



AGENDA

Executive Committee

Tuesday, July 27, 2021

*Immediately following Finance Audit and Legislative
Affairs Committee*

Peoria County Courthouse, Room 403

1. **Call to Order**
2. **Approval of Minutes**
 - June 22, 2021
3. **Informational Items/Reports/Other Minutes/Update**
 - Peoria Riverfront Museum Annual Report
 - Minority Business Development Center Report
 - Springdale Cemetery Minutes (*no new minutes*)
 - Monthly CDAP/GAP/Macro/Other Loan Report
 - County Auditor
 - Peoria County Enterprise Zone Report
4. **Executive Session**
 - Pending Litigation
5. **Resolution**
 - Civil Litigation Settlement
6. **Discussion**
 - Standing Committee Agendas
7. **Miscellaneous**
8. **Adjournment**

DRAFT

EXECUTIVE COMMITTEE

June 22, 2021

Immediately following Finance Audit and Legislative Affairs Committee

COMMITTEE MEMBERS PRESENT:	Andrew Rand – Chairman; James Fennell – Vice Chairman; Jennifer Groves Allison, Eden Blair, Linda Daley, James Dillon, Betty Duncan, Kate Pastucha, Rob Reneau, Paul Rosenbohm (<i>via teleconference</i>), Phillip Salzer, Sharon Williams
MEMBERS ABSENT:	Brandy Bryant, Rachel Reliford, Steven Rieker
STAFF PRESENT:	Scott Sorrel - County Administrator; Shauna Musselman – Assistant County Administrator; Jennie Cordis Boswell - State's Attorney's Office; Randy Brunner – Chief Financial Officer; Julie Kusturin – Finance; Andrew Braun – Planning & Zoning; Mike Deluhery – County Clerk; Nicole Bjerke – County Treasurer; Elizabeth Crider – Regional Office of Education; Monica Hendrickson – Health Department; Brian Asbell – County Sheriff; Margie Kowalski, Lorry Saunders, Brittany Strickland – Auditor’s Office
VISITORS:	Chris Setti – Economic Development Council

Call to Order

Chairman Rand called the meeting to order at 3:12 p.m.

Approval of Minutes

A motion to approve the minutes of May 25, 2021 was made by Ms. Daley and seconded by Ms. Duncan. The motion carried unanimously (11-0).

A motion to allow the participation of Mr. Rosenbohm via teleconference was made by Mr. Salzer and seconded by Mr. Fennell. The motion carried unanimously (11-0).

Informational Items/Reports/Other Minutes/Updates

➤ Springdale Cemetery Minutes

Mr. Sorrel directed committee members to the submitted Springdale Cemetery Management Authority minutes of April 20, 2021.

➤ CDAP/GAP/Macro/Other Loan Report

Mr. Sorrel stated that the two active loans are both current, and assets are available to be loaned.

➤ County Auditor

No verbal report. No questions or comments from committee.

➤ Heddington Oaks Financials

No verbal report. No questions or comments from committee.

Committee Action

➤ Review of Executive Session Minutes

➤ Ms. Cordis Boswell advised that it is the recommendation of the State’s Attorney’s Office that all previously held executive session minutes continue to be held closed as the need for confidentiality still exists, and to destroy executive session audio recordings more than two years old, except those that relate to pending litigation. A motion to accept the recommendation of the State's Attorney's Office was made by Mr. Salzer and seconded by

Dr. Blair. A roll call vote was taken, and the motion carried unanimously (12-0; Mr. Rosenbohm voted aye via teleconference).

Discussion

➤ Small Business Stabilization Program Grant Phase 1 Closeout

Mr. Setti remarked that in April 2020 the Economic Development Council (EDC), with the assistance of Peoria County, applied for a series of grants for small businesses under the State of Illinois Downstate Business Stabilization Program. He stated that the program is funded via the State of Illinois Community Development Block Grant, and requires both a public hearing in advance of the applications and at closeout. He advised that 9 grants were awarded in total, and currently 7 grants have been fully closed out.

Mr. Setti explained that the program offers small businesses in downstate and rural counties of Illinois the opportunity to partner with local governments to obtain grant requests equal to 60 days of their viable working capital up to a maximum of \$25,000.00. The following businesses received funding assistance for working capital needs and met the eligibility criteria of remaining open for at least 60 days after their award:

- A Perfect Pear Boutique (\$25,000.00)
- Bartonville Express Lube and Auto Service (\$25,000.00)
- Carlson Jewelers LTD (\$25,000.00)
- Coyote Creek Golf Club (\$15000.00)
- Jim's Family Restaurant (\$10,000.00)
- Novel Electronic Designs, Inc. (\$20,000.00)
- Peoria Flag & Decorating Co. Inc. (\$25,000.00)
- The Trolley Inc. (\$25,000.00)

Mr. Setti advised that in order to be eligible for the funding, a Benefitting Business must have been negatively impacted by the COVID-19 emergency and require urgent assistance according to the standards set forth by the Department of Commerce & Economic Opportunity. He reiterated that the public hearing is a requirement of the closeout and allows completion of required paperwork under the Community Development Block Grant.

Chairman Rand declared the Public Meeting open.

Dr. Blair asked if the businesses considered in this closeout hearing continue to be actively in business. Mr. Setti advised that upon his latest update, the 8 businesses continue to be in business.

Mr. Dillon asked if the EDC verified that all business met the outlined requirements. Mr. Setti advised that the EDC provided application materials and assisted businesses with the application; DCEO made the determination as to whether a business qualified at the time of application. Mr. Dillon asked for further qualification as to who verified that the businesses continued to operate after the 60 days in order to receive payment. Mr. Setti stated that the EDC verified that the businesses were open at time of payment. Mr. Dillon asked for clarification as to when the businesses received payment. Mr. Setti advised that Peoria County was awarded the funding in February 2021 and payouts were dispersed in April 2021. He stated that as part of the payout the businesses were required to provide the EDC receipts for working capital. He further clarified that DCEO made the final decision as to whether the expenses were eligible, while the EDC worked with businesses to ensure paperwork was in line prior to sending to DCEO.

Mr. Rand inquired as to a 2nd round of funding. Mr. Setti noted that one business remains outstanding from the 1st round of funding, The Shot Spot Pub, and added that the business has been paid but is not part of this closeout hearing due to timing issues. He stated that three additional businesses, Jimmy's Bar, Hammer's Bar, and Lakeside Custom Builders, have been awarded grants which are anticipated to be paid out in July 2021. He noted that Lakeside Custom

Builders was denied funding in the 1st round as the grant was initially intended to be for businesses which were forced to close due to the Governor's Order, and the business was not forced to close at that time. In October 2020 DCEO revised its requirements and allowed businesses to reapply that were denied on that basis, and saw a 25% year over year reduction in revenue. He remarked that Lakeside Custom Builders did reapply through the EDC and were awarded a grant.

Mr. Rand asked the length of time since the payments were approved for the assistance through this date. Mr. Setti remarked that Lakeside Custom Builders was approved in February or March 2021, while the notice for Jimmy's Bar and Hammer's Bar was received in December 2020. He noted that both Jimmy's Bar and Hammer's Bar applied for the grant in May 2020. He commented that the DCEO process is lengthy, and stressed that there has been no delay on the part of Peoria County or the EDC.

Mr. Rand asked for comments from the public. Ms. Lorry Saunders asked how many total applicants applied. Mr. Setti advised that 24 businesses submitted applications under the first round of funding, and DCEO funded 9 of those businesses. Ms. Saunders asked if a breakdown of the type of businesses that applied is available, and Mr. Setti advised that he can supply that information. He noted that DCEO denials were for a variety of reasons, including being a high financial risk, or essential business already in operation.

Mr. Rand again asked for comments from the public. There were no further comments and Mr. Rand declared the public hearing closed.

✚ The following Standing Committee meetings were summarized by their respective Chairperson as follows:

County Operations

CANCELED

Infrastructure

The following resolution was recommended to the County Board for approval.

- Preliminary Engineering Agreement with Hanson Professional Services for Phase I and II Preliminary Engineering for Pulsifer Road bridge rehabilitation

Ways and Means

CANCELED

- Monthly Delinquent Taxes (resolution will be poll voted)

Land Use

The following were recommended to the County Board for approval.

Zoning Cases

- Case #012-21-Z, Petition of Refugio L. Dominguez, Jr.
- Case #ZBA-2021-000023, Petition of DGS Properties, LLC

Public Safety and Justice

CANCELED

County Health

CANCELED

Finance Audit and Legislative Affairs

No resolutions were recommended to the County Board for approval.

Miscellaneous

Ms. Williams advised that the 2021 Labor Day Parade has been cancelled.

Mr. Dillon advised that he has toured the new state of the art 9-1-1 Call Center and recommended the tour to all County Board members.

Mr. Sorrel advised that IDPH will permanently close the Civic Center Testing Site tomorrow.

Adjournment

The meeting was adjourned by Chairman Rand at 3:40 p.m.

Recorded and Transcribed by: Jan Kleffman

**SPRINGDALE CEMETERY
MANAGEMENT AUTHORITY
Peoria, Illinois**

**BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

December 31, 2020 and 2019

TENTATIVE REPORT
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO REVISION

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
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December 31, 2020 and 2019

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FOR DISCUSSION PURPOSES ONLY
SUBJECT TO REVISION

INDEPENDENT AUDITORS' REPORT

Springdale Cemetery Management Authority
Peoria, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the business type activities and the discretely presented component unit of Springdale Cemetery Management Authority (Authority), a component unit of the City of Peoria, Illinois, as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the Authority'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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 auditors' 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of Springdale Cemetery Management Authority as of December 31, 2020 and 2019, and the respective changes in financial position and, where applicable, 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

Management has omitted the *Management's Discussion and Analysis* that accounting principles generally accepted in the United States of America requires 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying supplementary information included on pages 20-22 is presented for purposes 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.

