



TRI-COUNTY REGIONAL PLANNING COMMISSION

456 FULTON STREET, SUITE 420

PEORIA, IL 61602

Phone: 309-673-9330

www.tricountyrpc.org

Ways & Means Committee: 8:30 a.m., December 6, 2023

Full Commission/Executive Board (in lieu of Lack of Quorum): 9:00 a.m., December 6, 2023

Join via computer or smartphone:

Or call in with any telephone

1 (408) 650-3123

<https://global.gotomeeting.com/join/291023189>

Access Code: 291-023-189

AGENDA

- 1. Call to Order, Welcome, Recognition of Audience**
- 2. Roll Call**
- 3. Public Input**
- 4. Motion to approve October 4, 2023 Commission minutes**
- 5. Chairman report**
- 6. Executive Director report**
- 7. Ways and Means Report**
 - a. Motion to approve September and October 4, 2023 Financial Statements and Billings (Resolution 24-25)
 - b. Motion to accept and file the Fiscal Year 2023 Independent Audit Report (Resolution 23-29)
- 8. Transportation**
 - a. Motion to adopt and support the Illinois Department of Transportation Calendar Year 2024 Safety Performance Targets (Resolution 24-31)
 - b. Motion to approve Executive Director to enter into an agreement with a selected consultant to assist in developing a Charging and Fueling Infrastructure (CFI) Discretionary Grant Program application (Resolution 24-32)
 - c. Motion to approve appointment of a Tri-County Regional Planning Commissioner to represent Commission on Illinois Waterway Commission (Resolution 24-33)
- 9. Planning**
 - a. Motion to approve Executive Director to enter into and implement an agreement for Planning and Zoning Services for Tazewell County for an amount not to exceed \$9,045 (Resolution 24-26)
 - b. Motion to approve Executive Director to enter and implement a contract for Planning and Zoning Services for Woodford County (Resolution 24-27)
 - c. Presentation of Community Comprehensive Planning Activities
- 10. GIS**
 - a. Motion to approve Executive Director to enter into and implement a contract for Geographic Information System support services for Woodford County not to exceed \$45,000 (Resolution 24-28)
 - b. Motion to approve Executive Director to enter into and implement a contract for Geographic Information System support services for Logan County not to exceed \$45,000 (Resolution 24-30)
- 11. Updates**
 - a. Update on Employee Handbook Amendments
 - b. IDOT
 - c. FHWA
- 12. Other**
- 13. Adjournment**

The MPO receives federal funding and may not discriminate against anyone on the basis of race, color, or national origin according to Title VI of the Civil Rights Act of 1964. For more information or to obtain a Title VI complaint form, please call 309-673-9330.

Tri-County Regional Planning Commission strives to provide an environment welcoming to all persons regardless of physical or mental challenges, race, gender, or religion. Please call 309-673-9330 to request special accommodations at least two days in advance.

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MINUTES**1. Call to Order, Welcome, Recognition of Audience**

Chairman Greg Menold called the meeting to order at 9:00 am

2. Roll Call

Commissioner	P	A	Commissioner	P	A
Don White Chillicothe	x		Leon Ricca Bartonville	x	
Rita Ali City of Peoria		x	Nate Parrott Morton	x	
Patrick Ulrich City of Peoria		x	Autum Jones Woodford Co	x	
Rick Powers City of Peoria	V		Chuck Nagel, Woodford Co.		x
Ron Talbot Creve Coeur	x		Camille Coates, Peoria Co.	x	
John Kahl East Peoria.	x		Danny Phelan, Peoria Co.	x	
Ann Doubet, Germantown Hills	x		Russ Crawford Tazewell Co.	x	
Mike Phelan, Peoria Heights		x	Greg Menold, Tazewell Co.	x	
Mary Burress, City of Pekin.		x	Don Knox CityLink	x	
Gary Manier, Washington	x		Karen Dvorsky, IDOT	x	
James Dillon West Peoria	x				

Present: Debbie Ulrich, Khepha Jackson, Rebecca Eisele, Logan Chapman, Gavin Hunt, and Gabriel Guevara.
Staff virtual: Britney West, Michael Bruner, Reema Abi-Akar, and Eric Miller

3. Public Input- None

Russ Crawford mentioned that Gabriel Guevera did a great job at Tazewell ZBA meeting last night.

4. Motion to approve September 6, 2023, Commission minutes.

Autum Jones moved to approve September 6, 2023, Commission minutes and John Kahl seconded. Motion carried.

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5. ³Chairman report- none

6. Executive Director report

Eric Milller reported on the following:

- IDOT Fall Panning Conference
- Thanked persons for attending the informational charging station meeting.
- Updated on the SS4A safety issues in region.
- Updated on the Transportation Plan
- Our staff has received a number of awards.

7. Ways and Means Report

- a. Motion to approve August 2023 Financial Statements and Billings (Resolution 24-18)

Camile Coates moved to approve August 2023 Financial Statements and Billings (Resolution 24-18) and Russ Crawford seconded.

Rebecca Eisele reported on the following:

- August ended with a surplus of \$11k. So far Fiscal year 2024 has a surplus of \$250k.
- **Total Operating Cash** at the end of the month was approximately \$848k.
- **Total Accounts Receivable** at the end of the month was \$527k. Of the A/R balance, \$313k was federal funds, \$53k was state funds, and \$161k was local funds.
- **Accounts Payable** balance at the end of the month was \$67k, and of that amount there was \$65k in unpaid pass-through expenses as of the end of August. The remaining \$2k A/P balance was for regular monthly bills unpaid as of the end of the month.
- **Current billing** for August was \$159k, minus direct pass-through expenses of (\$66k) that were billed to customers, resulting in **Operating Revenue** of approximately \$93k.
- **Total Expenses** for August was \$148k, minus direct pass-through expenses of (\$66k) that were billed to customers, resulting in **Operating Expenses** of approximately (\$82k).
- **August ended with a surplus of \$11k. Fiscal Year 2024 has a surplus of \$250k.**

Motion carried.

8. Transportation

- a. Motion to Adopt the Fiscal Year 2024-27 Transportation Improvement Program (TIP) (Resolution 24-19)

Russ Crawford moved to Adopt the Fiscal Year 2024-27 Transportation Improvement Program (TIP) (Resolution 24-19) and Nate Parrot seconded.

