) in interfund receivables/liabilities	<u>(605,577)</u>
Net cash from non-capital financing activities	<u>(605,577)</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition of capital assets	(248,475)
Principal paid on capital debt	(2,209,343)
Interest paid on capital debt	(882,218)
Net cash from capital and related financing activities	<u>(3,340,036)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received	<u>181,427</u>
Net cash from investing activities	<u>181,427</u>

Net increase (decrease) in cash	<u>1,361,800</u>
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Cash and cash equivalents, beginning	<u>5,433,075</u>
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Cash and cash equivalents, ending	<u>\$ 6,794,875</u>
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**Reconciliation of operating income to net cash
from operating activities:**

Net operating income	\$ 2,673,072
Adjustments to reconcile operating income to net cash from operating activities:	
Depreciation	1,936,737
Changes in operating assets and liabilities	
Accounts receivable	(87,233)
Other receivable	105,146
Deferred outflow, pensions	(306,342)
Deferred outflow, OPEB	(41,506)
Accounts payable	(13,551)
Accrued wages	14,323
Compensated absences	10,945
Net pension liability	539,141
OPEB liability	359,402
Deferred inflow, pensions	(114,909)
Deferred inflow, OPEB	50,761
Net cash provided by operating activities	<u>\$ 5,125,986</u>

Non-cash capital and related financing activities:

Capital lease	\$ 286,940
Total non-cash capital and related financing activities	<u>\$ 286,940</u>

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2019

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Sewerage Fund, an enterprise fund of the City of Pekin, Illinois (City) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units hereinafter referred to as generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting principles and financial reporting practices. The more significant of the Sewer Fund's accounting policies are described below.

A. Fund Accounting and Financial Statement Presentation

The Sewerage Fund is a fund of the City and is classified as an Enterprise Fund (proprietary fund type). The Sewerage Fund is designed to account for and report upon specific activities or certain objectives. It is included in the business-type activities in the Statement of Net Position and Statement of Activities of the City's financial statements. Enterprise funds are generally used when fees are charged to external users for services and those fees are designed to recover the cost of providing services (including capital costs such as depreciation or debt service). These financial statements present only the Sewerage Fund and are not intended to present fairly the financial position, changes in financial position and cash flows of the City in conformity with accounting principles generally accepted in the United States of America.

B. Basis of Accounting and Measurement

The Sewerage fund is an Enterprise Fund and accordingly, employs the economic resources measurement focus and the accrual basis of accounting wherein revenues are recognized in the period in which they are earned, and expenses are recognized in the period in which they are incurred.

C. Cash and cash equivalents

The Sewerage Fund reports cash on hand, demand deposits, and short-term investments with original maturities of three months or less as cash and cash equivalents.

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Capital Assets

Capital assets used in the operations of the Sewerage Fund are stated at cost where historical records are available and at estimated historical cost where no historical record exists. Capital assets are defined by the Sewerage Fund as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Capital Asset Classes</u>	<u>Years</u>
Utility plant	40
Machinery and equipment	5-20
Vehicles	5-10

E. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Sewerage Fund recognizes deferred outflows and inflows of resources related to the net pension liability associated with the implementation of GASB Statement No. 68 and related to the OPEB liability associated with the implementation of GASB Statement No. 75.

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Net Position

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used for acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

G. Revenues and Expenses

Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Sewerage Fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses. Principal operating revenues are from waste water service fees. Principal operating expenses include sewer operating costs, wages and benefits, maintenance costs, and depreciation.

H. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

2. CASH

The City is allowed to make deposits of public funds in accounts authorized by the Public Funds Deposit Act (30 ILCS 225).

Custodial credit risk on deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits that are in the possession of an outside party. The City's investment policy requires that deposits with financial institutions be collateralized at 100 percent of the value of the deposit in excess of federal depository insurance coverage.

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

3. CAPITAL ASSETS

Capital assets activity for the year ended April 30, 2019 is as follows:

	Balance May 1, 2018	Additions	Disposals	Balance April 30, 2019
Capital assets not being depreciated:				
Land	\$ 73,000	\$ -	\$ -	\$ 73,000
Capital assets being depreciated:				
Utility plant	69,717,937	191,103	-	69,909,040
Machinery and equipment	3,723,921	32,971	-	3,756,892
Vehicles	561,099	311,341	-	872,440
Total	74,002,957	535,415	-	74,538,372
Capital assets being amortized:				
Capitalized loan costs	666,868	-	-	666,868
Less accumulated depreciation and amortization:				
Utility plant	16,483,739	1,745,273	-	18,229,012
Machinery and equipment	2,907,475	134,610	-	3,042,085
Vehicles	560,094	23,377	-	583,471
Capitalized loan costs	125,709	33,477	-	159,186
Total	20,077,017	1,936,737	-	22,013,754
Capital assets being depreciated and amortized, net	54,592,808	(1,401,322)	-	53,191,486
Total Capital assets, net	\$ 54,665,808	\$ (1,401,322)	\$ -	\$ 53,264,486

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

4. LONG-TERM DEBT

Changes in Long-Term Debt

A summary of changes in long-term debt for the year ended April 30, 2019 is as follows:

	Beginning Balance	Additions	Retirements	Ending Balance	Due Within One Year
Bond Series 2010	\$ 5,035,000	\$ -	\$ 320,000	\$ 4,715,000	\$ 330,000
IEPA Loan-L173081	14,052,316	-	857,324	13,194,992	868,074
IEPA Loan-L173082	2,949,523	-	139,733	2,809,790	142,839
IEPA Loan-L174855	2,820,667	-	153,433	2,667,234	78,039
IEPA Loan-L174856	10,210,261	-	515,580	9,694,681	527,480
IEPA Loan-L174999	4,445,690	-	223,273	4,222,417	227,603
Lease Liability	-	286,940	-	286,940	52,012
Net Pension Liability	111,194	539,141	-	650,335	-
Total OPEB Liability	687,183	359,402	-	1,046,585	41,064
Compensated Absences	74,007	67,072	39,979	101,100	26,973
	<u>\$ 40,385,841</u>	<u>\$ 1,252,555</u>	<u>\$ 2,249,323</u>	<u>\$39,389,074</u>	<u>\$ 2,294,084</u>

General Obligation Bonds, Series 2010

On August 23, 2010, The Pekin City Council passed Ordinance No. 2625-10/11, providing for the issuance of \$7,110,000 in general obligation bonds to pay for a portion of the costs of construction of improvements to the City's wastewater treatment plant and other improvements to the sanitary sewer system. The bonds are payable over an eighteen-year period beginning in 2011 and ending in 2030. Annual principal payments range from \$285,000 to \$475,000. Interest rates range from 1.0% to 6.15%. The bonds qualify under Internal Revenue Code Section 54AA ("Qualified Build America Bonds") which provides for a 35% reduction in interest costs to the City. During the year ended April 30, 2019 the City paid \$320,000 in principal and \$264,845 in interest on the bonds.

Future principal and interest payments on the general obligation bonds are as follows:

Year Ended April 30,	Principal	Interest	Total
2020	\$ 330,000	\$ 163,586	\$ 493,586
2021	335,000	153,966	488,966
2022	345,000	143,631	488,631
2023	355,000	132,537	487,537
2024	370,000	120,515	490,515
2025-2029	2,050,000	389,695	2,439,695
2030-2031	930,000	37,577	967,577
Total	<u>\$ 4,715,000</u>	<u>\$ 1,141,507</u>	<u>\$ 5,856,507</u>

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

4. LONG-TERM DEBT (Continued)

Capital Loans – State of Illinois Water Pollution Control Loan Program

On July 11, 2011, the City Council passed Ordinance Number 2641-11/12 authorizing the City to borrow funds from the State of Illinois Water Pollution Control Loan Program Fund for the purpose of improving the City's sewerage system. The maximum approved amount to be borrowed for phases II, III, and IV of the construction project is \$54,516,000. As of April 30, 2019, \$43,096,085 of the loans had been disbursed to the City for construction costs to the sewerage system. The loans are payable over a 19.5-to-20-year period beginning in 2014 and ending in 2036. Annual principal payments range from \$155,000 to \$1,020,000. Interest rates range from 1.250% to 2.295%. During the year ended April 30, 2019 the City paid \$1,889,343 in principal and \$617,373 in interest on the loans.

Future principal and interest payments on the Illinois EPA loans are as follows:

Year Ended April 30,	Principal	Interest	Total
2020	\$ 1,844,035	\$ 554,035	\$ 2,398,070
2021	1,955,420	551,296	2,506,716
2022	1,990,306	516,410	2,506,716
2023	2,025,860	480,764	2,506,624
2024	2,062,101	444,614	2,506,715
2025-2029	10,879,004	1,660,606	12,539,610
2030-2034	10,862,307	640,964	11,503,271
2035-2037	970,081	17,630	987,711
Total	<u>\$ 32,589,114</u>	<u>\$ 4,866,319</u>	<u>\$ 37,455,433</u>

Capital Lease- Street Sweeper

On October 29, 2018, the City entered into a capital lease for a street sweeper for \$286,940. The lease payments are payable over a 5-year period beginning in 2020 and ending in 2024. Annual principal payments range from \$52,012 to \$63,028. The interest rate is 4.92%. During the year ended April 30, 2019 the City did not make any principal or interest payments, the first payment is due in October 2019.

Future principal and interest payments on the capital lease are as follows:

Year Ended April 30,	Principal	Interest	Total
2020	\$ 52,012	\$ 14,117	\$ 66,129
2021	54,571	11,558	66,129
2022	57,256	8,873	66,129
2023	60,073	6,056	66,129
2024	63,028	3,101	66,129
Total	<u>\$ 286,940</u>	<u>\$ 43,705</u>	<u>\$ 330,645</u>

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

5. DUE TO/FROM THE PRIMARY GOVERNMENT

Interfund receivable and payable balances at April 30, 2019 consist of \$26,990 due from the City Insurance Fund due to over charging the Sewerage Fund for insurance costs, \$312,291 due from the City Solid Waste Fund for administrative costs incurred by the Solid Waste Fund on behalf of the Sewerage Fund, \$9,557 due from the General Fund for service fees collected on behalf of the Sewerage Fund, \$40,663 due to the General Fund for administrative costs incurred by the General Fund on behalf of the Sewerage Fund, \$9,040 due to the Solid Waste fund for service fees collected by the Sewerage Fund on behalf of the Solid Waste Fund, \$67,808 due to the City Insurance Fund for insurance premiums for the Sewerage Fund and \$3,512 due to the City Vehicle Maintenance for fuel and labor costs incurred by the Sewerage Fund.

6. PENSION PLAN

Participating employees are covered by the Illinois Municipal Retirement Fund (IMRF) through the City. However, the Sewerage Fund's participation in IMRF is equivalent to a cost sharing multiple-employer plan since only one actuarial valuation is performed for both the City and the Sewerage Fund combined. All disclosures for an agent plan can be found in the City's annual financial report.

Plan Description

For the City as a whole the plan is as follows:

The City'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 employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information for the plan as a whole, but not for individual employers. That report may be obtained on-line 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.

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

6. PENSION PLAN (Continued)

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Contributions

As set by statute, the regular plan members are required to contribute 4.50% 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 employer annual required contribution rate for calendar years 2019 and 2018 was 9.44% and 11.52%, respectively, of payroll. The City 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 the IMRF Board of Trustees, with supplemental retirement benefits rate being set by statute.

Actuarial Assumptions

The following are the methods and assumptions used to determine the total pension liability as of December 31, 2018.

Actuarial valuation date	December 31, 2018
Asset valuation method	Market Value of Assets
Actuarial cost method	Entry Age Normal
Price inflation	2.50%
Salary increases	3.39% to 14.25%
Investment rate of return	7.25% (7.50% in prior year)

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

6. PENSION PLAN (Continued)

Actuarial Assumptions (Continued)

Retirement Age - Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.

Mortality - For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Single Discount Rate

A single discount rate of 7.25% (7.50% in prior year) was used to measure the total pension liability. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made rates equal to the difference between actuarially determine contribution rates and the member rate. The single discount rate reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the 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 (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.71% (3.31% in prior year); and the resulting single discount rate is 7.25% (7.50% in prior year).

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

6. PENSION PLAN (Continued)

Net Pension Liability

At April 30, 2019, the Sewerage Fund reported a liability of \$650,335 for its proportionate share of the City's net pension liability. The City's net pension liability was measured as of December 31, 2018. The total pension liability was determined by an actuarial valuation as of that date. The Sewerage Fund's proportion of the net pension liability was based on the Sewerage Fund's actual contribution to the plan for the year ended April 30, 2019, relative to the actual contributions of the City as a whole. At April 30, 2019, the Sewerage Fund's proportion was 12.41% of the total contribution.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the Sewerage Fund calculated using the discount rate of 7.25% as well as what the Sewerage Fund's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate.

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 1,118,825	\$ 650,335	\$ 260,453

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2019, the Sewerage Fund reported recognized pension expense of \$199,524. At April 30, 2019, the Sewerage Fund reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,278	\$ 18,749
Changes in assumption	79,112	65,625
Net difference between projected and actual earnings on pension plan investments	229,480	-
Contributions made after measurement date	23,951	-
TOTAL	\$ 334,821	\$ 84,374

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

6. PENSION PLAN (Continued)

\$23,951 reported as deferred outflows of resources related to pensions resulting from Sewerage Fund contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended April 30, 2020.

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year ended April 30,</u>	
2020	\$ 62,634
2021	25,840
2022	40,476
2023	97,546
2024	-
Thereafter	-
TOTAL	\$ 226,496

7. OTHER POST-EMPLOYMENT BENEFITS

In addition to providing the pension benefits described, the City provides postemployment health care benefits (OPEB) for retired employees. However, the Sewerage Fund's participation is equivalent to a cost sharing multiple-employer plan since only one actuarial valuation is performed for both the City and the Sewerage Fund combined. All disclosures for the City's defined benefit plan can be found in the City's annual financial report.

Plan Description

For the City as a whole the plan is as follows:

The City administers a single-employer defined benefit healthcare plan. The plan provides post-employment health care for eligible retirees and their spouses through the City's group health insurance plan. To be eligible, for benefits, an employee must qualify for retirement under the City's retirement plan. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the City's plan becomes secondary.

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Plan Description (Continued)

Benefit provisions are governed by the City and can be amended by the City through its personnel manual and union contracts. No contributions are made by employees or the employers to fund a reserve for payment of benefits. Accordingly, there are no assets accumulated in a GASB-compliant trust. Since no reserve is maintained for benefit payments, the plan does not issue a separate stand-alone financial report. The OPEB obligation is generally liquidated by the General Fund and each of the City's enterprise funds.

Actuarial Assumptions and Other Inputs

The Total OPEB liability at May 1, 2018, as determined by an actuarial valuation as of that date and rolled forward to the measurement date of April 30, 2019, was determined using the following actuarial methods and other inputs, applied to all periods included in the measurement unless otherwise specified

Actuarial cost method	Entry Age Normal
Assumptions	
Inflation	2.50%
Salary increases	3.50%
Discount rate	3.79% (3.97% in prior year)
Healthcare trend rate	5.00% to 8.00%
	5.00% Ultimate

Mortality - RPH-2018 Total Dataset Mortality Table fully generational using scale MP-2018 (RPH-2018 table is created from RPH-2014 table with 8 years of MP-2014 mortality improvement removed, projected to 2018 using scale MP-2018).

The discount rate was based on a yield for 20-year tax-exempt general obligation municipal bond with an average rating of AA/Aa or higher at April 30, 2019.

OPEB Liability

At April 30, 2019, the Sewerage Fund reported a liability of \$1,046,585 for its proportionate share of the City's total OPEB liability. The City's total OPEB liability was measured as of April 30, 2019 and was determined by an actuarial valuation as of May 1, 2018 and rolled forward to the measurement date of April 30, 2019. The Sewerage Fund's proportion of the total OPEB liability was based on the Sewerage Fund's actual health insurance contributions for the year ended April 30, 2019, relative to the actual contributions of the City as a whole. At April 30, 2019, the Sewerage Fund's proportion was 4.55% of the total contribution.

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Sewerage Fund calculated using the discount rate of 3.79% as well as what the Sewerage Fund's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.79%) or 1 percentage point higher (4.79%) than the current rate.

	1% Decrease (2.79%)	Current Discount Rate (3.79%)	1% Increase (4.79%)
Total OPEB liability	\$ 1,173,035	\$ 1,046,585	\$ 940,474

The table below presents the total OPEB liability of the Sewerage Fund calculated using the healthcare cost trend rate of 5.00% to 8.00% as well as what the Sewerage Fund's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower (4.00% to 7.00%) or 1 percentage point higher (6.00% to 9.00%) than the current rate.

	1% Decrease (Varies)	Current Healthcare Rate (Varies)	1% Increase (Varies)
Total OPEB liability	\$ 913,935	\$ 1,046,585	\$ 1,208,844

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2019, the Sewerage Fund reported recognized OPEB expense of \$350,147. At April 30, 2019, the Sewerage Fund reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 23,617	\$ 241,323
Changes in assumption	17,889	64,305
TOTAL	\$ 41,506	\$ 305,628

CITY OF PEKIN, ILLINOIS
SEWERAGE FUND
NOTES TO FINANCIAL STATEMENTS

7. OTHER POST-EMPLOYMENT BENEFITS (Continued)

*OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources
(Continued)*

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

Year ended April 30,	
2020	\$ (46,653)
2021	(46,653)
2022	(46,653)
2023	(46,653)
2024	(46,653)
Thereafter	<u>(30,857)</u>
TOTAL	<u>\$ (264,122)</u>

8. RISK MANAGEMENT

The Sewerage Fund is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; and natural disasters. The City belongs to the Illinois Municipal League Risk Management Fund, a public entity risk pool for general liability and workers compensation. Beginning in October 2017, the City began self-insurance for its employee health insurance. The City reports claim expenditures and liabilities when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. The Sewerage Fund participates in the City's self-funded health insurance plan and pays a monthly premium for health insurance costs.

Settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF PEKIN, ILLINOIS

SEWERAGE FUND

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Four Fiscal Years

<u>FISCAL YEAR ENDING APRIL 30,</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially determined contribution	\$ 81,633	\$ 66,864	\$ 66,705	\$ 65,920
Contributions in relation to the actuarially determined contribution	<u>81,633</u>	<u>66,864</u>	<u>66,705</u>	<u>65,920</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 739,459	\$ 559,794	\$ 528,582	\$ 521,305
Contributions as a percentage of covered payroll	11.04%	11.94%	12.62%	12.65%

Notes to schedule:

The information presented was determined as part of the actuarial valuations as of December 31 of the prior year. Information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 25 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.25% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 3.00% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

CITY OF PEKIN, ILLINOIS

SEWERAGE FUND

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Four Years

MEASUREMENT DATE DECEMBER 31,	2018	2017	2016	2015
Sewerage Fund's proportion of net pension liability	12.41%	9.22%	9.51%	9.51%
Sewerage Fund's proportionate share of net pension liability	\$ 650,335	\$ 111,194	\$ 409,089	\$ 416,657
Sewerage Fund's covered payroll	\$ 751,549	\$ 542,028	\$ 529,249	\$ 477,421
Sewerage Fund's proportionate share of net pension liability as a percentage of its covered payroll	86.53%	20.51%	77.30%	87.27%
Plan fiduciary net position as a percentage of the total pension liability	83.12%	95.91%	85.36%	84.56%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

CITY OF PEKIN, ILLINOIS

SEWERAGE FUND

SCHEDULE OF PROPORTIONATE SHARE OF THE TOTAL OPEB LIABILITY
OTHER POST-EMPLOYMENT BENEFITS PLAN

Last Three Fiscal Years

MEASUREMENT DATE APRIL 30,	2019	2018	2017
Sewerage Fund's proportion of Total OPEB liability	4.55%	3.24%	3.83%
Sewerage Fund's proportionate share of Total OPEB liability	\$ 1,046,585	\$ 687,183	\$ 1,101,847
Sewerage Fund's covered-employee payroll	\$ 579,920	\$ 398,990	\$ 492,006
Sewerage Fund's proportionate share of total OPEB liability as a percentage of its covered-employee payroll	180.47%	172.23%	223.95%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.



CITY OF PEKIN, ILLINOIS
LIBRARY FUND
(A Special Revenue Fund of the City of Pekin, Illinois)
FINANCIAL STATEMENTS

For the Fiscal Year Ended April 30, 2019

An abstract background image featuring a complex pattern of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and white. The shapes create a sense of depth and movement.

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CITY OF PEKIN, ILLINOIS
LIBRARY FUND
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Members of American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor
and City Council
City of Pekin, Illinois

We have audited the accompanying financial statements of the Pekin Public Library Fund (Library Fund), a Special Revenue Fund of the City of Pekin, Illinois as of and for the year ended April 30, 2019, and the related notes to the financial statements, which collectively comprise the Library Fund's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Library Fund as of April 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such 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. 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.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Library Fund and do not purport and do not, present fairly the financial position of the City of Pekin, Illinois as of April 30, 2019, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2021 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Sikich LLP

Springfield, Illinois
November 24, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF PEKIN, ILLINOIS
LIBRARY FUND
MANAGEMENT'S DISCUSSION AND ANALYSIS
April 30, 2019

As management of the Library, we offer readers of these financial statements this narrative overview and analysis of the Library's financial position and activity as of the fiscal year ending April 30, 2019. The Library, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Please read in conjunction with the Library's financial statements, which follow this section.

THE STATEMENT OF NET POSITION AND THE STATEMENT OF ACTIVITIES

The Statement of Net Position presents information on the Library's assets, liabilities, and deferred inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The Statement of Activities presents information showing how the Library's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flow. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flow in future fiscal periods (e.g. uncollected taxes).

Both Library financial statements describe functions of the Library that are principally supported by taxes and intergovernmental revenues (governmental activities).

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

FINANCIAL ANALYSIS OF THE LIBRARY

	Statement of Net Position	
	<u>May 1, 2018</u>	<u>April 30, 2019</u>
Current and other assets	\$ 1,939,495	\$ 1,896,164
Capital assets	8,160,394	7,943,559
Deferred outflows	-	-
Total assets and deferred outflows	<u>\$ 10,099,889</u>	<u>\$ 9,839,723</u>
Current liabilities	\$ 24,720	\$ 50,137
Long-term liabilities	-	-
Deferred inflows	1,106,463	1,129,819
Total liabilities and deferred inflows	<u>\$ 1,131,183</u>	<u>\$ 1,179,56</u>

**Statement of Net Position
(continued)**

	<u>May 1, 2018</u>	<u>April 30, 2019</u>
Net Position:		
Net investment in capital assets	\$ 8,160,394	\$ 7,943,559
Restricted	808,312	716,208
Unrestricted	<u>-</u>	<u>-</u>
Total net position	<u>\$ 8,968,706</u>	<u>\$ 8,659,767</u>

The Library's net position decreased from \$8.97 million to \$8.66 million during FY2019. This is a reduction of \$303,939 in net position. \$257,247 of that reduction is due to the depreciation of capital assets, while \$40,412 of the reduction included capital expenses such as for lighting, tree service, and especially plumbing. The Library experienced some flooding in November 2018, and certain weaknesses in the infrastructure needed to be addressed. The remaining \$52,815 was for restating net position as the beginning of the fiscal year pursuant to GASB reporting requirements.

Statement of Activities

	<u>April 30, 2018</u>	<u>April 30, 2019</u>
FUNCTIONS/PROGRAMS		
Governmental Activities		
Culture and recreation		
Expenses	\$ 1,512,843	\$ 1,588,062
Program revenues	<u>101,033</u>	<u>95,887</u>
Net (Expense)	<u>(1,411,810)</u>	<u>(1,492,175)</u>
General Revenues:		
Taxes		
Property	\$ 1,075,054	\$ 1,107,135
Replacement	93,206	96,196
Investment Income	5,344	16,540
Transfers	(15,000)	(15,000)
Miscellaneous	<u>29,976</u>	<u>31,180</u>
Total	1,188,580	1,236,051
CHANGE IN NET POSITION	<u>(223,230)</u>	<u>(256,124)</u>
NET POSITION, MAY 1	9,564,738	8,968,706
PRIOR PERIOD ADJUSTMENT	<u>(372,802)</u>	<u>(52,815)</u>
NET POSITION-MAY 1-RESTATED	<u>9,191,936</u>	<u>8,915,891</u>
NET POSITION, APRIL 30	<u>\$ 8,968,706</u>	<u>\$ 8,659,767</u>

Net cost of services for FY2019 rose to 93.96% of the total cost of services compared to 93.32% for FY2018. General revenues for FY2019 were 4% higher than in FY2018.

Library Revenues and Expenditures Comparison

	<u>April 30, 2018</u>	<u>April 30, 2019</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
REVENUES				
Property Taxes	\$ 1,075,054	\$ 1,107,135	\$ 32,081	2.98%
Replacement Taxes	93,206	96,196	2,990	3.21%
Charges for services, fines, fees	56,577	49,464	(7,113)	-12.57%
Village of South Pekin revenue	11,985	13,269	1,284	10.71%
State grants	44,456	46,423	1,967	4.42%
Gifts and memorials	14,999	11,230	(3,769)	-25.13%
Investment earnings	5,344	16,540	11,196	209.51%
Other	2,992	6,681	3,689	123.30%
Total revenues	<u>\$ 1,304,613</u>	<u>\$ 1,346,938</u>	<u>\$ 42,325</u>	<u>3.24%</u>
EXPENDITURES				
Library Services	<u>\$ 1,294,030</u>	<u>\$ 1,372,350</u>	<u>\$ 78,320</u>	<u>6.05%</u>

As detailed in the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund, actual expenditures for FY2019 were more than the budget by \$60,059. Most of the overage was due to capital projects paid for with reserve funds, and purchases gift/endowment and grant funds.

	Capital Assets	
	<u>May 1, 2018</u>	<u>April 30, 2019</u>
Capital assets not being depreciated:		
Land	\$ 164,640	\$ 164,640
Capital assets being depreciated:		
Buildings	9,103,172	9,103,172
Furniture and equipment	668,672	668,672
Books	2,528,910	2,618,569
Total depreciable assets	12,300,754	12,390,413
Accumulated depreciation	(4,305,000)	(4,611,494)
Net depreciable assets	7,995,754	7,778,919
Total capital assets	<u>\$ 8,160,394</u>	<u>\$ 7,943,559</u>

Major capital expenditures in FY2019 included:

Buildings	\$ 34,028
Grounds	\$ 10,230
Machinery and Equipment:	\$ 2,695

BASIC FINANCIAL STATEMENTS

CITY OF PEKIN, ILLINOIS
LIBRARY FUND
STATEMENT OF NET POSITION

April 30, 2019

ASSETS

Cash and cash equivalents	\$ 543,094
Investments	199,923
Receivables	
Property Taxes	1,129,819
Due from primary government	23,328
Capital Assets	
Capital assets not being depreciated	164,640
Capital assets being depreciated, net	7,778,919
Total assets	9,839,723

LIABILITIES

Current liabilities	
Accrued wages	23,009
Due to primary government	2,798
Compensated absences payable	24,330
Total liabilities	50,137

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue - property taxes	1,129,819

NET POSITION

Net Investment in Capital Assets	7,943,559
Restricted	716,208
TOTAL NET POSITION	\$ 8,659,767

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS

LIBRARY FUND

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2019

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense)
	Expenses	Charges	Operating	Capital	Governmental
		for Services	Grants and Contributions	Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental Activities					
Culture and recreation	\$ 1,588,062	\$ 49,464	\$ 46,423	\$ -	\$ (1,492,175)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 1,588,062	\$ 49,464	\$ 46,423	\$ -	(1,492,175)
General Revenues:					
Taxes					
Property taxes					
					1,107,135
Replacement taxes					
					96,196
Investment Income					
					16,540
Transfers					
					(15,000)
Miscellaneous					
					31,180
Total					
					1,236,051
CHANGE IN NET POSITION					(256,124)
NET POSITION, MAY 1					8,968,706
PRIOR PERIOD ADJUSTMENT					(52,815)
NET POSITION - MAY 1 -RESTATED					8,915,891
NET POSITION, APRIL 30					\$ 8,659,767

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS

LIBRARY FUND

BALANCE SHEET
GOVERNMENTAL FUND

April 30, 2019

	General Fund
ASSETS	
Cash and cash equivalents	\$ 543,094
Investments	199,923
Receivables:	
Property taxes	1,129,819
Due from primary government	23,328
Total Assets	\$ 1,896,164
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	
LIABILITIES	
Accrued wages	23,009
Due to primary government	2,798
Total liabilities	25,807
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	1,129,819
Total deferred inflows of resources	1,129,819
FUND BALANCES	
Restricted	740,538
Total fund balances	740,538
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 1,896,164

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS

LIBRARY FUND

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

April 30, 2019

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 740,538
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	7,943,559
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Compensated absences payable	<u>(24,330)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 8,659,767</u></u>

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS

LIBRARY FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND

For the Year Ended April 30, 2019

	General Fund
REVENUES	
Property taxes	\$ 1,107,135
Replacement taxes	96,196
Charges for services, fines, and fees	49,464
Village of South Pekin revenue	13,269
State grants	46,423
Gifts and memorials	11,230
Investment earnings	16,540
Other	6,681
Total revenues	<u>1,346,938</u>
EXPENDITURES	
Current	
Culture and recreation	1,372,350
Total Expenditures	<u>1,372,350</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES	(25,412)
OTHER FINANCING SOURCES (USES)	
Transfer out	<u>(15,000)</u>
NET CHANGE IN FUND BALANCE	<u>(40,412)</u>
FUND BALANCE, MAY 1	808,312
PRIOR PERIOD ADJUSTMENT	<u>(27,362)</u>
FUND BALANCE - MAY 1 -RESTATED	<u>780,950</u>
FUND BALANCE, APRIL 30	<u><u>\$ 740,538</u></u>

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS

LIBRARY FUND

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 April 30, 2019

**NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS**

\$ (40,412)

Amounts reported for governmental activities in the statement
of activities are different because:

Governmental funds report capital outlay as expenditures;
however, they are capitalized and depreciated in the
statement of activities:

Capital outlay	89,659
Depreciation	(306,494)

Some expenses reported in the statement of activities do not require the use
of financial resources and, therefore, are not reported as expenditures
in governmental funds:

Compensated absences payable	<u>1,123</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ (256,124)

See accompanying notes to financial statements.

CITY OF PEKIN, ILLINOIS

LIBRARY FUND

NOTES TO FINANCIAL STATEMENTS

APRIL 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Library Fund, a special revenue fund of the City of Pekin, Illinois (City) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units hereinafter referred to as generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting principles and financial reporting practices. The more significant of the Library Fund's accounting policies are described below.

A. Reporting Entity

The Library Fund is a fund of the City and is classified as a Special Revenue Fund. It is included in the governmental activities in the Statement of Net Position and Statement of Activities of the City's financial statements. These financial statements present only the Library Fund and are not intended to present fairly the financial position and results of operations of the City in conformity with accounting principles generally accepted in the United States of America.

Operations of the Pekin Public Library (the "Library") are governed by nine officials, appointed by the Mayor and the City of Pekin with approval of the City Council, designated as the Board of Trustees. Because it is not a legally separate entity, the Library is reported as a fund of the City. This report represents the financial activity of the Library for the year ended April 30, 2019.

B. Government-wide and Fund Financial Statements

The Library's basic financial statements include both 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 about the Library as a whole. The Library has one major governmental fund – the General Fund. Governmental activities are generally supported by taxes, intergovernmental revenues and other non-exchange revenues.

CITY OF PEKIN, ILLINOIS
LIBRARY FUND
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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 that purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions 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.

Fund financial statements of the reporting entity are for the General Fund, which is considered to be a separate accounting entity. This fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, revenues, and expenditures/expenses. The General Fund is organized into one major category: library services.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are intended to finance. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. In determining when to recognize intergovernmental revenue (grants and shared revenue), the legal and contractual requirements of the individual programs are used as guidance. There are, however, essentially two bases for this revenue recognition. In one, monies are virtually unrestricted as to the purpose of expenditure and are nearly irrevocable; therefore, these amounts are recognized as revenue at the time of their receipt or earlier if they meet the criteria of availability. In the other, monies must be expended on the specific purpose or project before any amounts will be paid to the Library; therefore, revenue is recognized based upon the expenditures recorded.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period, or soon enough thereafter to pay current liabilities. The Library considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

CITY OF PEKIN, ILLINOIS
LIBRARY FUND
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)

Revenues susceptible to accrual include property taxes, interest revenue, and charges for services. Fines are not susceptible to accrual because generally they are not measurable until received.

D. Cash and Investments

Investments are stated at fair value, except for nonnegotiable certificates of deposits which are recorded at cost, using quoted market prices. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

E. Capital Assets

Capital assets are not capitalized in the governmental funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds. Capital assets are reported in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their acquisition value on the date received. The Library records all capital items, which are individually greater than \$5,000, with a useful life of greater than one year, as capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Depreciation has been provided using the straight-line method over the estimated useful lives of the respective assets. The estimated useful lives for each capital asset type are as follows:

Building and improvements	50 years
Furniture	20 years
Books	10 years

F. Compensated Absences

Vested or accumulated vacation and sick leave are accrued when incurred by the City in the government-wide financial statements. A liability in the governmental funds is reported only if the benefit has matured.

CITY OF PEKIN, ILLINOIS
LIBRARY FUND
 NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

H. Fund Balance/Net Position

In the government-wide financial statements, equity is classified as net position and is displayed in three components: 1) net investment in capital assets which consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets; 2) restricted net position which consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation; and 3) Unrestricted net position – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.” It is the Library’s policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Governmental fund equity is classified as fund balance. 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. Committed fund balance is constrained by formal action of the Board of Trustees, which is considered the highest level of decision making authority. Assigned fund balance represents amounts constrained by the Library’s intent to use them for a specific purpose but are neither restricted nor committed. Any residual fund balance is reported as unassigned. The Library’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.

CITY OF PEKIN, ILLINOIS
LIBRARY FUND
 NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

2. CASH AND INVESTMENTS

The Library follows the investment policy of the City. The City is allowed to make deposits public funds in accounts authorized by the Public Funds Deposit Act (30 ILCS 225).

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits that are in the possession of an outside party. The City's investment policy requires that deposits with financial institutions be collateralized at 100 percent of the value of the deposit in excess of federal depository insurance coverage, with collateral held by the City or third party safekeeping institution, evidenced by a written safekeeping agreement.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Authority will not be able to recover the value of its investments that are in the possession of an outside party. To limit its exposure, the City's investment policy requires all security transactions to be conducted on a delivery versus payment (DVP) basis, whereby the securities are deposited with the third-party custodian prior to the release of funds.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. In accordance with the City's investment policy, the City minimizes interest rate risk by limiting the City's portfolio to investments that have an average maturity of five years or less. In addition, the City's portfolio is to be managed to enable to City to have sufficient cash flow to meet normal operating requirements.

Credit risk is the risk that an entity in which an investment is held will not be able to honor the commitment to repay debt that is held as an investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investment policy does not address credit risk, except that commercial paper must be rated within two highest classifications by two standards rating services. specific maturity, a specific issuer, or a specific class of securities.

CITY OF PEKIN, ILLINOIS
LIBRARY FUND
 NOTES TO FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (Continued)

In accordance with the Authority's investment policy, the City minimizes concentration of credit risk by diversifying to avoid unreasonable risks regarding specific security types and/or concentrations in individual institutions. In addition, the amount of deposits at any institution may not exceed 75% of the capital stock and surplus of the institution.

The City categorizes its fair value measurements within the fair value established by generally accepted accounting principles. The hierarchy of inputs are used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 are significant unobservable inputs. As of April 30, 2019, the Library's investments consisted of non-negotiable certificate of deposits not subject to fair value measurement.

3. PROPERTY TAXES

The annual tax levy ordinance for 2017 tax received during fiscal year 2019 was passed December 2017. The first installment of property taxes is due to the County Collector on July 1 and the second installment is due to the County Collector on September 1. Significant amounts of property taxes for 2017 were distributed in July, September and November of 2018 and are recorded as revenue in fiscal year 2019.

The 2018 taxes are intended to finance the 2020 fiscal year and are not considered available for current operations and are, therefore, shown as unavailable revenue. The 2019 tax levy has not been recorded as a receivable at April 30, 2019. Although the tax attached as a lien on property as of January 1, 2019, the tax will not be levied until December 2019, and, accordingly, is not measurable at April 30, 2019.

4. CAPITAL ASSETS

Capital assets activity for the year ended April 30, 2019 is as follows:

	Balance May 1, 2018	Additions	Disposals	Balance April 30, 2019
Capital assets not being depreciated:				
Land	\$ 164,640	\$ -	\$ -	\$ 164,640
Capital assets being depreciated:				
Buildings	9,103,172	-	-	9,103,172
Furniture and equipment	668,672	-	-	668,672
Books	2,528,910	89,659	-	2,618,569
Total	12,300,754	89,659	-	12,390,413

CITY OF PEKIN, ILLINOIS
LIBRARY FUND
NOTES TO FINANCIAL STATEMENTS

4. CAPITAL ASSETS (Continued)

Less accumulated depreciation:				
Buildings	\$ 1,991,572	\$ 182,063	\$ -	\$ 2,173,635
Furniture and equipment	257,208	29,896	-	287,104
Books	2,056,220	94,535	-	2,150,755
Total	<u>4,305,000</u>	<u>306,494</u>	<u>-</u>	<u>4,611,494</u>
Total capital assets being depreciated, net	7,995,754	(216,835)	-	7,778,919
Capital assets, net	<u>\$ 8,160,394</u>	<u>\$ (216,835)</u>	<u>\$ -</u>	<u>7,943,559</u>

\$306,494 of depreciation expense was charged to the culture and recreation function in the statement of activities.

5. RISK MANAGEMENT

The Library is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; and natural disasters. The City belongs to the Illinois Municipal League Risk Management Fund, a public entity risk pool for general liability and workers compensation. Beginning in October 2017, the City began self-insurance for its employee health insurance. The City reports claim expenditures and liabilities when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. The Library participates in the City's self-funded health insurance plan and pays a monthly premium for health insurance costs.

Settled claims from these risks have not exceeded commercial insurance coverage for the past three fiscal years.

6. EXPENDITURES FROM SPECIAL ACCOUNTS

During the year the following expenditures were charged to line items that were budgeted as purchased from Gifts and Endowments:

Books, cassettes and CD's	\$ 581
Program costs	4,989
Furniture and fixtures	22,410
Supplies	375
Other	549
Repairs and maintenance	7,587
Total	<u>\$ 36,491</u>

CITY OF PEKIN, ILLINOIS
LIBRARY FUND
NOTES TO FINANCIAL STATEMENTS

6. EXPENDITURES FROM SPECIAL ACCOUNTS (Continued)

During the year the following expenditures were charged to line items that were budgeted as purchased from Grant expenditures:

Electronic resources	\$ 24,917
Books, cassettes and CD's	1,729
Program costs	10,349
Supplies	350
Other	5,082
Repairs and maintenance	617
Travel	796
Total	<u>\$ 43,840</u>

7. PRIOR PERIOD ADJUSTMENTS

During the fiscal year, the Library Fund recorded prior period adjustments in the government-wide financial statements to recognize the effect of recording the following:

- To restate grants receivable incorrectly recorded in the prior period
- To restate compensated absences payable that was unrecorded in the prior period

Net position, May 1, 2018 (as previously reported)	\$ 8,968,706
Restatement: Grants receivable	(27,362)
Restatement: Compensated absences	<u>(25,453)</u>
Net position, May 1, 2018 (as restated)	<u>\$ 8,915,891</u>

During the fiscal year, the Library Fund recorded a prior period adjustment in the governmental fund financial statements to recognize the effect of recording the following:

- To restate grants receivable incorrectly recorded in the prior period

Net position, May 1, 2018 (as previously reported)	\$ 808,312
Restatement: Grants receivable	<u>(27,362)</u>
Net position, May 1, 2018 (as restated)	<u>\$ 780,950</u>

CITY OF PEKIN, ILLINOIS**LIBRARY FUND****NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**APRIL 30, 2019

BUDGET

In 1996 the City Council adopted procedures established by law which replaced the former appropriation ordinances process. The budget is required to be adopted before the beginning of the of the fiscal year to which it applies. The City of Pekin's annual budget and appropriation ordinances cover all funds of the City, including the Library, and is prepared on the modified accrual basis. Therefore, the statement of revenues and expenditures-budget and actual has been prepared on a basis consistent with and comparable to the legally adopted budget. Unexpended budget items lapse each year.

The budget may be changed in almost any manner and without public hearings at any time during the year pursuant to a two-thirds vote of the Council members. Further, they may delegate the power, by the same vote, to make changes within an appropriation to a budget officer. The legal level of control is by fund.

The Library expenditures exceed the final budget by \$60,059 for the year ended April 30, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF PEKIN, ILLINOIS

LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended April 30, 2019

	<u>Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
REVENUES			
Property Taxes	\$ 1,106,425	\$ 1,107,135	\$ 710
Replacement taxes	106,000	96,196	(9,804)
Charges for services, fines, and fees	54,300	49,464	(4,836)
Village of South Pekin revenue	12,385	13,269	884
State grants	30,081	46,423	16,342
Gifts and memorials	12,000	11,230	(770)
Investment earnings	3,100	16,540	13,440
Other	3,000	6,681	3,681
Total revenues	<u>1,327,291</u>	<u>1,346,938</u>	<u>19,647</u>
EXPENDITURES			
Library services:			
Salaries	628,750	628,027	(723)
Payroll taxes	117,100	110,700	(6,400)
Group health insurance	126,055	93,417	(32,638)
Worker's compensation insurance	2,600	2,311	(289)
Books, periodicals, cassettes, etc.	147,385	142,611	(4,774)
Circulation system	25,700	24,825	(875)
ISP costs	3,600	3,759	159
Equipment rental, supplies, postage	36,500	34,986	(1,514)
Program costs	27,730	27,696	(34)
Repairs and maintenance	58,055	65,437	7,382
Utilities	48,600	50,136	1,536
Telephone	3,100	3,336	236
Insurance	14,800	14,802	2
Dues and subscriptions	1,800	2,082	282
Travel and conferences	5,700	5,597	(103)
Outside services	500	1,545	1,045
Computer costs	7,600	7,551	(49)
Equipment purchases	4,000	4,658	658
Capital development	550	52,573	52,023
Miscellaneous	12,100	15,970	3,870
Grant expenditures	27,166	43,840	16,674
Purchases from gifts and endowments	12,900	36,491	23,591
Total expenditures	<u>1,312,291</u>	<u>1,372,350</u>	<u>60,059</u>

(Continued)

CITY OF PEKIN, ILLINOIS

LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND

For the Year Ended April 30, 2019

**EXCESS (DEFICIENCY) OF REVENUES OVER
EXPENDITURES BEFORE OTHER
FINANCING SOURCES**

\$	15,000	\$	(25,412)	\$	(40,412)
----	--------	----	----------	----	----------

OTHER FINANCING SOURCES (USES)

Transfers out

(15,000)	(15,000)	-
----------	----------	---

NET CHANGE IN FUND BALANCE

\$	-	(40,412)	\$	(40,412)
----	---	----------	----	----------

FUND BALANCE - MAY 1, 2018

808,312

PRIOR PERIOD ADJUSTMENT

(27,362)

FUND BALANCE - MAY 1, 2018 - RESTATED

780,950

FUND BALANCE - APRIL 30, 2019

\$	740,538
(Concluded)	



CITY OF PEKIN, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended April 30, 2019

SIKICH.COM

CITY OF PEKIN, ILLINOIS
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INDEPENDENT AUDITOR'S REPORT

To the Mayor
and Members of City Council
City of Pekin, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Pekin, Illinois (the City), as of and for the year ended April 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements 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 the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Pekin, Illinois, as of April 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such 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. 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Pekin, Illinois' basic financial statements. The combining and individual fund statements and schedules and supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The accompanying financial information listed as “Supplementary Information” in the table of contents has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on that information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2021 on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.