CliftonLarsonAllen LLP

Peoria, Illinois
REPORT DATE

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
STATEMENTS OF NET POSITION
December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 29,565	\$ 128,977
Restricted cash	127,874	127,196
Investments - held on behalf of pre-need services	353,888	342,944
Certificates of deposit - restricted	174,346	172,194
Current accounts receivable, net	9,748	145,977
Government subsidies receivable - operating	422,756	303,602
Prepaid assets	10,463	9,073
Total current assets	1,128,640	1,229,963
NONCURRENT ASSETS		
Assets not depreciated:		
Land	65,604	65,604
Construction in progress	-	57,500
Assets depreciated:		
Capital assets	2,684,587	2,612,762
Less accumulated depreciation	(1,412,554)	(1,312,759)
Total noncurrent assets	1,337,637	1,423,107
TOTAL ASSETS	\$ 2,466,277	\$ 2,653,070
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts payable	\$ 21,486	\$ 152,208
Accrued liabilities	9,414	9,446
Unearned revenue - pre-need services	314,543	316,820
Total current liabilities	345,443	478,474
NET POSITION		
Investment in capital assets	1,337,637	1,408,732
Restricted - nonexpendable	208,112	208,112
Restricted - expendable	94,108	91,278
Unrestricted	480,977	466,474
Total net position	2,120,834	2,174,596
TOTAL LIABILITIES AND NET POSITION	\$ 2,466,277	\$ 2,653,070

The accompanying notes are an integral part of the basic financial statements.

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
STATEMENTS OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
OPERATING REVENUES		
Charges for services	\$ 260,776	\$ 490,140
Miscellaneous	1,101	13,902
Total operating revenues	<u>261,877</u>	<u>504,042</u>
OPERATING EXPENSES	<u>760,999</u>	<u>983,654</u>
Operating loss	(499,122)	(479,612)
NONOPERATING REVENUES		
Contributions and subsidies	889,216	366,660
Rental income	26,201	23,340
Investment income	12,890	17,022
Unrealized gain on unrestricted investments	2,728	5,939
Total net nonoperating revenues	<u>431,035</u>	<u>412,961</u>
Loss before capital contributions	(68,087)	(66,651)
CAPITAL GRANTS AND CONTRIBUTIONS	<u>14,325</u>	<u>92,882</u>
Change in net position	(53,762)	26,231
NET POSITION		
Beginning of year	<u>2,174,596</u>	<u>2,148,365</u>
End of year	<u>\$ 2,120,834</u>	<u>\$ 2,174,596</u>

The accompanying notes are an integral part of the basic financial statements.

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
STATEMENTS OF CASH FLOWS
Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from charges for services	\$ 394,728	\$ 355,379
Other receipts	1,101	13,902
Payments to suppliers	(442,050)	(405,144)
Payments to employees	(336,923)	(355,307)
Net cash used by operating activities	<u>(383,144)</u>	<u>(391,170)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Rental income	26,201	23,340
Interest and dividends received	2,779	4,166
Proceeds from sale of investments	92,197	-
Purchases of investments	(92,454)	-
Net cash provided by investing activities	<u>28,723</u>	<u>27,506</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from capital donation	14,325	109,495
Capital expenditures	(28,700)	(95,120)
Net cash provided (used) by capital and related financing activities	<u>(14,375)</u>	<u>14,375</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Contributions and subsidies	<u>270,062</u>	<u>425,573</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(98,734)	76,284
CASH AND CASH EQUIVALENTS		
Beginning of year	<u>256,173</u>	<u>179,889</u>
End of year	<u>\$ 157,439</u>	<u>\$ 256,173</u>

The accompanying notes are an integral part of the basic financial statements.

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
STATEMENTS OF CASH FLOWS (CONTINUED)
Years Ended December 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES		
Operating loss	\$ (499,122)	\$ (479,612)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation	99,795	100,447
Effects of changes in operating assets and liabilities:		
Accounts receivable	136,229	(141,543)
Prepaid assets	(1,390)	(3,950)
Accounts payable	(116,347)	125,095
Accrued liabilities	(32)	1,611
Unearned revenue - pre-need services	(2,277)	6,782
	<u>\$ (383,144)</u>	<u>\$ (391,170)</u>
NET CASH USED BY OPERATING ACTIVITIES		
CASH AND CASH EQUIVALENTS ARE REFLECTED ON THE STATEMENTS OF NET POSITION AS FOLLOWS:		
Cash - unrestricted	\$ 29,565	\$ 128,977
Restricted cash	<u>127,874</u>	<u>127,196</u>
Total cash and cash equivalents	157,439	256,173
INVESTMENTS		
Investments - held on behalf of pre-need services - unrestricted	353,888	342,944
Certificates of deposit - restricted	<u>174,346</u>	<u>172,194</u>
Total investments	<u>528,234</u>	<u>515,138</u>
TOTAL	<u>\$ 685,673</u>	<u>\$ 771,311</u>
CASH AND INVESTMENTS		
Unrestricted	\$ 383,453	\$ 471,921
Restricted	<u>302,220</u>	<u>299,390</u>
TOTAL CASH AND INVESTMENTS	<u>\$ 685,673</u>	<u>\$ 771,311</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital contributions	\$ -	\$ 13,011
Capital asset additions in accounts payable	-	14,375
Total noncash capital and related financing activities	<u>\$ -</u>	<u>\$ 27,386</u>

The accompanying notes are an integral part of the basic financial statements.

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Springdale Cemetery Management Authority (Authority), established September 16, 2002, by the Springdale Cemetery Intergovernmental Agreement (Agreement) between the City of Peoria, Illinois (City), the Springdale Historic Preservation Foundation (Foundation), the County of Peoria, Illinois (County), and the Pleasure Driveway and Park District of Peoria, Illinois (Park District), is a local cemetery that provides related services in central Illinois. The Authority began operations under the Agreement in approximately May 2003.

The governing board of the Authority consists of three members appointed by the City, two members appointed by the Park District, two members appointed by the County, and two members appointed by the Foundation, so long as the agreement mentioned above is in effect and/or the Foundation is providing donations for the betterment of the Cemetery in an amount of \$25,000 per year, which may include in-kind services. In 2005, it was agreed upon by the governing board of the Authority that the Foundation's contributions in excess of the \$300,000 requirement for the years 2003, 2004, and 2005 be allowed to accrue toward the \$25,000 annual requirement for 2006 and beyond. In 2018, the Foundation made a direct \$10,000 cash capital contribution and made other in-kind or on-behalf contributions that exceeded the remaining \$15,000. In lieu of a direct \$25,000 cash contribution in 2019, the Foundation made other in-kind or on-behalf contributions that exceeded \$25,000.

The Authority is empowered by the parties to the Agreement to oversee the management and operation of the Cemetery and to make such other bylaws, policies, and procedures as it deems necessary.

Under the agreement, operating deficits not covered by the Foundation shall be divided as follows:

The first \$80,000 in any calendar year shall be divided evenly between the County and the Park District. The County shall cover the next \$20,000. Any and all deficits in excess of \$100,000 after deficit coverage by the Foundation shall be the responsibility of the City.

Operating surpluses shall be retained by the Authority for the betterment of Springdale Cemetery.

At any time, either the County or the Park District may terminate the Agreement earlier than its 20-year term by providing one year's notice of intent to terminate and by paying the sum of \$120,000 plus any accrued obligations owed by the party terminating the Agreement.

The accounting policies of the Authority conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the significant policies:

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reporting Entity

In defining the financial reporting entity, the Authority has considered whether there are any potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*. The criteria used in assessing whether an entity is a component unit consists of (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an *individual organization* that the specific primary government is entitled to, or has the ability to otherwise access, are significant to the primary government.

Using these criteria, the Springdale Historic Preservation Foundation (Foundation) is included in the accompanying financial statements as a discretely presented component unit. The Foundation is a nonprofit organization incorporated in Illinois on June 4, 1998. It was established as a tax-exempt charitable organization to provide support to restore and preserve the history, buildings, mausoleum, land, and gravesites of Springdale Cemetery.

The Foundation is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. Contributions received are recorded as with donor restrictions or without donor restrictions depending on the existence and/or nature of any donor restrictions. Contributions are recognized when the donor makes a promise to give to the Foundation that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Complete financial statements for the Foundation may be obtained from the following address:

Springdale Historical Preservation Foundation
P.O. Box 5511
Peoria, Illinois

In addition, the Authority is considered a component unit of the City of Peoria, Illinois (City). Under the Agreement, the City has an obligation to fund deficits in excess of \$100,000, thereby making the Authority fiscally dependent on the City. Additionally, the City has an equity interest in the assets of the Cemetery, as ownership of the Cemetery was conveyed to the City at a nominal cost as a precondition of effectuating the terms of the Agreement.

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

For financial reporting purposes, the Authority is considered a special-purpose government engaged only in business-type activities. Accordingly, the Authority's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred.

Nonexchange transactions, in which the Authority receives value without directly giving equal value in return, include state and federal grants, if any. Revenue from grants is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Authority must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Authority on a reimbursement basis.

Cash and Cash Equivalents

For purposes of reporting cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents.

Investments

Investments are reported at fair value in accordance with guidelines defined by GASB Statement No. 72, *Fair Value Measurement and Application*. Bank deposits and certificates of deposit are recorded at cost. Investment income consists of interest earned on bank deposits and certificates of deposit. The types of investments allowed are regulated by Illinois state laws and include municipal bonds, U.S. government or Illinois obligations, insured deposits or other investments of state or national banks, Federal National Mortgage Association obligations, Illinois funds, and agreements collateralized by securities or mortgages in an amount at least equal to the fair value of the funds deposited.

Accounts Receivable

Accounts receivable are customer obligations, significantly for the sale of the exclusive right to inter human remains in lots or crypts, which require payment based on a stipulated payment term. No interest has been accrued on the accounts.

The carrying amount of the accounts receivable is reduced by a valuation allowance of \$850 in 2020 and 2019, respectively, which reflects management's best estimate of amounts that may not be collected. The allowance for doubtful accounts is based on management's assessment of collectability of specific customer accounts. If actual defaults are higher than historical experience, management's estimates of the recoverability of amounts due the Authority could be adversely affected. All accounts or portions thereof deemed to be uncollectible or to require excessive collection cost are written off to the allowance for doubtful accounts.

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets include buildings, equipment, and infrastructure assets, such as roads and sidewalks. Capital assets are defined by the Authority as assets with an initial unit cost of \$1,000 or more and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. 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 assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Buildings and equipment of the Authority are depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Building and improvements	39
Land improvements	20
Software, furniture, and equipment	3-7

Unearned Revenue

Unearned revenue at December 31, 2020 and 2019 consists of pre-need service and contribution revenue that has not yet been earned, as the service has not yet been performed or corresponding expenses incurred.

Net Position

The Authority's net position is classified as follows:

Investment in capital assets – This represents the Authority's total investment in capital assets, net of accumulated depreciation and any related debt. There is no related debt at December 31, 2020 and 2019.

Restricted – This includes resources that the Authority is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties. When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources when they are needed. Restricted net position is comprised of amounts endowed to the Cemetery, earnings on which are designated to be used for purposes specified by the donor, such as purchase and placement of flowers on individual graves.

