

August 6, 2024

SHELBY COUNTY BOARD MEETING AGENDA

August 8, 2024 – 7:00 P. M.

Courtroom A – Shelby County Courthouse

1. Call to Order- Pledge of Allegiance- Prayer
2. Roll Call
3. Discussion and vote to approve minutes from July 11, 2024, Board meeting
4. Presentation of draft audit report for FY ending August 31, 2022 by Benford & Brown
5. Discussion and vote to approve the 2022 audit
6. Michael Tappendorf, County Highway Engineer – County Highway Report; Discussion and vote to approve the following:
 - 1A. 50/50 petition from Lakewood and Dry Point Highway Commissioner to demolish and construct a new bridge SN 087-3234 on TR 373 (400N-2 miles N of Cowden) for Phase 1 & 2 engineering only. Estimated costs of preliminary engineering will be \$48,653 (80% from State-Township Bridge program, 10% from County Bridge and 5% from each township)
 - 1B. Resolution for action to approve engineering agreement with Lochmueller to assist in the structural design, hydraulic study, and all other necessary items for reconstruction of structure 087-3148 over Mitchell Creek
 - 2A. Resolution approving use of Rebuild Illinois Funds for the construction of improvements on County Highway 5 from Opossum Creek access to Coon Creek access
 - 2B. Resolution for action to approve an agreement for the use of Federally Funded Construction for the improvements on County Highway 5 from Opossum Creek access to Cook Creek access
7. Discussion and vote to open the closed minutes/recordings from the June 27, 2023, and July 13, 2023, closed sessions on recommendation of the Legislative committee
8. Discussion and vote to approve resolution to place a referendum on the November 5, 2024, General Election ballot to reduce from multi-member county board districts to single member board districts upon recommendation of the Legislative committee
9. Discussion and vote to approve proposed MOU with AFSCME
10. Discussion and vote to declare the following squad cars as surplus three (3) 2017 Ford Interceptor Utility vehicles (VIN 1FM5K8AR8HGB65577, VIN 1FM5K8ARXHGE42519, and VIN 1FM5K8ARXHGE42519) and authorize the Sheriff to dispose of said vehicles, either by bids or by transfer to other county departments
11. Discussion and vote to approve a 15-month (9/1/24 – 11/30/25) lease agreement for storage facility located at S. 1st and Morgan with SCCS for \$500/month or \$7,500 for the 15 months
12. Discussion and vote to approve a 15-month lease agreement (9/1/24 – 11/30/25) for the EMA/Zoning office located at 315 E Main with SCCS for \$250/month or \$3,750 for the 15 months
13. Discussion and vote to approve the resolutions transferring the following Trustee parcels to the new owners:
 - 0723-16-14-303-002 to Joshua Hale for \$2,024.00
 - 1116-11-05-101-007 to Gokce Capital LLC for \$4,009.00
14. Discussion and vote to approve the 2025 Holiday Calendar
15. Committee Reports
16. Chairman Updates
17. Chairman Appointments
18. Correspondence

19. ARPA Fund update

20. Old Business

21. Approve payment of claims

22. Public Body Comment

23. Adjournment

Please silence cell phones during the Board meeting.

Prayer today is given by Board member Shawne Martz

SHELBY COUNTY BOARD MEETING

August 8, 2024 – 7:00 P.M.

(Video archive of this meeting can be found at shelbycounty-il.gov on YouTube)

The Shelby County Board met on Thursday, August 8, 2024, at 7:00 P.M. in Courtroom A of the Shelby County Courthouse in Shelbyville, Illinois.

Chairman Robert Orman called the meeting to order. All those present recited the Pledge of Allegiance and board member Shawne Martz gave the prayer.

County Clerk Jessica Fox called the roll. Bennett, Keenan, Martin, and Wallace were absent.

Minutes for the July 11, 2024, board meeting were presented for approval. Nelson made motion to approve the minutes. Firnhaber seconded said motion, which passed by voice vote (18 yes, 0 no).

At this time Tim Watson, CPA, Partner, and head of the audit/attestation practice with the county auditing firm of Benford and Brown (28 years in business) joined the meeting by Zoom to review the draft audit report for fiscal year ending August 31, 2022. The board received the draft audit on Monday, August 5, 2024. (Draft audit attached to these minutes). After a brief introduction of the board members, Mr. Watson continued with a review of the draft audit report. A very lengthy discussion was held regarding the draft audit. Watson first addressed the audit of financial statements which included the report on the audit of financial statements/qualified and unqualified opinions. Watson stated the audit report covers the accompanying modified cash basis financial statements of governmental activities, each major fund, and the aggregate remaining fund information. The report was issued in accordance with government auditing standards. Watson next covered the statement of net position of the county and did state the county was in good financial standing when comparing assets to liabilities. Watson reviewed the statements of net position, statement of activities, balance sheets related to the following funds, General, IMRF, ARPA, Twp MFT and nonmajor governmental funds. Part II of the audit draft reviewed the schedule of changes in the employer contributions to IMRF over the last 10 years. Part II also detailed notes to other information, which included basis of accounting, excess of disbursements over appropriations for FY 2022 (SCCS, Sheriff, GIS, Capital Improvement, and Coroner Special Fund). Part III of the audit detailed combining and individual fund financial statements and schedules, which included several departmental funds. Part IV covered the Government Auditing Standards which included the auditor's report on internal controls over financial reporting and compliance. Part V of the audit discussed the various findings, and material weaknesses of the County as found by Benford & Brown during the audit. Watson discussed the delay in the audit due to the firm's difficulty in getting much needed information from the County, which included trial balances, capital assets/depreciation, paid time off balances, and other information, which Watson felt was caused due to the lack of a centralized process for maintaining financial accounting records in the County. Many questions were asked from the board regarding the length of time the audit took, the firm never coming to the county to review processes, the potential liabilities the delay had cause within the county, including the possibility of a stop payment by the state, and what information had been contained in the draft audit received by some on July 25, 2024. It was also pointed out that some pages were not numbered correctly in the draft presented. Watson informed the board he had spoken with IDOT about the letter the board had received. It was also stated the audit for the 2023 fiscal year, which ended November 30, 2023, shouldn't take as long, as Benford & Brown is aware of the issues which exist regarding information they will need to produce that audit. Watson said some updates needed to be made to this current draft audit and those should be completed and forwarded to the county within a week. Mr. Watson was thanked for his time in reviewing the draft audit with the board.

9:07 PM – McCormick left the meeting.

At this time, Chairman Orman called for the Highway Engineer's report.

County Highway Engineer Michael Tappendorf reviewed the monthly activity report of the Highway Department and employees. (Monthly activity report attached to these minutes).

Tappendorf presented for approval a 50/50 petition from the Lakewood and Dry Point Highway Commissioners to demolish and construct a new bridge on TR 373 2 miles north of Cowden. Estimated costs for preliminary engineering will be \$48,653; 80% of this will be reimbursed from the State-Township Bridge Program, with the remaining 10% from County Bridge and 5% from each township.

Brown made motion to approve the 50/50 petition. Williams seconded said motion, which passed by roll call vote (17 yes, 0 no). Ayes: Amling, Boehm, Brown, Cole, Edwards, Firnhaber, Martz, Mayhall, Morse, Nelson, Orman, Otis, Ross, Shuff, and Williams. Nay: none.

Shelby County Board Meeting
August 8, 2024

Tappendorf presented a resolution to approve an engineering agreement with Lochmueller to assist in the structural design, hydraulic study, and all other necessary items for reconstruction of the bridge over Mitchell Creek.

Brown made motion to approve the resolution. Martz seconded said motion, which passed by voice vote (17 yes, 0 no).

The next resolution presented for approval was to use Rebuild Illinois Funds for the construction of improvements on County Highway 5 from Opossum Creek access to Coon Creek access.

Brown made motion to approve the resolution. Firnhaber seconded said motion, which passed by voice vote (17 yes, 0 no).

The final item presented for approval was a resolution for action to approve the use of Federally funded construction for the improvements to County Highway 5 from Opossum Creek access to Coon Creek access.

Brown made motion to approve the resolution. Firnhaber seconded said motion, which passed by voice vote (17 yes, 0 no).

Tappendorf encouraged the board to approve the MOU for the AFSCME employees to keep the \$1.00/hour ARPA pay that was due to end on August 31, 2024. Tappendorf stated he felt the employees were deserving of this additional pay and didn't want to see the county go backwards.

Upon recommendation of the Legislative committee, Williams made motion to approve opening the closed session board minutes/recordings from the June 27, 2023, and July 13, 2023, meetings. Tate seconded said motion, which passed by voice vote (17 yes, 0 no).

Ross made motion to place an advisory referendum on the November 5, 2024, General Election ballot asking voters if the county should elect the board members from single member districts instead of two. Williams seconded said motion. Discussion was held. Nothing can be done to reduce the size of the board until after the next census in 2030. The only expense associated with this referendum will be the required publication costs. Both the Legislative committee and the State's Attorney had reviewed the referendum. Williams stated he felt it was important to place this on a ballot which would have a larger turnout. This referendum has no binding on any future county boards, is purely advisory, and is meant to gauge public opinion across a larger cross section of the county.

Ross's motion, with Williams's second passed by voice vote (17 yes, 0 no).

Edwards made motion to approve an MOU with AFSCME to continue the additional \$1.00 per hour and the payment of health insurance for those who did the wellness checks until a new contract is ratified. Boehm seconded said motion. Discussion was held. The State's Attorney discussed the proposed MOU with the AFSCME members, 1.1 million in ARPA funds remains uncommitted and continuing these current payments until a new contract is drafted will cost approximately \$3,700 a month. Ross called the vote.

The AFSCME MOU on Edwards's motion and Boehm's second, passed by roll call vote (17 yes, 0 no). Ayes: Amling, Boehm, Brown, Cole, Edwards, Firnhaber, Martz, Mayhall, Morse, Nelson, Orman, Otis, Ross, Shuff, and Williams. Nay: none.

The Sheriff's office has (3)2017 Ford Interceptor vehicles to be declared surplus (VIN numbers: 1FM5K8AR8HGB65577, 1FM5K8ARXHGE42519, 1FM5K8AR8HGC56798). The Sheriff explained he thought another county department had a use for the vehicles, so no bids would be necessary. Ross made motion to declare the vehicles as surplus. Tate seconded said motion, which passed by voice vote (17 yes, 0 no).

A 15-month lease agreement was presented by Shelby County Community Services for the agreement has been changed to coincide with the County's change in fiscal year. The cost for this lease will be \$500/month, or \$7,500 for the 15 months.

Boehm made motion to approve the lease agreement. Martz seconded said motion, which passed by roll call vote (17 yes, 0 no). Ayes: Amling, Boehm, Brown, Cole, Edwards, Firnhaber, Martz, Mayhall, Morse, Nelson, Orman, Otis, Ross, Shuff, and Williams. Nay: none.

The next lease agreement presented was for a 15-month lease for the Zoning/EMA office. This lease is for \$250/month or \$3,750 for the full 15 months.

Firnhaber made motion to approve the lease. Martz seconded said motion, which passed by roll call vote (17 yes, 0 no). Ayes: Amling, Boehm, Brown, Cole, Edwards, Firnhaber, Martz, Mayhall, Morse, Nelson, Orman, Otis, Ross, Shuff, and Williams. Nay: none.

Shelby County Board Meeting
August 8, 2024

Firnhaber made motion to approve the resolution transferring parcel 0723-16-14-303-002 from the County as trustee to Joshua Hale with a bid of \$2,024. Mayhall seconded said motion, which passed by voice vote (17 yes, 0 no).

Firnhaber made motion to approve the resolution transferring parcel 1116-11-05-101-007 to Gokce Capital LLC with a bid of \$4,009. Tate seconded said motion, which passed by voice vote (17 yes, 0 no).

The 2025 holiday calendar was presented for approval. Ross made motion to approve the 2025 holiday calendar as presented. Cole seconded said motion, which passed by voice vote (17 yes, 0 no).

At this time Chairman Orman called for committee reports.

Cole reported the Airport is planning a car show on September 14 from 9:00 AM – 2:00 PM and was looking for volunteers to help park cars. Anyone interested can let Carol know or contact John Hall.

Under Chairman updates, Orman reported pursuant to the resolution to sell the county farm he, as board chair hired the appropriate companies to survey the ground and appraise the farm ground. Those documents had been put on file as of today, August 8, 2024. Orman said he had also received communication from Benford and Brown about the question of auditing the State's Attorney's office following the departure of Robert Hanlon pursuant to 55 ILCS 5/6-31005. The response Orman received from Timothy Watson CPA stated *"While my firm does not have an expertise in the subject matter that you have asked for guidance, it appears that the next paragraph of the statute(not included below) defines that the state attorney as an elected county official which would mean that the funds controlled by such official would be subject to audit by the county board within 180 days after the change in official. This conclusion also assumes that the office isn't included in the county audit, or such audit will not be performed within the 180-day time period."*

Boehm stated that Matt Jones from WCDC had emailed to both Orman and Vice-Chair Bennett twice about economic development and services they offer and had not heard from either one of them. Boehm asked that he please check his email and get back to Jones regarding these emails.

There were no Chairman appointments, correspondence, ARPA fund update (nothing to report).

Under old business, Ross asked State's Attorney Woolery about her progress with attempts to recover \$70,000. Woolery stated she had been in contact with the Attorney General's office and would keep the board updated.

Firnhaber made motion to approve the claims as reviewed by the committees. Tate seconded said motion. Discussion was held. Boehm made motion to amend the bills to pull the appraisal/survey bills from the claims to be paid. Mayhall seconded said motion. Mayhall stated the resolution to sell the farm did not give the chairman the authority to have the survey or the appraisal done. The resolution merely gave the chairman the authority to sign paperwork. It was asked if 22 board members were to work in concert to get the appraisal and survey done. It was stated the resolution gave the chairman the authority to sign all documents related or necessary for the sale of the county farm. Orman said he got those 2 things done and sent the resolution to the firms to get the appraisal and survey done. Orman said he signed in an email and told these firms to get these things done. Cole asked if these items should have gone before the Farm committee. Cole also said it did not appear the boundaries on the cemetery are correct. Cole said grass surrounded the cemetery, the area around the cemetery is not being farmed, and she said the cemetery is bigger than the 4 posts ~~that are currently placed there.~~ Williams stated the authority of the Chairman is derived by the board and he is to execute instruction and direction from the board and Orman had done his job. Williams said the funds were in the budget, the work had been done, and the bills should be paid, and called for a no vote on Boehm's amendment. Mayhall said the budget line item was for fertilizer and lime from which these bills are to be paid. Orman said he chose the largest budgeted line item of fertilizer/lime. Mayhall asked if this gave any board member the authority to go to any department and make an expenditure? Orman reiterated the resolution gave him authority to get the survey and appraisal done. Boehm said there is nothing put on the county farm survey for the cemetery easement, or the electrical easement. Boehm said there was nothing in the ground to show where the easement is. Boehm stated she would have thought the cemetery easement would have been noted when money is being paid for a survey. Edwards suggested tabling the survey bill until the board knows whether the survey is correct, and the cemetery is properly platted out. Tate moved to amend the amendment to remove the survey bill but leave the appraisal bill. Ross seconded said motion.

Shelby County Board Meeting
August 8, 2024

Boehm's motion to amend to pull both bills, seconded by Mayhall failed by voice vote (5 yes – Boehm, Brown, Cole, Mayhall and Morse, 12 no).

Tate's motion to amend the amendment, seconded by Ross failed by voice vote (7 yes, Boehm, Cole, Edwards, Hardy, Martz, Mayhall, Morse, 10 yes).

Firnhaber's motion to pay the claims, with Tates second passed by roll call vote (11 ayes, 6 no) Ayes: Amling, Brown, Firnhaber, Martz, Nelson, Orman, Otis, Ross, Shuff, Tate, and Williams. Nay: Boehm, Cole, Edwards, Hardy, Mayhall, and Morse).

Cole asked Orman to notify the surveyor about the concerns regarding the cemetery.

At this time (10:30 PM), Chairman Orman called for Public Body comment.

(Video archive of this meeting can be found at shelbycounty-il.gov on YouTube)

Public body comments/opinions expressed are summarized as follows:

Many comments related to the audit for FY ending August 31, 2022, and the draft report presented by Mr. Watson

Questions were asked about the initial audit draft emailed on July 25, 2024

Complaints/concerns expressed about the auditing firm

Concerns were expressed about the possible loss of public transportation and the need for those services for people in the community that rely on them

A disabled Navy veteran spoke about the veteran's disability exemption and expressed concerns about that process.

A member of the SOA office also spoke about the process and stated that office followed the law regarding the issuance of all exemptions.

The Sheriff's office and deputies were thanked by Tim Morse for their quick response to a driver who hit a tree in the front yard of the Morse residence early one recent morning.

Finance committee procedures/bill review

The recent farm survey/appraisal and payment of those bills

Timekeeping system not working; issues with system by certain departments

Nelson exited the meeting at 11:15 PM.

There was no further business to come before the Shelby County Board.

Ross made motion to adjourn until the next regular meeting to be held on September 12, 2024. Firnhaber seconded said motion, which passed by voice vote (16 yes, 0 no) and the meeting was adjourned at 12:02 A.M.



Jessica Fox
Shelby County Clerk and Recorder

STATE OF ILLINOIS

ROLL CALL VOTES IN COUNTY BOARD

SHELBY COUNTY

August 8, 2024 REGULAR MEETING

| | | ROLL CALL | | | QUESTIONS | | | | | | | | | |
|----------------------|-------------------|-----------|--------------|----------|---|-----------|-------------------------------------|-----|---|--------------------------|---|--------------------------------|-----|-----|
| | | | 8 / 8 / 2024 | 1 / 2024 | 50/50 Petition ON MOTIONS TO Lakewood | Dry Point | mol with ON MOTIONS TO AFSCME | | Lease of ON MOTIONS TO Storage Scis | S 1st + merger 7500.- | Lease of ON MOTIONS TO Zoning / EMA offical 3,750 | Pay ON MOTIONS TO claims | | |
| COUNTY BOARD MEMBERS | | MILEAGE | P.M. | P.M. | AYE | NAY | AYE | NAY | AYE | NAY | AYE | NAY | AYE | NAY |
| | AMLING, CLARK | 44 | ✓ | | ✓ | | 1 | | ✓ | | ✓ | | ✓ | |
| | BENNETT, MARK | 34 | A | | — | — | — | — | — | — | — | — | — | — |
| | BOEHM, TERESA | | ✓ | | ✓ | | 2 | | ✓ | | ✓ | | ✓ | |
| | BROWN, TIM | 41 | ✓ | | ✓ | | 3 | | ✓ | | ✓ | | ✓ | |
| | COLE, CAROL | 0 | ✓ | | ✓ | | 4 | | ✓ | | ✓ | | ✓ | |
| | EDWARDS, JULIE | | ✓ | | ✓ | | 5 | | ✓ | | ✓ | | ✓ | |
| | FIRNHABER, MARTHA | 0 | ✓ | | ✓ | | 6 | | ✓ | | ✓ | | ✓ | |
| | HARDY, CLAY | 20 | ✓ | | ✓ | | 7 | | ✓ | | ✓ | | ✓ | |
| | KEENAN, DOUG | | A | | — | — | — | — | — | — | — | — | — | — |
| | MARTIN, ANNETTE | 44 | A | | — | — | — | — | — | — | — | — | — | — |
| | MARTZ, SHAWNE | | ✓ | | ✓ | | 8 | | ✓ | | ✓ | | ✓ | |
| | MAYHALL, TAD | 14 | ✓ | | ✓ | | 9 | | ✓ | | ✓ | | ✓ | |
| | MCCORMICK, HEATH | | ✓ | left | meeting | | 2107 | | — | — | — | — | — | — |
| | MORSE, TIM | 0 | ✓ | | ✓ | | 10 | | ✓ | | ✓ | | ✓ | |
| | NELSON, LORI | 54 | ✓ | | ✓ | | 11 | | ✓ | | ✓ | | ✓ | |
| | ORMAN, ROBERT | 34 | ✓ | | ✓ | | 12 | | ✓ | | ✓ | | ✓ | |
| | OTIS, CHRISTIE | | ✓ | | ✓ | | 13 | | ✓ | | ✓ | | ✓ | |
| | ROSS, SONNY | 24 | ✓ | | ✓ | | 14 | | ✓ | | ✓ | | ✓ | |
| | SHUFF, MITCHELL | 10 | ✓ | | ✓ | | 15 | | ✓ | | ✓ | | ✓ | |
| | TATE, DON | 40 | ✓ | | ✓ | | 16 | | ✓ | | ✓ | | ✓ | |
| | WALLACE, BRENT | 50 | A | | — | — | — | — | — | — | — | — | — | — |
| | WILLIAMS, JEREMY | | ✓ | | ✓ | | 17 | | ✓ | | ✓ | | ✓ | |

BB
BENFORD BROWN
& ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS



SHELBY COUNTY, ILLINOIS

Annual Financial Report

Year ended August 31, 2022

(With Independent Auditors' Report Thereon)

FILED
AUG 05 2024

Jerrin Cox
SHELBY COUNTY CLERK

SHELBY COUNTY, ILLINOIS

TABLE OF CONTENTS

| | <u>Page(s)</u> |
|---|----------------|
| PART I – FINANCIAL SECTION | |
| Independent Auditors’ Report..... | 1 - 4 |
| BASIC FINANCIAL STATEMENTS: | |
| Government-Wide Financial Statements: | |
| Statement of Net Position – Modified Cash Basis..... | 5 |
| Statement of Activities – Modified Cash Basis..... | 6 |
| Fund Financial Statements: | |
| Governmental Funds: | |
| Balance Sheet – Modified Cash Basis - Governmental Funds..... | 7 |
| Reconciliation of the Governmental Funds Balance Sheet – Modified Cash Basis the Statement of Net Position – Modified Cash Basis..... | 8 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Modified Cash Basis - Governmental Funds..... | 9 |
| Reconciliation of the Statement of Revenues Expenditures, and Changes in Fund Balances – Modified Cash Basis - Governmental Funds to the Statement of Activities – Modified Cash Basis..... | 10 |
| Fiduciary Funds: | |
| Statement of Net Position – Modified Cash Basis - Fiduciary Funds..... | 11 |
| Statement of Changes in Net Position – Modified Cash Basis - Fiduciary Funds..... | 12 |
| Notes to Financial Statements..... | 13 - 41 |
| PART II – OTHER INFORMATION | |
| Schedule of Changes in Net Pension Liability and Related Ratios..... | 42 - 44 |
| Schedule of Illinois Municipal Retirement Fund Contributions..... | |
| Related Ratios..... | 45 - 46 |
| Notes to Other Information..... | 47 |

SHELBY COUNTY, ILLINOIS

TABLE OF CONTENTS (continued)

| | <u>Page(s)</u> |
|--|----------------|
| General Funds: | |
| Combining Balance Sheet – Modified Cash Basis..... | 48 |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance – Modified Cash Basis..... | 49 |
| Nonmajor Governmental Funds: | |
| Combining Balance Sheet – Modified Cash Basis..... | 50 - 52 |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance – Modified Cash Basis..... | 53 - 55 |
| Fiduciary Funds: | |
| Combining Statement of Fiduciary Net Position – Modified Cash Basis..... | 56 |
| Combining Statement of Changes in Fiduciary Net Position – Modified Cash Basis..... | 57 |
| Schedule of Expenditures from Taxes Extended for Tort Immunity Purposes.... | 58 |
| Consolidated Year-End Financial Report..... | 59 - 60 |
| PART III – GOVERNMENT AUDITING STANDARDS | |
| Independent Auditors’ Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statement Performed in Accordance with <i>Government Auditing Standards</i> | 61 - 62 |
| PART IV – UNIFORM GUIDANCE | |
| Independent Auditors’ Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with Uniform Guidance..... | 63 - 65 |
| Schedule of Expenditures of Federal Awards..... | 66 - 67 |
| Note to Schedule..... | 68 |
| Schedule of Findings and Questioned Costs..... | 69 - 79 |
| Summary Schedule of Prior Audit Findings..... | 80 |
| Corrective Action Plan..... | 81 - 82 |

DRAFT

PART I – FINANCIAL SECTION



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Independent Auditors' Report

To the County Board of Trustees:
Shelby County, Illinois

Report on the Audit of the Financial Statements *Qualified and Unqualified Opinions*

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Shelby County, Illinois (County), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Qualified Opinion for Governmental Activities and on the General Fund

In our opinion, except for the possible effects of the matter described in the Basis for Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the modified cash basis financial position of the governmental activities and on the General fund of Shelby County, Illinois, as of August 31, 2022, and the changes in modified cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 2.

Unmodified Opinions on Each Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the IMRF fund, ARPA Grant fund, Township Motor Fuel fund, and the aggregate remaining fund information of Shelby County, Illinois as of August 31, 2022, and the 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.

Basis for Qualified and Unqualified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Shelby County, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matters Giving Rise to the Qualified Opinion for Governmental Activities and on the General Fund

We were unable to obtain sufficient appropriate audit evidence for capital assets and accrued compensated absences balances reported in the footnotes to the basic financial statements for the year ended August 31, 2022. The effects on these balances have not been determined.

We were unable to obtain sufficient appropriate audit evidence for the cash, revenues, expenses and fund balance accounts for the County Clerk fund, Sheriff's Office fund, Supervisor of Assessments fund, and Circuit Clerk Child Support fund, all of which are a part of the General fund. These accounts have not been included in the General fund financial statements.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 2, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining financial statements, schedule of expenditures federal awards (SEFA), which is required by the Title 2 *U.S. Code of Federal Regulations Federal Awards* (Uniform Guidance); and the Consolidated Year-End Financial Report (CYEFR) which is required by the State of Illinois Grant Accountability and Transparency Act (GATA) are presented for purposes of additional analysis and are not a required part of the 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 financial statements. The information contained in the combining financial statements, SEFA, and CYEFR 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 financial statements or to the 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 financial statements, SEFA, and CYEFR are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The schedule of changes in County net pension liability and related ratios, schedule of IMRF contributions, and schedule of expenditures of taxes extended for tort immunity purposes are the responsibility of management and are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 25, 2024, on our consideration of the County'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 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 Shelby County, Illinois' internal control over financial reporting and compliance.

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Benford Brown & Associates, LLC
Chicago, IL
July 25, 2024

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SHELBY COUNTY, ILLINOIS
Statement of Net Position - Modified Cash Basis
August 31, 2022

| DRAFT | Governmental activities | DRAFT Component Unit - Tourism |
|--------------------------------------|------------------------------------|---|
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents | \$ 19,674,750 | \$ 103,060 |
| Total current assets | <u>19,674,750</u> | <u>103,060</u> |
| Capital assets: | | |
| Capital assets not being depreciated | 3,443,233 | - |
| Capital assets, net depreciation | <u>13,450,915</u> | <u>-</u> |
| Total capital assets | <u>16,894,148</u> | <u>-</u> |
| Total assets | <u>36,568,898</u> | <u>\$ 103,060</u> |
| LIABILITIES | | |
| Current liabilities: | | |
| Accounts payable | \$ 30,526 | |
| Payroll liabilities | 22,189 | - |
| Note payable - current portion | <u>7,309</u> | <u>-</u> |
| Total current liabilities | <u>60,024</u> | <u>-</u> |
| Noncurrent liabilities: | | |
| Note payable - noncurrent portion | <u>30,150</u> | <u>-</u> |
| Total noncurrent liabilities | <u>30,150</u> | <u>-</u> |
| Total liabilities | <u>90,174</u> | <u>-</u> |
| NET POSITION | | |
| Net investment in capital assets | 16,856,689 | - |
| Restricted for: | | |
| General control and administration | 2,433,592 | - |
| Public safety | 1,764,173 | - |
| Judiciary and legal | 734,829 | - |
| Corrections | 196,002 | - |
| Public works and transportation | 6,226,679 | - |
| Health and welfare | 4,085,370 | - |
| Culture and recreation | - | 103,060 |
| Unassigned | <u>4,181,390</u> | <u>-</u> |
| Total net position | <u>36,478,724</u> | <u>\$ 103,060</u> |

See accompanying notes to the financial statements.

SHELBY COUNTY, ILLINOIS
Statement of Activities
For the year ended August 31, 2022

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| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues</u> | | | <u>Net (expense)/ revenues and changes in net position</u> | <u>Component unit</u> |
|---------------------------------------|-------------------|---------------------------------|---|---|--|---------------------------|
| | | <u>Charges for services</u> | <u>Operating grants and contributions</u> | <u>Capital grants and contributions</u> | <u>Primary government</u> | <u>Tourism</u> |
| | | | | | <u>Governmental activities</u> | |
| Primary government | | | | | | |
| Governmental activities: | | | | | | |
| General control and administration | \$ 4,446,589 | \$ 1,315,147 | 1,058,180 | \$ 56,337 | \$ (2,016,925) | \$ - |
| Public safety | 3,071,723 | 20,414 | 2,101,076 | - | (950,233) | - |
| Judiciary and legal | 568,671 | 136,543 | - | - | (432,128) | - |
| Corrections | 204,608 | 1,727 | - | - | (202,881) | - |
| Public works and transportation | 8,081,476 | 659,698 | 2,174,041 | 975,119 | (4,272,618) | - |
| Health and welfare | 1,912,890 | 577,768 | 284,828 | - | (1,050,294) | - |
| Interest | 2,062 | - | - | - | (2,062) | - |
| Total governmental activities | <u>18,288,019</u> | <u>2,711,297</u> | <u>5,618,125</u> | <u>1,031,456</u> | <u>(8,927,141)</u> | <u>-</u> |
| Component unit | | | | | | |
| Tourism | <u>79,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(79,000)</u> |
| Total component unit | <u>\$ 79,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (79,000)</u> |
| General revenues | | | | | | |
| Property taxes | | | | | 4,981,253 | - |
| Intergovernmental revenue: | | | | | | |
| Replacement taxes | | | | | 447,142 | - |
| State sales taxes | | | | | 714,195 | - |
| State income taxes | | | | | 1,529,917 | - |
| Other taxes | | | | | 3,447,187 | 78,915 |
| Unrestricted investment earnings | | | | | 57,441 | - |
| Miscellaneous | | | | | 211,113 | 31 |
| Total general revenues | | | | | <u>11,388,248</u> | <u>78,946</u> |
| Change in net position | | | | | <u>2,461,107</u> | <u>(54)</u> |
| Net position | | | | | | |
| Beginning of fiscal year, as restated | | | | | <u>34,017,617</u> | <u>103,114</u> |
| End of fiscal year | | | | | <u>\$ 36,478,724</u> | <u>\$ 103,060</u> |

See accompanying notes to the financial statements.

SHELBY COUNTY, ILLINOIS
Balance Sheet - Modified Cash Basis - Governmental Funds
For the year ended August 31, 2022

| DRAFT | General | IMRF | American Rescue Plan Act Grant | Township Motor Fuel Tax | Nonmajor governmental funds | DRAFT Total governmental funds |
|-------------------------------------|----------------|-------------|---|--|--|---|
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 4,199,904 | 1,046,724 | 1,605,070 | 4,108,096 | 8,714,956 | \$ 19,674,750 |
| Total assets | 4,199,904 | 1,046,724 | 1,605,070 | 4,108,096 | 8,714,956 | 19,674,750 |
| LIABILITIES | | | | | | |
| Current liabilities: | | | | | | |
| Accounts payable | - | 27,862 | - | - | 2,664 | 30,526 |
| Payroll liabilities | 18,514 | - | - | - | 3,675 | 22,189 |
| Total liabilities | 18,514 | 27,862 | - | - | 6,339 | 52,715 |
| FUND BALANCES | | | | | | |
| Restricted for: | | | | | | |
| General control and administration | - | 1,018,862 | - | - | 1,414,730 | 2,433,592 |
| Public safety | - | - | 1,605,070 | - | 159,103 | 1,764,173 |
| Judiciary and legal | - | - | - | - | 734,829 | 734,829 |
| Corrections | - | - | - | - | 196,002 | 196,002 |
| Public works and transportation | - | - | - | 4,108,096 | 2,118,583 | 6,226,679 |
| Health and welfare | - | - | - | - | 4,085,370 | 4,085,370 |
| Assigned | - | - | - | - | - | - |
| Unassigned | 4,181,390 | - | - | - | - | 4,181,390 |
| Total fund balances | 4,181,390 | 1,018,862 | 1,605,070 | 4,108,096 | 8,708,617 | 19,622,035 |
| Total liabilities and fund balances | \$ 4,199,904 | 1,046,724 | 1,605,070 | 4,108,096 | 8,714,956 | \$ 19,674,750 |

See accompanying notes to the financial statements.

SHELBY COUNTY, ILLINOIS
Statement of Revenues, Expenditures and Changes In Fund Balance - Modified Cash Basis - Governmental Funds
For the year ended August 31, 2022

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| | General | IMRF | ARPA | Township Motor Fuel Tax | Other governmental funds | DRAFT Total governmental funds |
|---|---------------------|------------------|------------------|-------------------------------|--------------------------------|---|
| REVENUES RECEIVED: | | | | | | |
| Taxes | \$ 2,010,493 | 928,343 | - | - | 2,042,417 | \$ 4,981,253 |
| Intergovernmental revenues | 3,859,997 | 101,043 | 2,101,076 | 3,597,218 | 3,128,688 | 12,788,022 |
| Charges for services | 592,662 | - | - | 3,446 | 1,217,640 | 1,813,748 |
| Licenses and permits | 8,825 | - | - | - | - | 8,825 |
| Fines and forfeitures | 462,600 | - | - | - | 426,124 | 888,724 |
| Interest | 10,907 | 1,805 | 3,968 | 12,615 | 28,146 | 57,441 |
| Miscellaneous | 118,148 | - | - | - | 92,965 | 211,113 |
| Total revenues received | <u>7,063,632</u> | <u>1,031,191</u> | <u>2,105,044</u> | <u>3,613,279</u> | <u>6,935,980</u> | <u>20,749,126</u> |
| EXPENDITURES DISBURSED: | | | | | | |
| General control and administration | 2,875,319 | 897,353 | - | - | 514,956 | 4,287,628 |
| Public safety | 2,430,271 | - | 469,974 | - | 24,373 | 2,924,618 |
| Judiciary and legal | 516,414 | - | - | - | 52,257 | 568,671 |
| Corrections | 203,179 | - | - | - | - | 203,179 |
| Public works and transportation | - | - | - | 3,548,052 | 4,141,733 | 7,689,785 |
| Health and welfare | 70,276 | - | - | - | 1,840,614 | 1,910,890 |
| Debt service: | | | | | | |
| Principal payments | - | - | - | - | 6,954 | 6,954 |
| Interest expense | - | - | - | - | 2,062 | 2,062 |
| Capital outlay | 252,374 | 11,780 | 30,000 | - | 43,639 | 337,793 |
| Total expenditures | <u>6,347,833</u> | <u>909,133</u> | <u>499,974</u> | <u>3,548,052</u> | <u>6,626,588</u> | <u>17,931,580</u> |
| Excess of revenues over expenditures | <u>715,799</u> | <u>122,058</u> | <u>1,605,070</u> | <u>65,227</u> | <u>309,392</u> | <u>2,817,546</u> |
| OTHER FINANCING SOURCES/(USES): | | | | | | |
| Transfers in | 45,259 | - | - | - | - | 45,259 |
| Transfers out | - | - | - | - | (45,259) | (45,259) |
| Total other financing sources/(uses) | <u>45,259</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(45,259)</u> | <u>-</u> |
| Net change in fund balance | <u>761,058</u> | <u>122,058</u> | <u>1,605,070</u> | <u>65,227</u> | <u>264,133</u> | <u>2,817,546</u> |
| Fund balance, beginning of fiscal year, as restated | <u>3,420,332</u> | <u>896,804</u> | <u>-</u> | <u>4,042,869</u> | <u>8,444,484</u> | <u>16,804,489</u> |
| Fund balance, end of fiscal year | <u>\$ 4,181,390</u> | <u>1,018,862</u> | <u>1,605,070</u> | <u>4,108,096</u> | <u>8,708,617</u> | <u>\$ 19,622,035</u> |

See accompanying notes to the financial statements.