Michael Bruner updated on the following:

<https://tricityrpc.org/draft-tip-public-comment/>

Michael Bruner mentioned this 2 of 3 Public Meetings

i. Public Review Period

- Dates: August 16- September 20, 2023
- Public Meetings
 - August 16, 2023, at 9:00 am- Technical Committee
 - September 6, 2023, at 9:00 am- Commission
 - September 20, 2023, at 9:00 am- Technical Committee
- Location of draft document
 - TCRPC Website: <https://tricityrpc.org/draft-tip-public-comment>
 - TCRPC Office

- 20 Public Review Sites at local libraries throughout the MPO area

ii. Transportation Planning Documents

- As the Metropolitan Planning Organizations (MPO), Tri-County is Federally required to develop and maintain four transportation planning documents.
 1. Long Range Transportation Plan (LRTP)
Outlines region's transportation vision, priorities, and plans.
 2. Transportation Improvement Plan (TIP)
Short term listing of funded transportation project.
 3. Unified Planning Work Program (UPWP)
Services as the budget and work plan for the MPO planning process.
 4. Public Participation Plan (PPP)
Lays out the policies and procedures for involving the public in the transportation planning process.

iii. What is the Transportation Improvement (TIP)

- Short term plan that identifies all federally funded and regionally significant transportation projects programmed for state and local jurisdictions and local jurisdictions for the next four years (FY 2024-27)
 1. Includes roadway, transit, and non-motorized projects.
 2. All projects must be consistent with the region's LRTP.
 3. Must be fiscally constrained, meaning projects cannot be included in the TIP without a funding source.
 4. Updated annually in coordination with IDOT and local jurisdictions.
 5. Projects recommended by the Technical Committee, with final approval by the Commission.
- Major funding sources
 1. Highway Safety Improvement Program (HSIP)
 2. National Highway Performance Program (NHPP)
 3. Section 5307 (FTA's Urbanized Area Formula Grant)
 4. Surface Transportation Block Grant (STBG)
 5. Transportation Alternatives (TA)
 - Includes Illinois Transportation Enhancement Program (ITEP) and Safe Routes to School (SRTS).
- Includes two active project listings.
 1. Surface Transportation
 2. Mass Transit
 3. Each project identified in one of the two project listings include the following attributes:
 - Project title
 - Location
 - Lead agency
 - Funding source

- Budget breakdown
- Project description
- Illustrative Project List
 1. Listing of future projects that are regionally significant, reflect local jurisdictions priorities, and would be included in the TIP active project list if reasonable funding sources were available.

Questions?

Motion carried.

- b. Motion to Certify the Metropolitan Transportation Planning Process is Carried Out in Accordance with 23 Code of Federal Regulations Part 450 (Resolution 24-20)

John Kahl moved to Certify the Metropolitan Transportation Planning Process is Carried out in Accordance with 23 Code of Federal Regulations Part 450 (Resolution 24-20) and Danny Phelan seconded.

Michael Bruner updated on the following:

1. In urbanized areas, which have a population of 50,000 or more, federal planning law (49 U.S. Code 5303) calls upon local officials to cooperate with states and public transportation providers in undertaking a continuing, comprehensive, and cooperative (3C) multimodal transportation planning process.
 - i. This metropolitan transportation planning process is carried out through the Full Commission as a federally designated metropolitan planning organization (MPO).
2. Every four years, the Secretary of the U.S. Department of Transportation (DOT) must certify that each MPO serving a transportation management area (TMA) – a designation by DOT of an urbanized area with a population over 200,000 as defined by the Bureau of the Census – is carrying out the metropolitan planning process in adherence with federal statutes and regulations.
 - i. The Federal Highway Administration and Federal Transit Administration last conducted this review, on the Secretary's behalf, at TCRPC in March 2022 and will conduct another recertification review of TCRPC in March 2026.
3. Additionally, federal regulations (23 CFR 450.336) require MPO's to Self-Certify at least every 4 years, concurrent with submittal of a proposed Transportation Improvement Program (TIP) as part of the State TIP (STIP) approval, that the metropolitan transportation planning process is being carried out in accordance with all applicable requirements.
4. Resolution 24-20 self-certifies the Commission's metropolitan transportation planning process and affirms that TCRPC, as an MPO, is meeting all requirements in its transportation planning work.
 - i. 23 U.S. Code 134, 49 U.S. Code 5303, and 23 CFR Part 450 Subpart C
These laws and regulations provide the legal framework for conducting the transportation planning process in Metropolitan Planning Areas. They direct the process for developing transportation plans, programs and activities and promote the safe and efficient management, operation, and development of multimodal transportation systems through a continuing, cooperative, and comprehensive planning process.
 - ii. The Clear Air Act (42 U.S. Code 7504, 7506(c), and (d), 40 CFR 93
In non-attainment and maintenance areas, these laws and regulations discuss the planning and development of an air quality State Implementation Plan and require an air quality conformity analysis to demonstrate that the transportation plans and programs are consistent with the objectives of the State Implementation Plan.
 - iii. Title VI of the Civil Rights Act of 1964

Prohibits discrimination based on race, color, or national origin in all federally assisted programs. Subsequent laws and Presidential Executive Orders have added handicap, sex, age, and income status to the criteria for which discrimination is prohibited. Furthermore, recipients of federal funding must make environmental justice a part of their agency mission and ensure that individuals are not denied benefits or the opportunity to participate in the public discourse because they have limited English language communication skills.

iv. 49 U.S. Code 5332

This section states a person may not be excluded from participating in, denied a benefit of, or discriminated against under, a project, program, or activity receiving financial assistance under this chapter because of their race, color, religion, national origin, sex, disability, or age.

v. Section 1101(E) of the FAST Act (Public Law 114-357) and 49 CFR 26

These sections provide the legal and regulatory framework regarding the involvement of disadvantaged business enterprises in USDOT funded projects.

vi. 23 CFR Part 230

This section provides regulatory standards for the implementation of an equal employment opportunity program on federal and federal-aid highway construction contracts.

vii. The American Disabilities Act of 1990

This Act, along with the Department of Transportation (DOT) regulations “Transportation for Individuals with disabilities” (49 CFR Part 27, 37, and 38), prohibit discrimination against people with disabilities in employment, transportation, public accommodation, communications, governmental activities, and at commercial facilities.

viii. The Older Americans Act, as amended.

This Act prohibits discrimination on the basis of age in programs or activities receiving federal financial assistance.

ix. 23 U.S. Code 324

This section prohibits discrimination based on gender.

x. Section 504 of the Rehabilitation Act of 1973, 49 CFR Part 27

This section prohibits discrimination against individuals with disabilities.

Motion carried.

c. Motion to Program Transportation Alternative (TA) Set-Aside Projects (Resolution 24-21)

Danny Phelan moved to approve Transportation Alternative (TA) Set-Aside Projects (Resolution 24-21) and John Kahl seconded.

Michael Bruner reported on the following:

1. Released call for projects on Wednesday, June 21, 2023
2. The total funding available is \$675,406.
3. Projects were due to staff by 3:30 p.m. on Monday, July 31, 2023.
4. Staff received four applications.
 - xi. Village of Bartonville – Phase I engineering for connecting pathways
 - xii. Village of Creve Coeur – Fischer Road Sidewalk

- xiii.* Village of Morton – Detroit Ave Path
- xiv.* City of Peoria – Pioneer Parkway Path

5. Project Review Subcommittee

- xv.* Formed at the August 16, 2023, Technical Committee meeting.
- xvi.* Meeting was held on September 7, 2023
- xvii.* Members: Paul Augsburg, Rich Brecklin, and Ty Livingston
- xviii.* Also attending: Reema Abi-Akar, Michael Bruner, Brandon Geber, Ray Lees, and Eric Miller.
- xix.* The subcommittee reviewed self-scores, voted on adjustments, and assigned regional significance points.

6. Recommendation

- xx.* Utilizing the adjusted self-score, the top scoring project is the Village of Morton's Detroit Avenue Path.
- xxi.* The total TA set-aside request for the Village of Morton is approximately equal to the total available funding amount.
- xxii.* The subcommittee unanimously recommends funding the Village of Morton's Detroit Avenue Path.

Motion carried.

d. Motion to Program Federal Transit Administration (FTA) Section 5310: Enhance Mobility for Seniors and Person with Disabilities Program Funds (Resolution 24-22)

Nate Parrot moved to approve the Program Federal Transit Administration (FA) Section 5310: Enhance Mobility for Seniors and person with Disabilities Program Funds (resolution 24-22) and Danny Phelan seconded.