Unrestricted – This includes resources derived from contributions, sales, and state grants. These resources are used for transactions relating to the general operations of the Authority and may be used at the discretion of the governing board to meet current or other expenses for any purpose.

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operating Revenues and Expenses

Operating revenues and expenses generally result from providing services or delivering goods in connection with the Cemetery's on-going operations. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

In-Kind Contributions and Donated Services

In-kind contributions are recorded as revenue and expense (or capitalized, if applicable) in the accompanying statements. The Authority receives donated services from volunteer workers who assist the staff in mowing and related services. No monetary value for these services is reflected in the financial statements, as they do not require specialized skill.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires 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, expenses, gains, losses, and other changes in net position during the reporting period. Actual results could differ from those estimates.

NOTE 2 - DEPOSITS

Custodial Credit Risk. Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Authority does not have a custodial credit risk policy.

At December 31, 2020, the carrying amount of the Authority's deposits (includes checking, savings, and certificates of deposit) was \$329,501 and the bank balance was \$335,259. (The Authority also had cash on hand of \$1,905.) None of the bank balance of \$335,259 was exposed to custodial credit risk.

At December 31, 2019, the carrying amount of the Authority's deposits (includes checking, savings, and certificates of deposit) was \$428,092 and the bank balance was \$429,092. (The Authority also had cash on hand of \$275.) None of the bank balance of \$429,092 was exposed to custodial credit risk.

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 3 - INVESTMENTS

The Authority's investment balances were as follows at December 31:

	<u>Fair Value</u>	<u>2020 Less than One Year</u>	<u>Rating (Morningstar)</u>
Mutual Funds	\$ 353,888	\$ 353,888	4 Star/3 Star
	<u>Fair Value</u>	<u>2019 Less than One Year</u>	<u>Rating (Morningstar)</u>
Mutual Funds	\$ 342,944	\$ 342,944	4 Star/3 Star 2 Star

The Authority 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.

The Authority has the following recurring fair value measurements:

- Mutual funds of \$353,888 and \$342,944 at December 31, 2020 and 2019, respectively, are valued using quoted market prices (Level 1 inputs).

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Authority does not have an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. Credit risk is the risk that the issuer or other counterparty to a debt investment will not fulfill its obligations. The Authority does not have an investment policy that limits investment ratings as a means of managing its exposure to losses arising from credit risk.

Custodial Credit Risk. The Authority's investment in mutual funds is held by a third-party agent in the Authority's agent's name.

Concentration Risk. Concentration risk is the risk associated with having more than 5% of investments in any issuer, other than the U.S. government. The Authority does not have a concentration risk policy.

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 4 - RESTRICTED ASSETS

There are restrictions on the following funds included in certificates of deposit and restricted cash in the statement of net position due to restrictive donations and related earnings at December 31:

	<u>2020</u>	<u>2019</u>
Contribution corpus - nonexpendable	\$ 208,112	\$ 208,112
Restricted as to the timing and purpose	<u>94,108</u>	<u>91,278</u>
Total	<u>\$ 302,220</u>	<u>\$ 299,390</u>

NOTE 5 - CAPITAL ASSETS

Changes in the various capital asset categories and related accumulated depreciation during the periods ended December 31 were as follows:

	<u>2020</u>				
Cost:	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance at End of Year</u>
Assets not depreciated:					
Land	\$ 65,604	\$ -	\$ -	\$ -	\$ 65,604
Construction in progress	57,500	-	-	(57,500)	-
Assets depreciated:					
Maintenance building	406,586	-	-	-	406,586
Building improvements	404,634	-	-	-	404,634
Land improvements	1,297,005	7,700	-	-	1,304,705
Furniture and equipment	336,051	-	-	-	336,051
Computer software	<u>168,486</u>	<u>6,625</u>	<u>-</u>	<u>57,500</u>	<u>232,611</u>
Total	<u>\$ 2,735,866</u>	<u>\$ 14,325</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,750,191</u>

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance at End of Year</u>	<u>Net Capital Assets at December 31, 2020</u>
Accumulated depreciation:						
Maintenance building	\$ 163,830	\$ 10,820	\$ -	\$ -	\$ 174,650	\$ 231,936
Building improvements	158,863	11,169	-	-	170,032	234,602
Land improvements	535,025	52,998	-	-	588,023	716,682
Furniture and equipment	287,610	20,552	-	-	308,162	27,889
Computer software	167,431	4,256	-	-	171,687	60,924
Land	-	-	-	-	-	65,604
Construction in progress	-	-	-	-	-	-
Total	<u>\$1,312,759</u>	<u>\$ 99,795</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,412,554</u>	<u>\$ 1,337,637</u>

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2020 and 2019

NOTE 5 - CAPITAL ASSETS (CONTINUED)

Cost:	2019				Balance at End of Year
	Balance at Beginning of Year	Additions	Deletions	Transfers	
Assets not depreciated:					
Land	\$ 65,604	\$ -	\$ -	\$ -	\$ 65,604
Construction in progress	64,000	78,470	-	(84,970)	57,500
Assets depreciated:					
Maintenance building	406,586	-	-	-	406,586
Building improvements	404,634	-	-	-	404,634
Land improvements	1,199,024	13,011	-	84,970	1,297,005
Furniture and equipment	336,051	-	-	-	336,051
Computer software	168,486	-	-	-	168,486
Total	<u>\$ 2,644,386</u>	<u>\$ 91,481</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,735,866</u>
					Net Capital Assets at December 31, 2019
Accumulated depreciation:	Balance at Beginning of Year	Additions	Deletions	Transfers	Balance at End of Year
Maintenance building	\$ 153,011	\$ 10,819	\$ -	\$ -	\$ 163,830
Building improvements	147,694	11,169	-	-	158,863
Land improvements	484,448	50,577	-	-	535,025
Furniture and equipment	266,865	20,945	-	-	287,810
Computer software	160,494	6,937	-	-	167,431
Land	-	-	-	-	-
Construction in progress	-	-	-	-	-
Total	<u>\$1,212,312</u>	<u>\$ 100,447</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,312,759</u>
					<u>\$ 1,423,107</u>

NOTE 6 - RISK MANAGEMENT

The Authority purchases commercial insurance for workers' compensation, general liability, and property loss. Settled claims have not exceeded this commercial coverage during the last three years.

**SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
December 31, 2020 and 2019**

NOTE 8 - UNCERTAINTIES

Worldwide Pandemic

During the fiscal year, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Subsequent to year-end, the COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Authority, COVID-19 may impact various parts of its 2021 operations and financial results including, but not limited to, costs for emergency preparedness and shortages of personal. Management believes the Authority is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

TENTATIVE REPORT ONLY
FOR DISCUSSION PURPOSES
SUBJECT TO REVISION

SUPPLEMENTARY INFORMATION

TENTATIVE REPORT
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO REVISION

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
SCHEDULES OF OPERATING REVENUES
Years Ended December 31, 2020 and 2019
(See Independent Auditors' Report)

	<u>2020</u>	<u>2019</u>
Opening and closing	\$ 96,700	\$ 92,716
Set markers	845	2,029
Engraving	7,538	6,250
Crypt sales	17,810	5,925
Lot sales	71,650	115,628
Retail sales - markers, vaults, and flowers	63,957	264,476
Other services	2,276	3,116
Miscellaneous	<u>1,101</u>	<u>13,902</u>
TOTAL OPERATING REVENUES	<u>\$ 261,877</u>	<u>\$ 504,042</u>

TENTATIVE REPORT
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO REVISION

SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
SCHEDULES OF OPERATING EXPENSES
Years Ended December 31, 2020 and 2019
(See Independent Auditors' Report)

	<u>2020</u>	<u>2019</u>
Wages	\$ 336,891	\$ 356,918
Payroll taxes	32,978	38,763
Purchases for resale	36,317	207,915
Advertising	9,912	22,202
Accounting fees	11,900	12,060
Equipment expense	2,042	3,571
Fuel	11,801	16,741
Depreciation	99,795	100,447
Insurance	40,615	40,904
Small tools and equipment	822	912
Office supplies	11,763	9,293
Contract services	45,204	45,324
Repairs and maintenance	73,967	73,833
Telephone	8,326	7,984
Utilities	20,128	22,274
Miscellaneous	<u>18,538</u>	<u>24,513</u>
TOTAL OPERATING EXPENSES	<u>\$ 760,999</u>	<u>\$ 983,654</u>

TENTATIVE REPORT
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO REVISION

**SPRINGDALE CEMETERY MANAGEMENT AUTHORITY
SCHEDULES OF SUBSIDIES ON LOSSES,
EXCLUDING DEPRECIATION AND RESTRICTED
FUND TRANSACTIONS
Years Ended December 31, 2020 and 2019
(See Independent Auditors' Report)**

	<u>2020</u>	<u>2019</u>
Operating loss	\$ (499,122)	\$ (479,612)
Depreciation (2)	99,795	100,447
Contributions, including Foundation (noncapital contributions)	6,460	3,058
Investment income on unrestricted funds	<u>10,111</u>	<u>12,505</u>
Loss prior to subsidies	(382,756)	(363,602)
Subsidies:		
Peoria Park District	40,000	40,000
Peoria County	60,000	60,000
City of Peoria	<u>282,756</u>	<u>263,602</u>
Total	<u>\$ -</u>	<u>\$ -</u>
Subsidies receivable:		
Operating:		
Peoria Park District (1)	\$ 40,000	\$ 40,000
City of Peoria (3)	<u>382,756</u>	<u>263,602</u>
Total	<u>\$ 422,756</u>	<u>\$ 303,602</u>

(1) \$40,000 Received in February 2021.

(2) On January 16, 2007, the Board approved a change in accounting practice in which depreciation expense is excluded from the computation of the operating loss to be subsidized by the City of Peoria. The City of Peoria currently provides the Authority with a specified capital budget and reimburses the Authority as amounts are expended within budget limits. In 2020, this accounting practice was still in place.

(3) \$50,000 received January 2021
\$50,000 of FY19 subsidy receivable remains outstanding

In addition, the City of Peoria has earmarked \$133,422 of Capital Plan funding for the Cemetery as of 12/31/20. This reflects \$60,000 for 2020, \$60,000 for 2019, and \$13,422 for 2018 capital plan years.