SHELBY COUNTY, ILLINOIS
Reconciliation of the Balance Sheet - Modified Cash Basis - Governmental Funds
to the Statement of Net Position - Modified Cash Basis
August 31, 2022

| DRAFT | DRAFT |
|--|----------------------|
| Total fund balances - governmental funds | \$ 19,622,035 |
| <p>Amounts reported for governmental activities in the statement of net position are different because:</p> | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 16,894,148 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. | <u>(37,459)</u> |
| Total net position - governmental activities | <u>\$ 36,478,724</u> |

See accompanying notes to the financial statements.

SHELBY COUNTY, ILLINOIS
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances -
Modified Cash Basis - Governmental Funds to the Statement of Activities
For the year ended August 31, 2022

| | | |
|--------------|---|--------------|
| DRAFT | | DRAFT |
| | Net change in fund balance - governmental funds | \$ 2,817,546 |

Amounts reported for governmental activities in the statement of net position are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets:

| | | |
|--|-------------------------|-----------|
| | Capital asset purchases | 337,793 |
| | Depreciation expense | (701,186) |

The issuance of long-term debt and related costs are shown on the fund financial statements as other financing sources/(uses) and current expenditures, but are recorded as long-term liabilities and deferred outflows of resources on the government-wide statements.

| | | |
|--|------------------------------------|-------|
| | Issuance of long-term debt | - |
| | Principle payments of note payable | 6,954 |
| | | 6,954 |

| | | |
|--|--|--------------|
| | Change in net position - governmental activities | \$ 2,461,107 |
| | | 2,461,107 |

See accompanying notes to the financial statements.

SHELBY COUNTY, ILLINOIS
Statement of Fiduciary Net Position - Modified Cash Basis
For the year ended August 31, 2022

| DRAFT | DRAFT Custodial funds |
|---------------------------|--------------------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 5,700,967 |
| Certificate of deposit | <u>10,000</u> |
| Total assets | <u>\$ 5,710,967</u> |
| LIABILITIES | |
| Accounts payable | <u>\$ 53,371</u> |
| Total liabilities | <u>53,371</u> |
| NET POSITION | |
| Restricted | <u>\$ 5,657,596</u> |

See accompanying notes to the financial statements.

SHELBY COUNTY, ILLINOIS
Statement of Changes in Fiduciary Net Position - Modified Cash Basis
For the year ended August 31, 2022

| DRAFT | DRAFT Custodial funds |
|---|--------------------------------------|
| ADDITIONS: | |
| Amount received as fiscal agent | \$ 902,447 |
| Property taxes collected for other governments | 37,414,545 |
| Interest income | 9,473 |
| | <u>38,326,465</u> |
| DEDUCTIONS: | |
| Property taxes distributed to other governments | 35,635,617 |
| Fines distributed to other governments | 644,319 |
| | <u>36,279,936</u> |
| Total additions | <u>38,326,465</u> |
| Total deductions | <u>36,279,936</u> |
| Excess of revenues over expenditures | <u>2,046,529</u> |
| OTHER FINANCING SOURCES/(USES): | |
| Transfers in | 42 |
| Transfers out | - |
| | <u>42</u> |
| Total other financing sources | <u>42</u> |
| Change in net position | <u>2,046,571</u> |
| Net position, beginning of the fiscal year, as restated | <u>3,611,025</u> |
| Net position, end of fiscal year | <u>\$ 5,657,596</u> |

See accompanying notes to the financial statements.

PART II – OTHER INFORMATION

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SHELBY COUNTY, ILLINOIS
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund
Last Ten Calendar Years
(schedule to be built prospectively from 2014)

| IMRF Regular Plan | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|----------|----------|-------------|
| Calendar year ending December 31 | | | | | | | | | | | |
| Total pension liability: | | | | | | | | | | | |
| Service cost | \$ 291,485 | 333,155 | 326,614 | 322,795 | 343,404 | 369,697 | 346,362 | 375,636 | - | - | \$ - |
| Interest on total pension liability | 1,545,908 | 1,495,851 | 1,464,330 | 1,410,032 | 1,415,193 | 1,357,496 | 1,269,826 | 1,176,572 | - | - | - |
| Changes of benefit changes | - | - | - | - | - | - | - | - | - | - | - |
| Differences between expected and actual experience of the total pension liability | 109,512 | 156,846 | (239,026) | 139,995 | (312,381) | (100,500) | 276,869 | (172,147) | - | - | - |
| Changes of assumption | - | (107,873) | - | 561,047 | (553,800) | (46,565) | 22,760 | 576,116 | - | - | - |
| Benefit payments, including refunds of employee contributions | (1,204,346) | (1,129,055) | (1,111,767) | (965,340) | (936,520) | (755,652) | (709,855) | (641,236) | - | - | - |
| Net change in total pension liability | 742,559 | 748,924 | 440,151 | 1,468,529 | (44,104) | 824,476 | 1,205,962 | 1,314,941 | - | - | - |
| Total pension liability, beginning | 21,779,301 | 21,030,377 | 20,590,226 | 19,121,697 | 19,165,801 | 18,341,325 | 17,135,363 | 15,820,422 | - | - | - |
| Total pension liability, ending (a) | 22,521,860 | 21,779,301 | 21,030,377 | 20,590,226 | 19,121,697 | 19,165,801 | 18,341,325 | 17,135,363 | - | - | - |
| Plan fiduciary net position: | | | | | | | | | | | |
| Contributions - employer | 380,893 | 356,777 | 302,361 | 386,333 | 377,825 | 397,804 | 414,553 | 394,542 | - | - | - |
| Contributions - employees | 150,471 | 151,346 | 153,482 | 155,876 | 148,518 | 152,753 | 151,233 | 158,319 | - | - | - |
| Net investment income | 3,852,007 | 2,920,317 | 3,399,373 | (1,050,092) | 2,918,857 | 1,061,012 | 78,964 | 905,450 | - | - | - |
| Benefit payments, including refunds of employee contributions | (1,204,346) | (1,129,055) | (1,111,767) | (965,340) | (936,520) | (755,652) | (709,855) | (641,236) | - | - | - |
| Other (net transfers) | (137,841) | 32,846 | (67,032) | 392,540 | (387,613) | 165,125 | (184,634) | 160,084 | - | - | - |
| Net change in plan fiduciary net position | 3,041,184 | 2,332,231 | 2,676,417 | (1,080,683) | 2,121,067 | 1,021,042 | (249,739) | 977,159 | - | - | - |
| Plan net position, beginning | 22,685,129 | 20,352,898 | 17,676,481 | 18,757,164 | 16,636,097 | 15,615,055 | 15,864,794 | 14,887,635 | - | - | - |
| Plan net position, ending (b) | 25,726,313 | 22,685,129 | 20,352,898 | 17,676,481 | 18,757,164 | 16,636,097 | 15,615,055 | 15,864,794 | - | - | - |
| Net pension liability (asset) - Ending (a) - (b) | \$(3,041,184) | (2,332,231) | (2,676,417) | 1,080,683 | (2,121,067) | (1,021,042) | 249,739 | (977,159) | - | - | \$ - |
| Plan fiduciary net position as a percentage of the total pension liability | | | | | | | | | | | |
| Covered valuation payroll | \$3,343,777 | \$3,196,923 | \$3,210,706 | \$3,257,515 | \$3,210,590 | \$3,257,260 | \$3,356,791 | \$3,061,225 | \$ - | \$ - | \$ - |
| Net pension liability as a percentage of covered valuation payroll | -95.83 % | -28.33% | 21.10 % | 89.45 % | 11.35 % | 77.66 % | 81.22 % | 41.51 % | #DIV/0! | #DIV/0! | #DIV/0! |

SHELBY COUNTY, ILLINOIS
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund
Last Ten Calendar Years
(schedule to be built prospectively from 2014)

| IMRF SLEP Plan | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|--------|--------|
| Calendar year ending December 31: | | | | | | | | | | | |
| Total pension liability: | | | | | | | | | | | |
| Service cost | \$ 105,376 | 128,649 | 136,659 | 122,157 | 128,862 | 128,451 | 111,643 | 128,976 | - | - | \$ - |
| Interest on total pension liability | 423,666 | 396,513 | 390,359 | 369,168 | 343,358 | 331,120 | 293,662 | 272,090 | - | - | - |
| Changes of benefit changes | - | - | - | - | - | - | - | - | - | - | - |
| Differences between expected and actual experience of the total pension liability | 163,261 | 268,047 | (190,535) | 26,616 | 142,494 | (120,449) | 240,639 | (21,213) | - | - | - |
| Changes of assumption | - | (87,856) | - | 172,099 | (50,973) | - | - | 67,159 | - | - | - |
| Benefit payments, including refunds of employee contributions | (376,653) | (261,747) | (233,434) | (237,108) | (195,406) | (156,897) | (152,922) | (148,511) | - | - | - |
| Net change in total pension liability | 315,650 | 443,606 | 103,049 | 452,932 | 368,335 | 182,225 | 493,022 | 298,501 | - | - | - |
| Total pension liability, beginning | 5,979,301 | 5,535,695 | 5,432,646 | 4,979,714 | 4,611,379 | 4,429,154 | 3,936,132 | 3,637,631 | - | - | - |
| Total pension liability, ending (a) | 6,294,951 | 5,979,301 | 5,535,695 | 5,432,646 | 4,979,714 | 4,611,379 | 4,429,154 | 3,936,132 | - | - | - |
| Plan fiduciary net position: | | | | | | | | | | | |
| Contributions - employer | 156,447 | 103,912 | 83,939 | 88,037 | 107,634 | 81,277 | 90,067 | 92,845 | - | - | - |
| Contributions - employees | 56,090 | 52,694 | 55,030 | 55,346 | 55,084 | 53,472 | 53,488 | 54,487 | - | - | - |
| Net investment income | 1,118,923 | 778,999 | 929,750 | (321,027) | 760,722 | 287,234 | 20,786 | 238,249 | - | - | - |
| Benefit payments, including refunds of employee contributions | (376,653) | (261,747) | (233,434) | (237,108) | (195,406) | (156,897) | (152,922) | (148,511) | - | - | - |
| Other (net transfers) | 27,080 | 73,889 | (68,870) | 109,054 | (54,449) | 58,212 | (76,619) | 18,413 | - | - | - |
| Net change in plan fiduciary net position | 981,887 | 747,747 | 766,415 | (305,698) | 673,585 | 323,298 | (65,200) | 255,483 | - | - | - |
| Plan net position, beginning | 6,301,947 | 5,554,200 | 4,787,785 | 5,093,483 | 4,419,898 | 4,096,600 | 4,161,800 | 3,906,317 | - | - | - |
| Plan net position, ending (b) | 7,283,834 | 6,301,947 | 5,554,200 | 4,787,785 | 5,093,483 | 4,419,898 | 4,096,600 | 4,161,800 | - | - | - |
| Net pension liability (asset) - Ending (a) - (b) | \$ (988,883) | (322,646) | (18,505) | 644,861 | (113,769) | 191,481 | 332,554 | (225,668) | - | - | \$ - |
| Plan fiduciary net position as a percentage of the total pension liability | | | | | | | | | | | |
| Covered valuation payroll | 115.71 % | 105.40 % | 100.33 % | 88.13 % | 102.28 % | 95.85 % | 92.49 % | 105.73 % | 0.00 % | 0.00 % | 0.00 % |
| Net pension liability as a percentage of covered valuation payroll | -132.23% | -45.92% | -2.52% | 87.39% | -15.49% | 26.86% | 46.89% | -37.09% | 0.00% | 0.00% | 0.00% |

SHELBY COUNTY, ILLINOIS
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund
Last Ten Calendar Years
(schedule to be built prospectively from 2014)

| IMRF ECO Plan | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|--|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------|--------|--------|
| Calendar year ending December 31: | | | | | | | | | | | |
| Total pension liability: | | | | | | | | | | | |
| Interest on total pension liability | \$ 310,812 | 314,750 | 316,865 | 322,746 | 337,355 | 331,890 | 330,713 | 316,944 | - | - | \$ - |
| Changes of benefit changes | - | - | - | - | - | - | - | - | - | - | - |
| Differences between expected and actual | (837,246) | 59,354 | 93,729 | 119,061 | 105,475 | 100,781 | 104,007 | 105,427 | - | - | - |
| Changes of assumption | - | (59,236) | - | 91,958 | (179,131) | (186,226) | (45,085) | 293,239 | - | - | - |
| Benefit payments, including refunds of employee contributions | (328,642) | (409,726) | (469,820) | (463,164) | (453,815) | (444,906) | (435,629) | (420,352) | - | - | - |
| Net change in total pension liability | (855,076) | (94,858) | (59,226) | 70,601 | (190,116) | (198,461) | (45,994) | 295,258 | - | - | - |
| Total pension liability, beginning | 4,451,379 | 4,546,237 | 4,605,463 | 4,534,862 | 4,724,978 | 4,923,439 | 4,969,433 | 4,674,175 | - | - | - |
| Total pension liability, ending (a) | 3,596,303 | 4,451,379 | 4,546,237 | 4,605,463 | 4,534,862 | 4,724,978 | 4,923,439 | 4,969,433 | - | - | - |
| Plan fiduciary net position: | | | | | | | | | | | |
| Contributions - employer | 440,319 | 437,608 | 487,822 | 708,918 | 244,566 | 270,031 | 276,901 | 265,706 | - | - | - |
| Net investment income | 630,010 | 550,895 | 594,182 | (167,783) | 466,029 | 166,485 | 10,383 | 123,553 | - | - | - |
| Benefit payments, including refunds of employee contributions | (328,642) | (409,726) | (469,820) | (463,164) | (453,815) | (444,906) | (435,629) | (420,352) | - | - | - |
| Other (net transfers) | (470,237) | (509,713) | 91,259 | 198,717 | (62,115) | 108,352 | 391,238 | 84,275 | - | - | - |
| Net change in plan fiduciary net position | 271,450 | 69,064 | 703,443 | 276,688 | 194,665 | 99,962 | 242,893 | 53,182 | - | - | - |
| Plan net position, beginning | 3,742,673 | 3,673,609 | 2,970,166 | 2,693,478 | 2,498,813 | 2,398,851 | 2,155,958 | 2,102,776 | - | - | - |
| Plan net position, ending (b) | \$4,014,123 | 3,742,673 | 3,673,609 | 2,970,166 | 2,693,478 | 2,498,813 | 2,398,851 | 2,155,958 | - | - | \$ - |
| Net pension liability (asset) - Ending (a) - (b) | (417,820) | 708,706 | 872,628 | 1,635,297 | 1,841,384 | 2,226,165 | 2,524,588 | 2,813,475 | - | - | - |
| Plan fiduciary net position as a percentage of the total pension liability | 111.62 % | 84.08 % | 80.81 % | 64.49 % | 59.39 % | 52.89 % | 48.72 % | 43.38 % | 0.00 % | 0.00 % | 0.00 % |

SHELBY COUNTY, ILLINOIS
Schedule of Employer Contributions
Illinois Municipal Retirement Fund
Last Ten Calendar Years

IMRF Regular Plan

| Fiscal Year August 31 | Actuarially Determined Contribution* | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contributions as a Percentage of Covered Valuation Payroll |
|--------------------------|--|------------------------|--|---------------------------------|---|
| 2021 | \$ 334,043 | 380,893 | (46,850) | \$ 3,343,777 | 11.39 % |
| 2020 | 356,777 | 356,777 | - | 3,196,923 | 11.16 % |
| 2019 | 296,348 | 302,361 | (6,013) | 3,210,706 | 9.42 % |
| 2018 | 386,341 | 386,333 | 8 | 3,257,515 | 11.86 % |
| 2017 | \$ 377,886 | 377,825 | 61 | \$ 3,210,590 | 11.77 % |

* Estimated based on 9.99% 2022 calendar year contribution rate, 11.39% 2021 calendar year contribution rate, and covered valuation payroll of \$3,343,777.

The County implemented GASB Statement No. 68 in fiscal year 2015 but County's contributions only reported for fiscal year 2020 moving forward is available.

IMRF SLEP Plan

| Fiscal Year August 31 | Actuarially Determined Contribution* | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contributions as a Percentage of Covered Valuation Payroll |
|--------------------------|--|------------------------|--|---------------------------------|---|
| 2021 | \$ 110,140 | 156,447 | (46,307) | \$ 747,868 | 20.92 % |
| 2020 | 106,914 | 103,912 | 3,002 | 702,593 | 14.79 % |
| 2019 | 83,939 | 83,939 | - | 733,931 | 11.44 % |
| 2018 | 88,037 | 88,037 | - | 737,946 | 11.93 % |
| 2017 | \$ 97,389 | 107,634 | (10,245) | \$ 734,455 | 14.65 % |

* Estimated based on 13.39% 2022 calendar year contribution rate, 20.92% 2021 calendar year contribution rate,

The County implemented GASB Statement No. 68 in fiscal year 2015 but County's contributions only reported for fiscal year 2020 moving forward is available.

SHELBY COUNTY, ILLINOIS
Schedule of Employer Contributions
Illinois Municipal Retirement Fund
Last Ten Calendar Years

IMRF ECO Plan

| Fiscal Year August 31 | Actuarially Determined Contribution* | Actual Contribution | Contribution Deficiency (Excess) | Covered Valuation Payroll | Actual Contributions as a Percentage of Covered Valuation Payroll |
|--------------------------|--|------------------------|--|---------------------------------|---|
| 2021 | \$ - | 440,319 | (440,319) | \$ - | 0.00 % |
| 2020 | - | 437,608 | (437,608) | - | 0.00 % |
| 2019 | - | 487,822 | (487,822) | - | 0.00 % |
| 2018 | - | 708,918 | (708,918) | - | 0.00 % |
| 2017 | \$ - | 244,566 | (244,566) | \$ - | 0.00 % |

* Estimated based on 15.08% 2022 calendar year contribution rate, 0% 2021 calendar year contribution rate,

The County implemented GASB Statement No. 68 in fiscal year 2015 but County's contributions only reported for fiscal year 2020 moving forward is available.

SHELBY COUNTY, ILLINOIS

Notes to Other Information

For the year ended August 31, 2022

(1) Basis of Accounting

The budgets are prepared for County funds on a cash basis and include a statement of the cash revenue and expenditures of the immediately preceding fiscal year and a projection of the cash revenue (including the available beginning cash balance) and the proposed itemized appropriations of the ensuing fiscal year. All appropriations cease with the close of the fiscal year. The County did not budget for the Township Motor Fuel Tax Fund.

(2) Excess of Disbursements Over Appropriations

The County had the following major funds with expenditures exceeding appropriations (legally adopted) for fiscal year 2022: Community Services, Sheriff's Office, Geographic Information Systems (GIS), Capital Improvement, Coroner Special.

Budgetary Process

Budget amounts are originally adopted by the Board of Trustees and all annual appropriations lapse at fiscal year end. The County did not amend the budget during the year ended August 31, 2022. Prior to December 31, the County Clerk submits to the County Board a proposed operating budget for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to March 31, the budget is legally enacted through passage of an ordinance. Formal budgetary integration is employed as a management control device during the year for the General Fund and the Special Revenue Funds. The County is authorized to change budgeted amounts within any fund, however, revisions must be approved by two-thirds of the members of the County Board. No revisions can be made increasing the budget unless funding is available for the purpose of the revision. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. The appropriated budget is prepared by fund, function and department. The County Clerk is authorized to transfer budget amounts between departments within any fund; however, the County Board must approve revisions that alter the total expenditures of any fund.

**PART III – COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

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SHELBY COUNTY, ILLINOIS
Combining Balance Sheet - Modified Cash Basis - General Fund
August 31, 2022

| DRAFT | | | | | | | | | DRAFT |
|--|---------------------|------------------|--------------------------------|--------------------|-------------------------|--------------------------|----------------|--------------------------------------|---------------------|
| | General | Insurance | Capital Improvement | Solid Waste | County Clerk | Child Support | Sheriff | Supervisor of Assessments | Totals |
| ASSETS | | | | | | | | | |
| Cash and cash equivalents | \$ 3,662,469 | 372,105 | 83,573 | 888 | 39,105 | 40,887 | 859 | 18 | \$ 4,199,904 |
| Total assets | \$ 3,662,469 | 372,105 | 83,573 | 888 | 39,105 | 40,887 | 859 | 18 | \$ 4,199,904 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| Liabilities: | | | | | | | | | |
| Payroll and related | \$ 18,514 | - | - | - | - | - | - | - | \$ 18,514 |
| Total liabilities | 18,514 | - | - | - | - | - | - | - | 18,514 |
| Fund balances: | | | | | | | | | |
| Assigned | - | 372,105 | 83,573 | 888 | 39,105 | 40,887 | 859 | 18 | 537,435 |
| Unassigned | 3,643,955 | - | - | - | - | - | - | - | 3,643,955 |
| Total fund balances | 3,643,955 | 372,105 | 83,573 | 888 | 39,105 | 40,887 | 859 | 18 | 4,181,390 |
| Total liabilities and fund balances | \$ 3,662,469 | 372,105 | 83,573 | 888 | 39,105 | 40,887 | 859 | 18 | \$ 4,199,904 |

SHELBY COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Modified Cash Basis - General Funds
For the year ended August 31, 2022

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| | General | Insurance | Capital Improvement | Solid Waste | County Clerk | Circuit Clerk Child Support | Sheriff | Supervisor of Assessments | Totals |
|---|---------------------|----------------|------------------------|-------------|----------------|--------------------------------|------------|------------------------------|---------------------|
| REVENUES RECEIVED: | | | | | | | | | |
| Taxes | \$ 2,010,493 | - | - | - | - | - | - | - | \$ 2,010,493 |
| Intergovernmental revenues | 3,859,997 | - | - | - | - | - | - | - | 3,859,997 |
| Charges for services | 63,931 | - | 30,000 | - | 497,328 | - | - | 1,403 | 592,662 |
| Licenses and permits | 8,825 | - | - | - | - | - | - | - | 8,825 |
| Fines and forfeitures | 462,600 | - | - | - | - | - | - | - | 462,600 |
| Interest | 10,129 | 579 | 196 | 3 | - | - | - | - | 10,907 |
| Miscellaneous | 105,513 | 12,635 | - | - | - | - | - | - | 118,148 |
| Total revenues received | 6,521,488 | 13,214 | 30,196 | 3 | 497,328 | - | - | 1,403 | 7,063,632 |
| EXPENDITURES DISBURSED: | | | | | | | | | |
| General control and administration | 2,384,392 | - | - | - | 488,867 | - | - | 2,060 | 2,875,319 |
| Public safety | 2,652,645 | - | - | - | - | - | - | - | 2,652,645 |
| Judiciary and legal | 516,414 | - | - | - | - | - | - | - | 516,414 |
| Corrections | 203,179 | - | - | - | - | - | - | - | 203,179 |
| Public works and transportation | - | - | - | - | - | - | - | - | - |
| Health and welfare | 70,276 | - | - | - | - | - | - | - | 70,276 |
| Capital outlay | - | - | 30,000 | - | - | - | - | - | 30,000 |
| Total expenditures | 5,826,906 | - | 30,000 | - | 488,867 | - | - | 2,060 | 6,347,833 |
| Excess/(deficiency) of revenues over expenditures | 694,582 | 13,214 | 196 | 3 | 8,461 | - | - | (657) | 715,799 |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | |
| Transfers in | 45,259 | - | - | - | - | - | - | - | 45,259 |
| Transfers out | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | 45,259 | - | - | - | - | - | - | - | 45,259 |
| Net change in fund balance | 739,841 | 13,214 | 196 | 3 | 8,461 | - | - | (657) | 761,058 |
| Fund balance, beginning of fiscal year, as restated | 2,904,114 | 358,891 | 83,377 | 885 | 30,644 | 40,887 | 859 | 675 | 3,420,332 |
| Fund balance, end of fiscal year | \$ 3,643,955 | 372,105 | 83,573 | 888 | 39,105 | 40,887 | 859 | 18 | \$ 4,181,390 |

SHELBY COUNTY, ILLINOIS
 Combining Balance Sheet
 Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds
 August 31, 2022

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| | County Health | Animal Control | Ambulance | Mental Health | Social Security | Indemnity | Court Security | County Bridge | County Highway | Federal Aid Secondary Matching Fund | County Motor Fuel Tax | Probation | Fees to Assist Court | Law Library | Automation |
|--|--------------------|----------------|----------------|------------------|-----------------|----------------|----------------|----------------|----------------|-------------------------------------|-----------------------|----------------|----------------------|--------------|---------------|
| ASSETS | | | | | | | | | | | | | | | |
| Cash and cash equivalents | \$2,167,829 | 156,925 | 116,202 | 1,648,089 | 283,662 | 142,146 | 118,764 | 211,052 | 297,498 | 376,175 | 1,140,219 | 359,836 | 132,943 | 8,173 | 46,131 |
| Total assets | \$2,167,829 | 156,925 | 116,202 | 1,648,089 | 283,662 | 142,146 | 118,764 | 211,052 | 297,498 | 376,175 | 1,140,219 | 359,836 | 132,943 | 8,173 | 46,131 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | | | | |
| Accounts payable | - | - | - | - | - | - | - | - | 2,403 | - | - | - | - | - | - |
| Payroll liabilities | 3,675 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total liabilities | 3,675 | - | - | - | - | - | - | - | 2,403 | - | - | - | - | - | - |
| Fund balances: | | | | | | | | | | | | | | | |
| Restricted for: | | | | | | | | | | | | | | | |
| General control and administration | - | - | - | - | 283,662 | 142,146 | - | - | - | - | - | - | - | - | 46,131 |
| Public safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Judiciary and legal | - | - | - | - | - | - | 118,764 | - | - | - | - | 359,836 | 132,943 | 8,173 | - |
| Corrections | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public works and transportation | - | - | - | - | - | - | - | 211,052 | 295,095 | 376,175 | 1,140,219 | - | - | - | - |
| Health other than hospital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health and welfare | 2,164,154 | 156,925 | 116,202 | 1,648,089 | - | - | - | - | - | - | - | - | - | - | - |
| Employee benefits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total fund balances | 2,164,154 | 156,925 | 116,202 | 1,648,089 | 283,662 | 142,146 | 118,764 | 211,052 | 295,095 | 376,175 | 1,140,219 | 359,836 | 132,943 | 8,173 | 46,131 |
| Total liabilities and fund balances | \$2,167,829 | 156,925 | 116,202 | 1,648,089 | 283,662 | 142,146 | 118,764 | 211,052 | 297,498 | 376,175 | 1,140,219 | 359,836 | 132,943 | 8,173 | 46,131 |

SHELBY COUNTY, ILLINOIS
 Combining Balance Sheet
 Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds
 August 31, 2022

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| | Recording | Drug Traffic Prevention | Airport | CEFS | Local Bridge | Township Construction | Arrestee's/ Prisoners Medical Cost | Minor Unknown Heirs | Public Defender Records Automation | Shop With a Cop | Probation Drug Testing | Document Storage | Victim Impact Panel | States Attorney Forfeited | DRAFT Rescue Squad Dive Team |
|--|----------------|-------------------------------|---------------|--------------|-----------------|--------------------------|---|---------------------------|---|-----------------------|------------------------------|---------------------|---------------------------|---------------------------------|--|
| ASSETS | | | | | | | | | | | | | | | |
| Cash and cash equivalents | 338,697 | 1,588 | 69,009 | 2,706 | 24,325 | 2 | 5,835 | - | 685 | 9,970 | 29,870 | 142,118 | 18,112 | 8,544 | 3,915 |
| Total assets | 338,697 | 1,588 | 69,009 | 2,706 | 24,325 | 2 | 5,835 | - | 685 | 9,970 | 29,870 | 142,118 | 18,112 | 8,544 | 3,915 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | | | | |
| Accounts payable | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payroll liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fund balances: | | | | | | | | | | | | | | | |
| Restricted for: | | | | | | | | | | | | | | | |
| General control and administration | 338,697 | - | - | - | - | - | - | - | - | - | - | 142,118 | - | - | - |
| Public safety | - | 1,588 | - | - | - | - | - | - | - | 9,970 | - | - | - | - | 3,915 |
| Judiciary and legal | - | - | - | - | - | - | - | - | 685 | - | 29,870 | - | 18,112 | 8,544 | - |
| Corrections | - | - | - | - | - | - | 5,835 | - | - | - | - | - | - | - | - |
| Public works and transportation | - | - | 69,009 | 2,706 | 24,325 | 2 | - | - | - | - | - | - | - | - | - |
| Health other than hospital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee benefits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total fund balances | 338,697 | 1,588 | 69,009 | 2,706 | 24,325 | 2 | 5,835 | - | 685 | 9,970 | 29,870 | 142,118 | 18,112 | 8,544 | 3,915 |
| Total liabilities and fund balances | 338,697 | 1,588 | 69,009 | 2,706 | 24,325 | 2 | 5,835 | - | 685 | 9,970 | 29,870 | 142,118 | 18,112 | 8,544 | 3,915 |

SHELBY COUNTY, ILLINOIS
Combining Balance Sheet
Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds
August 31, 2022

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| | DUI Equipment | GIS | Pet Population | EMA Special | State's Attorney Automation | Drug Court | Tax Sale Auto- mation | Rescue Squad | Coroner Special | Sale in Error | Circuit Clerk's Marriage Fund | Circuit Clerk Trust | Sheriff Special | Inmate Commissary | County Clerk Tax Redemption | Totals |
|--------------------------------------|------------------|---------|-------------------|----------------|-----------------------------------|---------------|-----------------------------|-----------------|--------------------|------------------|--|---------------------------|--------------------|----------------------|-----------------------------------|--------------|
| ASSETS | | | | | | | | | | | | | | | | |
| Cash and cash equivalents | 33,992 | 394,318 | 50,116 | 13,525 | 6,439 | 27,398 | 8,343 | 22,895 | 13,817 | 26,592 | 1,369 | 22,696 | 9,285 | 190,167 | 32,984 | \$ 8,714,956 |
| Total assets | 33,992 | 394,318 | 50,116 | 13,525 | 6,439 | 27,398 | 8,343 | 22,895 | 13,817 | 26,592 | 1,369 | 22,696 | 9,285 | 190,167 | 32,984 | \$ 8,714,956 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | | | | | |
| Accounts payable | - | 261 | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,664 |
| Payroll liabilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,675 |
| Total liabilities | - | 261 | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,339 |
| Fund balances: | | | | | | | | | | | | | | | | |
| Restricted for: | | | | | | | | | | | | | | | | |
| General control and administration | - | 394,057 | - | - | - | - | 8,343 | - | - | 26,592 | - | - | - | - | 32,984 | 1,414,730 |
| Public safety | 33,992 | - | 50,116 | 13,525 | - | - | - | 22,895 | 13,817 | - | - | - | 9,285 | - | - | 159,103 |
| Judiciary and legal | - | - | - | - | 6,439 | 27,398 | - | - | - | - | 1,369 | 22,696 | - | - | - | 734,829 |
| Corrections | - | - | - | - | - | - | - | - | - | - | - | - | - | 190,167 | - | 196,002 |
| Public works and transportation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,118,583 |
| Health other than hospital | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,085,370 |
| Employee benefits | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total fund balances | 33,992 | 394,057 | 50,116 | 13,525 | 6,439 | 27,398 | 8,343 | 22,895 | 13,817 | 26,592 | 1,369 | 22,696 | 9,285 | 190,167 | 32,984 | 8,708,617 |
| Total liabilities and fund balances | 33,992 | 394,318 | 50,116 | 13,525 | 6,439 | 27,398 | 8,343 | 22,895 | 13,817 | 26,592 | 1,369 | 22,696 | 9,285 | 190,167 | 32,984 | \$ 8,714,956 |

SHELBY COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures and Changes In Fund Balance
Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds
For the year ended August 31, 2022

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| | County Health | Animal Control | Ambulance | Mental Health | Social Security | Indemnity | Court Security | County Bridge | County Highway | Federal Aid Secondary Matching Fund | County Motor Fuel Tax | Probation | Fees to Assist Court | Law Library | Automation |
|---|--------------------|----------------|-----------------|------------------|-----------------|----------------|----------------|-----------------|------------------|-------------------------------------|-----------------------|----------------|----------------------|--------------|----------------|
| REVENUES RECEIVED: | | | | | | | | | | | | | | | |
| Taxes | \$ 314,452 | - | 37,389 | 618,901 | 326,314 | - | - | 158,807 | 327,404 | 205,323 | - | - | - | - | - |
| Intergovernmental revenues | 316,317 | - | - | 61,894 | - | - | - | 33,196 | 68,564 | 33,196 | 967,082 | - | - | - | - |
| Charges for services | 522,996 | 8,129 | - | - | 30,263 | - | - | 2,415 | 308,494 | 8,410 | 2,711 | - | - | - | - |
| Fines and forfeitures | 24,788 | 12,580 | - | - | - | 4,720 | 32,351 | - | - | - | - | 37,754 | 42,641 | 7,050 | 18,466 |
| Interest | 5,839 | 457 | 292 | 10,026 | 554 | 346 | 242 | 692 | 639 | 878 | 3,608 | 911 | 276 | 19 | 125 |
| Miscellaneous | 250 | 1,085 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total revenues received | 1,184,642 | 22,251 | 37,681 | 690,821 | 357,131 | 5,066 | 32,593 | 195,110 | 705,101 | 247,807 | 973,401 | 38,665 | 42,917 | 7,069 | 18,591 |
| EXPENDITURES DISBURSED: | | | | | | | | | | | | | | | |
| General control and administration | - | - | - | - | 342,281 | - | - | - | - | - | - | - | - | - | 23,255 |
| Public safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Judiciary and legal | - | - | - | - | - | - | 1,120 | - | - | - | - | 30,073 | 7,827 | 7,032 | - |
| Corrections | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public works and transportation | - | - | - | - | - | - | - | 259,404 | 829,295 | 114,578 | 859,408 | - | - | - | - |
| Health and welfare | 1,120,982 | 727 | 48,150 | 643,482 | - | - | - | - | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt service: | | | | | | | | | | | | | | | |
| Principal payment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total expenditures | 1,120,982 | 727 | 48,150 | 643,482 | 342,281 | - | 1,120 | 259,404 | 829,295 | 114,578 | 859,408 | 30,073 | 7,827 | 7,032 | 23,255 |
| Excess/(deficiency) of revenues over expenditures | 63,660 | 21,524 | (10,469) | 47,339 | 14,850 | 5,066 | 31,473 | (64,294) | (124,194) | 133,229 | 113,993 | 8,592 | 35,090 | 37 | (4,664) |
| OTHER FINANCING SOURCES/(USES): | | | | | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources/(uses) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balance | 63,660 | 21,524 | (10,469) | 47,339 | 14,850 | 5,066 | 31,473 | (64,294) | (124,194) | 133,229 | 113,993 | 8,592 | 35,090 | 37 | (4,664) |
| Fund balance, beginning of fiscal year, as restated | 2,100,494 | 135,401 | 126,671 | 1,600,750 | 268,812 | 137,080 | 87,291 | 275,346 | 419,289 | 242,946 | 1,026,226 | 351,244 | 97,853 | 8,136 | 50,795 |
| Fund balance, end of fiscal year | \$2,164,154 | 156,925 | 116,202 | 1,648,089 | 283,662 | 142,146 | 118,764 | 211,052 | 295,095 | 376,175 | 1,140,219 | 359,836 | 132,943 | 8,173 | 46,131 |

SHELBY COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures and Changes In Fund Balance
Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds
For the year ended August 31, 2022