Sikich LLP

Springfield, Illinois
November 24, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF PEKIN, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
April 30, 2019

As management of the City of Pekin, Illinois, we offer readers of these financial statements this narrative overview and analysis of the City of Pekin's financial position and activity as of the fiscal year ending April 30, 2019. Please read in conjunction with the City's financial statements, which follow this section.

THE STATEMENT OF NET ASSETS AND THE STATEMENT OF FUND ACTIVITIES

The City's financial statements present two kinds of statements, each with a different snapshot of the finances. The focus of the financial statements is on both the City as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government) and enhance the City's accountability.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on the City's assets, liabilities, and deferred outflows and inflows of resources with differences between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flow. Thus, revenues and expenditures are reported in this statement for some items that will only result in cash flow in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, streets, library, tourism, and community development. The business-type activities of the City include school bus operations, sewerage and solid waste systems, airport operations and economic development.

The government-wide financial statements include not only the City itself (known as the primary government) but also the Tazewell/Pekin Consolidated Communications Center (T/PCCC). The City provides the majority of the funding and provides office space and accounting services to T/PCCC. Because T/PCCC is a component unit, their financial information is reported separately from the financial information of the City.

CITY OF PEKIN, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
April 30, 2019

Fund Financial Statements

A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be categorized into one of three types of funds: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains eight individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Library Fund and TIF 1 Central Business District Fund which are considered to be "major" funds. Data from the other five funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual budget for each governmental fund. Budgetary comparison statements have been prepared to demonstrate compliance with each budget.

Proprietary Funds

The City maintains two types of proprietary funds: enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. As of April 30, 2019, the City maintained five enterprise funds. Internal service funds are used to report the same functions presented as governmental-type activities in the government-wide financial statements. The City maintains two internal service funds. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the various proprietary funds. Data from the five enterprise funds and data from the two internal service funds are each combined into two aggregated presentations respectively.

CITY OF PEKIN, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
April 30, 2019

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The fiduciary funds of the City are the police and fire pension trust funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

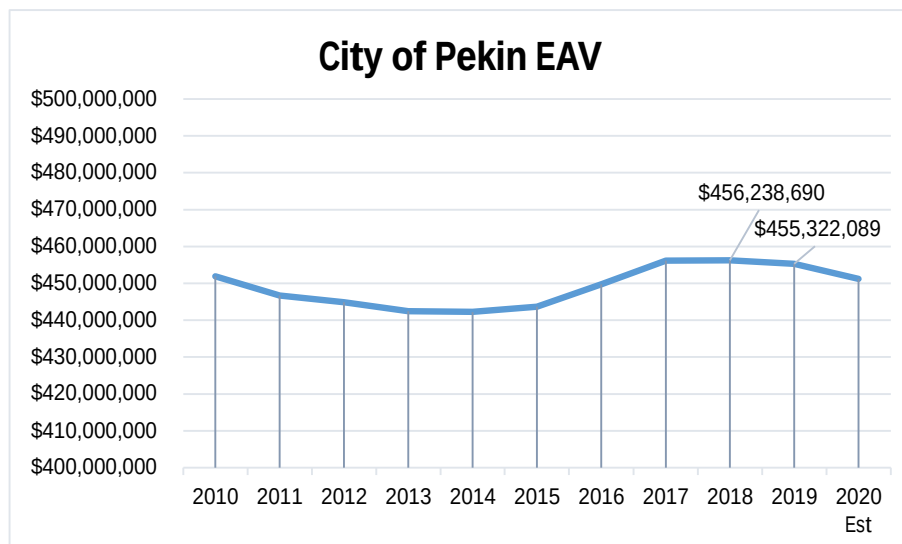
In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to its employees and budget to actual information for the General Fund and Major Special Revenue Funds.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds and internal service funds are presented immediately following the notes to the required supplementary information.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City of Pekin's elected and appointment officials continue to deal with reconciling the desire to provide a high level of service with limited resources. The City is challenged to find opportunities to increase revenue and limit costs while continuing to deliver services to the constituents at current and acceptable levels.

Assessed property values within the City limits decreased slightly by .20% from \$456,238,690 in 2018 to \$455,322,089 in 2019. This provides a good indication of stable property values in the City of Pekin.



CITY OF PEKIN, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
April 30, 2019

Health care and personnel costs, which make up the largest portion of the City's operating costs, continue to rise. Nearly 86% of the City's employees are covered by three unions. The police and fire expire April 30, 2019 and 2021 respectively. Four Teamsters Union contracts expire April 30, 2020. The City analyzed its fully insured health insurance plan with Central States Health and Welfare through the Teamsters Union during negotiations with the Teamsters and negotiated a move to a self-insured plan and termination of the agreement with Central States Health and Welfare plan in October of 2018 utilizing Group Plan Solutions, a division of Pekin Insurance, as its third party administrator. The health insurance plan remained substantially equivalent to that of the plan under Central States per labor negotiations and rates were established as part of negotiation agreement with Group Plan Solutions and will be established upon the recommendation of the stop loss carriers and the Health Insurance Committee with approval of the City Manager moving forward.

The estimated liability of postemployment benefits other than pensions as of April 30, 2019, in accordance with Government Accounting Standards Board requirements, is reflected in the Statement of Net Position.

City management has begun its annual review of the internal transfer calculations and cost allocations and expects to have new proposals for those transfers in the fiscal year 2020 budget. Also under review are the internal controls utilized for maintenance of fixed assets and inventory.

Phases I, II and IV of the wastewater treatment plant improvement project have been finalized. Phase III is anticipated to be complete over the next several years. The anticipated costs for all four phases will approximately total \$65 million.

A major capital project planned for fiscal years 2019 and 2020 is the renovation of Court Street. In fiscal year 2017 Veterans Drive was opened from Court Street south to Illinois Route 29 at a total project cost of over \$25 million. The City continues to work with the State of Illinois on potential additional funding for Court Street improvements, in addition to the funds already received for the Veterans Drive improvements.

Commercial and industrial improvement activities continued within the City with notable progress in major commercial corridors and the Southern Industrial Park. The Pekin downtown/Court Street Corridor also saw renovation of several buildings and increased occupancy levels. Continued construction and improvements throughout the City are reflected in the increase in building permits.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the City's finances and to show the City's accountability for the public dollars entrusted to it. If you have any questions about this report or need additional financial information, please contact the Finance Department, City of Pekin, 111 South Capitol Street, Pekin, Illinois 61554.

CITY OF PEKIN, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
April 30, 2019

The chart below discloses cost of services for governmental activities. The total cost of services column contains all costs related to the programs and the net cost column shows how much of the total amount is not covered by program revenues. Simply put, net costs are the costs that must be covered by local taxes or other general revenues or transfers.

GOVERNMENTAL ACTIVITIES

Programs	Total Cost of Services April 30, 2019	Net Cost of Services April 30, 2019	Total Cost of Services April 30, 2018	Net Cost of Services April 30, 2018
General government	\$ 3,379,691	\$ 2,022,191	\$ 4,326,076	\$ 2,550,694
Public safety	25,059,865	24,132,724	27,207,429	26,132,238
Public works/public property	3,601,160	2,630,022	4,479,083	4,304,492
Economic Development	923,793	707,949	744,355	300,699
Culture & recreation	1,582,445	1,486,558	1,521,074	1,420,041
Debt service interest	254,651	254,651	246,159	246,159
Total	<u>\$ 34,801,605</u>	<u>\$ 31,234,095</u>	<u>\$ 38,524,176</u>	<u>\$ 34,954,323</u>

Net cost of services for fiscal year 2019 decreased to 89.75% of total cost of services compared to 90.73% for fiscal year 2018.

The following chart shows a comparison of the revenues received during the years ending April 30, 2019 and 2018.

CITY OF PEKIN GOVERNMENTAL ACTIVITIES REVENUE COMPARISON

Revenues	April 30, 2019	April 30, 2018	Increase (Decrease)	Percent Change
Property tax	\$ 7,038,340	\$ 7,008,077	\$ 30,263	0.43%
Corporate replacement tax	1,115,336	1,080,672	34,664	3.21%
State income tax	3,310,152	3,091,708	218,444	7.07%
State sales/use/gaming taxes	6,967,562	6,490,705	476,857	7.35%
Local sales tax	5,800,110	5,303,038	497,072	9.37%
Local food/beverage/liquor tax	1,375,346	1,360,579	14,767	1.09%
Telecommunications tax	554,119	595,067	(40,948)	-6.88%
Motor fuel taxes	538,279	1,391,342	(853,063)	-61.31%
Hotel/Motel tax	186,138	177,133	9,005	5.08%
Franchise fees	706,061	621,960	84,101	13.52%
interest on investments	236,866	486,267	(249,401)	-51.29%
Transfers/Other	73,460	895,585	(822,125)	-91.80%
Total	<u>\$ 27,901,769</u>	<u>\$ 28,502,133</u>	<u>\$ (600,364)</u>	<u>-2.11%</u>

Total business-type activities operating revenues for the fiscal years 2019 and 2018 were \$15,362,645 and \$14,933,606 respectively. Business-type activities increased the City's net position by \$2,887,623 in FY 2019.

CITY OF PEKIN, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
April 30, 2019

The following chart shows the difference in the General Fund budgeted expenditures between fiscal years 2019 and 2018.

GENERAL FUND BUDGET COMPARISON

Program	April 30, 2019	April 30, 2018	Increase (Decrease)	Percent Change
Administrative	\$ 429,000	\$ 588,101	\$ (159,101)	-27.05%
Legal services	349,550	283,000	66,550	23.52%
City clerk	210,444	215,334	(4,890)	-2.27%
Human Resources	239,862	243,606	(3,744)	-1.54%
Financial	383,420	412,409	(28,989)	-7.03%
Information technology	1,012,506	1,063,247	(50,741)	-4.77%
Streets	1,570,277	1,982,567	(412,290)	-20.80%
Police	8,671,662	8,682,612	(10,950)	-0.13%
Fire	7,281,344	7,287,052	(5,708)	-0.08%
Public works	176,092	440,949	(264,857)	-60.07%
Building/Inspections	662,698	643,561	19,137	2.97%
Public property	659,602	701,519	(41,917)	-5.98%
Non-departmental	3,015,561	3,051,714	(36,153)	-1.18%
Total general fund budget	<u>\$ 24,662,018</u>	<u>\$25,595,671</u>	<u>\$ (933,653)</u>	<u>3.65%</u>

There was a \$933,653.00 reduction of General Fund budgeted expenditures compared to FY 2018 General Fund budgeted expenditures.

The following schedule reflects the City's capital asset balances at April 30, 2019.

CAPITAL ASSETS

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total Primary Government</u>	
	<u>4/30/2019</u>	<u>4/30/2018</u>	<u>4/30/2019</u>	<u>4/30/2018</u>	<u>4/30/2019</u>	<u>4/30/2018</u>
Non-depreciable assets:						
Land	\$ 14,181,732	\$14,181,732	\$ 249,884	\$ 249,884	\$ 14,431,616	\$ 14,431,616
Construction in Progress	-	-	1,193,939	54,718	1,193,939	54,718
Total non-depreciable assets	<u>\$ 14,181,732</u>	<u>\$14,181,732</u>	<u>\$ 1,443,823</u>	<u>\$ 304,602</u>	<u>\$ 15,625,555</u>	<u>\$ 14,486,334</u>
Depreciable assets:						
Buildings	\$ 18,377,337	\$18,177,337	\$ 58,638,371	\$ 58,638,371	\$ 77,015,708	\$ 76,815,708
Infrastructure	51,432,818	50,705,568	12,391,242	12,200,139	63,824,060	62,905,707
Land improvements	-	-	1,562,646	1,540,417	1,562,646	1,540,417
Machinery and Equipment	5,130,127	5,089,712	4,110,570	4,077,599	9,240,697	9,167,311
Vehicles	10,011,294	10,362,281	4,133,790	3,536,568	14,145,084	13,898,849
Library books	2,618,569	2,528,910	-	-	2,618,569	2,528,910
Total depreciable assets	<u>87,570,145</u>	<u>86,863,808</u>	<u>80,836,619</u>	<u>79,993,094</u>	<u>168,406,764</u>	<u>166,856,902</u>
Accumulated depreciation	<u>(30,232,000)</u>	<u>(28,240,857)</u>	<u>(25,491,281)</u>	<u>(23,313,744)</u>	<u>(55,723,281)</u>	<u>(51,554,601)</u>
Net depreciable assets	<u>57,338,145</u>	<u>58,622,951</u>	<u>55,345,338</u>	<u>56,679,350</u>	<u>112,683,483</u>	<u>115,302,301</u>
Total Capital Assets	<u>\$ 71,519,877</u>	<u>\$72,804,683</u>	<u>\$ 56,789,161</u>	<u>\$ 56,983,952</u>	<u>\$ 128,309,038</u>	<u>\$ 129,788,635</u>

CITY OF PEKIN, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
April 30, 2019

Major capital expenditures in fiscal year 2019 included:

Governmental Activities;

Buildings	\$	-	
Infrastructure	\$	727,249.27	includes Sheridan Road 8th to 14th, Sidewalks, and Westshore Culvert Project
Machinery and Equipment	\$	32,971.00	1/2 CAT Mini Excavator
Vehicles	\$	14,500.00	1996 Pierce Fire Truck
Library Books	\$	89,659.00	

Business-type activities;

Infrastructure	\$	191,103.00	Washington, 4th & 5th Street Sewer Linings
Land Improvements	\$	68,552.00	Runway Lighting Project
Machinery and Equipment	\$	32,971.00	1/2 CAT Mini Excavator
Vehicles	\$	666,273.00	2018 Freightliner Sweeper, 2019 F-150 P/U Truck, Freightliner Garbage Trucks (2)

LONG-TERM DEBT

The City had outstanding long-term debt of \$45,133,796 at April 30, 2019. The debt is comprised of general obligation bonds, loans from the Illinois EPA and promissory notes from a commercial bank. Also included in the total is \$286,940 for a capital lease of a Tymco Street Sweeper acquired in FY 2019.

Schedule of Long-Term Debt

	Balance April 30, 2018	Additions	Reductions	Balance April 30, 2019	Due Within One Year
Governmental Activities:					
G.O. Series 2014 Bonds	\$ 5,035,000	\$ -	\$ 225,000	\$ 4,810,000	\$ 230,000
G.O. Series 2012 Bonds	510,000	-	315,000	195,000	195,000
Notes Payable-Bank	3,103,137	-	565,395	2,537,742	576,834
Total Governmental	<u>\$ 8,648,137</u>	<u>\$ -</u>	<u>\$ 1,105,395</u>	<u>\$ 7,542,742</u>	<u>\$ 1,001,834</u>
Business-Type Activities:					
G.O. Bonds	\$ 5,035,000	\$ -	\$ 320,000	\$ 4,715,000	\$ 330,000
Illinois EPA Loans	34,478,457	-	1,889,343	32,589,114	1,844,035
Capital Lease	-	286,940	-	286,940	52,012
Total Business -Type	<u>\$ 39,513,457</u>	<u>\$ 286,940</u>	<u>\$ 2,209,343</u>	<u>\$ 37,591,054</u>	<u>\$ 2,226,047</u>

CITY OF PEKIN, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
April 30, 2019

ECONOMIC FACTORS

The following schedule reports the City's equalized valuation for tax year 2018:

Property Type	Total EAV	Percent of Total
Farmland	\$ 1,366,680	0.30%
Residential	317,802,994	69.66%
Commercial	124,720,910	27.34%
Industrial	10,610,322	2.33%
Railroad	1,124,445	0.25%
Overlapping county	613,339	0.13%
Total	<u>\$ 456,238,690</u>	<u>100.00%</u>

BASIC FINANCIAL STATEMENTS

CITY OF PEKIN, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	TPCCC
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 8,131,924	\$ 7,552,240	\$ 15,684,164	\$ 336,324
Investments	6,424,923	250,000	6,674,923	-
Receivables				
Property taxes	7,293,863	-	7,293,863	-
Intergovernmental	3,309,083	-	3,309,083	-
Accounts	606,368	3,214,902	3,821,270	183
Loans	1,580,338	-	1,580,338	-
Developer	38,574	-	38,574	-
Other	293,685	596,965	890,650	-
Inventory	28,295	48,933	77,228	-
Prepaid items	169,297	199,162	368,459	-
Internal balances	2,568,236	(2,568,236)	-	-
Due from component unit	207,313	-	207,313	-
Due from primary government	-	-	-	17,456
Total current assets	30,651,899	9,293,966	39,945,865	353,963
Noncurrent assets:				
Loans receivable	-	2,840,138	2,840,138	-
Developer receivable	401,092	-	401,092	-
Capital Assets:				
Construction in progress	-	1,193,939	1,193,939	-
Land and improvements	14,181,732	1,812,530	15,994,262	-
Other capital assets	87,570,145	79,940,841	167,510,986	-
Less: accumulated depreciation	(30,232,000)	(25,650,468)	(55,882,468)	-
Total capital assets, net	71,519,877	57,296,842	128,816,719	-
Total noncurrent assets	71,920,969	60,136,980	132,057,949	-
Total assets	102,572,868	69,430,946	172,003,814	353,963
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to OPEB	788,345	124,487	912,832	-
Deferred outflows related to pensions	5,376,306	1,143,090	6,519,396	-
Total deferred outflows of resources	6,164,651	1,267,577	7,432,228	-
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES				
	\$ 108,737,519	\$ 70,698,523	\$ 179,436,042	\$ 353,963

(Continued)

This statement continued on the following page.

CITY OF PEKIN, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	TPCCC
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION				
Current Liabilities:				
Accounts payable	\$ 953,737	\$ 302,223	\$ 1,255,960	\$ 17,458
Accrued wages	449,463	152,433	601,896	-
Performance bond payable	-	250,000	250,000	-
Due to primary government	-	-	-	207,313
Due to component unit	17,456	-	17,456	-
Due to other entities	-	-	-	129,192
Other accrued liabilities	830,006	-	830,006	-
Accrued interest payable	90,675	135,947	226,622	-
Deferred revenue	60,550	31,541	92,091	-
Compensated absences payable - current	85,014	73,633	158,647	-
General obligation bonds payable - current	425,000	330,000	755,000	-
Loans payable - current	576,834	1,844,035	2,420,869	-
Leases - current	-	52,012	52,012	-
Total OPEB liability - current	779,953	123,162	903,115	-
Total current liabilities	4,268,688	3,294,986	7,563,674	353,963
Noncurrent Liabilities:				
Compensated absences payable	4,782,832	153,847	4,936,679	-
General obligation bonds payable	4,580,000	4,385,000	8,965,000	-
Loans payable	1,960,908	30,745,079	32,705,987	-
Leases	-	234,928	234,928	-
Net pension liability (asset) - IMRF	3,021,327	2,220,268	5,241,595	-
Net pension liability - Police Pension	22,165,290	-	22,165,290	-
Net pension liability - Fire Pension	41,910,665	-	41,910,665	-
Total OPEB liability	19,098,601	3,015,834	22,114,435	-
Total noncurrent liabilities	97,519,623	40,754,956	138,274,579	-
Total liabilities	101,788,311	44,049,942	145,838,253	353,963
Deferred Inflows of Resources:				
Unavailable revenue - property taxes	7,293,862	-	7,293,862	-
Deferred inflows related to pensions	2,703,811	288,057	2,991,868	-
Deferred inflows related to OPEB	5,805,018	916,663	6,721,681	-
Total deferred inflows of resources	15,802,691	1,204,720	17,007,411	-
TOTAL LIABILITIES AND DEFERRED INFLOW OF RESOURCES	117,591,002	45,254,662	162,845,664	353,963
Net Position:				
Net investment in capital assets	63,977,135	19,705,788	83,682,923	-
Restricted for public safety	56,269	-	56,269	-
Restricted for public works	3,061,372	-	3,061,372	-
Restricted for culture and recreation	740,538	-	740,538	-
Restricted for economic development	4,486,794	-	4,486,794	-
Unrestricted	(81,175,591)	5,738,073	(75,437,518)	-
Total net position	\$ (8,853,483)	\$ 25,443,861	\$ 16,590,378	\$ -

The accompanying notes are an integral part of these financial statements.

CITY OF PEKIN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2019

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
FUNCTIONS/PROGRAMS				
PRIMARY GOVERNMENT				
Governmental activities				
General government	\$ 3,379,691	\$ 1,257,500	\$ 100,000	\$ -
Public safety	25,059,865	826,763	100,378	-
Public works	3,601,160	105,675	865,463	-
Economic development	923,793	-	-	215,844
Culture and recreation	1,582,445	49,464	46,423	-
Interest on long-term debt	254,651	-	-	-
Total governmental activities	34,801,605	2,239,402	1,112,264	215,844
Business-type activities				
School Bus	4,914,423	5,188,016	-	-
Solid Waste	2,851,552	2,590,319	45,636	-
Sewerage	5,569,496	7,360,350	-	-
Economic Development	(21,268)	736	-	-
Airport	359,284	223,224	207,605	615,195
Total business-type activities	13,673,487	15,362,645	253,241	615,195
TOTAL PRIMARY GOVERNMENT	\$ 48,475,092	\$ 17,602,047	\$ 1,365,505	\$ 831,039
Component unit:				
TPCCC	\$ 395,218	\$ 306,492	\$ -	\$ -

This statement is continued on the following page.

CITY OF PEKIN, ILLINOIS
STATEMENT OF ACTIVITIES (Continued)
For the Year Ended April 30, 2019

	Net (Expense) Revenue and Changes in Position			Component
	Primary Government			Unit
	Governmental Activities	Business-Type Activities	Total	TPCCC
	\$ (2,022,191)	\$ -	\$ (2,022,191)	-
	(24,132,724)	-	(24,132,724)	-
	(2,630,022)	-	(2,630,022)	-
	(707,949)	-	(707,949)	-
	(1,486,558)	-	(1,486,558)	-
	(254,651)	-	(254,651)	-
	<u>(31,234,095)</u>	<u>-</u>	<u>(31,234,095)</u>	<u>-</u>
	-	273,593	273,593	-
	-	(215,597)	(215,597)	-
	-	1,790,854	1,790,854	-
	-	22,004	22,004	-
	-	686,740	686,740	-
	-	2,557,594	2,557,594	-
	<u>(31,234,095)</u>	<u>2,557,594</u>	<u>(28,676,501)</u>	
				\$ (88,726)
General revenues:				
Taxes				
Property taxes	7,038,340	-	7,038,340	-
Other local taxes	7,959,691	-	7,959,691	-
Intergovernmental	12,190,179	-	12,190,179	-
Investment income	236,866	330,029	566,895	6,572
Other	476,551	-	476,551	-
Gain (loss) on sale of assets	142	-	142	-
Total general revenues	<u>27,901,769</u>	<u>330,029</u>	<u>28,231,798</u>	<u>6,572</u>
Special item:				
Transfer of operations	206,372	-	206,372	(887,234)
Change in net position	(3,125,954)	2,887,623	(238,331)	(969,388)
Net position, beginning of year	(5,872,538)	22,224,143	16,351,605	969,388
Prior period adjustment	145,009	332,095	477,104	-
Net position beginning of year, restated	<u>(5,727,529)</u>	<u>22,556,238</u>	<u>16,828,709</u>	<u>969,388</u>
Net position end of year	<u>\$ (8,853,483)</u>	<u>\$ 25,443,861</u>	<u>\$ 16,590,378</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

CITY OF PEKIN, ILLINOIS

BALANCE SHEET GOVERNMENTAL FUNDS

APRIL 30, 2019

	General	Library	TIF 1 Central Business District	Capital Projects	Aggregate Nonmajor	Total
ASSETS						
Cash and cash equivalents	\$ 91,356	\$ 543,094	\$ -	\$ 4,522,886	\$ 2,413,386	\$ 7,570,722
Investments	4,980,000	199,923	-	-	1,245,000	6,424,923
Receivables:						
Property taxes	5,568,522	1,129,819	508,713	-	86,809	7,293,863
Intergovernmental	3,163,936	-	-	-	145,147	3,309,083
Accounts	309,866	-	-	85,325	3,736	398,927
Loans	-	-	439,224	-	1,141,114	1,580,338
Developer	130,666	-	-	309,000	-	439,666
Other	146,520	-	-	115,261	22,007	283,788
Prepaid items	169,297	-	-	-	-	169,297
Due from other funds	1,733,622	23,328	2,944,902	-	-	4,701,852
Due from component unit	207,313	-	-	-	-	207,313
TOTAL ASSETS	\$ 16,501,098	\$ 1,896,164	\$ 3,892,839	\$ 5,032,472	\$ 5,057,199	\$ 32,379,772

This statement continued on the following page.

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CITY OF PEKIN, ILLINOIS

BALANCE SHEET (Continued) GOVERNMENTAL FUNDS

APRIL 30, 2019

	General	Library	TIF 1 Central Business District	Capital Projects	Aggregate Nonmajor	Total
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 505,984	\$ -	\$ 134,479	\$ 20,268	\$ 96,607	\$ 757,338
Accrued wages	415,038	23,009	-	-	3,792	441,839
Due to other funds	94,432	2,798	-	289,520	314,467	701,217
Due to component unit	17,456	-	-	-	-	17,456
Other	16,700	-	-	-	-	16,700
Deferred revenue	60,550	-	-	-	-	60,550
Total liabilities	1,110,160	25,807	134,479	309,788	414,866	1,995,100
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	5,568,521	1,129,819	508,713	-	86,809	7,293,862
Unavailable revenues	201,378	-	-	488,417	12,049	701,844
Total deferred inflows of resources	5,769,899	1,129,819	508,713	488,417	98,858	7,995,706
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	6,880,059	1,155,626	643,192	798,205	513,724	9,990,806
FUND BALANCES						
Nonspendable	299,963	-	-	-	-	299,963
Restricted	-	740,538	3,249,647	-	4,354,788	8,344,973
Assigned	-	-	-	4,234,267	188,687	4,422,954
Unassigned	9,321,076	-	-	-	-	9,321,076
Total fund balances	9,621,039	740,538	3,249,647	4,234,267	4,543,475	22,388,966
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 16,501,098	\$ 1,896,164	\$ 3,892,839	\$ 5,032,472	\$ 5,057,199	\$ 32,379,772

The accompanying notes are an integral part of these financial statements.

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CITY OF PEKIN, ILLINOIS

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

April 30, 2019

FUND BALANCES OF GOVERNMENTAL FUNDS	<u>\$ 22,388,966</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	71,519,877
Internal service funds are used by management to charge the costs vehicle maintenance and employee health insurance to individual funds. Assets and liabilities are included in the governmental activities	(2,549,620)
Accrued interest receivable is not a financial resources, and therefore, are not reported in the funds	9,897
Other long-term assets are not available to pay for current period expenditures and therefore, are deferred in the funds	701,844
Deferred outflows related to pensions	5,251,057
Deferred outflows related to OPEB	768,099
Deferred inflows related to pensions	(2,672,248)
Deferred inflows related to OPEB	(5,655,939)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Accrued interest payable	(90,675)
Compensated absences payable, current	(53,880)
General obligation bonds payable - current	(425,000)
Loans payable, current	(576,834)
Net OPEB liability, current	(759,923)
Compensated absences payable, noncurrent	(4,706,061)
General obligation bonds payable, noncurrent	(4,580,000)
Loans payable, noncurrent	(1,960,908)
Net pension liability - IMRF	(2,778,051)
Net pension liability - Police Pension	(22,165,290)
Net pension liability - Fire Pension	(41,910,665)
Net OPEB liability, noncurrent	<u>(18,608,129)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ (8,853,483)</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF PEKIN, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS

For the Year Ended April 30, 2019

	General	Library	TIF 1 Central Business District	Capital Projects	Aggregate Nonmajor	Total
REVENUES						
Property taxes	\$ 5,421,449	\$ 1,107,135	\$ 509,756	\$ -	\$ -	\$ 7,038,340
Other local taxes	7,444,596	-	-	269,139	245,956	7,959,691
Intergovernmental	12,080,714	109,465	-	-	865,463	13,055,642
Fees and charges for services	1,532,949	49,464	-	105,675	-	1,688,088
Licenses and permits	468,150	-	-	-	-	468,150
Fines and collections	303,779	-	-	-	-	303,779
Investment income	63,214	16,540	50,384	33,580	57,721	221,439
Reimbursements and restitutions	179,194	-	-	-	-	179,194
State grants	39,903	46,423	-	8,315,744	-	8,402,070
Federal grants	60,475	-	-	-	215,844	276,319
Miscellaneous	231,092	17,911	1,147	-	47,207	297,357
Total revenues	27,825,515	1,346,938	561,287	8,724,138	1,432,191	39,890,069
EXPENDITURES						
Current:						
General government	2,665,044	-	-	8,990	-	2,674,034
Public safety	21,741,055	-	-	-	22,470	21,763,525
Public works	2,374,230	-	-	-	151,750	2,525,980
Economic development	-	-	315,195	-	618,184	933,379
Culture and recreation	-	1,319,777	-	-	-	1,319,777
Capital outlay	42,587	52,573	-	266,895	832,502	1,194,557
Debt service:						
Principal	1,017,117	-	-	-	88,278	1,105,395
Interest	246,467	-	-	-	8,184	254,651
Total expenditures	28,086,500	1,372,350	315,195	275,885	1,721,368	31,771,298
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(260,985)	(25,412)	246,092	8,448,253	(289,177)	8,118,771
OTHER FINANCING SOURCES (USES)						
Transfer in	15,000	-	-	-	175,000	190,000
Transfer out	-	(15,000)	(175,000)	-	-	(190,000)
Proceeds on sale of assets	142	-	-	-	-	142
Total other financing sources (uses)	15,142	(15,000)	(175,000)	-	175,000	142
SPECIAL ITEM						
Transfer of operations	206,372	-	-	-	-	206,372
NET CHANGE IN FUND BALANCE	(39,471)	(40,412)	71,092	8,448,253	(114,177)	8,325,285
FUND BALANCE - MAY 1, 2018 - ORIGINAL	9,695,087	808,312	3,178,555	(4,113,986)	4,657,652	14,225,620
PRIOR PERIOD ADJUSTMENT	(34,577)	(27,362)	-	(100,000)	-	(161,939)
FUND BALANCE - MAY 1, 2018 - RESTATED	9,660,510	780,950	3,178,555	(4,213,986)	4,657,652	14,063,681
FUND BALANCE - APRIL 30, 2019	<u>\$ 9,621,039</u>	<u>\$ 740,538</u>	<u>\$ 3,249,647</u>	<u>\$ 4,234,267</u>	<u>\$ 4,543,475</u>	<u>\$ 22,388,966</u>

The accompanying notes are an integral part of these financial statements.

CITY OF PEKIN, 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 April 30, 2019

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS **\$ 8,325,285**

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the amount by which capital outlays exceeded depreciation in the current year:

Capital outlays	913,325
Depreciation	(2,325,755)

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, donations, and disposals) is to increase/decrease net position:

Sale of capital assets	(10,375)
------------------------	----------

Internal service funds are used by management to charge the costs of vehicle maintenance and employee health insurance to individual funds.

Net gains (losses) are included in the governmental activities	(720,123)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	(8,423,134)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Accrued compensated absences (excludes internal service funds)	(301,871)
Pension expense	(2,520,313)
Other post-employment benefits	831,612

The issuance of long-term debt (e.g. bonds, loans, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds an interest expenditure is reported when due. The following is the detail of the net effect of these differences in the treatment of long-term debt and related items:

Repayment of G.O. bonds payable	540,000
Repayment of loans payable	565,395

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ (3,125,954)
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The accompanying notes are an integral part of these financial statements.

CITY OF PEKIN, ILLINOIS

STATEMENT OF NET POSITION PROPRIETARY FUNDS

April 30, 2019

	Business-type Activities-Enterprise Funds				Total Enterprise Funds	Governmental Funds
	School Bus	Solid Waste	Sewerage	Nonmajor Enterprise Funds		
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 100,787	\$ 656,546	\$ 6,794,875	\$ 32	\$ 7,552,240	\$ 561,202
Investments	-	250,000	-	-	250,000	-
Accounts receivable	1,315,116	461,905	1,326,458	111,423	3,214,902	207,441
Other receivables	-	-	444,854	152,111	596,965	-
Fuel inventory, at cost	-	-	-	48,933	48,933	28,295
Prepaid expenses	199,162	-	-	-	199,162	-
Due from other funds	1,442,839	9,040	348,838	-	1,800,717	450,103
Total current assets	3,057,904	1,377,491	8,915,025	312,499	13,662,919	1,247,041
Noncurrent assets:						
Loans receivable	-	-	-	2,840,138	2,840,138	-
Capital assets:						
Construction in progress	-	-	-	1,193,939	1,193,939	-
Land and improvements	45,306	-	-	1,694,224	1,812,530	-
Buildings	626,012	-	73,000	494,561	58,638,371	-
Sewers	-	-	12,391,242	-	12,391,242	-
Equipment	24,550	93,027	3,756,892	236,101	4,110,570	73,521
Vehicles	1,132,741	2,128,609	872,440	-	4,133,790	-
Capitalized loan costs	-	-	666,868	-	666,868	-
Less accumulated depreciation and amortization	(1,121,804)	(999,557)	(22,013,754)	(1,515,353)	(25,650,468)	(72,629)
Total capital assets net	706,805	1,222,079	53,264,486	2,103,472	57,296,842	892
Total noncurrent assets	706,805	1,222,079	53,264,486	4,943,610	60,136,980	892
Total assets	3,764,709	2,599,570	62,179,511	5,256,109	73,799,899	1,247,933
DEFERRED OUTFLOWS OF RESOURCES						
Deferred outflows related to OPEB	23,374	53,832	41,506	5,775	124,487	20,246
Deferred outflows related to pensions	461,184	317,741	334,821	29,344	1,143,090	125,249
Total deferred outflows of resources	484,558	371,573	376,327	35,119	1,267,577	145,495
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	\$ 4,249,267	\$ 2,971,143	\$ 62,555,838	\$ 5,291,228	\$ 75,067,476	\$ 1,393,428

This statement continued on the following page.

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CITY OF PEKIN, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

April 30, 2019

	Business-type Activities-Enterprise Funds				Total Enterprise Funds	Governmental Funds Internal Service Funds
	School Bus	Solid Waste	Sewerage	Nonmajor Enterprise Funds		
LIABILITIES						
Current Liabilities:						
Accounts payable	\$ 39,532	\$ 83,690	\$ 53,228	\$ 125,773	\$ 302,223	\$ 196,399
Accrued wages	89,466	30,193	29,047	3,727	152,433	7,624
Performance bond payable	-	250,000	-	-	250,000	-
Retiree benefits premium payable	-	-	-	-	-	368,215
Claims payable	-	-	-	-	-	445,091
Accrued interest	-	-	135,947	-	135,947	-
Deferred revenue	-	24,414	-	7,127	31,541	-
Due to other funds	-	2,946,970	121,023	1,300,960	4,368,953	1,882,502
Compensated absences - current	16,923	27,396	26,973	2,341	73,633	31,134
General obligation bonds - current	-	-	330,000	-	330,000	-
Loan payable - current	-	-	1,844,035	-	1,844,035	-
Leases - current	-	-	52,012	-	52,012	-
Total OPEB liability - current	23,126	53,259	41,064	5,713	123,162	20,030
Total current liabilities	169,047	3,415,922	2,633,329	1,445,641	7,663,939	2,930,995
Noncurrent liabilities:						
Compensated absences	39,609	56,145	57,979	114	153,847	48,281
General obligation bonds	-	-	4,385,000	-	4,385,000	-
Loan payable	-	-	30,745,079	-	30,745,079	-
Leases	-	-	234,928	-	234,928	-
Net pension liability - IMRF	895,775	617,161	650,335	56,997	2,220,268	243,276
Total OPEB liability	566,274	1,304,140	1,005,521	139,899	3,015,834	490,472
Total noncurrent liabilities	1,501,658	1,977,446	37,078,842	197,010	40,754,956	782,029
Total liabilities	1,670,705	5,393,368	39,712,171	1,642,651	48,418,895	3,733,024
DEFERRED INFLOWS OF RESOURCES						
Deferred inflows related to pensions	116,218	80,070	84,374	7,395	288,057	31,563
Deferred inflows related to OPEB	172,119	396,393	305,628	42,523	916,663	149,079
Total deferred inflow of resources	288,337	476,463	390,002	49,918	1,204,720	180,642
TOTAL LIABILITIES AND DEFERRED INFLOW OF RESOURCES	1,959,042	5,869,831	40,102,173	1,692,569	49,623,615	3,913,666
NET POSITION (DEFICIT)						
Net investment in capital assets	706,805	1,222,079	15,673,432	2,103,472	19,705,788	892
Unrestricted	1,583,420	(4,120,767)	6,780,233	1,495,187	5,738,073	(2,521,130)
TOTAL NET POSITION (DEFICIT)	\$ 2,290,225	\$ (2,898,688)	\$ 22,453,665	\$ 3,598,659	\$ 25,443,861	\$ (2,520,238)

The accompanying notes are an integral part of these financial statements.

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CITY OF PEKIN, ILLINOIS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS

For the Year Ended April 30, 2019

	Business-type Activities-Enterprise Funds				Total Enterprise Funds	Governmental Funds
	School Bus	Solid Waste	Sewerage	Nonmajor Enterprise Funds		Internal Service Funds
OPERATING REVENUES						
Charges for services	\$ 5,188,016	\$ 2,590,319	\$ 7,360,350	\$ 223,960	\$ 15,362,645	\$ 7,324,663
OPERATING EXPENSES						
Personnel costs	3,297,735	1,477,972	1,722,253	53,760	6,551,720	390,888
Supplies	32,878	8,753	145,315	1,054	188,000	-
Cost of fuel and parts sold	-	-	-	-	-	550,259
Insurance claims and premiums paid	-	-	-	-	-	6,317,964
Other services and charges	1,460,115	1,185,888	882,973	231,934	3,760,910	759,387
Depreciation/amortization	123,695	168,366	1,936,737	51,268	2,280,066	2,027
Total operating expenditures	4,914,423	2,840,979	4,687,278	338,016	12,780,696	8,020,525
OPERATING INCOME (LOSS)	273,593	(250,660)	2,673,072	(114,056)	2,581,949	(695,862)
NONOPERATING REVENUES (EXPENSES)						
Grants	-	45,636	-	207,605	253,241	-
Grant expense	-	(10,573)	-	-	(10,573)	-
Investment income	26,593	511	181,427	121,498	330,029	2,203
Interest expense	-	-	(882,218)	-	(882,218)	-
Total nonoperating revenues (expenses)	26,593	35,574	(700,791)	329,103	(309,521)	2,203
CHANGE IN NET POSITION BEFORE CAPITAL CONTRIBUTIONS	300,186	(215,086)	1,972,281	215,047	2,272,428	(693,659)
CAPITAL CONTRIBUTIONS	-	-	-	615,195	615,195	-
CHANGE IN NET POSITION	300,186	(215,086)	1,972,281	830,242	2,887,623	(693,659)
NET POSITION (DEFICIT) - MAY 1	1,990,039	(2,683,602)	20,481,384	2,436,322	22,224,143	(1,995,527)
PRIOR PERIOD ADJUSTMENT	-	-	-	332,095	332,095	168,948
NET POSITION (DEFICIT) - MAY 1 - RESTATED	1,990,039	(2,683,602)	20,481,384	2,768,417	22,556,238	(1,826,579)
NET POSITION (DEFICIT) - APRIL 30	\$ 2,290,225	\$ (2,898,688)	\$ 22,453,665	\$ 3,598,659	\$ 25,443,861	\$ (2,520,238)

The accompanying notes are an integral part of these financial statements.

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CITY OF PEKIN, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended April 30, 2019

	Business-type Activities-Enterprise Funds					Governmental Activities
	School Bus	Solid Waste	Sewerage	Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from services and fees	\$ 4,407,634	\$ 2,549,980	\$ 7,378,263	\$ 238,617	\$ 14,574,494	\$ 7,319,536
Payments for personnel costs	(3,282,246)	(1,255,834)	(1,210,438)	(108,932)	(5,857,450)	(6,759,882)
Payments to vendors and suppliers	(1,552,870)	(1,197,215)	(1,041,839)	(428,996)	(4,220,920)	(1,158,803)
Net cash from operating activities	(427,482)	96,931	5,125,986	(299,311)	4,496,124	(599,149)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES						
Grant receipts	-	45,636	-	207,605	253,241	-
Grant expense	-	(10,573)	-	-	(10,573)	-
Increase (decrease) in interfund receivables/liabilities	501,451	817,621	(605,577)	(74,831)	638,664	1,083,746
Net cash from non-capital financing activities	501,451	852,684	(605,577)	132,774	881,332	1,083,746
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase and construction of capital assets	-	(354,932)	(248,475)	(214,162)	(817,569)	-
Principal paid on capital debt	-	-	(2,209,343)	-	(2,209,343)	-
Interest paid on capital debt	-	-	(882,218)	-	(882,218)	-
Net from capital and related financing activities	-	(354,932)	(3,340,036)	(214,162)	(3,909,130)	-
CASH FLOWS FROM INVESTING ACTIVITIES						
Principal received on loans receivable	-	-	-	280,171	280,171	-
Interest income received	26,593	511	181,427	100,528	309,059	2,203
Interest expense	-	-	-	-	-	-
Net cash from investing activities	26,593	511	181,427	380,699	589,230	2,203
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	100,562	595,194	1,361,800	-	2,057,556	486,800
CASH AND CASH EQUIVALENTS, MAY 1	225	61,352	5,433,075	32	5,494,684	74,402
CASH AND CASH EQUIVALENTS, APRIL 30	<u>\$ 100,787</u>	<u>\$ 656,546</u>	<u>\$ 6,794,875</u>	<u>\$ 32</u>	<u>\$ 7,552,240</u>	<u>\$ 561,202</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FROM OPERATING ACTIVITIES						
Operating income (loss)	273,593	(250,660)	2,673,072	(114,056)	2,581,949	(695,862)
Adjustments to reconcile operating income (loss) to net cash from operating activities						
Depreciation and amortization	123,695	168,366	1,936,737	51,268	2,280,066	2,027
Changes in assets and liabilities						
Accounts receivable	(780,382)	(102,353)	(87,233)	14,657	(955,311)	(5,127)
Other receivable	-	37,600	105,146	-	142,746	-
Inventories	-	-	-	(27,167)	(27,167)	(4,267)
Prepaid items	(50,153)	-	-	(152,111)	(202,264)	-
Deferred outflow, IMRF	(407,695)	(284,931)	(306,342)	(24,292)	(1,023,260)	(110,625)
Deferred outflow, OPEB	(23,374)	(53,832)	(41,506)	(5,775)	(124,487)	(20,246)
Accounts payable	(9,724)	(4,700)	(13,551)	(16,730)	(44,705)	155,110
Accrued wages	14,877	14,912	14,323	2,385	46,497	1,110
Accrued retiree benefit premiums	-	-	-	-	-	9,404
Claims payable	-	-	-	-	-	(136,287)
Compensated absences	(4,607)	(2,255)	10,945	(4,654)	(571)	3,155
Net pension liability	686,934	489,060	539,141	37,270	1,752,405	186,180
OPEB liability	39,320	231,873	359,402	(15,074)	615,521	92,862
Deferred inflows, pensions	(258,068)	(149,514)	(114,909)	(27,959)	(550,450)	(70,765)
Deferred inflows, OPEB	(31,898)	(21,049)	50,761	(17,073)	(19,259)	(5,818)
Deferred revenue	-	24,414	-	-	24,414	-
Net cash from operating activities	<u>\$ (427,482)</u>	<u>\$ 96,931</u>	<u>\$ 5,125,986</u>	<u>\$ (299,311)</u>	<u>\$ 4,496,124</u>	<u>\$ (599,149)</u>
Non-cash capital and related financing activities:						
Capital lease	\$ -	\$ -	\$ 286,940	\$ -	\$ 286,940	\$ -
Capital contributions	-	-	-	615,195	615,195	-
Total non-cash capital and related financing activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 286,940</u>	<u>\$ 615,195</u>	<u>\$ 902,135</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

CITY OF PEKIN, ILLINOIS
STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS

April 30, 2019

	Pension Trust Funds
ASSETS	
Cash	\$ 899,164
Investments, at market value:	
Corporate obligations	2,870,192
U.S. Treasuries	15,946,700
Agency securities	2,589,172
Mortgage pools	274,920
State and municipal obligations	42,372
Stock equities	9,735,244
Equity mutual funds	29,192,571
Prepaid expenses	14,168
Accrued interest receivable	128,704
Due from primary government	136
Total assets	61,693,343
LIABILITIES	
Accounts payable	33,454
Total Liabilities	33,454
NET POSITION, RESTRICTED FOR PENSIONS	<u><u>\$ 61,659,889</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF PEKIN, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS

For the Year Ended April 30, 2019

	Pension Trust Funds
ADDITIONS	
Contributions:	
Employer	\$ 5,126,569
Plan members	827,079
Total contributions	<u>5,953,648</u>
Investment income (expenses):	
Net realized and unrealized appreciation (depreciation) in fair value	1,453,661
Interest and dividends	2,637,024
Investment expenses	(163,564)
Net investment income (expenses)	<u>3,927,121</u>
Total additions	<u>9,880,769</u>
DEDUCTIONS	
Benefit payments	6,295,345
Administrative expenses	144,472
Total deductions	<u>6,439,817</u>
CHANGE IN NET POSITION	3,440,952
NET POSITION RESTRICTED FOR PENSIONS, MAY 1	<u>58,218,937</u>
NET POSITION RESTRICTED FOR PENSIONS, APRIL 30	<u><u>\$ 61,659,889</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

April 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Pekin, Illinois (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The City is a municipal corporation governed by an elected mayor and six-member council. It operates under the City Manager form of government.