Reema Abi-Akar reported on the following:

- i. Section 5310: Enhanced Mobility of Seniors & Individuals with Disabilities federal grant program
- ii. Released call for projects on Wednesday, August 16
 - 1. Approximately **\$329,798** of grant funding is available.
 - a. From Federal Fiscal Years 2022 & 2023
 - 2. Applications were due by 4:00 p.m. on Friday, September 15th.
- iii. Staff received two applications.
 - 3. Greater Peoria Mass Transit District: 3 Quantum Wheelchair Securement Systems
 - a. GPMTD proposes to purchase Quantum Automatic Wheelchair Securement Systems that will be used in the refurbishment process of 3-5 fixed route buses in Spring 2024.
 - b. Funding: Requesting 80% (\$60,000 federal and \$15,000 local) – total project cost: \$75,000
 - 4. City of Peoria: Reservoir Boulevard Pedestrian Crossing

- a. This is a proposed raised median pedestrian refuge island in the center turn lane near the Sterling Towers housing complex on Reservoir Boulevard (near the Northwoods Mall). The refuge island will include rapid flashing beacons as well.
- b. The project will also include a mill and overlay of the roadway pavement.
- c. Sterling Towers is a subsidized housing complex housing seniors and people with disabilities.
- d. Bus stops are present on that street, but there have been safety concerns regarding residents crossing the 35-mile-per-hour street to get to some of them. This project will increase safety in that area.
- e. Funding
 - i. Requesting 80%
 - ii. Requested federal share: \$260,000.
 - iii. Local share: \$65,000
 - iv. Total project cost: \$325,000
- iv. The total requested funds are \$320,000, which leaves us **\$9,798 under budget**.
 - 5. Normally, we would convene the HSTP Urban Subcommittee to grade and choose these projects.
 - 6. I asked them all via email, and the majority responded saying that they are ok moving forward with these projects.
 - 7. We are able to push the \$9,798 into the next funding round.
- v. The recommendation to Technical is to informally approve these projects for the Commission to officially approve in October.
 - 8. We could not officially vote on these since this was not listed as an official recommendation on this agenda.
 - 9. We had to send out the agenda before the deadline of this Call for Projects the Friday before that next Wednesday's Technical meeting.

Motion carried.

- e. Motion to Adopt and Support IDOT Tier 2 Group Plan Transit Asset Management (TAM) Performance Measures (Resolution 24-23)
 John Kahl moved to Adopt and Support IDOT Tier 2 Group Plan Transit Asset Management (TAM) Performance Measures (Resolution 24-23) and Camille Coates seconded.
 Reema Abi-Akar reported on the following:
 - 1. The National Transit Asset Management System requires all agencies that receive federal financial assistance that own, operate, or manage capital assets used in the provision of public transportation to create a Transit Asset Management (TAM) Plan.
 - 2. Agencies can meet this requirement either through an Individual or Group TAM Plan.

- 9
3. IDOT, the Illinois Public Transit Association (IPTA), and the Rural Transit Assistance Center (RTAC) cooperatively supported the development of the Illinois' Group TAM Plan for all Tier 2 agencies. *(Not a "state plan"; IDOT does not own it)*
 4. Tier 2 provider means a recipient that owns, operates, or manages 100 or fewer vehicles in revenue service (rolling stock) during peak regular service across all non-rail fixed route modes or in any one non-fixed route mode, a sub-recipient under the 5311 Rural Area Formula Program, or any American Indian tribe.
 5. Historically, TCRPC has elected to support the Tier 2 Group Plan Transit Asset Management Performance Measures and other state's targets. MPOs are not assessed for significant progress made towards established targets.
 6. We are electing to support the Tier 2 Group TAM Plan targets.
 7. You can find the baseline data as well as projected data on page 2 & 3 of the memo.

Motion carried.

- f. Motion to Appoint Members to the Human Services Transportation Plan (HSTP) Urban Subcommittee (Resolution 24-24)

Autum Jones moved to appoint Members to the Human Services Transportation Plan (HSTP) Urban Subcommittee (Resolution 24-24) and Danny Phelan seconded.

1. The HSTP committee discusses transportation options for older adults, people with disabilities, people with low incomes, & anyone else who needs extra assistance.
2. There are two subcommittees – urban and rural.
 - xxiii. Urban subcommittee members are recommended by the Technical committee and appointed by the Commission.
 - xxiv. Rural subcommittee members are appointed by their respective county boards.
3. All members hold three-year terms.
4. These three individuals are being appointed; two will be sharing seats, and one will have their own seat. All have made positive contributions to the group so far, either as previous members or attendees.

Motion carried.

9. Updates

- a. IDOT
Karen Dvorsky had nothing to report.
- b. FHWA
Planning Conference- today
Eric Miller updated on the Carbon Reduction Program

10. Other

- a. Staff Presentation – Logan
Logan Chapman reported on the following:
 - GIS Specialist I
 - Hobbies include.
 - Skateboarding – long and short
 - Hiking and guitar playing
 - Education-Graduate from Illinois State University with bachelor's degree in Geography
 - Experiences

- GIS Intern- Village of Romeoville
- GIS Specialist I- TCRPC October 2021 to present.

Tasks

- Story Maps
 - Greater Peoria Public Mural map
 - Population Change in Tri-County (2010-2020)
 - Public Participation Plan
- Comprehensive Plans
 - Tremont and Bartonville
- Zoning/ Land use Updates
 - West Peoria, Glasford, Tremont, Bartonville
- Grant maps
 - {Peoria Heights Community Development Block Grant Housing Rehabilitation, Open Space Land Acquisition and Development (OSLAD)

Asset Management Projects

- Infrastructure Solution Inc.
 - DOT Software- Maintaining a database for assets such as roads in order to develop scenario analyses for various communities.
- South Pekin
 - Sanitary, Water, and Sorm Mapping- Set up data collection for sanitary, water, and storm assets.
- Eureka
 - Eureka lake Park Data Collection- Collected Eureka Lake Park asset information as well as photographs for the Eureka Lake Park Web map.
- Bartonville
 - Sidewalk Inventory- Performed field data collection to keep an inventory of all sidewalks, and ADA ramp conditions.

11. Adjournment

Greg Menold thanked everyone for their attendance today at the Commission meeting.
 Ron Talbot moved to adjourn at 9:43 am and Autum Jones seconded. Motion carried.