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| | Recording | Drug Traffic Prevention | Airport | CEFS | Local Bridge | Towship Construction | Arrestee's/ Prisoners/ Medical Cost | Minor Unknown Heirs | Public Defender Records Automation | Shop With a Cop | Probation Drug Testing | Document Storage | Victim Impact Panel | States Attorney Forfeited | DRAFT Rescue Squad Dive Team |
|---|----------------|-------------------------------|-----------------|------------------|-----------------|-------------------------|--|---------------------------|---|-----------------------|------------------------------|---------------------|---------------------------|---------------------------------|--|
| REVENUES RECEIVED: | | | | | | | | | | | | | | | |
| Taxes | - | - | 53,827 | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental revenues | - | - | 66,714 | 1,448,782 | 132,943 | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | 117,963 | - | - | 216,259 | - | - | - | - | - | - | - | - | - |
| Fines and forfeitures | 102,283 | 113 | - | - | - | - | 1,727 | - | 252 | - | 10,327 | 18,521 | 1,400 | - | - |
| Interest | 746 | 3 | 56 | 49 | 207 | 2 | 11 | 124 | 1 | 25 | 63 | 327 | 43 | 7 | 9 |
| Miscellaneous | - | - | 28,174 | - | - | - | - | - | - | - | - | - | - | 7,302 | 220 |
| Total revenues received | 103,029 | 116 | 266,734 | 1,448,831 | 133,150 | 216,261 | 1,738 | 124 | 253 | 25 | 10,390 | 18,848 | 1,443 | 7,309 | 229 |
| EXPENDITURES DISBURSED: | | | | | | | | | | | | | | | |
| General control and administration | 38,295 | - | - | - | - | - | - | - | - | - | - | 3,391 | - | - | - |
| Public safety | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Judiciary and legal | - | - | - | - | - | - | - | - | - | - | 3,689 | - | 154 | - | - |
| Corrections | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public works and transportation | - | - | 230,235 | 1,462,827 | 169,727 | 216,259 | - | - | - | - | - | - | - | - | - |
| Health and welfare | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt service: | | | | | | | | | | | | | | | |
| Principal payment | - | - | 6,954 | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | 2,062 | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | 43,639 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total expenditures | 38,295 | - | 282,890 | 1,462,827 | 169,727 | 216,259 | - | - | - | - | 3,689 | 3,391 | 154 | - | - |
| Excess/(deficiency) of revenues over expenditures | 64,734 | 116 | (16,156) | (13,996) | (36,577) | 2 | 1,738 | 124 | 253 | 25 | 6,701 | 15,457 | 1,289 | 7,309 | 229 |
| OTHER FINANCING SOURCES/(USES): | | | | | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | (45,259) | - | - | - | - | - | - | - | - |
| Total other financing sources/(uses) | - | - | - | - | - | - | (45,259) | - | - | - | - | - | - | - | - |
| Net change in fund balance | 64,734 | 116 | (16,156) | (13,996) | (36,577) | 2 | 1,738 | (45,135) | 253 | 25 | 6,701 | 15,457 | 1,289 | 7,309 | 229 |
| Fund balance, beginning of fiscal year, as restated | 273,963 | 1,472 | 85,165 | 16,702 | 60,902 | - | 4,097 | 45,135 | 432 | 9,945 | 23,169 | 126,661 | 16,823 | 1,235 | 3,686 |
| Fund balance, end of fiscal year | 338,697 | 1,588 | 69,009 | 2,706 | 24,325 | 2 | 5,835 | - | 685 | 9,970 | 29,870 | 142,118 | 18,112 | 8,544 | 3,915 |

SHELBY COUNTY, ILLINOIS
Combining Statement of Revenues, Expenditures and Changes In Fund Balance
Modified Cash Basis - Nonmajor Governmental Funds - Special Revenue Funds
For the year ended August 31, 2022

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| | DUI Equipment | GIS | Pet Population | EMA Special | State's Attorney Auto- mation | Drug Court | Tax Sale Auto- mation | Rescue Squad | Coroner Special | Sale in Error | Circuit Clerk's Marriage Fund | Circuit Clerk Trust | Sheriff Special | Inmate Commissary | County Clerk Tax Redemption | Total |
|---|------------------|-----------------|-------------------|----------------|--|---------------|-----------------------------|-----------------|--------------------|------------------|--|---------------------------|--------------------|----------------------|-----------------------------------|------------------|
| REVENUES RECEIVED: | | | | | | | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | \$2,042,417 |
| Intergovernmental revenues | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,128,688 |
| Charges for services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,217,640 |
| Fines and forfeitures | 2,309 | 64,889 | 5,474 | - | 292 | 4,476 | 2,247 | - | 9,275 | 9,671 | - | - | 12,518 | - | 426,124 | |
| Interest | 81 | 1,064 | 144 | 43 | 16 | 65 | 22 | 51 | 34 | 49 | - | - | - | - | 28,146 | |
| Miscellaneous | - | - | - | 15 | - | - | - | 3,425 | - | - | - | - | 3,938 | 48,556 | - | 92,965 |
| Total revenues received | 2,390 | 65,953 | 5,618 | 58 | 308 | 4,541 | 2,269 | 3,476 | 9,309 | 9,720 | - | - | 16,456 | 48,556 | - | 6,935,980 |
| EXPENDITURES DISBURSED: | | | | | | | | | | | | | | | | |
| General control and administration | - | 104,646 | - | - | - | - | 2,500 | - | - | 588 | - | - | - | - | - | 514,956 |
| Public safety | - | - | 724 | 1,971 | - | - | - | - | - | - | - | - | 21,678 | - | - | 24,373 |
| Judiciary and legal | - | - | - | - | - | 2,362 | - | - | - | - | - | - | - | - | - | 52,257 |
| Corrections | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Public works and transportation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,141,733 |
| Health and welfare | - | - | - | - | - | - | - | - | 27,273 | - | - | - | - | - | - | 1,840,614 |
| Culture and recreation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt service: | | | | | | | | | | | | | | | | |
| Principal payment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,954 |
| Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,062 |
| Capital outlay | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 43,639 |
| Total expenditures | - | 104,646 | 724 | 1,971 | - | 2,362 | 2,500 | - | 27,273 | 588 | - | - | 21,678 | - | - | 6,626,588 |
| Excess/(deficiency) of revenues over expenditures | 2,390 | (38,693) | 4,894 | (1,913) | 308 | 2,179 | (231) | 3,476 | ##### | 9,132 | - | - | (5,222) | 48,556 | - | 309,392 |
| OTHER FINANCING SOURCES/(USES): | | | | | | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (45,259) |
| Total other financing sources/(uses) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (45,259) |
| Net change in fund balance | 2,390 | (38,693) | 4,894 | (1,913) | 308 | 2,179 | (231) | 3,476 | ##### | 9,132 | - | - | (5,222) | 48,556 | - | 264,133 |
| Fund balance, beginning of fiscal year, as restated | 31,602 | 432,750 | 45,222 | 15,438 | 6,131 | 25,219 | 8,574 | 19,419 | 31,781 | 17,460 | 1,369 | 22,696 | 14,507 | 141,611 | 32,984 | 8,444,484 |
| Fund balance, end of fiscal year | 33,992 | 394,057 | 50,116 | 13,525 | 6,439 | 27,398 | 8,343 | 22,895 | 13,817 | 26,592 | 1,369 | 22,696 | 9,285 | 190,167 | 32,984 | \$8,708,617 |

SHELBY COUNTY, ILLINOIS
Combining Statement of Fiduciary Net Position - Modified Cash Basis
August 31, 2022

| DRAFT | Circuit Clerk | Collector Accounts | Drainage | DRAFT Total |
|---------------------------|----------------------|-------------------------------|-----------------|------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 803,339 | 4,443,590 | \$ 454,038 | \$ 5,700,967 |
| Certificate of deposit | 10,000 | - | - | 10,000 |
| Total assets | <u>\$ 813,339</u> | <u>4,443,590</u> | <u>454,038</u> | <u>\$ 5,710,967</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 53,371 | - | - | \$ 53,371 |
| Total liabilities | <u>53,371</u> | <u>-</u> | <u>-</u> | <u>53,371</u> |
| NET POSITION | | | | |
| Restricted | <u>\$ 759,968</u> | <u>\$ 4,443,590</u> | <u>454,038</u> | <u>\$ 5,657,596</u> |

SHELBY COUNTY, ILLINOIS
Combining Statement of Changes in Fiduciary Net Position - Modified Cash Basis
For the year ended August 31, 2022

| DRAFT | Collector | | | DRAFT |
|---|----------------------|-----------------|-----------------|---------------|
| | Circuit Clerk | Accounts | Drainage | Totals |
| ADDITIONS | | | | |
| Amount received as fiscal agent | \$ 902,447 | - | - | \$ 902,447 |
| Property taxes collected for other governments | - | 37,331,310 | 83,235 | 37,414,545 |
| Interest | - | 8,473 | 1,000 | 9,473 |
| Total additions | 902,447 | 37,339,783 | 84,235 | 38,326,465 |
| DEDUCTIONS | | | | |
| Fines distributed to other governments | \$ 644,319 | - | - | 644,319 |
| Property taxes distributed to other governments | - | 35,558,012 | 77,605 | 35,635,617 |
| Total deductions | 644,319 | 35,558,012 | 77,605 | 36,279,936 |
| Excess (deficiency) of revenues over expenditures | 258,128 | 1,781,771 | 6,630 | 2,046,529 |
| OTHER FINANCING SOURCES/(USES) | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | 42 | - | 42 |
| Total other financing sources/(uses) | - | 42 | - | 42 |
| Change in net position | 258,128 | 1,781,813 | 6,630 | 2,046,571 |
| Net position, beginning of the year | 501,840 | 2,661,777 | 447,408 | 3,611,025 |
| Net position, end of year | \$ 759,968 | 4,443,590 | 454,038 | \$ 5,657,596 |

PART IV – GOVERNMENT AUDITING STANDARDS

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**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 of
Shelby County, Illinois:

We have audited, in accordance with the 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 the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Shelby County, Illinois (the County), as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise Shelby County, Illinois (County)'s basic financial statements and have issued our report thereon dated July 25, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 County'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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control which are described in the accompanying schedule of findings and questioned costs as Findings 2022-001 and 2022-002.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 determination of 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as Findings 2022-004 and 2022-006.

Shelby County, Illinois' Response to Findings

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Benford Brown & Associates, LLC
Chicago, IL
July 25, 2024

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PART V – UNIFORM GUIDANCE



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
 EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
 OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees of
 Shelby County, Illinois:

Qualified Opinion on Each Major Program

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, Shelby County, Illinois complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major programs for the year ended August 31, 2022.

Basis for Qualified Opinion

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on Major Programs

As described in the accompanying schedule of findings and questioned costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the County with the following:

| <u>Finding Number</u> | <u>AL Number</u> | <u>Program Name</u> | <u>Compliance Requirements</u> |
|-----------------------|------------------|--------------------------|---|
| 2022-02 | 21.027 | American Rescue Plan Act | Activities Allowed or Unallowed and Allowable Costs/Cost Principles |

Consequently, we were unable to determine whether the County complied with the requirements listed above as applicable to the programs listed above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as finding 2022-03. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance which are described in the accompanying schedule of findings and questioned costs as Finding 2022-001, 2022-003, and 2022-004.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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Benford Brown & Associates, LLC
Chicago, IL
July 25, 2024

SHELBY COUNTY, ILLINOIS

Notes to Schedule

For the year ended August 31, 2022

(1) Schedule of Expenditures of Federal Awards

Basis of Presentation

The Schedule of Expenditures of Federal Awards (Schedule) has been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The Schedule includes the federal grant activity of the County and is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Sub-recipients

The County made no disbursements to subrecipients during the fiscal year 2022.

Non-cash Assistance

The County did not receive any federal non-cash assistance during the fiscal year 2022.

Insurance

The County did not receive any federally-funded insurance during fiscal year 2022.

Loans

The County did not have any federal loans or loan guarantees outstanding as of August 31, 2022.

De Minimis Cost Rate

The County elected to use the 10% de minimis cost rate during fiscal year 2022.

SHELBY COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issue on whether the financial statements audited were prepared in accordance with generally accepted accounting principles:

Internal control over financial reporting:

| | | |
|---|---|---|
| Material weakness(es) identified? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| Significant deficiency(ies) identified? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> None reported |
| Noncompliance material to financial statements noted? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |

Federal Awards

Internal control over major programs:

| | | |
|---|---|---|
| Material weakness(es) identified? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| Significant deficiency(ies) identified? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> None reported |

Type of report the auditor issue on compliance for major federal programs:

| | | |
|--|---|-----------------------------|
| Any findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) of the Uniform Guidance? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
|--|---|-----------------------------|

| | | |
|--|------------------------------|--|
| Auditee qualified as low-risk auditee? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
|--|------------------------------|--|

| | |
|--|------------------|
| The dollar threshold used to distinguish between Type A and Type B programs: | <u>\$750,000</u> |
|--|------------------|

| | |
|---|---|
| <u>Federal Assistance Listing Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
| 21.027 | American Rescue Plan Act Program |

SHELBY COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

Section II - Findings Relating to the Financial Statements

Internal Control Findings

Finding 2022-01 Lack of Financial Accounting Information and Related Supporting Documentation

Criteria

In order to maintain proper controls over financial reporting it is essential that the County maintain a complete set of financial accounting records and adequate supporting documentation. In accordance with 55 ILCS 5/3-13002, the Board of Commissioners and any person authorized by the Board of Commissioners, such as the County Treasurer, is to have free and unrestricted access to books, papers, records and memoranda.

Condition

The County does not have a centralized process for maintaining its financial accounting records and related supporting documentation so that it can prepare financial reports that include financial activity for all offices and departments of the County. Additionally, it appears that certain offices and departments are noncompliant with the County's financial policy that requires that all financial accounting records and related supporting documentation be provided to the County Treasurer so that the County Treasurer can maintain a complete set of accounting records for the entire County. Financial activity for the following funds within the General fund was not provided to the County Treasurer to be compiled, reconciled and included in the County's financial accounting records available for audit:

| <u>Office/Department</u> | <u>Name of Bank Account</u> |
|---------------------------|--|
| County Clerk | Revenue Stamp Tax Redemption |
| Circuit Clerk | Circuit Clerk Child Support Marriage Fourth Judicial Circuit Trust |
| Sheriff | General Stellar Inmate Inmate Fund Special Account |
| Supervisor of Assessments | Supervisor of Assessments |
| Airport | Airport Farm |
| Tourism | General |

SHELBY COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

Section II - Findings Relating to the Financial Statements (continued)

Internal Control Findings (continued)

Finding 2022-001 (continued)

Cause

Several offices and departments within the County have historically maintained their accounting records and related supporting documentation independent of the County Treasurer. Certain of these offices and departments do not provide the County Treasurer with its compiled accounting records and related supporting documentation including trial balances, general ledgers, bank statements, vendor invoices, accrued compensated absences detail, and grant vouchers and financial reports. Additionally, the County does not appear to have an effective method of enforcing Illinois statutes requiring all financial accounting records and related supporting documentation be provided to the County Treasurer so that the County Treasurer can maintain a complete set of accounting records for the entire County.

Effect

The effect of these conditions is that 1) the County Treasurer is not able to maintain a complete set of accounting records for the entire County; 2) the County Treasurer is also not able to ensure that all account reconciliations are completed on a monthly basis including reconciliations for bank accounts, capital asset accounts, and accrued compensated absences accounts; and 3) the Board of Commissioners is not able to properly govern over activities of the County that are not being included in various financial reports produced by the County Treasurer due to a lack of relevant financial information. Allowing these conditions to persist puts the County, its elected Officers, other members of management and the Board of Commissioners at risk of 1) material misstatements being included in the County's financial statements without being detected; 2) noncompliance with laws, regulations, contracts, and grant agreements; 3) noncompliance with union contracts, and 4) violation of Illinois statutes. These conditions could result in a suspension of funding from federal and state sources, investigations of potential abuse of funding and/or misappropriation of assets, orders to return grant funds, legal action from unions, and charges of petty offenses for County Officers.

The effect of these conditions on the financial statements was that the balances for cash, revenue, and expenses for the general fund were understated and its fund balance was misstated by the net difference of these balances.

SHELBY COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

Section II - Findings Relating to the Financial Statements (continued)

Finding 2022-001 (continued)

Repeat Finding

This finding also occurred in 2020 (2020-002), 2019 (2019-005) and 2017 (2017-002).

Recommendation

We recommend that the Board of Commissioners enforce the Illinois statute requiring that all accounting records and related supporting documentation from all County Offices and departments be made available to the County Treasurer so that there is a process in which all of the County's financial activity is compiled, reconciled and included in a complete set of financial reports for the County.

Views of Responsible Officials and Planned Corrective Actions

See corrective action plan.

Finding 2022-002 Material Weakness in Financial Reporting

Criteria

Shelby County is required to maintain a system of controls over the preparation of financial statements in accordance with the modified cash basis. County internal controls over financial reporting should include adequately trained personnel with the knowledge and ability to prepare and/or thoroughly review the modified cash basis financial statements to ensure that they are free of material misstatements and include all disclosures as required by the Governmental Accounting Standards Board (GASB).

GASB Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*, requires governments to present government-wide and fund financial statements as well as a summary reconciliation of the (a) total governmental fund balances to the net position of governmental activities in the Statement of Net Position, and (b) total change in governmental fund balances to the change in the net position of governmental activities in the Statement of Activities. In addition, the Statement requires information about the government's major and nonmajor funds in the aggregate, to be provided in the fund financial statements.

SHELBY COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

Section II - Findings Relating to the Financial Statements (continued)

Finding 2022-002 (continued)

Condition

The County does not have internal control procedures in place to ensure that its annual financial statements and related footnote disclosures are properly prepared, complete, and presented in accordance with the modified cash basis of accounting.

Cause

The County does not have internal personnel or contracted personnel with the requisite skills, knowledge, and experience to prepare its financial statements and footnotes. As a result, the County relies on its audit firm to prepare its annual financial statements and related footnotes disclosures.

Effect

The effect is that controls over financial reporting are significantly weakened thereby significantly increasing likelihood that a material misstatement of the financial statements and/or missing required disclosures will not be detected by management.

Repeat Finding

This finding also occurred in 2020 (2020-002), 2019 (2019-005) and 2017 (2017-002).

Recommendation

We recommend that management either 1) provide training for its key accounting personnel so that they will be able to prepare financial statements and footnotes for the County and/or 2) contract with an accountant or firm that has the relevant skills, knowledge and experience to prepare the financial statements and footnotes.

Views of Responsible Officials and Planned Corrective Actions

See corrective action plan.

Compliance Findings

See Findings 2022-003 and 2022-005 in section III.

SHELBY COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

Section III - Findings and Questioned Costs Relating to Compliance Over Federal Awards

Internal Control Findings

**Finding 2022-003 Material Weakness in Internal Control Over Activities
Allowed or Unallowed and Allowable Costs/Cost Principles**

| | |
|-----------------------------------|---|
| Assistance Listing Numbers | 21.027 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) |
| Federal Agency | U.S. Department of Treasury |
| Passthrough Agency | Not applicable |
| Award Number/Year | 2022 |

Criteria

The County is responsible for keeping an accurate accounting of all federal expenditures and maintaining all of the required documentation and reports in accordance with applicable federal regulations.

Condition

For AL No. 21.027, Coronavirus State and Local Fiscal Recovery Funds, a sample of employee payroll transactions were tested for Activities Allowed or Unallowed and Allowable Costs/Cost Principles. The County was not able to provide adequate supporting documentation of time and effort (e.g. timesheets or timecards) charged to the CSLFRF program.

Cause

The County does not have a consistent process for tracking and recording each employee's time spent on various activities so that the portion of each employee's salaries and wages allocated to each grant and/or activity can be calculated.

Effect

The County is not in compliance with the Activities Allowed or Unallowed and Allowable Costs/Cost Principles requirements of its federally funded programs.

Questioned Costs

See scope limitation.

SHELBY COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

**Section III - Findings and Questioned Costs Relating to Compliance Over Federal Awards
(continued)**

Finding 2022-003 (continued)

Repeat Finding

Yes. This finding also occurred in 2020 (2020-002) and 2019 (2019-002).

Recommendation

We recommend that the County require that all employees submit time records that provide enough detail to allow for their salaries and wages to be allocated to grants and other activities based on actual reported time. We further recommend that these time records be maintained through a timekeeping software that has the capability of calculating such allocation percentages by employee.

Views of Responsible Officials and Planned Corrective Actions

See corrective action plan.

Finding 2022-004

Material Weakness in Grant Reporting

Assistance Listing Numbers 21.027 Coronavirus State and Local Fiscal Recovery Funds

Federal Agency U.S. Department of Treasury

Passthrough Agency Not applicable

Award Number/Year 2022

Criteria

The County is required to maintain a system of controls over the preparation of its Schedule of Expenditures of Federal Awards (SEFA) per the Uniform Guidance at 2 CFR 200.510(b) and its Consolidated Year-End Financial Report (CYEFR) in compliance with the *30 ILCS 708/1 Grant Accountability and Transparency Act* (GATA).

SHELBY COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

**Section III - Findings and Questioned Costs Relating to Compliance Over Federal Awards
(continued)**

Finding 2022-004 (continued)

Condition

The County did not have a centralized process for maintaining its grant accounting records and related supporting documentation to ensure that all federal grants expenditures were included on its SEFA and to ensure that all state grant expenditures were included on its CYEFR for fiscal year 2022. The County's expenditures totaling \$xxx,xxx for its Coronavirus State and Local Fiscal Recovery Fund program were not provided with grant expenditures to be included in the SEFA and CYEFR.

Additionally, it appears that certain offices and departments are noncompliant with the County's financial policy that requires that all financial accounting records and related supporting documentation be provided to the County Treasurer so that the County Treasurer can maintain a complete set of grant accounting records for the entire County.

Cause

The County does not have internal personnel or contracted personnel with the requisite knowledge and experience to prepare its SEFA and CYEFR. Additionally, offices and departments within the County that receive and administer grants maintain the grant accounting records and related supporting documentation independent of the County Treasurer. These offices and departments provide the grant expenditures that are included in the CYEFR but do not consistently provide the detailed grant accounting records for use to prepare the SEFA and CYEFR.

Effect

Allowing these conditions to persist puts the County, its management and the Board of Commissioners at risk of 1) material misstatements being included in the County's SEFA and CYEFR without being detected and noncompliance with grant agreements. These conditions could also result in a suspension of funding from grant funding sources, investigations of potential abuse and/or misappropriation of grant funds, and orders to return grant funds.

Recommendation

We recommend that management either 1) provide training for its key accounting personnel so that they will be able to prepare SEFA and CYEFR for the County and/or 2) contract with an accountant or firm that has the relevant skills, knowledge and experience to prepare the SEFA and CYEFR.

SHELBY COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

Section III - Findings and Questioned Costs Relating to Compliance Over Federal Awards (continued)

Finding 2022-004 (continued)

We further recommend that the Board of Commissioners enforce the County’s policy of requiring that all accounting records and related supporting documentation be made available to the County Treasurer so that there is a process in which all of the County’s financial activity pertaining to grants is compiled, reconciled and included in a complete set of grant financial reports utilized to prepare the SEFA and CYEFR for the County.

Questioned Costs

None noted.

Repeat Finding

Yes. This finding also occurred in 2020 (2020-003) and 2019 (2019-002).

Views of Responsible Officials and Planned Corrective Actions

See corrective action plan.

Compliance Findings

Finding 2022-005 Noncompliance with Federal and State Reporting Requirements

Assistance Listing Numbers 21.027 American Rescue Plan Act Program

Federal Agencies U.S. Department of Treasury

Award Number/Year 2022

Criteria

The County has grant agreements from State of Illinois agencies with terms requiring compliance with financial reporting requirements in accordance with Uniform Guidance and the State of Illinois Grant Accountability and Transparency Act (GATA). As such, for the year ended August 31, 2022, the County is required to submit audited financial statements, a schedule of expenditures of federal awards (SEFA) and single audit reports to the Federal Audit Clearinghouse and the same audit package plus a Consolidated Year End Financial Report (CYEFR) to the GATA portal. All items are required to be submitted within nine (9) months after the County’s fiscal year-end.

SHELBY COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

Section III - Findings and Questioned Costs Relating to Compliance Over Federal Awards (continued)

Finding 2022-005 (continued)

The Office of Management and Budget (OMB) issued a memorandum granting extensions to the due date for entities affected by the COVID-19 pandemic during 2022. The extended due date was September 30, 2023 for the County. Illinois' Grant Accountability and Transparency Act (GATA) has similar reporting deadlines to Uniform Guidance.

Condition

The County did not submit its audited financial statements, SEFA and CYEFR and other required information as of and for the year ended August 31, 2022 to the Federal Audit Clearinghouse and GATA portal prior to the due date of May 31, 2023. This finding also occurred in 2020 and 2019.

Cause

The County was not able to provide adequate documentation for transactions selected for testing which caused significant delays in the performance of the audit.

Effect

The effect is that controls over the financial reporting process were significantly weakened thereby increasing the risk that material misstatements could be included in the financial statements, SEFA, CYEFR and other supplementary schedules without management being aware. Additionally, noncompliance with financial reporting deadlines could cause funding sources for the County to suspend funding until compliance is achieved.

Section III - Findings and Questioned Costs Relating to Compliance Over Federal Awards (continued)

Finding 2022-005 Noncompliance with Federal and State Reporting Requirements (continued)

Questioned Costs

None noted.

Recommendation

During 2021 the County hired a CPA firm to which a majority of the accounting function was outsourced including preparing financial statements, SEFA, CYEFR and other supplementary

SHELBY COUNTY, ILLINOIS

Schedule of Findings and Questioned Costs

For the year ended August 31, 2022

schedules. We recommend that the County continue to implement this corrective action plan until financial statements are prepared monthly in a timely manner and the SEFA, CYEFR and other supplementary schedules are prepared annually in a timely manner as prescribed the County's accounting policies and procedures.

Views of Responsible Officials and Planned Corrective Actions

See corrective action plan.

DRAFT

SHELBY COUNTY, ILLINOIS

Summary Schedule of Prior Audit Findings

For the year ended August 31, 2022

Findings Relating to the Financial Statements

Internal Control Findings

Finding 2021-001 Financial Statement Preparation

Condition

The County does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and ensure related footnote disclosures are complete and presented in accordance with the modified cash basis of accounting.

Status

The County does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and ensure related footnote disclosures are complete and presented in accordance with the modified cash basis of accounting. The County did not implement a corrective action plan thus this finding is a repeat finding for fiscal years 2016-2021. See Finding 2022-02.

Finding 2021-02 Noncompliance with Federal and State Reporting Requirements

Condition

Internal controls state that bank reconciliations are performed for all of the Treasurer bank accounts. Part of the procedure includes reconciling the bank balances to the general ledger balances. The bank reconciliation procedures were improperly implemented due to multiple bank reconciliations not reconciling to the general ledger balance.

Status

The County Treasurer addressed this finding by enhancing procedures to reconcile bank accounts to the general ledger and to have them reviewed and approved in a timely manner.

SHELBY COUNTY, ILLINOIS

Corrective Action Plan

For the year ended August 31, 2022

Finding 2022-01 Lack of Complete Financial Accounting Information and Related Supporting Documentation

Views of Responsible Officials and Planned Corrective Actions

[Insert response]

Contact Person Responsible for Corrective Action

Board of Commissioners and Robert Orman, Board Chairman

Anticipated Completion Date

[Insert response]

Finding 2022-02 Material Weakness in Financial Reporting

Views of Responsible Officials and Planned Corrective Actions

The County has evaluated the resources needed to produce its financial statements, supplementary information and related footnotes in accordance with the modified cash basis of accounting. As a result of the evaluation, the County has determined that it does not have the resources to correct this finding.

Contact Person Responsible for Corrective Action

Board of Commissioners and Erica Firnhaber, County Treasurer

Anticipated Completion Date

[Insert response]

Finding 2022-003 Material Weakness in Internal Control Over Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Views of Responsible Officials and Planned Corrective Actions

[Insert response]

Contact Person Responsible for Corrective Action

Erica Firnhaber, County Treasurer

SHELBY COUNTY, ILLINOIS

Corrective Action Plan

For the year ended August 31, 2022

Anticipated Completion Date

[Insert response]

Finding 2022-004 Material Weakness in Grant Reporting

Views of Responsible Officials and Planned Corrective Actions

[Insert response]

Contact Person Responsible for Corrective Action

Erica Firnhaber, County Treasurer

Anticipated Completion Date

[Insert response]

Finding 2022-05 Noncompliance with Federal and State Reporting Requirements

Views of Responsible Officials and Planned Corrective Actions

[Insert response]

Contact Person Responsible for Corrective Action

Erica Firnhaber, County Treasurer

Anticipated Completion Date

[Insert response]

Engineer Report:

- Resolutions for County Board Approval
 - Reconstruction of 087-3234
 - Discussion and Approval of 50/50 petition from Lakewood & Dry Point Township Highway Commissioners to demolish and construct a new bridge SN 087-3234 on TR 373 (400N-2 miles N of Cowden). Petition for Phase 1 & 2 engineering only. Estimated costs of preliminary engineering will be \$48,653 (80% from State – Township Bridge program 38,922, 10% from County Bridge -4,865 and 5% each Township2,433)
 - Resolution for Action to approve engineering agreement with Lochmueller to assist in the structural design, hydraulic study, and all other necessary items for reconstruction of structure 087-3148 over Mitchell Creek.
 - County Highway 5 Reconstruction
 - Resolution for Action to approve the use of Rebuild Illinois Funds for the construction of improvements on County Highway 5 from Opossum Creek access to Coon Creek access.
 - Resolution for Action to approve an agreement for the use of Federally Funded Construction for the improvements on County Highway 5 from Opossum Creek Access to Coon Creek access.
- Discussion and Road/Bridge Approval Items
 - Discussion and Approval of Road and Bridge Committee for top candidates for Qualification Based Selection process of Consulting Engineer. Project is the Removal and Replacement of Structure 087-3041 on County Highway 40, South of Fancher.
 - Discussion and Approval of Road and Bridge Committee for Right of Way Permit for installation of underground cable for Solar project.
 - Discussion of Dangerous Intersection Signage and Flashing beacon signage at “Fox’s Corner” on County highway 6, South of Shelbyville.
 - Discussion of County Highways Pavement Preservation and discussion of funding projects.
- Items for Future Discussion – None at this time
- Brag on Highway Department Team/Items Done since last meeting
 - Maintenance – Construction season has begun
 - Oiling County Highway 25/White School House.
 - Oiling of County Highway 40/Greezy Road.
 - Oiling on Mode Road.
 - Todds Point Railroad Crossing
 - Mowing County Highways
 - Filling of Potholes
 - Rock Hauling
 - Fixing equipment
 - Haul off scrap
 - Cleaning logs and debris from bridges
 - Spraying
 - Culvert Installation

- Front Office Team
 - Normal Day to Day operations.
 - IDOT MFT Audits.
 - Oconee Bridge Inspection
 - Todds Point RR inspection.
 - Troxler Training for Alex
 - Soils Testing
 - Support in Oiling
 - Future Projects, Costs, Timeframes.
 - Prairie Township Bridge/Culvert inspection
 - Continued Planning on Multiple Drainage issues around County. Review of Flooding issues.
 - Pavement Preservation Plan
- Personnel
 - Steady and doing well.
- Projects
 - County Highway 5 Reconstruction
 - Project is believed to start September.
 - Union Pacific Railroad Crossings.
 - Todd's Point RR XING (Crossing). Project has started. Tree Clearing and Pipe complete. Hauling Dirt.
 - Gonzalez RR Xings – 3 North of Shelbyville. Gonzalez is pursuing design.
 - 6 Xings from County Line to Findlay. Estimates are at ICC for approval.
 - County Highway 3
 - Programming for year has been released. IDOT has contacted me and is aware of issues. They are working on getting us in as soon as possible.
 - Prairie Bridge
 - Project is near completion. Seeding is all that remains. Road is open
 - Oconee Township Bridges – 2 Separate Projects
 - Section 19-11120-00-BR, Federal Bridge project.
 - Project is progressing. Bridge Deck beams are in place. Contractor is building approaches, CLSM Poured, Fencing, completing tree clearing and cleanup.
 - Section 21-11120-00-BR, Rebuild IL Bridge Project.
 - We are waiting on the other bridge to be constructed and operational.
 - Multiple 5050s scheduled and multiple completed on time and in budget.
 - Bridge Inspections this week.
- Other
 - Highway Department Trainings
 - Safety in Excavation, Confined Space Entry.
 - Expectations – Please be forthcoming if anything is not meeting expectations.

Per Section 6-501

**Petition of County Aid
To Build or Repair Bridge, Culvert or Drainage Structure**

STATE OF ILLINOIS

County of Shelby

Road District of Dry Point/Lakewood Township

To the County Board of Shelbyville County, Illinois

Per Section 5-501 of the Illinois Highway Code, the undersigned, Highway Commissioner Dry Point/Lakewood township in said County, would respectfully requests:

Location: TR 373 (400N) SN087-3234 in Lakewood and Dry Point TWP **Scope:** Phase 1 & 2 Engineering for replacement and Reconstruction of Bridge Labor, Eqipt. Mat'l = (See Estimate) **TOTAL = \$48,653 (80% TWP Bridge-\$38,922, 10% County Bridge \$4,865, 10% TWP \$2,432). Petition for Construction cost and CE will come at a later date and time.**



in said road district, which the road district is responsible.

The anticipated cost of the proposed project will \$48,653 Dollars, which sum will be more than 0.02% of the full, fair cash value of all the taxable property in said Road District, as equalized or assessed by the Department of Revenue, and the tax rate for road purposes in said Road District was in each year for the 2 years last past not less than the maximum allowable rate provided for in Section 6-501 of the Illinois Highway Code.

Wherefore, the said Highway Commissioner hereby petitions you for aid, and for an appropriation from "County Bridge Fund" in the County Treasury of a sum sufficient to meet one half the expenses of said bridge or other work, said Road District being prepared to furnish the other half the amount required.

Being duly sworn, on oath says that this affidavit attached is necessary and that the sum will not be more expensive than is needed for the purpose required.

Date at Shelby Co. Highway Dept, this 6th day of August, 20 24

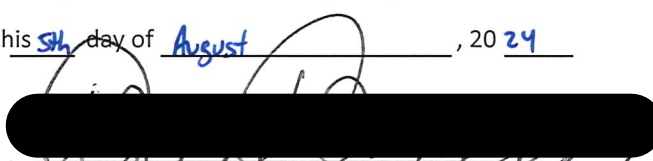
 8-6-24 

Highway Commissioner

Road and Bridge Committee Approval

The Shelby County Road and Bridge Committee has reviewed the proposed bridge aid application submitted by Dry Point+ Lakewood Townships for the proposed project which has an anticipated cost \$48,653, which the county will provide one half of the expenses from the "County Bridge Fund".

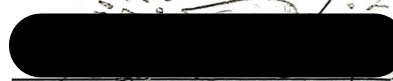
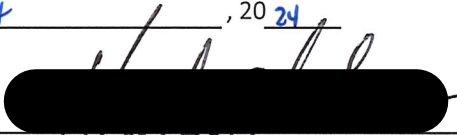
This application is hereby accepted to on this 5th day of August, 20 24



Road and Bridge Committee Chairman

County Board Approval

This application is hereby accepted to on this 8th day of August, 20 24

County-Clerk

County Board Chair



August 2, 2024

Mr. Michael Tappendorf, P.E.
County Engineer
Shelby County Highway Department
Via email: shelbycohwy@shelbycounty-il.gov

RE: Proposed Scope of Services
Bridge Replacement of 087-3234
400 N (0.5 Miles West of IL 128)
Dry Point Township

Dear Mr. Tappendorf:

Lochmueller Group (Lochgroup) is pleased to submit the following proposal to prepare bridge plans and associated roadway improvements for a Township Bridge located in Dry Point Township. The existing structure is located on 400N in Dry Point Township approximately 0.5 miles west of Rt 128 and roughly 1.7 Miles NW of Cowden. It is our understanding the proposed bridge project would reflect and/or assume the following:

- The County has an on-going work order with Hammond and Reid Surveying to conduct all survey work including Topographic and Hydraulic Surveying, Boundary/ROW Survey, and any necessary ROW and/or Easement documents.
- The County will select a Geotechnical Firm to complete the necessary geotechnical investigation to complete the proposed bridge foundations.
- The County desires to simply replace the existing structure with a new structure with appropriate transitions and without extensive roadwork to change the overtopping condition.
- The County would like to explore the use of an aluminum box or similar structure, so the work can be completed via Day Labor.
- County will perform all necessary ROW/Easement negotiations with affected landowners.
- County will conduct Phase III service for this project.