Springdale Cemetery Management Authority

Audit Closing Discussion

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor



Create Opportunities

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2020 Audit Results

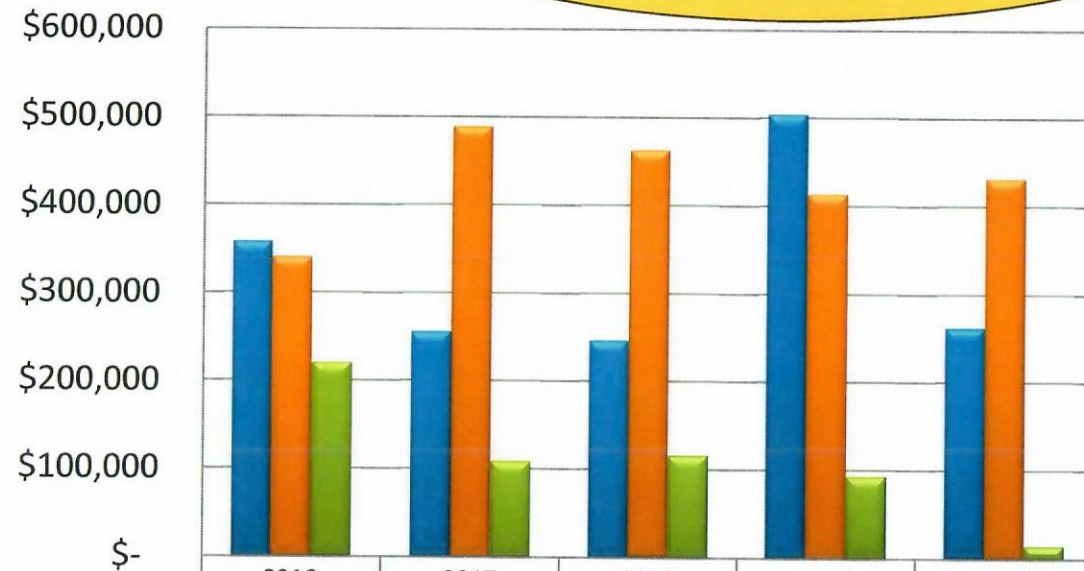
CLA expects to issue:

- Unmodified audit opinion over financial statements



Revenues

2020 operating revenue is significantly lower compared to 2019 due to a large purchase from the Oberhelman family in 2019. Capital grants and contributions revenue is based on expenses incurred during the year.



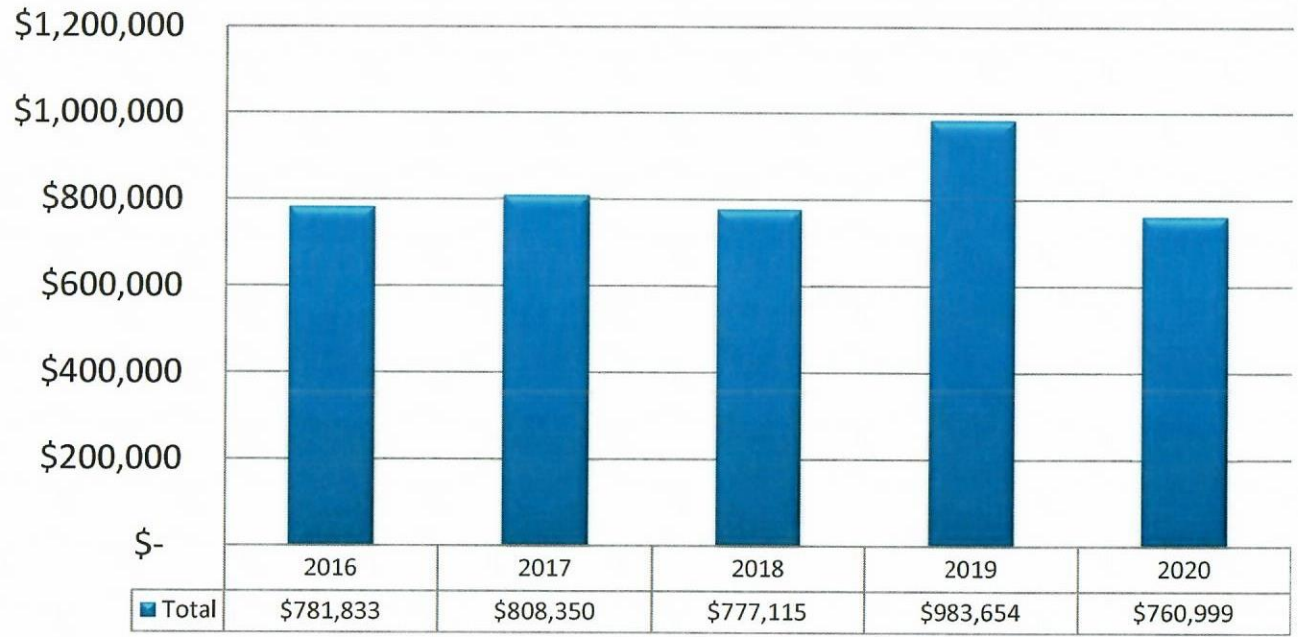
	2016	2017	2018	2019	2020
■ Operating Revenue	\$357,310	\$255,225	\$246,056	\$504,042	\$261,877
■ Nonoperating Revenue	\$339,849	\$488,535	\$462,416	\$412,961	\$431,035
■ Capital Grants & Contributions	\$220,056	\$108,497	\$115,964	\$92,882	\$14,325

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Operating Expenses

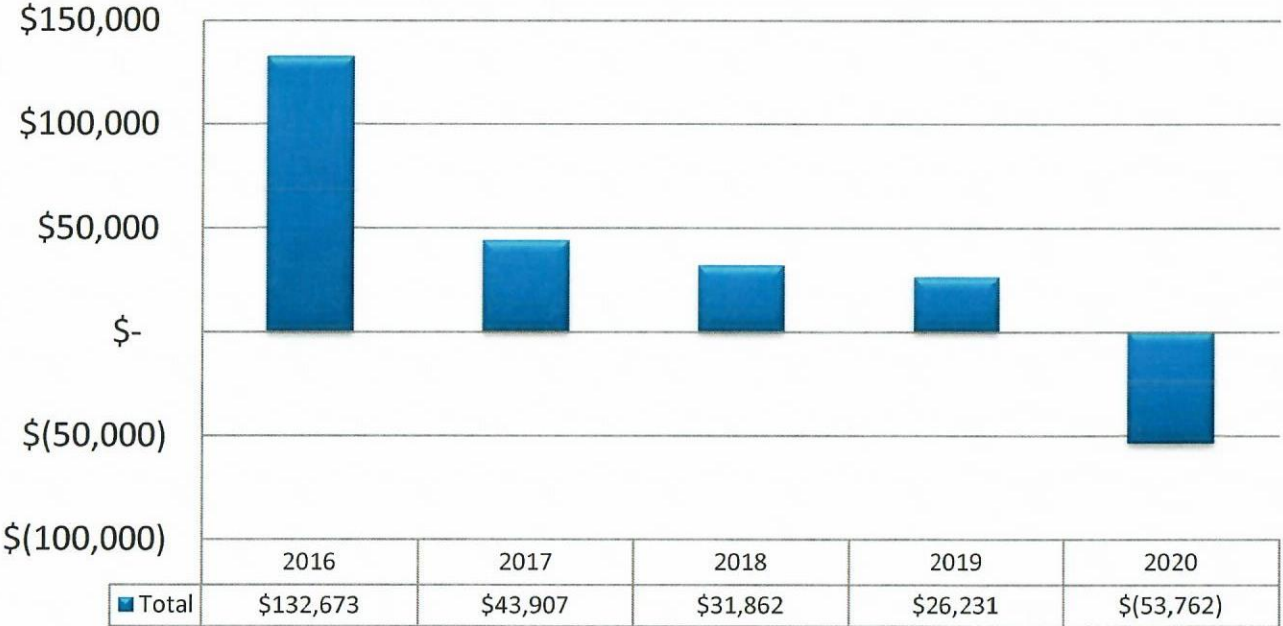
Overall, operating expenses decreased about 22.6%. Decrease consistent with the decrease in revenues in 2020 vs 2019. Depreciation accounts for approx. \$100k of total operating expenses.



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Change in Net Position (Net Income/Loss)

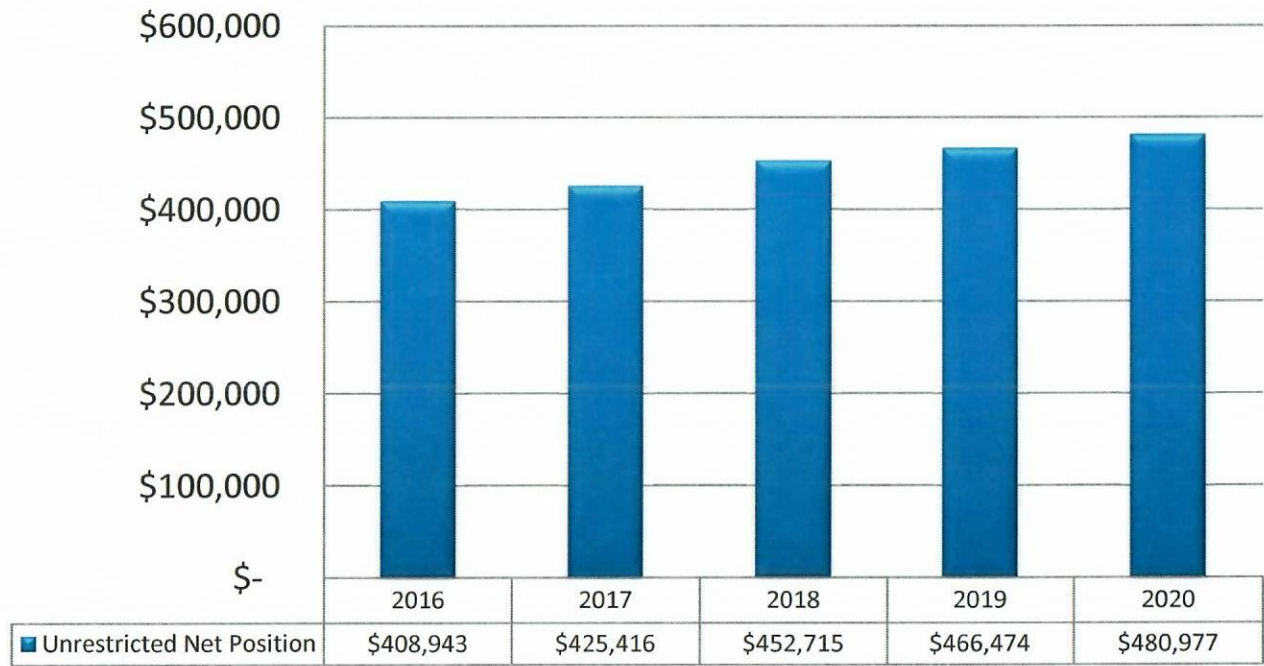
2020 resulted in a decrease in net position of \$54k.
Change in net position primarily due to the decrease in retail sales (markers, vaults, flowers, etc.) compared to the to the PY.