Submitted by:

Eric Miller, Executive Director

Recorded by:

Britney West, GIS Specialist III

Transcribed by:

Debbie Ulrich, Office Administrator

To: Members of the Commission

From Eric W. Miller, Executive Director

Date November 14, 2023

Subject: Executive Director Report for October November 2023

Project	Activity	Status
Administrative		
Headlines	Met with Stakeholders re Regional EV Charging Station grant application	Ongoing
	Working on Regional Priority Process	Ongoing
	Monitored Federal Grants NOFO's	Ongoing
	Submitted Regional Brownfield grant application to EPA	Ongoing
	Working with Communities, drafting letters of support for State and Federal grant funding programs	Ongoing
	Developing transportation dashboard	Ongoing
	Continued research on Employee Benefits	Ongoing
	Attended IDOT fall Planning Conference	Ongoing
	Researched Thriving Communities Program from USDOT	Ongoing
	Presented to Tri-County Mayors Assoc.	Ongoing
Personnel	Semi-annual staff reviews ongoing	Ongoing
	IMRF Cost Study underway	Ongoing
Website	Content review of website.	Ongoing
Planning issues		
Illinois River Issues	Continued coordination of Beneficial Use of Dredged Material Pilot project	Ongoing
	Continued coordination and outreach regarding Asian Carp	Ongoing
	Continued coordination with USACE for funding opportunities related to IL river/Peoria lakes	Ongoing
HUD Healthy Homes	Work Ongoing	Ongoing
Village of Germantown Hills Comp Plan	Continued discussion with Village board regarding scope of work	Ongoing
Village of Creve Coeur	Continued discussion with Village board regarding scope of work	Ongoing
Village of Bartonville	Work underway	Ongoing
City of Chillicothe	Continued discussion with Village board regarding scope of work	Ongoing
Village of Brimfield	Continued discussion with Village board regarding scope of work	Ongoing
City of East Peoria	Work underway	
Watershed Planning	Coordination with IEPA regarding Kickapoo Creek Watershed contract	Ongoing
Hazard Mitigation Plan	Peoria County plan is adopted, Taz Wood plans: Work is completed, FEMA approval pending,	Ongoing
GIS Projects/ Asset Management		
Village of Elmwood	Dunlap	Ongoing
Washburn	Peoria Heights	Ongoing
Minonk	Village of North Pekin	Ongoing
Delavan	Village of Washburn	Ongoing
North Pekin	Peoria Park District	Ongoing
El Paso	Tremont	Ongoing
Hollis Park District	Hanna City	Ongoing
Chillicothe	Creve Coeur	Ongoing
Bartonville	Sidewalk Inventory	Complete
Logan County GIS technical assistance	Technical Assistance as needed	Ongoing
Greater Peoria Sanitary District	Technical Assistance as needed	Ongoing
MPO/Transportation		
Technical Committee	Prepare agenda for and coordination for Technical Meetings	ongoing
Transportation Improvement Program	FY 24 Transportation Improvement Program is adopted	Ongoing
	Creation of web based TIP document application	Ongoing
Highway Safety Improvement Program Guardrails	Engineering phase underway	Ongoing
Active Transportation Planning	Work with various Stakeholders, coordination of planning efforts	ongoing
Special Transportation Studies		
FY23		
Chillicothe Active Transportation Plan	Project is underway, coordinating with consultant	Ongoing
City of Peoria Intersection Study	Project is underway, coordinating with consultant	Ongoing
City of Pekin Bike/Ped plan	Project is underway, coordinating with consultant	Ongoing
MPO TDM work	Work Completed	Complete
FY24		
Project selection is complete	Developing RFQ's for selected projects	Ongoing

FY 21 State Planning and Research Funding		
Asset Management software	Project is underway, coordinating with consultant	Ongoing
Activity Based Travel Demand Model	Project is underway, coordinating with consultant	Ongoing
FY 23 State Planning and Research Funding		
Heart of Illinois Regional Port District Master Planning	Signed Contract / Attended project Kickoff meeting	Ongoing
Regional Community Planning	Consultant selection / project mobilization underway	Ongoing
FY 24 State Planning and Research Funding	Application Submitted to IDOT, Awarded Project, contract development underway	Ongoing
HSTP/Transportation		
5310 program Grant	Issued Call for projects	Ongoing
HSTP Plan	Commission Adopted Plan	Ongoing
HSTP meetings		Ongoing

October 2023 Financial Summary Full Commission

	October-23	September-23	FY24 YTD
Net Income / (Loss)	11,747	(9,183)	251,021

Page 1 **Monthly Financial Summary**

Page 2 **PPUATS Joint Funding Account Summary**

Pages 3 & 4 **Balance Sheet**

	October-23	September-23	Increase / (Decrease)
Operating Cash	951,808	934,889	16,919
Joint Funding Account	455,331	389,777	65,553
All Unrestricted and Restricted Cash	1,438,458	1,355,227	83,231

Accounts Receivable	October-23	September-23	Increase / (Decrease)
Total Accounts Receivable	307,813	383,697	(75,884)
Total Federal Receivables	183,573	235,747	(52,174)
Total State Receivables	31,348	50,337	(18,989)
Total Local Receivables	92,892	97,613	(4,721)

Accounts Payable	October-23	September-23	Increase / (Decrease)
Total Accounts Payable at EOM	84,316	95,534	(11,219)
A/P to be billed - Pass-throughs	82,748	93,034	(10,286)
A/P indirect costs	1,568	2,500	(932)

Page 5 **Reference Statement of Cash Flows for Detail on Changes in Cash**

Page 6 **Income Statement**

	October-23	September-23	Increase / (Decrease)
Current Billing	151,111	158,441	(7,331)
Pass-Through Expenses and Adjusting Entries	(50,637)	(75,483)	24,846
Operating Revenue	100,474	82,958	17,515

	October-23	September-23	Increase / (Decrease)
Current Expenses	139,363	167,624	(28,261)
Pass-Through Expenses and Adjusting Entries	(50,637)	(75,483)	24,846
Operating Expenses	88,726	92,141	(3,415)

	October-23	September-23	Increase / (Decrease)
Regular Working Days	22.00	20.00	2.00
Paid Holidays	-	1.00	(1.00)
PTO Used (Hours)	129.75	207.00	(77.25)

	October-23	September-23	FY24 YTD
Operating Revenue	100,474	82,958	899,718
Less Operating Expenses	(88,726)	(92,141)	(648,697)
Net Income / (Loss)	11,747	(9,183)	251,021

Page 7 **Checking Account Register of Expenses Paid**

Page 8 **Credit Card Register of Expenses Paid**

October 2023

PPUATS Joint Funding Account Summary

	Current Month	Previous Month
	October-23	September-23
Account Balance	455,331	389,777

Account Income	October-23	September-23
Joint Funding Payments Received	69,269	87,504
Interest Income	34	28

Account Expenses	October-23	September-23
Peoria, Tazewell, Woodford - Member Dues**	(3,750)	(3,750)

Joint Funding Summary	Received	Due
Total Joint Funding	\$ 156,773	\$ 77,043
City Link	3,800	-
City of Chillicothe	3,237	-
City of East Peoria	12,282	-
City of Pekin	-	17,752
City of Peoria	60,720	-
City of Washington	8,715	-
City of West Peoria	2,416	-
Peoria County	-	50,550
Tazewell County	40,379	-
Village of Bartonville	3,359	-
Village of Creve Coeur	2,819	-
Village of Germantown Hills	1,819	-
Village of Morton	-	8,741
Village of Peoria Heights	3,230	-
Woodford County	13,997	-