Attached hereto are the IDOT forms and exhibits to complete this proposed work.

If you have any questions or comments concerning this proposal, don't hesitate to contact me at 618-267-4194.

Sincerely,

Lochmueller Group, Inc.

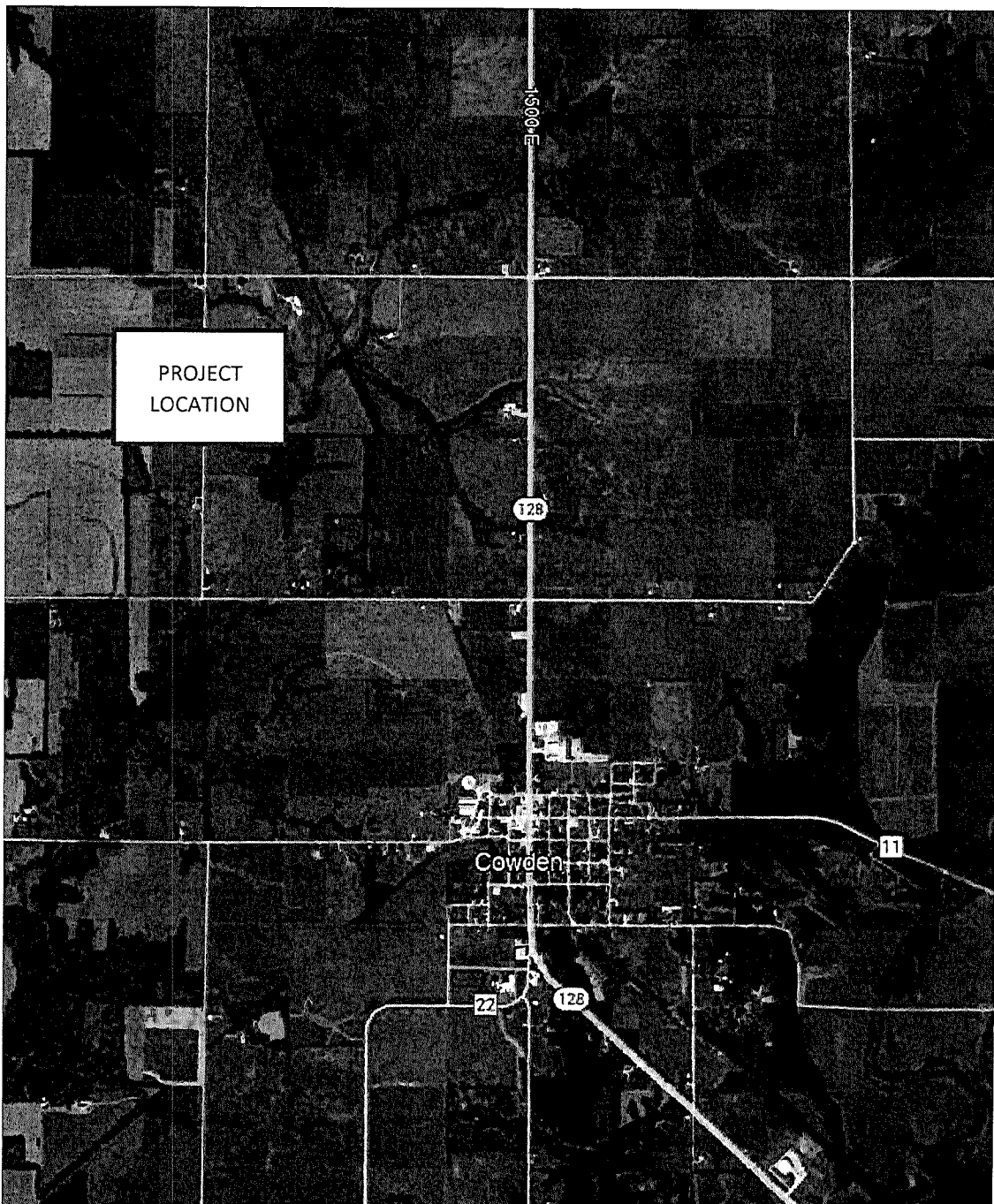


Nick Burrus, P.E.
Project Manager
Nick.Burrus@lochgroup.com

Mr. Michael Tappendorf, P.E.
August 2, 2024
Page 2



EXHIBIT
Project Area
Bridge Replacement of Structure 087-3234
Dry Point Township
Shelby County, Illinois





Local Public Agency Engineering Services Agreement

Using Federal Funds? [] Yes [x] No Agreement For: MFT PE Agreement Type: Original

LOCAL PUBLIC AGENCY

Local Public Agency: Shelby County Highway County: Shelby Section Number: 24-05120-00-BR Job Number: Project Number: Contact Name: Michael Tappendorf, P.E. Phone Number: (217) 774-2721 Email: shelbycohwy@shelbycounty-il.gov

SECTION PROVISIONS

Local Street/Road Name: TR 373 (400 N) Key Route: Length: 650' Structure Number: 087-3234 Location Termini: Approximately 300 ft East and West existing structure Add Location Remove Location

Project Description: Replacement of existing single span structure carrying TR 373 (400 N) over unnamed tributary of Mitchell Creek in Dry Point Township, Shelby County.

Engineering Funding: [x] MFT/TBP [] State [] Other Anticipated Construction Funding: [] Federal [x] MFT/TBP [] State [] Other

AGREEMENT FOR

[x] Phase I - Preliminary Engineering [x] Phase II - Design Engineering

CONSULTANT

Prime Consultant (Firm) Name: Lochmueller Group, Inc. Contact Name: Nick Burrus, PE Phone Number: (618) 267-4194 Email: nick.burrus@lochgroup.com Address: Huntington Tower - 201 West Springfield Ave STE 1012 City: Champaign State: IL Zip Code: 61820

THIS AGREEMENT IS MADE between the above Local Public Agency (LPA) and Consultant (ENGINEER) and covers certain professional engineering services in connection with the improvement of the above SECTION. Project funding allotted to the LPA by the State of Illinois under the general supervision of the State Department of Transportation, hereinafter called the "DEPARTMENT," will be used entirely or in part to finance ENGINEERING services as described under AGREEMENT PROVISIONS.

Since the services contemplated under the AGREEMENT are professional in nature, it is understood that the ENGINEER, acting as an individual, partnership, firm or legal entity, qualifies for professional status and will be governed by professional ethics in its relationship to the LPA and the DEPARTMENT. The LPA acknowledges the professional and ethical status of the ENGINEER by entering into an AGREEMENT on the basis of its qualifications and experience and determining its compensation by mutually satisfactory negotiations.

WHEREVER IN THIS AGREEMENT or attached exhibits the following terms are used, they shall be interpreted to mean:

- Regional Engineer: Deputy Director, Office of Highways Project Implementation, Regional Engineer, Department of Transportation
Resident Construction Supervisor: Authorized representative of the LPA in immediate charge of the engineering details of the construction PROJECT
In Responsible Charge: A full time LPA employee authorized to administer inherently governmental PROJECT activities
Contractor: Company or Companies to which the construction contract was awarded

153

AGREEMENT EXHIBITS

The following EXHIBITS are attached hereto and made a part of hereof this AGREEMENT:

- EXHIBIT A: Scope of Services
- EXHIBIT B: Project Schedule
- EXHIBIT C: Qualification Based Selection (QBS) Checklist
- EXHIBIT D: Cost Estimate of Consultant Services (BLR 05513 or BLR 05514)
- EXHIBIT ___ : Direct Costs Check Sheet (attach BDE 436 when using Lump Sum on Specific Rate Compensation)
- EXHIBIT E: Lochmueller Detailed Scope of Services
- _____
- _____

I. THE ENGINEER AGREES,

1. To perform or be responsible for the performance of the Scope of Services presented in EXHIBIT A for the LPA in connection with the proposed improvements herein before described.
2. The Classifications of the employees used in the work shall be consistent with the employee classifications and estimated staff hours. If higher-salaried personnel of the firm, including the Principal Engineer, perform services that are to be performed by lesser-salaried personnel, the wage rate billed for such services shall be commensurate with the payroll rate for the work performed.
3. That the ENGINEER shall be responsible for the accuracy of the work and shall promptly make necessary revisions or corrections required as a result of the ENGINEER'S error, omissions or negligent acts without additional compensation. Acceptance of work by the LPA or DEPARTMENT will not relieve the ENGINEER of the responsibility to make subsequent correction of any such errors or omissions or the responsibility for clarifying ambiguities.
4. That the ENGINEER will comply with applicable Federal laws and regulations, State of Illinois Statutes, and the local laws or ordinances of the LPA.
5. To pay its subconsultants for satisfactory performance no later than 30 days from receipt of each payment from the LPA.
6. To invoice the LPA, The ENGINEER shall submit all invoices to the LPA within three months of the completion of the work called for in the AGREEMENT or any subsequent Amendment or Supplement.
7. The ENGINEER or subconsultant shall not discriminate on the basis of race, color, national origin or sex in the performance of this AGREEMENT. The ENGINEER shall carry out applicable requirements of 49 CFR part 26 in the administration of US Department of Transportation (US DOT) assisted contract. Failure by the Engineer to carry out these requirements is a material breach of this AGREEMENT, which may result in the termination of this AGREEMENT or such other remedy as the LPA deems appropriate.
8. That none of the services to be furnished by the ENGINEER shall be sublet, assigned or transferred to any other party or parties without written consent of the LPA. The consent to sublet, assign or otherwise transfer any portion of the services to be furnished by the ENGINEER shall be construed to relieve the ENGINEER of any responsibility for the fulfillment of this AGREEMENT.
9. For Preliminary Engineering Contracts:
 - (a) To attend meetings and visit the site of the proposed improvement when requested to do so by representatives of the LPA or the DEPARTMENT, as defined in Exhibit A (Scope of Services).
 - (b) That all plans and other documents furnished by the ENGINEER pursuant to the AGREEMENT will be endorsed by the ENGINEER and affixed the ENGINEER's professional seal when such seal is required by law. Such endorsements must be made by a person, duly licensed or registered in the appropriate category by the Department of Professional Regulation of the State of Illinois. It will be the ENGINEER's responsibility to affix the proper seal as required by the Bureau of Local Roads and Streets manual published by the DEPARTMENT.
 - (c) That the ENGINEER is qualified technically and is thoroughly conversant with the design standards and policies applicable for the PROJECT; and that the ENGINEER has sufficient properly trained, organized and experienced personnel to perform the services enumerated in Exhibit A (Scope of Services).
10. That the engineering services shall include all equipment, instruments, supplies, transportation and personnel required to perform the duties of the ENGINEER in connection with this AGREEMENT (See DIRECT COST tab in BLR 05513 or BLR 05514).

II. THE LPA AGREES,

1. To certify by execution of this AGREEMENT that the selection of the ENGINEER was performed in accordance with the Professional Services Selection Act (50 ILCS 510) (Exhibit C).
2. To furnish the ENGINEER all presently available survey data, plans, specifications, and project information.
3. To pay the ENGINEER:
 - (a) For progressive payments - Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LPA, monthly payments for the work performed shall be due and payable to the ENGINEER, such payments to be equal to the value of the partially completed work minus all previous partial payments made to the ENGINEER.
 - (b) Final payment - Upon approval of the work by the LPA but not later than 60 days after the work is completed and reports have been made and accepted by the LPA and DEPARTMENT a sum of money equal to the basic fee as determined in this AGREEMENT less the total of the amount of partial payments previously paid to the ENGINEER

shall be due and payable to the ENGINEER.

(c) For Non-Federal County Projects - (605 ILCS 5/5-409)

- (1) For progressive payments - Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LPA, monthly payments for the work performed shall be due and payable to the ENGINEER. Such payments to be equal to the value of the partially completed work in all previous partial payments made to the ENGINEER.
- (2) Final payment - Upon approval of the work by the LPA but not later than 60 days after the work is completed and reports have been made and accepted by the LPA and STATE, a sum of money equal to the basic fee as determined in the AGREEMENT less the total of the amount of partial payments previously paid to the ENGINEER shall be due and payable to the ENGINEER.

4. To pay the ENGINEER as compensation for all services rendered in accordance with the AGREEMENT on the basis of the following compensation method as discussed in 5-5.10 of the BLR Manual.

Method of Compensation:

- Percent
- Lump Sum
- Specific Rate
- Cost plus Fixed Fee: Fixed

Total Compensation = DL + DC + OH + FF

Where:

DL is the total Direct Labor,

DC is the total Direct Cost,

OH is the firm's overhead rate applied to their DL and

FF is the Fixed Fee.

Where FF = (0.33 + R) DL + %SubDL, where R is the advertised Complexity Factor and %SubDL is 10% profit allowed on the direct labor of the subconsultants.

The Fixed Fee cannot exceed 15% of the DL + OH.

5. The recipient shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any US DOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The recipient shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of US DOT-assisted contracts. The recipient's DBE program, as required by 49 CFR part 26 and as approved by US DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as violation of this AGREEMENT. Upon notification to the recipient of its failure to carry out its approved program, the Department may impose sanctions as provided for under part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C 3801 et seq.).

III. IT IS MUTUALLY AGREED,

1. To maintain, for a minimum of 3 years after the completion of the contract, adequate books, records and supporting documents to verify the amount, recipients and uses of all disbursements of funds passing in conjunction with the contract; the contract and all books, records and supporting documents related to the contract shall be available for review and audit by the Auditor General, and the DEPARTMENT; the Federal Highways Administration (FHWA) or any authorized representative of the federal government, and to provide full access to all relevant materials. Failure to maintain the books, records and supporting documents required by this section shall establish a presumption in favor of the DEPARTMENT for the recovery of any funds paid by the DEPARTMENT under the contract for which adequate books, records and supporting documentation are not available to support their purported disbursement.
2. That the ENGINEER shall be responsible for any all damages to property or persons out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and save harmless the LPA, the DEPARTMENT, and their officers, agents and employees from all suits, claims, actions or damages liabilities, costs or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy.
The LPA will notify the ENGINEER of any error or omission believed by the LPA to be caused by the negligence of the ENGINEER as soon as practicable after the discovery. The LPA reserves the right to take immediate action to remedy any error or omission if notification is not successful; if the ENGINEER fails to reply to a notification; or if the conditions created by the error or omission are in need of urgent correction to avoid accumulation of additional construction costs or damages to property and reasonable notice is not practicable.
3. This AGREEMENT may be terminated by the LPA upon giving notice in writing to the ENGINEER at the ENGINEER's last known post office address. Upon such termination, the ENGINEER shall cause to be delivered to the LPA all drawings, plats, surveys, reports, permits, agreements, soils and foundation analysis, provisions, specifications, partial and completed estimates and data, if any from soil survey and subsurface investigation with the understanding that all such materials becomes the property of the LPA. The LPA will be responsible for reimbursement of all eligible expenses incurred under the terms of this AGREEMENT up to the date of the written notice of termination.

4. In the event that the DEPARTMENT stops payment to the LPA, the LPA may suspend work on the project. If this agreement is suspended by the LPA for more than thirty (30) calendar days, consecutive or in aggregate, over the term of this AGREEMENT, the ENGINEER shall be compensated for all services performed and reimbursable expenses incurred prior to receipt of notice of suspension. In addition, upon the resumption of services the LPA shall compensate the ENGINEER, for expenses incurred as a result of the suspension and resumption of its services, and the ENGINEER's schedule and fees for the remainder of the project shall be equitably adjusted.
5. This AGREEMENT shall continue as an open contract and the obligations created herein shall remain in full force and effect until the completion of construction of any phase of professional services performed by others based upon the service provided herein. All obligations of the ENGINEER accepted under this AGREEMENT shall cease if construction or subsequent professional services are not commenced within 5 years after final payment by the LPA.
6. That the ENGINEER shall be responsible for any and all damages to property or persons arising out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and have harmless the LPA, the DEPARTMENT, and their officers, employees from all suits, claims, actions or damages liabilities, costs or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy.
7. The ENGINEER and LPA certify that their respective firm or agency:
 - (a) has not employed or retained for commission, percentage, brokerage, contingent fee or other considerations, any firm or person (other than a bona fide employee working solely for the LPA or the ENGINEER) to solicit or secure this AGREEMENT,
 - (b) has not agreed, as an express or implied condition for obtaining this AGREEMENT, to employ or retain the services of any firm or person in connection with carrying out the AGREEMENT or
 - (c) has not paid, or agreed to pay any firm, organization or person (other than a bona fide employee working solely for the LPA or the ENGINEER) any fee, contribution, donation or consideration of any kind for, or in connection with, procuring or carrying out the AGREEMENT.
 - (d) that neither the ENGINEER nor the LPA is/are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency,
 - (e) has not within a three-year period preceding the AGREEMENT been convicted of or had a civil judgment rendered against them for commission of fraud or criminal offense in connection with obtaining, attempting to obtain or performing a public (Federal, State or local) transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property.
 - (f) are not presently indicated for or otherwise criminally or civilly charged by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph and
 - (g) has not within a three-year period preceding this AGREEMENT had one or more public transaction (Federal, State, local) terminated for cause or default.

Where the ENGINEER or LPA is unable to certify to any of the above statements in this clarification, an explanation shall be attached to this AGREEMENT.

8. In the event of delays due to unforeseeable causes beyond the control of and without fault or negligence of the ENGINEER no claim for damages shall be made by either party. Termination of the AGREEMENT or adjustment of the fee for the remaining services may be requested by either party if the overall delay from the unforeseen causes prevents completion of the work within six months after the specified completion date. Examples of unforeseen causes included but are not limited to: acts of God or a public enemy; acts of the LPA, DEPARTMENT, or other approving party not resulting from the ENGINEER's unacceptable services; fire; strikes; and floods.

If delays occur due to any cause preventing compliance with the PROJECT SCHEDULE, the ENGINEER shall apply in writing to the LPA for an extension of time. If approved, the PROJECT SCHEDULE shall be revised accordingly.

9. This certification is required by the Drug Free Workplace Act (30 ILCS 580). The Drug Free Workplace Act requires that no grantee or contractor shall receive a grant or be considered for the purpose of being awarded a contract for the procurement of any property or service from the DEPARTMENT unless that grantee or contractor will provide a drug free workplace. False certification or violation of the certification may result in sanctions including, but not limited to suspension of contract on grant payments, termination of a contract or grant and debarment of the contracting or grant opportunities with the DEPARTMENT for at least one (1) year but not more than (5) years.

For the purpose of this certification, "grantee" or "Contractor" means a corporation, partnership or an entity with twenty-five (25) or more employees at the time of issuing the grant or a department, division or other unit thereof, directly responsible for the specific performance under contract or grant of \$5,000 or more from the DEPARTMENT, as defined the Act.

The contractor/grantee certifies and agrees that it will provide a drug free workplace by:

- (a) Publishing a statement:
 - (1) Notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance, including cannabis, is prohibited in the grantee's or contractor's workplace.
 - (2) Specifying actions that will be taken against employees for violations of such prohibition.
 - (3) Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
 - (a) abide by the terms of the statement; and
 - (b) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than (5) days after such conviction.
- (b) Establishing a drug free awareness program to inform employees about:
 - (1) The dangers of drug abuse in the workplace;

- (2) The grantee's or contractor's policy to maintain a drug free workplace;
- (3) Any available drug counseling, rehabilitation and employee assistance program; and
- (4) The penalties that may be imposed upon an employee for drug violations.
- (c) Providing a copy of the statement required by subparagraph (a) to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
- (d) Notifying the contracting, or granting agency within ten (10) days after receiving notice under part (b) of paragraph (3) of subsection (a) above from an employee or otherwise, receiving actual notice of such conviction.
- (e) Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program.
- (f) Assisting employees in selecting a course of action in the event drug counseling, treatment and rehabilitation is required and indicating that a trained referral team is in place.

Making a good faith effort to continue to maintain a drug free workplace through implementation of the Drug Free Workplace Act, the ENGINEER, LPA and the Department agree to meet the PROJECT SCHEDULE outlined in EXHIBIT B. Time is of the essence on this project and the ENGINEER's ability to meet the PROJECT SCHEDULE will be a factor in the LPA selecting the ENGINEER for future projects. The ENGINEER will submit progress reports with each invoice showing work that was completed during the last reporting period and work they expect to accomplish during the following period.

- 10. Due to the physical location of the project, certain work classifications may be subject to the Prevailing Wage Act (820 ILCS 130/0.01 et seq.).
- 11. For Preliminary Engineering Contracts:
 - (a) That tracing, plans, specifications, estimates, maps and other documents prepared by the ENGINEER in accordance with this AGREEMENT shall be delivered to and become the property of the LPA and that basic survey notes, sketches, charts, CADD files, related electronic files, and other data prepared or obtained in accordance with this AGREEMENT shall be made available, upon request to the LPA or to the DEPARTMENT, without restriction or limitation as to their use. Any re-use of these documents without the ENGINEER involvement shall be at the LPA's sole risk and will not impose liability upon the ENGINEER.
 - (b) That all reports, plans, estimates and special provisions furnished by the ENGINEER shall conform to the current Standard Specifications for Road and Bridge Construction, Bureau of Local Roads and Streets Manual or any other applicable requirements of the DEPARTMENT, it being understood that all such furnished documents shall be approved by the LPA and the DEPARTMENT before final acceptance. During the performance of the engineering services herein provided for, the ENGINEER shall be responsible for any loss or damage to the documents herein enumerated while they are in the ENGINEER's possession and any such loss or damage shall be restored at the ENGINEER's expense.

AGREEMENT SUMMARY

| Prime Consultant (Firm) Name | TIN/FEIN/SS Number | Agreement Amount |
|------------------------------|--------------------|------------------|
| Lochmueller Group, Inc. | FEIN #35-1455938 | \$48,653.00 |
| | | |
| Subconsultants | TIN/FEIN/SS Number | Agreement Amount |
| | | \$0.00 |
| Subconsultant Total | | \$0.00 |
| Prime Consultant Total | | \$48,653.00 |
| Total for all work | | \$48,653.00 |

AGREEMENT SIGNATURES

Executed by the LPA:

Local Public Agency Type Local Public Agency

Attest:

The County of Shelby County Highway

By (Signature & Date)

By (Signature & Date)

[Redacted Signature] 8/8/2024

[Redacted Signature] 8/8/24

Local Public Agency

Local Public Agency Type

Title

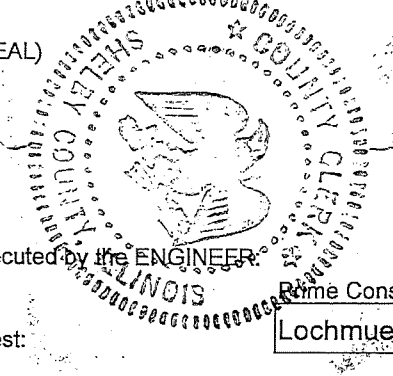
Shelby County Highway

County

Clerk

Shelby Co Road Clerk

(SEAL)



Executed by the ENGINEER:

Firm Consultant (Firm) Name

Attest:

Lochmueller Group, Inc.

By (Signature & Date)

By (Signature & Date)

[Empty Signature Box]

[Empty Signature Box]

Title

Title

[Empty Title Box]

[Empty Title Box]

APPROVED:

Regional Engineer, Department of Transportation (Signature & Date)

[Empty Signature Box]

| Local Public Agency | Prime Consultant (Firm) Name | County | Section Number |
|-----------------------|------------------------------|--------|----------------|
| Shelby County Highway | Lochmueller Group, Inc. | Shelby | 24-05120-00-BR |

**EXHIBIT A
SCOPE OF SERVICES**

To perform or be responsible for the performance of the engineering services for the LPA, in connection with the PROJECT herein before described and enumerated below

See Attached EXHIBIT E: Lochmueller Detailed Scope of Services.

| Local Public Agency | Prime Consultant (Firm) Name | County | Section Number |
|-----------------------|------------------------------|--------|----------------|
| Shelby County Highway | Lochmueller Group, Inc. | Shelby | 24-05120-00-BR |

**EXHIBIT B
PROJECT SCHEDULE**

The following schedule is based on typical approval times and is subject to change based upon any permitting or approval delays.

Targeting a Letting in Spring 2026.

160

| Local Public Agency | Prime Consultant (Firm) Name | County | Section Number |
|-----------------------|------------------------------|--------|----------------|
| Shelby County Highway | Lochmueller Group, Inc. | Shelby | 24-05120-00-BR |

**Exhibit C
Qualification Based Selection (QBS) Checklist**

The LPA must complete Exhibit D. If the value meets or will exceed the threshold in 50 ILCS 510, QBS requirements must be followed. Under the threshold, QBS requirements do not apply. The threshold is adjusted annually. If the value is under the threshold with federal funds being used, federal small purchase guidelines must be followed.

Form Not Applicable (engineering services less than the threshold)



Local Public Agency Section Number
 County
 Prime Consultant (Firm) Name Prepared By Date
 Consultant / Subconsultant Name Job Number

Note: This is name of the consultant the CECS is being completed for. This name appears at the top of each tab.

Remarks

Replacement of existing single span structure carrying TR 373 (400 N) over unnamed tributary of Mitchell Creek in Dry Point Township, Shelby County.

PAYROLL ESCALATION TABLE

| | | | | |
|---------------|--|--------|-------------------|--------------------------------------|
| CONTRACT TERM | <input type="text" value="18"/> | MONTHS | OVERHEAD RATE | <input type="text" value="185.75%"/> |
| START DATE | <input type="text" value="9/1/2024"/> | | COMPLEXITY FACTOR | <input type="text" value="0"/> |
| RAISE DATE | <input type="text" value="ANNIVERSARY"/> | | % OF RAISE | <input type="text" value="2.00%"/> |

ESCALATION PER YEAR

DETERMINE THE MID POINT OF THE AGREEMENT

9

CALCULATE THE ESCALATION FACTOR TO THE MIDPOINT OF THE CONTRACT

The total escalation for this project would be:

162

Local Public Agency
Shelby County Highway

County
Shelby

Section Number
24-05120-00-BR

Consultant / Subconsultant Name
Lochmueller Group, Inc.

Job Number

DIRECT COSTS WORKSHEET

List ALL direct costs required for this project. Those not listed on the form will not be eligible for reimbursement by the LPA on this project.
EXHIBIT D COST ESTIMATE OF CONSULTANT SERVICES (CECS) WORKSHEET ANNIVERSARY RAISE

| ITEM | ALLOWABLE | QUANTITY | CONTRACT RATE | TOTAL |
|--|---|----------|---------------|----------------|
| Lodging (per GOVERNOR'S TRAVEL CONTROL BOARD) | Actual Cost (Up to state rate maximum) | | | \$0.00 |
| Lodging Taxes and Fees (per GOVERNOR'S TRAVEL CONTROL BOARD) | Actual Cost | | | \$0.00 |
| Air Fare | Coach rate, actual cost, requires minimum two weeks' notice, with prior IDOT approval | | | \$0.00 |
| Vehicle Mileage (per GOVERNOR'S TRAVEL CONTROL BOARD) | Up to state rate maximum | 80 | \$0.67 | \$53.60 |
| Vehicle Owned or Leased | \$32.50/half day (4 hours or less) or \$65/full day | | | \$0.00 |
| Vehicle Rental | Actual Cost (Up to \$55/day) | | | \$0.00 |
| Tolls | Actual Cost | | | \$0.00 |
| Parking | Actual Cost | | | \$0.00 |
| Overtime | Premium portion (Submit supporting documentation) | | | \$0.00 |
| Shift Differential | Actual Cost (Based on firm's policy) | | | \$0.00 |
| Overnight Delivery/Postage/Courier Service | Actual Cost (Submit supporting documentation) | | | \$0.00 |
| Copies of Deliverables/Mylars (In-house) | Actual Cost (Submit supporting documentation) | | | \$0.00 |
| Copies of Deliverables/Mylars (Outside) | Actual Cost (Submit supporting documentation) | | | \$0.00 |
| Project Specific Insurance | Actual Cost | | | \$0.00 |
| Monuments (Permanent) | Actual Cost | | | \$0.00 |
| Photo Processing | Actual Cost | | | \$0.00 |
| 2-Way Radio (Survey or Phase III Only) | Actual Cost | | | \$0.00 |
| Telephone Usage (Traffic System Monitoring Only) | Actual Cost | | | \$0.00 |
| CADD | Actual Cost (Max \$15/hour) | | | \$0.00 |
| Web Site | Actual Cost (Submit supporting documentation) | | | \$0.00 |
| Advertisements | Actual Cost (Submit supporting documentation) | | | \$0.00 |
| Public Meeting Facility Rental | Actual Cost (Submit supporting documentation) | | | \$0.00 |
| Public Meeting Exhibits/Renderings & Equipment | Actual Cost (Submit supporting documentation) | | | \$0.00 |
| Recording Fees | Actual Cost | | | \$0.00 |
| Transcriptions (specific to project) | Actual Cost | | | \$0.00 |
| Courthouse Fees | Actual Cost | | | \$0.00 |
| Storm Sewer Cleaning and Televising | Actual Cost (Requires 2-3 quotes with IDOT approval) | | | \$0.00 |
| Traffic Control and Protection | Actual Cost (Requires 2-3 quotes with IDOT approval) | | | \$0.00 |
| Aerial Photography and Mapping | Actual Cost (Requires 2-3 quotes with IDOT approval) | | | \$0.00 |
| Utility Exploratory Trenching | Actual Cost (Requires 2-3 quotes with IDOT approval) | | | \$0.00 |
| Testing of Soil Samples | Actual Cost | | | \$0.00 |
| Lab Services | Actual Cost (Provide breakdown of each cost) | | | \$0.00 |
| Equipment and/or Specialized Equipment Rental | Actual Cost (Requires 2-3 quotes with IDOT approval) | | | \$0.00 |
| | | | | \$0.00 |
| | | | | \$0.00 |
| | | | | \$0.00 |
| TOTAL DIRECT COSTS: | | | | \$53.60 |

165



EXHIBIT E: Lochmueller Detailed Scope of Services

Bridge Replacement of SN 087-3234

Section No. 24-05120-00-BR

Lochmueller Group (Lochgroup) is pleased to submit the following Scope of Services to prepare bridge plans and associated roadway improvements for a Township Bridge located in Dry Point Township. The existing structure is located on 400N in Dry Point Township approximately 0.5 miles west of Rt 128 and roughly 1.7 Miles NW of Cowden. It is our understanding the proposed bridge project would reflect and/or assume the following:

Assumptions:

- The County has an on-going work order with Hammond and Reid Surveying to conduct all survey work including Topographic and Hydraulic Surveying, Boundary/ROW Survey, and any necessary ROW and/or Easements documents.
- The County will select a Geotechnical Firm to complete the necessary geotechnical investigation to complete the proposed bridge foundations.
- The County desires to simply replace the existing structure with a new structure with appropriate transitions and without extensive roadwork to change the overtopping condition.
- The County would like to explore the use of an aluminum box or similar structure, so the work can be completed via Day Labor.
- County will perform all necessary ROW/Easement negotiations with affected landowners.
- County will conduct Phase III service for this project.

Scope of Services (Lochgroup – 262 hours)

1. CONSULTANT (Lochgroup) will perform internal Project Management & QC/QA related tasks.
 - a. Prepare and submit monthly invoices as outlined in the contract language
 - b. Provide a continual flow of information and coordination of activities with the County's Project Manager. These updates will be presented in the form of a written email or conference call.
2. Roadway Design and Plans
 - a. CONSULTANT (Lochgroup) will prepare construction documents (plans) of 400 N and associated bridgework using 3D CAD Software (Microstation or AutoCAD) utilizing information provided from Hammond and Reid Surveying.
 - b. It is anticipated that the Roadway plan preparation effort will include the following:
 - Title Sheet – 1 sheet
 - SOQ, Schedules and General Notes Sheet – 2 sheets
 - Typical Cross-Sections Sheet – 1 sheet
 - Plan and Profile Sheet – 1 sheets
 - Cross Sections – 15 sheets
 - Quantity Calculations
 - Special Provisions



- c. CONSULTANT (Lochgroup) will compile project quantities and project estimates.
 - d. CONSULTANT (Lochgroup) will develop the necessary Specifications and Bid Documents for the proposed project.
 - e. CONSULTANT (Lochgroup) will coordinate with County to review comments, and if necessary, will revise drawings/designs and resubmit.
3. CONSULTANT (Lochgroup) will perform the following tasks related to Hydraulic Design and Preliminary Design:
 - a. Build a HEC-RAS model, or similar, to size the replacement structure.
 - b. Explore the use of an aluminum box or similar structure as first choice.
 - c. Perform scour analysis as required by the IDOT Bureau of Local Roads and Streets (BLR&S) Manual.
 - d. Prepare and submit the Preliminary Bridge Design and Hydraulic Report (PBDHR).
4. CONSULTANT (Lochgroup) will complete the IDOT Environmental Survey Request (ESR), U.S. Army Corps of Engineers and Illinois EPA 404/401 Permits, and other required permits.
5. CONSULTANT (Lochgroup) will prepare Final Structure Plans for the removal and replacement of the referenced structure.
 - a. It has been assumed that the replacement structure will be a single-span precast, prestressed deck beam structure for the purpose of estimating hours.
 - b. It is anticipated that the structural plan preparation effort will include the following:
 - General Plan & Elevation Sheet – 1 sheet
 - General Data Sheet – 1 sheet
 - PPC Deck Beam Superstructure Sheet – 1 sheet
 - PPC Deck Beam Detail Sheet – 2 sheets
 - Pile Bent Abutment Sheet – 1 sheet
 - Steel Railing Sheet – 1 sheet
 - Pile Details Sheet – 1 sheet
 - Soil Borings Sheet – 2 sheets
 - Quantity Calculations
 - Special Provisions
 - c. Coordinate with County's selected geotechnical firm.
6. CONSULTANT (Lochgroup) will perform, or cause to be made, a load rating in accordance with IDOT guidelines for the new structure.
7. CONSULTANT (Lochgroup) will review structural shop drawings.
8. CONSULTANT (Lochgroup) will perform internal Project Management & QC/QA related tasks.
 - a. Provide a two-tier quality control system for written and graphic material that includes (1) peer review, and (2) independent review of materials prior to submittal.

EXHIBIT E: Lochmueller Detailed Scope of Services
Bridge Replacement of SN 087-3234
Section No. 24-05120-00-BR
Page 3 of 3



Exclusions, Extra Costs and Supplemental Services

Should additional issues or study locations be required beyond that outlined in this scope of work, it would be necessary to modify this Scope accordingly. Any changes would be subject to authorization before additional work is performed.

These or any other services in addition to those specifically described in the above scope of services, including but not limited to supplemental meeting time, will be billed as extras on a time and materials basis unless a specific scope and fee is negotiated separately. However, we would not proceed with supplemental services without proper direction or authorization.

COUNTY of Shelby
Section No.: 17-00284-01-RS
Project No.: HLBP (480)
Job no.: C-97-095-23
Agenda: #5

RESOLUTION
2024-40

WHEREAS the County of Shelby endeavors to resurface County Highway #5, 3.66 miles in length and known to the Illinois Department of Transportation as MFT Section Number 17-00284-01-RS and State Job Number C-97-095-23.

WHEREAS the cost of said improvement has necessitated the use of Federal funds.

WHEREAS the Federal fund source requires a match of Rebuild Illinois Funds.

WHEREAS the use of Federal funds requires a joint funding agreement (AGREEMENT with the Department of Transportation)

NOW, THEREFORE, BE IT RESOLVED that the County of Shelby authorized one hundred thirty-one thousand six hundred sixty dollars, (\$131,660.00) or as much of such sum as may be needed to match federal funds in completion of the aforementioned project known as MFT Section Number 17-00284-01-RS.