In evaluating how to define the reporting entity, management has considered all potential component units. The decision to include a component unit in the reporting entity is based upon the significance of its operational or financial relationship with the primary government.

The financial statements of the City include the financial activities of the City and any component units. The Police Pension Plan and Fire Pension Plan are reported as if they were a part of the City. The data is included in the City's fiduciary fund financial statements because the funds are fiscally dependent on the City and provides services entirely to the City's current and former employees. The Police Pension Plan and the Fire Pension Plan do not issue separate component unit reports.

Discretely Presented Component Unit – The Tazewell/Pekin Consolidated Communications Center (TPCCC) provides police and fire communication services to the City as well as Tazewell County and other communities within the county. The governing board includes the City's mayor and chief of police. The City provides the majority of funding and provides office space and accounting services to TPCCC. Complete financial statements for TPCCC may be obtained at its administrative office.

Pursuant to Public Act 99-0006 and in accordance with an intergovernmental agreement entered into on September 27, 2017 by the City of Pekin, City of East Peoria, City of Washington, Village of Morton, the Tazewell County Sheriff and the Tazewell County Emergency Telephone System Board, the operations of TPCCC were transferred to a newly formed entity (Tazewell County Consolidated Communications (TC3)). The Center remained operational until June 30, 2018, at which time the operations were transferred to TC3.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

After the transfer of operations, the Center continued to maintain a bank account. This account had activity in the fiscal year ending April 30, 2020 and April 30, 2021, including various expenses related to the closing of the Center, payment of audit fees, interest income and grant income.

The activity that occurred through April 30, 2019 or related to operations through June 30, 2018 has been accrued in the fiscal year 2019 financial statements presented. The Center will continue to report a balance sheet until the cash is disbursed. The cash balance at April 30, 2019 has been presented as amounts due to the City of Pekin and due to Tazewell County in accordance with TPCCC's governing intergovernmental agreement. The transfer of operations is presented as a special item in the financial statements. Complete financial statements for TPCCC may be obtained from the City of Pekin.

B. 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 non-fiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes 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 or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges for services to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes, licenses and permits, rent, investment income, transfers, and other miscellaneous revenues not properly included among program revenues are reported instead as general revenues.

The fund financial statements of the City are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The following fund types are used by the City:

Governmental Funds

Governmental funds are those through which most governmental functions are financed. The acquisition uses and balances of the City's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

The following are the City's major governmental funds:

General Fund – This fund is the general operating fund of the City. It is used to account for all financial resources except those accounted for in another fund.

Library Fund – This fund accounts for the property taxes restricted for activities of the Pekin Public Library.

TIF #1 Central Business District Fund – This fund is used to account for tax increment financing district related property taxes and expenditures for the Central Business District.

Capital Projects Fund – This fund is used to account for acquisition or construction of major capital facilities not being financed by proprietary funds.

Proprietary Funds

Proprietary funds include enterprise fund and internal service funds. Enterprise funds are used to account for activities that are similar to those often found in the private sector where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Internal Service funds are used to finance and account for services and commodities provided by designated departments to other departments of the City.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Government-wide and Fund Financial Statements (Continued)

Proprietary Funds (Continued)

The City reports the following major enterprise funds:

School Bus Fund – This fund is used to account for the operations of the City’s school bus operations.

Solid Waste Fund – This fund is used to account for the provision of solid waste collection and disposal services.

Sewerage Fund – This fund is used to account for the operations of the City’s sewerage services.

Additionally, the City reports the following internal service funds:

Vehicle Maintenance Fund – This fund is used to account for vehicle fuel, repairs and maintenance services provided to the various City departments for City owned vehicles. Charges for services provided by this fund are allocated to the various City departments on a cost recovery basis.

Employee Benefits Fund – This fund is used to account for insurance premiums and claims for City employees and their dependents. Charges for services provided by this fund are allocated to the various City departments on a cost recovery basis.

Fiduciary Funds

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governments, or other funds.

The City reports the following Fiduciary funds:

Police Pension Trust Fund – This fund is used to account for the activities of the Police Pension Trust Fund which accumulates resources for pension benefit payments to qualified uniformed public safety employees.

Fire Pension Trust Fund – This fund is used to account for the activities of the Fire Pension Trust Fund which accumulates resources for pension benefit payments to qualified uniformed public safety employees.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting

The government-wide financial statements, proprietary fund financials statements and the fiduciary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. At year-end, entries are recorded for financial reporting purposes to reflect the modified accrual basis of accounting for governmental fund types.

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term “available” is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For the City, available is defined as expected to be received within 90 days of fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (i.e., matured).

GASB Statement No. 33 (GASB 33) groups non-exchange transactions into the following four classes, based upon their principal characteristics: derived tax revenues, imposed non-exchange revenues, government mandated non-exchange transactions, and voluntary non-exchange transactions.

The City recognizes assets from derived tax revenue transactions (such as sales taxes) in the period when the underlying exchange transaction on which the tax is imposed occurs or when the assets are received, whichever occurs first. Revenues are recognized, net of estimated refunds and estimated uncollectible amounts, in the same period that the assets are recognized, provided that the underlying exchange transaction has occurred and received within the availability period. Resources received in advance are reported as deferred revenues until the period of the exchange.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus and Basis of Accounting (Continued)

The City recognizes assets from imposed non-exchange revenue transactions in the period when an enforceable legal claim to the assets arises or when the resources are received, whichever occurs first. Revenues are recognized in the period when the resources are required to be used or the first period that use is permitted. The City recognizes revenues from property taxes, net of estimated refunds and estimated uncollectible amounts, in the period for which the taxes are levied. Imposed non-exchange revenues also include permits and court fines and forfeitures.

Intergovernmental revenues, representing grants and assistance received from other governmental units, are generally recognized as revenues in the period when all eligibility requirements, as defined by GASB 33, have been met. Any resources received before eligibility requirements are met are reported as unearned revenues. As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's Enterprise Funds are charges for sales and services. Operating expenses for Enterprise Funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Cash and Cash Equivalents

For cash flow statements purposes, the City considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

E. Investments

Investments are recorded at fair value, except for nonnegotiable certificates of deposits which are recorded at cost, using quoted market prices. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Investment income is recognized as earned. Gains or losses on sales and exchanges of fixed-income securities are recognized on the transaction date.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Receivables

All trade and property tax receivables are shown net of allowance for uncollectibles.

Unbilled solid waste and sewerage receivables related to the business-type activities are recorded at year-end. They are determined by taking cycle billings subsequent to year end and prorating the applicable number of days to the current fiscal year.

Property taxes attach as an enforceable lien on the property as of January 1 and are due in two installments and collectible in June and September. Property taxes are considered delinquent after the due dates. The 2018 tax levy is intended to finance the 2020 fiscal year and are not considered available for current operations and are, therefore, shown as taxes receivable and unavailable revenue. The 2019 tax levy has not been recorded as a receivable at April 2019. Although the tax attached as a lien on property as of January 1, 2019, the tax will not be levied until December 2019, and, accordingly, is not measurable at April 30, 2019.

G. Inventories

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. The funds having material inventory are the Airport Fund (enterprise) with fuel and the Vehicle Maintenance Fund (internal service) with fuel and vehicle parts.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

I. Due To/From Other Funds

Activity between funds that are representative of lending/borrowing arrangements outstanding at the fiscal year are referred to as “due to/from”. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets

Capital assets, which include buildings, other improvements, machinery and equipment, infrastructure (e.g., streets, sidewalks, roads, bridges, traffic lighting and similar items), vehicles, and land improvements, are reported in the applicable governmental or business-type activities column in the government-wide financial statements, net of accumulated depreciation. Capital assets are defined by the City as assets with an estimated useful life in excess of two years with an initial, individual cost of \$5,000 or more.

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at the acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized.

Depreciation, including depreciation recognized on assets acquired through government grants and other aid, is computed on the straight-line method over the estimated useful lives of the various classes of assets. The estimated useful lives of depreciable capital assets are as follows:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	25 - 50
Infrastructure	20 - 50
Machinery and equipment	7 - 15
Vehicles	5 - 10
Library books	10

Pursuant to GASB Statement No. 34, the City has reported infrastructure assets acquired or constructed since 1978. These assets have been recorded at historical cost at the date of acquisition or construction less accumulated depreciation.

K. Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Long-term Obligations (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received are reported as debt service expenditures.

L. Compensated Absences

Vested or accumulated vacation and sick leave are accrued when incurred by the City in the government-wide and proprietary fund financial statements. Vested or accumulated vacation and sick leave of the proprietary fund is recorded as an expense and liability of that fund as the benefits accrue to employees. A liability in the governmental funds is reported only if the benefit has matured.

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption/acquisition of net assets that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows of resources related to the pension and other post-employment benefit plan reported on the government-wide statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents a consumption/acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualify for reporting in this category. The governmental funds report unavailable revenues from property taxes and other intergovernmental taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second is deferred inflows of resources related to the pension and other post-employment benefits reported on the government-wide statement of net position.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Net Position/Fund Balance

In the government-wide financial statements and the proprietary fund financial statements, the City reports the following applicable categories of net position.

Net Investment in Capital Assets – The portion of net position represents the City’s investment in capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

Restricted – The portion of net position that is subject to external restrictions and constrained to specific purposes imposed by agreement, through constitutional provisions, or by enabling legislation. None of the restricted fund balance was the result of enabling legislation.

Unrestricted – The portion of net position available for any purpose that do not meet the definition of net investment in capital assets or restricted.

In the fund financial statements, governmental funds report fund balance in the following applicable categories listed from the most restrictive to the least restrictive.

Nonspendable – The portion of fund balance that is not in a spendable form or is legally or contractually required to be maintained intact.

Committed – The portion of fund balance with constraints or limitations by formal action (ordinance) of the City Council, the highest level of decision-making authority.

Assigned – The portion of fund balance that the City intends to use for a specific purpose as determined by the applicable City officials to which the City Council has designated authority.

Unassigned – Amounts that are available for any purpose; these positive amounts are reported only in the General Fund. Residual deficit amounts of other governmental funds would also be reported as unassigned.

When both restricted and unrestricted resources are available, the City will spend the most restricted amounts before the least restricted. Additionally, if different levels of unrestricted funds are available for spending the City considers committed funds to be expended first followed by assigned and then unassigned funds.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Net Position/Fund Balance (Continued)

The City has a formal fund balance policy that aims to maintain adequate levels of reserves to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and to provide cash flow liquidity for the City's general operations. The target is to achieve and maintain a reserve equal to 25% of annual expenditures for the following functions: General Fund, Solid Waste, Storm Sewer, Capital (adjusted as a five-year rolling average), School Bus, Airport, and Economic Development. The City considers balances of less than 25% to be cause for concern, barring unusual or deliberate circumstances, and a balance of more than 40% as excessive. An amount in excess of 40% is to be considered for reservation to accumulate funding for capital projects and equipment, and/or to reduce the tax levy requirements.

See Note 8 for the Governmental Fund Balance classifications.

O. Grant Revenues

Resources received by the City from other governments are accounted for within applicable funds based on the purpose and requirements of each grant. Revenues are recognized on an accounting basis consistent with the fund's measurement objective.

Revenues related to expenditure-driven grants are recognized to the extent expenditures are incurred. Any excess or deficiency of grant revenues received compared to expenditures incurred is recorded as unearned revenue or amounts receivable from the grantor.

P. Interfund Transactions

Interfund service transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund service transactions and reimbursements are reported as transfers in by the recipient fund and as transfers out by the disbursing fund. The transfers are eliminated for governmental activities in the government-wide financial statements.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires the City to make estimates and assumptions that affect the reported amounts of assets and liabilities at fiscal year-end and revenues and expenditures during the reporting period. Actual results could differ from those estimates.

R. Employee Benefits

The City has established an internal service fund to account for its medical self-insurance program. The purpose of this fund is to pay medical insurance claims of the City employees and their covered dependents.

2. CASH, CASH EQUIVALENTS AND INVESTMENTS

City

The City has adopted an investment policy to invest in instruments allowed by Illinois Compiled Statutes (ILCS). The policy further identifies allowable securities to include (a) fully FDIC insured or collateralized cash deposits, (b) fully insured or collateralized certificates of deposit, (c) U.S. Treasury obligations, (d) money market mutual funds, including investment pools which invest in U.S. Treasury Securities and/or repurchase agreements backed by U.S. Treasury Securities, and Illinois Funds, (e) securities guaranteed by the full faith and credit of the United States of America, (f) securities issued by Federal Agencies (i.e. Federal National Mortgage Association, Federal National Mortgage Association), (g) repurchase agreements collateralized by U.S. Treasury Securities, and (h) commercial paper issued by a U.S. corporation whose assets exceed \$500 million. It is the policy of the City to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy, in order of priority, are: safety of principal/diversification, liquidity, return on investment (yield), and local consideration.

A. Deposits with Financial Institutions.

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the City's deposits may not be returned to them. To guard against credit risk for deposits with financial institutions, the City's investment policy requires all deposits with financial institutions in excess of federal depository insurance be collateralized at 100% of the uninsured bank balance, with collateral held by the City or third party safekeeping institution, evidenced by a written safekeeping agreement.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

City (Continued)

B. Investments

Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in the market interest rates. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance with the City's investment policy, the City limits its exposure to interest rate risk by structuring the portfolio so that investments will have maturities to have available sufficient cash for all operating purposes. The policy limits the average maturity of investments will not exceed five years, but specifically limits investments of (1) certificates of deposit to maturities of two years from the date of purchase, (2) U.S. Treasury Securities and U.S. Agencies back securities to maturities of ten years from the date of purchase, (3) repurchase agreements to six months to maturity from the date of purchase and, (4) commercial paper to 180 days to maturity from the date of purchase.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the City will not be able to recover the value of its investments that are in possession of an outside party. The City's investment policy requires securities be held by institutions with whom the City has executed safekeeping agreements.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investment policy does not specifically address credit risk, except that commercial paper must be rated within two highest classifications by two standards rating services.

Concentration of credit risk is the risk of loss resulting from the concertation of assets in a specific maturity, a specific issuer, or a specific class of securities. To reduce exposure to concentration of credit risk, the City limits the amount that may be held of the City's investment portfolio to (1) 50% of the total City investment for certificates of deposit, (2) 40% of the total City investment for money market mutual funds, (3) 30% of the total City investments for securities backed by the full faith and credit of the U.S. Government, (4) 25% of the total City investments for U.S Agency backed securities, (5) 25% of the total City investments for repurchase agreements and, (6) 10% of the total City investments for commercial paper.

Fair value hierarchy – The City categorizes its fair value measurements within the fair value established by generally accepted accounting principles. The hierarchy of inputs are used to measure the fair value of the asset. Level inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 are significant unobservable inputs. The City held no investments subject to fair value measurement as of April 30, 2019.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Police Pension Fund

The Pension Board has adopted an investment policy to invest in instruments allowed by Illinois Compiled Statutes (ILCS). The policy further identifies allowable securities to include (1) interest bearing direct obligations of the United States, (2) interest bearing obligations guaranteed by the full faith and credit of the United States of America, (3) interest bearing bonds, notes, debentures or other similar obligations of agencies of the United States of America, (4) interest bearing savings accounts or certificates of deposit, issued by federal chartered banks or savings and loans, (5) interest bearing savings accounts or certificates of deposit, issued by State of Illinois chartered banks or savings and loans, (6) credit insured by agencies of the federal government, (7) interest bearing bonds of the State of Illinois, (8) Illinois Funds, (9) interest bearing bonds or tax anticipation warrants of any county, township, or municipal corporation of the State of Illinois, (10) direct obligations of the State of Israel, subject to the limitations set forth in the ILCS, (11) money market mutual funds, (12) general accounts of a life insurance company authorized to do business in Illinois (13) separate accounts of a life insurance company authorized to do business in Illinois, not to exceed 10% of plan net assets, (14) corporate bonds managed through an investment advisor. It further identifies securities allowed by ILCS, when net asset exceed the applicable thresholds.

A. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Pension Fund's deposits may not be returned to them. The Pension Fund's investment policy does not specifically address custodial credit risk.

B. Investments

Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in the market interest rates. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance with the Pension Fund's investment policy, the Pension Fund limits its exposure to interest rate risk by structuring the portfolio so that investments will have maturities to have available sufficient cash for all operating purposes.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Police Pension Fund (Continued)

B. Investments (Continued)

At April 30, 2019, the pension fund's investment balances were as follows:

Investment Type	Fair Value	Maturity			
		< 1 Year	1 - 5 Years	6 - 10 Years	> 10 Years
U.S. Treasuries	\$ 8,668,895	\$ 1,476,524	\$ 5,743,655	\$ 1,448,715	\$ -
Agency Securities	1,270,949	828,723	442,226	-	-
Corporate Bonds	1,503,366	448,722	1,054,644	-	-
Mortgage Pools	178,215	-	2,256	42,253	133,706
Subject to interest rate risk	11,621,425	<u>\$ 2,753,970</u>	<u>\$ 7,242,781</u>	<u>\$ 1,490,968</u>	<u>\$ 133,706</u>
Mutual Funds	15,861,020				
Money Market					
Mutual Funds*	129,329				
Stock Equities	6,620,473				
Money Market					
Accounts*	24,788				
Total	<u>\$ 34,257,035</u>				

*Presented as cash and cash equivalents

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Pension Fund's investment policy does not specifically address credit risk. Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk.

At April 30, 2019, the pension fund's investment balances were rated as follows:

Investment Type	Fair Value	Standard & Poor's		
		AA+ to A-	BBB+ to BBB-	Not Rated
Agency Securities	\$ 1,270,949	\$ 1,270,949	\$ -	\$ -
Corporate Bonds	1,503,366	1,503,366	-	-
Mortgage Pools	178,215	-	-	178,215
Money Market				
Mutual Funds*	129,329	-	-	129,329
Subject to credit risk	3,081,859	<u>\$ 2,774,315</u>	<u>\$ -</u>	<u>\$ 307,544</u>
U.S. Treasuries	8,668,895			
Mutual Funds	15,861,020			
Stock Equities	6,620,473			
Money Market				
Accounts*	24,788			
Total	<u>\$ 34,257,035</u>			

*Presented as cash and cash equivalents

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Police Pension Fund (Continued)

B. Investments (Continued)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. The Pension Fund's investment policy requires securities be held by a third-party custodian acting as an agent to safe-keep the assets of the funds.

Concentration of credit risk is the risk of loss resulting from the concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. While the Pension Fund places no limit on the amount the pension fund may invest in one issuer, the investment policy does states that allocation of assets shall be achieved through the prudent diversification of asset classes. The goal shall be to maintain liquidity while providing reasonable diversification consistent with the objectives and guidelines for the Fund. The Pension Fund invests in mutual funds, money market mutual funds, corporate and municipal bonds, marketable equity securities, and U.S. treasury and federal agency securities.

Fair value hierarchy – The Pension Fund categorizes its fair value measurements within the fair value established by generally accepted accounting principles. The hierarchy of inputs are used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 are significant unobservable inputs.

Following is a description of the valuation techniques used for assets measured at fair value on a recurring basis. There have been no changes to the techniques used during the year ended April 30, 2019.

- Mutual funds and marketable equity securities: Valued at the closing quoted price in an active market
- Corporate obligations: The investment grade corporate bonds and municipal obligations generally do not trade in active markets on the measurement date. Therefore, these securities are valued using inputs including yields currently available on comparable securities of issuers with similar credit ratings, recent market price quotations (where observable), bond spreads, and fundamental data relating to the issuer.
- U.S. government agency securities, mortgage pools and asset backed securities: Valued by a pricing service using models that incorporate market observable data such as reported sales of similar securities, broker quotes, yields, bids, offers and reference data.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Police Pension Fund (Continued)

B. Investments (Continued)

Investment Type	Fair Value	Level 1	Level 2	Level 3
U.S. Treasuries	\$ 8,668,895	\$ -	\$ 8,668,895	\$ -
Agency Securities	1,270,949	-	1,270,949	-
Mortgage Pools	178,215	-	178,215	-
Corporate Bonds	1,503,366	-	1,503,366	-
Mutual Funds	15,861,020	15,861,020	-	-
Stock Equities	6,620,473	6,620,473	-	-
Total	\$ 34,102,918	\$ 22,481,493	\$ 11,621,425	\$ -
Money Market Accounts*	24,788			
Money Market Mutual Funds **	129,329			
Total Investments	\$ 34,257,035			

*Money market accounts are recorded at cost and are not based on Level 1, 2, or 3 inputs. Presented as cash and cash equivalents.

**Presented as cash and cash equivalents.

Fire Pension Fund

The Pension Board has adopted an investment policy to invest in instruments allowed by Illinois Compiled Statutes (ILCS). The policy further identifies allowable securities to include (1) interest bearing direct obligations of the United States, (2) interest bearing obligations guaranteed by the full faith and credit of the United States of America, (3) interest bearing bonds, notes, debentures or other similar obligations of agencies of the United States of America, (4) interest bearing savings accounts or certificates of deposit, issued by federal chartered banks or savings and loans, (5) interest bearing savings accounts or certificates of deposit, issued by State of Illinois chartered banks or savings and loans, (6) credit insured by agencies of the federal government, (7) interest bearing bonds of the State of Illinois, (8) Illinois Funds, (9) interest bearing bonds or tax anticipation warrants of any county, township, or municipal corporation of the State of Illinois, (10) direct obligations of the State of Israel, subject to the limitations set forth in the ILCS, (11) money market mutual funds, (12) general accounts of a life insurance company authorized to do business in Illinois (13) separate accounts of a life insurance company authorized to do business in Illinois, not to exceed 10% of plan net assets, (14) corporate bonds managed through an investment advisor. It further identifies securities allowed by ILCS, when net asset exceed the applicable thresholds.

A. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank's failure, the Pension Fund's deposits may not be returned to them. The Pension Fund's investment policy does not specifically address custodial credit risk.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Fire Pension Fund (Continued)

B. Investments

Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in the market interest rates. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. In accordance with the Pension Fund's investment policy, the Pension Fund limits its exposure to interest rate risk by structuring the portfolio so that investments will have maturities to have available sufficient cash for all operating purposes.

At April 30, 2019, the pension fund's investment balances were as follows:

Investment Type	Fair Value	Maturity			
		< 1 Year	1 - 5 Years	6 - 10 Years	> 10 Years
U.S. Treasuries	\$ 7,277,805	\$ 1,872,678	\$ 3,935,304	\$ 1,469,823	\$ -
Agency Securities	1,318,223	698,902	619,321	-	-
Corporate Bonds	1,366,826	154,847	874,150	337,829	-
Municipal Bonds	42,372	-	42,372	-	-
Mortgage Pools	96,705	-	2,818	-	93,887
Subject to interest rate risk	10,101,931	<u>\$ 2,726,427</u>	<u>\$ 5,473,965</u>	<u>\$ 1,807,652</u>	<u>\$ 93,887</u>
Mutual Funds	13,331,551				
Money Market					
Mutual Funds*	570,309				
Stock Equities	3,114,771				
Total	<u>\$ 27,118,562</u>				

*Presented as cash and cash equivalents

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Pension Fund's investment policy does not specifically address credit risk. Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk.

At April 30, 2019, the pension fund's investment balances were rated as follows:

Investment Type	Fair Value	Standard & Poor's		
		AA+ to A-	BBB+ to BBB-	Not Rated
Agency Securities	\$ 1,318,223	\$ 1,318,223	\$ -	\$-
Corporate Bonds	1,366,826	1,175,910	190,916	-
Municipal Bonds	42,372	10,592	31,780	-
Mortgage Pools	96,705	-	-	96,705
Money Market				
Mutual Funds*	570,309	-	-	570,309
Subject to credit risk	3,394,435	<u>\$ 2,504,725</u>	<u>\$ 222,696</u>	<u>\$ 667,014</u>
U.S. Treasuries	7,277,805			
Mutual Funds	13,331,551			
Stock Equities	3,114,771			
Total	<u>\$ 27,118,562</u>			

*Presented as cash and cash equivalents

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Fire Pension Fund (Continued)

B. Investments (Continued)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Pension Fund will not be able to recover the value of its investments that are in possession of an outside party. The Pension Fund's investment policy requires securities be held by a third party custodian acting as an agent to safe-keep the assets of the funds.

Concentration of credit risk is the risk of loss resulting from the concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. While the Pension Fund places no limit on the amount the pension fund may invest in one issuer, the investment policy does state that allocation of assets shall be achieved through the prudent diversification of asset classes. The goal shall be to maintain liquidity while providing reasonable diversification consistent with the objectives and guidelines for the Fund. The Pension Fund invests in mutual funds, money market mutual funds, corporate and municipal bonds, marketable equity securities, and U.S. treasury and federal agency securities.

Fair value hierarchy – The City categorizes its fair value measurements within the fair value established by generally accepted accounting principles. The hierarchy of inputs are used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 are significant unobservable inputs.

Following is a description of the valuation techniques used for assets measured at fair value on a recurring basis. There have been no changes to the techniques used during the year ended April 30, 2019.

- Mutual funds and marketable equity securities: Valued at the closing quoted price in an active market
- Corporate bonds and municipal obligations: The investment grade corporate bonds and municipal obligations generally do not trade in active markets on the measurement date. Therefore, these securities are valued using inputs including yields currently available on comparable securities of issuers with similar credit ratings, recent market price quotations (where observable), bond spreads, and fundamental data relating to the issuer.
- U.S. government agency securities, mortgage pools and asset backed securities: Valued by a pricing service using models that incorporate market observable data such as reported sales of similar securities, broker quotes, yields, bids, offers and reference data.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)

Fire Pension Fund (Continued)

B. Investments (Continued)

Investment Type	Fair Value	Level 1	Level 2	Level 3
U.S. Treasuries	\$ 7,277,805	\$ -	\$ 7,277,805	\$ -
Agency Securities	1,318,223	-	1,318,223	-
Corporate Bonds	1,366,826	-	1,366,826	-
Municipal Bonds	42,372	-	42,372	-
Mortgage Pools	96,705	-	96,705	-
Mutual Funds	13,331,551	13,331,551	-	-
Stock Equities	3,114,771	3,114,771	-	-
Total Investments by Fair Value	\$ 26,548,253	\$ 16,446,322	\$ 10,101,931	\$ -
Money Market Mutual Funds *	570,309			
Total Investments	\$ 27,118,562			

*Presented as cash and cash equivalents

3. RECEIVABLES

Intergovernmental receivables at April 30, 2019 consisted of the following:

	General Fund	HUD Metro Development Fund	Motor Fuel Tax Fund	Total
Sales/use/gaming taxes	\$ 2,880,776	\$ -	\$ -	\$ 2,880,776
Telecommunication tax	143,014	-	-	143,014
Motor fuel tax	-	-	75,466	75,466
Other local taxes	140,146	-	-	140,146
Grant	-	69,681	-	69,681
Total	\$ 3,163,936	\$ 69,681	\$ 75,466	\$ 3,309,083

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

A. Governmental Activities

The following is a summary of changes in capital assets for the year ended April 30, 2019:

	*Restated Balance May 1, 2018	Additions	Deletions	Balance April 30, 2019
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 14,181,732	\$ -	\$ -	\$ 14,181,732
Capital assets being depreciated				
Buildings*	18,377,337	-	-	18,377,337
Infrastructure	50,705,568	727,250	-	51,432,818
Machinery and equipment	5,089,711	81,916	41,500	5,130,127
Vehicles	10,362,281	14,500	365,487	10,011,294
Library books	2,528,910	89,659	-	2,618,569
Total capital assets being depreciated:	87,063,807	913,325	406,987	87,570,145
Less accumulated depreciation for:				
Buildings*	5,369,312	375,115	-	5,744,427
Infrastructure	8,259,575	1,176,830	-	9,436,405
Machinery and equipment	3,884,502	232,747	31,125	4,086,124
Vehicles	8,745,712	434,239	365,487	8,814,464
Library books	2,043,756	106,824	-	2,150,580
Total accumulated depreciation	28,302,857	2,325,755	396,612	30,232,000
Total capital assets being depreciated, net	58,760,950	(1,412,430)	10,375	57,338,145
Governmental activities capital assets, net	\$ 72,942,682	\$ (1,412,430)	\$ 10,375	\$ 71,519,877

*Restated to correct the prior period balance. See Note 14

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

B. Business-type Activities

The following is a summary of changes in capital assets for the year ended April 30, 2019:

	*Restated Balance May 1, 2018	Additions	Deletions	Balance April 30, 2019
Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 249,884	\$ -	\$ -	\$ 249,884
Construction in progress*	386,813	815,522	8,396	1,193,939
Total capital assets not being depreciated:	636,697	815,522	8,396	1,443,823
Capital assets being depreciated				
Land improvements	1,540,417	22,229	-	1,562,646
Buildings	1,120,573	-	-	1,120,573
Utility plant	69,717,937	191,103	-	69,909,040
Machinery and equipment	4,077,599	32,971	-	4,110,570
Vehicles	3,536,568	666,274	69,052	4,133,790
Total capital assets being depreciated:	79,993,094	912,577	69,052	80,836,619
Less accumulated depreciation for:				
Land improvements	1,265,441	22,278	-	1,287,719
Buildings	298,897	39,195	-	338,092
Utility plant	16,483,739	1,745,272	-	18,229,011
Machinery and equipment	3,033,626	159,902	-	3,193,528
Vehicles	2,232,041	279,942	69,052	2,442,931
Total accumulated depreciation	23,313,744	2,246,589	69,052	25,491,281
Total capital assets being depreciated, net	56,679,350	(1,334,012)	-	55,345,338
Capital assets being amortized:				
Loan closing costs	666,868	-	-	666,868
Accumulated amortization	(125,710)	(33,477)	-	(159,187)
Total capital assets being amortized, net	541,158	(33,477)	-	507,681
Business-type activities, capital assets, net	\$ 57,857,205	\$ (551,967)	\$ 8,396	\$ 57,296,842

*Restated to correct the prior period balance. See Note 14

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

Depreciation and amortization expenses were charged to the functions of the government as follows:

Governmental activities:	
General government	\$ 183,139
Public safety	476,014
Public works	1,363,097
Economic development	3,851
Culture and recreation	299,654
Total depreciation expense – governmental activities	<u>\$ 2,325,755</u>
Business-type activities:	
Sewerage	\$ 1,903,260
School bus	123,695
Airport	51,268
Solid waste	168,366
Total depreciation expense – business-type activities	<u>\$ 2,246,589</u>

5. INTERFUND BALANCES

Interfund receivables and payables, as of April 30, 2019 are as follows:

	Interfund Receivables	Interfund Payables
General Fund:		
Library Fund	\$ -	\$ 23,328
Sewerage Fund	40,663	9,557
Solid Waste Fund	1,374,243	-
Nonmajor Governmental Funds	312,716	-
Internal Service Funds	6,000	61,547
	<u>1,733,622</u>	<u>94,432</u>
Library Fund:		
General Fund	23,328	-
Internal Service Funds	-	2,798
	<u>23,328</u>	<u>2,798</u>
TIF 1 Central Business District:		
Solid Waste Fund	947,749	-
Nonmajor Enterprise Funds	1,300,960	-
Internal Service Funds	696,193	-
	<u>2,944,902</u>	<u>-</u>

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. INTERFUND BALANCES (Continued)

	Interfund Receivables	Interfund Payables
Capital Projects Fund:		
School Bus Fund	\$ -	\$ 289,520
Nonmajor Governmental Funds:		
General Fund	-	312,716
Internal Service Funds	-	1,751
	-	314,467
School Bus Fund:		
Capital Projects Fund	289,520	-
Internal Service Funds	1,153,319	-
	1,442,839	-
Solid Waste Fund:		
General Fund	-	1,374,243
TIF 1 Central Business District Fund	-	947,749
Sewerage Fund	9,040	312,291
Internal Service Funds	-	312,687
	9,040	2,946,970
Sewerage Fund:		
General Fund	9,557	40,663
Solid Waste Fund	312,291	9,040
Internal Service Funds	26,990	71,320
	348,838	121,023
Nonmajor Enterprise Funds:		
TIF 1 Central Business District Fund	-	1,300,960
Internal Service Funds:		
General Fund	61,547	6,000
Library Fund	2,798	-
TIF 1 Central Business District Fund	-	696,193
Nonmajor Governmental Funds	1,751	-
School Bus Fund	-	1,153,319
Solid Waste Fund	312,687	-
Sewerage Fund	71,320	26,990
	450,103	1,882,502
Total Interfund Receivables/Payables	\$ 6,952,672	\$ 6,952,672

The principal purpose of these interfund receivables/payables is temporary cash loans and allocations of expenditures for which transfer of cash had not been made at year-end.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. INTERFUND BALANCES (Continued)

Interfund transfers during the fiscal year ending April 30, 2019 consist of:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
Library Fund	\$ 15,000	\$ -
Library Fund:		
General Fund	-	15,000
TIF 1 Central Business District Fund:		
Nonmajor Governmental Funds	-	175,000
Nonmajor Governmental Funds:		
TIF 1 Central Business District Fund	175,000	-
Total Interfund Transfers	<u>\$ 190,000</u>	<u>\$ 190,000</u>

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. For the statement of activities, interfund transfers within the governmental activities or business-type activities are netted and eliminated.

6. LEASES

Operating Leases

The City has entered into three operating leases for school buses with terms in excess of one year. These agreements contain purchase options but it is not the City's intent to exercise those purchase options after the lease terms. The lease costs for the buses for the fiscal year ended April 30, 2019 totaled \$841,366. Future minimum lease payments for the buses are as follows:

<u>Years ending April 30,</u>	
2020	\$ 891,519
2021	841,679
2022	152,750
2023	152,750
	<u>\$ 2,038,698</u>

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG TERM DEBT

The following is a summary of changes in long-term debt for the year ended April 30, 2019:

	Balance May 1, 2018	Additions	Reductions	Balance April 30, 2019	Due within One Year
Governmental Activities:					
General Obligation Bonds	\$ 5,545,000	\$ -	\$ 540,000	\$ 5,005,000	\$ 425,000
Loans payable	3,103,137	-	565,395	2,537,742	576,834
Net pension liability – IMRF	737,629	2,283,698	-	3,021,327	-
Net pension liability – Police	21,802,922	362,368	-	22,165,290	-
Net pension liability – Fire	41,452,494	458,171	-	41,910,665	-
Total OPEB liability	18,717,847	1,160,707	-	19,878,554	779,953
Compensated absences	4,534,330	2,178,175	1,844,659	4,867,846	85,014
	<u>\$ 95,893,359</u>	<u>\$ 6,443,119</u>	<u>\$ 2,950,054</u>	<u>\$ 99,386,424</u>	<u>\$ 1,866,801</u>
Business-type activities:					
General Obligation Bonds	\$ 5,035,000	\$ -	\$ 320,000	\$ 4,715,000	\$ 330,000
Illinois EPA Loan	34,478,457	-	1,889,343	32,589,114	1,844,035
Capital Lease	-	286,940	-	286,940	52,012
Net pension liability – IMRF	467,863	1,752,405	-	2,220,268	-
Total OPEB liability	2,523,475	615,521	-	3,138,996	123,162
Compensated absences	228,051	162,248	117,899	272,400	73,633
Total	<u>\$ 42,732,846</u>	<u>\$ 2,817,114</u>	<u>\$ 2,327,242</u>	<u>\$ 43,222,718</u>	<u>\$ 2,422,842</u>

Internal service funds are included as part of the above totals for governmental activities. Also, for governmental activities, compensated absences and the net pension liability are generally liquidated by the General Fund, or the fund where the employee is paid their payroll on a regular basis. The total OPEB liability is generally liquidated by the Employees Benefits Fund.

A brief description of the above long-term debt obligations is as follows:

Governmental activities

General Obligation Bonds

Series 2012 – The City issued \$1,975,000 general obligation bonds on December 4, 2012 to finance the construction of streets and street improvements and the acquisition of machinery and equipment. Bonds are payable over a seven-year period beginning in 2013. Annual principal payments range from \$195,000 to \$315,000. The interest rate is 2%. Bond payments are made from the General Fund.

\$ 195,000

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG TERM DEBT

Governmental activities (Continued)

General Obligation Bonds (Continued)

Future principal and interest payments on the series 2012 general obligation bonds are as follows:

<u>Years ending April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 195,000	\$ 1,950	\$ 196,950
Total	<u>\$ 195,000</u>	<u>\$ 1,950</u>	<u>\$ 196,950</u>

Series 2014 – On May 12, 2014, the City issued \$5,680,000 in general obligation bonds to finance the majority of construction costs associated with the renovation of the Pekin Public Library facility. Bonds are payable over a seventeen-year period beginning in 2015. Annual principal payments range from \$215,000 to \$395,000. The interest rate on the bonds range from 2.0% to 4.0%. Bond payments are made from the General Fund.

\$ 4,810,000

Future principal and interest payments on the series 2014 general obligation bonds are as follows:

<u>Years ending April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 230,000	\$ 172,675	\$ 402,675
2021	240,000	166,925	406,925
2022	245,000	157,725	402,725
2023	250,000	152,375	402,375
2024	260,000	144,875	404,875
2025-2029	1,440,000	593,425	2,033,425
2030-2034	1,750,000	291,575	2,041,575
2035-2036	395,000	15,800	410,800
Total	<u>\$ 4,810,000</u>	<u>\$ 1,695,375</u>	<u>\$ 6,505,375</u>

Loans Payable

On September 13, 2013, the City borrowed \$600,000 from Morton Community Bank for the purpose of making certain infrastructure improvements. The loan is a promissory note, payable at 3% annually. The note is payable over a seven-year period with annual principal and interest payments of \$96,461.52 until maturity, September 13, 2020. Loan payments are made from the Tourism Fund.

\$ 184,366

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG TERM DEBT

Governmental activities (Continued)

Loans Payable (Continued)

Future principal and interest payments on the promissory note are as follows:

<u>Years ending April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 90,849	\$ 5,610	\$ 96,459
2021	93,517	2,855	96,372
Total	<u>\$ 184,366</u>	<u>\$ 8,465</u>	<u>\$ 192,831</u>

On July 29, 2015 the City Council passed Ordinance No. 2722-15/16, authorizing the City to borrow up to \$2,075,000 for the purposes of financing certain capital project expenditures and acquiring certain capital assets. As of April 30, 2019, the City has borrowed \$2,047,197 for certain expenditures. The interest rate on the outstanding balance of the promissory note is 2.5%. The note is payable over a seven- year period, with monthly principal and interest payments of \$26,952.51 beginning May 1, 2016 until maturity, May 1, 2023. Loan Payments are made from the General Fund. \$ 1,187,509

Future principal and interest payments on the promissory note are as follows:

<u>Years ending April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 295,445	\$ 27,985	\$ 323,430
2021	302,915	20,515	323,430
2022	310,575	12,855	323,430
2023	278,574	5,001	283,575
Total	<u>\$ 1,187,509</u>	<u>\$ 66,356</u>	<u>\$ 1,253,865</u>

On July 31, 2017, the City borrowed \$1,400,000 from Morton Community Bank for the purpose of financing construction of water detention capital improvements and other public improvements. The loan is a promissory note, payable at 2% annually. The note is payable over a seven-year period with annual principal and interest payments of \$212,142 until maturity, February 1, 2025. Loan payments are made from the Storm Sewer Sub-Fund of the General Fund. \$ 1,165,867

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

Governmental activities (Continued)

Loans Payable (Continued)

Future principal and interest payments on the promissory note are as follows:

<u>Years ending April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 190,540	\$ 21,602	\$ 212,142
2021	194,386	17,756	212,142
2022	198,309	13,833	212,142
2023	202,312	9,830	212,142
2024	206,396	5,746	212,142
2025	173,924	2,843	176,767
Total	<u>\$ 1,165,867</u>	<u>\$ 71,610</u>	<u>\$ 1,237,477</u>

Business-Type Activities

General Obligation Bonds:

Series 2010 – The City issued \$7,110,000 in general obligation bonds on August 23, 2010 to pay for apportion of the construction costs to the wastewater treatment plant and improvements to the sanitary sewer system. Bonds are payable over an eighteen year period beginning in 2011. Annual principal payments range from \$285,000 to \$475,000. The interest rates range from 1.0% to 6.15%. The bonds qualify under Internal Revenue Code Section 54AAA (“Qualified Build America Bonds”) which provides for a 35% reduction in interest costs to the City. Bond payments are made by the Sewerage Fund.

\$ 4,715,000

Future principal and interest payments on the series 2010 general obligation bonds are as follows:

<u>Years ending April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 330,000	\$ 163,586	\$ 493,586
2021	335,000	153,966	488,966
2022	345,000	143,631	488,631
2023	355,000	132,537	487,537
2024	370,000	120,515	490,515
2025-2029	2,050,000	389,695	2,439,695
2030-2032	930,000	37,576	967,576
Total	<u>\$ 4,715,000</u>	<u>\$ 1,141,506</u>	<u>\$ 5,856,506</u>

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

Business-Type Activities

Illinois EPA Loans- State of Illinois Water Pollution Control Loan Program

On July 11, 2011 the City Council passed Ordinance Number 2641-11/12 authorizing the City to borrow funds from the State of Illinois Water Pollution Control Loan Program Fund for the purpose of improving the City's sewerage system. The maximum approved amount to be borrowed for phases II, III and IV of the construction project is \$54,516,000. As of April 30, 2019, \$43,746,707 of the loans has been disbursed to the City for construction costs to the sewerage system. Loan payments are made through the Sewerage Fund.

\$ 32,589,114

The loans have the following terms:

Interest rates range from 1.25% to 2.295%.

Length of payments range from 19.5 years to 20 years.

Payment dates began in April 2014 and continue through August 2035.