Tri-County Regional Planning Commission
Balance Sheet
As of October 31, 2023

	Current Month	Previous Month	Previous Year
	Oct 31, 23	Sep 30, 23	Oct 31, 22
ASSETS			
Current Assets			
Checking/Savings			
10000 · Cash - Unrestricted			
10110 · MCB Checking - Operations	951,808	934,889	798,405
Total 10000 · Cash - Unrestricted	951,808	934,889	798,405
11000 · Cash - Restricted			
11110 · MCB Checking - Flex Benefits	1,530	1,530	1,530
11210 · MCB Money Market - PPUATS	455,331	389,777	268,884
11310 · MCB Checking - IL MPO Adv.	19,238	19,238	19,238
11410 · MCB Savings - Unvested Retirement	10,551	9,792	6,280
Total 11000 · Cash - Restricted	486,650	420,338	295,933
Total Checking/Savings	1,438,458	1,355,227	1,094,338
Accounts Receivable			
13000 · Accounts and Grants Receivable	307,813	383,697	356,056
Total Accounts Receivable	307,813	383,697	356,056
Other Current Assets			
15000 · Prepaid Expenses	35,642	40,433	37,491
Total Other Current Assets	35,642	40,433	37,491
Total Current Assets	1,781,913	1,779,357	1,487,885
Fixed Assets			
17100 · Computer Equipment	93,173	93,173	86,403
17101 · Accum. Deprec. - Computers	(65,531)	(63,863)	(47,011)
Total Fixed Assets	27,642	29,311	39,393
Other Assets			
19000 · Right of Use - Office Space	25,133	27,926	58,643
19001 · Right of Use - Copier	14,664	15,108	18,888
19002 · Right of Use - SBIT Agreements	4,977	5,807	6,636
Total Other Assets	44,774	48,841	84,168
TOTAL ASSETS	1,854,329	1,857,508	1,611,446
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · Accounts Payable	84,316	95,534	51,705
Total Accounts Payable	84,316	95,534	51,705
Other Current Liabilities			
21000 · Accrued Expenses	2,137	2,589	4,263
21100 · Accounts Payable - Employees	1,398	1,035	395

Tri-County Regional Planning Commission

Balance Sheet

As of October 31, 2023

	Current Month	Previous Month	Previous Year
	Oct 31, 23	Sep 30, 23	Oct 31, 22
22000 · Employer Liabilities	108,550	105,165	91,520
22800 · Local Matches			
22801 · Local Match - City of Peoria	5,000	5,000	-
22802 · Local Match - GPSD	9,500	9,500	-
22803 · Local Match - PDC Services, Inc	5,000	5,000	-
22804 · Local Match - Wildlife Prairie	500	500	-
Total 22800 · Local Matches	20,000	20,000	-
23000 · Unearned Revenue			
23101 · Deferred Revenue - IDOT	30,557	34,263	33,098
23200 · IL MPO	19,238	19,238	19,238
23500 · Village of Washburn	488	488	488
Total 23000 · Unearned Revenue	50,282	53,988	52,824
28000 · Current Lease Liab. - Office Sp	23,226	26,091	22,428
28001 · Current Lease Liab. - Copier	3,490	3,923	3,263
28002 · Current Lease Liab. - SBITAs	-	-	6,636
Total Other Current Liabilities	209,083	212,791	181,329
Total Current Liabilities	293,398	308,325	233,033
Long Term Liabilities			
29000 · Lease Liability - Office Space	2,941	2,941	37,578
29001 · Lease Liability - Copier	11,210	11,210	15,671
Total Long Term Liabilities	14,152	14,152	53,250
Total Liabilities	307,550	322,477	286,283
Equity			
31000 · General Fixed Asset Equity	13,450	13,450	13,450
35000 · Capital Contribution	193,000	193,000	193,000
39000 · Retained Earnings	1,089,308	1,089,308	919,628
Net Income	251,021	239,274	199,085
Total Equity	1,546,779	1,535,031	1,325,163
TOTAL LIABILITIES & EQUITY	1,854,329	1,857,508	1,611,446

Tri-County Regional Planning Commission

Statement of Cash Flows

July through October 2023

	Oct 23	Jul - Oct 23
OPERATING ACTIVITIES		
Net Income	11,747	251,021
Adjustments to reconcile Net Income to net cash provided by operations:		
13000 · Accounts and Grants Receivable	75,884	(27,849)
15000 · Prepaid Expenses	4,791	(3,267)
20000 · Accounts Payable	(11,219)	(17,077)
21000 · Accrued Expenses	(452)	534
21100 · Accounts Payable - Employees	363	952
22100 · Accrued Wages Payable	1,376	5,307
22200 · Accrued Vacation/Personal Time	646	(4,395)
22300 · Unvested Retirement	744	2,771
22503 · FICA & Medicare	54	458
22504 · IL Unemployment Taxes	(74)	(165)
22505 · 457 (b) Contributions	632	676
22520 · United Way	7	7
23101 · Deferred Revenue - IDOT	(3,706)	7,256
28000 · Current Lease Liab. - Office Sp	(2,865)	23,226
28001 · Current Lease Liab. - Copier	(433)	3,490
Net cash provided by Operating Activities	77,496	242,943
INVESTING ACTIVITIES		
17100 · Computer Equipment	-	(6,770)
17101 · Accum. Deprec. - Computers	1,669	6,675
19000 · Right of Use - Office Space	2,793	11,170
19001 · Right of Use - Copier	444	866
19002 · Right of Use - SBIT Agreements	830	3,318
Net cash provided by Investing Activities	5,735	15,260
FINANCING ACTIVITIES		
29000 · Lease Liability - Office Space	-	(34,637)
29001 · Lease Liability - Copier	-	(4,461)
Net cash provided by Financing Activities	-	(39,098)
Net cash increase for period	83,231	219,105
Cash at beginning of period	1,355,227	1,219,353
Cash at end of period	<u>1,438,458</u>	<u>1,438,458</u>

Tri-County Regional Planning Commission

Profit & Loss

October 2023

	CURRENT Month	Previous Month	FY24 - CURRENT YTD	FY23 - Previous YTD
	Oct 23	Sep 23	Jul - Oct 23	Jul - Oct 22
Ordinary Income/Expense				
Revenue by Type				
41000 · Federal Grants and Awards	114,305	125,007	525,624	337,374
42000 · State Grants and Awards	23,714	28,113	113,095	89,669
43000 · Local Matching Contributions	2,700	(3,750)	225,266	186,052
44000 · Charges for Services	6,548	5,235	20,392	11,221
45000 · Member Dues	3,750	3,750	15,000	14,000
46000 · Interest Income	94	87	341	276
Total Income	151,111	158,441	899,718	638,592
Gross Profit	151,111	158,441	899,718	638,592
Expense by Account & Category				
Total 60500 · Amortization Expense	4,066	4,066	16,241	16,139
Total 61000 · Computer Expenses	1,928	3,799	13,058	8,305
Total 61500 · Outside Services	39,468	57,248	262,958	112,477
Total 62000 · Depreciation	1,669	1,669	6,675	5,923
Total 63000 · Employee Benefits	17,162	16,781	66,520	53,730
Total 63400 · Interest Expense	110	119	493	1,110
Total 63500 · Office Administration	1,522	1,599	6,509	4,850
Total 64000 · Miscellaneous	672	1,647	5,675	4,043
Total 65000 · Professional Fees	6,690	12,850	22,890	24,585
Total 65500 · Facility Costs	865	248	2,844	5,325
Total 66000 · Salaries and Wages	63,321	63,112	235,558	193,945
Total 67000 · Travel and Training	1,890	4,485	9,276	9,075
Total Expense	139,363	167,624	648,697	439,507
Net Income	11,747	(9,183)	251,021	199,085