BE IT FURTHER RESOLVED that the Chairman is hereby authorized and directed to execute the above-mentioned AGREEMENT and any other such documents related to advancement and completion of said project.

Certificate:

I, _____ County Clerk in and for said County in the State of Illinois aforesaid, and keeper of the records and files thereof, as provided by statute, do hereby certify the foregoing to be a true, perfect, and complete copy of a Resolution adopted by the County Board of Shelby County at its meeting held in Shelbyville, Illinois on _____.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of said County at my office in Shelbyville, Illinois Shelby County this _____ day _____, 20____.

County Clerk



Joint Funding Agreement for Federally Funded Construction

LOCAL PUBLIC AGENCY

| | | | |
|-----------------------|----------------------------|----------|----------------|
| Local Public Agency | | County | Section Number |
| Shelby County | | Shelby | 17-00284-01-RS |
| Fund Type | ITEP, SRTS, HSIP Number(s) | MPO Name | MPO TIP Number |
| FLAP SMA TARP & Local | N/A | N/A | N/A |

Construction

| | |
|------------------|----------------|
| State Job Number | Project Number |
| C-97-095-23 | HLBP(480) |

- Local Let/Day Labor
 Construction on State Letting
 Construction Engineering
 Utilities
 Railroad Work

LOCATION

| | | | | |
|---------------------------------|------------------------------|------------|------------|------|
| Local Street/Road Name | Key Route | Length | Stationing | |
| E 1800 N RD | FAS 650A | 3.66 miles | From | To |
| | | | 3.30 | 6.96 |
| Location Termini | | | | |
| From N 2075 E RD to N 1875 E RD | | | | |
| Current Jurisdiction | Existing Structure Number(s) | | | |
| Shelby County | N/A | | Remove | |

PROJECT DESCRIPTION

Project consist of hot-mix binder course, hot-mix surface course, aggregate shoulders, pipe culvert replacement, pavement marking and other items to complete the project.

| Local Public Agency | Section Number | State Job Number | Project Number |
|---------------------|----------------|------------------|----------------|
| Shelby County | 17-00284-01-RS | C9709523 | HLBP(480) |

This Agreement is made and entered into between the above local public agency, hereinafter referred to as the "LPA" and the State of Illinois, acting by and through its Department of Transportation, hereinafter referred to as the "STATE". The STATE and LPA jointly proposes to improve the designated location as described in the Location and Project Description sections of this agreement. The improvement shall be constructed in accordance with plans prepared by, or on behalf of the LPA and approved by the STATE using the STATE's policies and procedures approved and/or required by the Federal Highway Administration, hereby referred to as "FHWA".

I. GENERAL

- 1.1 Availability of Appropriation: Sufficiency of Funds. This Agreement is contingent upon and subject to the availability of sufficient funds. The STATE may terminate or suspend this Agreement, in whole or in part, without penalty or further payment being required, if (i) sufficient funds for this Agreement have not been appropriated or otherwise made available to the LPA by the STATE or the federal funding source, (ii) the Governor or STATE reserves funds, or (iii) the Governor or STATE determines that funds will not or may not be available for payment. The STATE shall provide notice, in writing, to LPA of any such funding failure and its election to terminate or suspend this Agreement as soon as practicable. Any suspension or termination pursuant to this Section will be effective upon the date of the written notice unless otherwise indicated.
- 1.2 Domestic Steel Requirement. Construction of the project will utilize domestic steel as required by Section 106.01 of the current edition of the Standard Specifications for Road and Bridge Construction and federal Build America-Buy America provisions.
- 1.3 Federal Authorization. That this Agreement and the covenants contained herein shall become null and void in the event that the FHWA does not approve the proposed improvement for Federal-aid participation within one (1) year of the date of execution of this agreement.
- 1.4 Severability. If any provision of this Agreement is declared invalid, its other provisions shall not be affected thereby.
- 1.5 Termination. This Agreement may be terminated, in whole or in part, by either Party for any or no reason upon thirty (30) calendar days' prior written notice to the other Party. If terminated by the STATE, the STATE must include the reasons for such termination, the effective date, and, in the case of a partial termination, the portion to be terminated. If the STATE determines in the case of a partial termination that the reduced or modified portion of the funding award will not accomplish the purposes for which the funding award was made, the STATE may terminate the Agreement in its entirety.

This Agreement may be terminated, in whole or in part, by the STATE without advance notice:

- a. Pursuant to a funding failure as provided under Article 1.1.
- b. If LPA fails to comply with the terms and conditions of this funding award, application or proposal, including any applicable rules or regulations, or has made a false representation in connection with the receipt of this or any award.

II. REQUIRED CERTIFICATIONS

By execution of this Agreement and the LPA's obligations and services hereunder are hereby made and must be performed in compliance with all applicable federal and State laws, including, without limitation, federal regulations, State administrative rules and any and all license requirements or professional certification provisions.

- 2.1 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200). The LPA certifies that it shall adhere to the applicable Uniform Administrative Requirements, Cost Principles, and Audit Requirements, which are published in Title 2, Part 200 of the Code of Federal Regulations, and are incorporated herein by reference.
- 2.2 Compliance with Registration Requirements. LPA certifies that it: (i) is registered with the federal SAM system; (ii) is in good standing with the Illinois Secretary of State, if applicable; (iii) have a valid DUNS Number; (iv) have a valid UEI, if applicable. It is LPA's responsibility to remain current with these registrations and requirements.
- 2.3 Bribery. The LPA certifies to the best of it's knowledge that it's officials have not been convicted of bribery or attempting to bribe an officer or employee of the state of Illinois, nor made an admission of guilt of such conduct which is a matter of record (30 ILCS 500/50-5).
- 2.4 Bid Rigging. LPA certifies that it has not been barred from contracting with a unit of state or local government as a result of a violation of Paragraph 33E-3 or 33E-4 of the Criminal Code of 1961 (720 ILCS 5/33E-3 or 720 ILCS 5/33E-4, respectively).
- 2.5 Debt to State. LPA certifies that neither it, nor its affiliate(s), is/are barred from receiving an Award because the LPA, or its affiliate(s), is/are delinquent in the payment of any debt to the STATE, unless the LPA, or its affiliate(s), has/have entered into a deferred payment plan to pay off the debt, and STATE acknowledges the LPA may declare the Agreement void if the certification is false (30 ILCS 500/50-11).
- 2.6 Debarment. The LPA certifies to the best of its knowledge and belief that it's officials:
 - a. are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency;
 - b. have not within a three-year period preceding this agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State anti-trust statutes or

| Local Public Agency | Section Number | State Job Number | Project Number |
|---------------------|----------------|------------------|----------------|
| Shelby County | 17-00284-01-RS | C9709523 | HLBP(480) |

commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements receiving stolen property;

c. are not presently indicated for or otherwise criminally or civilly charged by a governmental entity (Federal, State, Local) with commission of any of the offenses enumerated in item (b) of this certification; and

d. have not within a three-year period preceding the agreement had one or more public transactions (Federal, State, Local) terminated for cause or default.

- 2.7 Construction of Fixed Works. The LPA certifies that all Programs for the construction of fixed works which are financed in whole or in part with funds provided by this Agreement shall be subject to the Prevailing Wage Act (820 ILCS 130/0.01 *et seq.*) unless the provisions of that Act exempt its application. In the construction of the Program, the LPA shall comply with the requirements of the Prevailing Wage Act including, but not limited to, inserting into all contracts for such construction a stipulation to the effect that not less than the prevailing rate of wages as applicable to the Program shall be paid to all laborers, workers, and mechanics performing work under the Award and requiring all bonds of contractors to include a provision as will guarantee the faithful performance of such prevailing wage clause as provided by contract.
- 2.8 Criminal Convictions. The LPA certifies that neither it nor any managerial agent of LPA has been convicted of a felony under the Sarbanes-Oxley Act of 2002, nor a Class 3 or Class 2 felony under Illinois Securities Law of 1953, or that at least five (5) years have passed since the date of the conviction. The LPA further certifies that it is not barred from receiving an funding award under 30 ILCS 500/50-10.5 and acknowledges that STATE shall declare the Agreement void if this certification is false (30 ILCS 500/50-10.5).
- 2.9 Improper Influence. The LPA certifies that no funds have been paid or will be paid by or on behalf of the LPA to any person for influencing or attempting to influence an officer or employee of any government agency, a member of Congress or Illinois General Assembly, an officer or employee of Congress or Illinois General Assembly, or an employee of a member of Congress or Illinois General Assembly in connection with the awarding of any agreement, the making of any grant, the making of any loan, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment or modification of any agreement, grant, loan or cooperative agreement. 31 USC 1352. Additionally, the LPA certifies that it has filed the required certification under the Byrd Anti-Lobbying Amendment (31 USC 1352), if applicable.
- 2.10 Telecom Prohibition. The LPA certifies that it will comply with Section 889 of the FY 2019 National Defense Authorization Act (NDAA) that prohibits the use of telecommunications or video surveillance equipment or services produced or provided by the following companies: Dahua Technology Company, Hangzhou Hikvision Digital Technology Company, Huawei Technologies Company, Hytera Communications Corporation, and ZTE Corporation. Covered equipment and services cannot be used as substantial or essential component or any system, or as critical technology as part of any system.
- 2.11 Personal Conflict of Interest - (50 ILCS 105/3, 65 ILCS 5/3.1-55-10, 65 ILCS 5/4-8-6) The LPA certifies that it shall maintain a written code or standard of conduct which shall govern the performance of its employees, officers, board members, or agents engaged in the award and administration of contracts supported by state or federal funds. Such code shall provide that no employee, officer, board member or agent of the LPA may participate in the selection, award, or administration of a contract supported by state or federal funds if a conflict of interest, real or apparent would be involved. Such a conflict would arise when any of the parties set forth below has a financial or other interest in the firm selected for award:
- a. the employee, officer, board member, or agent;
 - b. any member of his or her immediate family;
 - c. his or her partner; or
 - d. an organization which employs, or is about to employ, any of the above.

The conflict of interest restriction for former employees, officers, board members and agents shall apply for one year.

The code shall also provide that LPA's employees, officers, board members, or agents shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to subcontracts. The STATE may waive the prohibition contained in this subsection, provided that any such present employee, officer, board member, or agent shall not participate in any action by the LPA relating to such contract, subcontract, or arrangement. The code shall also prohibit the officers, employees, board members, or agents of the LPA from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.

- 2.12 Organizational Conflict of Interest - The LPA certifies that it will also prevent any real or apparent organizational conflict of interest. An organizational conflict of interest exists when the nature of the work to be performed under a proposed third party contract or subcontract may, without some restriction on future activities, result in an unfair competitive advantage to the third party contractor or LPA or impair the objectivity in performing the contract work.
- 2.13 Accounting System. The LPA certifies that it has an accounting system that provides accurate, current, and complete disclosure of all financial transactions related to each state and federally funded program. Accounting records must contain information

| Local Public Agency | Section Number | State Job Number | Project Number |
|---------------------|----------------|------------------|----------------|
| Shelby County | 17-00284-01-RS | C9709523 | HLBP(480) |

pertaining to state and federal pass-through awards, authorizations, obligations, unobligated balances, assets, outlays, and income. To comply with 2 CFR 200.305(b)(7)(i), the LPA shall use reasonable efforts to ensure that funding streams are delineated within LPA's accounting system. See 2 CFR 200.302.

III. AUDIT AND RECORD RETENTION

- 3.1 **Single Audits:** The LPA shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 USC 7501-7507) and Subpart F of 2 CFR Part 200.

If, during its fiscal year, LPA expends \$750,000 or more in Federal Awards (direct federal and federal pass-through awards combined), LPA must have a single audit or program-specific audit conducted for that year as required by 2 CFR 200.501 and other applicable sections of Subpart F of 2 CFR Part 200. A copy of the audit report must be submitted to the STATE (IDOT's Financial Review & Investigations Section, Room 126, 2300 South Dirksen Parkway, Springfield, Illinois, 62764) within 30 days after the completion of the audit, but no later than one year after the end of the LPA's fiscal year.

Assistance Listing number (formally known as the Catalog of Federal Domestic Assistance (CFDA) number) for all highway planning and construction activities is **20.205**.

Federal funds utilized for construction activities on projects let and awarded by the STATE (federal amounts shown as "Participating Construction" on Schedule 2) are not included in a LPA's calculation of federal funds expended by the LPA for Single Audit purposes.

- 3.2 **STATE Audits:** The STATE may, at its sole discretion and at its own expense, perform a final audit of the Project (30 ILCS 5, the Illinois State Auditing Act). Such audit may be used for settlement of the Project expenses and for Project closeout purposes. The LPA agrees to implement any audit findings contained in the STATE's authorized inspection or review, final audit, the STATE's independent audit, or as a result of any duly authorized inspection or review.
- 3.3 **Record Retention.** The LPA shall maintain for three (3) years from the date of final project closeout by the STATE, adequate books, records, and supporting documents to verify the amounts, recipient, and uses of all disbursements of funds passing in conjunction with this contract. adequate to comply with 2 CFR 200.334. If any litigation, claim or audit is started before the expiration of the retention period, the records must be retained until all litigation, claims or audit exceptions involving the records have been resolved and final action taken.
- 3.4 **Accessibility of Records.** The LPA shall permit, and shall require its contractors and auditors to permit, the STATE, and any authorized agent of the STATE, to inspect all work, materials, payrolls, audit working papers, and other data and records pertaining to the Project; and to audit the books, records, and accounts of the LPA with regard to the Project. The LPA in compliance with 2 CFR 200.337 shall make books, records, related papers, supporting documentation and personnel relevant to this Agreement available to authorized STATE representatives, the Illinois Auditor General, Illinois Attorney General, any Executive Inspector General, the STATE's Inspector General, federal authorities, any person identified in 2 CFR 200.337, and any other person as may be authorized by the STATE (including auditors), by the state of Illinois or by federal statute. The LPA shall cooperate fully in any such audit or inquiry.
- 3.5 **Failure to maintain the books and records.** Failure to maintain the books, records and supporting documents required by this section shall establish presumption in favor of the STATE for recovery of any funds paid by the STATE under the terms of this contract.

IV. LPA FISCAL RESPONSIBILITIES

- 4.1 To provide all initial funding and payment for construction engineering, utility, and railroad work
- 4.2 **LPA Appropriation Requirement.** By execution of this Agreement the LPA attests that sufficient moneys have been appropriated or reserved by resolution or ordinance to fund the LPA share of project costs. A copy of the authorizing resolution or ordinance is attached as Schedule 5.
- 4.3 **Reimbursement Requests:** For reimbursement requests the LPA will submit supporting documentation with each invoice. Supporting documentation is defined as verification of payment, certified time sheets or summaries, vendor invoices, vendor receipts, cost plus fix fee invoice, progress report, personnel and direct cost summaries, and other documentation supporting the requested reimbursement amount (Form BLR 05621 should be used for consultant invoicing purposes). LPA invoice requests to the STATE will be submitted with sequential invoice numbers by project.
- 4.4 **Financial Integrity Review and Evaluation (FIRE) program:** LPA's and the STATE must justify continued federal funding on inactive projects. 23 CFR 630.106(a)(5) defines an inactive project as a project which no expenditures have been charged against Federal funds for the past twelve (12) months. To keep projects active, invoicing must occur a minimum of one time within any given twelve (12) month period. However, to ensure adequate processing time, the first invoice shall be submitted to the STATE within six (6) months of the federal authorization date. Subsequent invoices will be submitted in intervals not to exceed six (6) months.
- 4.5 **Final Invoice:** The LPA will submit to the STATE a complete and detailed final invoice with applicable supporting documentation of all incurred costs, less previous payments, no later than twelve (12) months from the date of completion of work or from the date of the previous invoice, whichever occurs first. If a final invoice is not received within this time frame, the most recent invoice

| Local Public Agency | Section Number | State Job Number | Project Number |
|---------------------|----------------|------------------|----------------|
| Shelby County | 17-00284-01-RS | C9709523 | HLBP(480) |

may be considered the final invoice and the obligation of the funds closed. Form BLR 05613 (Engineering Payment Record) is required to be submitted with the final invoice for engineering projects.

- 4.6 **Project Closeout:** The LPA shall provide the final report to the appropriate STATE district office within twelve (12) months of the physical completion date of the project so that the report may be audited and approved for payment. If the deadline cannot be met, a written explanation must be provided to the district prior to the end of the twelve (12) months documenting the reason and the new anticipated date of completion. If the extended deadline is not met, this process must be repeated until the project is closed. Failure to follow this process may result in the immediate close-out of the project and loss of further funding.
- 4.7 **Project End Date:** The period of performance (end date) for state and federal obligation purposes is five (5) years for projects under \$1,000,000 or seven (7) years for projects over \$1,000,000 from the execution date of the agreement. Requests for time extensions and joint agreement amendments must be received and approved prior to expiration of the project end date. Failure to extend the end date may result in the immediate close-out of the project and loss of further funding.

V. THE LPA AGREES

- 5.1 To acquire in its name, or in the name of the STATE if on the STATE highway system, all right-of-way necessary for this project in accordance with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, and established State policies and procedures. Prior to advertising for bids, the LPA shall certify to the STATE that all requirements of Titles II and III of said Uniform Act have been satisfied. The disposition of encroachments, if any, will be cooperatively determined by representatives of the LPA, the STATE, and the FHWA if required.
- 5.2 To provide for all utility adjustments and to regulate the use of the right-of-way of this improvement by utilities, public and private, in accordance with the current Utility Accommodation Policy for Local Public Agency Highway and Street Systems.
- 5.3 To provide on-site engineering supervision and inspection during construction of the proposed improvement.
- 5.4 To retain jurisdiction of the completed improvement unless specified otherwise by schedule (schedule should be accompanied by a location map). If the improvement location is currently under road district jurisdiction, a jurisdictional schedule is required.
- 5.5 To maintain or cause to be maintained the completed improvement (or that portion within its jurisdiction as established by schedule) in a manner satisfactory to the STATE and the FHWA.
- 5.6 To provide if required, for the improvement of any railroad-highway grade crossing and rail crossing protection within the limits of the proposed improvement.
- 5.7 To regulate parking and traffic in accordance with the approved project report.
- 5.8 To regulate encroachments on public rights-of-way in accordance with current Illinois Compiled Statutes.
- 5.9 To regulate the discharge of sanitary sewage into any storm water drainage system constructed with this improvement in accordance with the current Illinois Compiled Statutes.
- 5.10 For contracts awarded by the LPA, the LPA shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any USDOT - assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The LPA shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of USDOT - assisted contracts. The LPA's DBE program, as required by 49 CFR part 26 and as approved by USDOT, is incorporated by reference in this agreement. Upon notification to the recipient of its failure to carry out its approved program, the STATE may impose sanctions as provided for under Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S. C 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C 3801 et seq.). In the absence of a USDOT - approved LPA DBE Program or on STATE awarded contracts, this agreement shall be administered under the provisions of the STATE'S USDOT approved Disadvantaged Business Enterprise Program.
- 5.12 That execution of this agreement constitutes the LPA's concurrence in the award of the construction contract to the responsible low bidder as determined by the STATE.

VI. THE STATE AGREES

- 6.1 To provide such guidance, assistance, and supervision to monitor and perform audits to the extent necessary to assure validity of the LPA's certification of compliance with Title II and III Requirements.
- 6.2 To receive bids for construction of the proposed improvement when the plans have been approved by the STATE (and FHWA, if required) and to award a contract for construction of the proposed improvement after receipt of a satisfactory bid.
- 6.3 To provide all initial funding and payments to the contractor for construction work let by the STATE. The LPA will be invoiced for their share of contract costs per the method of payment selected under Method of Financing based on the Division of Costs shown on Schedule 2.

177

| Local Public Agency | Section Number | State Job Number | Project Number |
|---------------------|----------------|------------------|----------------|
| Shelby County | 17-00284-01-RS | C9709523 | HLBP(480) |

- 6.4 For agreements with federal and/or state funds in local let/day labor construction, construction engineering, utility work and/or railroad work:
- a. To reimburse the **LPA** for federal and/or state share on the basis of periodic billings, provided said billings contain sufficient cost information and show evidence of payments by the **LPA**;
 - b. To provide independent assurance sampling and furnish off-site material inspection and testing at sources normally visited by **STATE** inspectors for steel, cement, aggregate, structural steel, and other materials customarily tested by the **STATE**.

SCHEDULES

Additional information and/or stipulations are hereby attached and identified below as being a part of this agreement.

| | | |
|-------------------------------------|----|--|
| <input checked="" type="checkbox"/> | 1. | Division of Cost |
| <input checked="" type="checkbox"/> | 2. | Location Map |
| <input checked="" type="checkbox"/> | 3. | Risk Assessment |
| <input checked="" type="checkbox"/> | 4. | Attestations |
| <input checked="" type="checkbox"/> | 5. | Resolution* |
| <input checked="" type="checkbox"/> | 6. | Resolution Establishing a Class II or Prohibited Truck Route |
| <input type="checkbox"/> | | |
| <input type="checkbox"/> | | |
| <input type="checkbox"/> | | |

*Appropriation and signature authority resolution must be in effect on, or prior to, the execution date of the agreement.

| | | | |
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| Local Public Agency | Section Number | State Job Number | Project Number |
| Shelby County | 17-00284-01-RS | C9709523 | HLBP(480) |

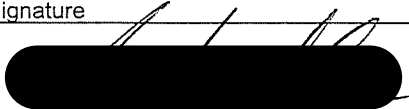
AGREEMENT SIGNATURES EXECUTION

The LPA agrees to accept and comply with the applicable provision set forth in this agreement including attached schedules.

APPROVED

Local Public Agency
Name of Official (Print or Type Name)
Robert Orman

Title of Official
County Board Chairperson

Signature  Date
8/8/24

The above signature certifies the agency's TIN number is
376002119 conducting business as a Governmental Entity.

DUNS Number 040135279
UEI _____

APPROVED
State of Illinois
Department of Transportation

Omer Osman, P.E., Secretary of Transportation Date

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By:
George A. Tapas, P.E., S.E., Engineer of Local Roads & Streets Date

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Stephen M. Travia, P.E., Director of Highways PI/Chief Engineer Date

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Michael Prater, Acting Chief Counsel Date

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Vicki Wilson, Chief Fiscal Officer Date

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NOTE: A resolution authorizing the local official (or their delegate) to execute this agreement and appropriation of local funds is required and attached as Schedule 5. The resolution must be approved prior to, or concurrently with, the execution of this agreement. If BLR 09110 or BLR 09120 are used to appropriate local matching funds, attach these forms to the signature authorization resolution.

Please check this box to open a fillable Resolution form within this form.

SCHEDULE NUMBER 3

Local Public Agency: **Shelby County** Section Number: **17-00284-01-RS** County: **Shelby** State Job Number: _____ Project Number: _____

LRS Federal Funds RISK ASSESSMENT

| Risk Factor | Description | Definition of Scale (time frames are based on LPA fiscal year) | Points |
|--------------------------------|---|---|--------|
| General History of Performance | <p>Have there been any changes in key organizational staff or leadership, such as Fiscal and Administrative Management, Transportation Related Program/Project Management, and/or Elected Officials?</p> <p>What is the LPA's history with federal-aid funded transportation projects?</p> <p>Does LPA have qualified technical staff with experience managing federal-aid funded transportations through IDOT?</p> <p>Has the LPA been untimely in submitting invoicing, reporting on federal-aid projects as required in 2 CFR 200, and or audits as required?</p> <p>Are the annual financial statements prepared in accordance with Generally Accepted Accounting Principles or on a basis acceptable by the regulatory agency?</p> <p>What is the LPA's accounting system?</p> <p>Does the organization have written policies and procedures regarding proper segregation of duties for fiscal activities that include but are not limited to: a) authorization of transactions; b) recordkeeping for receipts and payments; and c) cash management?</p> <p>When was the last time a financial statement audit was conducted?</p> <p>What type of financial statement audit has the organization had conducted?</p> <p>Did the most recent audit disclose findings considered to be significant deficiencies or material weaknesses?</p> <p>Have the findings been resolved?</p> | <p>0 points - no significant changes in the last 4 or more years; 1 point - minor changes, but majority of key staff and officials have not changed in the last 4 years; 2 points - significant key staff or elected leadership changes within the last 3 years; 3 points - significant key staff and elected leadership changes within the last 3 years</p> <p>0 points - One or more federal-aid funded transportation projects initiated per year; 1 point - At least one project initiated within the past three years; 2 points - AT least one project initiated within the past 5 years; 3 points - None or more than 5 years</p> <p>0 points - Full-time employee with experience designated as being in "responsible charge"; 1 point - LPA has qualified technical staff, but will be utilizing an engineering consultant to manage day-to-day with LPA technical staff oversight; 2 points - LPA has no technical staff and all technical work will be completed by consultant, but LPA staff has prior experience with federal-aid projects; 3 points - LPA staff have no prior experience or technical expertise and relying solely on consultant</p> <p>0 points - No; 1 point - Delays of 6 or more months; 2 points - Delays of up to 1 year; 3 points - 1 year or more years of delay</p> <p>0 points - yes; 3 points - no</p> <p>0 points - Automated accounting software; 1 point - Spreadsheets; 2 points - paper only; 3 points - none</p> <p>0 points - yes; 3 points - no</p> <p>0 points - in the past year; 1 point - in the past two years; 2 points - in the past three years; 3 points - 4 years or more, or never</p> <p>0 points - Single Audit/Program Specific Audit in accordance with 2 CFR 200.501 or Financial audit conducted in accordance with Generally Accepted Auditing Standards or Generally Accepted Government Auditing Standards; 1 point - Financial review?; 2 points Other type? or no audit required; 3 points - none</p> <p>0 points - no; 3 points - yes, or no audits required</p> <p>0 points - yes or no findings; 1 point - in progress; 3 points - no</p> | |
| Financial Controls | | | |
| Audits | | | |

| Summary of Risk | |
|--------------------------------|--|
| General History of Performance | |
| Financial Controls | |
| Audits | |
| Total | |

| | |
|----------------------------------|--|
| District Review Signature & Date | Central Office Review Signature & Date |
| | |

Additional Requirements? Yes No

| | | | |
|---------------------|----------------|------------------|----------------|
| Local Public Agency | Section Number | State Job Number | Project Number |
| Shelby County | 17-00284-01-RS | C9709523 | HLBP(480) |

SCHEDULE NUMBER 4
Attestation on Single Audit Compliance

1. In the prior fiscal year, did Shelby County LPA expend more than \$750,000 in federal funds in aggregate from all federal sources?

Yes No

2. Does the Shelby County LPA anticipate expending more than \$750,000 in federal funds in aggregate from all federal sources in the current Shelby County LPA fiscal year?

Yes No

If answers to question 1 and 2 are no, please proceed to the signature section.

If answer to question 1 is yes, please answer question 3a.

If answer to question 2 is yes, please answer question 3b.

3. A single audit must be conducted in accordance with Subpart F of 2 CFR 200 if \$750,000 or more in federal funds are expended in a single fiscal year.

a. Has the Shelby County LPA performed a single audit for their previous fiscal year?

Yes No

i. If yes, has the audit be filed with the Illinois Office of the Comptroller in accordance with 50 ILCS 310 (see also 55 ILCS 5 & 65 ILCS 5 & 60 ILCS 1/80)?

Yes No

b. For the current fiscal year, does the Shelby County LPA intend to comply with Subpart F of 2 CFR 200?

Yes No

By completing this attestation, I certify that I have authority to sign this attestation on behalf of the LPA; and that the foregoing information is correct and complete to the best of my knowledge and belief.

| | | |
|------------------------|--------------------------------------|---------------|
| Name | Title | LPA |
| <u>Robert C. Orman</u> | <u>Chairman</u> <i>shelby county</i> | Shelby County |

Signature & Date



Resolution Establishing a Class II or Prohibited Truck Route

Resolution Number []

WHEREAS, the State of Illinois by its General Assembly has enacted the Illinois Vehicle Code, and WHEREAS, 625 ILCS 5/1-126.1 provides that local authorities may designate Class II or Prohibited Truck Route highways within their jurisdiction, and its accordance with 625 ILCS 5/15-111(f), weight limitations shall be designated by appropriate signs placed on such highways; and

WHEREAS, County of Shelby is desirous of designating truck routes under their jurisdiction as follows:

NOW THEREFORE, BE IT RESOLVED, that the portion of roadways as listed below will be designated as shown.

Table with 5 columns: Route/Street Name(s), Beginning Termini, Ending Termini, Length, Designation. Row 1: FAS 650A, N 2075 E RD, N 1875 E RD, 3.66, Class II Truck Route

Add Row

BE IT FURTHER RESOLVED, that County of Shelby in accordance with 625 ILCS 5/15-116 which requires local public agencies to provide the Department of Transportation with reference contact names and telephone numbers provides contact information as follows:

Table with 3 columns: Name, Title, Phone Number. Row 1: Robert Orman, County Board Chairperson, (217) 774-2721

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit three (3) certified originals of this resolution to the district office of the Department of Transportation along with a location map indicating the roadways being classified.

I, Jessica Fox County Clerk in and for said County of Shelby in the State aforesaid, and keeper of the records and files thereof,

as provided by statute, do hereby certify the foregoing to be a true, perfect and complete original of a resolution adopted by County of Shelby at a meeting held on

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this day of Month/Year

(SEAL, if required by the LPA)

Signature & Date []



Resolution Establishing a Class II or Prohibited Truck Route

Resolution Number

2024-41

WHEREAS, the State of Illinois by its General Assembly has enacted the Illinois Vehicle Code, and WHEREAS, 625 ILCS 5/1-126.1 provides that local authorities may designate Class II or Prohibited Truck Route highways within their jurisdiction, and its accordance with 625 ILCS 5/15-111(f), weight limitations shall be designated by appropriate signs placed on such highways; and

WHEREAS, County of Shelby is desirous of designating truck routes under their jurisdiction as follows:

NOW THEREFORE, BE IT RESOLVED, that the portion of roadways as listed below will be designated as shown.

Table with 5 columns: Route/Street Name(s), Beginning Termini, Ending Termini, Length, Designation. Row 1: FAS 650A, N 2075 E RD, N 1875 E RD, 3.66, Class II Truck Route

Add Row

BE IT FURTHER RESOLVED, that County of Shelby in accordance with 625 ILCS 5/15-116 which requires local public agencies to provide the Department of Transportation with reference contact names and telephone numbers provides contact information as follows:

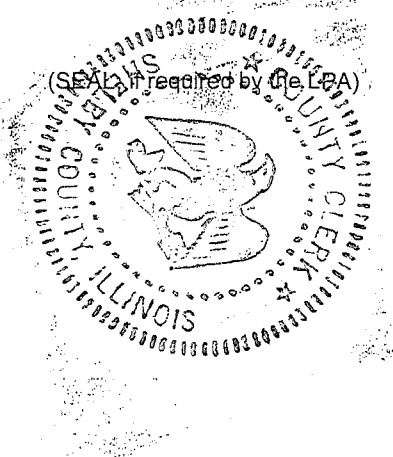
Table with 3 columns: Name, Title, Phone Number. Row 1: Robert Orman, County Board Chairperson, (217) 774-2721

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit three (3) certified originals of this resolution to the district office of the Department of Transportation along with a location map indicating the roadways being classified.

I, Jessica Fox, County Clerk in and for said County of Shelby in the State aforesaid, and keeper of the records and files thereof,

as provided by statute, do hereby certify the foregoing to be a true, perfect and complete original of a resolution adopted by County of Shelby at a meeting held on 8/8/2024

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 8th day of August, 2024



Signature & Date

[Redacted Signature] 8/8/2024

Shelby County Board
Resolution No. 2024-44

WHEREAS, in accordance with 55 ILCS 5/2-3002, the county board may place an advisory referendum on the ballot to reduce the county board from multi-member districts to single-member districts;

WHEREAS, it is desirable to place such a referendum on the ballot during such an election year that is likely to generate the highest possible voter turnout so as to gather input from the largest cross-section of the county's population;

WHEREAS, the conduct of the county's business may be better effectuated by the inclusion of a smaller sized county board;

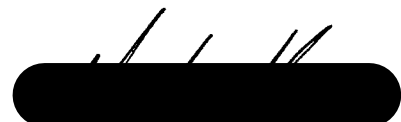
WHEREAS, the reduction of the size of the county board will result in less expenditure of public funds;

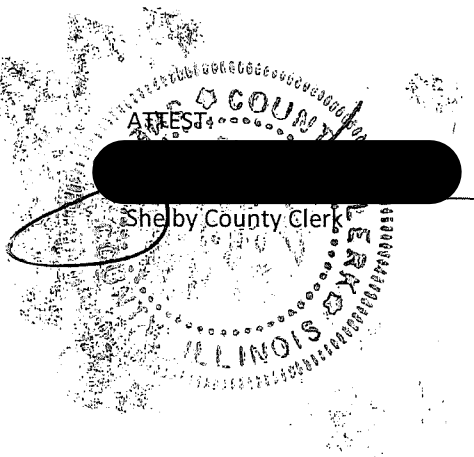
NOW, THEREFORE, BE IT RESOLVED, that the Board of Shelby County places the following referendum on the 2024 General Election ballot;

"Explanatory Statement. The Shelby County Board is currently made up of 22 members, which includes 2 members from each district."

"Should the Board of the County of Shelby be elected from single-member districts?"

APPROVED AND ADOPTED at a meeting of the Shelby County Board, Shelby County, State of Illinois on this 8th day of August, 2024.


Shelby County Board Chairman


ATTEST
Shelby County Clerk

Yea 17

Nay 0

SHELBY COUNTY BOARD MEETING
CLOSED SESSION

June 27, 2023

The Shelby County Board met in Closed Session following a motion and roll call vote, for the statutory citation 5 ILCS 120/2 (C-2) Collective Negotiating Matters. State's Attorney Robert Hanlon, Sheriff Brian McReynolds and Treasurer Erica Firnhaber were also present during the Closed Session.

SA Hanlon explained the County had a situation with respect to the FOP union at the Sheriff's office. The current MOU states at the end of the pandemic the hazard pay of \$6.00 per hour to the wage matrix for Unit A employees and the \$3.00 an hour to the wage matrix for Unit B employees goes away. That money had been paid to date from ARPA funds. Hanlon stated the County can't just take that money away. The Sheriff has some issues he would like to have the Union agree on, are to continue the 12-hour schedule, allow for a overlap shift, rather than just allow 6A – 6P, allow more flexibility in the hiring of lateral transfers and create a Unit B Bailiff position. The Treasurer stated that annual amount of money required from the general fund if the MOU is changed to remove it from ARPA. The breakdown on this total is \$335,832 in wages, \$21,710 in IMRF, and \$25,690 for SS/Medicare. Sheriff McReynolds stated when the FOP MOU was implemented, ARPA had guidelines/restrictions that had to be followed that later went away when the County received their lump sum ARPA payments. The ARPA MOU's for AFSCME and non-Union employees didn't have the same language regarding the expiration of the pandemic emergency order. Currently, the deputies have 4 hours of OT every pay period (Kelly time). Although the Sheriff has done a great job in keeping overtime down, the way shifts are scheduled every deputy gets the 4 hours of OT every 2 weeks.

Hanlon is asking the board to determine what they believe they can afford and how they want to handle this issue, so he and the Sheriff know how they should negotiate this. The Sheriff is concerned if this additional hourly money is stopped, he could potentially lose employees. The Sheriff stated Moultrie County will begin paying \$27.03 with their new contract on December 1. Effingham County pays \$30.00 an hour. The Sheriff has included this money in his budget for the 3-month budget that was recently submitted. The current FOP contract currently runs through August 31, 2024. It is possible the Union will want to open the contract now to settle the hazard pay issue, as well as allow the Sheriff to draft MOUs for those issues he would like addresses and Hanlon is trying to get an idea of who the board wants them to proceed. Much discussion was held amongst the members present on this issue. State's Attorney Hanlon stated it was clear the board was not ready to make a decision on this issue at this time, and advised them to get better figures, take some time study the matter, and address it at a future meeting.