Future principal and interest payments on the Illinois EPA loans are as follows:

<u>Years ending April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 1,844,035	\$ 554,035	\$ 2,398,070
2021	1,955,419	551,296	2,506,715
2022	1,990,306	516,410	2,506,716
2023	2,025,860	480,764	2,506,624
2024	2,062,101	444,614	2,506,715
2025-2029	10,879,005	1,660,606	12,539,611
2030-2034	10,862,308	640,964	11,503,272
2035-2037	970,080	17,630	987,710
Total	<u>\$ 32,589,114</u>	<u>\$ 4,866,319</u>	<u>\$ 37,455,433</u>

Capital Lease – Street Sweeper

On October 29, 2018, the City entered into a capital lease for a street sweeper for \$286,940. The lease payments are payable over a 5 year period beginning in 2020 and ending in 2024. Annual principal payments range from \$52,012 to \$63,028. The interest rate is 4.92%. During the year ended April 30, 2019 the City did not make any principal or interest payments, the first payment is due in October 2019.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. LONG-TERM DEBT (Continued)

Business-Type Activities

Capital Lease – Street Sweeper (Continued)

Future principal and interest payments on the capital lease are as follows:

<u>Years ending April 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 52,012	\$ 14,117	\$ 66,129
2021	54,571	11,558	66,129
2022	57,256	8,873	66,129
2023	60,073	6,056	66,129
2024	63,028	3,101	66,129
Total	<u>\$ 286,940</u>	<u>\$ 43,705</u>	<u>\$ 330,645</u>

8. GOVERNMENTAL FUND BALANCES

The fund balances of the Governmental Funds, as shown on Statement 3, are comprised of the following:

	<u>General Fund</u>	<u>Library Fund</u>	<u>TIF 1 Central Business District Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Nonspendable:						
Prepaid items	\$ 169,297	\$ -	\$ -	\$ -	\$ -	\$ 169,297
Developer agreement receivable	130,666	-	-	-	-	130,666
Total nonspendable	<u>299,963</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>299,963</u>
Restricted:						
Loans	-	-	439,224	-	1,141,114	1,580,338
Library services	-	740,538	-	-	-	740,538
Federal/State regulations	-	-	2,810,423	-	3,213,674	6,024,097
Total restricted	<u>-</u>	<u>740,538</u>	<u>3,249,647</u>	<u>-</u>	<u>4,354,788</u>	<u>8,344,973</u>
Assigned:						
Capital projects	-	-	-	4,234,267	-	4,234,267
Special purposes	-	-	-	-	188,687	188,687
Total assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,234,267</u>	<u>188,687</u>	<u>4,422,954</u>
Unassigned	<u>9,321,076</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,321,076</u>
Total fund balance	<u>\$ 9,621,039</u>	<u>\$ 740,538</u>	<u>\$ 3,249,647</u>	<u>\$ 4,234,267</u>	<u>\$ 4,543,475</u>	<u>\$ 22,388,966</u>

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS

Illinois Municipal Retirement Fund

Plan Description. The City of Pekin'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 City's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. 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 financial report that includes financial statements and required supplementary information for the plan as a whole, but not for individual employers. The report may be obtained on-line at www.imrf.org.

Plan Administration. All City employees (other than those covered by the Police Pension Plan and the Fire Pension Plan) 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, and benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership. At December 31, 2018, the date of the most recent actuarial valuation, the IMRF membership consisted of:

Retirees and beneficiaries currently receiving benefits	125
Inactive employees entitled to, but not yet receiving benefits	30
Active plan members	<u>120</u>
Total	<u>275</u>

Benefits Provided. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Illinois Municipal Retirement Fund (Continued)

Contributions. As set by statute, the City's plan members are required to contribute 4.50% 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 employer annual required contribution rate for fiscal year 2019 was 10.80% of payroll. The City 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 the IMRF Board of Trustees, which the supplemental retirement benefits rate is set by statute.

Net Pension Liability. The City's net pension liability was measured as of December 31, 2018. The total pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The following are the methods and assumptions used to determine the total pension liability as of December 31, 2018.

Actuarial valuation date	December 31, 2018
Asset valuation method	Market Value of Assets
Actuarial cost method	Entry Age Normal
Price inflation	2.50%
Salary increases	3.39% to 14.25%
Investment rate of return	7.25% (7.50% prior year)

Retirement Age - Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.

Mortality - For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Illinois Municipal Retirement Fund (Continued)

Single Discount Rate. A single discount rate of 7.25% (7.50% in the prior year) was used to measure the total pension liability. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The single discount rate reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the 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 (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25% (7.50% in the prior year); the municipal bond rate is 3.71% (3.31% in the prior year); and the resulting single discount rate is 7.25% (7.50% in the prior year).

Changes in the Net Pension Liability.

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at January 1, 2018	\$ 29,452,078	\$ 28,246,587	\$ 1,205,491
Changes for the period:			
Service cost	595,813	-	595,813
Interest	2,163,191	-	2,163,191
Difference between expected and actual experience	(177,903)	-	(177,903)
Changes in assumptions	838,955	-	838,955
Employer contributions	-	707,534	(707,534)
Employee contributions	-	355,126	(355,126)
Net investment income	-	(1,609,869)	1,609,869
Benefit payments and refunds	(1,814,876)	(1,852,786)	37,910
Administrative expense	-	(30,121)	30,121
Other (net transfer)	-	(808)	808
Net changes	1,605,180	(2,430,924)	4,036,104
Balances at December 31, 2018	\$ 31,057,258	\$ 25,815,663	\$ 5,241,595

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 7.25% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate.

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 9,017,550	\$ 5,241,595	\$ 2,099,207

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended April 30, 2019, the City reported recognized pension expense of \$823,755. At April 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 18,361	\$ 151,115
Changes in assumption	637,627	528,928
Net difference between projected and actual earnings on pension plan investments	1,849,575	-
Contributions made after measurement date	193,039	-
TOTAL	\$ 2,698,602	\$ 680,043

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Illinois Municipal Retirement Fund (Continued)

\$193,039 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended April 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Period ended April 30,</u>	
2020	\$ 504,816
2021	208,267
2022	326,230
2023	786,207
2024	-
Thereafter	-
TOTAL	<u><u>\$ 1,825,520</u></u>

Police Pension Fund

Plan Description. Police sworn personnel are covered by the Police Pension Plan, which is a defined benefit single employer pension plan sponsored by the City. The plan issues an annual report to the Illinois Department of Insurance; however, they do not issue their own stand-alone financial statements. The City accounts for the plan as a pension trust fund and the plan is governed by a Board of Trustees. Although this is a single employer pension plan, the defined benefits, as well as the employee and employer contribution levels, are mandated by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. Plan members' contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions.

Plan Membership. At April 30, 2018, the date of the most recent actuarial valuation, the Police Pension membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	50
Inactive plan members, but not yet receiving benefits	6
Active plan members	<u>54</u>
Total	<u><u>110</u></u>

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Police Pension Fund (Continued)

Benefits Provided. The Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of the annual change in the Consumer Price Index or 3.00% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary.

Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e. ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Non-compounding increases occur annually, each January thereafter. The increase is the lesser of 3.00% or the change in the Consumer Price Index for the proceeding calendar year.

Contributions. Covered employees are required to contribute 9.91% of their base salary to the Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City's annual contribution to the plan is provided by property tax levy. These taxes are required to be of an amount necessary to finance the plan as actuarially determined by an enrolled actuary. Effective January 1, 2011, The City has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. The City's policy is to fund the pension fund at 103% of the annual actuarial requirements until the funded ratio is 75% of the funding requirement as determined by the Department of Insurance and then will continue to fund at 100% of the annual actuarial requirements. For the year ended April 30, 2019, the City's contribution was 43.37% of covered payroll.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Police Pension Fund (Continued)

Net Pension Liability. The City's net pension liability was measured as of April 30, 2019. The total pension liability was determined by an actuarial valuation as May 1, 2018.

Actuarial Assumptions. The following are the methods and assumptions used to determine the total pension liability as of April 30, 2019.

Actuarial valuation date	May 1, 2018
Actuarial cost method	Entry Age Normal
Asset Valuation	Market Value
Salary increases	3.50%-9.91%
Increase in total payroll	3.50%
Price inflation	2.50%
Percent married	80.0%
Long-term rate of return	7.00%

Mortality rates were based on RP-2014 Adjusted for Plan Status, Collar, and Illinois Public Pension Data, as Appropriate. (L&A 2016 Illinois Police Mortality Rates in the prior year). Retirement rates were based on L&A 2016 Illinois Police Retirement Rates Capped at age 65.

All economic assumption rates are assumed to be annual rates, compounded on an annual basis.

The long-term expected rate of return on assets is intended to represent the best estimate of future real rates of return and is shown for each of the major asset classes in the investment policy. Long-term Real Rates of Return are shown as the Expected Rate of Return, net of the assumed inflation rate. There are multiple approaches seen to providing these rates. Typically, the information is either based on capital market projections, or historical rates seen for the asset classes.

The rates provided in the table below are based on an arithmetic average.

Asset Class	Long-Term Expected Rate of Return	Long-Term Inflation Expectations	Long-Term Expected	
			Real Rate of Return	Target Allocation
Fixed Income Govt.	3.75%	3.00%	0.75%	36.00%
Corporate Investment Grade	4.25%	3.00%	1.25%	4.00%
Domestic Equities	9.60%	3.00%	6.60%	45.00%
International Developed	9.00%	3.00%	6.00%	15.00%
Cash and Equivalents	3.00%	3.00%	0.00%	0.00%

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Police Pension Fund (Continued)

Assumptions were changed from the prior year. The assumed rate on High Quality 20 Year Tax-Exempt G.O. Bonds was changed from 3.97% to 3.79% for the current year. The underlying index used is The Bond Buyer 20-Bond GO Index which is unchanged from the prior year. Mortality rates were based on RP-2014 Adjusted for Plan Status, Collar, and Illinois Public Pension Data, as Appropriate which was changed from L&A 2016 Illinois Police Mortality Rates in the prior year.

Investment Rate of Return

For the year ended April 30, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 6.90% for the Police Pension Fund. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate. The discount rate used in the determination of the Total Pension Liability is based on a combination of the expected long-term rate of return on plan investments and the municipal bond rate. Cash flow projections were used to determine the extent which the plan's future net position will be able to cover future benefit payments. To the extent future benefit payments are covered by the plan's projected net position, the expected rate of return on plan investments is used to determine the portion of the net pension liability associated with those payments. To the extent future benefit payments are not covered by the plan's projected net position, the municipal bond rate is used to determine the portion of the net pension liability associated with those payments.

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 3.79% (3.97% in the prior year) based on the Bond Buyer G.O. 20-Bond Municipal Bond Index; and the resulting single discount rate is 7.00%.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Police Pension Fund (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
Balances at May 1, 2018	\$ 54,384,065	\$ 32,581,143	\$ 21,802,922
Changes for the period:			
Service cost	1,022,067	-	1,022,067
Interest	3,717,057	-	3,717,057
Difference between expected and actual experience	17,671	-	17,671
Changes in assumptions	-	-	-
Employer contributions	-	1,867,574	(1,867,574)
Employee contributions	-	413,974	(413,974)
Other contributions	-	5,273	(5,273)
Net investment income	-	2,218,357	(2,218,357)
Benefit payments and refunds	(2,566,492)	(2,566,492)	-
Administrative expense	-	(110,751)	110,751
Other (net transfer)	-	-	-
Net changes	2,190,303	1,827,935	362,368
Balances at April 30, 2019	\$ 56,574,368	\$ 34,409,078	\$ 22,165,290

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 7.00% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability (asset)	\$ 30,391,574	\$ 22,165,290	\$ 15,484,796

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Police Pension Fund (Continued)

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended April 30, 2019, the City reported recognized pension expense of \$2,791,571.

At April 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 265,772	\$ 381,153
Changes in assumption	1,358,193	316,359
Net difference between projected and actual earnings on pension plan investments	10,708	-
TOTAL	\$ 1,634,673	\$ 697,512

Amounts reported as deferred outflows of resources and deferred inflows of resources related to Police Pension will be recognized in pension expense as follows:

<u>Period ended April 30,</u>	
2020	\$ 627,955
2021	132,712
2022	179,352
2023	(4,325)
2024	(232)
Thereafter	1,699
TOTAL	\$ 937,161

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Fire Pension Fund

Plan Description. Firefighter sworn personnel are covered by the Firefighters' Pension Plan, which is a defined benefit single employer pension plan sponsored by the City. The plan issues an annual report to the Illinois Department of Insurance; however, they do not issue their own stand-alone financial statements. The City accounts for the plan as a pension trust fund and the plan is governed by a Board of Trustees. Although this is a single employer pension plan, the defined benefits, as well as the employee and employer contribution levels, are mandated by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. Plan members' contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions.

Plan Membership. At April 30, 2019, the date of the most recent actuarial valuation, the Police Pension membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	77
Inactive plan members, but not yet receiving benefits	1
Active plan members	<u>52</u>
Total	<u>130</u>

Benefits Provided. The Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75% of such salary. Employees with at least ten years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a firefighter who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 48 consecutive months of service within the last 160 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for pension purposes is capped at \$106,800, plus the lesser of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e. ½% for each month under 55).

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Fire Pension Fund

Benefits Provided (Continued). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Non-compounding increases occur annually, each January thereafter. The increase is the lesser of 3% or the change in the Consumer Price Index for the proceeding calendar year.

Contributions. Covered employees are required to contribute 9.455% of their base salary to the Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City's annual contribution to the plan is provided by property tax levy. These taxes are required to be of an amount necessary to finance the plan as actuarially determined by an enrolled actuary. Effective January 1, 2011, The City has until the year 2040 to fund 90% of the past service cost for the Fire Pension Plan. The City's policy is to fund the pension fund at 105% of the annual actuarial requirements until the funded ratio is 66.7% of the funding requirement as determined by the Department of Insurance and then will continue to fund at 100% of the annual actuarial requirements.. For the year ended April 30, 2019, the City's contribution was 79.20% of covered payroll.

Net Pension Liability. The City's net pension liability was measured as of April 30, 2019. The total pension liability was determined by an actuarial valuation as May 1, 2018.

Actuarial Assumptions. The following are the methods and assumptions used to determine the total pension liability as of April 30, 2019.

Actuarial valuation date	May 1, 2018
Actuarial cost method	Entry Age Normal
Asset Valuation	Market Value
Salary increases	4.00%-20.43%
Increase in total payroll	3.25%
Price inflation	2.50%
Percent married	80.0%
Long-term rate of return	7.00%

Mortality rates were based on RP-2014 Adjusted for Plan Status, Collar, and Illinois Public Pension Data, as Appropriate (L&A 2016 Illinois Firefighters Mortality Rates in the prior year). Retirement rates were based on L&A 2016 Illinois Firefighters Retirement Rates Capped at age 65.

All economic assumption rates are assumed to be annual rates, compounded on an annual basis.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Fire Pension Fund (Continued)

Actuarial Assumptions (Continued). The long-term expected rate of return on assets is intended to represent the best estimate of future real rates of return and is shown for each of the major asset classes in the investment policy. Long-term Real Rates of Return are shown as the Expected Rate of Return, net of the assumed inflation rate. There are multiple approaches seen to providing these rates. Typically, the information is either based on capital market projections, or historical rates seen for the asset classes.

The rates provided in the table below are based on a geometric average.

Asset Class .	Long-Term Expected Rate of Return	Long-Term Inflation Expectations	Long-Term Expected Real Rate of Return	Target Allocation
Fixed Income	3.29%	3.00%	0.29%	36.00%
Corporate Investment Grade	3.54%	3.00%	0.54%	4.00%
Domestic Equities	9.39%	3.00%	6.39%	45.00%
International Developed	9.09%	3.00%	6.09%	15.00%

Assumptions were changed from the prior year. The assumed rate on High Quality 20 Year Tax-Exempt G.O. Bonds was changed from 3.97% to 3.79% for the current year. The underlying index used is The Bond Buyer 20-Bond GO Index which is unchanged from the prior year. Firefighter Pension Funds in Illinois including mortality rates, mortality improvement rates, retirement rates, disability rates and termination rates. The mortality assumption was also updated to include mortality improvements as stated in the MP-2016 table.

Investment Rate of Return. For the year ended April 30, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 6.53% for the Fire Pension Fund. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate. The discount rate used in the determination of the Total Pension Liability is based on a combination of the expected long-term rate of return on plan investments and the municipal bond rate. Cash flow projections were used to determine the extent which the plan's future net position will be able to cover future benefit payments. To the extent future benefit payments are covered by the plan's projected net position, the expected rate of return on plan investments is used to determine the portion of the net pension liability associated with those payments. To the extent future benefit payments are not covered by the plan's projected net position, the municipal bond rate is used to determine the portion of the net pension liability associated with those payments.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Fire Pension Fund (Continued)

Discount Rate (Continued). For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 3.79% (3.97% in the prior year) based on the Bond Buyer G.O. 20-Bond Municipal Bond Index; and the resulting single discount rate is 7.00%.

Changes in the Net Pension Liability.

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a)-(b) Net Pension Liability
Balances at May 1, 2018	\$ 67,090,288	\$ 25,637,794	\$ 41,452,494
Changes for the period:			
Service cost	991,212	-	991,212
Interest	4,565,810	-	4,565,810
Difference between expected and actual experience	243,019	-	243,019
Changes in assumptions	-	-	-
Employer contributions	-	3,258,995	(3,258,995)
Employee contributions	-	407,399	(407,399)
Other contributions	-	433	(433)
Net investment income	-	1,708,764	(1,708,764)
Benefit payments and refunds	(3,728,853)	(3,728,853)	-
Administrative expense	-	(33,721)	33,721
Other (net transfer)	-	-	-
Net changes	2,071,188	1,613,017	458,171
Balances at April 30, 2019	\$ 69,161,476	\$ 27,250,811	\$ 41,910,665

Discount Rate Sensitivity. The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 7.00% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability (asset)	\$ 51,232,425	\$ 41,910,665	\$ 34,275,492

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Fire Pension Fund (Continued)

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources. For the year ended April 30, 2019, the City reported recognized pension expense of \$4,872,987.

At April 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to Pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 895,543	\$ 755,149
Changes in assumption	1,290,579	781,263
Net difference between projected and actual earnings on pension plan investments	-	77,901
TOTAL	\$ 2,186,122	\$ 1,614,313

Amounts reported as deferred outflows of resources and deferred inflows of resources related to Fire Pension will be recognized in pension expense as follows:

<u>Period ended April 30,</u>	
2020	\$ 370,892
2021	(512,264)
2022	394,050
2023	275,312
2024	39,840
Thereafter	3,979
TOTAL	\$ 571,809

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Schedule of Fiduciary Net Position

	Police Pension	Fire Pension	Total
ASSETS			
Cash and cash equivalents	\$ 232,843	\$ 666,321	\$ 899,164
Investments			
U.S. Treasuries	8,668,895	7,277,805	15,946,700
U.S. agency obligations	1,449,164	1,414,928	2,864,092
Corporate bonds	1,503,366	1,366,826	2,870,192
State and municipal bonds	-	42,372	42,372
Stock equities	6,620,473	3,114,771	9,735,244
Equity mutual funds	15,861,020	13,331,551	29,192,571
Prepaid expenses	13,870	298	14,168
Due from primary government	-	136	136
Receivables			
Accrued interest	68,616	60,088	128,704
Total assets	34,418,247	27,275,096	61,693,343
LIABILITIES			
Liabilities	9,169	24,285	33,454
Total liabilities	9,169	24,285	33,454
NET POSITION RESTRICTED FOR PENSION BENEFITS	\$ 34,409,078	\$ 27,250,811	\$ 61,659,889

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT PLANS (Continued)

Schedule of Changes in Fiduciary Net Position

	Police Pension	Fire Pension	Total
ADDITIONS			
Contributions			
Plan members	\$ 419,247	\$ 407,832	\$ 827,079
Employer	1,867,574	3,258,995	5,126,569
Total contributions	2,286,821	3,666,827	5,953,648
INVESTMENT INCOME			
Interest earned	1,386,564	1,250,460	2,637,024
Net appreciation on fair value of investments	912,617	510,044	1,453,661
Less: investment fees	(80,824)	(82,740)	(163,564)
Net investment income	2,218,357	1,708,764	3,927,121
Total additions	4,505,178	5,375,591	9,880,769
DEDUCTIONS			
Benefits	2,566,492	3,728,853	6,295,345
Administration services	110,751	33,721	144,472
Total deductions	2,677,243	3,762,574	6,439,817
CHANGE IN NET POSITION	1,827,935	1,613,017	3,440,952
NET POSITION			
May 1	32,581,143	25,637,794	58,218,937
April 30	\$ 34,409,078	\$ 27,250,811	\$ 61,659,889

10. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; workers compensation; injuries to employees; and natural disasters.

To limit exposure to these risks, the City participates in the Illinois Municipal League Risk Management Association (IMLRMA), a public entity risk pool, for its general insurance and workers' compensation insurance coverage. The City pays an annual premium for this coverage. Settled claims resulting from the above-mentioned risks did not exceed insurance coverage in the past three years.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. RISK MANAGEMENT (Continued)

In October 2017, the City became self-insured for health benefits for employees. The City uses an internal service fund to account for and finance its uninsured risks of loss. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Estimated payables of claims and losses for medical claims include an amount for claims incurred but not reported based upon actuarial estimates and prior experience. The City purchases specific and aggregate excess loss insurance coverages in order to reduce its risk of loss.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Liabilities include an amount for claims that have been incurred but not reported.

Claims Liability

	April 30, 2018 Benefit Fund	April 30, 2019 Benefit Fund
Unpaid claims – Beginning	\$ -	\$ 581,378
Current year claims and changes in estimates	1,912,085	3,858,290
Claim payments	(1,330,707)	(3,994,577)
Unpaid claims – Ending	\$ 581,378	\$ 445,091

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

11. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

In addition to providing the pension benefits described, the City provides postemployment health care benefits (OPEB) for retired employees through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel manual and union contracts, except for the implicit subsidy which is governed by the State Legislature and ILCS. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a separate report. The activity of the plan is reported in the City's governmental funds, School Bus fund, Sewer fund, Solid Waste fund, Airport fund, Economic Development fund and Vehicle Maintenance fund.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Benefits Provided

The City provides post-retirement health benefits, as per the requirements of local ordinances and labor agreements. Retirees covered under the Teamsters, Chauffeurs, and Helpers Local Union No. 627 agreement are eligible to continue their health care coverage. Individuals are responsible for 100% of the premium cost for the coverage elected, except any retiree after April 1, 2009 who was hired prior to January 1, 2018 shares equally in the monthly applicable rate with the City paying 50% until the individual reaches 65 years of age.

Membership

At April 30, 2018 (census date), membership consisted of:

Retirees and beneficiaries	
currently receiving benefits	59
Terminated employees entitled	
to benefits but not yet receiving them	-
Active plan members	177
TOTAL	236

Funding Policy

The City negotiates the contribution percentages between the City and employees through the union contracts and personnel policy. Retirees contribute to the plan as noted above. The City contributes the remainder to cover the cost of providing the benefits to the retirees via the insured plan (pay as you go). For the fiscal year ended April 30, 2019, the City contributed \$903,115. Active employees do not contribute to the plan until retirement.

Total OPEB Liability and Actuarial Assumptions

The total OPEB liability of \$23,017,550 at May 1, 2018, determined by an actuarial valuation as of that date and rolled forward to the measurement date of April 30, 2019, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Total OPEB Liability and Actuarial Assumptions (Continued)

Actuarial cost method	Entry-age normal
Inflation	2.50%
Salary increases	3.50% plus merit and productivity increases ranging from 0.10% to 11.00%
Discount rate	3.79% (3.97% in prior year)
Healthcare cost trend rates	5.00% to 8.00%
Asset valuation method	N/A

Police and Fire employees that suffer a catastrophic injury or are killed in the line of duty may receive 100% City paid lifetime coverage for the employee, their spouse, and each dependent child under the Public Safety Employee Benefits Act.

The discount rate of 3.79% was based on the index rate for tax exempt general obligation municipal bonds rated AA or better at April 30, 2019 per the Bond Buyer G.O. 20-Bond Municipal Bond Index.

Mortality rates were based on the RPH-2018 Total Dataset Mortality Table fully generational using scale MP-2018.

Changes in Total OPEB Liability

	Total OPEB Liability
BALANCES AT MAY 1, 2018	<u>\$ 21,241,320</u>
Changes for the period	
Service cost	779,630
Interest	856,479
Difference between expected and actual experience	593,596
Changes in benefit terms	-
Changes in assumptions	449,640
Benefit payments	<u>(903,115)</u>
Net changes	<u>1,776,230</u>
BALANCES AT APRIL 30, 2019	<u>\$ 23,017,550</u>

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POST-EMPLOYMENT BENEFITS (Continued)

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the City calculated using the discount rate of 3.79% as well as what the City total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.79%) or 1 percentage point higher (4.79%) than the current rate:

	1% Decrease (2.79%)	Current Discount Rate (3.79%)	1% Increase (4.79%)
Total OPEB liability	\$ 25,798,553	\$ 23,017,550	\$ 20,683,846

The table below presents the total OPEB liability of the City calculated using the healthcare rate of 5.00% to 8.00% as well as what the City total OPEB liability would be if it were calculated using a healthcare rate that is one percentage point lower (4.00% to 7.00%) or one percentage point higher (6.00% to 9.00%) than the current rate:

	1% Decrease (Varies)	Current Healthcare Trend Rates (Varies)	1% Increase (Varies)
Total OPEB liability	\$ 20,100,182	\$ 23,017,550	\$ 26,586,120

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2019, the City recognized OPEB expense of \$610,078. At April 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 519,396	\$ (5,307,416)
Changes in assumptions	393,436	(1,414,265)
TOTAL	\$ 912,832	\$ (6,721,681)

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Period ended April 30,	
2020	\$ (1,026,031)
2021	(1,026,031)
2022	(1,026,031)
2023	(1,026,031)
2024	(1,026,031)
Thereafter	(678,694)
TOTAL	<u>\$ (5,808,849)</u>

12. CONTINGENCIES

The City is involved to various legal proceedings considered by management to be ordinary and incidental to the government operations. Management believes these legal proceedings are not likely to have a material effect on the City's financial statements.

13. RESTATEMENT

The City has restated beginning net position as of May 1, 2018 to correct the following:

Governmental Activities

	Governmental Activities	General Fund	Library Fund	Capital Projects Fund	Employees Benefits Fund
Net position, April 30, 2018, as reported	\$ (5,872,538)	\$ 9,695,087	\$ 808,312	\$ (4,113,986)	\$ (1,018,430)
(a) Capital asset	138,000	-	-	-	-
(b) IDOT receivable	(100,000)	-	-	(100,000)	-
(c) Health contribution	139,349	-	-	-	139,349
(d) Retiree insurance	(4,978)	(34,577)	-	-	29,599
(e) Grant receivable	(27,362)	-	(27,362)	-	-
Total prior period adjustment	145,009	(34,577)	(27,362)	(100,000)	168,948
Net position, April 30, 2018, as restated	<u>\$ (5,727,529)</u>	<u>\$ 9,660,510</u>	<u>\$ 780,950</u>	<u>\$ (4,213,986)</u>	<u>\$ (849,482)</u>

CITY OF PEKIN, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. RESTATEMENT (Continued)

Business-Type Activities

	Business-Type Activities	Airport Fund
Net position, April 30, 2018, as reported	\$ 22,224,143	\$ (161,902)
(a) Contributed Capital	332,095	332,095
Net position, April 30, 2018, as restated	<u>\$ 22,556,238</u>	<u>\$ 170,193</u>

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF PEKIN, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
 ILLINOIS MUNICIPAL RETIREMENT FUND

Last Four Calendar Years

MEASUREMENT DATE DECEMBER 31	2018	2017	2016	2015
TOTAL PENSION LIABILITY				
Service cost	\$ 595,813	\$ 596,378	\$ 557,324	\$ 559,310
Interest	2,163,191	2,160,050	2,086,499	1,991,480
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(177,903)	34,285	(69,706)	115,804
Changes of assumptions	838,955	(944,894)	(100,444)	33,416
Benefit payments, including refunds of member contributions	(1,814,876)	(1,792,445)	(1,456,030)	(1,326,712)
	1,605,180	53,374	1,017,643	1,373,298
Total pension liability - beginning	29,452,078	29,398,704	28,381,061	27,007,763
TOTAL PENSION LIABILITY - ENDING	\$ 31,057,258	\$ 29,452,078	\$ 29,398,704	\$ 28,381,061
PLAN FIDUCIARY NET POSITION				
Contributions - employer	\$ 707,534	\$ 717,857	\$ 712,546	\$ 629,532
Contributions - member	355,126	320,543	251,153	242,615
Net investment income	(1,609,869)	3,787,644	1,635,608	118,894
Benefit payments, including refunds of member contributions	(1,852,786)	(1,792,445)	(1,456,030)	(1,326,712)
Administrative expense	(30,121)	(20,545)	-	-
Other income (expense)	(808)	137,998	(47,550)	329,484
	(2,430,924)	3,151,052	1,095,727	(6,187)
Plan fiduciary net position - beginning	28,246,587	25,095,535	23,999,808	24,005,995
PLAN FIDUCIARY NET POSITION - ENDING	\$ 25,815,663	\$ 28,246,587	\$ 25,095,535	\$ 23,999,808
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 5,241,595	\$ 1,205,491	\$ 4,303,169	\$ 4,381,253
Plan fiduciary net position as a percentage of the total pension liability	83.12%	95.91%	85.36%	84.56%
Covered payroll	\$ 6,055,997	\$ 5,878,828	\$ 5,565,182	\$ 5,020,196
Employer's net pension liability (asset) as a percentage of covered payroll	86.55%	20.51%	77.32%	87.27%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

Assumptions changes from 2016 to 2017 are as follows:

- 1) Price inflation decreased from 2.75% in 2016 to 2.50% in 2017;
- 2) Salary increases ranged from 3.75% to 14.50% in 2016 and 3.39% to 14.25% in 2017;
- 3) Retirement age assumptions based on an experience study from 2011 to 2013 in 2016, and based on an experience study from 2014 to 2016 in 2017;
- 4) Mortality assumptions were based on IMRF specific mortality tables with fully generational projection scale MP-2014 (base year 2012) in 2016 and updated to MP-2017 (base year 2015) in 2017

Assumptions changes from 2017 to 2018 are as follows: Investment Rate of Return decreased from 7.50% in 2017 to 7.25% in 2018.

CITY OF PEKIN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION TRUST FUND

Last Five Fiscal Years

MEASUREMENT DATE APRIL 30	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY					
Service cost	\$ 1,022,067	\$ 964,115	\$ 901,042	\$ 765,440	\$ 775,146
Interest	3,717,057	3,576,666	3,450,422	3,168,643	3,065,230
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	17,671	(27,032)	452,993	(902,723)	-
Changes of assumptions	-	-	(571,490)	3,385,353	-
Benefit payments, including refunds of member contributions	(2,566,492)	(2,449,821)	(2,409,154)	(2,373,461)	(2,352,616)
	2,190,303	2,063,928	1,823,813	4,043,252	1,487,760
Total pension liability - beginning	54,384,065	52,320,137	50,496,324	46,453,072	44,965,312
TOTAL PENSION LIABILITY - ENDING	\$ 56,574,368	\$ 54,384,065	\$ 52,320,137	\$ 50,496,324	\$ 46,453,072
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 1,867,574	\$ 1,739,614	\$ 1,599,022	\$ 1,577,451	\$ 1,534,236
Contributions - member	419,247	461,643	541,097	425,591	408,953
Net investment income	2,218,357	2,442,669	2,779,967	(463,448)	1,816,276
Benefit payments, including refunds of member contributions	(2,566,492)	(2,449,821)	(2,409,154)	(2,373,461)	(2,352,616)
Administrative expense	(110,751)	(106,368)	(79,449)	(86,825)	(64,475)
Other income (expense)	-	-	-	-	-
	1,827,935	2,087,737	2,431,483	(920,692)	1,342,374
Plan fiduciary net position - beginning	32,581,143	30,493,406	28,061,923	28,982,615	27,640,241
PLAN FIDUCIARY NET POSITION - ENDING	\$ 34,409,078	\$ 32,581,143	\$ 30,493,406	\$ 28,061,923	\$ 28,982,615
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 22,165,290	\$ 21,802,922	\$ 21,826,731	\$ 22,434,401	\$ 17,470,457
Plan fiduciary net position as a percentage of the total pension liability	60.82%	59.91%	58.28%	55.57%	62.39%
Covered payroll	\$ 4,306,260	\$ 4,160,637	\$ 4,147,522	\$ 4,001,045	\$ 3,873,585
Employer's net pension liability (asset) as a percentage of covered payroll	514.72%	524.03%	526.26%	560.71%	451.02%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

Attachment: Issued Pekin AFR FY 2019 (2865 : Sikich LLP City of Pekin Audits For the Year Ended April 30, 2019)

CITY OF PEKIN, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
 FIRE PENSION TRUST FUND

Last Five Fiscal Years

MEASUREMENT DATE APRIL 30	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY					
Service cost	\$ 991,212	\$ 1,221,165	\$ 1,141,276	\$ 1,061,180	\$ 1,121,881
Interest	4,565,810	4,271,938	4,474,172	3,813,115	3,543,523
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	243,019	949,040	(1,888,126)	1,258,552	(331,383)
Changes of assumptions	-	1,416,691	(1,953,420)	5,562,946	2,658,411
Benefit payments, including refunds of member contributions	(3,728,853)	(3,592,450)	(3,450,939)	(3,335,842)	(2,946,394)
	2,071,188	4,266,384	(1,677,037)	8,359,951	4,046,038
Total pension liability - beginning	67,090,288	62,823,904	64,500,941	56,140,990	52,094,952
TOTAL PENSION LIABILITY - ENDING	\$ 69,161,476	\$ 67,090,288	\$ 62,823,904	\$ 64,500,941	\$ 56,140,990
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 3,258,995	\$ 3,016,014	\$ 2,466,193	\$ 2,375,747	\$ 2,258,166
Contributions - member	407,832	398,356	395,113	389,998	358,384
Net investment income	1,708,764	2,112,236	2,218,913	(437,152)	1,473,145
Benefit payments, including refunds of member contributions	(3,728,853)	(3,592,450)	(3,450,939)	(3,335,842)	(2,946,394)
Administrative expense	(33,721)	(27,451)	(29,292)	(29,753)	(19,171)
Other income (expense)	-	-	-	-	-
	1,613,017	1,906,705	1,599,988	(1,037,002)	1,124,130
Plan fiduciary net position - beginning	25,637,794	23,731,089	22,131,101	23,168,103	22,043,973
PLAN FIDUCIARY NET POSITION - ENDING	\$ 27,250,811	\$ 25,637,794	\$ 23,731,089	\$ 22,131,101	\$ 23,168,103
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 41,910,665	\$ 41,452,494	\$ 39,092,815	\$ 42,369,840	\$ 32,972,887
Plan fiduciary net position as a percentage of the total pension liability	39.40%	38.21%	37.77%	34.31%	41.27%
Covered payroll	\$ 4,114,669	\$ 4,147,728	\$ 4,017,170	\$ 3,471,056	\$ 3,750,045
Employer's net pension liability (asset) as a percentage of covered payroll	1,018.57%	999.40%	973.14%	1,220.66%	879.27%

Year ended April 30, 2018 - Changes in assumptions related to the bond rate and mortality were made since the prior measurement date. The assumed rate on High Quality 20 Year Tax-Exempt G.O. Bonds was changed from 3.82% to 3.97%. Also, mortality assumptions were updated to include mortality improvements as stated in the most recently released MP-2016 table. In addition, the rates are being applied on a fully-generational basis.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

CITY OF PEKIN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Three Fiscal Years

MEASUREMENT DATE APRIL 30	2019	2018	2017
TOTAL OPEB LIABILITY			
Service cost	\$ 779,630	\$ 1,273,954	\$ 1,388,111
Interest	856,479	1,073,585	896,857
Changes of benefit terms	-	-	-
Differences between expected and actual experience	593,596	(7,076,556)	-
Changes of assumptions	449,640	(439,511)	(1,670,335)
Benefit payments	(903,115)	(833,205)	(764,408)
	1,776,230	(6,001,733)	(149,775)
Total OPEB liability - beginning	21,241,320	27,243,053	27,392,828
TOTAL OPEB LIABILITY - ENDING	\$ 23,017,550	\$ 21,241,320	\$ 27,243,053
Covered payroll	\$ 12,745,498	\$ 12,314,491	\$ 12,846,107
Employer's total OPEB liability (asset) as a percentage of covered payroll	180.59%	172.49%	212.07%

Year ended April 30, 2019 - Changes in assumptions related to the bond rate were made since the prior measurement date. The assumed rate on High Quality 20 Year Tax-Exempt G.O. Bonds was changed from 3.97% to 3.79%.

Year ended April 30, 2018 - Changes in assumptions related to the bond rate, mortality and payroll growth were made since the prior measurement date. The assumed rate on High Quality 20 Year Tax-Exempt G.O. Bonds was changed from 3.82% to 3.97%. Also, mortality assumptions were updated to include mortality improvements as stated in the most recently released MP-2016 table. In addition, the rates are being applied on a fully-generational basis. Payroll growth and disability rate assumptions were updated based on the IMRF actuarial valuation as of December 31, 2017. Differences between expected and actual experience relate to demographic changes from updated census data, health care cost lower than expected, and adjustments to health care trend rates.

Year ended April 30, 2017 - Changes in assumptions related to the bond rate and payroll growth were made since the prior measurement date. The assumed rate on High Quality 20 Year Tax-Exempt G.O. Bonds was changed from 3.32% to 3.82%. Payroll growth and disability rate assumptions were updated based on the IMRF actuarial valuation as of December 31, 2016.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75

CITY OF PEKIN, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 ILLINOIS MUNICIPAL RETIREMENT FUND

Last Four Fiscal Years

FISCAL YEAR ENDING APRIL 30	2019	2018	2017	2016
Actuarially determined contribution	\$ 643,605	\$ 721,090	\$ 700,444	\$ 693,405
Contributions in relation to the actuarially determined contribution	<u>643,605</u>	<u>721,090</u>	<u>700,444</u>	<u>693,405</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,958,571	\$ 6,068,890	\$ 5,560,101	\$ 5,483,557
Contributions as a percentage of covered payroll	10.80%	11.88%	12.60%	12.65%

Notes to schedule:

The information presented was determined as part of the actuarial valuations as of December 31 of the prior year. Information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 25 years; the asset valuation method was 5-year smoothed market, 20% corridor; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 3.00% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

CITY OF PEKIN, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION TRUST FUND

Last Five Fiscal Years

FISCAL YEAR ENDING APRIL 30	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,851,757	\$ 1,694,720	\$ 1,508,247	\$ 1,402,701	\$ 1,482,458
Contributions in relation to the actuarially determined contribution	<u>1,867,574</u>	<u>1,739,614</u>	<u>1,599,022</u>	<u>1,577,451</u>	<u>1,534,236</u>
Contribution deficiency (excess)	<u>\$ (15,817)</u>	<u>\$ (44,894)</u>	<u>\$ (90,775)</u>	<u>\$ (174,750)</u>	<u>\$ (51,778)</u>
Covered payroll	\$ 4,306,260	\$ 4,160,637	\$ 4,147,522	\$ 4,001,045	\$ 3,873,585
Contributions as a percentage of covered payroll	43.37%	41.81%	38.55%	39.43%	39.61%

Notes to schedule:

Information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 24 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, and projected salary increases assumption of 3.50% to 9.91% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

CITY OF PEKIN, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF EMPLOYER CONTRIBUTIONS
 FIRE PENSION TRUST FUND

Last Five Fiscal Years

FISCAL YEAR ENDING APRIL 30	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 3,138,450	\$ 2,813,436	\$ 2,318,690	\$ 2,194,373	\$ 1,984,713
Contributions in relation to the actuarially determined contribution	<u>3,258,995</u>	<u>3,016,014</u>	<u>2,466,193</u>	<u>2,375,747</u>	<u>2,258,166</u>
Contribution deficiency (excess)	<u>\$ (120,545)</u>	<u>\$ (202,578)</u>	<u>\$ (147,503)</u>	<u>\$ (181,374)</u>	<u>\$ (273,453)</u>
Covered payroll	\$ 4,114,669	\$ 4,147,728	\$ 4,017,170	\$ 3,471,056	\$ 3,750,045
Contributions as a percentage of covered payroll	79.20%	72.71%	61.39%	68.44%	60.22%

Notes to schedule:

Information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of payroll, closed and the amortization period was 24 years; the asset valuation method was 5-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.00% annually, and projected salary increases assumption of 4.00% to 12.00% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

CITY OF PEKIN, ILLINOIS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION TRUST FUND

Last Five Fiscal Years

<u>FISCAL YEAR ENDING APRIL 30</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Annual money-weighted rate of return	6.90%	7.86%	9.88%	-1.56%	6.57%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

CITY OF PEKIN, ILLINOIS
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF INVESTMENT RETURNS
 FIRE PENSION TRUST FUND

Last Five Fiscal Years

<u>FISCAL YEAR ENDING APRIL 30</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Annual money-weighted rate of return	6.67%	8.79%	9.96%	-1.90%	6.55%

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information should be presented for as many years as is available.

CITY OF PEKIN, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2019

	Final Budget	Actual	Variance Over/(Under)
REVENUES			
Property taxes	\$ 429,000	\$ 5,421,449	\$ 4,992,449
Other local taxes	7,374,496	7,444,596	70,100
Intergovernmental	12,218,478	12,080,714	(137,764)
Fees and charges	1,346,911	1,532,949	186,038
Licenses and permits	265,870	468,150	202,280
Fines and fees	623,070	303,779	(319,291)
Reimbursements and restitutions	103,500	179,194	75,694
Interest earnings	21,500	63,214	41,714
State grants	21,000	39,903	18,903
Federal grants	-	60,475	60,475
Miscellaneous	811,750	231,092	(580,658)
Total revenues	<u>23,215,575</u>	<u>27,825,515</u>	<u>4,609,940</u>
EXPENDITURES			
General Government	3,304,406	2,665,044	(639,362)
Public Safety	17,275,306	21,741,055	4,465,749
Public Works	2,079,622	2,374,230	294,608
Capital outlay	855,000	42,587	(812,413)
Debt Service			
Principal	1,022,412	1,017,117	(5,295)
Interest	125,272	246,467	121,195
Total expenditures	<u>24,662,018</u>	<u>28,086,500</u>	<u>3,424,482</u>
Excess (deficiency) of revenues over expenditures before other financing sources (uses)	<u>(1,446,443)</u>	<u>(260,985)</u>	<u>1,185,458</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,025,296	15,000	(1,010,296)
Transfers out	(244,681)	-	244,681
Proceeds on sale of assets	500	142	(358)
Loan proceeds	50,000	-	(50,000)
Total other financing sources (uses)	<u>831,115</u>	<u>15,142</u>	<u>(815,973)</u>
SPECIAL ITEM			
Special item from transfer of operations	-	206,372	206,372
NET CHANGE IN FUND BALANCE	<u>\$ (615,328)</u>	<u>(39,471)</u>	<u>\$ 575,857</u>
FUND BALANCE - MAY 1, 2018		9,695,087	
PRIOR PERIOD ADJUSTMENT		<u>(34,577)</u>	
FUND BALANCE - MAY 1, 2018 - RESTATED		<u>9,660,510</u>	
FUND BALANCE - APRIL 30, 2019		<u>\$ 9,621,039</u>	

CITY OF PEKIN, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LIBRARY FUND

For the Year Ended April 30, 2019

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Property taxes	\$ 1,106,425	\$ 1,107,135	\$ 710
Replacement taxes	106,000	96,196	(9,804)
Charges for services	54,300	49,464	(4,836)
Intergovernmental	12,385	13,269	884
Investment income	3,100	16,540	13,440
State grant	30,081	46,423	16,342
Miscellaneous	15,000	17,911	2,911
Total revenues	<u>1,327,291</u>	<u>1,346,938</u>	<u>19,647</u>
EXPENDITURES			
Culture and recreation:			
Personnel costs	877,005	834,455	(42,550)
Books, programs and services	285,670	288,482	2,812
Grant expense	27,166	43,840	16,674
Gifts and endowments expense	12,900	36,491	23,591
Other services and charges	109,000	116,509	7,509
Capital outlay	550	52,573	52,023
Total expenditures	<u>1,312,291</u>	<u>1,372,350</u>	<u>60,059</u>
REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	<u>15,000</u>	<u>(25,412)</u>	<u>(40,412)</u>
OTHER FINANCING SOURCES (USES)			
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>(40,412)</u>	<u>\$ (40,412)</u>
FUND BALANCE - MAY 1, 2018 - ORIGINAL		808,312	
PRIOR PERIOD ADJUSTMENT		<u>(27,362)</u>	
FUND BALANCE - MAY 1, 2018 - RESTATED		<u>780,950</u>	
FUND BALANCE - APRIL 30, 2019		<u>\$ 740,538</u>	

Attachment: Issued Pekin AFR FY 2019 (2865 : Sikich LLP City of Pekin Audits For the Year Ended April 30, 2019)

CITY OF PEKIN, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TIF 1 CENTRAL BUSINESS DISTRICT FUND

For the Year Ended April 30, 2019

	Final Budget	Actual	Variance Over (Under)
REVENUES			
Property taxes	\$ 505,000	\$ 509,756	\$ 4,756
Investment income	35,000	50,384	15,384
Miscellaneous	-	1,147	1,147
Total revenues	<u>540,000</u>	<u>561,287</u>	<u>21,287</u>
EXPENDITURES			
General government	157,344	-	(157,344)
Economic development:			
Property improvements and maintenance	1,054,850	295,027	(759,823)
Loans forgiven	-	20,168	20,168
Total expenditures	<u>1,212,194</u>	<u>315,195</u>	<u>(896,999)</u>
REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	(672,194)	246,092	918,286
OTHER FINANCING SOURCES (USES)			
Transfers out	(30,186)	(175,000)	144,814
Total other financing sources (uses)	<u>(30,186)</u>	<u>(175,000)</u>	<u>144,814</u>
NET CHANGE IN FUND BALANCE	<u>\$ (702,380)</u>	71,092	<u>\$ 773,472</u>
FUND BALANCE - MAY 1, 2018		<u>3,178,555</u>	
FUND BALANCE - APRIL 30, 2019		<u>\$ 3,249,647</u>	

Attachment: Issued Pekin AFR FY 2019 (2865 : Sikich LLP City of Pekin Audits For the Year Ended April 30, 2019)

CITY OF PEKIN, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2019

1. BUDGETARY ACCOUNTING

In 1996 the City Council adopted budget procedures established by law which replaced the former appropriation ordinances process. The budget, unlike the replaced annual appropriations ordinance, is required to be adopted before the beginning of the fiscal year to which it applies. Unexpended budget items lapse each year.