Tri-County Regional Planning Commission

Check Register - Operating Account

October 2023

Date	Num	Name	Memo	Amount
10/04/2023	1403	Blue Cross Blue Shield of Illinois	Health Insurance - 10/2023	8,723.85
10/04/2023	1404	City of Peoria	5310 Funds - Prospect and Arcadia	8,080.00
10/04/2023	1405	City of Peoria	Rent - 10/2023	2,950.00
10/04/2023	1406	GateHouse Media	Legal Notices - 09/2023	152.40
10/04/2023	1407	Peoria Area Chamber of Commerce	PACC Annual Dues	480.00
10/04/2023	1408	Xerox Financial Services	Copier Lease	458.20
10/05/2023	ACH	Nationwide	Retirement 09/16/23 - 09/30/23	2,848.89
10/05/2023	ACH	Department of the Treasury	Payroll Taxes 09/16/23 - 09/30/23	7,541.00
10/05/2023	ACH	Department of the Treasury	Payroll Taxes 09/16/23 - 09/30/23	121.30
10/05/2023	ACH	Illinois Department of Revenue	Payroll Taxes 09/16/23 - 09/30/23	1,416.18
10/05/2023	ACH	CEFCU	Payroll Liability 09/16/23 - 09/30/23	50.00
10/05/2023	ACH	Staff - Payroll	Payroll 09/16/23 - 09/30/23	23,090.51
10/05/2023	ACH	Unvested Retirement Account	Retirement 09/16/23 - 09/30/23	386.16
10/10/2023	ACH	Delta Dental	Dental Insurance	299.43
10/10/2023	ACH	Facet Technologies, Inc.	GIS Web Hosting - 10/2023 - IDOT FY24 UPWP	385.00
10/10/2023	ACH	Guardian	Life, Disability, and Vision Insurance	526.93
10/10/2023	ACH	Heartland Parking	Monthly Parking - 10/2023	1,022.00
10/10/2023	ACH	Heartland Parking	Parking Validations - 09/2023	55.00
10/10/2023	ACH	Hinckley Springs	Water	106.92
10/10/2023	ACH	IT Unified	Monthly IT Service - 10/2023	1,200.00
10/10/2023	ACH	Lochmueller Group	Pekin Bike / Ped Master Plan Consultant	9,138.78
10/10/2023	ACH	Lochmueller Group	Activity Based TDM Consultant	25,000.00
10/10/2023	ACH	Quill Corporation	Office Supplies	31.59
10/10/2023	ACH	The Cleaning Source	Office Cleaning - 09/2023	194.00
10/10/2023	ACH	Thouvenot, Wade, & Moerchen, Inc.	Consultant Services - IDOT FY23 UPWP	6,591.00
10/10/2023	ACH	Verizon Wireless	Phones - 09/2023	308.09
10/10/2023	ACH	WSP USA, Inc.	Consultant Services - 08/2023 - IDOT SPR Port District	13,315.00
10/18/2023	1409	City of Peoria	Utilities - Q2 2023	985.84
10/18/2023	1410	Peoria Magazine	40 Under 40 Ad - R. Abi-Akar	500.00
10/18/2023	1411	Morton Community Bank	Bruner - Payment for 09/2023 CC Charges	3,943.91
10/18/2023	1412	Morton Community Bank	Ulrich - Payment for 09/2023 CC Charges	206.85
10/18/2023	1413	Morton Community Bank	West - Payment for 09/2023 CC Charges	311.12
10/20/2023	ACH	Nationwide	Retirement 10/01/23 - 10/15/23	2,862.95
10/20/2023	ACH	Department of the Treasury	Payroll Taxes 10/01/23 - 10/15/23	7,108.60
10/20/2023	ACH	Illinois Department of Revenue	Payroll Taxes 10/01/23 - 10/15/23	1,344.11
10/20/2023	ACH	CEFCU	Payroll Liability 10/01/23 - 10/15/23	50.00
10/20/2023	ACH	Staff - Payroll	Payroll 10/01/23 - 10/15/23	20,993.91
10/20/2023	ACH	Unvested Retirement Account	Retirement 10/01/23 - 10/15/23	372.10
10/26/2023	ACH	IL Dept of Unemployment Security	3rd Qtr 2023 Unemployment Tax	109.16
10/27/2023	ACH	Martin Hood	FY23 Financial Audit - 09/2023 - IDOT FY24 UPWP	12,850.00
10/27/2023	ACH	Quill Corporation	Office Supplies	132.53
10/27/2023	ACH	Quill Corporation	Office Supplies	62.94
10/27/2023	ACH	Quill Corporation	Office Supplies	39.99
10/27/2023	ACH	Quill Corporation	Office Supplies	29.37
10/27/2023	ACH	WSP USA, Inc.	Consultant Services - 09/2023 - IDOT SPR Port District	13,679.00
10/27/2023	ACH	Logan Chapman	Expense Reimbursement	298.49
10/31/2023	ACH	Morton Community Bank	Service Charge	16.14
Register			Total Checks	180,369.24

**Tri-County Regional Planning Commission
Credit Card Register
October 2023**

Date	Employee Card	Vendor	Memo	Amount
10/02/2023	Ulrich	American Planning Association	APA Membership - Lees	489.00
10/04/2023	Ulrich	Crowne Plaza	IDOT Conference Hotel - Bruner - IDOT FY24 UPWP	193.80
10/05/2023	Ulrich	Adobe	Adobe User Subscription - Miller	21.24
10/06/2023	Ulrich	Adobe	Adobe User Subscription - Lees	16.99
10/08/2023	Ulrich	Qbox	QuickBooks File Management	15.00
10/15/2023	Bruner	Adobe	Adobe Main Account Subscription	54.99
10/15/2023	Bruner	i3 Broadband	Internet Service	117.48
10/30/2023	Bruner	Adobe	Adobe Main Account Subscription - New Account	52.89
10/31/2023	N/A	Morton Community Bank	Finance Charges	0.00
Register			Total Charges	961.39

Date	Employee Card	Vendor	Memo	Amount
Register			Total Refunds and Credits	-

September 2023 Financial Summary Full Commission

	September-23	August-23	FY24 YTD
Net Income / (Loss)	(11,694)	9,950	236,240

Page 1 **Monthly Financial Summary**

Page 2 **PPUATS Joint Funding Account Summary**

Pages 3 & 4 **Balance Sheet**

	September-23	August-23	Increase / (Decrease)
Operating Cash	934,889	848,310	86,579
Joint Funding Account	389,777	305,996	83,782
All Unrestricted and Restricted Cash	1,355,227	1,184,241	170,986

Accounts Receivable	September-23	August-23	Increase / (Decrease)
Total Accounts Receivable	383,697	527,022	(143,325)
Total Federal Receivables	235,747	312,758	(77,011)
Total State Receivables	50,337	52,815	(2,478)
Total Local Receivables	97,613	161,448	(63,835)

Accounts Payable	September-23	August-23	Increase / (Decrease)
Total Accounts Payable at EOM	97,784	67,309	30,475
A/P to be billed - Pass-throughs	95,284	64,740	30,545
A/P indirect costs	2,500	2,570	(70)

Page 5 **Reference Statement of Cash Flows for Detail on Changes in Cash**

Page 6 **Income Statement**

	September-23	August-23	Increase / (Decrease)
Current Billing	128,441	153,353	(24,912)
Pass-Through Expenses and Adjusting Entries	(45,483)	(60,432)	14,949
Operating Revenue	82,958	92,921	(9,962)

	September-23	August-23	Increase / (Decrease)
Current Expenses	140,136	143,403	(3,268)
Pass-Through Expenses and Adjusting Entries	(45,483)	(60,432)	14,949
Operating Expenses	94,652	82,971	11,681