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Unrestricted Net Position

Not shown is the net position invested in capital assets of \$1.3m. There is also \$302k in restricted net position which is \$3k higher than 2019.



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Subsidies vs. Operating Cash Flow

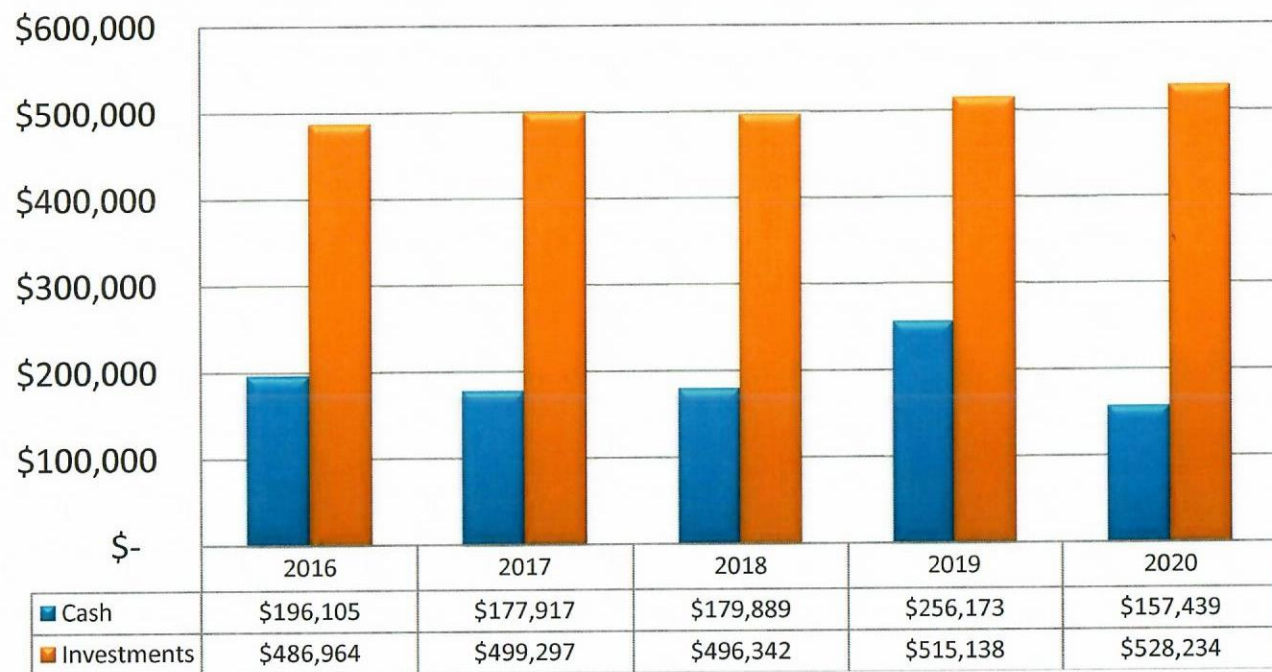
Subsidy and operating cash flow remained relatively consistent from prior year.



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Cash & Investments

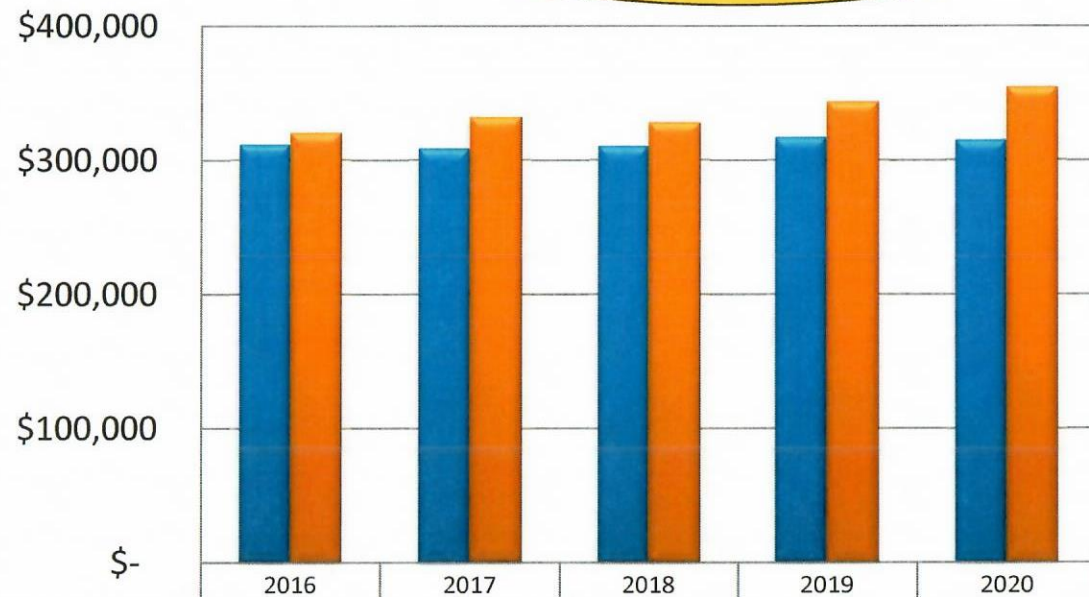


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Unearned Revenue – Pre-need Services

2020 unearned revenue remained steady compared to prior years as there were no significant changes in the pre-need services contracts.



	2016	2017	2018	2019	2020
■ Unearned Revenue - Pre-need Services	\$311,489	\$308,495	\$310,038	\$316,820	\$314,543
■ Related Assets	\$320,104	\$331,730	\$327,642	\$342,944	\$353,888

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Required Communication Letters

CLA issued:

- Letter to Governance
 - ◇ No disagreements, no changes in accounting policies, no difficulties with management, no matters that required consultation, etc.
- Internal Control Letter
 - ◇ Lack of segregation of duties (material weakness)





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- CLA can help!
- Outsourcing
 - Telecommunications Efficiency Service
 - IT Vulnerability Assessment

Adam Pulley, CPA
Principal
adam.pulley@claconnect.com

Justin Knorr, CPA
Director
justin.knorr@claconnect.com



AGENDA BRIEFING

COMMITTEE: Executive Committee
MEETING DATE: July 27, 2021

LINE ITEM: N/A
AMOUNT: N/A

ISSUE:

For INFORMATION: CDAP / GAP/Macro Loan Monthly Report as of June 30, 2021.

BACKGROUND/DISCUSSION:

Attached is the monthly report for the month ending June 30, 2021. In this report, it is noted that:

- CDAP/GAP Fund – Micro Loans:
 - There are no outstanding loans in the CDAP/GAP Fund.

Cash Balance	\$ 760,023
Total Asset Balance (June 30, 2021):	\$ 760,023

- County State Capital Improvement Grant Fund (Keystone Fund) – Macro Loans:
 - Listed below is the asset balance as of June 30, 2021 for the County State Capital Improvement Grant Fund (Keystone Fund):

Cash Balance	\$ 36,975
Pooled Investments	5,327,166
Accounts Receivable	2,511,558
Total Asset Balance (June 30, 2021):	\$ 7,875,699

- The amortization schedules are attached for the loans currently outstanding.
 - The Quest loan was paid in full on April 22, 2021.
 - The Hoerr Racing loan is current.
 - The County and Trefzger’s agreed to defer payments for three (3) months beginning April 2020 and interest only payments for the six (6) months following. Trefzger’s requested this concession in March due to COVID19 impacts to their business operations and the County has agreed. The interest only payment for July, August and September was paid on September 11, 2020, and they paid on time for October, November and December. Trefzger’s paid the January 2021 principal and interest payment on time and is now back to following the amortization schedule. In February, Trefzger’s requested to have three more months of deferred payments and the County granted their request. June was paid and the next payment is expected for July 2021. The loan is anticipated to be paid in full when they refinance with their bank in August 2021.
- Per Board action on March 8, 2018 and May 9, 2019, the Keystone Fund financed the City of Peoria’s 50% share of the construction for the Willow Knolls Road and Allen Road intersection. The total amount financed for this project was recorded as a 10-year loan to the City of Peoria with the first five years being interest only. The total loan amount outstanding is \$1,864,012 and the next interest only payment of \$55,920 is due on December 1st, 2021.

COUNTY BOARD GOALS:



COLLABORATION

STAFF RECOMMENDATION: N/A

COMMITTEE ACTION:

PREPARED BY: Julie Kusturin, Assistant Chief Financial Officer
DEPARTMENT: County Finance

DATE: July 23, 2021

Loan Amortization Table Hoerr Racing

LOAN DATA

Loan amount:	\$219,000.00	MAKE CHECK PAYABLE TO:	
Annual interest rate:	3.00%	Peoria County Administration	1
Term in years:	20	SEND PAYMENT TO:	Address
Payments per year:	12	The Peoria County Courthouse	Mitchell Holdings
First payment due:	10/25/2012	Attention: Budget Analyst	9804 W Primrose
		324 N. Main, Room 502	Edwards, IL 61528-9306
		Peoria, IL 61602	

PERIODIC PAYMENT

Entered payment:	\$1,214.57	NOTE:	
Calculated payment:		County followed City's policy of 10 year amortization with 5 year balloon.	
CALCULATIONS		City typically extends term to full 10 years.	