The budget may be changed in almost any manner and without public hearings at any time during the year pursuant to a two-thirds vote of the Council members. Further, they may delegate the power, by the same vote, to make changes within an appropriation to a budget officer. The legal level of control is by fund.

2. BUDGETARY BASIS OF ACCOUNTING

The budget for all governmental funds is prepared on the modified accrual basis of accounting; therefore, the budget comparison with actual is presented in accordance with generally accepted accounting principles. The City budgets for all funds, except the Foreign Fire Insurance Fund.

3. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The excess of actual expenditures over final budget for year ended April 30, 2019 for the following funds were:

General	\$ 3,424,482
Tourism	4,276
Library	60,059
Motor Fuel Tax	64,252
TIF South Industrial Park Conservation Area	259,084

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

CITY OF PEKIN, ILLINOIS
COMBINING BALANCE SHEET BY SUBFUND
GENERAL FUND

April 30, 2019

	General	Storm Sewer	Elimination	Total
ASSETS				
Cash and cash equivalents	\$ 91,356	\$ -	\$ -	\$ 91,356
Investments	4,980,000	-	-	4,980,000
Receivables, net:				
Property taxes	5,568,522	-	-	5,568,522
Intergovernmental	3,163,936	-	-	3,163,936
Accounts	309,866	-	-	309,866
Developer	130,666	-	-	130,666
Other	146,520	-	-	146,520
Prepaid items	169,297	-	-	169,297
Due from other funds	7,009,926	-	(5,276,304)	1,733,622
Due from component unit	207,313	-	-	207,313
Total current assets	<u>21,777,402</u>	<u>-</u>	<u>(5,276,304)</u>	<u>16,501,098</u>
TOTAL ASSETS	<u>\$ 21,777,402</u>	<u>\$ -</u>	<u>\$ (5,276,304)</u>	<u>\$ 16,501,098</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 484,362	\$ 21,622	\$ -	\$ 505,984
Accrued wages	406,837	8,201	-	415,038
Other	16,700	-	-	16,700
Deferred revenue	60,550	-	-	60,550
Due to other funds	94,432	5,276,304	(5,276,304)	94,432
Due to component unit	17,456	-	-	17,456
TOTAL LIABILITIES	<u>1,080,337</u>	<u>5,306,127</u>	<u>(5,276,304)</u>	<u>1,110,160</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - property taxes	5,568,521	-	-	5,568,521
Unavailable revenues	201,378	-	-	201,378
Total deferred inflows of resources	<u>5,769,899</u>	<u>-</u>	<u>-</u>	<u>5,769,899</u>
TOTAL LIABILITIES AND DEFERRED INFLOW OF RESOURCES	<u>6,850,236</u>	<u>5,306,127</u>	<u>(5,276,304)</u>	<u>6,880,059</u>
FUND BALANCE (DEFICIT)				
Nonspendable	299,963	-	-	299,963
Restricted	-	-	-	-
Unassigned	14,627,203	(5,306,127)	-	9,321,076
Total fund balance (deficit)	<u>14,927,166</u>	<u>(5,306,127)</u>	<u>-</u>	<u>9,621,039</u>
TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 21,777,402</u>	<u>\$ -</u>	<u>\$ (5,276,304)</u>	<u>\$ 16,501,098</u>

See accompanying Independent Auditor's Report.

CITY OF PEKIN, ILLINOIS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE BY SUBFUND
GENERAL FUND

For the Year Ended April 30, 2019

	General	Storm Sewer	Elimination	Total
REVENUES				
Property taxes	\$ 5,421,449	\$ -	\$ -	\$ 5,421,449
Other local taxes	7,444,596	-	-	7,444,596
Intergovernmental	12,080,714	-	-	12,080,714
Fees and charges	1,532,949	-	-	1,532,949
Licenses and permits	468,150	-	-	468,150
Fines and fees	303,779	-	-	303,779
Reimbursements and restitutions	179,194	-	-	179,194
Investment income	85,047	(21,833)	-	63,214
State grants	39,903	-	-	39,903
Federal grants	60,475	-	-	60,475
Miscellaneous	224,552	6,540	-	231,092
Total revenues	<u>27,840,808</u>	<u>(15,293)</u>	<u>-</u>	<u>27,825,515</u>
EXPENDITURES				
Current				
General government	2,665,044	-	-	2,665,044
Public safety	21,741,055	-	-	21,741,055
Public works	1,933,973	440,257	-	2,374,230
Capital outlay	-	42,587	-	42,587
Debt Service				
Principal	830,329	186,788	-	1,017,117
Interest	221,113	25,354	-	246,467
Total expenditures	<u>27,391,514</u>	<u>694,986</u>	<u>-</u>	<u>28,086,500</u>
REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	449,294	(710,279)	-	(260,985)
OTHER FINANCING SOURCES (USES)				
Transfer in	15,000	-	-	15,000
Proceeds on sale of assets	142	-	-	142
Total other financing sources	<u>15,142</u>	<u>-</u>	<u>-</u>	<u>15,142</u>
SPECIAL ITEM				
Transfer of operations	<u>206,372</u>	<u>-</u>	<u>-</u>	<u>206,372</u>
NET CHANGE IN FUND BALANCE	<u>670,808</u>	<u>(710,279)</u>	<u>-</u>	<u>(39,471)</u>
FUND BALANCE (DEFICIT) - MAY 1, 2018	14,290,935	(4,595,848)	-	9,695,087
PRIOR PERIOD ADJUSTMENT	<u>(34,577)</u>	<u>-</u>	<u>-</u>	<u>(34,577)</u>
FUND BALANCE (DEFICIT) - MAY 1, 2018 - RESTATED	<u>14,256,358</u>	<u>(4,595,848)</u>	<u>-</u>	<u>9,660,510</u>
FUND BALANCE (DEFICIT) - APRIL 30, 2019	<u>\$ 14,927,166</u>	<u>\$ (5,306,127)</u>	<u>\$ -</u>	<u>\$ 9,621,039</u>

See accompanying Independent Auditor's Report.

CITY OF PEKIN, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2019

	Final Budget	Actual	Over/(Under)
REVENUES			
Property tax	\$ 429,000	\$ 5,421,449	\$ 4,992,449
Other local taxes			
Local sales tax	5,615,000	5,800,110	185,110
Local food/beverage tax	1,313,504	1,202,104	(111,400)
Local packaged liquor tax	180,992	173,242	(7,750)
Local motor fuel taxes	265,000	269,140	4,140
Intergovernmental			
Replacement tax	1,101,866	1,115,336	13,470
Income tax	3,748,913	3,310,152	(438,761)
State sales tax	5,425,000	5,546,949	121,949
State use tax	895,000	1,008,059	113,059
State gaming tax	351,333	412,554	61,221
State telecommunications tax	575,000	554,119	(20,881)
Intergovernmental	121,366	133,545	12,179
Fees and charges			
Franchise fees	665,012	788,819	123,807
Fire protection fees	509,899	522,984	13,085
Rentals and sale of property	172,000	221,146	49,146
Licenses and permits	265,870	468,150	202,280
Fines and fees	623,070	303,779	(319,291)
Reimbursements and restitutions	103,500	179,194	75,694
Interest earnings	21,500	63,214	41,714
State grants	21,000	39,903	18,903
Federal grants	-	60,475	60,475
Miscellaneous	811,750	231,092	(580,658)
Total revenues	23,215,575	27,825,515	4,609,940
EXPENDITURES			
Current:			
General Government	3,304,406	2,665,044	(639,362)
Public Safety	17,275,306	21,741,055	4,465,749
Public Works	2,079,622	2,374,230	294,608
Capital Outlay	855,000	42,587	(812,413)
Debt Service			
Principal	1,022,412	1,017,117	(5,295)
Interest	125,272	246,467	121,195
Total Expenditures	24,662,018	28,086,500	3,424,482
REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	<u>(1,446,443)</u>	<u>(260,985)</u>	<u>1,185,458</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	1,025,296	15,000	(1,010,296)
Transfers out	(244,681)	-	244,681
Proceeds on sale of assets	500	142	(358)
Loan proceeds	50,000	-	(50,000)
Total other financing sources (uses)	831,115	15,142	(815,973)
SPECIAL ITEM			
Transfer of operations	-	206,372	206,372
NET CHANGE IN FUND BALANCE	<u>\$ (615,328)</u>	<u>\$ (39,471)</u>	<u>\$ 575,857</u>
FUND BALANCE - MAY 1, 2018		9,695,087	
PRIOR PERIOD ADJUSTMENT		(34,577)	
FUND BALANCE - MAY 1, 2018 - RESTATED		9,660,510	
FUND BALANCE - APRIL 30, 2019		<u>\$ 9,621,039</u>	

See accompanying Independent Auditors' Report.

CITY OF PEKIN, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND

For the Year Ended April 30, 2019

	Final Budget	Actual	Variance Over/(Under)
REVENUES			
Local motor fuel tax	\$ 265,000	\$ 269,139	\$ 4,139
State grants	-	8,315,744	8,315,744
Investment income	15,000	33,580	18,580
Other revenues	618,000	105,675	(512,325)
Total revenues	898,000	8,724,138	7,826,138
EXPENDITURES			
Supplies	-	6,898	6,898
Other expenses	-	2,092	2,092
Capital outlay	1,218,000	266,895	(951,105)
Total expenditures	1,218,000	275,885	(942,115)
REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	<u>(320,000)</u>	<u>8,448,253</u>	<u>8,768,253</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	221,254	-	(221,254)
Transfer out	-	-	-
Total other financing sources (uses)	<u>221,254</u>	<u>-</u>	<u>(221,254)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (98,746)</u>	<u>8,448,253</u>	<u>\$ 8,546,999</u>
FUND BALANCE (DEFICIT) - MAY 1, 2018- ORIGINAL		(4,113,986)	
PRIOR PERIOD ADJUSTMENT		<u>(100,000)</u>	
FUND BALANCE (DEFICIT) - MAY 1, 2018 - RESTATED		<u>(4,213,986)</u>	
FUND BALANCE - APRIL 30, 2019		<u>\$ 4,234,267</u>	

See accompanying Independent Auditor's Report.

CITY OF PEKIN, ILLINOIS
SCHEDULE OF EXPENDITURES -
BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2019

	Final Budget	Actual	Over/(Under)
General government:			
Administrative			
Personnel costs	\$ 329,293	\$ 280,780	\$ (48,513)
Supplies and materials	1,400	510	(890)
Contractual services and other expenses	98,788	81,819	(16,969)
Total Administrative	<u>429,481</u>	<u>363,109</u>	<u>(66,372)</u>
Legal:			
Contractual services and other expenses	<u>349,550</u>	<u>318,084</u>	<u>(31,466)</u>
City Clerk			
Personnel costs	180,563	176,375	(4,188)
Supplies and materials	1,050	398	(652)
Contractual services and other expenses	28,831	16,437	(12,394)
Total city clerk	<u>210,444</u>	<u>193,210</u>	<u>(17,234)</u>
Human Resources:			
Personnel costs	220,331	96,291	(124,040)
Supplies and materials	700	700	-
Contractual services and other expenses	18,831	13,228	(5,603)
Total Personnel	<u>239,862</u>	<u>110,219</u>	<u>(129,643)</u>
Finance/Treasurer:			
Personnel costs	313,939	194,009	(119,930)
Supplies and materials	5,430	4,844	(586)
Contractual services and other expenses	64,050	14,844	(49,206)
Total finance	<u>383,419</u>	<u>213,697</u>	<u>(169,722)</u>
Information Technology			
Personnel costs	193,288	145,003	(48,285)
Supplies and materials	550	442	(108)
Contractual services and other expenses	818,668	869,931	51,263
Total Information technology	<u>1,012,506</u>	<u>1,015,376</u>	<u>2,870</u>

(Continued)

See accompanying Independent Auditors' Report.

CITY OF PEKIN, ILLINOIS
SCHEDULE OF EXPENDITURES -
BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2019

	Final Budget	Actual	Over/(Under)
General Operations			
Supplies and materials	\$ 3,670	\$ 3,199	\$ (471)
Contractual services and other expenses	454,220	354,197	(100,023)
Capital outlay	221,254	93,953	(127,301)
Total non-departmental	<u>679,144</u>	<u>451,349</u>	<u>(227,795)</u>
Total general government	<u>3,304,406</u>	<u>2,665,044</u>	<u>(639,362)</u>
Public Safety:			
Police			
Personnel costs	7,159,584	12,067,322	4,907,738
Supplies and materials	161,362	154,007	(7,355)
Contractual services and other expenses	1,358,716	1,066,520	(292,196)
Capital Outlay	-	15,220	15,220
Total Police	<u>8,679,662</u>	<u>13,303,069</u>	<u>4,623,407</u>
Fire:			
Personnel costs	6,648,811	6,838,137	189,326
Supplies and materials	162,287	104,616	(57,671)
Contractual services and other expenses	469,746	456,601	(13,145)
Capital outlay	500	14,681	14,181
Total Fire	<u>7,281,344</u>	<u>7,414,035</u>	<u>132,691</u>
Building and inspections:			
Personnel costs	512,243	444,267	(67,976)
Supplies	6,100	6,634	534
Other services and charges	136,355	71,565	(64,790)
Total building and inspections	<u>654,698</u>	<u>522,466</u>	<u>(132,232)</u>
Public properties:			
Personnel costs	255,632	157,334	(98,298)
Supplies and materials	51,150	27,102	(24,048)
Contractual services and other expenses	277,159	283,103	5,944
Capital Outlay	75,661	33,946	(41,715)
Total public properties	<u>659,602</u>	<u>501,485</u>	<u>(158,117)</u>
Total public safety	<u>17,275,306</u>	<u>21,741,055</u>	<u>4,465,749</u>

(Continued)

See accompanying Independent Auditors' Report.

CITY OF PEKIN, ILLINOIS
SCHEDULE OF EXPENDITURES -
BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2019

	Final Budget	Actual	Over/(Under)
Public Works:			
Streets:			
Personnel costs	\$ 853,913	\$ 861,577	\$ 7,664
Supplies and materials	115,612	151,183	35,571
Contractual services and other expenses	595,753	814,492	218,739
Capital Outlay	5,000	-	(5,000)
Total Streets	<u>1,570,278</u>	<u>1,827,252</u>	<u>256,974</u>
Engineering/GIS:			
Personnel costs	142,309	94,225	(48,084)
Supplies and materials	3,600	1,500	(2,100)
Contractual services and other expenses	30,183	10,996	(19,187)
Total Engineering/GIS	<u>176,092</u>	<u>106,721</u>	<u>(69,371)</u>
Storm Sewer:			
Personnel costs	211,443	264,185	52,742
Supplies and materials	3,000	971	(2,029)
Contractual services and other expenses	118,809	175,101	56,292
Capital Outlay	855,000	42,587	(812,413)
Total Storm Sewer	<u>1,188,252</u>	<u>482,844</u>	<u>(705,408)</u>
Total public works	<u>2,934,622</u>	<u>2,416,817</u>	<u>(517,805)</u>
Debt Service:			
Debt service - principal	1,022,412	1,017,117	(5,295)
Debt service - interest	125,272	246,467	121,195
Total debt service	<u>1,147,684</u>	<u>1,263,584</u>	<u>115,900</u>
Total expenditures	<u>\$ 24,662,018</u>	<u>\$ 28,086,500</u>	<u>\$ 3,424,482</u>

See accompanying Independent Auditors' Report.

CITY OF PEKIN, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2019

	Tourism	HUD Metro Development	Motor Fuel Tax	TIF South Industrial Park Conservation Area	Foreign Fire Insurance Board	Total
ASSETS						
Cash and cash equivalents	\$ 167,869	\$ 30,531	\$ 2,092,313	\$ 66,404	\$ 56,269	\$ 2,413,386
Investments	-	-	1,245,000	-	-	1,245,000
Receivables:						
Property taxes	-	-	-	86,809	-	86,809
Intergovernmental	-	69,681	75,466	-	-	145,147
Accounts	921	-	2,815	-	-	3,736
Loans	-	1,141,114	-	-	-	1,141,114
Other	22,007	-	-	-	-	22,007
TOTAL ASSETS	\$ 190,797	\$ 1,241,326	\$ 3,415,594	\$ 153,213	\$ 56,269	\$ 5,057,199
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 1,707	\$ 53,349	\$ 41,551	\$ -	\$ -	\$ 96,607
Accrued wages	403	2,404	-	985	-	3,792
Due to other funds	-	1,796	312,671	-	-	314,467
TOTAL LIABILITIES	2,110	57,549	354,222	985	-	414,866
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues - property taxes	-	-	-	86,809	-	86,809
Unavailable revenues	-	12,049	-	-	-	12,049
Total deferred inflows of resources	-	12,049	-	86,809	-	98,858
TOTAL LIABILITIES AND DEFERRED INFLOW OF RESOURCES	2,110	69,598	354,222	87,794	-	513,724
FUND BALANCE						
Restricted	-	1,171,728	3,061,372	65,419	56,269	4,354,788
Assigned	188,687	-	-	-	-	188,687
Unassigned	-	-	-	-	-	-
Total fund balance	188,687	1,171,728	3,061,372	65,419	56,269	4,543,475
TOTAL LIABILITIES DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	\$ 190,797	\$ 1,241,326	\$ 3,415,594	\$ 153,213	\$ 56,269	\$ 5,057,199

See accompanying Independent Auditor's Report.

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CITY OF PEKIN, ILLINOIS

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended April 30, 2019

	Tourism	HUD Metro Development	Motor Fuel Tax	TIF South Industrial Park Conservation Area	Foreign Fire Insurance Board	Total
REVENUES						
Local taxes:						
Hotel/Motel	\$ 186,138	\$ -	\$ -	\$ -	\$ -	\$ 186,138
2% Foreign Fire Insurance	-	-	-	-	51,038	51,038
Property	-	-	-	8,780	-	8,780
Intergovernmental	-	-	865,463	-	-	865,463
Federal grants	-	215,844	-	-	-	215,844
Investment income	2,383	690	52,771	1,804	73	57,721
Miscellaneous	10,213	-	36,994	-	-	47,207
Total revenues	198,734	216,534	955,228	10,584	51,111	1,432,191
EXPENDITURES						
Current						
Public safety	-	-	-	-	22,470	22,470
Public works	-	-	151,750	-	-	151,750
Economic development	135,276	208,824	-	274,084	-	618,184
Capital outlay	-	-	832,502	-	-	832,502
Debt Service						
Principal	88,278	-	-	-	-	88,278
Interest	8,184	-	-	-	-	8,184
Total expenditures	231,738	208,824	984,252	274,084	22,470	1,721,368
REVENUES OVER (UNDER) EXPENDITURES	(33,004)	7,710	(29,024)	(263,500)	28,641	(289,177)
BEFORE OTHER FINANCING SOURCES (USES)						
OTHER FINANCING SOURCES (USES)						
Transfer in	-	-	-	175,000	-	175,000
Total other financing sources	-	-	-	175,000	-	175,000
NET CHANGE IN FUND BALANCE	(33,004)	7,710	(29,024)	(88,500)	28,641	(114,177)
FUND BALANCE - MAY 1, 2018	221,691	1,164,018	3,090,396	153,919	27,628	4,657,652
FUND BALANCE - APRIL 30, 2019	\$ 188,687	\$ 1,171,728	\$ 3,061,372	\$ 65,419	\$ 56,269	\$ 4,543,475

See accompanying Independent Auditor's Report.

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CITY OF PEKIN, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended April 30, 2019

	Tourism		HUD Metro Development		Motor Fuel Tax		TIF South Industrial Park Conservation Area		Foreign Fire Insurance Board	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
REVENUES										
Taxes										
Hotel/Motel Tax	\$ 195,000	\$ 186,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2% Foreign Fire Insurance	-	-	-	-	-	-	-	-	-	51,038
Property	-	-	-	-	-	-	-	8,780	-	-
Intergovernmental	-	-	9,000	-	880,000	865,463	-	-	-	-
Federal grants	-	-	666,616	215,844	-	-	-	-	-	-
Investment income	1,075	2,383	-	690	42,500	52,771	-	1,804	-	73
Other revenues	-	10,213	-	-	-	36,994	-	-	-	-
Total revenues	196,075	198,734	675,616	216,534	922,500	955,228	-	10,584	-	51,111
EXPENDITURES										
Current:										
Public safety	-	-	-	-	-	-	-	-	-	22,470
Public works	-	-	-	-	70,000	151,750	-	-	-	-
Economic development	131,000	135,276	673,866	208,824	-	-	15,000	274,084	-	-
Capital Outlay	-	-	-	-	850,000	832,502	-	-	-	-
Debt Service:										
Principal	88,278	88,278	-	-	-	-	-	-	-	-
Interest	8,184	8,184	-	-	-	-	-	-	-	-
Total expenditures	227,462	231,738	673,866	208,824	920,000	984,252	15,000	274,084	-	22,470
REVENUES OVER (UNDER) EXPENDITURES	(31,387)	(33,004)	1,750	7,710	2,500	(29,024)	(15,000)	(263,500)	-	28,641
BEFORE OTHER FINANCING SOURCES (USES)										
OTHER FINANCING SOURCES (USES)										
Transfer in	-	-	-	-	-	-	-	175,000	-	-
Total other financing sources	-	-	-	-	-	-	-	175,000	-	-
NET CHANGES IN FUND BALANCE	\$ (31,387)	(33,004)	\$ 1,750	7,710	\$ 2,500	(29,024)	\$ (15,000)	(88,500)	\$ -	28,641
FUND BALANCE - MAY 1, 2018		221,691		1,164,018		3,090,396		153,919		27,628
FUND BALANCE - APRIL 30, 2019		<u>\$ 188,687</u>		<u>\$ 1,171,728</u>		<u>\$ 3,061,372</u>		<u>\$ 65,419</u>		<u>\$ 56,269</u>

See accompanying Independent Auditor's Report.

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CITY OF PEKIN, ILLINOIS
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS

April 30, 2019

	Economic Development Fund	Airport Fund	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ -	\$ 32	\$ 32
Accounts receivable	20,971	90,452	111,423
Prepaid expenses	-	152,111	152,111
Fuel inventory, at cost	-	48,933	48,933
Total current assets	<u>20,971</u>	<u>291,528</u>	<u>312,499</u>
Noncurrent assets:			
Loans receivable	<u>2,840,138</u>	<u>-</u>	<u>2,840,138</u>
Capital Assets:			
Construction in progress	-	1,193,939	1,193,939
Land and improvements	-	1,694,224	1,694,224
Buildings	-	494,561	494,561
Equipment	-	236,101	236,101
Less accumulated depreciation	-	(1,515,353)	(1,515,353)
Total capital assets, net	<u>-</u>	<u>2,103,472</u>	<u>2,103,472</u>
Total noncurrent assets	<u>2,840,138</u>	<u>2,103,472</u>	<u>4,943,610</u>
Total assets	<u>2,861,109</u>	<u>2,395,000</u>	<u>5,256,109</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to OPEB	37	5,738	5,775
Deferred outflows related to pensions	4,265	25,079	29,344
Total deferred inflows of resources	<u>4,302</u>	<u>30,817</u>	<u>35,119</u>
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	<u>2,865,411</u>	<u>2,425,817</u>	<u>5,291,228</u>
LIABILITIES			
Current Liabilities			
Accounts payable	-	125,773	125,773
Accrued wages	970	2,757	3,727
Deferred revenue	-	7,127	7,127
Due to other funds	112,145	1,188,815	1,300,960
Compensated absences - current	-	2,341	2,341
Total OPEB liability - current	<u>37</u>	<u>5,676</u>	<u>5,713</u>
Total current liabilities	<u>113,152</u>	<u>1,332,489</u>	<u>1,445,641</u>
Noncurrent liabilities			
Compensated absences	-	114	114
Net pension liability - IMRF	8,284	48,713	56,997
Total OPEB liability	<u>900</u>	<u>138,999</u>	<u>139,899</u>
Total noncurrent liabilities	<u>9,184</u>	<u>187,826</u>	<u>197,010</u>
Total liabilities	<u>122,336</u>	<u>1,520,315</u>	<u>1,642,651</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	1,075	6,320	7,395
Deferred inflows related to OPEB	274	42,249	42,523
Total deferred inflows of resources	<u>1,349</u>	<u>48,569</u>	<u>49,918</u>
TOTAL LIABILITIES AND DEFERRED INFLOW OF RESOURCES	<u>123,685</u>	<u>1,568,884</u>	<u>1,692,569</u>
NET POSITION (DEFICIT)			
Net investment in capital assets	-	2,103,472	2,103,472
Unrestricted (deficit)	<u>2,741,726</u>	<u>(1,246,539)</u>	<u>1,495,187</u>
Total net position	<u>\$ 2,741,726</u>	<u>\$ 856,933</u>	<u>\$ 3,598,659</u>

See accompanying Independent Auditor's report.

CITY OF PEKIN, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS

For the Year Ended April 30, 2019

	Economic Development Fund	Airport Fund	Total
OPERATING REVENUES			
Charges for services	\$ 736	\$ 223,224	\$ 223,960
OPERATING EXPENSES			
Personnel costs	(62,431)	116,191	53,760
Supplies	8	1,046	1,054
Other services and charges	41,155	190,779	231,934
Depreciation	-	51,268	51,268
Total operating expenditures	(21,268)	359,284	338,016
OPERATING INCOME (LOSS)	22,004	(136,060)	(114,056)
NONOPERATING REVENUES (EXPENSES)			
Grants	-	207,605	207,605
Investment income	121,498	-	121,498
Total nonoperating revenues	121,498	207,605	329,103
CHANGE IN NET POSITION BEFORE CAPITAL CONTRIBUTIONS	143,502	71,545	215,047
CAPITAL CONTRIBUTIONS	-	615,195	615,195
CHANGES IN NET POSITION	143,502	686,740	830,242
NET POSITION (DEFICIT), MAY 1	2,598,224	(161,902)	2,436,322
PRIOR PERIOD ADJUSTMENT	-	332,095	332,095
NET POSITION, MAY 1 - RESTATED	2,598,224	170,193	2,768,417
NET POSITION, APRIL 30	\$ 2,741,726	\$ 856,933	\$ 3,598,659

See accompanying Independent Auditor's Report.

CITY OF PEKIN, ILLINOIS
STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended April 30, 2019

	Economic Development Fund	Airport Fund	Total
Cash flows from operating activities			
Receipts from services and fees	\$ 736	\$ 237,881	\$ 238,617
Payments for personnel costs	(10,098)	(98,834)	(108,932)
Payments to vendors and suppliers	(41,703)	(387,293)	(428,996)
Net cash from operating activities	<u>(51,065)</u>	<u>(248,246)</u>	<u>(299,311)</u>
Cash flows from noncapital financing activities			
Grant receipts	-	207,605	207,605
Net cash received (paid) on interfund borrowing	(329,634)	254,803	(74,831)
Net cash from noncapital financing activities	<u>(329,634)</u>	<u>462,408</u>	<u>132,774</u>
Cash flows from capital and related financing activities:			
Purchase of capital assets	-	(214,162)	(214,162)
Net cash from capital related activities	<u>-</u>	<u>(214,162)</u>	<u>(214,162)</u>
Cash flows from investing activities:			
Interest income	100,528	-	100,528
Principal received on loans receivable	280,171	-	280,171
Net cash from investing activities	<u>380,699</u>	<u>-</u>	<u>380,699</u>
Net increase (decrease) in cash	-	-	-
Cash and cash equivalent, beginning of year	-	32	32
Cash and cash equivalent, end of year	<u>\$ -</u>	<u>\$ 32</u>	<u>\$ 32</u>
Reconciliation of operating loss to net cash from operating activities:			
Operating income (loss)	\$ 22,004	\$ (136,060)	\$ (114,056)
Adjustments to reconcile operating loss to net cash from operating activities			
Depreciation	-	51,268	51,268
Changes in assets and liabilities:			
(Increase) decrease in receivables	-	14,657	14,657
(Increase) decrease in prepaid expenses		(152,111)	(152,111)
(Increase) decrease in fuel inventory	-	(27,167)	(27,167)
(Increase) decrease in deferred outflows - IMRF	(1,973)	(22,319)	(24,292)
(Increase) decrease in deferred outflows - OPEB	(37)	(5,738)	(5,775)
Increase (decrease) in accounts payable	(540)	(16,190)	(16,730)
Increase (decrease) in accrued wages	970	1,415	2,385
Increase (decrease) in compensated absences	(4,646)	(8)	(4,654)
Increase (decrease) in net pension liability - IMRF	(668)	37,938	37,270
Increase (decrease) in net OPEB liability	(37,300)	22,226	(15,074)
Increase (decrease) in deferred inflows - IMRF	(14,968)	(12,991)	(27,959)
Increase (decrease) in deferred inflows - OPEB	(13,907)	(3,166)	(17,073)
Net cash from operating activities	<u>\$ (51,065)</u>	<u>\$ (248,246)</u>	<u>\$ (299,311)</u>
Non-cash capital and related financing activities:			
Capital contributions	<u>\$ -</u>	<u>\$ 615,195</u>	<u>\$ 615,195</u>

See accompanying Independent Auditor's Report.

CITY OF PEKIN, ILLINOIS
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

April 30, 2019

	Vehicle Maintenance Fund	Employees Benefits Fund	Total
ASSETS			
Current Assets			
Cash and cash equivalents	\$ -	\$ 561,202	\$ 561,202
Accounts receivable	2,731	204,710	207,441
Fuel inventory, at cost	28,295	-	28,295
Due from other funds	266,689	183,414	450,103
Total current assets	<u>297,715</u>	<u>949,326</u>	<u>1,247,041</u>
Noncurrent assets:			
Capital assets			
Equipment	73,521	-	73,521
Less accumulated depreciation	(72,629)	-	(72,629)
Total capital assets	<u>892</u>	<u>-</u>	<u>892</u>
Total assets	<u>298,607</u>	<u>949,326</u>	<u>1,247,933</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	125,249		125,249
Deferred outflows related to OPEB	20,246	-	20,246
Total deferred outflows of resources	<u>145,495</u>	<u>-</u>	<u>145,495</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>444,102</u>	<u>949,326</u>	<u>1,393,428</u>
LIABILITIES			
Current Liabilities			
Accounts payable	57,432	138,967	196,399
Accrued wages	7,624	-	7,624
Retiree benefit premiums payable	-	368,215	368,215
Claims payable	-	445,091	445,091
Due to other funds	449,305	1,433,197	1,882,502
Compensated absences - current	31,134	-	31,134
Total OPEB liability - current	20,030	-	20,030
Total current liabilities	<u>565,525</u>	<u>2,385,470</u>	<u>2,950,995</u>
Noncurrent Liabilities			
Compensated absences	48,281	-	48,281
Net pension liability - IMRF	243,276	-	243,276
Total OPEB liability	490,472	-	490,472
Total noncurrent liabilities	<u>782,029</u>	<u>-</u>	<u>782,029</u>
Total liabilities	<u>1,347,554</u>	<u>2,385,470</u>	<u>3,733,024</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	31,563	-	31,563
Deferred inflows related to OPEB	149,079	-	149,079
Total deferred inflows of resources	<u>180,642</u>	<u>-</u>	<u>180,642</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>1,528,196</u>	<u>2,385,470</u>	<u>3,913,666</u>
NET POSITION (DEFICIT)			
Net investment in capital assets	892	-	892
Unrestricted	(1,084,986)	(1,436,144)	(2,521,130)
Total net position (deficit)	<u>\$ (1,084,094)</u>	<u>\$ (1,436,144)</u>	<u>\$ (2,520,238)</u>

See accompanying Independent Auditor's Report.

CITY OF PEKIN, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS

For the Year Ended April 30, 2019

	Vehicle Maintenance Fund	Employees Benefits Fund	Total
OPERATING REVENUES			
Charges for service	\$ 893,138	\$ 6,431,525	\$ 7,324,663
OPERATING EXPENSES			
Personnel costs	390,888	-	390,888
Cost of fuel and parts sold	550,259	-	550,259
Insurance claims and premiums paid	-	6,317,964	6,317,964
Other services and charges	56,961	702,426	759,387
Depreciation	2,027	-	2,027
Total operating expenses	1,000,135	7,020,390	8,020,525
OPERATING INCOME (LOSS)	(106,997)	(588,865)	(695,862)
NONOPERATING REVENUES (EXPENSES)			
Investment income	-	2,203	2,203
CHANGE IN NET POSITION	(106,997)	(586,662)	(693,659)
NET POSITION (DEFICIT) - MAY 1	(977,097)	(1,018,430)	(1,995,527)
PRIOR PERIOD ADJUSTMENT	-	168,948	168,948
NET POSITION (DEFICIT) - MAY 1 - RESTATED	(977,097)	(849,482)	(1,826,579)
NET POSITION (DEFICIT) - APRIL 30	\$ (1,084,094)	\$ (1,436,144)	\$ (2,520,238)

See accompanying Independent Auditor's Report.

CITY OF PEKIN, ILLINOIS
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended April 30, 2019

	Vehicle Maintenance Fund	Employees Benefit Fund	Total
Cash flows from operating activities			
Receipts from services	\$ 894,813	\$ 6,424,723	\$ 7,319,536
Payments for personnel costs	(315,035)	(6,444,847)	(6,759,882)
Payments to vendors and suppliers	(592,236)	(566,567)	(1,158,803)
Net cash from operating activities	(12,458)	(586,691)	(599,149)
Cash flows from non capital financing activities			
Net cash received (paid) on interfund borrowing	12,458	1,071,288	1,083,746
Net cash from non capital financing activities	12,458	1,071,288	1,083,746
Cash flows from investing activities:			
Investment income	-	2,203	2,203
Net increase (decrease) in cash	-	486,800	486,800
Cash and cash equivalent, May 1	-	74,402	74,402
Cash and cash equivalent, April 30	\$ -	\$ 561,202	\$ 561,202
Reconciliation of operating income (loss) to net cash from operating activities:			
Operating income (loss)	\$ (106,997)	\$ (588,865)	\$ (695,862)
Adjustments to reconcile operating loss to net cash from operating activities:			
Depreciation	2,027	-	2,027
Changes in net assets and liabilities			
(Increase) decrease in accounts receivable	1,675	(6,802)	(5,127)
(Increase) decrease in inventories	(4,267)	-	(4,267)
(Increase) decrease in deferred outflows - IMRF	(110,625)	-	(110,625)
(Increase) decrease in deferred outflows - OPEB	(20,246)	-	(20,246)
Increase (decrease) in accounts payable	19,251	135,859	155,110
Increase (decrease) in accrued wages	1,110	-	1,110
Increase (decrease) in accrued retiree benefit premiums	-	9,404	9,404
Increase (decrease) in claims payable	-	(136,287)	(136,287)
Increase (decrease) in compensated absences	3,155	-	3,155
Increase (decrease) in net pension liability - IMRF	186,180	-	186,180
Increase (decrease) in net OPEB liability	92,862	-	92,862
Increase (decrease) in deferred inflows - IMRF	(70,765)	-	(70,765)
Increase (decrease) in deferred inflows - OPEB	(5,818)	-	(5,818)
Net cash from operating activities	\$ (12,458)	\$ (586,691)	\$ (599,149)

See accompanying Independent Auditor's Report.

CITY OF PEKIN, ILLINOIS

COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS

April 30, 2019

	Police Pension Trust	Fire Pension Trust	Total
ASSETS			
Cash and cash equivalents	\$ 232,843	\$ 666,321	\$ 899,164
Investments, at market value:			
Corporate obligations	1,503,366	1,366,826	2,870,192
U.S. Treasuries	8,668,895	7,277,805	15,946,700
Agency securities	1,270,949	1,318,223	2,589,172
Mortgage pools	178,215	96,705	274,920
State and municipal obligations	-	42,372	42,372
Stock equities	6,620,473	3,114,771	9,735,244
Equity mutual funds	15,861,020	13,331,551	29,192,571
Prepaid expenses	13,870	298	14,168
Accrued interest receivable	68,616	60,088	128,704
Due from primary government	-	136	136
TOTAL ASSETS	34,418,247	27,275,096	61,693,343
LIABILITIES			
Liabilities	9,169	24,285	33,454
TOTAL LIABILITIES	9,169	24,285	33,454
NET POSITION, RESTRICTED FOR PENSIONS	\$ 34,409,078	\$ 27,250,811	\$ 61,659,889

See accompanying Independent Auditor's Report.

CITY OF PEKIN, ILLINOIS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS

For the Year Ended April 30, 2019

	Police Pension Trust	Fire Pension Trust	Total
ADDITIONS			
Contributions:			
Employer	\$ 1,867,574	\$ 3,258,995	\$ 5,126,569
Plan members	419,247	407,832	827,079
Total contributions	<u>2,286,821</u>	<u>3,666,827</u>	<u>5,953,648</u>
Investment income (expenses):			
Net realized and unrealized appreciation (depreciation)			
in fair value	912,617	541,044	1,453,661
Interest and dividends	1,386,564	1,250,460	2,637,024
Investment expenses	(80,824)	(82,740)	(163,564)
Net investment income (expenses)	<u>2,218,357</u>	<u>1,708,764</u>	<u>3,927,121</u>
Total additions	<u>4,505,178</u>	<u>5,375,591</u>	<u>9,880,769</u>
DEDUCTIONS			
Benefit payments	2,566,492	3,728,853	6,295,345
Administrative expenses	<u>110,751</u>	<u>33,721</u>	<u>144,472</u>
Total deductions	<u>2,677,243</u>	<u>3,762,574</u>	<u>6,439,817</u>
CHANGE IN NET POSITION	1,827,935	1,613,017	3,440,952
NET POSITION RESTRICTED FOR PENSIONS, MAY 1	<u>32,581,143</u>	<u>25,637,794</u>	<u>58,218,937</u>
NET POSITION RESTRICTED FOR PENSIONS, APRIL 30	<u>\$ 34,409,078</u>	<u>\$ 27,250,811</u>	<u>\$ 61,659,889</u>

See accompanying Independent Auditor's Report.

SUPPLEMENTARY INFORMATION

CITY OF PEKIN ILLINOIS

SCHEDULE OF 2018 TAX LEVY AND ESTIMATED COLLECTION IN 2019 (FY 2020)

Assesed Valuation \$ 456,238,690

Taxes Assesed:	<u>Levy</u>	<u>Rate</u>	<u>Extension</u>	<u>Estimated Collected</u>
Fire Pension	\$ 3,289,148	0.73338	\$ 3,289,154	\$ 3,279,043
Police Pension	1,853,893	0.41337	1,853,933	1,848,232
Bonds & Interest	403,798	0.09004	403,823	397,866
Library	1,133,292	0.25304	1,133,313	1,129,819
	<u>\$ 6,680,131</u>	<u>1.48983</u>	<u>\$ 6,680,223</u>	<u>\$ 6,654,960</u>

City's 50% Share of Road and Bridge Tax Levied
by Township's within the City Limits

43,381
<u>\$ 6,698,341</u>

CITY OF PEKIN ILLINOIS

SCHEDULE OF PROPERTY TAXES LEVIED AND COLLECTED FOR THE LAST THREE (3) YEAR PERIOD

Assessed Valuation	2015				2016				2017			
	Levy	Rate	Extension	Amount Collected	Levy	Rate	Extension	Amount Collected	Levy	Rate	Extension	Amount Collected
Taxes Assessed:												
Fire Pension	\$ 2,382,000	0.54634	\$ 2,382,033	\$ 2,373,220	\$ 2,954,100	0.66842	\$ 2,954,116	\$ 2,943,933	\$ 3,181,000	0.70901	\$ 3,181,018	\$ 3,178,592
Police Pension	1,553,500	0.35631	1,553,506	1,547,756	1,745,600	0.39498	1,745,364	1,739,614	1,792,937	0.39963	1,792,965	1,791,596
Bonds & Interest	403,849	0.09263	403,865	402,364	404,505	0.09153	404,521	403,121	404,492	0.09016	404,509	404,302
Corporate	55,000	0.01262	55,023	54,823								
IMRF	742,923	0.1704	742,941	740,192	304,172	0.06883	304,198	301,130	-	-	-	-
Library	1,044,140	0.23982	1,044,148	1,041,629	1,076,490	0.24392	1,076,498	1,075,054	1,106,425	0.24696	1,106,463	1,107,135
	<u>\$ 6,181,412</u>	<u>1.41812</u>	<u>\$ 6,181,516</u>	<u>\$ 6,159,984</u>	<u>\$ 6,484,867</u>	<u>1.46768</u>	<u>\$ 6,484,697</u>	<u>\$ 6,462,852</u>	<u>\$ 6,484,854</u>	<u>1.44576</u>	<u>\$ 6,484,955</u>	<u>\$ 6,481,625</u>
City's 50% Share of Road and Bridge Tax Levied by Township's within the City Limits				<u>41,363</u>				<u>47,825</u>				<u>46,959</u>
				<u>\$ 6,201,347</u>				<u>\$ 6,510,677</u>				<u>\$ 6,528,584</u>

**REQUEST FOR COUNCIL ACTION**

Agenda Date: December 13, 2021
To: Council Members
From: Sue McMillan, City Clerk

AGENDA ITEM: Audit Sikich

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):
Date:

City Manager:
Date:



REQUEST FOR COUNCIL ACTION

Agenda Date: December 13, 2021
To: Council Members
From: Mark Rothert, City Manager

AGENDA ITEM: Ordinance No. 3040-21/22 Abatement of Taxes on WWTP bonding of \$4,385,000 (Ordinance No. 2870-19/20)

ACTION REQUESTED: Approve and Adopt Ordinance.

DESCRIPTION: The City's G.O. Series 2010 Bond Issue was refinanced February 10, 2020 via Ordinance 2870-19/20. The refinancing ordinance has language making the assumption that the City's property tax levy would be necessary to provide the funding for the payment of principal and interest on the bond. However, the City has sufficient sources of funds from other revenue sources, such as the Sewer/Wastewater Treatment Plant Enterprise Fund, to make the bond payment. Therefore the levy and collection of a direct annual tax for the total payment of and interest on the bond due annually, is not necessary and needs to be abated. The attached resolution therefore authorizes that taxes be abated and not be levied against taxable real property in the City of Pekin in the annual amount due each year.