	September-23	August-23	Increase / (Decrease)
Regular Working Days	20.00	23.00	(3.00)
Paid Holidays	1.00	-	1.00
PTO Used (Hours)	207.00	172.50	34.50

	September-23	August-23	FY24 YTD
Operating Revenue	82,958	92,921	718,607
Less Operating Expenses	(94,652)	(82,971)	(482,367)
Net Income / (Loss)	(11,694)	9,950	236,240

Page 7 **Checking Account Register of Expenses Paid**

Page 8 **Credit Card Register of Expenses Paid**

September 2023

PPUATS Joint Funding Account Summary

	Current Month	Previous Month
	September-23	August-23
Account Balance	389,777	305,996

Account Income	September-23	August-23
Joint Funding Payments Received	87,504	-
Interest Income	28	26

*Joint Funding Payments Received (Deposited in October 2023)	55,272
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Account Expenses	September-23	August-23
Peoria, Tazewell, Woodford - Member Dues**	(3,750)	(3,750)

Joint Funding Summary	Received	Due
Total Joint Funding	\$ 142,776	\$ 91,040
City Link	3,800	-
City of Chillicothe	3,237	-
City of East Peoria	12,282	-
City of Pekin	-	17,752
City of Peoria	60,720	-
City of Washington	8,715	-
City of West Peoria	2,416	-
Peoria County	-	50,550
Tazewell County	40,379	-
Village of Bartonville	3,359	-
Village of Creve Coeur	2,819	-
Village of Germantown Hills	1,819	-
Village of Morton	-	8,741
Village of Peoria Heights	3,230	-
Woodford County	-	13,997

Tri-County Regional Planning Commission

Balance Sheet

As of September 30, 2023

	Sep 30, 23	Aug 31, 23	Sep 30, 22
ASSETS			
Current Assets			
Checking/Savings			
10000 · Cash - Unrestricted			
10110 · MCB Checking - Operations	934,889	848,310	881,312
Total 10000 · Cash - Unrestricted	934,889	848,310	881,312
11000 · Cash - Restricted			
11110 · MCB Checking - Flex Benefits	1,530	1,530	1,530
11210 · MCB Money Market - PPUATS	389,777	305,996	272,362
11310 · MCB Checking - IL MPO Adv.	19,238	19,238	19,238
11410 · MCB Savings - Unvested Retirement	9,792	9,167	5,763
Total 11000 · Cash - Restricted	420,338	335,931	298,893
Total Checking/Savings	1,355,227	1,184,241	1,180,205
Accounts Receivable			
13000 · Accounts and Grants Receivable	383,697	527,022	228,524
Total Accounts Receivable	383,697	527,022	228,524
Other Current Assets			
15000 · Prepaid Expenses	35,393	39,869	33,163
Total Other Current Assets	35,393	39,869	33,163
Total Current Assets	1,774,317	1,751,132	1,441,892
Fixed Assets			
17100 · Computer Equipment	93,173	93,173	86,403
17101 · Accum. Deprec. - Computers	(63,863)	(62,194)	(45,530)
Total Fixed Assets	29,311	30,979	40,873
Other Assets			
19000 · Right of Use - Office Space	27,926	30,718	61,436
19001 · Right of Use - Copier	15,108	15,553	19,308
19002 · Right of Use - SBIT Agreements	9,996	11,424	37,603
Total Other Assets	53,030	57,695	118,346
TOTAL ASSETS	1,856,658	1,839,806	1,601,112
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · Accounts Payable	97,784	67,309	26,245
20011 · MCB Credit Card	-	208	674
Other Current Liabilities			
21000 · Accrued Expenses	2,589	2,672	3,861
21100 · Accounts Payable - Employees	1,035	213	1,401
22000 · Employer Liabilities	105,098	100,564	90,794
22800 · Local Matches			
22801 · Local Match - City of Peoria	5,000	5,000	-
22802 · Local Match - GPSD	9,500	9,500	-

Tri-County Regional Planning Commission

Balance Sheet

As of September 30, 2023

	Sep 30, 23	Aug 31, 23	Sep 30, 22
22803 · Local Match - PDC Services, Inc	5,000	5,000	-
22804 · Local Match - Wildlife Prairie	500	500	-
Total 22800 · Local Matches	20,000	20,000	-
23000 · Unearned Revenue			
23101 · Deferred Revenue - IDOT	34,263	37,969	36,667
23200 · IL MPO	19,238	19,238	19,238
23500 · Village of Washburn	488	488	488
Total 23000 · Unearned Revenue	53,988	57,694	56,392
28000 · Current Lease Liab. - Office Sp	26,091	28,948	25,195
28001 · Current Lease Liab. - Copier	3,923	4,355	3,668
28002 · Current Lease Liab. - SBITAs	-	-	13,504
Total Other Current Liabilities	212,724	214,446	194,815
Total Current Liabilities	310,508	281,963	221,734
Long Term Liabilities			
29000 · Lease Liability - Office Space	2,941	2,941	37,578
29001 · Lease Liability - Copier	11,210	11,210	15,671
29002 · Lease Liability - SBITAs	-	-	15,395
Total Long Term Liabilities	14,152	14,152	68,645
Total Liabilities	324,660	296,115	290,379
Equity			
31000 · General Fixed Asset Equity	13,450	13,450	13,450
35000 · Capital Contribution	193,000	193,000	193,000
39000 · Retained Earnings	1,089,307	1,089,307	919,628
Net Income	236,240	247,934	184,655
Total Equity	1,531,997	1,543,691	1,310,733
TOTAL LIABILITIES & EQUITY	1,856,658	1,839,806	1,601,112

Tri-County Regional Planning Commission

Statement of Cash Flows

September 2023

	Sep 23	Jul - Sep 23
OPERATING ACTIVITIES		
Net Income	(11,694)	236,240
Adjustments to reconcile Net Income to net cash provided by operations:		
13000 · Accounts and Grants Receivable	143,325	(103,733)
15000 · Prepaid Expenses	4,476	(9,003)
20000 · Accounts Payable	30,475	(3,608)
20011 · MCB Credit Card	(208)	-
21000 · Accrued Expenses	(83)	986
21100 · Accounts Payable - Employees	822	589
22100 · Accrued Wages Payable	1,845	3,931
22200 · Accrued Vacation/Personal Time	1,658	(5,108)
22300 · Unvested Retirement	754	2,027
22503 · FICA & Medicare	240	403
22504 · IL Unemployment Taxes	49	(91)
22505 · 457 (b) Contributions	-	44
22520 · United Way	(13)	-
23101 · Deferred Revenue - IDOT	(3,706)	10,962
28000 · Current Lease Liab. - Office Sp	(2,857)	26,091
28001 · Current Lease Liab. - Copier	(432)	3,923
Net cash provided by Operating Activities	164,652	163,652
INVESTING ACTIVITIES		
17100 · Computer Equipment	-	(6,770)
17101 · Accum. Deprec. - Computers	1,669	5,006
19000 · Right of Use - Office Space	2,793	8,378
19001 · Right of Use - Copier	444	422
19002 · Right of Use - SBIT Agreements	1,428	4,284
Net cash provided by Investing Activities	6,334	11,320
FINANCING ACTIVITIES		
29000 · Lease Liability - Office Space	-	(34,637)
29001 · Lease Liability - Copier	-	(4,461)
Net cash provided by Financing Activities	-	(39,098)
Net cash increase for period	170,986	135,874
Cash at beginning of period	1,184,241	1,219,353
Cash at end of period	1,355,227	1,355,227