There was no action taken in the Closed Session.

Jessica Fox
County Clerk and Recorder

SHELBY COUNTY BOARD MEETING
CLOSED SESSION

July 13, 2023

The Shelby County Board met in Closed Session following a motion and roll call vote, for the statutory citation 5 ILCS 120/2 (C-2) Collective Negotiating Matters. State's Attorney Robert Hanlon, Sheriff Brian McReynolds, and Treasurer Erica Firnhaber were present during the Closed Session. Bruce DeLashmit, from Bellwether was also invited to attend the Closed Session by Chairman Orman.

The Chairman explained the County is trying to incorporate MOUs into budgetary confines for the County and had requested guidance from the County's budgeting company Bellwether.

Due to the pandemic ending, the FOP MOU has also ended which results in a \$6.00 per hour wage decrease (over the matrix) for Deputies and \$3.00 an hour wage decrease for Unit B FOP employees. These per hour increases don't include overtime hours, which are also coming out of ARPA. The Sheriff and State's Attorney are trying to work on some issues with FOP and before opening the contract need to have an idea of what the Board wants to do regarding the wages. They need to know what the board thinks the County can afford.

DeLashmit explained to the board members present that ARPA had guidelines initially that only allowed for Public Safety and First Responder's to be paid ARPA funds. Later the guidelines changed, which allowed for more and increased uses of ARPA funds. DeLashmit explained he had reviewed one deputy's salary with 10 years of service. The deputy had a 20.5% increase in their wages in 3 years, without ARPA funding this increase would have taken until 2030. DeLashmit stated Shelby County is a PTELL county (11/2000) and we can't levy enough money to meet the demands for the current salaries. Shelby County must decide "what's the best we can afford?" The comment was made that DeLashmit had tried to discourage the County from implementing an hourly wage increase at the time the FOP MOU was passed in 2020. DeLashmit stated that although the MOU's state at the end of the ARPA MOU the employees revert back but doesn't state what the employees revert back to. DeLashmit informed the board they were going to have to determine how much ARPA money they were going to hold back for labor before diverting more ARPA funds to any other projects. He encouraged the board to make a firm decision on how much money to hold back for labor. The FOP MOU stated once the pandemic emergency had ended, the ARPA funds were to cease for the FOP Union. The Governor ended the order to end the state emergency on May 13, 2023. The County is in the middle of negotiating with the Union at this time for other things. The County will need to take this extra pay from the General Fund if is going to continue to be paid. The question is, can the County afford to maintain the FOP increase and remain solvent?

DeLashmit stated it is currently costing the County 750,000 a year in ARPA funds for labor costs for both FOP and AFSCME, but AFSCME employees got a much smaller rate increase, and their ARPA increase runs through August 31, 2024. Non-Union employees were also able to get an increase from ARPA as well. These costs not only include the actual payroll expense, but also IMRF, FICA, and unemployment.

The County has been running about \$100,000 in new dollars every year under PTELL. DeLashmit stated the County can't levy their way out of the increased cost for labor. The county is currently working on the annual yearly budgeted to take effect on December 1, 2023.

Shelby County Board
Closed Session
July 13, 2023

DeLashmit stated the county is looking at either dropping this increased wage scale or do a forced work reduction. FOP would have to reduce 7 employees and AFSCME would have to reduce by 3.

Hamilton County was able to pass a 1% Public Safety Tax that has allowed them to collect \$500,000 yearly to help fund their Ambulance service. Hamilton County is roughly the same size as Shelby County. Shelby County has tried 3 times in the past to pass a Public Safety Tax, twice in 2006 and the last time in 2008. PST referendum fail at a 5:1 ratio. Elected officials can't "politic for a referendum", but the county could find other people to encourage voters to approve a public safety tax referendum, as scare tactics don't work.

Shelby County could also petition to become a home rule County, which would get us out of PTELL. DeLashmit stated Shelby County would be the smallest counties in IL if they were able to become home rule. It was also suggested the County do some type of a lump sum payment for the FOP employees to see if this would satisfy those employees with the ARPA increase coming to an end.

DeLashmit suggested the Treasurer, State's Attorney and Sheriff do the math and come up with some figures so Bellwether can "run the numbers" to see how these figures would impact the General Fund and the budget overall.

There was no further business for the Closed Session.

There was no action taken in the Closed Session.

Jessica Fox
County Clerk and Recorder

Memorandum of Understanding

Between

AFSCME Local 3323

And

Shelby County

Purpose:

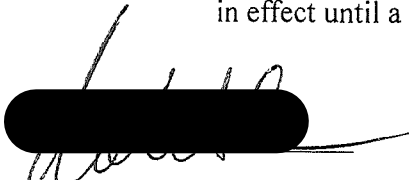

This Memorandum of Understanding (MOU) is entered into by and between AFSCME Local 3323 (hereinafter referred to as "Union") and Shelby County (hereinafter referred to as "County") to recognize and memorialize the continuation of specific employee benefits funded by the American Rescue Plan Act (ARPA) until a successor contract is ratified by both parties.


Whereas, the employee benefits paid with ARPA funds were intended to be in effect until the Union and County had an opportunity to bargain a successor contract; and

Whereas, Shelby County has surplus ARPA funds available;

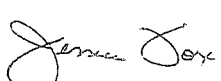
Now, therefore, be it resolved that the Union and the County agree to the following terms:

1. **Continuation of \$1/Hour Differential:**
 - o Employees will continue to receive a \$1/hour differential pay until a successor contract is ratified by both parties.
2. **Employer Paid Single Health Coverage:**
 - o The County will continue to provide 100% employer-paid single health coverage for employees until a successor contract is ratified by both parties.
3. **Effective Date:**
 - o This MOU is effective immediately upon signing by both parties and will remain in effect until a successor contract is ratified.


For the County
8-20-24
Date 


For the Union
8/20/24
Date

FILED
AUG 20 2024


SHELBY COUNTY CLERK

LEASE

THIS AGREEMENT, made and executed this 1st day of September, 2024, by and between **Shelby County Community Services, Inc.**, hereinafter called "Lessor", and **County of Shelby Storage**, hereinafter called "Lessee", WITNESSETH:

1. **Initial Term.** In consideration of the rents and covenants hereinafter contained and by the said Lessee to be paid and performed, Lessor hereby leases to Lessee the premises located at **parcel # 2013-18-08-202-001 and corner of S. First and Morgan Street, Shelbyville, Illinois**, situated in the County of Shelby and State of Illinois ("Leased Premises"), to be used for the sole and exclusive purpose of Shelby County Storage business operations and no other purpose whatsoever for the initial term of fifteen (15) months beginning September 1st, 2024, and ending, unless sooner terminated as provided herein, on November 30, 2025. The commencement date shall begin upon the date of the execution of this Lease.
2. **Rental.** Lessee shall pay an annual rent for said premises of Seven Thousand five hundred Dollars for the term of this lease, which shall be paid in monthly installments of 1/15 of such sum (\$500.00); the first installment being due and payable on September 1st, 2024, and a like amount of the 1st day of each month thereafter during the term of this Lease.
3. **Inspection and Maintenance.** The Lessee acknowledges that it has inspected the Leased Premises, finds the same to be tenantable for Lessee's purposes, clean and in good condition and repair and warrants that at the expiration of this Lease or any prior termination thereof or any extension thereof after the expiration of this Lease, it shall surrender to the Lessor the said Leased Premises, together with all improvements thereto made by Lessee, tenantable for Lessee's purposes, clean and in as good condition and repair as when received, expecting only ordinary wear and tear. The Lessee agrees to keep and maintain said premises tenantable for Lessee's purposes, clean and in good order and repair

and free from any nuisance, bugs, vermin or filth on or adjacent thereto and not to use or permit the use of same or any part thereof for any purpose which may create a nuisance forbidden by law or ordinance now in force or hereafter enacted in respect to the use or occupancy of said premises. Lessee shall cause the Leased Premises to be inspected at least annually by an exterminator approved by Lessor and cause the exterminator to repair a written report of rodents, vermin and insects. In the event any such report during the term of this Lease shows presence of rodents, vermin and insects, the Lessee shall cause the exterminator to treat the premises and exterminate such rodents, vermin and insects.

4. **Possession**. Lessee shall be entitled to possession of the Leased Premises on the date hereof.
5. **Repairs/Utilities**. Except as to damage occasioned by fire, wind, storm or other casualty to which sections 13 and 14 are applicable, Lessee shall make all repairs to the interior of said premises, including nonstructural walls, all broke or damages plate glass and floor, and shall keep, maintain and replace all plumbing, heating, ventilating, air conditioning, and electrical equipment and fixtures and their replacement, costing less than \$100 for each service or repair change in good order and repair including the purchase and replacement of light bulbs, faucet washers, etc. and shall subscribe to in Lessee's name. Lessee shall pay the costs of all utilities utilized on said premises, including, but not limited to, water, gas, electricity and sewer and said utility payments will be made promptly as the same shall come due. The Lessor shall be liable for the expense of filter replacements in the heating and air conditioning units. Further, any damage or loss to the building cause by sinkage, shifting soil or fill shall be repaired and restored by Lessor forthwith if reasonably economically feasible or if such damage shall be insured, at Lessor's sole cost and without cost therefore to Lessee.

Lessee covenants and agrees to pay promptly when due all claims for work and material furnished in connection with its maintenance of said improvements and shall indemnify and hold harmless Lessor against loss therefrom, including any and all payments to extinguish wholly or partially such lien or liens, together with interest thereon, attorneys' fees, costs and out-of-pocket expenses; provided, however, that Lessee shall have the right to contest any claim made in connection with the furnishing of such labor and material, or either of them, and that, in the event of such contest, it shall not constitute a breach of this Lease if the claimant files a lien or causes the property to be encumbered so long as such contest of the claim shall in progress and until the same is resolved, but such lien or encumbrance must be removed immediately following the resolution of the claim; provided further, Lessor may require upon ten (10) days of written notice that Lessee deposit in escrow sufficient funds to pay and satisfy such lien or liens, together with all costs and interest as aforesaid to be held until such claim is resolved.

6. **Trade Fixtures.** Lessee shall at its own cost and expense from time to time place or install or cause to be placed or installed such equipment, furniture and fixture in and upon the Leased Premises as may be necessary or appropriate for the purpose of carrying on business upon the Leased Premises. At the expiration of the term of this Lease, Lessee may remove Lessee's trade fixtures and shall repair all damages to the premises cause by such removal.
7. **Assignment.** Lessee shall have no right to assign this Lease or to sublet the premises or any part thereof without the written consent of the Lessor first had and obtained. Any purported assignment of this Lease or subletting of the premises without Lessor's prior written consent shall be void and the purported assignee or sublessee shall have no rights to

possession or otherwise by reason thereof. In the event of either an assignment of said Lease or any subletting of the premises, Lessee shall be and remain liable for the payments of the rentals and the performance of all the conditions and the covenants set forth in this Lease.

8. **Insurance.** During the term of this Lease, Lessee shall maintain in full force and effect; (a) fire and extended coverage insurance by a company selected by Lessee and approved by Lessor, covering all improvements, structures and their contents, and personal property on the Leased Premises on a full replacement cost basis (no deduction for depreciation), insuring against all risks of direct physical loss, and excluding only the perils of nuclear attack, flood and war; and (b) plate glass insurance issued by a company approved by Lessor covering the Leased Premises in an amount sufficient to cover the repair and replacement of all plate glass on the premises.

Lessee shall deliver to Lessor a duplicate original of each such insurance policy, or in lieu thereof, a certificate issued by the carrier. Each such policy or certificate shall provide that the same shall not be cancelled without at least ten (10) days prior written notice to Lessor, and shall name Lessor or Lessor's designee as an additional insured thereunder.

9. **Liability Insurance.** During the term of this Lease, Lessee shall insure Lessor and Lessee against the risks of injury, death, public liability and damage occurring upon and by reason of the operation of said premises in the minimum amount of One Million Dollars (\$1,000,000.00), or such additional amounts as Lessor may reasonably request. Said insurance shall be with a reputable company reasonably agreeable to Lessor. Lessor agrees to indemnify and save harmless the Lessor from any claim or loss by reason of the Lessee's

use or misuse of the premises of from any claim of loss by reason of any accident or damage to any person or property happening on or about the Leased Premises.

Lessee shall deliver to Lessor a duplicate original of each such insurance policy, or in lieu thereof, a certificate issued by the carrier. Each such policy or certificate shall provide that the same shall not be cancelled without at least ten (10) days prior written notice to Lessor, and shall name Lessor or Lessor's designee as an additional insured thereunder.

10. **Costs and Expense.** Should either party default hereunder, the defaulting party shall defend, indemnify and save harmless the other from any and all costs, expense, loss, including reasonable attorneys' fees, incurred by the other party in connection with the enforcement of any of the covenants of the defaulting party to be performed hereunder.
11. **Improvements.** All repairs, remodeling, replacements, alterations and improvements, whether structural or nonstructural, shall be made by Lessee at Lessee's expense without cost therefore to Lessor. Lessee shall make no improvements nor shall incur any expenses for labor or material in excess of One Thousand Dollars (\$1,000.00) during any twelve (12) month period without the consent of the Lessor first had and obtained, which consent shall not unreasonably be withheld. Except as allowed in Section 5 hereof for contested claims, Lessee shall promptly pay for all material and labor expended upon or for said Leased Premises and shall indemnify and save harmless the Lessor for the full cost of extinguishing all liens and all attorneys' fees, costs and expenses incurred in the extinguishments thereof. The Lessee will comply with all lawful requirements of the local health board, building codes, police and fire departments, and municipal authorities in respect to said premises and respecting the manner in which it uses the Leased Premises. The building and

improvements and fixtures, other than Lessee's trade fixtures, to the property herein leased made by the Lessee, shall be and remain a part of the building on the property of the Lessor upon the termination of the Lease.

12. **Fire and Other Casualty – Total Destruction.** In the event said Leased Premises shall be totally destroyed by fire, wind, storm or other casualty so as to be rendered entirely untenable, then Lessor shall give written notice to Lessee within forty-five (45) days of said destruction as to whether Lessor intends to rebuild and restore said premises and improvements. In the event Lessor shall fail to give said written notice or in the event Lessor shall elect not to restore and rebuild said premises and improvements, then this Lease shall thereupon terminate. In the event Lessor elects to and gives notice within said forty-five (45) days of its intention to rebuild and restore said premises and improvements, then it shall begin and complete said repair and restoration with due diligence and dispatch, and such restoration and rebuilding shall be funded by Lessor, but only to the extent of the insurance proceeds received by Lessor. In the event Lessee desires additional or other building specifications and plans, any cost in excess of the insurance proceeds shall be paid for by Lessee without cost to Lessor. All rent shall abate from the time of destruction of the building on said premises until the time said premises shall have been restored and possession tendered by Lessor to Lessee. The time during which such premises have been untenable shall be added to the end of this Lease.

13. **Fire and Other Casualty – Partial Destruction.** If any of the improvements on the Leased Premises are hereafter damaged or destroyed or rendered partially untenable for their accustomed use by fire or other casualty insured under the coverage which Lessee is obligated to carry pursuant to Section 8 hereof, Lessor shall promptly repair the same to substantially the condition which they were in immediately prior to the happening of such

casualty (excluding stock in trade, Lessee's trade fixtures, furniture, furnishings, carpeting, floor covering, wall covering, drapes and equipment and any other property of Lessee), and from the date of such casualty until the premises are so repaired and restored, the monthly rent payments payable hereunder shall abate in such proportion as the part of said improvements thus destroyed or rendered untenable bears the total of such improvement; and provided that Lessor shall not be obligated to expend for such repair and restoration an amount in excess of the insurance proceeds recovered as a result of such damage. Any additional repairs or restoration desired by Lessee may be made by Lessee at its own expense.

14. **Force Majeure.** Lessor shall use its best efforts to complete all work, repairs and maintenance required herein in a timely manner. In the event Lessor or Lessee shall be delayed, hindered in or prevented from the performance of any act required hereunder by reason of strikes, lock-outs, labor troubles, inability to procure material, failure of power, restrictive governmental laws or regulations, riots, insurrection, the act, failure to act or default of the other party, war or other reason beyond her control, then performance of any such act shall be extended for a period equivalent to the period of such delay.
15. **Default.** The following shall be considered for all purposes to be defaults under the breaches of this Lease; (a) any failure of Lessee to pay any rent or other amount herein required to be paid within five (5) days after notice that such payment be past due; or (b) any failure by Lessee to perform or observe any other of the terms, provisions, conditions and covenants of this Lease for more than thirty (30) days after written notice of such failure; or (c) Lessee shall become bankrupt or insolvent or file or have files against a petition in bankruptcy or for reorganization or arrangement or for the appointment of a receiver or trustee of all or a position of Lessee's property, or Lessee makes an assignment

for the benefit of creditors; or (d) if Lessee abandons or vacates or does not do business in the premises for thirty (30) consecutive days, excepts because of damage or destruction of the premises; or (e) Lessee's interest herein or in the premises or any improvements thereon or any property of the Lessee therein are executed, levied upon or attached; or (f) the premises comes into the hands of any person other than expressly permitted under this Lease. In any such event, Lessor, in addition to all other rights or remedies it may have, shall have the right thereupon or at any time thereafter to terminate this Lease by giving notice to Lessee stating the date upon which such termination shall be effective, and shall have the right, either before or after any such termination, to re-enter and take possession of the premises, remove all persons and property from the premises and store such property at Lessee's expense, all without notice to resort to legal process and without being deemed guilty of trespass or becoming liable for any loss or damage occasioned thereby.

Is Lessor re-enters as above provided, or if it takes possession pursuant to legal proceedings or otherwise, it may either terminate this Lease or it may, from time to time without terminating this Lease, make such alterations and repairs as it deems advisable to relet the premises or any part thereof for such term or terms (which may extend beyond the Lease Term) and at such rentals and upon such other terms and conditions as Lessor in its sole discretion deems advisable; upon each such reletting all rentals received by Lessor therefrom shall be applied, first, to any indebtedness other than rent due hereunder from Lessee to Lessor; second, to pay any costs of alterations and repairs; this, to rent due hereunder, and the residue, if any, shall be held by Lessor and applied in payment of future rent as it become due hereunder.

If rentals received from such reletting during any month are less than that to be paid during that month by Lessee hereunder, Lessee shall immediately pay any such

deficiency to Lessor. No re-entry to taking possession of the premises by Lessor shall be constructed as an election to terminate this Lease unless a written notice of such termination is given by Lessor.

Notwithstanding any such reletting without termination, Lessor may at any time thereafter terminate this Lease for any such prior breach or default. If Lessor terminated this Lease for any breach, in addition to any other remedies it may have, it may recover from Lessee all damages incurred by reason of such breach or default, including all costs of retaking the premises and including the excess, if any, of the present value of then reasonable rental value of the premises for the remainder of the Lease Term, all of which shall be immediately due and payable by Lessee to Lessor.

16. **Notices.** All notices and communication required under this Lease shall be in writing and delivered either personally or by depositing the same, postage prepaid, in the United States mail addressed to the party hereto whom the same is directed at the following address:

TO LESSOR: Shelby County Community Services, Inc.
1810 West South Third Street
Shelbyville, IL 62565

TO LESSEE: Shelby County Storage
Corner of S. 1st St. and Morgan St.
Shelbyville, IL 62565

Either party hereto may from time to time change its mailing address by written notice to the other.

17. **Waiver.** No assent, express or implied, by the Lessor to any breach of any of the covenants of the Lessee shall be deemed to be a waiver of any succeeding breach other the same or any other covenant.

18. **Time of Essence.** Time shall be of the essence of this Lease.

19. **Mortgages.** Lessee hereby agrees that its leasehold interest hereunder is subordinate to any mortgages now on, or hereafter to be placed on, the premises leased hereunder;

provided, as a condition precedent to such subordination, each such mortgage shall expressly covenant or each such mortgage shall expressly provide that so long as the Lessee is not in default under this Lease, the Lessee's quiet possession of the portion of the premises leased hereunder shall remain undisturbed, on the terms and condition stated herein, whether or not the mortgage is in default and notwithstanding any foreclosure or other action brought therewith.

- 20. Recordation.** This Lease shall not be recorded by either party, and such attempted recordation shall constitute a default hereof.
- 21. Independent Covenants.** The covenants to pay rent and other amounts hereunder are independent covenants, and Lessee shall have no right to hold back, or fail to pay any such amounts for default by Lessor or any other reason whatsoever.
- 22. Additional Payments by Lessor.** All amounts required or provided to be paid by Lessee under this Lease shall be deemed rent, and the failure to pay the same shall be treated in all events as the failure to pay rent.

If Lessor pays any monies or incurs any expense to correct a breach of this Lease by Lessee or to do anything in this Lease required to be done by Lessee, all monies so paid or incurred shall, on notice to Lessee, be considered additional rent payable by Lessee with the first minimum monthly rent installment thereafter becoming due and payable and may be collected as by law provided in the case of rent.

- 23. Additional Payments by Lessee.** The Lessor agrees that if the Lessor fails to pay any interest, principal, cost or other charges upon any mortgage or mortgages or other liens and encumbrances affecting the Lease Premises and to which this Lease may be subordinate when any of the same become due, or in any other respect fails to perform any covenant or

agreement in this Lease contained on the part of the Lessor to be performed, the and in such event after the continuance of any such failure or default for thirty (30) days after notice in writing thereof, is given by Lessee to the Lessor, notwithstanding any delay or forbearance in giving such notice, Lessee may, but shall not be required to , pay said principal, interest, cost and other charges, and sure such defaults all on behalf of and at the expense of the Lessor. The Lessor agrees to pay to the Lessee forthwith any amount so paid by the Lessee. All sums charges to Lessor by Lessee hereunder shall be indebtedness of Lessor to Lessee, payable on demand. If all such indebtedness is not fully paid upon demand as aforesaid, Lessee may offset said amounts against rentals next coming due under this Lease and said amounts shall be deemed to be rent payments.

- 24. Eminent Domain.** If the whole of the Leased Premises shall be taken under the power of eminent domain, then this Lease shall terminate as of the date when Lessee is required to yield possession. If any part, but less than whole, of the Leased Premises shall be taken under the power of eminent domain so as to render the balance of the premises not taken reasonably unfit to carry on Lessee's business, then upon thirty (30) days prior notice to Lessor measure from the date of such taking, Lessee may elect to terminate this Lease as of the date of the taking. If any part, but less than the whole of the Leased Premises shall be taken under the power of eminent domain so as to render the balance of the premises not taken reasonably fit to carry on Lessees business, then the rental installments due hereunder shall be reduced in proportion to the value the property taken related to the value of the property before the taking. If the parties cannot agree as to that proportion, that figure shall be established as determined by at least two members of a Board of three arbitrators, of whom one is chosen by Lessor, one by Lessee, and the third by the said two members. All just compensation paid for the taking and for damage to the remainder and

any easements taken shall belong to and be the sole property of the Lessor. Lessee shall be entitled to its separate award for loss of Lessee's trade fixtures and Lessee's other personal property which have not become fixtures.

25. Surrender of Possession. Lessee shall, after the last day of the term of this Lease or any extension thereof, or upon any earlier termination of such term, or any vacation thereof after the expiration of this Lease, surrender and yield up to the Lessor the building and other improvements of such premises in good order, condition and state of repair, reasonable wear and tear expected.

26. Environmental Matters. Lessee represents and warrants that Lessee will not dispose or place on or under the Leased Premises any hazardous substances or any underground storage tanks of any kind, nature or extend, nor allow any pollutant or contaminant to the environment being in, on or about the Leased Premises. The terms "hazardous substances"; "pollutant"; or "contaminant" have the same meaning as defined in 42 U.S.C. § 9601 et seq. as amended. Lessee hereby agrees to and shall hold Lessor free of and harmless from all claims, demands, suits, actions, expenses (including, but not limited to reasonable attorneys' fees) and/or damages relating to any breach of said Lessee's warranties as contained herein.

27. Risk as to the Leased Premises. All property of every kind which may be on the Leased Premises shall be at the sole risk of the Lessee or those claiming under him and the Lessor shall not be liable to Lessee or to any other person whatsoever, for any injury, loss or damage to any person or property in or upon said Leased Premises, or upon the sidewalks, alleyways, or ways border thereto, contiguous thereto. Lessee hereby covenants and agrees to assume all liability for or on account of any injury, loss or damage above described, and to save Lessor free and harmless therefrom. Furthermore, Lessor shall not be liable to Lessee

or to Lessee's patrons, employees, licensees, permittees, invitees or visitors, for any damage to person or property caused by the act or negligence of any other tenant of said Leased Premises or in the building in which the Leased Premises is located or from continuous premises or any appurtenances thereof being improperly constructed, or being or becoming out of repair, nor for any damages from any defects or want of repair from any part of said Leased Premises as wholly suitable for the purpose for which the same are leased and accepts the building and each and every appurtenance thereof and waives defects therein, if any, and further agrees to hold Lessor free and harmless from all claims for any such damage.

- 28. Lessor's Access to Premises.** The Lessor may, at any reasonable time during the Lessee's occupancy enter either to view and inspect the Leased Premises to determine if Lessee shall have complied with its obligation hereunder, or to make repairs to the Leased Premises or to show the Leased Premises to others during the term of this Lease.
- 29. Pets.** No pets of Lessee or Lessee's patrons, employees, licensees, permittees, invitees or visitors shall be allowed on the premises at any time.
- 30. Expressions.** The expressions "Lessor"; and "Lessee" or the use of masculine, feminine or neuter pronouns referring to the Lessor or Lessee shall be deemed to refer to the actual Lessor or Lessee irrespective of whether such Lessor or Lessee in a natural person, a corporation or other entity.
- 31. Section Headings.** The Section Headings contained herein are not part of this Lease but are inserted only for convenience.
- 32. Invalidity.** If in any respect any provision of this Lease, in whole or in part, shall prove to be invalid for any reason, each invalidity shall only affect the part of such provision which shall be invalid, and in all other respects shall stand as if such invalid provisions has not been

made, and it shall fail to the extent and only to the extent, of such invalid provision and no other portion or provision of this Lease shall be invalidated, impaired or affected thereby.

33. **Binding Effect.** This Agreement shall be binding upon the respective parties hereto, their respective successors and assigns.
34. **Corporate Authority.** This Lease is executed by Lessee herein by its officers pursuant to authority given by the Board of Directors of the Corporation.
35. **Attaching Signs.** Lessee shall not attach any sign, advertisement or other objects to the exterior of the Leased Premises without prior written approval of the Lessor.
36. **Parking.** It is further agreed that neither the Lessee nor his employees or agents shall park any motor vehicle in the common parking lot in the front of the Leased Premises, but shall have the privilege of parking one motor vehicle in the rear of the Leased Premises, which shall be designated by the Lessor.
37. **Foregoing Covenants.** The foregoing covenants shall be obligatory upon the heirs, administrators, executors, successors and assigns of the parties hereto.
38. **Entire Agreement.** This Lease contains the entire Agreement between the parties and shall not be modified in any manner except by an instrument, in writing, executed by the parties or their permitted successors in interest. This Agreement shall be governed by the Laws of the State of Illinois.

If Lessee remains in possession of the premises with the consent of Lessor and after the end of the term, a new tenancy from month-to-month shall be created between Lessor and Lessee, which shall be subject to all of the same terms and conditions hereof, except that, in addition to the default and termination provisions of this Lease, the month-to-month tenancy following a holdover shall be terminable at will upon 30-day written notice served by either party.

IN WITNESSETH WHEREOF, the respective parties hereto have executed this Agreement on the day and year first above set forth.

LESSOR:

Shelby County Community Services, Inc.

By: _____
Its Administrator

Date: _____

LESSEE: 
By: _____
LESSEE: Shelby County Storage

Date: August 8, 2024

Individual's Name: Robert Orman

Contact Phone Number: 217-774-4421

Address: 301 E. Main St PO Box 230 Shelbyville

Business Name: Shelby County

Insurance Company: _____

Address: _____

Phone Number: _____

LEASE

THIS AGREEMENT, made and executed this 1st day of September, 2024, by and between **Shelby County Community Services, Inc.**, hereinafter called "Lessor", and **Shelby County Zoning**, hereinafter called "Lessee", WITNESSETH:

1. **Initial Term.** In consideration of the rents and covenants hereinafter contained and by the said Lessee to be paid and performed, Lessor hereby leases to Lessee the premises located at **315 E. Main Street**, Shelbyville, Illinois, situated in the County of Shelby and State of Illinois ("Leased Premises"), to be used for the sole and exclusive purpose of Zoning and Land Use Planning and no other purpose whatsoever for the initial term of fifteen (15) months beginning September 1st, 2024, and ending, unless sooner terminated as provided herein, on November 30, 2025. The commencement date shall begin upon the date of the execution of this Lease.
2. **Rental.** Lessee shall pay an annual rent for said premises of Three Thousand Seven Hundred Fifty Dollars for the term of this lease, which shall be paid in monthly installments of 1/15 of such sum (\$250.00); the first installment being due and payable on September 1st, 2024, and a like amount of the 1st day of each month thereafter during the term of this Lease.
3. **Inspection and Maintenance.** The Lessee acknowledges that it has inspected the Leased Premises, finds the same to be tenantable for Lessee's purposes, clean and in good condition and repair and warrants that at the expiration of this Lease or any prior termination thereof or any extension thereof after the expiration of this Lease, it shall surrender to the Lessor the said Leased Premises, together with all improvements thereto made by Lessee, tenantable for Lessee's purposes, clean and in as good condition and repair as when received, expecting only ordinary wear and tear. The Lessee agrees to keep and maintain said premises tenantable for Lessee's purposes, clean and in good order and repair

and free from any nuisance, bugs, vermin or filth on or adjacent thereto and not to use or permit the use of same or any part thereof for any purpose which may create a nuisance forbidden by law or ordinance now in force or hereafter enacted in respect to the use or occupancy of said premises. Lessee shall cause the Leased Premises to be inspected at least annually by an exterminator approved by Lessor and cause the exterminator to repair a written report of rodents, vermin and insects. In the event any such report during the term of this Lease shows presence of rodents, vermin and insects, the Lessee shall cause the exterminator to treat the premises and exterminate such rodents, vermin and insects.

4. **Possession.** Lessee shall be entitled to possession of the Leased Premises on the date hereof.
5. **Repairs/Utilities.** Except as to damage occasioned by fire, wind, storm or other casualty to which sections 13 and 14 are applicable, Lessee shall make all repairs to the interior of said premises, including nonstructural walls, all broke or damages plate glass and floor, and shall keep, maintain and replace all plumbing, heating, ventilating, air conditioning, and electrical equipment and fixtures and their replacement, costing less than \$100 for each service or repair change in good order and repair including the purchase and replacement of light bulbs, faucet washers, etc. and shall subscribe to in Lessee's name. Lessee shall pay the costs of all utilities utilized on said premises, including, but not limited to, water, gas, electricity and sewer and said utility payments will be made promptly as the same shall come due. The Lessor shall be liable for the expense of filter replacements in the heating and air conditioning units. Further, any damage or loss to the building cause by sinkage, shifting soil or fill shall be repaired and restored by Lessor forthwith if reasonably economically feasible or if such damage shall be insured, at Lessor's sole cost and without cost therefore to Lessee.

Lessee covenants and agrees to pay promptly when due all claims for work and material furnished in connection with its maintenance of said improvements and shall indemnify and hold harmless Lessor against loss therefrom, including any and all payments to extinguish wholly or partially such lien or liens, together with interest thereon, attorneys' fees, costs and out-of-pocket expenses; provided, however, that Lessee shall have the right to contest any claim made in connection with the furnishing of such labor and material, or either of them, and that, in the event of such contest, it shall not constitute a breach of this Lease if the claimant files a lien or causes the property to be encumbered so long as such contest of the claim shall in progress and until the same is resolved, but such lien or encumbrance must be removed immediately following the resolution of the claim; provided further, Lessor may require upon ten (10) days of written notice that Lessee deposit in escrow sufficient funds to pay and satisfy such lien or liens, together with all costs and interest as aforesaid to be held until such claim is resolved.

6. **Trade Fixtures.** Lessee shall at its own cost and expense from time to time place or install or cause to be placed or installed such equipment, furniture and fixture in and upon the Leased Premises as may be necessary or appropriate for the purpose of carrying on business upon the Leased Premises. At the expiration of the term of this Lease, Lessee may remove Lessee's trade fixtures and shall repair all damages to the premises cause by such removal.
7. **Assignment.** Lessee shall have no right to assign this Lease or to sublet the premises or any part thereof without the written consent of the Lessor first had and obtained. Any purported assignment of this Lease or subletting of the premises without Lessor's prior written consent shall be void and the purported assignee or sublessee shall have no rights to

possession or otherwise by reason thereof. In the event of either an assignment of said Lease or any subletting of the premises, Lessee shall be and remain liable for the payments of the rentals and the performance of all the conditions and the covenants set forth in this Lease.

8. **Insurance.** During the term of this Lease, Lessee shall maintain in full force and effect; (a) fire and extended coverage insurance by a company selected by Lessee and approved by Lessor, covering all improvements, structures and their contents, and personal property on the Leased Premises on a full replacement cost basis (no deduction for depreciation), insuring against all risks of direct physical loss, and excluding only the perils of nuclear attack, flood and war; and (b) plate glass insurance issued by a company approved by Lessor covering the Leased Premises in an amount sufficient to cover the repair and replacement of all plate glass on the premises.

Lessee shall deliver to Lessor a duplicate original of each such insurance policy, or in lieu thereof, a certificate issued by the carrier. Each such policy or certificate shall provide that the same shall not be cancelled without at least ten (10) days prior written notice to Lessor, and shall name Lessor or Lessor's designee as an additional insured thereunder.

9. **Liability Insurance.** During the term of this Lease, Lessee shall insure Lessor and Lessee against the risks of injury, death, public liability and damage occurring upon and by reason of the operation of said premises in the minimum amount of One Million Dollars (\$1,000,000.00), or such additional amounts as Lessor may reasonably request. Said insurance shall be with a reputable company reasonably agreeable to Lessor. Lessor agrees to indemnify and save harmless the Lessor from any claim or loss by reason of the Lessee's

use or misuse of the premises of from any claim of loss by reason of any accident or damage to any person of property happening on or about the Leased Premises.

Lessee shall deliver to Lessor a duplicate original of each such insurance policy, or in lieu thereof, a certificate issued by the carrier. Each such policy of certificate shall provide that the same shall not be cancelled without at least ten (10) days prior written notice to Lessor, and shall name Lessor or Lessor's designee as an additional insured thereunder.

10. **Costs and Expense.** Should either party default hereunder, the defaulting party shall defend, indemnify and save harmless the other from any and all costs, expense, loss, including reasonable attorneys' fees, incurred by the other party in connection with the enforcement of any of the covenants of the defaulting party to be performed hereunder.
11. **Improvements.** All repairs, remodeling, replacements, alterations and improvements, whether structural or nonstructural, shall be made by Lessee at Lessee's expense without cost therefore to Lessor. Lessee shall make no improvements nor shall incur any expenses for labor or material in excess of One Thousand Dollars (\$1,000.00) during any twelve (12) month period without the consent of the Lessor first had and obtained, which consent shall not unreasonably be withheld. Except as allowed in Section 5 hereof for contested claims, Lessee shall promptly pay for all material and labor expended upon or for said Leased Premises and shall indemnify and save harmless the Lessor for the full cost of extinguishing all liens and all attorneys' fees, costs and expenses incurred in the extinguishments thereof. The Lessee will comply with all lawful requirements of the local health board, building codes, police and fire departments, and municipal authorities in respect to said premises and respecting the manner in which it uses the Leased Premises. The building and

improvements and fixtures, other than Lessee's trade fixtures, to the property herein leased made by the Lessee, shall be and remain a part of the building on the property of the Lessor upon the termination of the Lease.