FINANCIAL IMPACT: Bond payments to be made from sources other than the Levy.

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED: Bond payments to be made from sources other than Property Tax Revenue. The Bond debt services comes from an Enterprise Fund and should not come from General Fund Revenue sources.

IMPACT IF DENIED: Levy allocated as Corporate Fund would be allocated as Bond Payments.

ALTERNATIVES: N/A

RELATED TO THE 2019-2021 CITY COUNCIL GOALS:

5 Year CIP. The Five-Year Capital Improvement Plan reflects all current and future capital improvement needs of the City of Pekin. The Plan is designed to be updated annually by staff and submitted to the Council for review and approval prior to the annual budget process.

Enhance Code Enforcement Services. The Council understands the importance of a strong Code Enforcement Program in that it has an impact on many facets of living and doing business inside the City of Pekin.

Business Friendly Community. The Council strives to bring new businesses to Pekin while helping to maintain and expand all existing businesses. It is therefore essential to work cooperatively to make Pekin a "Business-Friendly" Community.

Efficient and Effective Municipal Operations. A fundamental responsibility of elected officials, City Staff and Employees is the exercise of good stewardship over public funds. Therefore, it is important that municipal services be delivered with maximum efficiency and effectiveness

Police & Fire Pension Obligation. To meet the 90% funding level by the year 2040 it is essential the City plan carefully and maintain financial discipline to meet its \$63 million dollar obligation.

Employee Residency. It is the goal of the Council to develop a policy that encourages more full-time non-union employees who participate in a City funded pension program to reside within the city limits of Pekin.

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:

WHEREAS, on August 23, 2010, the City Council of the City of Pekin passed Ordinance No. 2625-10/11 entitled “AN ORDINANCE providing for the issue of \$7,110,000.00 Aggregate Principal Amount of Taxable General Obligation Bonds, Series 2010, of the City of Pekin, Tazewell and Peoria Counties, Illinois, and for the levy and collection of a direct annual tax for the payment of the principal of and interest on said bonds”, authorizing the sale of \$7,110,000.00 principal amount of taxable general obligation; and

WHEREAS, on February 10, 2020, the City Council of the City of Pekin passed Ordinance No. 2870-19/20 entitled “AN ORDINANCE providing for the issue of not to exceed \$4,385,000.00 General Obligation Refunding Bonds of the City of Pekin, Tazewell and Peoria Counties, Illinois, for the purpose of refunding certain outstanding general obligation bonds of the City, providing for the levy and collection of a direct annual tax sufficient to pay said bonds, authorizing the sale of said bonds to the purchaser thereof, and providing for the execution of an escrow agreement in connection with such issuance”, authorizing the sale of \$4,385,000.00 of taxable general obligation to refinance and refund the bonds issued through Ordinance No. 2625-10/11; and

WHEREAS, said Ordinance 2870-19/20 (hereinafter referred to as the “Refunded Bond Ordinance”), imposed tax levies against all taxable real property in the City of Pekin; and

WHEREAS, the tax levy for the year 2021 contained in the Refunded Bond Ordinance was based upon the assumption that a levy would be necessary to provide funds for the payment of principal and interest on the bonds authorized by the Refunded Bond Ordinance; and

WHEREAS, there are sufficient sources of funds from property taxes and other revenues as contemplated in the Refunded Bond Ordinance available for the payment of the principal and interest on the bonds authorized by the Refunded Bond Ordinance; and

WHEREAS, there are funds available from other lawful sources to pay any principal of or interest on the Bonds so as to enable the abatement of levied taxes.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, ILLINOIS, THAT:

Section 1. The levy of taxes for the year 2021 provided for in the Section 13 of Ordinance No. 2870-19/20 entitled,

“AN ORDINANCE providing for the issue of not to exceed \$4,385,000.00 General Obligation Refunding Bonds of the City of Pekin, Tazewell and Peoria Counties, Illinois, for the purpose of refunding certain outstanding general obligation bonds of the City, providing for the levy and collection of a direct annual tax sufficient to pay said bonds, authorizing the sale of said bonds to the purchaser thereof, and providing for the execution of an escrow agreement in connection with such issuance,”

is hereby abated and eliminated; it being the intent of the City Council that no taxes be levied for the year 2021 as provided in said Section 13 of Ordinance No. 2870-19/20.

Section 2. The remaining levies of taxes as set forth in the Refunded Bond Ordinance for the years subsequent to 2021 are not abated or affected in any manner whatsoever by the passage of this Resolution.

Section 3. In the event a court of competent jurisdiction determines that the tax levies for the years subsequent to 2021 as provided for in the Refunded Bond Ordinance are in any way affected by this Resolution, then this Resolution shall be void and of no effect whatever.

Section 4. Upon the effective date of this Resolution, a copy hereof certified by the City Clerk, which certificate shall recite that this Resolution has been passed by the City Council and approved by the Mayor, shall be filed with the County Clerks of Tazewell and Peoria Counties, Illinois; said County Clerks are hereby directed to abate and eliminate the levies for the year 2021 contained in the Refunded Bond Ordinance, but only to the extent specifically provided herein.

Section 5. This Resolution is in addition to all other Resolutions on the subject and shall be construed therewith excepting as to the part in direct conflict with any other Resolution, and in the event of such conflict, the provisions hereof shall govern.

Section 6. This Resolution shall be in full force and effect from and after its passage and approval in the manner provided by law.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK



REQUEST FOR COUNCIL ACTION

Agenda Date: December 13, 2021
To: Council Members
From: Mark Rothert, City Manager

AGENDA ITEM: Ordinance No. 3041-21/22 2021 Property Tax Levy

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION:

Each year the City must approve and certify a property tax levy to the County Clerk by the last Tuesday in December. Below is a fuller narrative of the impact of the property tax levy on the City.

FINANCIAL IMPACT:

Approval of the proposed 2021 Levy will provide for the collection of \$6,319,723 in property taxes in 2022 for the fiscal year ending April 30, 2023. A breakdown of this levy amount is summarized as follows (2021 Levy is shown for comparison purposes):

	<u>2021</u>	<u>2022</u>	<u>\$ Change</u>	<u>% Change</u>
City of Pekin	\$4,699,812	\$4,699,812	\$ 0	0.00%
Pekin Public Library	\$1,154,766	\$1,217,300	\$62,534	5.42%
Pekin Public Library Bonds	\$ 405,076	\$ 402,611	-\$ 2,465	-0.61%
TOTAL	\$6,259,654	\$6,319,723	\$60,069	0.96%

The City rate is remaining flat. The Pekin Public Library rate (with its bond levy) is increasing cumulatively by 3.85%. All of the property tax revenues generated through the City's portion of the levy will be dedicated to public safety pension costs and obligations. Staff recommends approval of the proposed total levy amount of \$6,319,723.

Amount: \$6,319,723
 Line Item: 100-990-410100
 Budgeted Amount: TBD
 Remaining Funds: TBD

IMPACT IF APPROVED: Property tax levy is approved for the City and Public Library

IMPACT IF DENIED: Property tax levy is not approved for the City and Public Library

ALTERNATIVES: N/A

RELATED TO THE 2019-2021 CITY COUNCIL GOALS:

5 Year CIP. The Five-Year Capital Improvement Plan reflects all current and future capital improvement needs of the City of Pekin. The Plan is designed to be updated annually by staff and submitted to the Council for review and approval prior to the annual budget process.

Enhance Code Enforcement Services. The Council understands the importance of a strong Code Enforcement Program in that it has an impact on many facets of living and doing business inside the City of Pekin.

Business Friendly Community. The Council strives to bring new businesses to Pekin while helping to maintain and expand all existing businesses. It is therefore essential to work cooperatively to make Pekin a "Business-Friendly" Community.

Efficient and Effective Municipal Operations. A fundamental responsibility of elected

officials, City Staff and Employees is the exercise of good stewardship over public funds. Therefore, it is important that municipal services be delivered with maximum efficiency and effectiveness

Police & Fire Pension Obligation. To meet the 90% funding level by the year 2040 it is essential the City plan carefully and maintain financial discipline to meet its \$63 million dollar obligation.

Employee Residency. It is the goal of the Council to develop a policy that encourages more full-time non-union employees who participate in a City funded pension program to reside within the city limits of Pekin.

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/1/2021

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:

**Ordinance No. 3041-21/22 An Ordinance Making, Levying and Assessing Municipal Taxes
City of Pekin, Tazewell and Peoria Counties, Illinois, for the Fiscal Year from May 1, 2021 to
April 30, 2022 and Known as the Annual Levy Ordinance**

8.2

WHEREAS, the City of Pekin is a home rule unit of local government pursuant to the provisions of Article VII, Section 6 of the Illinois Constitution of 1970; and

WHEREAS, as a home rule unit of local government, the City may exercise any power and perform any function pertaining to its government except as limited by Article VII, Section 6; and

WHEREAS, the City Council of the City of Pekin, Illinois, adopted Ordinance No. 2968-20/21 the Annual Budget for the City of Pekin, Illinois, for the Fiscal Year beginning on May 1, 2021, and ending on April 30, 2022 on the 26th day of April 2021, and which has been duly published.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, as follows:

SECTION 1: A tax for the following sums of money or so much thereof as may be authorized by law to defray all expenses and liabilities of the City of Pekin be, and the same is hereby levied, for the purposes specified against all taxable property in said City for the Fiscal Year commencing on the 1st day of May, 2021, and ending on the 30th day of April, 2022.

**CITY OF PEKIN
Budgeted Expenses to be Collected from Tax Levy Fiscal Year
Commencing May 1, 2021 and Ending April 30, 2022**

Purpose	Amount Budgeted	Derived From Other Sources	Amount Levied
General Corporate Fund	\$5,616,797	\$916,985	\$4,699,812
Pekin Public Library	\$1,451,130	\$233,830	\$1,217,300
Pekin Public Library Bond*	\$402,611	\$0	\$402,611
Total	\$7,470,538	\$1,150,815	\$6,319,723

*to be included in the Public Library's levy rate

SECTION 2: The City Clerk of the City of Pekin is hereby directed to file with the County Clerk of the County of Tazewell and the County Clerk of the County of Peoria, a certified copy of this Ordinance as provided by law.

SECTION 3: If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of this Ordinance.

SECTION 4: This ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the corporate authorities of the City of Pekin that to the extent that the terms of this ordinance should be inconsistent with any non-preemptive state law, that this ordinance shall supersede state law in that regard within its jurisdiction.

SECTION 5: This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form, as required by law.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK



REQUEST FOR COUNCIL ACTION

Agenda Date: December 13, 2021
To: Council Members
From: Mark Rothert, City Manager

AGENDA ITEM: Ordinance No. 3042-21/22 Agreement Termination with Peoria Hospitals' Mobile Medical Services Inc.

ACTION REQUESTED: Approve and Adopt the Ordinance.

DESCRIPTION: On June 24, 2013 via Ordinance No. 2686-13/14, the City of Pekin approved of entering into a franchise agreement (the "Agreement") with the Peoria Hospital's Mobile Medical Services, Inc., an Illinois not-for-profit Company, d/b/a Advanced Medical Transport of Central Illinois. The term of the Agreement is for ten (10) years, ending on June 30, 2023, and having two five (5) year options to extend its life.

In recent months, organizational leaders from both the City of Pekin and Advanced Medical Transport of Central Illinois have been discussing the Agreement and see a need for improvements to make it work more effectively for the parties involved. Both entities agree that terminating the existing agreement and negotiating a new and updated one would be in the best interest of both organizations.

Ending the agreement starts when one party provides notice of termination "at least one year prior to January 1st of the year in which the party intends to terminate the agreement." The City wishes to honor the original term of the agreement and terminate it on July 1, 2023. One year prior to January 1st of 2023 is January 1st of 2022. The City therefore would need to provide a notice of termination by the end of this year.

As this is a first step in negotiations of a new agreement with Advanced Medical Transport of Central Illinois, staff therefore recommends approval of sending a termination notice.

FINANCIAL IMPACT: N/A

Requested Amount:
 Line Item:
 Budgeted Amount:
 Remaining Funds:

IMPACT IF APPROVED: Notice will be sent to Advanced Medical Transport of Central Illinois that agreement will terminate on July 1, 2023.

IMPACT IF DENIED: Notice will not be sent to Advanced Medical Transport of Central Illinois that agreement will terminate on July 1, 2023.

ALTERNATIVES:

RELATED TO THE 2019-2021 CITY COUNCIL GOALS:

5 Year CIP. The Five-Year Capital Improvement Plan reflects all current and future capital improvement needs of the City of Pekin. The Plan is designed to be updated annually by staff and submitted to the Council for review and approval prior to the annual budget process.

Enhance Code Enforcement Services. The Council understands the importance of a strong Code Enforcement Program in that it has an impact on many facets of living and doing business inside the City of Pekin.

Business Friendly Community. The Council strives to bring new businesses to Pekin while helping to maintain and expand all existing businesses. It is therefore essential to work

cooperatively to make Pekin a “Business-Friendly” Community.

Efficient and Effective Municipal Operations. A fundamental responsibility of elected officials, City Staff and Employees is the exercise of good stewardship over public funds. Therefore, it is important that municipal services be delivered with maximum efficiency and effectiveness

Police & Fire Pension Obligation. To meet the 90% funding level by the year 2040 it is essential the City plan carefully and maintain financial discipline to meet its \$63 million dollar obligation.

Employee Residency. It is the goal of the Council to develop a policy that encourages more full-time non-union employees who participate in a City funded pension program to reside within the city limits of Pekin.

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/6/2021

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:

WHEREAS, the City of Pekin is a home rule municipality as described in Section 6(a), Article VII of the 1970 Constitution of the State of Illinois; and

WHEREAS, the City of Pekin, as a home rule municipality, may exercise power and perform any function pertaining to its government and affairs, including, but not limited to, the power to legislate for the protection of the public health, safety, and welfare; and

WHEREAS, on June 24, 2013 via Ordinance No. 2686-13/14, the City of Pekin approved of entering into a franchise agreement (the "Agreement") with the Peoria Hospital's Mobile Medical Services, Inc., an Illinois not-for-profit Company, d/b/a Advanced Medical Transport of Central Illinois; and

WHEREAS, the Agreement went into effect as of July 1, 2013; and

WHEREAS, the term of the Agreement is for ten (10) years, ending on June 30, 2023, and having two five (5) year options to extend its life; and

WHEREAS, in recent months, organizational leaders from both the City of Pekin and Advanced Medical Transport of Central Illinois have been discussing the Agreement and see a need for improvements to make it work more effectively for the parties involved; and

WHEREAS, both entities agree that terminating the existing agreement and negotiating a new and updated one would be in the best interest of both organizations; and

WHEREAS, Section 9 of the Agreement states that termination starts when one party provides notice of termination to the other "at least one year prior to January 1st of the year in which the party intends to terminate the agreement"; and

WHEREAS, the City wishes to fulfill the original term of the agreement and terminate it on July 1, 2023; and

WHEREAS, one year prior to January 1st of 2023 is January 1st of 2022; and

WHEREAS, Section 9 of the Agreement is also contradictory by stating that after notice is received, the "agreement will terminate (12) twelve months after written notice to the other of its intent to terminate the agreement."

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The findings and recitations set forth above are adopted and found to be true and correct.

Section 2. The City of Pekin shall provide a notice of termination to terminate the Agreement to the Peoria Hospital's Mobile Medical Services, Inc., an Illinois not-for-profit Company, d/b/a Advanced Medical Transport of Central Illinois by December 31, 2021.

Section 3. Such termination of the Agreement shall take effect on July 1, 2023, not twelve (12) months after written notice is provided by the City.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of

_____, 20____.

MAYOR

ATTEST:

CITY CLERK

AGREEMENT

Between

**PEORIA HOSPITALS' MOBILE MEDICAL SERVICES, INC., an
Illinois not-for-profit Company, d/b/a
ADVANCED MEDICAL TRANSPORT OF CENTRAL ILLINOIS**

And

CITY OF PEKIN, an Illinois Municipal Corporation

THIS AGREEMENT is entered into this 15th day of July, 2013 between PEORIA HOSPITALS' MOBILE MEDICAL SERVICES, INC., d/b/a ADVANCED MEDICAL TRANSPORT OF CENTRAL ILLINOIS (hereinafter "AMT") an Illinois not-for-profit corporation and the CITY OF PEKIN (hereinafter "City"), an Illinois Municipal Corporation.

WHEREAS, the Parties hereto recognize the importance of providing high quality ambulance service and first response to the citizens of Pekin, Illinois; and

WHEREAS, the Parties hereto recognize the importance of predictability and planning in the provision of ambulance service to the citizens of Pekin, Illinois; and

WHEREAS, the Parties desire to set forth between them their expectations regarding the provision of ambulance service and medical first response in the City of Pekin.

WHEREAS, the City of Pekin, the Pekin Fire Department (hereinafter "PFD") and AMT mutually agree to cooperate fully with each other to provide emergency medical service to all users of the 911 service and to commit to sustaining and enhancing the in-kind collaboration which will insure that the citizens of the City receive the emergency medical care and service that the two organizations can provide.

NOW, THEREFORE, in consideration of the covenants contained herein, the sufficiency of which is hereby acknowledged, the Parties agree as follows:

1.(a) AMT shall have a non-exclusive franchise right to supply ambulance service within the area served by the Pekin, Illinois Fire Department and AMT shall in fact provide ambulance service within the same area. AMT shall maintain any and all licenses required for the operation of ambulance service at the Advanced Life Support level of service. Said ambulance service shall comply with the Illinois Medical Services Act, the rules and of the Illinois Department of Public Health 77 Ill. Adm. Code § 515.800 et seq., in calendar year 2013 or most current edition.

(b) AMT shall provide ambulance service to the entire area served by the Pekin, Illinois Fire Department, including any territory, which may be annexed to the City during the term of this Agreement. AMT shall provide the City with proof of licensing concurrent with execution of this Agreement, and within thirty (30) days of any change in its licensing status, and at least annually, AMT shall provide the City with copies of any applications or filings pertaining to licenses and renewals of licenses directly related to operations for the City of Pekin within thirty (30) days after they are filed.

(c) The City agrees that it will not grant a franchise right to any third party to supply ambulance service which would 1) serve less than the entire area served by the Pekin Fire Department and 2) with the same or greater service levels as provided by AMT. If such a franchise is granted by the City to a third party who provides any of the services contained herein to the City, AMT shall have the right to terminate this Agreement upon one-hundred-eighty (180) days with written notice to the City.

2. The City agrees that, for as long as AMT complies with this Agreement and maintains its national accreditation, it will not operate an ambulance service or engage in the business of transporting patients to or from hospitals or other trauma centers unless a state of emergency has been declared.

3. (a) AMT agrees for the purpose of this Agreement, that AMT's primary response area is the entire area served by the Pekin, Illinois Fire Department. Response times for life-threatening Priority 1 emergencies shall meet the expectations of the National Fire Protection Association (NFPA) requirements at the time this agreement is adopted. The Priority 1 response time standard is one (1) minute call processing time plus, one (1) minute turnout time plus eight (8) minutes en route for a total interval of (10) minutes at least 90% of the time. All other nonlife-threatening Priority 2 (without lights and sirens) responses shall meet a one (1) minute call processing time plus, one

(1) minute turnout time plus 10 (ten) minutes en route for a total interval of (12) minutes at least 90% of the time. This agreement does not supersede any current Mutual Aid agreements, and the City of Pekin Fire Department has the right to call on any neighboring transporting service should the need arise.

(b) The City of Pekin uses TazCom for dispatching service, and the City of Pekin Fire Department agrees to strictly apply the Emergency Medical Dispatch (EMD) protocols of the medical directors utilized by the City of Pekin Fire Department, TazCom and AMT, as revised from time to time to the dispatching of ambulances for all medical responses in the City of Pekin.

(c) The Parties agree to meet regularly with each other, and to request TPCCC/TazCom presence, in order to improve compliance with EMD protocols and to ensure their correct application.

(d) Emergency calls for which the ambulance fails to notify the ambulance dispatch center of their "on scene" time would be considered a failure to meet the required response time standards. However, automatic vehicle location records will be used to validate "on-scene" times and will provide acceptable documentation of response time results should the crew inadvertently fail to notify the dispatcher when "on-scene", or when the data messaging network experiences a weak signal and does not throughput the electronic message. System-wide loss of data sending operability will not be considered a failure to meet these requirements.

(e) The City of Pekin shall be provided access to AMT's AVL monitoring system at all times.

(f) It is agreed that the standardized time for the City of Pekin, TPCCC/TazCom and AMT's computer systems is the National Atomic Clock, which shall be synchronized at least daily. For any year AMT fails to meet the annual, cumulative response time measurement at least 90% of the time for Priority 1 calls, as determined by AMT's auditor, AMT would be assessed a penalty of \$25,000 per year.

(g) Any time that a firefighter is utilized as 'additional personnel' to accompany an AMT ambulance to an out of town hospital (any hospital other than Pekin Hospital); this shall be considered part of the collaboration desired by this agreement and no fee may be assessed to AMT, unless call-in is required to maintain minimum staffing levels. If that call-in occurs a fee of \$150 will be billed to AMT. If circumstances prevent AMT from returning the

Firefighter to their station immediately following the transport, AMT will make arrangements to transport by private means the City's employee back to their station within one hour at its cost.

4. AMT agrees that the emergency contact number is 9-1-1 and will notify as soon as practicable the ECC on all medical calls where the agreed upon Emergency Medical Dispatch (EMD) protocol recommends fire and/or police response. All calls for service should be directed to 9-1-1. AMT agrees to follow the 911 Ordinance #2358.

5. AMT is accredited by the Commission on the Accreditation of Ambulance Services (CAAS). AMT agrees to maintain said accreditation and to notify the City within (30) thirty days of any change in its accreditation status.

6. If AMT fails to provide any report required by this Agreement within (30) thirty days of the due date of that report, AMT shall be assessed a penalty for each violation, in the amount of \$100 per day thereafter, until that report is received by the City of Pekin. AMT shall make payment of the total amount to the City of Pekin, within 30 (thirty) days of receipt of penalty assessment.

7. The Parties acknowledge that AMT interacts with various City departments on a regular basis. The Parties agree to negotiate in good faith to resolve issues that may arise between them during the pendency of this Agreement. Nothing in this Agreement, however, prohibits either Party from negotiating or entering into a contract with the other Party regarding the provision of service to the other.

8. This Agreement between AMT and the City may not be transferred or assigned, in any manner, without the express written consent of the City of Pekin. The City shall have a reasonable time to conduct its due diligence if a new provider and proposed assignee is presented to it, and does not need to make its decision until that reasonable due diligence has been completed, and the new provider meets all the expectations of the City of Pekin. The consent of the City may not be unreasonably withheld by it. If AMT is sold, subject to the above provision, AMT shall notify the City of the proposed and requested assignment of this agreement, by sending written notice, at least thirty (30) days prior to any proposed transfer of its intent to assign said agreement.

9. This Agreement shall be for an initial (10) ten-year term with two (5) five year options. After the ten-year term, this agreement may be terminated by

either party, provided written notice of said intention to terminate is received at least one year prior to January 1st of the year in which the party intends to terminate the agreement. After said notice is received, the agreement will terminate (12) twelve months after written notice to the other of its intent to terminate the agreement. Said termination shall become effective twelve months after it is delivered to the other party, and in accordance with the above provision.

10. Notices to the City shall be sent as follows:

City Manager and Corporation Counsel
City of Pekin
111 South Capitol Street
Pekin, IL 61554-4108

With copy to:
Fire Chief
City of Pekin Fire Department
3232 Court Street
Pekin, IL 61554

Notices to AMT shall be sent as follows:

Andrew Rand
Chief Executive Officer
Advanced Medical Transport
1718 North Sterling Avenue
Peoria, IL 61604

With a copy to:

Stephen M. Morris
Howard, Habecker & Morris, LLC
456 Fulton Street, Suite 398
Peoria, IL 61602

11. (a) AMT shall replace on a one-for-one basis at the time and place of the incident or call certain disposable supplies, (excluding drugs, medications and intermediate or advanced life support materials that are not listed on the ATTACHMENT) used by the City of Pekin Fire Department in providing

direct care and treatment of individuals. The fire department will provide AMT's personnel with a written list of materials to be re-supplied.

(b) If it is not in the best interest of the patient or crew member to replace these materials at the time of the call, then AMT agrees to supply them to Pekin Fire Headquarters within five business days of receipt of a material's used list. A list of these supplies is found in Exhibit A. Annually, the parties agree to revise Exhibit A to reflect changes in practices or materials used.

12. TPCCC has an agreement with AMT to provide dispatch services to AMT. Commencing on July 1, 2013 AMT shall pay the City the sum of forty thousand dollars (\$40,000) as one time bonus at the signing of this agreement; and in addition, AMT shall pay the sum of Fifty-five thousand dollars (\$55,000.00) to the City, per year, in 12 monthly installments, as and for its annual franchise fee, which fee shall be due and payable no later than the last day of each month. The \$55,000 per year franchise fee shall be increased beginning in 2014 by a 2.5% increase, and each year thereafter. This annual franchise fee is in addition to the annual dispatching fees paid directly to TPCCC through that existing agreement. Any adjustments made to that agreement or the related fees are separate from this agreement.

13. AMT shall provide an annual response time report and audit. The first audit shall be for the period beginning July 1, 2013 and ending December 31, 2013, and hereinafter annually. Said audit shall be due no later than one hundred eighty (180) days from the close of the calendar year, unless agreed to by the parties. AMT shall exclusively select an auditor for this purpose, which currently is provided by Clifton Gunderson-Peoria. AMT shall bear the full cost of these audit services. AMT will not hinder or delay in any way and will work with the City of Pekin, to advance to the first responder-non transport Advanced Life Support Level should the City of Pekin Fire Department have that intention. If the City of Pekin Fire Department is training to become Advanced Life Support for the purpose of not renewing this agreement, then the parties agree to negotiate conditions for training, operations and other matters as may be appropriate.

14. In the event that any provision of this Agreement is rendered invalid or unenforceable by an Act of Congress or the Illinois Legislature, or by any regulation duly promulgated by the officers or any agency in the United States or the State of Illinois acting in accordance with the law, or declared null and void by any court of competent jurisdiction, the remainder of the provisions of this Agreement shall, subject to the foregoing, remain in full force and effect.

In the event that a provision of this Agreement is rendered invalid or unenforceable or declared null and void in accordance with the aforementioned provisions or the EMS Medical Directors' advises the parties of the necessity of amending the Agreement and the removal of the provision or the necessary amendment has the effect of materially altering the obligations of either in such a manner as, in the judgment of the party affected or will cause such party to act in violation of its corporation Articles or By-Laws, the party so affected shall have the right to terminate this Agreement upon one-hundred-eighty (180) days prior written notice to the other party.

15. The City of Pekin may terminate this agreement if it finds AMT fails to cure or remedy within ninety (90) days of any failure to operate its ambulance service business in accordance with all applicable laws and regulations and this agreement as determined by the EMS Medical Director. For purposes of this Paragraph, a decision by the EMS Medical Directors are not final until all applicable appeals have been exhausted. If a conflict arises between AMT and City of Pekin, both parties will meet to come to an amicable resolution with fourteen (14) days of the problem being known and submitted in writing to both parties.

16. The City of Pekin enters into this Agreement for the purpose of receiving a franchise fee for allowing AMT to provide ambulance service to the area served by the Pekin, Illinois Fire Department. Nothing contained herein is intended to waive any defense available to either Party and it is expressly intended that the City of Pekin is entitled to raise any defense available to it by statute. Provisions of this Agreement are not intended to establish any additional duties or responsibilities beyond the statutory duties of either Party. This Agreement is not intended as a third party beneficiary agreement for any other party.

17. The Parties agree to cooperate to create necessary operating standards and protocols within twelve (12) months of the date of this Agreement.

18. The Parties agree to meet on a semi-annual basis, or more frequently, to foster the positive spirit envisioned for the parties to this agreement.

19. Separate to this Agreement, the City of Pekin will sell diesel fuel to AMT at its cost and AMT will directly reimburse the City of Pekin, accordingly.

20. AMT provides expert demand modeling services through a statistical program of systems status management. AMT agrees to staff between 2 and 3 ALS ambulance crews for the purpose of providing the services described in this agreement. The described staffing levels are expected to fluctuate as predicted demand for services is met. If AMT is not able to add additional crews to the CITY for emergency medical response, as may be necessary from time to time, AMT will notify the City Fire Department. The CITY agrees that by measuring the response time performance as described in paragraph 3, AMT is providing the staffing plan necessary to ensure the intended performance desired.

**City of Pekin,
an Illinois Municipal Corporation**

By Laurie Barra
Laurie Barra, Its Mayor

Dated June 24, 2013

**Peoria Hospitals' Mobile Medical Service, Inc., an
Illinois not-for-profit Company, d/b/a
Advanced Medical Transport of Central Illinois**

By Andrew Rand
Andrew Rand, Its CEO

Dated 7-10-2013

EXHIBIT A

Cervical Collars
Oxygen Masks
Nasal Cannulas
Bag Valve Mask
Defibrillation Patches (as required by the Pekin Fire Department) Medtronic
Electrodes
Airways and endotracheal Tubes
King Airway's
Glucagon Injector's
EPI- Pens

Standard Medications as agreed upon by both parties from time to time.



REQUEST FOR COUNCIL ACTION

Agenda Date: December 13, 2021
To: Council Members
From: Trent Reeise, Fire Chief

AGENDA ITEM: Resolution No. 350-21/22 Authorization to Purchase Fire Engine

ACTION REQUESTED: Approve and Adopt the Resolution.

DESCRIPTION: Pekin Fire Department has multiple pieces of fire apparatus that must be replaced on a rotational basis as vehicles such as fire engines or ladder trucks age. This rotation depends on overall age and wear and tear on the current vehicles. The Fire Department has recognized the need to purchase a new fire engine to be placed in front-line use. Ultimately, this will allow the department to retire a 1996 fire engine that is currently in reserve status.

This agreement for purchase is with Pierce Manufacturing out of Appleton, WI and pricing was provided through the Sourcewell pricing consortium, which the City has used for several recent purchases of vehicles and major equipment.

The total price is \$602,000.00 due at delivery, with a discount available if paid ahead of time. Delivery time frame is expected to be 15-18 months from acceptance of the contract. This purchase will be funded through the use of a CDBG Section 108 loan, and as such the new fire engine will be placed in service at Station 3 which serves a predominately low to moderate income section of town.

FINANCIAL IMPACT:

Requested Amount: \$602,000 (due at delivery)
 Line Item: FY 22 Capital Budget - CDBG Section 108 Loan column
 Budgeted Amount: \$650,000
 Remaining Funds: \$650,000

IMPACT IF APPROVED: The City will enter into an agreement for purchase of the fire engine.

IMPACT IF DENIED: The engine will not be purchased.

ALTERNATIVES: Delaying purchase, which will result in a significant price increase after the first of the year.

RELATED TO THE 2019-2021 CITY COUNCIL GOALS:

5 Year CIP. The Five-Year Capital Improvement Plan reflects all current and future capital improvement needs of the City of Pekin. The Plan is designed to be updated annually by staff and submitted to the Council for review and approval prior to the annual budget process.

Enhance Code Enforcement Services. The Council understands the importance of a strong Code Enforcement Program in that it has an impact on many facets of living and doing business inside the City of Pekin.

Business Friendly Community. The Council strives to bring new businesses to Pekin while helping to maintain and expand all existing businesses. It is therefore essential to work cooperatively to make Pekin a "Business-Friendly" Community.

Efficient and Effective Municipal Operations. A fundamental responsibility of elected officials, City Staff and Employees is the exercise of good stewardship over public funds. Therefore, it is important that municipal services be delivered with maximum efficiency and effectiveness.

	Employee Residency. It is the goal of the Council to develop a policy that encourages more full-time non-union employees who participate in a City funded pension program to reside within the city limits of Pekin.
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REQUIRED SIGNATURES**Finance Department** (Certification of Availability of Funds):

Date:

City Manager:

Date:

WHEREAS, Pekin Fire Department has multiple pieces of fire apparatus that must be replaced on a rotational basis as vehicles such as fire engines or ladder trucks age; and

WHEREAS, the Fire Department has recognized the need to purchase a new fire engine to be placed in front-line use, which will allow the retirement of a 1996 fire engine that is currently in reserve status; and

WHEREAS, using Sourcewell pricing consortium, the Fire Department has negotiated an agreement with MacQueen Equipment, LLC for the purchase of apparatus manufactured by Pierce Manufacturing out of Appleton, WI; and

WHEREAS, the total price for the apparatus is \$602,000.00 due on delivery, which is expected to be 15-18 months from acceptance of the contract; and

WHEREAS, the City Council finds it is in the best interest of the City and its residents to enter into an agreement with MacQueen Equipment, LLC, for the purchase of a new fire truck on the terms set forth in the Purchase Agreement attached hereto as Exhibit 1.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The above recitals are found to be true and correct and are incorporated herein.

Section 2. The Purchase Agreement with MacQueen Equipment, LLC, for the purchase of a new fire truck apparatus is approved on substantially the terms set forth in the Exhibit 1 attached hereto, with such revisions and modifications as the Mayor deems appropriate, and the Mayor is authorized to enter into, and the clerk is directed to attest, such Purchase Agreement and to take other such action as necessary to carry out the purchase contemplated herein.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20_____.

MAYOR

ATTEST:

CITY CLERK

December 6, 2021

Fire Chief Trent Reeise
City of Pekin
3232 Court Street
Pekin, IL 61554

Subject: **Proposal for One (1) Pierce Enforcer Pumper
Proposal / Bid #202**

Dear Chief Reeise,

With regard to the above subject, please find attached our completed proposal.

Pricing, is as follows, including 100% prepay option.

Pricing Summary:

Sale Price – **\$602,000.00***
***Sourcewell Consortium Pricing**
Pricing includes \$7,500.00 customer contingency fund.

100% Performance Bond:

Should the City of Pekin elect to have us provide a Performance Bond, \$1,529.00 will need to be added to the above price.

100% Prepayment Option:

Should the City of Pekin elect to make a 100% prepayment at contract execution, a discount of (**\$17,437.00**) can be subtracted from the above "Sale Price" resulting in a revised contract price of **\$584,563.00 OR \$586,092.00 with Performance Bond**.

Terms and Conditions:

Taxes – Not Applicable
Freight – F.O.B. – Appleton, WI / Delivery to Pekin, IL
Terms – Net due prior to vehicle(s) release at the Pierce Manufacturing Plant (Appleton, WI). Net due at Contract signing for **Prepay discount** to be applicable.
Delivery – 15.5 – 17.5 months from receipt and acceptance of contract.

Said apparatus and equipment are to be built and shipped in accordance with the specifications hereto attached, delays due to strikes, war, or international conflicts, or other causes beyond our control not preventing, could alter the delivery schedule.

The specifications herein contained, shall form a part of the final contract, and are subject to changes as desired by the purchaser, provided such changes are acknowledged and agreed to in writing by the purchaser.

This proposal for fire apparatus conforms with all Federal Department of Transportation (DOT) rules and regulations in effect at the time of bid, and with all National Fire Protection Association (NFPA) Guidelines for Automotive Fire Apparatus as published at the time of bid, except as modified by customer specifications.

The attached proposal is valid for 45 days.

We trust the above and the enclosed to be full and complete at this time; however, should you have any questions or require additional information, please do not hesitate to contact me at 630.244.2221 or Brenden.hurd@macqueengroup.com

We wish to thank the City of Pekin for the opportunity to submit our proposal.

Respectfully,

Brenden Hurd

Brenden Hurd
Apparatus Sales
MacQueen Equipment LLC
DBA MacQueen Emergency Group

PURCHASE AGREEMENT

This Purchase Agreement (together with all attachments referenced herein, the "Agreement"), made and entered into by and between MacQueen Equipment, LLC, as Delaware corporation DBA MacQueen Emergency ("MacQueen"), and City of Pekin, (customer) is effective as of the date specified in Section 3 hereof.

1. Definitions

- a. **"Product"** means the fire apparatus and any associated equipment furnished for the Customer by MacQueen, pursuant to the specifications.
- b. **"Specifications"** means the general specifications, technical specifications, orientation, and testing requirements for the Product contained in the MacQueen Proposal for the Product prepared in response to the Customer's request for proposal.
- c. **"MacQueen Proposal"** means the proposal provided by MacQueen attached as Exhibit C prepared in response to the Customer's request for proposal.
- d. **"Delivery"** means the date MacQueen is prepared to make physical possession of the Product available to the Customer.

2. Purpose

This Agreement sets forth the terms and conditions of MacQueen's sale of the Product to the Customer.

3. Term of Agreement

This Agreement will become effective on the date it is signed and approved by MacQueen's authorized representative pursuant to Section 22 hereof ("Effective Date") and, unless earlier terminated pursuant to the terms of this Agreement, it will terminate upon the Customer's Acceptance and payment in full of the Purchase Price.

4. Purchase and Payment

The Customer agrees to purchase the Product specified on Exhibit A for the total purchase price of \$602,000.00 ("Purchase Price"). Prices are in US Funds.

NOTE: Upon final inspection at the factory for pick-up or delivery, the customer will need to supply a "Certificate of Insurance" and "FULL PAYMENT" prior to release of the vehicle, unless prior arrangements for vehicle's release have been made.

5. Future Changes

Various state or federal regulatory agencies (e.g. NFPA, DOT, EPA) may require changes to the Specifications and/or the Product and in any such event any resulting cost increases incurred to comply therewith will be added to the Purchase Price to be paid by the Customer. In addition, any future drive train upgrades (engine, transmission, axles, etc.), or any other specification changes have not been calculated into our annual increases and will be provided at additional cost. To the extent practicable, Company will document and itemize any such price increase for the Customer's approval before proceeding.

6. Agreement Changes

The Customer may request that MacQueen incorporate a change to the Products or the Specifications for the Products by delivering a change order to MacQueen; provided, however, that any such change order must be in writing and include a description of the proposed change sufficient to permit MacQueen to evaluate the feasibility of such change ("Change Order"). Within seven (7) business days of receipt of a Change Order, MacQueen will inform the Customer in writing of the feasibility of the Change Order, the earliest possible implementation date for the Change Order, of any increase or decrease in the Purchase Price resulting from such Change Order, and of any effect on production scheduling or Delivery resulting from such Change Order. MacQueen shall not be liable to the Customer for any delay in performance or Delivery arising from any such Change Order. A Change Order is only effective when counter-signed by MacQueen's authorized representative.

7. Cancellation/Termination

In the event this Agreement is cancelled or terminated by a party before completion, MacQueen may charge a cancellation fee. The following charge schedule based on costs incurred may be applied: (a) 10% of the Purchase Price after order is accepted and entered by MacQueen; (b) 20% of the Purchase Price after completion of approval drawings, and; (c) 30% of the Purchase Price upon any material requisition. The cancellation fee will increase accordingly as costs are incurred as the order progresses through engineering and into manufacturing. MacQueen endeavors to mitigate any such costs through the sale of such Product to another purchaser; however, Customer shall remain liable for the difference between the Purchase Price and, if applicable, the sale price obtained by MacQueen upon sale of the Product to another purchaser, plus any costs incurred by MacQueen to conduct any such sale.

8. Delivery, Inspection, and Acceptance**a. Delivery**

Delivery of the Product is scheduled to be within 15.5-17.5 months of the Effective Date of this Agreement. Risk of loss shall pass to Customer upon Delivery. Delivery shall be made and title shall pass upon Customer's complete fulfillment of its obligations arising under Section 4 hereof.

b. Inspection and Acceptance

Upon Delivery, Customer shall have fifteen (15) days within which to inspect the Product for substantial conformance to the material Specifications, and in the event of substantial non-conformance to the material Specifications to furnish MacQueen with written notice sufficient to permit MacQueen to evaluate such non-conformance ("Notice of Defect"). Any Product not in substantial conformance to material Specifications shall be remedied by MacQueen within thirty (30) days from the Notice of Defect. In the event MacQueen does not receive a Notice of Defect within fifteen (15) days of Delivery, Product will be deemed to be in conformance with Specifications and Accepted by Customer.

9. Notice

Any required or permitted notices hereunder must be given in writing at the address of each party set forth below, or to such other address as either party may substitute by written notice to the other in the manner contemplated herein, by one of the following methods: hand delivery; registered, express, or certified mail, return receipt requested, postage prepaid; or nationally-recognized private express courier:

MacQueen Equipment, LLC
1125 7th Street East
St. Paul, MN 55106

City of Pekin
Fire Chief Trent Reeise
3232 Court Street
Pekin, IL 61554

10. Standard Warranty

The equipment sold herein will be manufactured by Pierce Manufacturing, Inc. and any warranties are attached hereto as Exhibit B and made a part hereof. Any additional warranties must be expressly approved in writing by Pierce's authorized representative and MacQueen.

a. Disclaimer

Other than as expressly set forth in this agreement, neither Pierce, its Parent Company, Affiliates, Subsidiaries, Licensors, suppliers, distributors, dealers, including without limitation, MacQueen, or other respective officers, directors, employees, shareholders, agents or representatives, make any express or implied warranties with respect to the products provided hereunder or otherwise regarding this agreement, whether oral or written, express, implied or statutory. Without limiting the foregoing, any implied warranty against infringement, and the implied warranty of condition of fitness for a particular purpose are expressly excluded and disclaimed. Statements made by sales representatives or in promotional materials do not constitute warranties.

b. Exclusions of Incidental and Consequential Damages

In no event shall MacQueen be liable for consequential, incidental or punitive damages incurred by Customer or any third party in connection with any matter arising out of or relating to this Agreement, or the breach thereof,

regardless of whether such damages arise out of breach of warranty, tort, contract, strict liability, statutory liability, indemnity, whether resulting from non-delivery or from MacQueen's own negligence, or otherwise.

11. Insurance

MacQueen maintains the following limits of insurance with a carrier(s) rated A- or better by A.M. Best:

Commercial General Liability Insurance:

Products/Completed Operations Aggregate: \$ 2,000,000
Each Occurrence: \$ 2,000,000

Umbrella/Excess Liability Insurance:

Aggregate: \$ 5,000,000
Each Occurrence: \$ 5,000,000

The Customer may request MacQueen to provide the Customer with a copy of a current Certificate of Insurance with the coverages listed above.

12. Indemnity

The Customer shall indemnify, defend and hold harmless MacQueen, its officers, employees, dealers, agents or subcontractors, from any and all claims, costs, judgments, liability, loss, damage, attorneys' fees or expenses of any kind or nature whatsoever (including, but without limitation, personal injury and death) to all property and persons caused by, resulting from, arising out of or occurring in connection with the Customer's purchase, installation or use of goods sold or supplied by MacQueen which are not caused by the sole negligence of MacQueen or Pierce.

13. Force Majeure

MacQueen shall not be responsible nor deemed to be in default on account of delays in performance due to causes which are beyond MacQueen's control which make MacQueen's performance impracticable, including but not limited to civil wars, insurrections, strikes, riots, fires, storms, floods, other acts of nature, explosions, earthquakes, accidents, any act of government, delays in transportation, inability to obtain necessary labor supplies or manufacturing facilities, allocation regulations or orders affecting materials, equipment, facilities or completed products, failure to obtain any required license or certificates, acts of God or the public enemy or terrorism, failure of transportation, epidemics, quarantine restrictions, failure of vendors (due to causes similar to those within the scope of this clause) to perform their contracts or labor troubles causing cessation, slowdown, or interruption of work.

14. Default

The occurrence of one or more of the following shall constitute a default under this Agreement:

(a) the Customer fails to pay when due any amounts under this Agreement or to perform any of its obligations under this Agreement; (b) MacQueen fails to perform any of its obligations under this Agreement; (c) either party becomes insolvent or become subject to a bankruptcy or insolvency proceedings; (d) any representation made by either party to induce the other to enter into this Agreement is false in any material respect; (e) the Customer dissolves, merges, consolidates or transfers a substantial portion of its property to another entity; or (f) the Customer is in default or has breached any other contract or agreement with MacQueen.

15. Relationship of Parties

Neither party is a partner, employee, agent, or joint venture of or with the other.