Use payment of:	\$1,214.57	Beginning balance at payment 1:	219,000.00
1st payment in table:	1	Cumulative interest prior to payment 1:	0.00

Table

Acct#10131515

Payment No.	Payment Date	Payment Received	Beginning Balance	Interest	Principal	Ending Balance	Cumulative Interest	Check Number
76	1/25/2019	1/10/2019	164,047.30	410.12	804.45	163,242.84	36,550.16	ACH-011019
77	2/25/2019	2/8/2019	163,242.84	408.11	806.46	162,436.38	36,958.27	ACH-020819
78	3/25/2019	3/8/2019	162,436.38	406.09	808.48	161,627.90	37,364.36	ACH-030819
79	4/25/2019	4/10/2019	161,627.90	404.07	810.50	160,817.40	37,768.43	ACH-040819
80	5/25/2019	5/10/2019	160,817.40	402.04	812.53	160,004.88	38,170.48	ACH-051019
81	6/25/2019	6/11/2019	160,004.88	400.01	814.56	159,190.32	38,570.49	ACH-061119
82	7/25/2019	7/10/2019	159,190.32	397.98	816.59	158,373.72	38,968.46	ACH-071019
83	8/25/2019	8/9/2019	158,373.72	395.93	818.64	157,555.09	39,364.40	ACH-080919
84	9/25/2019	9/10/2019	157,555.09	393.89	820.68	156,734.41	39,758.29	ACH-091019
85	10/25/2019	10/10/2019	156,734.41	391.84	822.73	155,911.67	40,150.12	ACH-101019
86	11/25/2019	11/8/2019	155,911.67	389.78	824.79	155,086.88	40,539.90	ACH-110819
87	12/25/2019	12/10/2019	155,086.88	387.72	826.85	154,260.03	40,927.62	ACH-121019
88	1/25/2020	1/10/2020	154,260.03	385.65	828.92	153,431.11	41,313.27	ACH-01102020
89	2/25/2020	2/10/2020	153,431.11	383.58	830.99	152,600.12	41,696.85	ACH-02102020
90	3/25/2020	3/10/2020	152,600.12	381.50	833.07	151,767.05	42,078.35	ACH-03102020
91	4/25/2020	4/10/2020	151,767.05	379.42	835.15	150,931.89	42,457.76	ACH-04102020
92	5/25/2020	5/8/2020	150,931.89	377.33	837.24	150,094.65	42,835.09	ACH-05082020
93	6/25/2020	6/10/2020	150,094.65	375.24	839.33	149,255.32	43,210.33	ACH-06102020
94	7/25/2020	7/10/2020	149,255.32	373.14	841.43	148,413.89	43,583.47	ACH-07102020
95	8/25/2020	8/10/2020	148,413.89	371.03	843.54	147,570.35	43,954.50	ACH-08102020
96	9/25/2020	9/10/2020	147,570.35	368.93	845.64	146,724.71	44,323.43	ACH-09102020
97	10/25/2020	10/9/2020	146,724.71	366.81	847.76	145,876.95	44,690.24	ACH-10092020
98	11/25/2020	11/10/2020	145,876.95	364.69	849.88	145,027.07	45,054.93	ACH-11102020
99	12/25/2020	12/10/2020	145,027.07	362.57	852.00	144,175.07	45,417.50	ACH-12102020
100	1/25/2021	1/8/2021	144,175.07	360.44	854.13	143,320.94	45,777.94	ACH-01112021
101	2/25/2021	2/10/2021	143,320.94	358.30	856.27	142,464.67	46,136.24	ACH-02102021
102	3/25/2021	3/10/2021	142,464.67	356.16	858.41	141,606.26	46,492.40	ACH-03102021
103	4/25/2021	4/9/2021	141,606.26	354.02	860.55	140,745.71	46,846.42	ACH-04092021
104	5/25/2021	5/11/2021	140,745.71	351.86	862.71	139,883.00	47,198.28	ACH-05112021
105	6/25/2021	6/10/2021	139,883.00	349.71	864.86	139,018.14	47,547.99	ACH-06102021
106	7/25/2021	7/9/2021	139,018.14	347.55	867.02	138,151.11	47,895.53	ACH-07092021
107	8/25/2021		138,151.11	345.38	869.19	137,281.92	48,240.91	
108	9/25/2021		137,281.92	343.20	871.37	136,410.56	48,584.12	
109	10/25/2021		136,410.56	341.03	873.54	135,537.01	48,925.14	
110	11/25/2021		135,537.01	338.84	875.73	134,661.29	49,263.99	
111	12/25/2021		134,661.29	336.65	877.92	133,783.37	49,600.64	

Loan Amortization Table Hueblgdg Llc. - Trefzger

Loan Principle Amount	590,000.00
Annual Interest Rate	3.00%
Loan Period (in months)	240.00
Original Repayment Amount	3,263.97
Loan Start Date	6/1/2016
Repayment Type	Beginning

Month	Repayment #	Opening Principal Balance	Loan Repayment	Interest Charged	Principal Repaid	Closing Principal Balance	% Capital Outstanding	Interest Rate	Pay Date/Ck#
Jan-2020	44	521,340.06	3,354.59	1,303.35	2,051.24	519,288.82	88.0%	3.00%	ACH 01/3/2020
Feb-2020	45	519,288.82	3,354.59	1,298.22	2,056.37	517,232.46	87.7%	3.00%	ACH2/5/2020
Mar-2020	46	517,232.46	3,354.59	1,293.08	2,061.51	515,170.95	87.3%	3.00%	ACH3/5/2020
Apr-2020	47	515,170.95	-	-	-	515,170.95	87.3%	3.00%	Deferred
May-2020	48	515,170.95	-	-	-	515,170.95	87.3%	3.00%	Deferred
Jun-2020	49	515,170.95	-	-	-	515,170.95	87.3%	3.00%	Deferred
Jul-2020	50	515,170.95	1,287.93	1,287.93	-	515,170.95	87.3%	3.00%	ACH9/11/2020
Aug-2020	51	515,170.95	1,287.93	1,287.93	-	515,170.95	87.3%	3.00%	ACH9/11/2020
Sep-2020	52	515,170.95	1,287.93	1,287.93	-	515,170.95	87.3%	3.00%	ACH9/11/2020
Oct-2020	53	515,170.95	1,287.93	1,287.93	-	515,170.95	87.3%	3.00%	ACH10/1/2020
Nov-2020	54	515,170.95	1,287.93	1,287.93	-	515,170.95	87.3%	3.00%	ACH10/30/2020
Dec-2020	55	515,170.95	1,287.93	1,287.93	-	515,170.95	87.3%	3.00%	ACH12/1/2020
Jan-2021	56	515,170.95	3,481.55	1,287.93	2,193.63	512,977.32	86.9%	3.00%	ACH01/04/21
Feb-2021	57	512,977.32	3,481.55	1,282.44	2,199.11	510,778.21	86.6%	3.00%	ACH02/01/21
Mar-2021	58	510,778.21	-	-	-	510,778.21	86.6%	3.00%	Deferred
Apr-2021	59	510,778.21	-	-	-	510,778.21	86.6%	3.00%	Deferred
May-2021	60	510,778.21	-	-	-	510,778.21	86.6%	3.00%	Deferred
Jun-2021	61	510,778.21	3,527.34	1,276.95	2,250.40	508,527.82	86.2%	3.00%	ACH06/03/21
Jul-2021	62	508,527.82	3,527.34	1,271.32	2,256.02	506,271.80	85.8%	3.00%	ACH07/01/21
Aug-2021	63	506,271.80	3,527.34	1,265.68	2,261.66	504,010.14	85.4%	3.00%	
Sep-2021	64	504,010.14	3,527.34	1,260.03	2,267.32	501,742.82	85.0%	3.00%	
Oct-2021	65	501,742.82	3,527.34	1,254.36	2,272.98	499,469.84	84.7%	3.00%	
Nov-2021	66	499,469.84	3,527.34	1,248.67	2,278.67	497,191.17	84.3%	3.00%	
Dec-2021	67	497,191.17	3,527.34	1,242.98	2,284.36	494,906.81	83.9%	3.00%	

Peoria County, Illinois
Office of the County Auditor
Department of Internal Audit



July 2021
Executive Committee
Auditors Report

Issued:
July 17, 2021

Jessica Thomas, MBA
Peoria County Auditor

Attached is the July 2021 Auditors Report. The July 2021 Audit Report includes all checks written between June 1, 2021 and June 30, 2021.

During this period, we audited **703 checks Totaling: \$3,492,362.96**

Please see the following attachments for the breakdown for checks issued in June 2021:

- by fund
- by Vendor over \$2000
- YTD Checks Audited at-a-glance

Questions should be directed to:

Jessica Thomas, County Auditor
324 Main Street, Room G-02
Peoria, Illinois 61602
309-495-4651



June, 2021 Expenditures By Fund

FUND	AMOUNT
☒001 - GENERAL	979,820.49
☒030 - PEORIA CITY/COUNTY HEALTH	702,310.70
☒080 - PEORIA COUNTY IT SERVICES	463,884.89
☒036 - COUNTY MOTOR FUEL TAX	309,110.70
☒003 - EMERGENCY TELEPHONE	193,982.27
☒037 - TOWNSHIP MOTOR FUEL TAX	112,372.48
☒034 - COUNTY BRIDGE	105,855.18
☒175 - HEDDINGTON OAKS	104,347.02
☒082 - PEORIA COUNTY RISK MGMT	98,399.00
☒033 - COUNTY HIGHWAY	85,277.66
☒081 - PEORIA CNTY EMPLOYEE HLTH	74,517.24
☒049 - PROBATION SERVICES	55,319.80
☒057 - INMATE BENEFIT	47,174.88
☒026 - PCAPS	32,692.11
☒038 - MATCHING TAX	30,854.43
☒048 - JUVENILE DETENTION CENTER	30,849.50
☒058 - RESTRICTED DONATIONS-SH	30,163.47
☒076 - PEORIA COUNTY PARKING FAC	16,836.58
☒045 - PEORIA COUNTY LAW LIBRARY	5,476.09
☒044 - VETERANS ASSISTANT COMM	4,921.69
☒117 - RECORDING AUTOMATION	2,608.06
☒052 - NEUTRAL SITE EXCHANGE	2,493.26
☒041 - SOLID WASTE MANAGEMENT	1,901.61
☒070 - CRIMINAL JUSTICE SYSTEM	700.00
☒094 - FAMILY VIOLENCE COOR CNCL	493.85
Grand Total	3,492,362.96