12. **Fire and Other Casualty – Total Destruction.** In the event said Leased Premises shall be totally destroyed by fire, wind, storm or other casualty so as to be rendered entirely untenable, then Lessor shall give written notice to Lessee within forty-five (45) days of said destruction as to whether Lessor intends to rebuild and restore said premises and improvements. In the event Lessor shall fail to give said written notice or in the event Lessor shall elect not to restore and rebuild said premises and improvements, then this Lease shall thereupon terminate. In the event Lessor elects to and gives notice within said forty-five (45) days of its intention to rebuild and restore said premises and improvements, then it shall begin and complete said repair and restoration with due diligence and dispatch, and such restoration and rebuilding shall be funded by Lessor, but only to the extent of the insurance proceeds received by Lessor. In the event Lessee desires additional or other building specifications and plans, any cost in excess of the insurance proceeds shall be paid for by Lessee without cost to Lessor. All rent shall abate from the time of destruction of the building on said premises until the time said premises shall have been restored and possession tendered by Lessor to Lessee. The time during which such premises have been untenable shall be added to the end of this Lease.
13. **Fire and Other Casualty – Partial Destruction.** If any of the improvements on the Leased Premises are hereafter damaged or destroyed or rendered partially untenable for their accustomed use by fire or other casualty insured under the coverage which Lessee is obligated to carry pursuant to Section 8 hereof, Lessor shall promptly repair the same to substantially the condition which they were in immediately prior to the happening of such

casualty (excluding stock in trade, Lessee's trade fixtures, furniture, furnishings, carpeting, floor covering, wall covering, drapes and equipment and any other property of Lessee), and from the date of such casualty until the premises are so repaired and restored, the monthly rent payments payable hereunder shall abate in such proportion as the part of said improvements thus destroyed or rendered untenable bears the total of such improvement; and provided that Lessor shall not be obligated to expend for such repair and restoration an amount in excess of the insurance proceeds recovered as a result of such damage. Any additional repairs or restoration desired by Lessee may be made by Lessee at its own expense.

14. **Force Majeure.** Lessor shall use its best efforts to complete all work, repairs and maintenance required herein in a timely manner. In the event Lessor or Lessee shall be delayed, hindered in or prevented from the performance of any act required hereunder by reason of strikes, lock-outs, labor troubles, inability to procure material, failure of power, restrictive governmental laws or regulations, riots, insurrection, the act, failure to act or default of the other party, war or other reason beyond her control, then performance of any such act shall be extended for a period equivalent to the period of such delay.
15. **Default.** The following shall be considered for all purposes to be defaults under the breaches of this Lease; (a) any failure of Lessee to pay any rent or other amount herein required to be paid within five (5) days after notice that such payment be past due; or (b) any failure by Lessee to perform or observe any other of the terms, provisions, conditions and covenants of this Lease for more than thirty (30) days after written notice of such failure; or (c) Lessee shall become bankrupt or insolvent or file or have files against a petition in bankruptcy or for reorganization or arrangement or for the appointment of a receiver or trustee of all or a position of Lessee's property, or Lessee makes an assignment

for the benefit of creditors; or (d) if Lessee abandons or vacates or does not do business in the premises for thirty (30) consecutive days, excepts because of damage or destruction of the premises; or (e) Lessee's interest herein or in the premises or any improvements thereon or any property of the Lessee therein are executed, levied upon or attached; or (f) the premises comes into the hands of any person other than expressly permitted under this Lease. In any such event, Lessor, in addition to all other rights or remedies it may have, shall have the right thereupon or at any time thereafter to terminate this Lease by giving notice to Lessee stating the date upon which such termination shall be effective, and shall have the right, either before or after any such termination, to re-enter and take possession of the premises, remove all persons and property from the premises and store such property at Lessee's expense, all without notice to resort to legal process and without being deemed guilty of trespass or becoming liable for any loss or damage occasioned thereby.

Is Lessor re-enters as above provided, or if it takes possession pursuant to legal proceedings or otherwise, it may either terminate this Lease or it may, from time to time without terminating this Lease, make such alterations and repairs as it deems advisable to relet the premises or any part thereof for such term or terms (which may extend beyond the Lease Term) and at such rentals and upon such other terms and conditions as Lessor in its sole discretion deems advisable; upon each such reletting all rentals received by Lessor therefrom shall be applied, first, to any indebtedness other than rent due hereunder from Lessee to Lessor; second, to pay any costs of alterations and repairs; this, to rent due hereunder, and the residue, if any, shall be held by Lessor and applied in payment of future rent as it become due hereunder.

If rentals received from such reletting during any month are less than that to be paid during that month by Lessee hereunder, Lessee shall immediately pay any such

deficiency to Lessor. No re-entry to taking possession of the premises by Lessor shall be constructed as an election to terminate this Lease unless a written notice of such termination is given by Lessor.

Notwithstanding any such reletting without termination, Lessor may at any time thereafter terminate this Lease for any such prior breach or default. If Lessor terminated this Lease for any breach, in addition to any other remedies it may have, it may recover from Lessee all damages incurred by reason of such breach or default, including all costs of retaking the premises and including the excess, if any, of the present value of then reasonable rental value of the premises for the remainder of the Lease Term, all of which shall be immediately due and payable by Lessee to Lessor.

16. **Notices.** All notices and communication required under this Lease shall be in writing and delivered either personally or by depositing the same, postage prepaid, in the United States mail addressed to the party hereto whom the same is directed at the following address:

TO LESSOR: Shelby County Community Services, Inc.
1810 West South Third Street
Shelbyville, IL 62565

TO LESSEE: Shelby County Zoning
315 E. Main Street
Shelbyville, IL 62565

Either party hereto may from time to time change its mailing address by written notice to the other.

17. **Waiver.** No assent, express or implied, by the Lessor to any breach of any of the covenants of the Lessee shall be deemed to be a waiver of any succeeding breach other the same or any other covenant.

18. **Time of Essence.** Time shall be of the essence of this Lease.

19. **Mortgages.** Lessee hereby agrees that its leasehold interest hereunder is subordinate to any mortgages now on, or hereafter to be placed on, the premises leased hereunder;

provided, as a condition precedent to such subordination, each such mortgage shall expressly covenant or each such mortgage shall expressly provide that so long as the Lessee is not in default under this Lease, the Lessee's quiet possession of the portion of the premises leased hereunder shall remain undisturbed, on the terms and condition stated herein, whether or not the mortgage is in default and notwithstanding any foreclosure or other action brought therewith.

20. Recordation. This Lease shall not be recorded by either party, and such attempted recordation shall constitute a default hereof.

21. Independent Covenants. The covenants to pay rent and other amounts hereunder are independent covenants, and Lessee shall have no right to hold back, or fail to pay any such amounts for default by Lessor or any other reason whatsoever.

22. Additional Payments by Lessor. All amounts required or provided to be paid by Lessee under this Lease shall be deemed rent, and the failure to pay the same shall be treated in all events as the failure to pay rent.

If Lessor pays any monies or incurs any expense to correct a breach of this Lease by Lessee or to do anything in this Lease required to be done by Lessee, all monies so paid or incurred shall, on notice to Lessee, be considered additional rent payable by Lessee with the first minimum monthly rent installment thereafter becoming due and payable and may be collected as by law provided in the case of rent.

23. Additional Payments by Lessee. The Lessor agrees that if the Lessor fails to pay any interest, principal, cost or other charges upon any mortgage or mortgages or other liens and encumbrances affecting the Lease Premises and to which this Lease may be subordinate when any of the same become due, or in any other respect fails to perform any covenant or

agreement in this Lease contained on the part of the Lessor to be performed, the and in such event after the continuance of any such failure or default for thirty (30) days after notice in writing thereof, is given by Lessee to the Lessor, notwithstanding any delay or forbearance in giving such notice, Lessee may, but shall not be required to , pay said principal, interest, cost and other charges, and sure such defaults all on behalf of and at the expense of the Lessor. The Lessor agrees to pay to the Lessee forthwith any amount so paid by the Lessee. All sums charges to Lessor by Lessee hereunder shall be indebtedness of Lessor to Lessee, payable on demand. If all such indebtedness is not fully paid upon demand as aforesaid, Lessee may offset said amounts against rentals next coming due under this Lease and said amounts shall be deemed to be rent payments.

24. Eminent Domain. If the whole of the Leased Premises shall be taken under the power of eminent domain, then this Lease shall terminate as of the date when Lessee is required to yield possession. If any part, but less than whole, of the Leased Premises shall be taken under the power of eminent domain so as to render the balance of the premises not taken reasonably unfit to carry on Lessee's business, then upon thirty (30) days prior notice to Lessor measure from the date of such taking, Lessee may elect to terminate this Lease as of the date of the taking. If any part, but less than the whole of the Leased Premises shall be taken under the power of eminent domain so as to render the balance of the premises not taken reasonably fit to carry on Lessees business, then the rental installments due hereunder shall be reduced in proportion to the value the property taken related to the value of the property before the taking. If the parties cannot agree as to that proportion, that figure shall be established as determined by at least two members of a Board of three arbitrators, of whom one is chosen by Lessor, one by Lessee, and the third by the said two members. All just compensation paid for the taking and for damage to the remainder and

any easements taken shall belong to and be the sole property of the Lessor. Lessee shall be entitled to its separate award for loss of Lessee's trade fixtures and Lessee's other personal property which have not become fixtures.

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- 26. Environmental Matters.** Lessee represents and warrants that Lessee will not dispose or place on or under the Leased Premises any hazardous substances or any underground storage tanks of any kind, nature or extend, nor allow any pollutant or contaminant to the environment being in, on or about the Leased Premises. The terms "hazardous substances"; "pollutant"; or "contaminant" have the same meaning as defined in 42 U.S.C. S 9601 et seq. as amended. Lessee hereby agrees to and shall hold Lessor free of and harmless from all claims, demands, suits, actions, expenses (including, but not limited to reasonable attorneys' fees) and/or damages relating to any breach of said Lessee's warranties as contained herein.
- 27. Risk as to the Leased Premises.** All property of every kind which may be on the Leased Premises shall be at the sole risk of the Lessee or those claiming under him and the Lessor shall not be liable to Lessee or to any other person whatsoever, for any injury, loss or damage to any person or property in or upon said Leased Premises, or upon the sidewalks, alleyways, or ways border thereto, contiguous thereto. Lessee hereby covenants and agrees to assume all liability for or on account of any injury, loss or damage above described, and to save Lessor free and harmless therefrom. Furthermore, Lessor shall not be liable to Lessee

or to Lessee's patrons, employees, licensees, permittees, invitees or visitors, for any damage to person or property caused by the act or negligence of any other tenant of said Leased Premises or in the building in which the Leased Premises is located or from continuous premises or any appurtenances thereof being improperly constructed, or being or becoming out of repair, nor for any damages from any defects or want of repair from any part of said Leased Premises as wholly suitable for the purpose for which the same are leased and accepts the building and each and every appurtenance thereof and waives defects therein, if any, and further agrees to hold Lessor free and harmless from all claims for any such damage.

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- 31. Section Headings.** The Section Headings contained herein are not part of this Lease but are inserted only for convenience.
- 32. Invalidity.** If in any respect any provision of this Lease, in whole or in part, shall prove to be invalid for any reason, each invalidity shall only affect the part of such provision which shall be invalid, and in all other respects shall stand as if such invalid provisions has not been

- made, and it shall fail to the extent and only to the extent, of such invalid provision and no other portion or provision of this Lease shall be invalidated, impaired or affected thereby.
33. **Binding Effect.** This Agreement shall be binding upon the respective parties hereto, their respective successors and assigns.
34. **Corporate Authority.** This Lease is executed by Lessee herein by its officers pursuant to authority given by the Board of Directors of the Corporation.
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36. **Parking.** It is further agreed that neither the Lessee nor his employees or agents shall park any motor vehicle in the common parking lot in the front of the Leased Premises, but shall have the privilege of parking one motor vehicle in the rear of the Leased Premises, which shall be designated by the Lessor.
37. **Foregoing Covenants.** The foregoing covenants shall be obligatory upon the heirs, administrators, executors, successors and assigns of the parties hereto.
38. **Entire Agreement.** This Lease contains the entire Agreement between the parties and shall not be modified in any manner except by an instrument, in writing, executed by the parties or their permitted successors in interest. This Agreement shall be governed by the Laws of the State of Illinois.

If Lessee remains in possession of the premises with the consent of Lessor and after the end of the term, a new tenancy from month-to-month shall be created between Lessor and Lessee, which shall be subject to all of the same terms and conditions hereof, except that, in addition to the default and termination provisions of this Lease, the month-to-month tenancy following a holdover shall be terminable at will upon 30-day written notice served by either party.

IN WITNESSETH WHEREOF, the respective parties hereto have executed this Agreement on the day and year first above set forth.

LESSOR:

Shelby County Community Services, Inc.

By: _____
Its Administrator

Date: _____

LESSEE:

By: 
Shelby County Zoning

Date: August 8, 2024

Individual's Name: Robert Orman, County Board Chair

Contact Phone Number: 217.774.4421

Address: 301 E. Main St. PO Box 230 Shelbyville

Business Name: Shelby County

Insurance Company: _____

Address: _____

Phone Number: _____



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
8/30/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).


| | | |
|---|---|------------------------------------|
| PRODUCER Arthur J. Gallagher Risk Management Services, LLC 2850 Golf Rd Rolling Meadows IL 60008 | CONTACT NAME: Brianna Riske PHONE (A/C, No, Ext): 630-647-3035 E-MAIL ADDRESS: Brianna_Riske@ajg.com | FAX (A/C, No): 630-285-4062 |
| | INSURER(S) AFFORDING COVERAGE | |
| INSURED Counties of Illinois Risk Management Agency Shelby County 301 E Main Street Shelbyville IL 62565 | INSURER A: Underwriters at Lloyd's, London NAIC # 32727 | |
| | INSURER B: Old Republic Union Insurance Company NAIC # 31143 | |
| | INSURER C: | |
| | INSURER D: | |
| | INSURER E: | |
| | INSURER F: | |

COVERAGES **CERTIFICATE NUMBER:** 1139756020 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS |
|----------|---|-----------|----------|----------------|-------------------------|-------------------------|--|
| A | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> SIR \$350,000 GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER: | | | PK1005323 | 12/1/2023 | 12/1/2024 | EACH OCCURRENCE \$ 1,650,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ Not Covered MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ Included GENERAL AGGREGATE \$ 1,650,000 PRODUCTS - COMP/OP AGG \$ Included \$ |
| A | <input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input checked="" type="checkbox"/> SIR \$350,000 | | | PK1005323 | 12/1/2023 | 12/1/2024 | COMBINED SINGLE LIMIT (Ea accident) \$ 1,650,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$ |
| B | <input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 2,000,000 | | | 822300 1126242 | 12/1/2023 | 12/1/2024 | EACH OCCURRENCE \$ 8,000,000 AGGREGATE \$ 8,000,000 \$ |
| | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below | | | | | | <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/> N/A PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$ |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
RE: 315 E Main Street, Shelbyville, IL and parcel #2013-18-08-202-001

| | |
|---|--|
| CERTIFICATE HOLDER Shelby County Community Services, Inc. 1810 West South Third Street Shelbyville IL 62565 | CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE  |
|---|--|

07-24-001

RESOLUTION

0724001E



2024-42

WHEREAS, The County of Shelby, as Trustee for the Taxing Districts therein, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Shelby, as Trustee for the Taxing Districts therein, has acquired an interest in the following described real estate:

HERRICK TOWNSHIP

PERMANENT PARCEL NUMBER: 0723-16-14-303-002

As described in certificates(s) : 202000030 sold November 2021

and it appearing to the County Board that it is in the best interest of the County to dispose of its interest in said property.

WHEREAS, JOSHUA HALE, has bid \$2,024.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$1,460.25 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$77.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$2,024.00.

WHEREAS, your County Board recommends the adoption of the following resolution:

BE IT RESOLVED BY THE COUNTY BOARD OF SHELBY COUNTY, ILLINOIS, that the Chairman of the Board of Shelby County, Illinois, be hereby authorized to execute a deed of conveyance of the County's interest on the above described real estate for the sum of \$1,460.25 to be paid to the Treasurer of Shelby County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED this 8th day of August, 2024

ATTEST:

[Redacted signature]

CLERK

[Redacted signature]

COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

07-24-001

07-24-002

RESOLUTION

0724002E



2024.43

WHEREAS, The County of Shelby, as Trustee for the Taxing Districts therein, has undertaken a program to collect delinquent taxes and to perfect titles to real property in cases in which the taxes on such real property have not been paid, pursuant to 35ILCS 200/21-90, and

WHEREAS, Pursuant to this program, the County of Shelby, as Trustee for the Taxing Districts therein, has acquired an interest in the following described real estate:

OCONEE TOWNSHIP

PERMANENT PARCEL NUMBER: 1116-11-05-101-007

As described in certificates(s) : 202000068 sold November 2021

and it appearing to the County Board that it is in the best interest of the County to dispose of its interest in said property.

WHEREAS, GOKCE CAPITAL LLC, has bid \$4,009.00 for the County's interest, such bid having been presented to the County Board at the same time it having been determined by the County Board and the Agent for the County, that the County shall receive from such bid \$2,949.00 as a return for its certificate(s) of purchase. The County Clerk shall receive \$0.00 for cancellation of Certificate(s) and to reimburse the revolving account the charges advanced from this account, the auctioneer shall receive \$0.00 for his services and the Recorder of Deeds shall receive \$77.00 for recording. The remainder is the amount due the Agent under his contract for services. The total paid by purchaser is \$4,009.00.

WHEREAS, your County Board recommends the adoption of the following resolution:

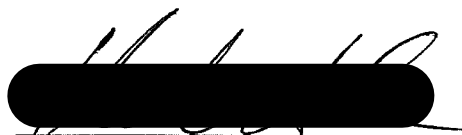
BE IT RESOLVED BY THE COUNTY BOARD OF SHELBY COUNTY, ILLINOIS, that the Chairman of the Board of Shelby County, Illinois, be hereby authorized to execute a deed of conveyance of the County's interest on the above described real estate for the sum of \$2,949.00 to be paid to the Treasurer of Shelby County Illinois, to be disbursed according to law. This resolution to be effective for sixty (60) days from this date and any transaction between the above parties not occurring within this period shall be null and void.

ADOPTED this 8th day of August, 2024

ATTEST:



CLERK



COUNTY BOARD CHAIRMAN

SALE TO NEW OWNER

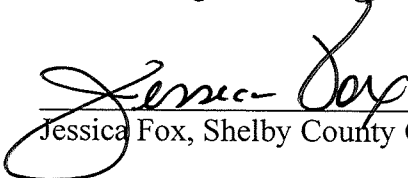
07-24-002

*** * * 2025 HOLIDAY CALENDAR * * ***

SHELBY COUNTY OFFICES

| | | <u>Observed</u> |
|-------------|-----------------------------|------------------------|
| January 1 | New Year's Day | Wednesday, January 1 |
| January 20 | Martin Luther King, Jr. Day | Monday, January 20 |
| February 12 | Lincoln's Birthday | Wednesday, February 12 |
| February 17 | Presidents Day | Monday, February 17 |
| April 18 | Good Friday | Friday, April 18 |
| May 26 | Memorial Day | Monday, May 26 |
| June 19 | Juneteenth | Thursday, June 19 |
| July 4 | Independence Day | Friday, July 4 |
| September 1 | Labor Day | Monday, September 1 |
| October 13 | Columbus Day | Monday, October 13 |
| November 11 | Veterans Day | Tuesday, November 11 |
| November 27 | Thanksgiving Day | Thursday, November 27 |
| November 28 | Day following Thanksgiving | Friday, November 28 |
| December 25 | Christmas Day | Thursday, December 25 |
| December 26 | Day following Christmas Day | Friday, December 26 |

Approved by the Shelby County Board at their regular meeting, August 8, 2024.



Jessica Fox, Shelby County Clerk

SHELBY COUNTY AIRPORT and LANDING FIELD COMMISSION
TREASURER'S REPORT **July 31, 2024**

Beginning Balance June 30, 2024 \$ 8,728.42

Deposits

| | | | |
|--------------------------------------|----|--|---------------------|
| Arrow Energy--Credit Card Fuel Sales | \$ | | 11,932.92 |
| Fuel Sales--Cash & Check | \$ | | 1,567.89 |
| Rent | \$ | | 2,845.00 |
| Transfer from First Federal | \$ | | 17,000.00 |
| Bank Interest | \$ | | 1.10 |
| | | | <u>\$ 33,346.91</u> |
| | | | <u>\$ 42,075.33</u> |

Bills Received and Paid

| | | | |
|--|----|--|---------------------|
| Shelby County Aviation--FBO July, 2024 | \$ | | 3,500.00 |
| Shelby Electric Cooperative | \$ | | 783.69 |
| Steve Wempen--Bookkeeping July, 2024 | \$ | | 200.00 |
| Illinois Department of Revenue--Sales Tax Payment | \$ | | 21.00 |
| John Deere Financial--New Tractor Payment 51 of 84 | \$ | | 751.36 |
| Shelbyville Water Department | \$ | | 66.12 |
| Ameren IP | \$ | | 71.92 |
| Albion Radio Communications, Inc.--3rd Quarter NDB Maintenance | \$ | | 504.00 |
| A. C. T. S. LLC--Internet | \$ | | 45.00 |
| Environmental Protection Agency--Storm Water Permit | \$ | | 500.00 |
| Shelbyville Ace Hardware--Building Maintenance | \$ | | 13.98 |
| LRS--Trash Service--7-01-24/9-30-2024 | \$ | | 82.50 |
| Arrow Energy--1483 Gal. 100LL Avgas @\$4.59019 | \$ | | 6,807.25 |
| Sloan Implement--Bulk DEF | \$ | | 10.45 |
| Consolidated Communications | \$ | | 189.29 |
| Shelby County Aviation--Cleaning Supplies | \$ | | 45.16 |
| Correction ACTS Ck. #6457 should have been \$55 not \$50 | \$ | | 5.00 |
| | | | <u>\$ 13,596.72</u> |
| | | | <u>\$ 28,478.61</u> |

| | | | |
|--------------------------------|--|--|----------------------|
| Shelby County State Bank | | | \$ 28,478.61 |
| First Federal Savings and Loan | | | \$ 408.50 |
| Farm Agency Account | | | \$ 39,993.30 |
| Fuel Receivable | | | \$ 2,543.00 |
| Rent Receivable | | | \$ 230.00 |
| Cash On Hand | | | \$ 1,357.48 |
| Certificates of Deposit | | | \$ 125,088.10 |
| | | | <u>\$ 198,098.99</u> |

FILED

AUG 08 2024

D

SHELBY COUNTY AIRPORT and LANDING FIELD COMMISSION

REGULAR MEETING MINUTES

July 8, 2024

Members present at meeting:

Commissioners--Paul Canaday, Walt Lookofsky, John Hall, Rick Brown, Steve Wempen

Members not present at meeting:

Commissioners--

Others Present

Airport Manager--Scott Jefson

County Board Members--Carol Cole

Farm Manager--

Rick calls the meeting to order.

The minutes for the Regular meeting held June 10th were read by all. Paul made a motion to approve the minutes. It was second by John and was approved by all saying aye.

Rick asks Steve if he had heard from Aerinova yet on what we owed for Jet A. Steve said he had not but that he had inquired about it.

The April Treasurer's Report was read by all. John made a motion to approve the Treasurer's Report. It was second by Walt and approved by all saying aye.

Bills Presented

| | | |
|--|----|--------|
| Shelby County Aviation--Walmart/Cleaning Supplies & Paper | \$ | 45.16 |
| EPA-Storm Water Drainage Permit | \$ | 500.00 |
| Shelbyville Ace Hardware--Building Maintenance | \$ | 13.98 |
| Sloan Implement--Bulk DEF | \$ | 10.45 |
| Business Radio Licensing--Renew FCC License call sign WRLB2530 | \$ | 115.00 |

Walt made a motion to accept the bills as presented. John second it and it was approved by all saying aye.

Managers Report

Scott said he was back to mowing. Hydro Gear pulled out temporarily to repair one of the mowers. Need to replace idler pulleys on zero turn, because the belt doesn't want to turn and no adjustment left. The crop dusters have begun. Flying Illini and Aerinova have been here flying. Flying Illini also has been purchasing a lot of 100LL. The Flying Club had a work day. They cut out the asphalt in front of hangar 11 where the Cardinal's parked and poured concrete 20' X 16", to eliminate the offset from ramp to hangar floor. Scott mentioned having a Pre-Design meeting with Lindsay Hausman on resurfacing the ramp. Also meeting with Lindsay on Wednesday for the Pre-Design meeting for rehabilitating the main hangar. Scott said he had called Robert Heimberger, who rents the half hangar, and ask him if he would be willing to give up the hangar so the local EAA chapter could rent it for building their RV-6 kit, if he had a spot in the main hangar when ever he is up here. He was very willing. Our EAA chapter's cook out down at Poffs Inner National Airport's last fly-in was very well attended.

Steve Darnell hauled three loads of the free dirt from GSI, then called so he could come out and look at it. The dirt wasn't what we had thought it was and was full of garbage so he stopped the hauling. A short discussion ensued on the issue.

Scott said he thinks there's a water leak out in the front ditch. He called the city and they came out but said it wasn't theirs. Nice clean water coming out and have no idea from where. That's why the ditch needs mowed in one spot, because it's always too wet. They have done the second cutting on the grass. It wasn't as could as the first cutting.

In the meeting with Lindsay, Scott said he ask her to ask IDOT for the deviancy for our GPS approach. She said she had been talking to the state since January/February and still hasn't got a meeting set up.

Scott said we need to discuss how we want to deal with the bad dirt out front. How much do we want Steve Darnell do as far as leveling and covering and how much to spend. A short discussion ensued on the issue.

Scott said he would call Darnell and ask if he could give an approximate quote to fix it. Scott mentioned Dave and Jean Allen from Colorado who stop here two or three times a year in their antique Waco was here the past Sunday morning to fuel up. They were on their way back from Ohio going to Colorado. They crashed just short of the Colorado state line and were both killed. There were no details as of yet. Scott said he had seven names on the hangar list now. Scott mentioned not having heard from Kevin yet, but assumed the Balloon Fest was still on. Steve ask if we were flying kids. Some discussion ensued on the subject.

Old Business

John said he got the flyers made for the car show and meant to bring them to the meeting. Steve said he had talked to Joni Myers about a food truck and they we're too busy so he called Michelle Allen about three weeks ago and hadn't heard back from her. She sounded very interested and said she would check their schedule. Ricks ask John if he had anything else to discuss about the car show. John said he was mainly concerned about the food side of it. Carol ask John if he had heard from Terresa Rhoades for their pulled pork. John said he had not. A short discussion ensued.

New Business

Scott ask how far paid up Robert Heimberger was with his hangar rent. Steve said he just did get July's check. Scott said the EAA chapter will take the hangar over August 1st and would see about getting a lease signed.

Scott said he was going to Oshkosh so he would be gone the last week of July.

Carol mentions needing two bids for hangar doors but had till the December board meeting to get them.

There might be ARPA money still available but needed to be allocated by December.

Some discussion on new hangar doors and ARPA money ensued.

Scott ask what all we were going to ask for the Main Hangar at Wednesdays meeting. A lengthy discussion ensued on the Main Hangar.

Paul made a motion to adjourn and John second it.

SHELBY COUNTY AIRPORT AND LANDING FIELD COMMISSION RECORD JOURNAL

| CHECK NO. | DATE | DESCRIPTION OF TRANSACTION | BUDGET ACCT NO. | DEBITS | CREDITS | BALANCE |
|-----------|-----------|---|-----------------|-------------|--------------|--------------|
| | 30-Jun-24 | Balance Shelby County State Bank | | | | \$ 8,728.42 |
| 6459 | 1-Jul-24 | Shelby County Aviation--FBO July, 2024 | 022-5210-12-023 | \$ 3,500.00 | | \$ 5,228.42 |
| 6460 | 1-Jul-24 | John Deere Financial--Payment # 51 of 84 | 022-5455-12-023 | \$ 751.36 | | \$ 4,477.06 |
| 6461 | 4-Jul-24 | Shelbyville Water Department | 022-7800-12-023 | \$ 66.12 | | \$ 4,410.94 |
| 6462 | 4-Jul-24 | Shelby Electric Cooperative | 022-7800-12-023 | \$ 783.69 | | \$ 3,627.25 |
| | 5-Jul-24 | Arrow Energy--Deposit | | | \$ 1,735.68 | \$ 5,362.93 |
| | 8-Jul-24 | Illinois Department of Revenue---Sales Tax Payment | | \$ 21.00 | | \$ 5,341.93 |
| | 10-Jul-24 | Rent--B Brunken \$115, D Kroenlein \$115, J Livesay \$125 R Heimberger \$65, Flying Club \$230, S Wempen \$115 | | | | |
| | | Fuel--\$354.94 Rent--\$765.00 | | | | |
| 6463 | 11-Jul-24 | Environmental Protection Agency--Annual Storm Water Permit | 022-7443-12-023 | \$ 500.00 | \$ 1,119.94 | \$ 6,461.87 |
| 6464 | 11-Jul-24 | Shelby County Aviation--Cleaning Supplies & Paper | 022-7000-12-023 | \$ 45.16 | | \$ 5,961.87 |
| 6465 | 11-Jul-24 | Albion Radio Communications, Inc.--Third Qtr. NDB Maint. | 022-7442-12-023 | \$ 504.00 | | \$ 5,916.71 |
| 6466 | 11-Jul-24 | Shelbyville Ace Hardware--Building Maintenance | 022-7440-12-023 | \$ 13.98 | | \$ 5,412.71 |
| 6467 | 11-Jul-24 | Sloan Implement--Bulk DEF | 022-7443-12-023 | \$ 10.45 | | \$ 5,398.73 |
| 6468 | 11-Jul-24 | LRS--Trash Service/7-01-2024-9-30-2024 | 022-7444-12-023 | \$ 82.50 | | \$ 5,388.28 |
| | 12-Jul-24 | Arrow Energy--Deposit | | | \$ 3,399.71 | \$ 5,305.78 |
| 6469 | 19-Jul-24 | Arrow Energy--1483 Gallon 100LL @\$4.59019 per gal. | 022-8010-12-023 | \$ 6,807.25 | | \$ 8,705.49 |
| 6470 | 19-Jul-24 | ACTS LLC--Internet | 022-7800-12-023 | \$ 45.00 | | \$ 1,898.24 |
| | 19-Jul-24 | Arrow Energy--Deposit | | | \$ 3,129.48 | \$ 1,853.24 |
| 6471 | 19-Jul-24 | Ameren IP--SCA 37528 \$21.74, Airport 006211 \$60.18 | 022-7800-12-023 | \$ 71.92 | | \$ 4,982.72 |
| 6472 | 19-Jul-24 | Consolidated Communications | 022-7800-12-023 | \$ 189.29 | | \$ 4,910.80 |
| 6473 | 19-Jul-24 | Steve Wempen--Bookkeeping July, 2024 | 022-5220-12-023 | \$ 200.00 | | \$ 4,721.51 |
| | 25-Jul-24 | Rent--R Brown \$805, W Jesse \$115, D Alms \$230 T Swiney \$115, D Gherardini \$345, K Best \$125 | | | | |
| | | D Collette \$115, G Wasson \$115, | | | | |
| | | Fuel--\$1107.00 Rent--\$1965.00 | | | | |
| | 26-Jul-24 | Arrow Energy--Deposit | | | \$ 3,072.00 | \$ 7,593.51 |
| | 29-Jul-24 | Rent--S Wempen \$115, Fuel--\$105.95 | | | \$ 3,668.05 | \$ 11,261.56 |
| | 29-Jul-24 | Transfer From First Federal | | | \$ 220.95 | \$ 11,482.51 |
| | 31-Jul-24 | Bank Interest | | | \$ 17,000.00 | \$ 28,482.51 |
| | 31-Jul-24 | Correction ACTS Ck #6457 for \$55 not \$50 | 022-7800-12-023 | \$ 5.00 | \$ 1.10 | \$ 28,483.61 |
| | | Board Meeting August 5, 2024 | | | | \$ 28,478.61 |

SHELBY COUNTY AIRPORT AND LANDING FIELD COMMISSION
BUDGET ACCOUNT SUMMARY July 31, 2024

| CHECK NO. | DATE | 5210-01 | 5220-12 | 5455-12 | 6120-12 | 7000-12 | 7440-12 | 7441-12 | 7442-12 | 7443-12 | 7444-12 | 7600-12 | 8010-12 | 9900-12 |
|-----------|-----------|--------------|-------------|--------------|---------|-----------|-----------|--------------|-------------|---------|-------------|--------------|--------------|---------|
| YTD | | \$ 24,500.00 | \$ 1,400.00 | \$ 10,657.97 | \$ - | \$ 359.99 | \$ 734.07 | \$ 10,140.80 | \$ 3,555.54 | \$ - | \$ 5,336.01 | \$ 10,283.71 | \$ 53,492.32 | \$ - |
| 6459 | 1-Jul-24 | \$ 3,500.00 | | | | | | | | | | | | |
| 6460 | 1-Jul-24 | | | | | | | | | | | | | |
| 6461 | 4-Jul-24 | | | \$ 751.36 | | | | | | | | | | |
| 6462 | 4-Jul-24 | | | | | | | | | | | | | |
| 6463 | 11-Jul-24 | | | | | | | | | | | | | |
| 6464 | 11-Jul-24 | | | | | \$ 45.16 | | | | | | | | |
| 6465 | 11-Jul-24 | | | | | | | | | | | | | |
| 6466 | 11-Jul-24 | | | | | | | | | | | | | |
| 6467 | 11-Jul-24 | | | | | | | | | | | | | |
| 6468 | 11-Jul-24 | | | | | | | | | | | | | |
| 6469 | 19-Jul-24 | | | | | | | | | | | | | |
| 6470 | 19-Jul-24 | | | | | | | | | | | | | |
| 6471 | 19-Jul-24 | | | | | | | | | | | | | |
| 6472 | 19-Jul-24 | | | | | | | | | | | | | |
| 6473 | 19-Jul-24 | | \$ 200.00 | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|-----------|--------------|-------------|--------------|------|-----------|-----------|--------------|-------------|-----------|-------------|--------------|--------------|------|
| 31-Jul-24 | \$ 3,500.00 | \$ 200.00 | \$ 751.36 | \$ - | \$ 45.16 | \$ 13.98 | \$ - | \$ 504.00 | \$ 510.45 | \$ 82.50 | \$ 1,156.02 | \$ 6,807.25 | \$ - |
| YTD | \$ 28,000.00 | \$ 1,600.00 | \$ 11,409.33 | \$ - | \$ 405.14 | \$ 748.05 | \$ 10,140.80 | \$ 4,059.54 | \$ 510.45 | \$ 5,420.51 | \$ 11,439.73 | \$ 60,299.57 | \$ - |

| | | | | | | | | | | | | | | |
|--------------------------|--------------|--|--|--|--|--|--|--|--|--|--|--|--|--|
| YTD | \$ 13,570.72 | | | | | | | | | | | | | |
| ACG--IL Dept. of Revenue | \$ 21.00 | | | | | | | | | | | | | |
| Correction Ck. #6457 | \$ 5.00 | | | | | | | | | | | | | |
| Total Monthly Expenses | \$ 13,596.72 | | | | | | | | | | | | | |
| | \$ - | | | | | | | | | | | | | |
| | \$ 13,596.72 | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | |
|--------------------|---------------|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Total | \$ 134,038.14 | | | | | | | | | | | | | |
| Sales Tax Payments | \$ 2,608.56 | | | | | | | | | | | | | |
| YTD Total Budget | \$ 136,646.70 | | | | | | | | | | | | | |