16. Assignment

Neither party may assign its rights and obligations under this Agreement unless it has obtained the prior written approval of the other party.

17. Governing Law; Jurisdiction

Without regard to any conflict of law's provisions, this Agreement is to be governed by and under the laws of the state of Minnesota.

18. Facsimile Signatures

The delivery of signatures to this Agreement by facsimile transmission shall be binding as original signatures.

19. Entire Agreement

This Agreement shall be the exclusive agreement between the parties for the Product. Additional or different terms proposed by the Customer shall not be applicable, unless accepted in writing by MacQueen's authorized representative. No change in, modification of, or revision of this Agreement shall be valid unless in writing and signed by MacQueen's authorized representative.

20. Conflict

In the event of a conflict between the Customer Specifications and the MacQueen Proposal, the MacQueen Proposal shall control.

21. Additional Orders

Company, at its sole discretion, will allow the terms of this contract to be extended to both the Customer, as well as to other Municipal, State, or Federal agencies for similar unit(s). Company will allow tag on / additional orders for up to three (3) years from the date of contract execution. To facilitate pricing, Company will quote the original price plus manufacturer's price increases or Producer's Price Index (PPI) whichever is greater as it applies to either Fire Apparatus and/or commercial heavy truck industries. Additionally, any regulatory changes (NFPA, EPA, Engine Emissions, FMVSS, etc.) will also have to be added to the price as they become applicable. Change orders to the original specification will need to be authorized, signed, and accepted by Company. Any entity using this tag-on/additional orders program will be required to sign a new contract commencing the relationship. Additionally, if required by the Purchaser, any new tag-on / additional orders that require a "separate" Performance bond will be separately priced. This contract, including its appendices, embodies the entire agreement between the parties relating to the subject matter contained herein and merges all prior discussions and agreements. No agent or representative of Company has authority to make any representations, statements, warranties, or agreements not herein expressed and all modifications of amendments of this agreement, including any appendices, must be in writing and executed by an authorized representative of each of the parties hereto. No surety of any performance bond given by Company to the Customer in connection with this Agreement shall be liable for any obligation of Company arising under the Standard Applicable Warranty.

22. Signatures

This Agreement is not effective unless and until it is approved, signed and dated by MacQueen's authorized representative.

Accepted and Agreed to:

MACQUEEN EQUIPMENT, LLC

CITY OF PEKIN

Signature: _____

Signature: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

EXHIBIT A – PURCHASE PAYMENT TERMS & CONDITIONS

 MacQueen Equipment, LLC
 1125 7th Street East
 St. Paul, MN 55106

Customer Name City of Pekin **Date** December 13, 2021

Quantity	Chassis Type	Body Type	Price per Unit
1	Enforcer	Pumper	\$602,000.00*

**Sourcewell Consortium Pricing.*
PERFORMANCE BOND OPTION:
If a Performance Bond is required add \$1,529.00 to the contract price.
Initial here to accept: _____

100% PREPAYMENT OPTION:
DUE AT CONTRACT EXECUTION TO BE APPLICABLE.
If 100% prepayment is made with contract, deduct (\$17,437.00) from contract price.
Payment due with contract is \$584,563.00 OR \$586,092.00 with Performance Bond.
Initial here to accept: _____

This contract is available for inter-local and other municipal corporations to utilize with the option of adding or deleting any Company available options, including chassis models. Any addition or deletion may affect the unit price.

"PAYMENT TERMS"
100% of contract price or any balance is due prior to vehicle(s) release at the Pierce Manufacturing Plant (Appleton, WI).
"TAXES"
Federal, State, and Local Taxes are not included in the contract price.
"LATE PAYMENT"
A late fee of .033% of the sale price will be charged per day for overdue payments beginning ten (10) days after the payment is due for the first thirty (30) days. The late fee increases to .044% per day until the payment is received.

[NOTE: If deferred payment arrangements are required, the Customer must make such financial arrangements through a financial institution acceptable to MacQueen.] All taxes, excises and levies that MacQueen may be required to pay or collect by reason of any present or future law or by any governmental authority based upon the sale, purchase, delivery, storage, processing, use, consumption, or transportation of the Product sold by MacQueen to the Customer shall be for the account of the Customer and shall be added to the Purchase Price. All delivery prices or prices with freight allowance are based upon prevailing freight rates and, in the event of any increase or decrease in such rates, the prices on all unshipped Product will be increased or decreased accordingly. Delinquent payments shall be subject to a carrying charge of 1.5 percent (1.5%) per month or such lesser amount permitted by law. MacQueen will not be required to accept payment other than as set forth in this Agreement. However, to avoid a late charge assessment in the event of a dispute caused by a substantial nonconformance with material Specifications (other than freight), the Customer may withhold up to five percent (5%) of the Purchase Price until such time that MacQueen substantially remedies the nonconformance with material Specifications, but no longer than sixty (60) days after Delivery. If the disputed amount is the freight charge, the Customer may withhold only the amount of the freight charge until the dispute is settled, but no longer than sixty (60) days after Delivery. MacQueen shall have and retain a purchase money security interest in all goods and products now or hereafter sold to the Customer by MacQueen or any of its affiliated companies to secure payment of the Purchase Price for all such goods and products. In the event of nonpayment by the Customer of any debt, obligation or liability now or hereafter incurred or owing by the Customer to MacQueen, MacQueen shall have and may exercise all rights and remedies of a secured party under Article 9 of the Uniform Commercial Code (UCC) as adopted by the state of Minnesota.

THIS PURCHASE DETAIL FORM IS EXPRESSLY SUBJECT TO THE PURCHASE AGREEMENT TERMS AND CONDITIONS DATED AS OF December 13, 2021 BETWEEN MACQUEEN AND City of Pekin (customer) WHICH TERMS AND CONDITIONS ARE HEREBY INCORPORATED IN, AND MADE PART OF, THIS PURCHASE DETAIL FORM AS THOUGH EACH PROVISION WERE SEPARATELY SET FORTH HEREIN, EXCEPT TO THE EXTENT OTHERWISE STATED OR SUPPLEMENTED BY MACQUEEN HEREIN.

Is Customer Name and Address listed on page 2 to be used on Certificate of Origin (CO)? ☐ Yes ☐ No
If not, please provide correct name and address to be listed on CO. _____

Is there a lienholder? ☐ Yes ☐ No
If yes, please provide lienholder information. _____

Attachment: 202 PURCHASE AGREEMENT 12132021 (2856 : Resolution No. 350-21/22 Authorization to Purchase Fire Engine)

EXHIBIT B – PROPOSAL OPTION LIST WITH WARRANTIES

SEE ATTACHED PROPOSAL OPTION LIST Bid Number 202 Dated 12/06/2021 FOR ALL APPLICABLE
OPTIONS AND WARRANTIES APPROVED WITH CONTRACT.

Attachment: 202 PURCHASE AGREEMENT 12132021 (2856 : Resolution No. 350-21/22 Authorization to Purchase Fire Engine)

EXHIBIT C - PROPOSAL

SEE PROPOSAL FOR Bid Number 202 Dated 12/06/2021 .

Attachment: 202 PURCHASE AGREEMENT 12132021 (2856 : Resolution No. 350-21/22 Authorization to Purchase Fire Engine)



Option List

8.4.b
12/6/2021

Customer: Pekin Fire Department
Representative Hurd, Brenden
Organization: MacQueen Emergency Group
Requirements Manager:
Description: Enforcer Pumper 2021
Body: Pumper, Medium, Aluminum, 2nd Gen
Chassis: Enforcer Chassis

Bid Number: 202
Job Number:
Number of Units: 1
Bid Date: 09/01/2021
Stock Number:
Price Level: 40 (Current: 40)
Lane:

Line	Option	Type	Option Description	Qty
1	0766611		Boiler Plates, Pumper	1
			Fire Department/Customer - Pekin Fire Department	
			Operating/In conjunction W-Service Center - Operating	
			Miles - 200 Miles	
			Number of Fire Dept/Municipalities - 5	
			Bidder/Sales Organization - MacQueen Emergency	
			Delivery - Delivery representative	
			Dealership/Sales Organization, Service - Macqueen Emergency	
2	0661794		Single Source Compliance	1
3	0584456		Manufacture Location, Appleton, Wisconsin	1
4	0584452		RFP Location: Appleton, Wisconsin	1
5	0588609		Vehicle Destination, US	1
6	0610784		Comply NFPA 1901 Changes Effective Jan 1, 2016, With Exceptions	1
7	0533347		Pumper/Pumper with Aerial Device Fire Apparatus	1
8	0588611		Vehicle Certification, Pumper	1
9	0661778		Agency, Apparatus Certification, Pumper/Tanker, U.L.	1
10	0766110		Consortium, Sourcewell	1
11	0537375		Unit of Measure, US Gallons	1
12	0529326		Bid Bond, 10%, Pierce Built Chassis	1
13	0540326		Performance Bond, Not Requested	1
14	0000007		Approval Drawing	1
15	0002928		Electrical Diagrams	1
16	0649754		Enforcer Chassis	1
17	0021007		Maximum Overall Height	1
			Size - 9' 8"	
18	0000110		Wheelbase	1
			Wheelbase - 212	
19	0000070		GVW Rating	1
			GVW rating - 46,500	
20	0729280		Frame Rails, 13.38 x 3.50 x .375, Enforcer	1
21	0020018		Frame Liner Not Req'd	1
22	0637911		Axle, Front, Dana, D-2000F, 20,000 lb Saber FR/Enforcer	1
23	0637913		Suspension, Front, Standens, Taper Leaf, 20,000 lb, Saber FR/Enforcer	1
24	0000321		Shock Absorbers on Front Axle, Monroe Magnum 65, Saber/Enforcer	1
25	0000322		Oil Seals, Front Axle	1
26	0582936		Tires, Front, Goodyear, G289 WHA, 315/80R22.50, 20 ply	1
27	0565465		Wheels, Front, Alcoa, 22.50" x 9.00", Dura-Bright Aluminum, Hub Pilot	1
28	0640711		Axle, Rear, Dana S26-190, 27,000 lb Saber/Enforcer	1
29	0544253		Top Speed of Vehicle, 68 MPH	1
30	0565380		Suspen, Rear, Single Slipper Spring, 27,000 lb, Saber/Enforcer	1
31	0000485		Oil Seals, Rear Axle	1
32	0587216		Tires, Rear, Goodyear, G622 RSD, 12R22.50, 16 ply, Single	1
33	0654746		Wheels, Rear, Alcoa-Accuride, 22.50" x 8.25", Alum-Stl, Dura-Bright, Hub Pt, Single	1
34	0568081		Tire Balancing, Counteract Beads	1
35	0620570		Tire Pressure Monitoring, RealWheels, AirSecure, Valve Cap, Single Axle	1
			Qty, Tire Pressure Ind - 6	
36	0003245		Axle Hub Covers w/center hole, S/S, Front Axle	1
37	0084242		Axle Hub Covers, Rear, Alcoa Brand, High Hat (Pair)	1
38	0057936		Covers, Lug Nut, Chrome	1
39	0002045		Mud Flap, Front and Rear, Pierce Logo	1

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Line	Option	Type	Option Description	Qty
40	0544802		Chocks, Wheel, SAC-44-E, Folding	1
			Qty, Pair - 01	
41	0544806		Mounting Brackets, Chocks, SAC-44-E, Folding, Horizontal	1
			Qty, Pair - 01	
			Location, Wheel Chocks - Left Side Rear Tire, Forward	
42	0010670		ABS Wabco Brake System, Single rear axle	1
43	0690932		Brakes, Bendix, ADB22X, 17" Disc, Front	1
44	0627930		Brakes, Bendix, Cam, Rear, 16.50 x 8.63"	1
45	0020784		Air Compressor, Brake, Cummins/Wabco 18.7 CFM	1
46	0644232		Brake Reservoirs, 4,272 Cubic Inch Minimum Capacity, Saber FR/Enforcer	1
47	0568012		Air Dryer, Wabco System Saver 1200, Heater, 2010	1
48	0000790		Brake Lines, Nylon	1
49	0000854		Air Inlet, w/Disconnect Coupling	1
			Location, Air Coupling(s) - a) DS Step Well, Forward	
			Qty, Air Coupling (s) - 1	
50	0736437		Engine, Cummins L9, 450 hp, 1250 lb-ft, W/OBD, EPA 2021, Saber FR/Enforcer	1
51	0001244		High Idle w/Electronic Engine, Custom	1
52	0687994		Engine Brake, Jacobs Compression Brake, Cummins Engine	1
			Switch, Engine Brake - e) ISC/ISM/ISL9/ISX Hi Med Lo	
53	0644227		Clutch, Fan, Air Actuated, Saber FR/Enforcer	1
54	0640477		Air Intake, Metal Screen, Saber FR/Enforcer	1
55	0794761		Exhaust System, 4", 2017 L9 Engine, Horizontal, Right Side	1
56	0521651		Exhaust, Modified for Plymovent System, 6.00" Diffuser	1
57	0788765		Radiator, Saber FR/Enforcer	1
58	0001090		Cooling Hoses, Rubber	1
59	0767592	SP	Fuel Tank, 65 Gallon, Left Side Fill, Aluminum, Brushed S/S Door	1
			Finish - Unfinished	
60	0001129		Lines, Fuel	1
61	0595087		DEF Tank, 4.5 Gallon, DS Fill, Forward of Rear Axle	1
			Door, Material & Finish, DEF Tank - Brushed Stainless	
62	0723716		Fuel Priming Pump, Electronic, Automatic, Cummins, No Swt Req'd	1
63	0552712		Not Required, Shutoff Valve, Fuel Line	1
64	0699437		Cooler, Chassis Fuel, Not Req'd.	1
65	0690880		No Selection Required From This Category	1
66	0642572		Trans, Allison 5th Gen, 3000 EVS P, w/Prognostics, Imp/Vel/DCF/SFR/Enf	1
67	0625329		Transmission, Shifter, 5-Spd, Push Button, 3000 EVS	1
68	0684459		Transmission Oil Cooler, Modine, External	1
69	0001370		Driveline, Spicer 1710	1
70	0637248		Steering, Dual Gear, TRW TAS-65, w/tilt, Pump w/ Cooler, Saber FR/Enforcer	1
71	0509229		Steering Wheel, 2 Spoke	1
72	0690274		Logo/Emblem, on Dash	1
			Text, Row (1) One - Pekin	
			Text, Row (2) Two - Fire	
			Text, Row (3) Three - Department	
73	0606302		Bumper, 26" Extended, Saber FR/Enforcer	1
74	0614646		No Lift & Tow Package, Imp/Vel, AXT, SFR/Enf	1
75	0002270		Tow Hooks, Chrome	1
76	0721075	SP	Tray, Bumper, Top Surface Mntd, Smooth Alum, 200' of 1.75" Hose, Full Width, DA	1
			Type of fastener - Velcro	
77	0625644		Cab, Enforcer, 8410	1
78	0647919		Engine Tunnel, ISL, Saber FR/Enforcer	1
79	0633594		Rear Wall, Interior, Adjustable Seating	1
80	0632103		Rear Wall, Exterior, Cab, Saber FR/Enforcer	1
			Material, Exterior Rear Wall - Aluminum Treadplate	
81	0639727		Cab Lift, Elec/Hyd, Manual Override, Saber FR/Enforcer	1
82	0695930		Grille, Bright Finished, Front of Cab, Dash CF/Enforcer	1
83	0647932		Not Required, Trim, S/S Band, Across Cab Face, AXT/Dash CF/Saber/Enforcer	1
84	0087357		Molding, Chrome on Side of Cab	1
85	0623344	SP	Mirrors, Ramco, 6000CCHR, DS Door Mnt, 6001CCHR, PS Cab Mt, Htd/Rmt,w/Htd Convex	1
86	0648172		Door, Full Height, Saber FR/Enforcer 4-Door Cab, Raised Roof	1
			Key Model, Cab Doors - 751	

Line	Option	Type	Option Description	Qty
86			Cab, Exterior Door Handle, Finish - 4-Door, Chrome/Black	
87	0655543		Door Panel, Brushed Stainless Steel, Saber/Enforcer 4-Door Cab	1
88	0528958		Not Required, Controls, Electric Window, AXT, Quantum, Saber, Enforcer, Dash CF	1
89	0627553		Steps, 4-Door Cab, Grip Strut Inserts, Saber FR/Enforcer	1
			Step Well Material - Aluminum Treadplate	
90	0770194		Handrail, Exterior, Knurled, Alum, 4-Door Cab	1
91	0634786		Lights, Cab & Crw Cab Acs Stps, P25, LED w/Bezel, 6lts	1
92	0002141		Fenders, s/s on cab - Saber/Enforcer	1
93	0622316		Window, Side of C/C, Fixed, Front of Crew Cab Doors Only, 84" Enforcer	1
94	0012090		Not Required, Windows, Front/Side of raised roof	1
95	0779033		Not Required, Windows Rear of Crew Cab, Saber FR/Enforcer	1
96	0720854	SP	Compt, Storage, FH/FW, C/C, (2) Int Roll, FH Ext Acc, 8410 Enf	1
			Light, Tall Transverse Compt - Pierce, 2 Sect, Hinged Side	
			Material Finish, Shelf - Painted - Spatter Gray	
			Finish, Exterior Cab Compt - Cab Interior	
			Shelf/Tray, Cabinet - (3) Shelves, Adjustable, 1.25" Up-Turned Lip	
			Door, Cab Exterior Cabinet - Double Pan, (2), Locking #751	
			Door, Exterior Stop - 2-Stay Arm	
			Door, Cab Interior Cabinet - (2) Rollup, Gortite, Satin, Non-Locking	
			Light, Tall Cabinet - Pierce, Interior, 2 Door, Left	
97	0722796		Dash, Poly, Saber FR/Enforcer	1
98	0750824		Cab Interior, Vinyl Headliner, Saber FR/Enforcer, CARE	1
			Color, Cab Interior Vinyl/Fabric - Endure Vinyl - Silver/Gray	
			Engine Tunnel Cover - Painted	
			Cab Interior Rear Wall Material - Painted Aluminum	
99	0753903		Cab Interior, Paint Color, Saber FR/Enforcer	1
			Color, Cab Interior Paint - i) fire smoke gray	
100	0052100		Floor, Rubber Padded, Cab & Crew Cab, Saber/Enforcer	1
101	0722696		HVAC, Enforcer, CARE	1
			HVAC System, Filter Access - Removable Panel	
			Auxiliary Cab Heater - None	
			HVAC System, Control Loc. - Panel Position #12	
			Plenum Cover Material - Formed Plastic	
102	0639675		Sun Visor, Smoked Lexan, AXT, Imp/Vel, Saber FR/Enforcer	1
			Sun Visor Retention - No Retention	
103	0634328		Grab Handles, Driver and Officer Door Posts, Saber FR/Enforcer	1
104	0583938		Lights, Engine Compt, Custom, Auto Sw, WIn 3SC0CDCR, 3" LED, Trim	1
			Qty, - 01	
105	0631830		Fluid Check Access, Saber FR/Enforcer, Arrow XT	1
106	0583039		Not Required, Side Roll and Frontal Impact Protection	1
107	0622619		Seating Capacity, 4 Seats	1
108	0636957		Seat, Driver, Pierce PSV, Air Ride, High Back, Saber FR/Enforcer	1
109	0636946		Seat, Officer, Pierce PSV, Fixed, SCBA, Saber FR/Enforcer	1
110	0620420		Radio Compartment, Below Non-Air Ride Seat, Saber FR/Enforcer	1
111	0632852		Seat, Rear Facing C/C, DS Outboard, Pierce PSV, SCBA, Saber FR/Enforcer	1
112	0102783		Not Required, Seat, Rr Facing C/C, Center	1
113	0632848		Seat, Rear Facing C/C, PS Outboard, Pierce PSV, SCBA, Saber FR/Enforcer	1
114	0108189		Not Required, Seat, Forward Facing C/C, DS Outboard	1
115	0103319		Not Required, Seat, Forward Facing C/C, Center	1
116	0108190		Not Required, Seat, Forward Facing C/C, PS Outboard	1
117	0566653		Upholstery, Seats In Cab, Turnout Tuff	1
			Color, Cab Interior Vinyl/Fabric - c) Black	
118	0543991		Bracket, Air Bottle, Hands-Free II, Cab Seats	5
			Qty, - 05	
119	0603866		Seat Belt, Dual Retractor, ReadyReach, Saber FR/Enforcer	1
			Seat Belt Color - Red	
120	0602464		Helmet Storage, Provided by Fire Department, NFPA 2016	1
121	0647644		Lights, Dome, FRP Dual LED 6 Lts	1
			Color, Dome Lt - Red & White	
			Color, Dome Lt Bzl - Black	
			Control, Dome Lt White - Door Switches and Lens Switch	
			Control, Dome Lt Color - Lens Switch	

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Line	Option	Type	Option Description	Qty
122	0727540		Spotlight, Golight/RadioRay, Model 20**4GT, LED, 1 Lt	1
			Location - Centered behind the light bar mounted as low as possible so it is visible over the visor light but not taller than the raised roof	
			Color, GoLt - White	
			Bracket, Spotlight - Pedestal, Low Profile - 1 Lt	
123	0650074		Controller, Spotlight, Golight, Wired Dash Mount, 1 Lt	1
124	0649964		Location, Spotlight Controller, Officer's Side	1
125	0602637		Portable Hand Light, Provided by Fire Dept, Pumper NFPA 2016 Classification	1
126	0644187		Cab Instruments, Black Gauges, Black Bezels, Saber FR/Enforcer	1
			Emergency Switching - Individual Switches	
127	0002544		Air Restriction Indicator - Pierce Chassis	1
128	0543751		Light, Do Not Move Apparatus	1
			Alarm, Do Not Move Truck - Pulsing Alarm	
129	0637359		Not Required, Door Open Indicator w/Do Not Move Truck Light, Enf/Saber FR	1
130	0632738		Switching, Cab Instrument Lower Console & Overhead, Rocker, Enforcer	1
131	0644179		Wiper Control, 2-Speed with Intermittent, Saber FR/Enforcer	1
132	0548004		Wiring, Spare, 15 A 12V DC 1st	2
			Qty, - 02	
			12vdc power from - Battery direct	
			Wire termination - Butt Splice	
			Location, Spare Wiring - Officer Dash	
133	0763646		Vehicle Information Center, LCD On Gauge Cluster Only, Sab/Enf	1
			System Of Measurement - US Customary	
134	0734857		Collision Mitigation, HAAS Alert (R2V), HA5	1
			Subscription, HAAS R2V - R2V - 5 Year Data Plan Subscription	
135	0610240		Vehicle Data Recorder w/Seat Belt Monitor	1
136	0653533		Camera, Pierce, 7" LCD, Rear Camera Only	1
			Location, Camera Monitor - Driver Side Dash	
137	0624241		Electrical Power/Signal Protection & Control, Enforcer	1
138	0624256		Electrical System, Enforcer Hard Wired	1
139	0079212		Batteries, (6) Exide Grp 31, 950 CCA each, SAE Posts	1
140	0008621		Battery System, Single Start, All Custom Chassis	1
141	0002698		Battery Compartment, Saber/Enforcer	1
142	0531315		Charger, Sngl Sys, IOTA, DSL-75, 75 Amp, Kussmaul 091-94-12 Ind, Qtm/Enf/SFR	1
143	0012782		Location, Charger, Front Left Side Body Compartment	1
			Location, Battery Chrgr/Cmpr - High On Left Wall	
144	0530949		Location, Bat Chrg Ind, Driver's Seat Riser	1
145	0016857		Shoreline, 20A 120V, Kussmaul Auto Eject, 091-55-20-120, Super	1
			Qty, - 01	
			Color, Kussmaul Cover - b) red	
			Shoreline Connection - Battery Charger	
146	0026800		Shoreline Location	1
			Location, Shoreline(s) - DS Pump Panel	
147	0764491		Alternator, 420 amp, Leece-Neville BLP4003	1
148	0644176		Load Manager, Integrated In Electrical System, Saber FR/Enforcer	1
149	0648596		Headlights, Rectangular Halogen, AXT/Dash CF/Saber/Enforcer	1
150	0775055		Light, Directional, Wln C6T* LED Arrow, Common Bzl, Above Headlts, Sab/Enf	1
			Color, Lens, LED's - Clear	
151	0620054		Light, Directional/Marker, Intermediate, Weldon 9186-8580-29 LED 2lts	1
152	0735474		Lights, Clearance/Marker/ID, Front, P25 LED 7 Lts, Saber FR/Enforcer	1
			Light Guard - No Guards	
153	0647899		Lights, Directional/Marker, Cab Front Side, Weldon 9186-8580-29 LED, Sab/Enf	1
154	0627282		Lights, Clearance/Marker/ID, Rear, FRP LED Bar & P25 LED 4Lts	1
155	0564683		Lights, Tail, Wln M6BTT* Red LED Stop/Tail & M6T* Amber LED Dir Arw For Hsg	1
			Color, Lens - Colored	
156	0561471		Lights, Backup, Wln M6BUW, LED, For Tail Lt Housing	1
157	0664481		Bracket, License Plate & Light, P25 LED	1
158	0556842		Bezels, Wln, (2) M6 Chrome Pierce, For mtg (4) Wln M6 lights	1
159	0589905		Alarm, Back-up Warning, PRECO 1040	1
160	0769420		Lights, Perimeter Cab, Amdor AY-LB-12HW020 LED 4Dr	1
161	0769572		Lights, Perimeter Pump House, Amdor AY-LB-12HW020 LED 2lts	1

Line	Option	Type	Option Description	Qty
162	0770056		Lights, Perimeter Body, Amdor AY-LB-12HW020 LED 2lts, Rear Step Control, Perimeter Lts - Parking Brake Applied	1
163	0556360		Lights, Step, P25 LED 4lts, Pump Pnl Sw	1
164	0776357		Light, Visor, Wln, 12V P*H2* Pioneer, Cnt Feature, 1st Qty, - 01 Location, driver's/passenger's/center - Centered Color, Wln Lt Housing - White Paint Control, Scene Lts - Cab Sw Panel DS Scene Light Optics - Flood/Spot	1
165	0768062		Lights, Wln, PCPSM1* Pioneer, 12 VDC, 2nd Location - Centered above the front wheel on the officer side as high as possible Qty, - 01 Color, Wln Lt Housing - Chrome Cover Control, Scene Lts - Cab Sw Panel DS and Cab and Crew Cab Dr Sw, PS	1
166	0774308		Lights, Wln, P*H2* Pioneer, 12 VDC, 2nd Location - Mounted on the back of the cab on the officer side Qty, - 01 Color, Wln Lt Housing - White Paint Control, Scene Lts - Cab Sw Panel DS and Pump Panel Sw LS Scene Light Optics - combination Mount, Wln II - Push Up Sd Mnt 12" Handle Holder & Sensor 2" Brkts	1
167	0774309		Lights, Wln, P*H2* Pioneer, 12 VDC, 1st Location - Mounted on the back of the cab on the driver side Qty, - 01 Color, Wln Lt Housing - White Paint Control, Scene Lts - Cab Sw Panel DS and Pump Panel Sw LS Scene Light Optics - combination Mount, Wln II - Push Up Sd Mnt 12" Handle Holder & Sensor 2" Brkts	1
168	0768064		Lights, Wln, PCPSM1* Pioneer, 12 VDC, 1st Location - Centered above the front wheel on the driver side as high as possible Qty, - 01 Color, Wln Lt Housing - Chrome Cover Control, Scene Lts - Cab Sw Panel DS and Cab and Crew Cab Dr Sw, DS	1
169	0689891		Lights, Deck, Wln (2) PFBP12C LED Rear Flood Lights Switch, Scene Lt Cntrl - h)switch at rear	1
170	0645877		Lights, Hose Bed, Sides, Dual LED Light Strips Control, Hose Bed Lts - Cup Switch At Rear	1
171	0645681		Lights, Not Required, Rear Work, Deck Lights At Rear	1
172	0787447		Lights, Walk Surf, Dual LED Light Strips, Cargo Area, Bdy Stp Lt	1
173	0060115		Pumper, Medium, Aluminum, 2nd Gen	1
174	0554271		Body Skirt Height, 20"	1
175	0028245		Tank, Water, 750 Gallon, Poly, Med	1
176	0003405		Overflow, 4.00" Water Tank, Poly	1
177	0028107		Not Required, Foam Cell Modification	1
178	0633066		Sleeve, Through Tank Qty, Sleeve - 1 Water Tank Sleeve - Plumbing/Hydraulic Diameter - 3" Plumbing	1
179	0553729		Not Required, Restraint, Water Tank, Heavy Duty	1
180	0003429		Not Required, Direct Tank Fill	1
181	0003424		Not Required, Dump Valve	1
182	0048710		Not Required, Jet Assist	1
183	0030007		Not Required, Dump Valve Chute	1
184	0514778		Not Required, Switch, Tank Dump Master	1
185	0126633		Hose Bed, Aluminum, Pumper	1
186	0723545		Unpainted/Dual Action Finished Aluminum Hose Bed, 2G Pumper/Tankers	1
187	0003481		Hose Bed Capacity, Special Capacity, Hosebed - 1200' of 5"	1
188	0003488		Divider, Hose Bed, Unpainted Qty, Hosebed Dividers - 1	1

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Line	Option	Type	Option Description	Qty
189	0589278		Hose Restraint, Hose Bed, Velcro Strap on Top, 2" Heavy Nylon Web at Rear Type of fastener - seat belt buckle Nylon Web Color - Black Type of fastener, Rear - seat belt buckle - bottom of hosebed	1
190	0010133		Cross-Divider, Hose Bed	1
191	0049163		Notch Front Sheet and Lower Right Side Sheet, HLR	1
192	0076724		Running Boards, Bustin Bar Grating, Type N	1
193	0655093		Tailboard, 14" Deep, Full Width, Extended Substructure, Angled Corners	1
194	0690027		Wall, Rear, Smooth Aluminum/Body Material, Flush Rear Wall	1
195	0003531		Tow Bar, Under Tailboard	1
196	0003561		Construction, Compt, Alum, Pumper	1
197	0083686		LS 152" Rollup, Full Height & Depth Front & Rear	1
198	0063658		RS 152" Rollup, Full Height Front & Rear, FDLER	1
199	0692733		Doors, Rollup, Gortite, Side Compartments Qty, Door Accessory - 06 Color, Roll-up Door, Gortite - Painted to Match Lower Body Latch, Roll-up Door, Gortite - Non-Locking Liftbar	6
200	0510709		Compt, Flush Rear, Rollup, 51.25" FF, 41.88" D	1
201	0692746		Door, Gortite, Rollup, Rear Compartment Color, Roll-up Door, Gortite - Satin finish Latch, Roll-up Door, Gortite - Non-Locking Liftbar	1
202	0554995		No Body Modification Required	1
203	0625184		Guard, Drip Pan, S/S, Rollup Door, Pumper Qty, Door Accessory - 07 Location, Door Guard/Drip Pan - LS1, LS2, LS3, RS1, RS2, RS3 and B1	7
204	0616670		Lights, Compt, Pierce LED, Dual Light Strips, Each Side of Door, Pumper/Tanker Qty, - 07 Location, Compartment Lights - All Body Compts	7
205	0687146		Shelf Tracks, Painted Qty, Shelf Track - 07 Location, Shelf Track - LS1, LS2, LS3, RS1, RS2, RS3 and B1	7
206	0600350		Shelves, Adj, 500 lb Capacity, Full Width/Depth, Predefined Locations Qty, Shelf - 06 Material Finish, Shelf - Painted - Spatter Gray Location, Shelves/Trays, Predefined - RS3-Upper Third, RS1-Upper Third, RS1-Upper Third (2nd), LS3-Centered Right of Partition, LS2-Lower Third and LS3-Upper Third Right of Partition	6
207	0647091		Tray, Floor Mounted, Slide-Out, 500lb, 2.00" Sides Qty, - 03 Location, Tray Slide-Out, Floor Mounted - LS1, LS3 - Right of Partition and B1 Material Finish, Tray - Painted - Spatter Gray	3
208	0709346		Toolboard, Slide-out, Alum, .188", Peg Board, Predefined Locations Qty, - 01 Mounting, Toolboard - Adjustable side-side Hole Diameter, Pegboard/Toolboard - .203" diameter Finish, Pegboard/Toolboard - Painted - Spatter Gray Location, Partition/Toolboard, Predefined - LS3 - 8.00" From Forward Door Frame	1
209	0590939		Toolboard, Alum, .188", Peg Board, Added to Slide-Out Tray location - TBD Qty - 1 Hole Diameter, Pegboard/Toolboard - .203" diameter Finish, Pegboard/Toolboard - Painted - Spatter Gray	1
210	0726457		Partition, Vertical Compt, Predefined Locations Qty, Partition - 01 Location, Partition/Toolboard, Predefined - LS3 - Centered Material Finish, Partition - Painted - Spatter Gray	1
211	0502687		Matting, Dri-Deck, Compt Trays and Shelves Location - RS1, RS3, LS1, LS2, LS3, B1 Qty, Comp. Accessory - 09 Color - 1) black	9
212	0006118		Matting, Dri-Deck w/Bevel, Compt Floor only Location - RS2, LS1, LS2, LS3	4

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Line	Option	Type	Option Description	Qty
212			Qty, Comp. Accessory - 04 Color - 1) black	
213	0024016		Rub Rail, Aluminum Extruded, Side & Rear of Body	1
214	0784811		Fender Crowns, Rear, Stainless, w/Removable Liner	1
			Material Finish, Fender Liner - Painted Lower Body	
215	0602347		Hose, Hard Suction, Provided by Fire Department, Pumper NFPA 2016 Classification	1
			Qty, Hard Suction Hose - 1	
			Length, Hard Suction Hose - 10	
			Diameter, Hard Suction Hose - 6.00"	
			Type of Hose Ends, Coupling, HSH - Rocker Lug and Long Handle	
216	0018502		Trough, H.S.H., Side of Hydraulic Ladder Rack 2000, (1)	1
			Fill in Blank - 10'	
217	0626229		Handrails, Side Pump Panels, Per Print	1
218	0004126		Handrails, Beavertail, Standard	1
219	0004146		Handrail, Rear, Below Hose Bed, Full Width	1
220	0657651		Compt, Air Bottle, Double, Full Width Door, Fender Panel	4
			Qty, Air Bottle Comp - 4	
			Door Finish, Fender Compt - Brushed	
			Location, Fender Compt - Double - LS Fwd, Double - LS Rear, Double - RS Fwd and Double - RS Rear	
			Latch, Air Bottle Compt - Southco C2 Chrome Raised	
			Insert, Air Bottle Compt - Rubber Matting	
221	0602940		Ladder, Extension, Provided by Fire Dept, Pumper/Pumper w/Aerial, NFPA 2016	1
			Qty, - 01	
			Ext Ladder, Make/Model - 24' Duo-Safety 900-A	
222	0602718		Ladder, Roof, Provided by Fire Department, Pumper/Pumper w/Aerial Device, NFPA 2016	1
			Qty, - 1	
			Roof Ladder, Make/Model - 14' Duo-Safety 775-A	
223	0015036		Rack, Ladders, Hydraulic, Right Side, Air Clamps	1
			Ladder Rack Lock Enclosure/Light Mounting Bracket - RS Front & Rear 4 -Way Enclosures	
			Location, Hydraulic Ladder Rack Controls - Pump Panel	
224	0756375		Lights, Hyd Lad Rack Deployed, Truck-Lite 15****	1
			Color, Light - Amber Flashing	
			Color, Lens, LED's - Clear	
			Trim, T-L 15 - Chrome	
225	0602898		Ladder, 10' Duo-Safety Folding 585A, w/Mtg, Prov by Dealer, Pumper NFPA 2016 Class	1
			Location, Folding Ladder - In Pike Compt	
226	0761362		Compt, w/Trough, Folding Ladder, Long Tool Storage Btwn Tank & S.Sht, RS	1
			Door, Material & Finish, Storage - Smooth Aluminum	
			Latch, Door, Storage - Lift and Turn Latch, Flush	
			Hinge Location - Outboard	
227	0602877		Pike Pole, Pumper, Provided by Fire Department, NFPA 2016	1
			Pike Pole Make/Model - Duo-Safety 12' Pike Pole	
228	0733148		Tube, Pike Pole 8' or Longer, Btwn Tank & S.Sht Long Tool Storage	2
			Qty, Pike Poles - 2	
			Location, Left Side, Right Side - Right Side	
			Width, Notch, Pike Pole Tube - .75", Standard Notch	
229	0602875		Pike Pole, 6', Pumper, Provided by Fire Department, NFPA 2016	1
			Pike Pole Make/Model - Duo-Safety 6' Pike Pole	
230	0733150		Tube, Pike Pole 6', Btwn Tank & S.Sht Long Tool Storage	1
			Qty, Pike Poles - 1	
			Location, Left Side, Right Side - Right Side	
			Width, Notch, Pike Pole Tube - 1.38", NY Notch	
231	0785100		Steps, Folding, Front of Body, Cargo Bed Access, Trident	1
			Coating, Step - black	
			Location, Steps - Full Height Left, One (1) Right Side	
232	0592994		Steps, Folding, Rear of Body, w/LED, Trident	1
			Coating, Step - black	
233	0007545		Pump House, Side Control, 45", Control Zone	1
234	0035501		Pump House Structure, Std Height	1
235	0004415		Pump, Waterous, CS, 1250 GPM, Single Stage	1

Line	Option	Type	Option Description	Qty
236	0004481		Seal, Grafoil, Waterous	1
237	0559769		Trans, Pump, Waterous C20 Series	1
238	0635600		Pumping Mode, Stationary Only	1
239	0605126		Pump Shift, Air Mnl Override, Split Shaft, Interlocked, Waterous	1
240	0003148		Transmission Lock-up, EVS	1
241	0004547		Auxiliary Cooling System	1
242	0014486		Not Required, Transfer Valve, Stage Pump	1
243	0746501		Valve, Relief Intake, Elkhart	1
			Qty - 1	
			Pressure Setting - 125 psig	
			Intake Relief Valve Control - Behind Right Side Pump Panel	
244	0794959		Controller, Pressure, Pierce, Pump Boss, PBA300	1
245	0072153		Primer, Trident, Air Prime, Air Operated	1
246	0780364		Manuals, Pump, (2) Total, Electronic Copies	1
247	0602512		Plumbing, Stainless Steel and Hose, Single Stage Pump, Control Zone	1
248	0089437		Plumbing Without Foam System	1
249	0004645		Inlets, 6.00" - 1250 GPM or Larger Pump	1
250	0014650		Pump Suction Tube(s), Short, All	1
251	0004646		Cap, Main Pump Inlet, Long Handle, NST, VLH	1
252	0084610		Valves, Akron 8000 series- All	1
253	0016158		Valve, Inlet(s) Recessed, Side Cntrl, "Control Zone"	1
			Qty, Inlets - 1	
254	0004700		Control, Inlet, at Valve	1
255	0004660		Inlet (1), Left Side, 2.50"	1
256	0029147		Not Required, Inlet, Right Side	1
257	0092569		No Rear Inlet (Large Dia) Requested	1
258	0064116		No Rear Inlet Actuation Required	1
259	0092696		Not Required, Cap, Rear Inlet	1
260	0009648		No Rear Intake Relief Valve Required on Rear Inlet	1
261	0092568		No Rear Auxiliary Inlet Requested	1
262	0563738		Valve, .75" Bleeder, Aux. Side Inlet, Swing Handle	1
263	0029043		Tank to Pump, (1) 3.00" Valve, 3.00" Plumbing	1
264	0004905		Outlet, Tank Fill, 1.50"	1
265	0062133		Control, Outlets, Manual, Pierce HW if applicable	1
266	0004940		Outlet, Left Side, 2.50"	2
			Qty, Discharges - 02	
267	0005091		Elbow, Left Side Outlets, 45 Degree, 2.50" FNST x 2.50" MNST, VLH	1
268	0092570		Not Required, Outlets, Left Side Additional	1
269	0035094		Not Required, Elbow, Left Side Outlets, Additional	1
270	0004945		Outlet, Right Side, 2.50"	1
			Qty, Discharges - 01	
271	0025091		Elbow, Right Side Outlets, 45 Degree, 2.50" FNST x 2.50" MNST, VLH	1
272	0092571		Not Required, Outlets, Right Side Additional	1
273	0089584		Not Required, Elbow, Right Side Outlets, Additional	1
274	0005047		Outlet, 4" w/4" Right, Handwheel	1
			Valve, Brand - Akron	
275	0005097		Elbow, Large Dia Outlet, 30 Deg, 4.00" FNST x 5.00" Storz	1
			Qty, - 01	
276	0649939		Outlet, Front, 1.50" w/2" Plumbing	1
			Fitting, Outlet - 1.50" NST with 90 degree swivel	
			Drain, Front Outlet - Automatic	
			Location, Front, Single - top of left bumper	
277	0649925		Outlet, Front, 1.50" w/ 2" Plumbing, Additional	1
			Location, Front - top of right bumper	
			Fitting, Outlet - 1.50" NST with 90 degree swivel	
			Drain, Front Outlet - Automatic	
278	0004995		Outlet, Rear, 2.50"	1
			Qty, Discharges - 01	
			Location, Outlet - a) right side	
279	0045091		Elbow, Rear Outlets, 45 Degree, 2.50" FNST x 2.50" MNST, VLH	1
280	0092574		Not Required, Outlet, Rear, Additional	1
281	0085695		Not Required, Elbow, Rear Outlets, Large, Additional	1

Attachment: 202 PURCHASE AGREEMENT 12132021 (2856 : Resolution No. 350-21/22 Authorization to Purchase Fire Engine)

Line	Option	Type	Option Description	Qty
282	0092573		Not Required, Outlet, Hose Bed/Running Board Tray	1
283	0752097		Caps/Plugs for 1.00" to 3.00" Discharges/Inlets, Chain	1
284	0563739		Valve, 0.75" Bleeder, Discharges, Swing Handle	1
285	0090927		Outlet, 3.00" Deluge w/TFT Extend-a-Gun XG18	1
286	0095958		Deluge Outlet, Special Height/Location	1
			Fill in Blank - standard height but can we get it over to the driver side for easier access and use from the flip down steps at the pump panel	
287	0029302		No Monitor Requested	1
288	0029304		No Nozzle Req'd	1
289	0005070		Deluge Mount, NPT	1
290	0723726		Speedlay Module Not Required	1
291	0722432		Hose Restraint Not Required, No Speedlay Module	1
292	0723395		Speedlays, Not Required	1
293	0723394		Speedlays, Not Required	1
294	0025140		Not Required, 1.50" Crosslays	1
295	0029196		Not Required, 2.50" Crosslay	1
296	0500535		Not Required, Hose Restraint, Crosslay	1
297	0732633	SP	Speed, (1) 2.5", W/Poly Tray, Top Mt/Side Cntrl, Spcl Cap.	1
			Capacity, Special Xlay - 200	
298	0752403		Hose Restr, Spdly, 2"Nylon Web, Bottom Anchored	1
			Fastener, Hose Restraint - 2.00" Cam Buckle	
299	0587805	SP	Reel, Booster - Alum. Rear Compt, High on Rear Wall	1
300	0005279		Switch, Reel Rewind - One at Reel	1
301	0005300		Hose, Booster - 150' of 1.00"/800 PSI	1
302	0005244		Capacity, Hose Reel 200' of 1"	1
303	0007074		Nozzle, Elkhart S-200 1.00"	1
304	0622243		Roller Assembly, Additional Pair, Rear Bulkhead	1
305	0044333		Not Required, Foam System	1
306	0012126		Not Required, CAF Compressor	1
307	0552517		Not Required, Refill, Foam Tank	1
308	0042573		Not Required, Foam System Demonstration	1
309	0045465		Not Required, Foam Tanks	1
310	0091110		Not Required, Foam Tank Drain	1
311	0091079		Not Required, Foam Tank #2	1
312	0091112		Not Required, Foam Tank #2 Drain	1
313	0738072		Approval Dwg, Pump Panel(s), Not Required	1
314	0032479		Pump Panel Configuration, Control Zone	1
315	0629252		Material, Pump Panels, Side Control Black Vinyl	1
			Material Finish, Pump Panel, Side Control - Black Vinyl	
			Material, Pump Panel, Side Control - Aluminum	
316	0005578		Panel, Pump Access - Right Side Only, Side Control	1
317	0583824		Light, Pump Compt, WIn 3SC0CDCR LED White	1
			Qty, - 01	
318	0586382		Gauges, Engine, Included With Pressure Controller	1
319	0005601		Throttle, Engine, Incl'd w/Press Controller	1
320	0739224		Indicator Light @ Pump Panel, Throttle Ready, Incl w/Pressure Gov/Throttle,Green	1
321	0549333		Indicators, Engine, Included with Pressure Controller	1
322	0745568		Indicator Light, Pump Panel, Ok To Pump, Green	1
323	0511078		Gauges, 4.00" Master, Class 1, 30"-0-600psi	1
324	0511100		Gauge, 2.00" Pressure, Class 1, 30"-0-400psi	1
325	0062586		Gauge, Water Level, Class 1, Pierce Std	1
326	0006774		Not Required, Foam Level Gauge	1
327	0593161		Light Shield, S/S LED	1
328	0606697		Air Horns, (2) Grover, In Bumper	1
329	0606834		Location, Air Horns, Bumper, Each Side, Outside Frame, Inboard (Pos #2 & #6)	1
330	0757092		Control, Air Horn, Multi Select	1
331	0757077		Control, Air Horn, Lanyard, LS	1
			Lanyard - Nylon Rope	
332	0757080		Control, Air Horn, Ft Sw, RS	1
333	0757084		Control, Air Horn, Horn Ring	1