June '21 Expenditures Greater Than \$2,000 by Vendor

VENDOR	AMOUNT
CDW GOVERNMENT INC	\$336,858.42
ADVANCED MEDICAL TR	\$281,300.00
PLOCHER CONSTRUCTIO	\$180,206.47
PEORIA METRO CONSTR	\$131,664.30
PNC MORTGAGE	\$112,000.00
HART INTERCIVIC	\$104,411.00
WELLPATH LLC	\$102,562.15
THE SOTOS LAW FIRM	\$98,289.00
WHITE CONSTRUCTION	\$82,500.00
R. A. CULLINAN & SO	\$75,856.35
CONSOCIATE, INC.	\$74,118.12
J&L DOCK FACILITIES	\$59,690.09
HERR PETROLEUM CORP	\$55,351.49
WELLS FARGO BANK N.	\$50,000.00
LEYDEN REMODELING I	\$44,337.75
CALPINE ENERGY SOLU	\$44,009.99
CANTEEN CORPORATION	\$43,903.87
PRIORITY DISPATCH	\$39,020.00
PEORIA COUNTY SHERI	\$37,381.66
STENES CONTRACTORS	\$37,129.25
CHARLES N BROWN	\$35,812.01
HEARTLAND COMMUNITY	\$34,125.00
US BANK NATIONAL AS	\$34,000.00
AMEREN ILLINOIS	\$32,840.98
SYSCO CORPORATION	\$32,513.81
MILLENNIA PROF. SER	\$32,023.00
CONSTELLATION NEWEN	\$30,972.16
HEALTHCARE & FAMIL	\$29,211.00
HANSON PROFESSIONAL	\$28,405.41
TAZEWELL COUNTY HEA	\$27,500.00
GORAFIX INC	\$27,258.06
ACE IN THE HOLE INC	\$26,797.50
WELLS FARGO BANK NA	\$25,201.00
DEVNET INCORPORATED	\$24,806.25
AUSTIN'S LOCK N LOA	\$24,258.25
JW SUMMY CONTRACTIN	\$23,807.25
BRIAN WALDON	\$22,394.50
EUREST DINING SERVI	\$20,004.92
CHICAGO MOTORS INC	\$19,995.00
ARC ENVIROMENTAL IN	\$19,640.25
METHODIST COLLEGE	\$19,580.00

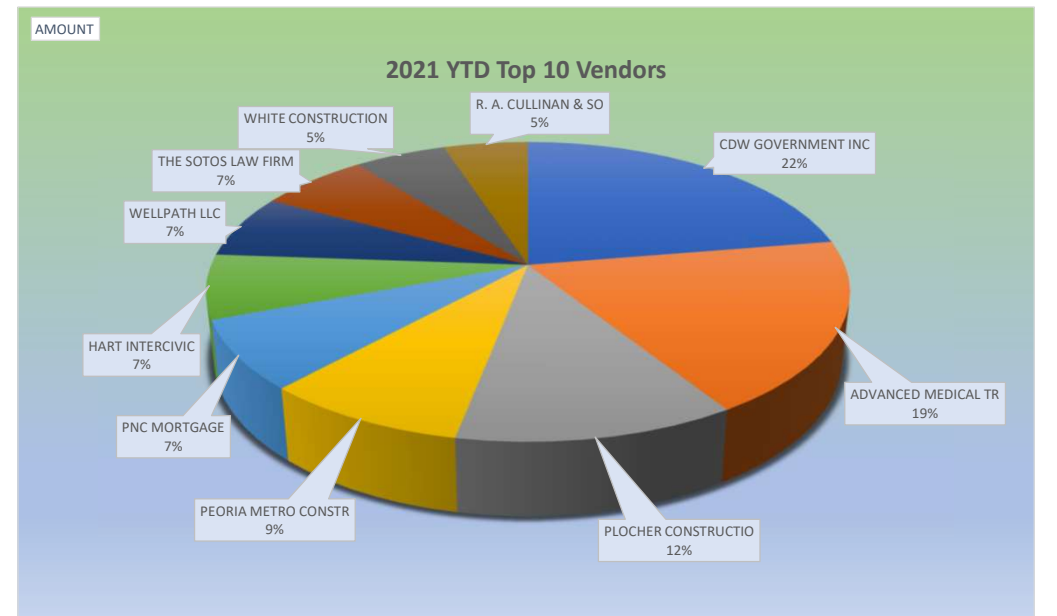
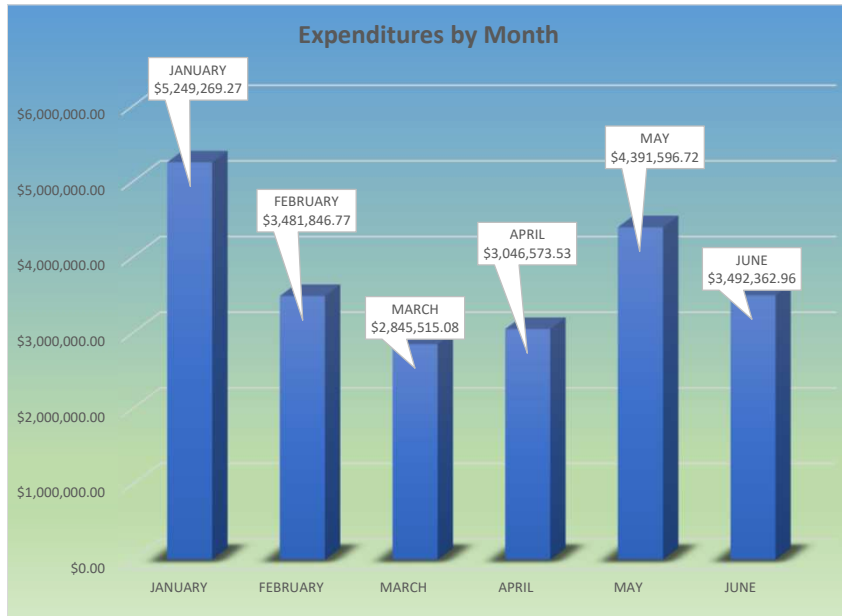
VENDOR	AMOUNT
⊞ HUMAN SERVICE CENTE	\$18,974.87
⊞ BRUCE DELASHMIT D/B	\$18,000.00
⊞ HULT CENTER FOR HEA	\$17,721.71
⊞ PEORIA SCHOOL DIST	\$17,700.00
⊞ CONTECH ENGINEERED	\$17,644.30
⊞ ABG ENTERPRISE INC	\$17,339.00
⊞ AT&T	\$16,617.38
⊞ NATIONAL GARAGES IN	\$16,426.92
⊞ SCRAM SYSTEMS OF IL	\$15,607.82
⊞ AMANDA J YOUMANS IN	\$15,187.00
⊞ GREATER PEORIA SANI	\$14,996.11
⊞ ILLINOIS AMERICAN W	\$14,274.95
⊞ DUDE SOLUTIONS INC	\$12,990.03
⊞ HOME DEPOT USA	\$12,922.71
⊞ INTERNATIONAL CITY/	\$12,282.19
⊞ ZIAD A. MUSAITIF	\$12,252.17
⊞ SIEMENS HEALTHCARE	\$11,882.28
⊞ KOCH CONSULTANTS, L	\$11,631.25
⊞ JOHN DEERE INSTALLM	\$11,346.80
⊞ THE MASTER'S TOUCH	\$11,346.77
⊞ PEORIA CONCRETE CON	\$11,195.09
⊞ PTC SELECT	\$11,113.00
⊞ RESPIRATORY HEALTH	\$11,005.00
⊞ DIGITAL COPY SYSTEM	\$10,138.41
⊞ KAVANAGH, SCULLY, S	\$9,814.59
⊞ VERIZON WIRELESS	\$9,783.40
⊞ FAMILYCORE	\$9,767.79
⊞ RAGAN COMMUNICATION	\$9,654.27
⊞ AFSCME COUNCIL 31	\$9,088.94
⊞ ROSEFIELD TOWNSHIP	\$8,971.04
⊞ NATIONWIDE RETIREME	\$8,850.00
⊞ PEORIA COUNTY VETER	\$8,623.67
⊞ PEORIA STARCREST IN	\$8,090.55
⊞ QUEST SOFTWARE INC	\$7,463.00
⊞ MICHAEL HART	\$7,306.64
⊞ SENTINEL TECHNOLOGI	\$7,160.00
⊞ HUTCHISON ENGINEERI	\$7,121.37
⊞ JC DILLON PLUMBING	\$6,909.00
⊞ MAURER STUTZ, INC	\$6,753.75
⊞ TERRA ENGINEERING L	\$6,712.00
⊞ CENTRE STATE INTERN	\$6,590.95
⊞ MICHAEL DOUBET	\$6,433.34
⊞ PEKIN PUBLIC SCHOOL	\$6,250.00
⊞ ANNE C DAGEFORDE BA	\$6,250.00
⊞ KAMP LAW OFFICE LTD	\$6,166.06
⊞ CHEMSEARCH	\$5,989.17

VENDOR	AMOUNT
WEST PUBLISHING, TH	\$5,985.53
ESRI INC	\$5,854.64
NINA R GOUGIS	\$5,833.33
CHANDRA LIN JUSTICE	\$5,752.94
ROLAND MACHINERY CO	\$5,638.81
CUSTOM DATA PROCESS	\$5,549.94
FEDERAL WAREHOUSE C	\$5,500.00
PEORIA PARK DISTRIC	\$5,444.47
MAGGI WETTSTEIN	\$5,420.90
ADAPT PHARMA INC	\$5,400.00
HEART OF ILLINOIS U	\$5,057.48
ROADSAFE TRAFFIC SY	\$5,000.00
ADAM A BOWTON	\$4,866.66
JENNIFER PATTON	\$4,833.50
MIDLAND PAPER COMPA	\$4,703.91
MARK ROSE	\$4,633.50
HUGH F TONER III LT	\$4,633.50
PNC BANK	\$4,606.57
ESTATE OF JAMES KOE	\$4,500.00
BORSCH, LUCY OR CLA	\$4,500.00
AT&T GLOBAL SERVICE	\$4,492.68
KIP SHELBY	\$4,333.34
GEORGE O PASQUEL CO	\$4,289.46
CRANEL INC	\$4,161.87
STEVEN P. GLANCY, P	\$4,153.12
OSF GRANTS	\$4,125.00
LOUIS P. MILOT	\$4,061.14
TIMOTHY D MCCARTHY	\$4,057.16
IL DEPT OF INNOVATI	\$4,019.82
CUMULUS BROADCASTIN	\$4,000.00
DANA KELLY	\$3,833.34
STEPHANIE WISNER, A	\$3,833.34
WAREHOUSE DIRECT	\$3,821.19
MICHAEL P VESPA	\$3,725.00
ULINE INC	\$3,653.74
CHASE PROPERTY MANA	\$3,538.61
MAINMAST PROPERTIES	\$3,510.91
CHRISTOPHER J FRERI	\$3,500.00
RUSH TRUCK CENTERS	\$3,435.77
TAZEWELL COUNTY ASP	\$3,351.75
HEALTHCARE WASTE MA	\$3,304.00
FOP LABOR COUNCIL	\$3,264.00
CAROLINE JENNISCH O	\$3,243.20
PEORIA TIRE & VULCA	\$3,233.75
PIONEER PARK SUPPLY	\$3,195.98
MOHR & KERR ENGRG &	\$3,193.00