Shelby County Airport and Landing Field Commission
Fuel Sales July, 2024

| DATE | QUANTITY | CUSTOMER INVOICE | TRANS. NO. | PRICE | CREDIT CARD | CHARGE | CASH |
|-----------|----------|------------------------------|------------|---------|-------------|-----------|----------|
| 1-Jul-24 | 6.10 | Credit Card Customer | 2075 | \$ 5.35 | \$ | 32.64 | |
| 1-Jul-24 | 5.62 | Cash Customer | 2077 | \$ 5.35 | | | \$ 30.07 |
| 1-Jul-24 | 5.10 | Credit Card Customer | 2078 | \$ 5.35 | \$ | 27.28 | |
| 1-Jul-24 | 5.11 | Credit Card Customer | 2079 | \$ 5.35 | \$ | 27.34 | |
| 1-Jul-24 | 3.12 | Credit Card Customer | 2080 | \$ 5.35 | \$ | 16.69 | |
| 2-Jul-24 | 58.24 | Credit Card Customer | 2081 | \$ 5.35 | \$ | 311.58 | |
| 2-Jul-24 | 12.77 | Credit Card Customer | 2082 | \$ 5.35 | \$ | 68.32 | |
| 3-Jul-24 | 33.20 | Credit Card Customer | 2083 | \$ 5.35 | \$ | 177.62 | |
| 3-Jul-24 | 17.50 | Barry Brunken | 2084 | \$ 5.30 | | \$ 92.75 | |
| 4-Jul-24 | 16.08 | Credit Card Customer | 2085 | \$ 5.35 | \$ | 86.03 | |
| 5-Jul-24 | 1.91 | Credit Card Customer | 2086 | \$ 5.35 | \$ | 10.22 | |
| 5-Jul-24 | 7.87 | Credit Card Customer | 2087 | \$ 5.35 | \$ | 42.10 | |
| 5-Jul-24 | 5.11 | Credit Card Customer | 2088 | \$ 5.35 | \$ | 27.34 | |
| 6-Jul-24 | 8.11 | Credit Card Customer | 2089 | \$ 5.35 | \$ | 43.39 | |
| 6-Jul-24 | 5.11 | Credit Card Customer | 2090 | \$ 5.35 | \$ | 27.34 | |
| 6-Jul-24 | 18.71 | Credit Card Customer | 2091 | \$ 5.35 | \$ | 100.10 | |
| 6-Jul-24 | 5.85 | Credit Card Customer | 2092 | \$ 5.35 | \$ | 31.30 | |
| 6-Jul-24 | 5.08 | Credit Card Customer | 2093 | \$ 5.35 | \$ | 27.18 | |
| 6-Jul-24 | 28.52 | Credit Card Customer | 2094 | \$ 5.35 | \$ | 152.58 | |
| 6-Jul-24 | 11.93 | Barry Brunken | 2095 | \$ 5.30 | | \$ 63.23 | |
| 7-Jul-24 | 10.99 | Kaitlyn Funk | 2096 | \$ 5.30 | | \$ 58.25 | |
| 7-Jul-24 | 17.47 | Credit Card Customer | 2097 | \$ 5.35 | \$ | 93.46 | |
| 7-Jul-24 | 9.27 | Kaitlyn Funk | 2098 | \$ 5.30 | | \$ 49.13 | |
| 7-Jul-24 | 1.03 | Credit Card Customer | 2099 | \$ 5.35 | \$ | 5.51 | |
| 7-Jul-24 | 1.87 | Credit Card Customer | 2100 | \$ 5.35 | \$ | 10.00 | |
| 7-Jul-24 | 15.89 | Shelby County Dive Team | 2101 | \$ 5.35 | | \$ 85.01 | |
| 7-Jul-24 | 34.39 | Rick Brown | 2102 | \$ 5.30 | | \$ 182.27 | |
| 8-Jul-24 | 100.09 | Credit Card Customer | 2103 | \$ 5.35 | \$ | 535.48 | |
| 8-Jul-24 | 100.09 | Credit Card Customer | 2104 | \$ 5.35 | \$ | 535.48 | |
| 8-Aug-24 | 77.04 | Credit Card Customer | 2105 | \$ 5.35 | \$ | 412.16 | |
| 8-Aug-24 | 13.97 | Credit Card Customer | 2106 | \$ 5.35 | \$ | 74.74 | |
| 8-Aug-24 | | Aerinova Draw 510.03 Gallon | 2107-08 | | | | |
| 8-Aug-24 | 6.54 | Credit Card Customer | 2109 | \$ 5.35 | \$ | 34.99 | |
| 8-Jul-24 | 65.59 | Credit Card Customer | 2110 | \$ 5.35 | \$ | 350.91 | |
| 8-Jul-24 | 7.67 | Credit Card Customer | 2111 | \$ 5.35 | \$ | 41.03 | |
| 8-Jul-24 | 62.49 | Credit Card Customer | 2112 | \$ 5.35 | \$ | 334.32 | |
| 10-Jul-24 | 5.10 | Credit Card Customer | 2113 | \$ 5.35 | \$ | 27.28 | |
| 10-Jul-24 | 100.09 | Credit Card Customer | 2114 | \$ 5.35 | \$ | 535.48 | |
| 10-Jul-24 | 100.09 | Credit Card Customer | 2115 | \$ 5.35 | \$ | 535.48 | |
| 10-Jul-24 | 50.09 | Credit Card Customer | 2116 | \$ 5.35 | \$ | 267.98 | |
| 10-Jul-24 | 12.05 | Credit Card Customer | 2117 | \$ 5.35 | \$ | 64.47 | |
| 10-Jul-24 | 100.09 | Credit Card Customer | 2118 | \$ 5.35 | \$ | 535.48 | |
| 11-Jul-24 | 5.11 | Credit Card Customer | 2119 | \$ 5.35 | \$ | 27.34 | |
| 12-Jul-24 | 14.01 | Credit Card Customer | 2120 | \$ 5.35 | \$ | 74.95 | |
| 12-Jul-24 | 16.25 | Credit Card Customer | 2121 | \$ 5.35 | \$ | 86.94 | |
| 12-Jul-24 | 6.83 | Credit Card Customer | 2122 | \$ 5.35 | \$ | 36.54 | |
| 13-Jul-24 | 8.20 | Credit Card Customer | 2123 | \$ 5.35 | \$ | 43.87 | |
| 13-Jul-24 | 4.62 | Credit Card Customer | 2124 | \$ 5.35 | \$ | 24.72 | |
| 13-Jul-24 | 5.10 | Credit Card Customer | 2125 | \$ 5.35 | \$ | 27.28 | |
| 13-Jul-24 | | Aerinova Draw 974.25 Gallon | 2126-29 | | | | |
| 14-Jul-24 | 34.41 | Credit Card Customer | 2130 | \$ 5.35 | \$ | 184.09 | |
| 14-Jul-24 | 35.97 | Rick Brown | 2131 | \$ 5.30 | | \$ 190.64 | |
| 14-Jul-24 | 2.00 | Credit Card Customer | 2132 | \$ 5.35 | \$ | 10.70 | |
| 14-Jul-24 | 28.04 | Credit Card Customer | 2133 | \$ 5.35 | \$ | 150.01 | |
| 15-Jul-24 | | Aerinova Draw 920.81 Gallon | 2134-37 | | | | |
| 15-Jul-24 | 2.01 | Cash Customer | 2138 | \$ 5.35 | | | \$ 10.75 |
| 15-Jul-24 | 10.09 | Credit Card Customer | 2139 | \$ 5.35 | \$ | 53.98 | |
| 15-Jul-24 | 5.41 | Scott Jefson | 2140 | \$ 5.30 | | \$ 28.67 | |
| 15-Jul-24 | | Aerinova Draw 1192.51 Gallon | 2141-45 | | | | |
| 15-Jul-24 | 15.01 | Credit Card Customer | 2146 | \$ 5.35 | \$ | 80.30 | |
| 15-Jul-24 | 4.59 | Credit Card Customer | 2147 | \$ 5.35 | \$ | 24.56 | |

| | | | | | | | |
|-----------|--------|------------------------------|---------|---------|-----------|-----------|-----------|
| 16-Jul-24 | 10.31 | Shelby County Highway Dept. | 2148 | \$ 5.35 | | \$ 55.16 | |
| 16-Jul-24 | 8.30 | John Livesay | 2149 | \$ 5.30 | | \$ 43.99 | |
| 16-Jul-24 | 10.09 | Credit Card Customer | 2150 | \$ 5.35 | \$ 53.98 | | |
| 16-Jul-24 | 5.46 | Credit Card Customer | 2151 | \$ 5.35 | \$ 29.21 | | |
| 16-Jul-24 | 63.72 | Credit Card Customer | 2152 | \$ 5.35 | \$ 340.90 | | |
| 16-Jul-24 | | Aerinova Draw 862.52 Gallon | 2153-56 | | | | |
| 17-Jul-24 | 17.46 | John Weber | 2157 | \$ 5.30 | | \$ 92.54 | |
| 17-Jul-24 | 14.09 | Credit Card Customer | 2158 | \$ 5.35 | \$ 75.38 | | |
| 17-Jul-24 | 10.09 | Credit Card Customer | 2159 | \$ 5.35 | \$ 53.98 | | |
| 17-Jul-24 | 7.66 | John Weber | 2160 | \$ 5.30 | | \$ 40.60 | |
| 17-Jul-24 | 44.50 | Credit Card Customer | 2161 | \$ 5.35 | \$ 238.08 | | |
| 17-Jul-24 | 55.09 | Credit Card Customer | 2162 | \$ 5.35 | \$ 294.73 | | |
| 17-Jul-24 | 19.53 | Don Gherardini | 2163 | \$ 5.30 | | \$ 103.51 | |
| 17-Jul-24 | 20.42 | Credit Card Customer | 2164 | \$ 5.35 | \$ 109.25 | | |
| 17-Jul-24 | 4.92 | Credit Card Customer | 2165 | \$ 5.35 | \$ 26.32 | | |
| 17-Jul-24 | 5.47 | Credit Card Customer | 2166 | \$ 5.35 | \$ 29.26 | | |
| 18-Jul-24 | 21.54 | Scott Jefson | 2167 | \$ 5.30 | | \$ 114.16 | |
| 18-Jul-24 | 75.09 | Cash Customer | 2168 | \$ 5.35 | | | \$ 401.73 |
| 18-Jul-24 | 41.59 | Cash Customer | 2169 | \$ 5.35 | | | \$ 222.51 |
| 18-Jul-24 | | Aerinova Draw 900.60 Gallon | 2170-73 | | | | |
| 18-Jul-24 | 1.20 | Credit Card Customer | 2174 | \$ 5.35 | \$ 6.42 | | |
| 18-Jul-24 | 6.18 | Credit Card Customer | 2175 | \$ 5.35 | \$ 33.06 | | |
| 19-Jul-24 | 2.11 | Credit Card Customer | 2176 | \$ 5.35 | \$ 11.29 | | |
| 19-Jul-24 | 23.06 | Credit Card Customer | 2177 | \$ 5.35 | \$ 123.37 | | |
| 19-Jul-24 | | Aerinova Draw 766.89 Gallon | 2178-80 | | | | |
| 19-Jul-24 | 21.28 | Credit Card Customer | 2181 | \$ 5.35 | \$ 113.85 | | |
| 19-Jul-24 | 6.31 | Credit Card Customer | 2182 | \$ 5.35 | \$ 33.76 | | |
| 20-Jul-24 | 5.61 | Credit Card Customer | 2183 | \$ 5.35 | \$ 30.01 | | |
| 20-Jul-24 | 4.10 | Credit Card Customer | 2184 | \$ 5.35 | \$ 21.94 | | |
| 20-Jul-24 | 19.99 | John Livesay | 2185 | \$ 5.30 | | \$ 105.95 | |
| 20-Jul-24 | 29.58 | Credit Card Customer | 2186 | \$ 5.35 | \$ 158.25 | | |
| 20-Jul-24 | 8.84 | Credit Card Customer | 2187 | \$ 5.35 | \$ 47.29 | | |
| 20-Jul-24 | 10.30 | Credit Card Customer | 2188 | \$ 5.35 | \$ 55.10 | | |
| 20-Jul-24 | 10.08 | Credit Card Customer | 2189 | \$ 5.35 | \$ 53.93 | | |
| 21-Jul-24 | 28.42 | Credit Card Customer | 2190 | \$ 5.35 | \$ 152.05 | | |
| 21-Jul-24 | 4.34 | Credit Card Customer | 2191 | \$ 5.35 | \$ 23.22 | | |
| 21-Jul-24 | 14.48 | Barry Brunken | 2192 | \$ 5.30 | | \$ 76.74 | |
| 22-Jul-24 | 22.84 | Ken Best | 2193 | \$ 5.30 | | \$ 121.05 | |
| 22-Jul-24 | 6.09 | Credit Card Customer | 2194 | \$ 5.35 | \$ 32.58 | | |
| 22-Jul-24 | 55.82 | Credit Card Customer | 2195 | \$ 5.35 | \$ 298.64 | | |
| 22-Jul-24 | 4.10 | Credit Card Customer | 2196 | \$ 5.35 | \$ 21.94 | | |
| 22-Jul-24 | 35.99 | Credit Card Customer | 2197 | \$ 5.35 | \$ 192.55 | | |
| 22-Jul-24 | 5.10 | Credit Card Customer | 2198 | \$ 5.35 | \$ 27.28 | | |
| 22-Jul-24 | 40.08 | Credit Card Customer | 2199 | \$ 5.35 | \$ 214.43 | | |
| 23-Jul-24 | 1.91 | Credit Card Customer | 2200 | \$ 5.35 | \$ 10.22 | | |
| 23-Jul-24 | 13.48 | Credit Card Customer | 2201 | \$ 5.35 | \$ 72.12 | | |
| 23-Jul-24 | 5.09 | Credit Card Customer | 2202 | \$ 5.35 | \$ 27.23 | | |
| 23-Jul-24 | 102.08 | Credit Card Customer | 2203 | \$ 5.35 | \$ 546.13 | | |
| 23-Jul-24 | 102.08 | Credit Card Customer | 2204 | \$ 5.35 | \$ 546.13 | | |
| 23-Jul-24 | 4.09 | Credit Card Customer | 2205 | \$ 5.35 | \$ 21.88 | | |
| 23-Jul-24 | 2.44 | Credit Card Customer | 2206 | \$ 5.35 | \$ 13.05 | | |
| 23-Jul-24 | 8.97 | Credit Card Customer | 2207 | \$ 5.35 | \$ 47.99 | | |
| 23-Jul-24 | | Aerinova Draw 953.58 Gallon | 2208-11 | | | | |
| 24-Jul-24 | 36.18 | Credit Card Customer | 2212 | \$ 5.35 | \$ 193.56 | | |
| 24-Jul-24 | 102.09 | Credit Card Customer | 2213 | \$ 5.35 | \$ 546.18 | | |
| 24-Jul-24 | 102.09 | Credit Card Customer | 2214 | \$ 5.35 | \$ 546.18 | | |
| 24-Jul-24 | 65.08 | Credit Card Customer | 2215 | \$ 5.35 | \$ 348.18 | | |
| 24-Jul-24 | 5.58 | Credit Card Customer | 2216 | \$ 5.35 | \$ 29.85 | | |
| 24-Jul-24 | | Aerinova Draw 1798.28 Gallon | 2217-24 | | | | |
| 25-Jul-24 | | Aerinova Draw 902.25 Gallon | 2225-28 | | | | |
| 26-Jul-24 | 5.07 | Credit Card Customer | 2229 | \$ 5.35 | \$ 27.12 | | |
| 26-Jul-24 | 23.50 | Credit Card Customer | 2230 | \$ 5.35 | \$ 125.72 | | |
| 26-Jul-24 | 12.18 | Credit Card Customer | 2231 | \$ 5.35 | \$ 65.16 | | |
| 26-Jul-24 | 10.09 | Credit Card Customer | 2232 | \$ 5.35 | \$ 53.98 | | |
| 26-Jul-24 | | Aerinova Draw 908.28 Gallon | 2233-37 | | | | |

SHELBY COUNTY AIRPORT

100LL COST OF SALES REPORT 2023-2024

| MONTH | GALLONS SOLD | AVE. PRICE PER GAL. | SALES AMOUNT | | | TOTAL SALES | COST PER GAL | WITH TAX | ARROW FEE | TOTAL | | NET PROFIT OR LOSS |
|--------------|--------------|---------------------|--------------|-------------|-------------|--------------|--------------|----------|-------------|--------------|-------------|--------------------|
| | | | CREDIT CD | CHARGE | CASH | | | | | SALES | COST | |
| December | 1064.94 | \$ 5.46 | \$ 4,915.13 | \$ 516.42 | \$ 387.83 | \$ 5,819.38 | \$ 4.22 | \$ 4.48 | \$ 163.20 | \$ 4,938.12 | \$ 881.26 | |
| January | 688.91 | \$ 5.35 | \$ 2,622.10 | \$ 441.42 | \$ 618.99 | \$ 3,682.51 | \$ 4.24 | \$ 4.51 | \$ 102.11 | \$ 3,205.65 | \$ 476.86 | |
| February | 1719.08 | \$ 5.34 | \$ 7,226.45 | \$ 1,072.85 | \$ 887.73 | \$ 9,187.03 | \$ 4.40 | \$ 4.68 | \$ 217.17 | \$ 8,253.86 | \$ 933.17 | |
| March | 1324.04 | \$ 5.34 | \$ 4,828.41 | \$ 1,586.03 | \$ 655.00 | \$ 7,069.44 | \$ 4.50 | \$ 4.78 | \$ 152.64 | \$ 6,482.07 | \$ 587.37 | |
| April | 1542.46 | \$ 5.34 | \$ 6,088.66 | \$ 1,465.60 | \$ 684.05 | \$ 8,238.31 | \$ 4.81 | \$ 5.11 | \$ 191.96 | \$ 8,067.01 | \$ 171.30 | |
| May | 1735.91 | \$ 5.34 | \$ 7,351.05 | \$ 1,299.15 | \$ 624.65 | \$ 9,274.85 | \$ 4.80 | \$ 5.10 | \$ 222.60 | \$ 9,075.74 | \$ 199.11 | |
| June | 1609.28 | \$ 5.34 | \$ 7,156.08 | \$ 1,400.20 | \$ 40.13 | \$ 8,596.41 | \$ 4.77 | \$ 5.07 | \$ 211.05 | \$ 8,362.64 | \$ 233.77 | |
| July | 3137.93 | \$ 5.35 | \$ 13,881.90 | \$ 1,759.38 | \$ 1,136.66 | \$ 16,777.94 | \$ 4.64 | \$ 4.93 | \$ 30.38 | \$ 15,500.38 | \$ 1,277.56 | |
| August | | | | | | | | | | | | |
| September | | | | | | | | | | | | |
| October | | | | | | | | | | | | |
| November | | | | | | | | | | | | |
| TOTAL | 12822.55 | | \$ 54,069.78 | \$ 9,541.05 | \$ 5,035.04 | \$ 68,645.87 | | | \$ 1,291.10 | \$ 63,885.47 | \$ 4,760.40 | |

\$30 Monthly Fee included in Arrow Fee Above

JET A COST OF SALES REPORT 2023-2024

| MONTH | GALLONS SOLD | AVE. PRICE PER GAL. | SALES AMOUNT | | | TOTAL SALES | COST PER GAL | WITH TAX | ARROW FEE | TOTAL | | NET PROFIT OR LOSS |
|--------------|--------------|---------------------|--------------|--------|------|-------------|--------------|----------|-----------|-----------|----------|--------------------|
| | | | CREDIT CD | CHARGE | CASH | | | | | SALES | COST | |
| December | 14.77 | \$ 5.99 | \$ 88.47 | \$ - | \$ - | \$ 88.47 | \$ 4.39 | \$ 4.66 | \$ 2.40 | \$ 71.29 | \$ 17.18 | |
| January | 4.06 | \$ 5.99 | \$ 24.32 | \$ - | \$ - | \$ 24.32 | \$ 4.39 | \$ 4.66 | \$ 0.67 | \$ 19.61 | \$ 4.71 | |
| February | 10.02 | \$ 5.99 | \$ 60.02 | \$ - | \$ - | \$ 60.02 | \$ 4.39 | \$ 4.66 | \$ 1.55 | \$ 48.29 | \$ 11.73 | |
| March | 0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| April | 0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| May | 0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| June | 0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| July | 0.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| August | | | | | | | | | | | | |
| September | | | | | | | | | | | | |
| October | | | | | | | | | | | | |
| November | | | | | | | | | | | | |
| TOTAL | 28.85 | | \$ 172.81 | \$ - | \$ - | \$ 172.81 | | | \$ 4.62 | \$ 139.19 | \$ 33.62 | |

**SHELBY COUNTY AIRPORT AND LANDING FIELD COMMISSION
SHELBYVILLE, IL.**

REGULAR MEETING AGENDA

**Meeting to be held at the Shelby County Airport
August 5, 2024
7:00 PM**

- I. Call Meeting to Order**
- II. Guest Speaker (If Scheduled)**
 - 1 Jim Schwerman to present Farm Report**
 - 2**
- III. Approval of Minutes**
- IV. Approval of Treasurer's Report**
- V. Approval of Bills Presented**
- VI. Airport Manager's Report**
- VII. Old Business**
 - 1 Continue discussing Plans for Car Show**
 - 2**
 - 3**
 - 4**
- VIII. New Business**
 - 1 NA**
 - 2**
 - 3**
- IX. Adjournment**

Shelby County Board Legislative Committee Agenda
(Please note change from regularly scheduled meeting date of 8/6/24)

7/29/24

Courtroom A-6:30 PM

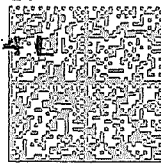
1. Roll Call
2. Discussion and vote on Recommendation to Full Board to Release minutes of June 27, 2023 and July 13, 2023 sessions currently closed.
3. Recommendation to Full Board to approve resolution placing referendum on ballot to reduce from multi-member county board districts to single-member districts.
4. Approval of 7/2 Legislative Minutes
5. Old Business
6. New Business
7. Public Comment
8. Adjournment

Illinois Extension
1125 W. N. 2nd St.
Shelbyville, IL 62565

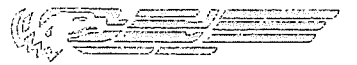
CHAMPAIGN IL 618

27 JUL 2024 PM 4:01

FIRST CLASS



US POSTAGE IMPITNEY BOWES



ZIP 61911 \$ 000.69⁰
02 7H
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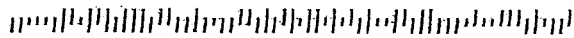
Shelby County Board
301 E. Main St. #12
Shelbyville, IL 62565

FILED
JUL 24 2024

Jenna Jex

SHELBY COUNTY CLERK

62565-102510



Dear County Board Members,
On behalf of our Extension team, I would like to extend our gratitude for your continued financial support. Your commitment has been instrumental in enabling us to deliver valuable programs and services to the community. We deeply appreciate your dedication to fostering education, development, and growth.

Thank you for your support.

Sincerely,

[Redacted signature]



Illinois Department of Transportation

Office of Intermodal Project Implementation / Transit
2300 South Dirksen Parkway / Springfield, Illinois 62764

July 18, 2024

CERTIFIED – RETURN RECEIPT REQUESTED

Subject: Delinquent FY22 and FY23 Audit Cure Letter

Shelby County
Mr. Robert Orman
Shelby County Board Chairman
301 E. Main Street
Shelbyville IL, 62565

Dear Chairman Orman;

The Illinois Department of Transportation is responsible for the oversight of the State Downstate Operating Assistance Program and the Federal 5311 program. On April 24th and 25th, an on-site compliance review was conducted. One of the findings includes delinquent audits by Shelby County. It has been noted that Shelby County has not completed their FY22 nor their FY23 audit.

In accordance with Article XV Audit Requirements for your FY22 and FY23 Downstate Operating Assistance Program grant as well as the 5311 grant, Shelby County is subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 USC 7501-7507) and Subpart F of 2 CFR Part 200, and the audit rules and policies set forth by the Governor's Office of Management and Budget. 30 ILCS 708/65(c); 44 Ill. Admin. Code 7000.90. Shelby County must have a single audit or program-specific audit conducted for that year as required by 2 CFR 200.501 and other applicable sections of Subpart F of 2 CFR Part 200. The audit report packet must be completed as described in 2 CFR 200.512 (single audit) and submitted to the Federal Audit Clearinghouse, as required by 2 CFR 200.512. The audit is to include Audited Schedule of Revenue and Expenses for both the Downstate Operating Assistance Program grant as well as the 5311 grant.

The due date of all required audit submissions is 180-days after the end of your fiscal year. As noted above, Shelby County has not completed their FY22 nor their FY23 audits.

FILED
JUL 22 2024

Jessica Cox

SHELBY COUNTY CLERK


241

Shelby County
Cure Letter for Delinquent FY22 and FY23 Audits
July 18, 2024
Page Two

Notice is hereby given that Shelby County has 60 days from receipt of this letter to submit your FY22 audit, and 180 days from receipt of this letter to submit your FY23 audit. Failure to meet these deadlines will result in the recommendation that Shelby County be placed on the Illinois Stop Payment List in accordance with 44 Ill. Admin. Code 7000.80.

If you have any questions regarding the information listed within this letter, please contact me directly at David.Schafer@illinois.gov.

Sincerely,



David J. Schafer
Bureau Chief
Transit Operations
Illinois Department of Transportation

cc: Erica Firnhaber, Shelby County PCOM
Shoun Reese, IDOT Deputy Director of Transit
Jami Trybom, IDOT Bureau Chief of Transit Compliance
Glenn Groesch, IDOT Southern Section Chief
David Maziarz, IDOT Southern Program Manager
Perry Cox, IDOT Project Manager

Shelby County Clerk - Jessica Fox

From: Shelby County Board Chair - Bobby Orman
Sent: Thursday, August 8, 2024 10:04 PM
To: Shelby County Clerk - Jessica Fox
Subject: FWD: RE: Vacancy audit question

From: "Timothy Watson" <twatson@benfordbrown.com>
Sent: 7/22/24 6:11 AM
To: "shcboardchair@shelbycounty-il.gov" <shcboardchair@shelbycounty-il.gov>
Cc: "Alyssia Benford" <abenford@benfordbrown.com>
Subject: RE: Vacancy audit question

Caution! This message was sent from outside your organization.

[Allow sender](#) | [Block sender](#)

Bobby,

While my firm does not have an expertise in the subject matter that you have asked for guidance, it appears that the next paragraph of the statute (not included below) defines that state attorney as an elected county official which would mean that the funds controlled by such official would be subject to audit by the county board within 180 days after the change in official. This conclusion also assumes that the office isn't included in the county audit or such audit will not be performed within the 180 day time period.

Sincerely,



Timothy S. Watson, CPA
Partner

Benford Brown & Associates, LLC
8334 S. Stony Island Avenue | Chicago, Illinois 60617
Phone: (773) 731-1300
Fax: (773) 731-1301
Cell: (312) 218-3312
www.benfordbrown.com

From: Shelby County Board Chair - Bobby Orman <shcboardchair@shelbycounty-il.gov>
Sent: Friday, July 12, 2024 2:30 PM

To: Timothy Watson <twatson@benfordbrown.com>
Subject: Vacancy audit question

Tim,

I have a question that was voted on by the board to be asked. According to the statute listed below, does the States Attorneys office have auditable accounts? We have deliberated on whether or not budgeted funds fall under this statute. We are looking for clarification as to how this statute is to be applied. If this is a question that breaches any sort of ethics code or is outside of the expertise of the firm. Please advise, I report back and seek counsel otherwise if necessary.

Thank you

Bobby

55 ILCS 5/6-31005) (from Ch. 34, par. 6-31005)

Sec. 6-31005. Funds managed by county officials. In addition to any other audit required by this Division, the County Board shall cause an audit to be made of all funds and accounts under the management or control of a county official as soon as possible after such official leaves office for any reason. The audit shall be filed with the county board not later than 180 days after the official leaves office. The audit shall be performed and the audit report shall be prepared and filed with the Chairman of the County Board by an auditor.

To: Timothy Watson <twatson@benfordbrown.com>
Subject: Vacancy audit question

Tim,

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Thank you

Bobby

55 ILCS 5/6-31005) (from Ch. 34, par. 6-31005)

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Budget Status By Department - Summary

Fiscal Year:

2024

Shelby County

Selected Depts: '014'
 From Acct: 0
 To Acct: 9999999999999999

Selected Sub-Depts: All
 From Period: 1 To Period: 16
 Selected Account Type: Revenue and Expenses

| Account | Account Description | MTD | YTD | Budget | % Used | Remaining |
|---|---------------------|---------------|---------------|---------------------|--------------|---------------------|
| Fund: 001 - GENERAL | | | | | | |
| Dept: 014 - COUNTY FARMS | | | | | | |
| Sub-Dept: N/A | | | | | | |
| Type: Expenditure | | | | | | |
| 001-014-68210 | FERTILIZER & LIME | \$0.00 | \$0.00 | \$119,300.00 | 0.00% | \$119,300.00 |
| 001-014-68220 | REAL ESTATE TAXES | \$0.00 | \$0.00 | \$6,600.00 | 0.00% | \$6,600.00 |
| 001-014-68230 | FARM IMPROVEMENT | \$0.00 | \$0.00 | \$10,000.00 | 0.00% | \$10,000.00 |
| 001-014-68240 | CUSTOM FARM | \$0.00 | \$0.00 | \$32,000.00 | 0.00% | \$32,000.00 |
| Total For Expenditure Type | | \$0.00 | \$0.00 | \$167,900.00 | 0.00% | \$167,900.00 |
| Revenue Total for Dept: 014 - COUNTY FARMS | | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| Expenditure Total for Dept: 014 - COUNTY FAR | | \$0.00 | \$0.00 | \$167,900.00 | 0.00% | \$167,900.00 |
| Revenue Total for Fund: 001 - GENERAL | | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 |
| Expenditure Total for Fund: 001 - GENERAL | | \$0.00 | \$0.00 | \$167,900.00 | 0.00% | \$167,900.00 |

245

Webster & Associates, Inc.

104 West University Avenue, Suite B
Urbana, Illinois 61801
Phone (217) 344-0973

Fax (217) 344-7506
E-mail: office@websterappraisals.com
Website: <http://www.websterappraisals.com>

P.O. Box 3495
Decatur, Illinois 62524
Phone (217) 330-6214

F.E.I.N. 37-1193593

INVOICE

DATE: July 30, 2024

CLIENT: Mr. Robert Orman
Shelby County Board
301 E Main Street
Shelbyville, Illinois 62565

APPRAISALS OF: 156-Acres in Section 4, Rose Township
Shelby County, Illinois
&
80 Acres in Section 3, Rose Township
Shelby County, Illinois

FEE: \$2,500.00

BALANCE DUE: \$2,500.00

APPRAISAL INVOICE NOS. 24-38027 and 24-38028

PLEASE INDICATE APPRAISAL INVOICE NUMBER ON CHECK

TO PAY ON-LINE, PLEASE GO TO:

WWW.WEBSTERAPPRAISALS.COM

THANK YOU

Webster & Associates, Inc.

104 West University Avenue, Suite B
Urbana, Illinois 61801
Phone (217) 344-0973

Fax (217) 344-7506
E-mail: office@websterappraisals.com
Website: <http://www.websterappraisals.com>

P.O. Box 3495
Decatur, Illinois 62524
Phone (217) 330-6214

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THANK YOU

Survey Solutions, LLC
111 East Ashland Avenue
Mt. Zion, Illinois 62549
Phone 217.521.0612

Shelby County Board
c/o Robert Orman
3049 E 1100 N Road
Windsor, Illinois 61957
217.273.2774
shcboardchair@shelbycounty-il.gov

July 22, 2024
Project No. 0102-24

RE: Survey – County Farm

Statement

For professional services rendered in regard to the Plat and Survey of the Shelby County Farm situated in the Fractional Northwest ¼ of Section 3 and the Fractional Northeast ¼ of Section 4, all in Township 11 North, Range 3 East of the Third Principal Meridian, Shelby County, Illinois.

Amount due.....\$3,850.00

A 1.5% (18% ANNUAL RATE) SERVICE CHARGE, OR A MINIMUM OF \$10.00 (WHICH EVER IS THE GREATER AMOUNT) WILL BE ADDED TO THE BALANCE OF ALL ACCOUNTS NOT PAID WITHIN 10 DAYS, UNLESS ARRANGEMENTS HAVE BEEN MADE.

Survey Solutions, LLC
111 East Ashland Avenue
Mt. Zion, Illinois 62549
Phone 217.521.0612

Shelby County Board
c/o Robert Orman
3049 E 1100 N Road
Windsor, Illinois 61957
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COUNTY CLERK RECORDER REPORT
FOR PERIOD OF
JULY 2024

COUNTY FUNDS

| | |
|--|-------------|
| RECORDING FUNDS ON HAND balance from last month | \$47,795.50 |
| RECORDING | \$21,550.00 |
| IL REAL ESTATE TRANSFER TAX | \$8,231.00 |
| COUNTY REAL ESTATE TRANSFER TAX | \$4,115.50 |
| VITAL CERTIFIED COPIES | \$1,788.00 |
| XEROX COPIES | \$501.00 |
| MARRIAGE LICENSE | \$770.00 |
| DOMESTIC VIOLENCE FUND 11 JULY marriage licenses @ \$5.00 EA | \$55.00 |
| TAX REDEMPTION clerk fees | \$1,000.00 |
| MISCELLANEOUS | \$60.00 |
| CHARGE/LAREDO PAYMENTS | \$2,234.75 |

TOTAL RECIEPTS \$40,305.25

RECEIPTS PLUS BEGINNING BALANCE \$88,100.75

| | |
|---|-------------|
| TRANSFERRED TO COUNTY TREASURER | \$30,143.00 |
| RHSP TO STATE | \$5,004.00 |
| IL TRANSFER TAX PAYMENT for previous month | \$11,628.00 |
| IDPH ck#3627 not cleared 32 JUNE DEATH CERTS @ \$4 EA | \$0.00 |
| DOMESTIC VIOLENCE FUND 25 JUNE MARR. LIC. @ \$5 EA | \$125.00 |

TOTAL PAYMENTS \$46,900.00

ENDING BALANCE for Funds on Hand JUNE 30, 2024 \$41,200.75
TOTAL \$88,100.75

FUNDS ON HAND

| | |
|----------------------------------|-------------|
| BANK CHECKING ACCT JULY 31, 2024 | \$40,063.75 |
| CASH ON HAND JULY 31, 2024 | \$1,137.00 |
| TOTAL ending balance | \$41,200.75 |

I, JESSICA FOX, COUNTY CLERK & RECORDER, DO HEREBY CERTIFY THAT THIS IS A TRUE REPORT OF THE MONIES RECEIVED AND TRANSACTIONS OF THE OFFICE OF SHELBY COUNTY CLERK & RECORDER FOR THE PERIOD OF JULY 2024.

DATED: AUGUST 7, 2024


COUNTY CLERK & RECORDER
JESSICA FOX

GIS

| | | | | |
|-----|-------|---------|------------|-----------------------|
| 344 | doc @ | \$1.00 | \$344.00 | General Fund ck #3636 |
| 344 | doc @ | \$17.00 | \$5,848.00 | GIS Fund ck #3637 |

EARNINGS

| | | | | |
|-----|-------|---------|------------|-------------------------|
| 344 | doc @ | \$18.00 | \$6,192.00 | Recording Fund ck #3638 |
|-----|-------|---------|------------|-------------------------|

FEES

| | | |
|-----------------|-------------|--|
| BALANCE OF FEES | \$11,492.25 | General Fund ck #3639 |
| IL TRANSFER TAX | \$8,231.00 | ACH pmt 8/7/2024 \$8,191.00 due to end of month eRecording |
| CO TRANSFER TAX | \$4,115.50 | General Fund ck #3640 |

| | | | | |
|-----|-------|---------|------------|-----------------------|
| 262 | doc @ | \$18.00 | \$4,716.00 | RHSP ACH pmt 8/5/2024 |
| 262 | doc @ | \$0.50 | \$131.00 | General Fund ck #3641 |
| 262 | doc @ | \$0.50 | \$131.00 | County Clerk |

TOTAL \$41,200.75

JULY DEATH CERTS 23 @ \$4 = \$92.00

Prepared by Angie Bricker Date 8-7-24

FILED

AUG 08 2024


SHELBY COUNTY CLERK