Line	Option	Type	Option Description	Qty
334	0757076		Control, Air Horn, Lanyard, RS Lanyard - Nylon Rope	1
335	0541397		Siren, Federal PA300R 690014, (2) Control Heads, 100/200 Watt	1
336	0510206		Location - TBD Location, Elect Siren, Recessed Overhead In Console	1
337	0076156		Location, Elec Siren - Overhead, DS Center Sw Pnl	1
338	0601330		Control, Elec Siren, Head Only	1
339	0601551		Speaker, (1) Federal, ES100C w/ESFMT-EF Recess Mnt & S/S Grille	1
340	0895310		Connection, Speaker - siren head	1
341	0006095		Location, Speaker, Frt Bumper, Recessed, Right Side, Outside Frame, Outbrd(Pos 1)	1
342	0748305		Siren, Federal Q2B	1
343	0748282		Finish, Q2B Siren - Chrome	1
344	0748281		Siren, Mechanical, Mounted Above Deckplate	1
345	0740391		Location, Siren, Mech - a) Left	1
346	0746353		Control, Mech Siren, Multi Select	1
347	0720990		Control Mech Siren, Ft Sw LS	1
348	0016380		Control Mech Siren, Ft Sw RS	1
349	0540384		Sw, Siren Brake, Momentary Chrome Push Button, RS	1
350	0653937		Not Required, Warning Lights Intensity	1
351	0540679	SP	Lightbar, Wln, Freedom IV-Q, 72", RR_RWR_Opt_RWR_RR	1
352	0564655		Opticom Priority - b) High	1
353	0636558		Opticom Activation - Cab Switch & E-Master	1
354	0560719		Momentary Opticom Activation - No Activation	1
355	0006615		Filter, Whl Freedom Ltbrs - No Filters	1
356	0791528		No Additional Lights Req'd, Side Zone Upper	1
357	0551728		Lights, Front Zone, Wln M6*C LED, Clear Lens, in Common Bzl	1
358	0530282		Color, Lt DS Front - Red	1
359	0784441		Color, Lt PS Front - Red	1
360	0006825		Flasher, Headlight Alternating	1
361	0006828		Headlt flash deactivation - a)w/high beam	1
362			Lights, Side Zone Lower, Wln M6*C LED, Clear Lens 2pr	1
363			Location, Lights Front Side - b)each side bumper	1
364			Color, Lt Side Front - Red	1
365			Color, Lt Side Rear - Red	1
366			Location, Lights Rear Side - Over Rear Wheels	1
367			Lights, Rear Zone Lower, Wln M6*C LED, Clear Lens, For Tail Lt Housing	1
368			Color, Lt DS Rear - r) DS Rear Lt Red	1
369			Color, Lt PS Rear - r) PS Rear Lt Red	1
370			Light, Rear Zone Up, Wln L31H*F LED Beacon	1
371			Color, Lens, LED's - c)clear	1
372			Color, Beacon, DS LED's - Red	1
373			Color, Beacon, PS LED's - Red	1
374			Light, Rear Zone Up Block, Wln M6* LED, Clear Lens	1
375			Location, Lights - one on each side of the rear of the body up high	1
376			Flange Kit - w/o) with out flange	1
377			Control, Light - a) rear upper warning	1
378			Color, Whln 600 LED - b) rd/cl	1
379			Mtg, Rear Warn Lts, On Top of Compt	1
380			Light, Traffic Directing, Wln TAL65, 36.00" Long, TACTL5	1
381			Activation, Traffic Dir L - Not Connected	1
382			Location, Traf Dir Lt, Recessed with S/S Trim	1
383			Location, Traf Dir Lt Controller, Overhead Switch Panel DS Right End	1
384			Inverter, Xantrex PROsine 806-1802, 1800W 120V AC 1350W	1
385			Location, Inverter - Left Side Forward Compartment	1
386			Reel, Elect Cable, Hannay, 1600, (3) Wire	2
387			Qty, Cord Reels - 2	2
388			Reel Guide - b) Captive roller	2
389			Finish, Reel - Painted Gray	2
390			Location, Electric Cord Reel - Above Pump, Left Side, 1 Reel and Above	2
391			Pump, Right Side, 1 Reel	2
392			Cord, Electric, 10/3 Yellow, 3 Wire	2
393			Lengths of Elect Cord - 2	2
394			Feet of Yellow Cord - c)150	2

8.4.b

Attachment: 202 PURCHASE AGREEMENT 12132021 (2856 : Resolution No. 350-21/22 Authorization to Purchase Fire Engine)

Line	Option	Type	Option Description	Qty
361			Connection, Cord - Hubbell 20A 120V Str Blade	
362	0779722		Receptacle, 15/20A 120V 3-Pr 3-Wr, NEMA 5-20R SB Dup, 1st, Interior Body	1
			Qty, - 01	
			Location 1 - L1 TBD	
			AC Power Source - Shoreline	
			Cover, Receptacle - Red Recp and SS Wall Plate	
363	0519545		Brand, Hydraulic Tool System, Amkus	1
364	0649753		Not Required, PTO Driven Hydraulic Tool System	1
365	0652716		Reel, Hyd, Mounting Provisions for Future Installation	2
			Qty, Reel - 2	
			Brand, Model, Age of Tool - TBD	
			Location - High and centered spaced evenly in LS1 Compartment	
366	0580097	SP	Tool, Mounting, Hydraulic Ram, Mount Only	1
			Location - TBD	
			Qty, - 1	
			Brand, Model, Age of Tool - Amkus	
367	0580100	SP	Tool, Mounting, Hydraulic Spreader, Mount Only	1
			Location - TBD	
			Qty, - 1	
			Brand, Model, Age of Tool - Amkus	
368	0580101	SP	Tool, Mounting, Hydraulic Cutter, Mount Only	1
			Location - TBD	
			Qty, - 1	
			Brand, Model, Age of Tool - Amkus	
369	0007150		Bag of Nuts and Bolts	1
			Qty, Bag Nuts and Bolts - 1	
370	0602516		NFPA Required Loose Equipment, Pumper, NFPA 2016, Provided by Fire Department	1
371	0602407		Soft Suction Hose, Provided by Fire Department, Pumper NFPA 2016 Classification	1
372	0602390		Strainer, Provided by Fire Department, Pumper NFPA 2016 Classification	1
373	0602538		Extinguisher, Dry Chemical, Pumper NFPA 2016 Class, Provided by Fire Department	1
374	0602360		Extinguisher, 2.5 Gal. Pressurized Water, Pumper NFPA 2016, Provided by Fire Dept	1
375	0602679		Axe, Flathead, Pumper NFPA 2016 Classification, Provided by Fire Department	1
376	0602667		Axe, Pickhead, Pumper NFPA 2016 Classification, Provided by Fire Department	1
377	0741569		Paint Process / Environmental Requirements, Appleton	1
378	0709566		Paint, Two-Tone Color, Enforcer	1
			Paint Color, Upper Area, Predefined - #10 White	
			Shield, Cab - No Shield	
			Paint Color, Lower Area, Predefined - #90 Red	
			Paint Break, Cab - Standard Two-Tone Cab Break	
379	0709845		Paint, Single Color, Body	1
			Paint, Body - Match Lower Cab	
380	0646897		Paint Chassis Frame Assy, E-Coat, Standard	1
			Paint Color, Frame Assembly, Predefined - Standard Black	
381	0693797		No Paint Required, Aluminum Front Wheels	1
382	0687653		Paint, Rear Wheels, Single Axle, Alum-Stl	1
			Paint, Wheels - Black #101	
383	0733739		Paint, Axle Hubs	1
			Paint, Axle Hub - Black #101	
384	0007230		Compartment, Painted, Spatter Gray	1
385	0544111		Reflective Band, 10"	1
			Color, Reflect Band - A - a) white	
386	0007356		Reflective across Cab Face	1
387	0536954		Stripe, Chevron, Rear, Diamond Grade, Pumper	1
			Color, Rear Chevron DG - fluorescent yellow green	
388	0065687		Stripe, Reflective, Cab Doors Interior	1
			Color, Reflective - a) white	
389	0027372		Lettering Specifications, (GOLD STAR Process)	1
390	0686428		Lettering, Gold Leaf, 3.00", (41-60)	1
			Outline, Lettering - Outline and Shade	
391	0769753		Emblem, American Flag Painted on Cab Grille, All Custom Chassis	1
392	0003079		Rust proof/Undercoat, Cab & Body w/Roll-up Doors, Ziebart	1

Line	Option	Type	Option Description	Qty
393	0772003		Manual, Fire Apparatus Parts, USB Flash Drive, Custom Qty, - 01	1
394	0772037		Manual, Chassis Service, USB Flash Drive, Custom Qty, - 01	1
395	0773381		Manual, Chassis Operation, (1) USB Flash Drive, Custom	1
396	0030008		Warranty, Basic, 1 Year, Apparatus, WA0008	1
397	0696698		Warranty, Engine, Cummins, 5 Year, WA0181	1
398	0684952		Warranty, Steering Gear, TRW Ross TAS, 1 Year WA0202	1
399	0596017		Warranty, Frame, 50 Year, Custom Chassis, WA0013	1
400	0610471		Warranty, Axle, Eaton/Dana, 5 Year/100,000 Mile, Parts and Labor	1
401	0610485		Warranty, Axle, Eaton/Dana, 5 Year/100,000 Mile, Parts and Labor	1
402	0652758		Warranty, ABS Brake System, 3 Year, Meritor Wabco, WA0232	1
403	0019914		Warranty, Structure, 10 Year, Custom Cab, WA0012	1
404	0744240		Warranty, Paint, 10 Year, Cab, Pro-Rate, WA0055	1
405	0695416		Warranty, Pierce Camera System, WA0188	1
406	0647720		Warranty, Pierce LED Strip Lights, WA0203	1
407	0046369		Warranty, 5-year EVS Transmission, Standard Custom, WA0187	1
408	0685945		Warranty, Transmission Cooler, WA0216	1
409	0688798		Warranty, Water Tank, Lifetime, UPF, Poly Tank, WA0195	1
410	0596025		Warranty, Structure, 10 Year, Body, WA0009	1
411	0693127		Warranty, Gortite, Roll-up Door, 6 Year, WA0190	1
412	0734463		Warranty, Pump, Waterous, 7 Year Parts, WA0382	1
413	0648675		Warranty, 10 Year S/S Pumbing, WA0035	1
414	0641372		Warranty, Foam System, Not Available	1
415	0595820		Warranty, Paint, 10 Year, Body, Pro-Rate, WA0057	1
416	0595421		Warranty, Goldstar, 3 Year, Apparatus, WA0018	1
417	0683627		Certification, Vehicle Stability, CD0156	1
418	0736238		Certification, Engine Installation, Saber FR/Enf, Cummins L9, 2021	1
419	0686786		Certification, Power Steering, CD0098	1
420	0631980		Certification, Cab Integrity, Saber FR/Enforcer, CD0130	1
421	0631973		Certification, Cab Door Durability, Saber FR/Enforcer, CD0137	1
422	0631978		Certification, Windshield Wiper Durability, Saber FR/Enforcer, CD0132	1
423	0556828		Certification, Electric Window, Not Available	1
424	0631977		Certification, Seat Belt Anchors and Mounting, Saber FR/Enforcer, CD0134	1
425	0735949		Certification, Cab HVAC System Performance, SFR/Enf, CD0165/CD0167/CD0174/CD0175	1
426	0545073		Amp Draw Report, NFPA Current Edition	1
427	0002758		Amp Draw, NFPA/ULC Radio Allowance	1
428	0799248		Appleton/Florida BTO	1
429	0000018		PUMPER, 2ND GEN	1
430	0000012		PIERCE CHASSIS	1
431	0004713		ENGINE, OTHER	1
432	0046395		EVS 3000 Series TRANSMISSION	1
433	0020011		WATEROUS PUMP	1
434	0020009		POLY TANK	1
435	0028047		NO FOAM SYSTEM	1
436	0020006		SIDE CONTROL	1
437	0020007		AKRON VALVES	1
438	0020015		ABS SYSTEM	1
439	0658751		PUMPER BASE	1

8.4.b

Attachment: 202 PURCHASE AGREEMENT 12132021 (2856 : Resolution No. 350-21/22 Authorization to Purchase Fire Engine)

December 6, 2021

Fire Chief Trent Reeise
City of Pekin
3232 Court Street
Pekin, IL 61554

Subject: **Proposal for One (1) Pierce Enforcer Pumper
Proposal / Bid #202**

Dear Chief Reeise,

With regard to the above subject, please find attached our completed proposal.

Pricing, is as follows, including 100% prepay option.

Pricing Summary:

Sale Price – **\$602,000.00***
***Sourcewell Consortium Pricing**
Pricing includes \$7,500.00 customer contingency fund.

100% Performance Bond:

Should the City of Pekin elect to have us provide a Performance Bond, \$1,529.00 will need to be added to the above price.

100% Prepayment Option:

Should the City of Pekin elect to make a 100% prepayment at contract execution, a discount of (**\$17,437.00**) can be subtracted from the above "Sale Price" resulting in a revised contract price of **\$584,563.00** OR **\$586,092.00 with Performance Bond**.

Terms and Conditions:

Taxes – Not Applicable
Freight – F.O.B. – Appleton, WI / Delivery to Pekin, IL
Terms – Net due prior to vehicle(s) release at the Pierce Manufacturing Plant (Appleton, WI). Net due at Contract signing for **Prepay discount** to be applicable.
Delivery – 15.5 – 17.5 months from receipt and acceptance of contract.

Said apparatus and equipment are to be built and shipped in accordance with the specifications hereto attached, delays due to strikes, war, or international conflicts, or other causes beyond our control not preventing, could alter the delivery schedule.

The specifications herein contained, shall form a part of the final contract, and are subject to changes as desired by the purchaser, provided such changes are acknowledged and agreed to in writing by the purchaser.

This proposal for fire apparatus conforms with all Federal Department of Transportation (DOT) rules and regulations in effect at the time of bid, and with all National Fire Protection Association (NFPA) Guidelines for Automotive Fire Apparatus as published at the time of bid, except as modified by customer specifications.

The attached proposal is valid for 45 days.

We trust the above and the enclosed to be full and complete at this time; however, should you have any questions or require additional information, please do not hesitate to contact me at 630.244.2221 or Brenden.hurd@macqueengroup.com

We wish to thank the City of Pekin for the opportunity to submit our proposal.

Respectfully,

Brenden Hurd

Brenden Hurd
Apparatus Sales
MacQueen Equipment LLC
DBA MacQueen Emergency Group



REQUEST FOR COUNCIL ACTION

Agenda Date: December 13, 2021
To: Council Members
From: Sue McMillan, City Clerk

AGENDA ITEM: Resolution No. 351-21/22 Authorize Purchase of Fire Department Radios

ACTION REQUESTED: Approve and Adopt the Resolution.

DESCRIPTION:

Tazewell County is in the process of upgrading its public safety radio system to the STARCOM21 network. As part of this process, Pekin Fire Department must purchase new radio equipment to operate on the county-wide system. The overall cost of the equipment needed is \$217,201.93.

The 20 fire departments in Tazewell County applied together to the FEMA Assistance to Firefighters Grant program for a regional grant to help fund the purchases of radios. This grant application was successful, and Pekin Fire Department received approval for a portion of their needs, up to \$150,000, of which there is a 10% match requirement.

There are also additional needs which are outside the scope of the grant. The attached quotes represent the total amount of equipment being purchased. The 10% match applies to the AFG Grant quote only, and local funds will be used to cover the grant match and additional quotes.

SOURCES	FEMA Grant	Local FD Equip Budget	Local TPCCC Fund Balance	TOTAL
FEMA Assistance to Firefighters Grant (90% Portion)	\$136,294.95			\$136,294.95
Local funding - FD Equipment Budget (10% Portion)		\$13,629.49		\$13,629.49
Local funding - FD Equipment Budget		\$4,027.50		\$4,027.50
Local funding - TPCCC + FD Equipment Budget		\$10,046.58	\$53,203.41	\$63,249.99
TOTAL	\$136,294.95	\$27,703.57	\$53,203.41	\$217,201.93

USES	TOTAL
Motorola Solutions Quote 1594218	\$149,924.44
Motorola Solutions Quote 1618621	\$63,249.99
Supreme Radio Quote 46256	\$4,027.50
TOTAL	\$217,201.93

FINANCIAL IMPACT:

Requested Amount: \$80,906.98 = \$53,203.41 in remaining TPCCC funds held as fund balance + \$27,703.57 in FY22 FD Equipment line item

Line Item: 100-034-529000

Budgeted: \$240,000

Remaining Funds: \$204,268

IMPACT IF APPROVED: The FD will be able to communicate on the new system

IMPACT IF DENIED: The FD will not have functional radios

ALTERNATIVES: None

RELATED TO THE 2019-2021 CITY COUNCIL GOALS:

5 Year CIP. The Five-Year Capital Improvement Plan reflects all current and future capital improvement needs of the City of Pekin. The Plan is designed to be updated annually by staff and submitted to the Council for review and approval prior to the annual budget process.

Enhance Code Enforcement Services. The Council understands the importance of a strong Code Enforcement Program in that it has an impact on many facets of living and doing business inside the City of Pekin.

Business Friendly Community. The Council strives to bring new businesses to Pekin while helping to maintain and expand all existing businesses. It is therefore essential to work cooperatively to make Pekin a “Business-Friendly” Community.

Efficient and Effective Municipal Operations. A fundamental responsibility of elected officials, City Staff and Employees is the exercise of good stewardship over public funds. Therefore, it is important that municipal services be delivered with maximum efficiency and effectiveness.

Employee Residency. It is the goal of the Council to develop a policy that encourages more full-time non-union employees who participate in a City funded pension program to reside within the city limits of Pekin.

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:

WHEREAS, Tazewell County Emergency Transportation Safety Board is upgrading its public safety radio system to the STARCOM21 network; and

WHEREAS, as a result of this upgrade, Pekin Fire Department must purchase new radio equipment to operate on the county-wide system; and

WHEREAS, the total cost to the City of Pekin for the necessary equipment is \$217,201.93; and

WHEREAS, the Fire Department has been approved for a grant award from the Federal Emergency Management Agency Assistance to Firefighters Grant Program the amount of \$150,000 to help fund the purchases of the radio equipment; and

WHEREAS, the City Council finds it is in the best interest of the City and its residents to approve the purchase of new radio equipment compatible with the upgraded County-wide STARCOM21 network.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The above recitals are found to be true and correct and are incorporated herein.

Section 2. The purchase of new radio equipment compatible with the upgraded County-wide STARCOM21 network approved by the Tazewell County ETSB is approved up to a maximum of \$217,202.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20_____.

MAYOR

ATTEST:

CITY CLERK



QUOTE-15942
Tazewell County AFG (nt
Equipment Propose

Billing Address:
PEKIN FIRE DEPARTMENT
3232 COURT ST
PEKIN, IL 61554
US

Quote Date:11/04/2021
Expiration Date:02/02/2022
Quote Created By:
Dave Lander
Solutions Specialist
dlander@supremerradio.com
309-682-0831

End Customer:
PEKIN FIRE DEPARTMENT
Tony Rendleman
trrendleman@ci.pekin.il.us
309-613-0283

Payment Terms:30 NET

Summary:

Any sales transaction resulting from Motorola's quote is based on and subject to the applicable Motorola Standard Terms and Conditions, notwithstanding terms and conditions on purchase orders or other Customer ordering documents. Motorola Standard Terms and Conditions are found at www.motorolasolutions.com/product-terms.

Line #	Item Number	Description	Qty	Sale Price	Ext. Sale Price
	APX™ 8500				
1	M37TSS9PW1AN	APX8500 ALL BAND MP MOBILE	10	\$9,470.00	\$94,700.00
1a	GA09008AA	ADD: GROUP SERVICES	10		
1b	QA01648AA	ADD: HW KEY SUPPLEMENTAL DATA	10		
1c	GA00318AF	ENH: 5 YEAR ESSENTIAL SVC	10		
1d	G67DD	ADD: REMOTE MOUNT 02 MP	10		
1e	GA00580AA	ADD: TDMA OPERATION	10		
1f	GA01513AB	ADD: ALL BAND MOBILE ANTENNA (7/8/V/U)	10		
1g	G51AT	ENH:SMARTZONE	10		
1h	GA05509AA	DEL: DELETE UHF BAND	10		
1i	GA01606AA	ADD: NO GPS/WI-FI ANTENNA NEEDED	10		



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800

Attachment: QUOTE-1594218Tazewell County AFG GrantEquipment Proposal111821 (2871 : Resolution No. 351-21/22 Authorize Purchase of



QUOTE-15942
Tazewell County AFG (nt
Equipment Propose

Line #	Item Number	Description	Qty	Sale Price	Ext. Sale Price
1j	B18CR	ADD: AUXILIARY SPKR 7.5 WATT APX	10		
1k	G843AH	ADD: AES ENCRYPTION AND ADP	10		
1l	GA00804AA	ADD: APX O2 CH (GREY)	10		
1m	G444AH	ADD: APX CONTROL HEAD SOFTWARE	10		
1n	GA01517AA	DEL: NO J600 ADAPTER CABLE NEEDED	10		
1o	G806BL	ENH: ASTRO DIGITAL CAI OP APX	10		
1p	W22BA	ADD: STD PALM MICROPHONE APX	10		
1q	W969BG	ADD: MULTIKEY OPERATION	10		
1r	G361AH	ENH: P25 TRUNKING SOFTWARE APX	10		
1s	G610AC	ADD: REMOTE MOUNT CABLE 30 FT APX	10		
	APX™ 6000 Series	APX6000 XE			
2	H98UCF9PW6BN	APX6000 700/800 MODEL 2.5 PORTABLE	32	\$7,720.00	\$247,040.00
2a	H869BZ	ENH: MULTIKEY	32		
2b	QA01648AA	ADD: HW KEY SUPPLEMENTAL DATA	32		
2c	Q361AR	ADD: P25 9600 BAUD TRUNKING	32		
2d	QA02006AA	ENH: APX6000XE RUGGED RADIO	32		
2e	QA00580AC	ADD: TDMA OPERATION	32		
2f	Q887AU	ADD: 5Y ESSENTIAL SERVICE	32		
2g	QA09008AA	ADD: GROUP SERVICES	32		
2h	H38BT	ADD: SMARTZONE OPERATION	32		
2i	Q806BM	ADD: ASTRO DIGITAL CAI OPERATION	32		
2j	Q629AK	ENH: AES ENCRYPTION AND ADP	32		



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800



QUOTE-15942
Tazewell County AFG (nt
Equipment Propose

Line #	Item Number	Description	Qty	Sale Price	Ext. Sale Price
3	NNTN8575ABLK	AUDIO ACCESSORY-REMOTE SPEAKER MICROPHONE,IMPRES XE RSM XT CABLE BLACK	18	\$538.00	\$9,684.00
4	NNTN8860A	CHARGER, SINGLE-UNIT, IMPRES 2, 3A, 115VAC, US/NA	4	\$157.00	\$628.00
Product Services					
5	LSV00Q00202A	DEVICE PROGRAMMING	1	\$1.00	\$1.00
6	Incentive	Expiration Date: 12/30/2021	1	-\$202,128.56	-\$202,128.56
Grand Total				\$149,924.44(USD)	

Notes:

- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800



Purchase Order Checklist	
Marked as PO/ Contract/ Notice to Proceed on Company Letterhead (PO will not be processed without this)	
PO Number/ Contract Number	
PO Date	
Vendor = Motorola Solutions, Inc.	
Payment (Billing) Terms/ State Contract Number	
Bill-To Name on PO must be equal to the <i>Legal</i> Bill-To Name	
Bill-To Address	
Ship-To Address (If we are shipping to a MR location, it must be documented on PO)	
Ultimate Address (If the Ship-To address is the MR location then the Ultimate Destination address must be documented on PO)	
PO Amount must be equal to or greater than Order Total	
Non-Editable Format (Word/ Excel templates cannot be accepted)	
Bill To Contact Name & Phone # and EMAIL for customer accounts payable dept	
Ship To Contact Name & Phone #	
Tax Exemption Status	
Signatures (As required)	



QUOTE-16186
Tazewell County STARCOM21 - Additional Equipment

Billing Address:
PEKIN FIRE DEPARTMENT
3232 COURT ST
PEKIN, IL 61554
US

Quote Date:12/07/2021
Expiration Date:03/07/2022
Quote Created By:
Dave Lander
Solutions Specialist
dlander@supremerradio.com
309-682-0831

End Customer:
PEKIN FIRE DEPARTMENT
Tony Rendleman
trrendleman@ci.pekin.il.us
309-621-30283

Payment Terms:30 NET

Summary:

Any sales transaction resulting from Motorola's quote is based on and subject to the applicable Motorola Standard Terms and Conditions, notwithstanding terms and conditions on purchase orders or other Customer ordering documents. Motorola Standard Terms and Conditions are found at www.motorolasolutions.com/product-terms.

Line #	Item Number	Description	Qty	Sale Price	Ext. Sale Price
	APX™ 8500				
1	M37TSS9PW1AN	APX8500 ALL BAND MP MOBILE	4	\$11,596.00	\$47,544.00
1a	GA09008AA	ADD: GROUP SERVICES	4		
1b	QA01648AA	ADD: HW KEY SUPPLEMENTAL DATA	4		
1c	GA00318AF	ENH: 5 YEAR ESSENTIAL SVC	4		
1d	G67DD	ADD: REMOTE MOUNT 02 MP	4		
1e	GA00580AA	ADD: TDMA OPERATION	4		
1f	G51AT	ENH:SMARTZONE	4		
1g	GA05509AA	DEL: DELETE UHF BAND	4		
1h	GA09000AA	ADD: DIGITAL TONE SIGNALING	4		
1i	GA01606AA	ADD: NO GPS/WI-FI ANTENNA NEEDED	4		
1j	G843AH	ADD: AES ENCRYPTION AND ADP	4		



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Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800

Attachment: QUOTE-1618621Tazewell County STARCOM21 -Additional Equipment (2871 : Resolution No. 351-21/22 Authorize Purchase of Fire



QUOTE-16186
Tazewell County STARCOM
Additional Equipment

Line #	Item Number	Description	Qty	Sale Price	Ext. Sale Price
1k	GA00804AA	ADD: APX O2 CH (GREY)	4		
1l	G89AC	ADD: NO RF ANTENNA NEEDED	4		
1m	G444AH	ADD: APX CONTROL HEAD SOFTWARE	4		
1n	GA00093AH	ADD: APX TRI-CONTROL HARDWARE (O2 GREY)	4		
1o	GA01517AA	DEL: NO J600 ADAPTER CABLE NEEDED	4		
1p	G806BL	ENH: ASTRO DIGITAL CAI OP APX	4		
1q	W22BA	ADD: STD PALM MICROPHONE APX	12		
1r	W969BG	ADD: MULTIKEY OPERATION	4		
1s	G361AH	ENH: P25 TRUNKING SOFTWARE APX	4		
1t	GA00179AB	ADD: NO REMOTE CABLE NEEDED APX	12		
1u	B18CR	ADD: AUXILIARY SPKR 7.5 WATT APX	12		
	APX™ 8500				
2	M37TSS9PW1AN	APX8500 ALL BAND MP MOBILE	5	\$10,464.00	\$52,320.00
2a	GA09008AA	ADD: GROUP SERVICES	5		
2b	QA01648AA	ADD: HW KEY SUPPLEMENTAL DATA	5		
2c	GA00318AF	ENH: 5 YEAR ESSENTIAL SVC	5		
2d	G67DD	ADD: REMOTE MOUNT 02 MP	5		
2e	GA00580AA	ADD: TDMA OPERATION	5		
2f	GA01513AB	ADD: ALL BAND MOBILE ANTENNA (7/8/V/U)	5		
2g	G51AT	ENH: SMARTZONE	5		
2h	GA05509AA	DEL: DELETE UHF BAND	5		
2i	GA01606AA	ADD: NO GPS/WI-FI ANTENNA NEEDED	5		



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800



QUOTE-16186
Tazewell County STARCOM
Additional Equipment

Line #	Item Number	Description	Qty	Sale Price	Ext. Sale Price
2j	B18CR	ADD: AUXILIARY SPKR 7.5 WATT APX	5		
2k	G843AH	ADD: AES ENCRYPTION AND ADP	5		
2l	GA00804AA	ADD: APX O2 CH (GREY)	5		
2m	G610AC	ADD: REMOTE MOUNT CABLE 30 FT APX	5		
2n	G444AH	ADD: APX CONTROL HEAD SOFTWARE	5		
2o	GA01517AA	DEL: NO J600 ADAPTER CABLE NEEDED	5		
2p	G806BL	ENH: ASTRO DIGITAL CAI OP APX	5		
2q	W22BA	ADD: STD PALM MICROPHONE APX	5		
2r	W969BG	ADD: MULTIKEY OPERATION	5		
2s	G361AH	ENH: P25 TRUNKING SOFTWARE APX	5		
	APX™ 900				
3	H92UCF9PW6AN	APX 900 7/800 MHZ MODEL 2 PORTABLE	4	\$3,951.00	\$15,804.00
3a	QA01648AA	ADD: HW KEY SUPPLEMENTAL DATA	4		
3b	QA06765AA	ALT: IMPRESS LI-ION 3000MAH	4		
3c	Q887AT	ADD: 5Y ESSENTIAL SERVICE	4		
3d	QA04096AA	ENH: P25 TRUNKING	4		
3e	QA09008AA	ADD: GROUP SERVICES	4		
3f	QA06653AA	ENH: AES 256 SW ENCRYPTION AND ADP	4		
3g	H869CQ	ADD: MULTIKEY	4		
	APX™ 6500 / Enh Series				
4	M25URS9PW1BN	APX6500 ENHANCED 7/800 MHZ MOBILE	2	\$8,612.00	\$17,224.00
4a	GA09008AA	ADD: GROUP SERVICES	2		



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Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800



QUOTE-16186
Tazewell County STARCOM21 - Additional Equipment

Line #	Item Number	Description	Qty	Sale Price	Ext. Sale Price
4b	QA01648AA	ADD: HW KEY SUPPLEMENTAL DATA	2		
4c	W665BF	ADD: BASE STATION OP APX	2		
4d	GA00318AF	ENH: 5 YEAR ESSENTIAL SVC	2		
4e	G91AF	ADD: CNTRL STATION PWR SUPPLY	2		
4f	GA00235AA	ADD: NO GPS ANTENNA NEEDED APX	2		
4g	G66BF	ADD: DASH MOUNT O2 APXM	2		
4h	GA00580AA	ADD: TDMA OPERATION	2		
4i	G51AU	ENH: SMARTZONE OPERATION APX6500	2		
4j	G142AD	ADD: NO SPEAKER APX	2		
4k	G843AH	ADD: AES ENCRYPTION AND ADP	2		
4l	GA00804AA	ADD: APX O2 CH (GREY)	2		
4m	G89AC	ADD: NO RF ANTENNA NEEDED	2		
4n	G444AH	ADD: APX CONTROL HEAD SOFTWARE	2		
4o	G806BL	ENH: ASTRO DIGITAL CAI OP APX	2		
4p	W969BG	ADD: MULTIKEY OPERATION	2		
4q	W382AM	ADD: CONTROL STATION DESK GCAI MIC	2		
4r	G361AH	ENH: P25 TRUNKING SOFTWARE APX	2		
5	PMPN4174A	CHGR DESKTOP SINGLE UNIT IMPRES, US/NA	4	\$76.00	\$304.00
6	PMNN4547A	BATT IMPRES 2 LIION TIA4950 R IP68 3100T	20	\$169.00	\$3,380.00
7	NNTN8575ABLK	AUDIO ACCESSORY-REMOTE SPEAKER MICROPHONE,IMPRES XE RSM XT CABLE BLACK	16	\$538.00	\$8,608.00
8	NNTN8860A	CHARGER, SINGLE-UNIT, IMPRES 2, 3A, 115VAC, US/NA	2	\$157.00	\$314.00



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Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800



QUOTE-16186
Tazewell County STARCOM21 - Additional Equipment

Line #	Item Number	Description	Qty	Sale Price	Ext. Sale Price
9	NNTN8844A	CHARGER, MULTI-UNIT, IMPRES 2, 6-DISP, NA/LA-PLUG, ACC USB CHGR	5	\$1,315.00	\$6,575.00
10	NNTN7616D	CHR IMP VEH EXT EU	1	\$418.00	\$418.00
11	KT000254A01	POWER SUPPLY,EXT 280W, 100-240VAC WITH 6PN MOLEX TO SAE ADPTR CBL	4	\$269.00	\$1,076.00
12	HKN6169B	CABLE, REMOTE MOUNT, 5M	1	\$71.39	\$71.39
13	HKN6165B	CABLE, REMOTE MOUNT, 35M	2	\$115.50	\$231.00
Product Services					
14	LSV00Q00202A	DEVICE PROGRAMMING	1	\$1.00	\$1.00
15	Incentive	Expiration Date: 12/30/2021	1	-\$90,620.40	-\$90,620.40
Grand Total				\$63,249.99(USD)	

Notes:

- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800



Purchase Order Checklist
Marked as PO/ Contract/ Notice to Proceed on Company Letterhead (PO will not be processed without this)
PO Number/ Contract Number
PO Date
Vendor = Motorola Solutions, Inc.
Payment (Billing) Terms/ State Contract Number
Bill-To Name on PO must be equal to the <i>Legal</i> Bill-To Name
Bill-To Address
Ship-To Address (If we are shipping to a MR location, it must be documented on PO)
Ultimate Address (If the Ship-To address is the MR location then the Ultimate Destination address must be documented on PO)
PO Amount must be equal to or greater than Order Total
Non-Editable Format (Word/ Excel templates cannot be accepted)
Bill To Contact Name & Phone # and EMAIL for customer accounts payable dept
Ship To Contact Name & Phone #
Tax Exemption Status
Signatures (As required)

SUPREME RADIO COMMUNICATIONS, INC.

4017 North Prospect Rd
Peoria Heights, IL 61616
(309) 682-0831 Fax: (309) 682-5949

QUOTATION

QUOTE NO.: 46256 - 00 NC
DATE: 12/08/21
TERMS: UPON RECEIPT OF INV
DELIVERY:

PP72388
TO: Pekin Fire Department
Attn: Tony Rendleman
3232 Court ST
Pekin, IL 61554

Please reference Quote No. on
Correspondence & purchase orders.
Prices firm for 30 days.

WE ARE PLEASED TO QUOTE YOU THE FOLLOWING:

QTY	ITEM	DESCRIPTION	UNIT PRICE	TOTAL
5	G5B64BF-SXVXEN	Pager, G5 P25 Dual Band VHF 136-174MHz 700-800MHz	670.50	3,352.50
5	GS999CA-SXXXEN	G4/G5 CHARGER/AMPLIFIER W/ANT	135.00	675.00
			Item summary	4,027.50
			Subtotal	4,027.50
			GRAND TOTAL:	4,027.50

ORDERS SUBJECT TO SHIPPING & HANDLING AND SALES TAX IF APPLICABLE

TERMS SUBJECT TO CREDIT REVIEW

BY Dave Lander 147

THIS QUOTE IS SUBJECT TO REVIEW BY MANAGEMENT FOR COMPLETENESS AND ACCURACY.

Accepted by _____ LEGAL NAME OF PURCHASER	P.O. No. _____
_____ AUTHORIZED SIGNATURE	Date _____

Attachment: QUOTE NO 46256 Unication Pagers (2871 : Resolution No. 351-21/22 Authorize Purchase of Fire Department Radios)



REQUEST FOR COUNCIL ACTION

Agenda Date: December 13, 2021
To: Council Members
From: Mark Rothert, City Manager

AGENDA ITEM: Resolution No. 352-21/22 Authorization to Enter into Opioids Settlement Participation Agreement

ACTION REQUESTED: Approve and Adopt the Resolution.

DESCRIPTION:

The City of Pekin is involved in a class action lawsuit brought by states and local political subdivisions against the three largest opioid pharmaceutical distributors: McKesson, Cardinal Health and AmerisourceBergen (“Distributors”), and manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson (collectively, “J&J”).

Recently, there has been a settlement negotiated to resolve all Opioids litigation. These settlements are slated to provide substantial funds to states and political subdivisions for abatement of the opioids epidemic. The City is now being asked if it wishes to participate in these settlements and must indicate its interest to do so by January 2, 2022.

Attorneys representing the class believe these settlements represent the best resolution under the circumstances when weighed against the risks of pursuing separate litigation against these defendants. For political subdivisions that do not participate in the settlements, governmental entities would have to produce a broad swath of financial data and other records to support claims and damages within an extremely limited timeframe.

Illinois has also passed legislation specifically dealing with national opioid settlements like this one that gives the Attorney General the power to intervene in cases to dismiss any opioid claims against defendants subject to multistate settlements like the one proposed here (see 735 ILCS 5/13-226). This means that if the City of Pekin were to not participate in the settlement, there is a serious risk that its case could not proceed in litigation, which would leave the City with nothing.

For these reasons, staff recommends participation in the settlement. The attached resolution thus authorizes the City to enter into documents that indicate Pekin’s participation in the opioid settlement.

FINANCIAL IMPACT: To be determined

Requested Amount:

Line Item:

Budgeted Amount:

Remaining Funds:

IMPACT IF APPROVED: City will participate in opioids settlement

IMPACT IF DENIED: City will not participate in opioids settlement

ALTERNATIVES: N/A

RELATED TO THE 2019-2021 CITY COUNCIL GOALS:

	5 Year CIP. The Five-Year Capital Improvement Plan reflects all current and future capital improvement needs of the City of Pekin. The Plan is designed to be updated annually by staff and submitted to the Council for review and approval prior to the annual budget process.
	Enhance Code Enforcement Services. The Council understands the importance of a strong Code Enforcement Program in that it has an impact on many facets of living and doing business inside the City of Pekin.
	Business Friendly Community. The Council strives to bring new businesses to Pekin while helping to maintain and expand all existing businesses. It is therefore essential to work cooperatively to make Pekin a “Business-Friendly” Community.
	Efficient and Effective Municipal Operations. A fundamental responsibility of elected officials, City Staff and Employees is the exercise of good stewardship over public funds. Therefore, it is important that municipal services be delivered with maximum efficiency and effectiveness.
	Employee Residency. It is the goal of the Council to develop a policy that encourages more full-time non-union employees who participate in a City funded pension program to reside within the city limits of Pekin.

REQUIRED SIGNATURES

Finance Department (Certification of Availability of Funds):

Date:

City Manager:

Mark A. Rothert

Mark A. Rothert, City Manager

12/7/2021

Mark A. Rothert

Mark A. Rothert, City Manager

12/10/2021

Date:

WHEREAS, the City of Pekin is a home rule municipality as described in Section 6(a), Article VII of the 1970 Constitution of the State of Illinois; and

WHEREAS, the City of Pekin, as a home rule municipality, may exercise power and perform any function pertaining to its government and affairs, including, but not limited to, the power to legislate for the protection of the public health, safety, and welfare; and

WHEREAS, on Wednesday, July 21, 2021, the National Prescription Opiate Litigation Multidistrict Litigation Plaintiffs' Executive Committee, several State Attorneys General, and four major defendants announced agreement on terms of proposed nationwide settlements to resolve all Opioids litigation brought by states and local political subdivisions against the three largest pharmaceutical distributors: McKesson, Cardinal Health and AmerisourceBergen ("Distributors"), and manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson (collectively, "J&J"); and

WHEREAS, these settlements, if agreed and adopted, will provide substantial funds to states and subdivisions for abatement of the Opioids epidemic across the country and will impose transformative changes in the way the settling defendants conduct their business; and

WHEREAS, the City of Pekin is one of the political subdivisions of the State of Illinois involved in the litigation; and

WHEREAS, settlement of the Opioids litigation will provide substantial funds to states and political subdivisions for abatement of the opioids epidemic; and

WHEREAS, the City is now being asked if it wishes to formally participate in these settlements and must indicate its interest to do so by January 2, 2022; and

WHEREAS, attorneys representing the class believe these settlements represent the best resolution under the circumstances when weighed against the risks of pursuing separate litigation against these defendants; and

WHEREAS, the City Council of the City of Pekin believe it is in the best interest of the City and its citizens to participate in the settlement agreement.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The above recitals are found to be true and correct and are adopted herein.

Section 2. The Mayor or City Manager are authorized to enter all necessary documents to participate in the opioids settlement, including the attached Exhibit I.

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

MAYOR

ATTEST:

CITY CLERK

Subdivision Settlement Participation Form

Governmental Entity:	State:
Authorized Official:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above (“*Governmental Entity*”), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the Settlement Agreement dated July 21, 2021 (“*Distributor Settlement*”), and acting through the undersigned authorized official, hereby elects to participate in the Distributor Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Governmental Entity is aware of and has reviewed the Distributor Settlement, understands that all terms in this Participation Form have the meanings defined therein, and agrees that by signing this Participation Form, the Governmental Entity elects to participate in the Distributor Settlement and become a Participating Subdivision as provided therein.
2. The Governmental Entity shall, within 14 days of the Reference Date and prior to the filing of the Consent Judgment, secure the dismissal with prejudice of any Released Claims that it has filed.
3. The Governmental Entity agrees to the terms of the Distributor Settlement pertaining to Subdivisions as defined therein.
4. By agreeing to the terms of the Distributor Settlement and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
5. The Governmental Entity agrees to use any monies it receives through the Distributor Settlement solely for the purposes provided therein.
6. The Governmental Entity submits to the jurisdiction of the court in the Governmental Entity’s state where the Consent Judgment is filed for purposes limited to that court’s role as provided in, and for resolving disputes to the extent provided in, the Distributor Settlement. The Governmental Entity likewise agrees to arbitrate before the National Arbitration Panel as provided in, and for resolving disputes to the extent otherwise provided in, the Distributor Settlement.

7. The Governmental Entity has the right to enforce the Distributor Settlement as provided therein.
8. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Distributor Settlement, including, but not limited to, all provisions of Part XI, and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Distributor Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The Distributor Settlement shall be a complete bar to any Released Claim.
9. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the Distributor Settlement.
10. In connection with the releases provided for in the Distributor Settlement, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release, and that if known by him or her would have materially affected his or her settlement with the debtor or released party.

A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the Distributor Settlement.

11. Nothing herein is intended to modify in any way the terms of the Distributor Settlement, to which Governmental Entity hereby agrees. To the extent this Participation Form is interpreted differently from the Distributor Settlement in any respect, the Distributor Settlement controls.

I have all necessary power and authorization to execute this Participation Form on behalf of the Governmental Entity.

Signature: _____

Name: _____

Title: _____

Date: _____