VENDOR	AMOUNT
☒ DURA LAW OFFICE	\$3,175.00
☒ PROVANTAGE LLC	\$3,099.50
☒ ISOLVED HCM	\$3,060.00
☒ KATHERINE A. THORNT	\$3,000.00
☒ MARSHA L COMBS-SKIN	\$2,982.00
☒ RUYLE MECHANICAL SE	\$2,965.00
☒ THE CENTER FOR PREV	\$2,867.33
☒ BISHOP BROS. INC	\$2,831.00
☒ NMS LABS	\$2,661.00
☒ METROPOLITAN AIRPOR	\$2,560.43
☒ HEART TECHNOLOGIES	\$2,549.36
☒ DAVIS & CAMPBELL LL	\$2,548.50
☒ ERMELINDA HINNEN OR	\$2,522.95
☒ BERRY DUNN MCNEIL &	\$2,480.00
☒ HEWLETT PACKARD ENT	\$2,445.60
☒ COMCAST	\$2,443.47
☒ FOREMOST INDUSTRIAL	\$2,395.00
☒ PHD SERVICES LLC	\$2,392.20
☒ MIDWEST CONSTRUCTIO	\$2,388.88
☒ ABC COUNSELING SERV	\$2,380.00
☒ ADAMS OUTDOOR ADVER	\$2,310.00
☒ ALPHA BAKING CO	\$2,233.80
☒ THOMAS GREY	\$2,225.00
☒ DATAMARS INC	\$2,200.00
☒ MAGNET FORENSICS US	\$2,190.00
☒ TAMERAN GRAPHIC SYS	\$2,188.06
☒ JOURNAL STAR	\$2,097.42
☒ CITY OF PEORIA	\$2,079.44
☒ SANOFI PASTEUR INC	\$2,053.90
☒ STEPP MANUFACTURING	\$2,001.88

2021 At a Glance

CATEGORY	First Quarter			Second Quarter			Third Quarter			Fourth Quarter		
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER***
Expenditures By Month	\$3,809,054.00	\$4,316,242.00	\$2,027,066.00	\$2,296,434.00	\$3,284,444.00	\$3,492,362.96						
Number of Checks Audited:	670	635	750	968	690	703						
Totals By Quarter:	First Quarter Total Expenditures: \$10,152,362.00			Second Quarter Total Expenditures: \$9,073,240.96			Third Quarter Total Expenditures: \$0.00			Fourth Quarter Total Expenditures: \$0.00		
	First Quarter Checks Audited: 2,055			Second Quarter Checks Audited: 2,361			Third Quarter Checks Audited: 0			Fourth Quarter Checks Audited: 0		
	Average Expenditure per Check: \$4,940.32			Average Expenditures per Check: \$3,842.97			Average Expenditures: #DIV/0!			Average Expenditures: #DIV/0!		
	Average Checks Audited: 685			Average Checks Audited: 787			Average Checks Audited: 0			Average Checks Audited: 0		
	2020 Total Expenditures: \$19,225,602.96											
	2020 Checks Audited: 4,416											
	2020 Average Monthly Expenditures: \$1,602,133.58											
	2020 Average Monthly Checks Audited: 368											



Peoria Urban and Rural Enterprise Zone Report through June 2021

Company Name	Project Name	Project Address	City	Jobs Created	Permit Date	Est. Bldg Mat Cost	Est. Labor Cost	Est. Investment Cost
2021 PROJECTS - City of Peoria - Peoria Urban Enterprise Zone (PUEZ)								
Springfield Clinic Peoria Radiology Suite	Springfield Clinic Peoria Radiology Suite	1001 Main Street	Peoria	4	02/24/2021	\$157,634.00	\$210,661.00	\$368,295.00
R2C Investments LLC	Solvera Health Inc.	3525 N University	Peoria	20	03/02/2021	\$550,000.00	\$450,000.00	\$1,000,000.00
Jaguar Land Rover Peoria	Jaguar Land Rover Peoria - Remodel	7300 N Allen Road	Peoria	23	3/3/2021	\$641,048.00	\$1,495,779.00	\$2,136,827.00
Natural Fiber Welding, Inc.	NFW Jefferson Expansion	801 SW Jefferson	Peoria	84	4/1/2021	\$867,527.00	\$959,121.00	\$1,826,648.00
The Yard Peoria LLC	The House	7920 N Sommer St	Peoria	0	4/1/2021	\$100,000.00	\$300,000.00	\$400,000.00
384 University, LLC	G & D Pavement Rehab	9000 N University	Peoria	6	6/9/2021	\$300,000.00	\$700,000.00	\$1,000,000.00
						\$0.00	\$0.00	\$0.00
TOTAL				137.000		\$ 2,616,209	\$ 4,115,561	\$ 6,731,770
2021 PROJECTS-Other Communities Peoria Urban Enterprise Zone (PUEZ)								
Midwest Fiber, In.c	Midwest Fiber Roof Replacement & Expansion Building (South)	117909 N Old Galena Road	Chillicothe	3	04/05/2021	\$193,000.00	\$157,000.00	\$350,000.00
Lonza LLC	Storage Shed	8316 W Route 24	Mapleton	78	5/11/2021	\$40,000.00	\$21,890.00	\$61,890.00
Lonza LLC	Lonza Drumming Building	8316 W Route 24	Mapleton	78	5/13/2021	\$3,200,000.00	\$2,235,133.00	\$5,435,133.00
Sherman's	Sherman's Warehouse - Elevator	1203 E Marietta	Peoria Heights	109	5/19/2021	\$350,000.00	\$300,000.00	\$650,000.00
Lonza LLC	Lonza Maintenance Building Office Renovation	8316 W Route 24	Mapleton	78	05/25/2021	\$26,680.00	\$275,290.00	\$301,970.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
TOTAL				346.000		\$ 3,809,680	\$ 2,989,313	\$ 6,798,993
2021 PROJECTS - Peoria Rural Enterprise Zone (PREZ)								
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
						\$0.00	\$0.00	\$0.00
TOTAL				0.000		\$ -	\$ -	\$ -

AGENDA BRIEFING

COMMITTEE: Executive Committee

MEETING DATE: July 27, 2021

LINE ITEM:

AMOUNT: \$200,000

ISSUE: Proposed civil litigation settlement

BACKGROUND/DISCUSSION:

Peoria County Circuit Court case number 19 L 94 involves alleged negligence and violations of Nursing Home Care Act arising out of an incident wherein the resident fell and broke her right femur. The SAO and Plaintiff's counsel have reached an agreement to settle for \$200,000 pending Board approval.

COUNTY BOARD GOALS:



HIGH PERFORMING PUBLIC ORGANIZATION

STAFF RECOMMENDATION:

Approve the settlement authority requested.

COMMITTEE ACTION:

PREPARED BY: Dana Hughes, Assistant State's Attorney

DEPARTMENT: State's Attorney's Office

DATE: July 22, 2021

TO THE HONORABLE COUNTY BOARD)
)
COUNTY OF PEORIA, ILLINOIS)

Your Executive Committee does hereby recommend passage of the following Resolution:

RE: Civil Litigation Settlement

RESOLUTION

WHEREAS, the County of Peoria has been asked to consider settling Peoria County Circuit Court Case No. 19 L 94; and

WHEREAS, legal counsel would recommend approval of settlement for the pending lawsuit in an amount not to exceed \$200,000.

NOW THEREFORE BE IT RESOLVED, by the County Board of Peoria County that the County Administrator has authority to settle the pending lawsuit for a payment amount not to exceed \$200,000 for the case designated as Case No. 19 L 94.

RESPECTFULLY SUBMITTED,
EXECUTIVE COMMITTEE



AGENDA

WAYS AND MEANS COMMITTEE

Monday, July 26, 2021

@ 3:30 PM

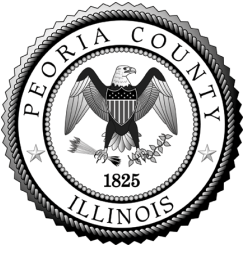
Peoria County Courthouse, Room 403

1. **Call to Order**
2. **Approval of Minutes**
 - April 26, 2021
3. **Informational Items / Reports / Other Minutes / Updates**
 - County Clerk's Office
 - Collections and Transactions Report
 - County Election Commission
 - CTCL correspondence
 - Supervisor of Assessments/Board of Review
 - Tax Cycle Update
 - Treasurer
 - Veteran's Assistance Commission
4. **Committee Action**
 - Review of Executive Session Minutes
5. **Resolution**
 - Monthly Delinquent Taxes
6. **Miscellaneous**
7. **Adjournment**



AGENDA
Land Use Committee
Monday, July 26, 2021
@ 4:00 PM
Peoria County Courthouse, Room 403

1. **Call to Order**
2. **Approval of Minutes**
 - June 21, 2021
3. **Reports / Other Minutes / Updates**
 - Tri-County Regional Planning Commission Minutes
 - Unsafe Structures
 - Development Summary
4. **Zoning Case**
 - #ZBA-2021-000025, Petition of Mary (Molly) Schuler
 - #ZBA-2021-000026, Petition of Hokin-Jacobs Enterprises, Inc.
5. **Subdivison Waiver**
 - WAV-2021-0001, Petition of Don Wallace
6. **Resolutions**
 - Rollover Appropriation for Hazard Mitigation Grant Program Funding
 - Appropriation for Small Business Stabilization Grant Funding
7. **Miscellaneous**
8. **Adjournment**



AGENDA

County Health Committee

Tuesday, July 27, 2021

@ 1:30 PM

Peoria County Courthouse, Room 403

1. **Call to Order**
2. **Approval of Minutes**
 - April 27, 2021
 - May 25, 2021
3. **Informational Items / Reports / Other Minutes / Updates**
 - Board of Health
 - Care and Treatment Board
 - EMA
 - Regional Office of Education
 - Sustainability & Resource Conservation
 - Sustainability Update
 - Landfill Update
4. **Committee Action**
 - Review of Executive Session Minutes
5. **Discussion**
 - Health & Human Services Campus
6. **Miscellaneous**
7. **Adjournment**



AGENDA

Finance, Audit, and Legislative Affairs Committee

Tuesday, July 27, 2021

@ 2:00 PM

Peoria County Courthouse, Room 403

1. **Call to Order**
2. **Approval of Minutes**
 - June 22, 2021
3. **Informational Items / Reports / Other Minutes / Updates**
 - Monthly Financial Report
 - Heddington Oaks 2021 Financial Plan
 - Legislative Update
 - American Rescue Plan Act (ARPA)
4. **Resolutions**
 - FY 2021 appropriation of 2020 General Fund surplus budget
 - FY 2021 appropriation of 2020 General Fund surplus budget to Capital Projects Fund
5. **Discussion**
 - Report from External Auditor
6. **Miscellaneous**
7. **Adjournment**