Tri-County Regional Planning Commission
Profit & Loss
September 2023

	CURRENT Month	Previous Month	FY24 - CURRENT YTD	FY23 - Previous YTD
	Sep 23	Aug 23	Jul - Sep 23	Jul - Sep 22
Ordinary Income/Expense				
Revenue by Type				
41000 · Federal Grants and Awards	101,007	120,671	387,319	225,208
42000 · State Grants and Awards	22,113	27,551	83,380	63,848
43000 · Local Matching Contributions	(3,750)	(3,750)	222,566	189,552
44000 · Charges for Services	5,235	5,049	13,844	8,814
45000 · Member Dues	3,750	3,750	11,250	10,500
46000 · Interest Income	87	82	248	200
Total Income	128,441	153,353	718,607	498,122
Gross Profit	128,441	153,353	718,607	498,122
Expense by Account & Category				
Total 60500 · Amortization Expense	4,665	4,665	13,970	15,098
Total 61000 · Computer Expenses	3,799	2,343	11,129	4,951
Total 61500 · Outside Services	29,183	58,029	194,795	65,238
Total 62000 · Depreciation	1,669	1,669	5,006	4,442
Total 63000 · Employee Benefits	16,781	16,301	49,358	40,318
Total 63400 · Interest Expense	119	128	383	955
Total 63500 · Office Administration	1,599	1,868	4,987	3,545
Total 64000 · Miscellaneous	1,647	2,891	5,004	4,043
Total 65000 · Professional Fees	12,850	3,350	16,200	18,320
Total 65500 · Facility Costs	248	865	1,979	4,276
Total 66000 · Salaries and Wages	63,089	50,381	172,171	144,615
Total 67000 · Travel and Training	4,485	913	7,385	7,665
Total Expense	140,136	143,403	482,367	313,467
Net Income	(11,694)	9,950	236,240	184,655

Tri-County Regional Planning Commission

Check Register - Operating Account

September 2023

Date	Num	Name	Memo	Amount
09/01/2023	1396	American Environmental Corp	IEMA - Hazard Mitigation Contract	23,914.85
09/01/2023	1397	Blue Cross Blue Shield of Illinois	Health Insurance - 09/2023	9,088.48
09/01/2023	1398	City of Peoria	Rent - 09/2023	2,950.00
09/01/2023	1399	GateHouse Media	Legal Notices - 08/2023	306.00
09/01/2023	1400	ILGISA	ILGISA 2023 Annual Conference - B. West	350.00
09/01/2023	1401	Xerox Financial Services	Copier Lease	458.20
09/05/2023	ACH	Nationwide	Retirement 08/16/23 - 08/31/23	2,198.89
09/05/2023	ACH	Department of the Treasury	Payroll Taxes 08/16/23 - 08/31/23	7,235.62
09/05/2023	ACH	Illinois Department of Revenue	Payroll Taxes 08/16/23 - 08/31/23	1,371.20
09/05/2023	ACH	CEFCU	Payroll Liability 08/16/23 - 08/31/23	50.00
09/05/2023	ACH	Staff - Payroll	Payroll 08/16/23 - 08/31/23	21,591.11
09/05/2023	ACH	Unvested Retirement Account	Retirement 08/16/23 - 08/31/23	256.16
09/08/2023	ACH	Delta Dental	Dental Insurance	299.43
09/08/2023	ACH	Facet Technologies, Inc.	GIS Web Hosting - 09/2023 - IDOT FY24 UPWP	385.00
09/08/2023	ACH	Hanson Professional Services	Intersection Safety Study - IDOT FY23 UPWP	750.00
09/08/2023	ACH	Hanson Professional Services	TDM Project	521.26
09/08/2023	ACH	Heartland Parking	Monthly Parking - 08/2023 - card deposit	10.00
09/08/2023	ACH	Heartland Parking	Monthly Parking - 08/2023 - new employee	52.50
09/08/2023	ACH	Heartland Parking	Monthly Parking - 09/2023	1,022.00
09/08/2023	ACH	Heartland Parking	Parking Validations - 08/2023	112.00
09/08/2023	ACH	Hinckley Springs	Water	100.92
09/08/2023	ACH	Lochmueller Group	Activity Based TDM Consultant	20,000.00
09/08/2023	ACH	Lochmueller Group	Pekin Bike / Ped Master Plan Consultant	1,518.00
09/08/2023	ACH	Pearl Technology	Annual SSL Security Certificates for GIS and websites	239.40
09/08/2023	ACH	Quill Corporation	Office Supplies	89.97
09/08/2023	ACH	Quill Corporation	Office Supplies	60.47
09/08/2023	ACH	Quill Corporation	Office Supplies	14.98
09/08/2023	ACH	Quill Corporation	Office Supplies	14.98
09/08/2023	ACH	Quill Corporation	Office Supplies	97.65
09/08/2023	ACH	The Cleaning Source	Office Cleaning - 08/2023	194.00
09/08/2023	ACH	Verizon Wireless	Phones - 08/2023	336.23
09/08/2023	ACH	WEX Bank	Gas - Commission Vehicle	27.43
09/20/2023	ACH	Nationwide	Retirement 09/01/23 - 09/15/23	2,848.89
09/20/2023	ACH	Department of the Treasury	Payroll Taxes 09/01/23 - 09/15/23	7,133.64
09/20/2023	ACH	Illinois Department of Revenue	Payroll Taxes 09/01/23 - 09/15/23	1,350.66
09/20/2023	ACH	CEFCU	Payroll Liability 09/01/23 - 09/15/23	50.00
09/20/2023	ACH	Staff - Payroll	Payroll 09/01/23 - 09/15/23	21,103.59
09/20/2023	ACH	Unvested Retirement Account	Retirement 09/01/23 - 09/15/23	368.07
09/20/2023	1402	United Way	Payroll Liability	19.50
09/22/2023	ACH	Morton Community Bank	Bruner - Payment for 08/2023 CC Charges	960.50
09/22/2023	ACH	Morton Community Bank	Ulrich - Payment for 08/2023 CC Charges	273.80
09/28/2023	ACH	Guardian	Life, Disability, and Vision Insurance	526.93
09/28/2023	ACH	IT Unified	New Laptop, Screen Repair, MS Office 365	1,903.56
09/28/2023	ACH	IT Unified	Monthly IT Service - 09/2023	1,200.00
09/28/2023	ACH	Martin Hood	FY23 Financial Audit - 08/2023 - IDOT FY24 UPWP	3,350.00
09/30/2023	ACH	Morton Community Bank	Service Charge	17.05
Register			Total Checks	136,722.92

Tri-County Regional Planning Commission

Credit Card Register

September 2023

Date	Employee Card	Vendor	Memo	Amount
09/01/2023	Bruner	Amazon Business	IT Supplies - IDOT FY24 UPWP	89.99
09/01/2023	Bruner	Amazon Business	IT Supplies - IDOT FY24 UPWP	118.15
09/05/2023	Ulrich	Adobe	Adobe User Subscription - Miller	21.24
09/06/2023	West	Sheraton Lisle Naperville Hotel	Lodging - ILGIS Conference - West	311.12
09/06/2023	Ulrich	Adobe	Adobe User Subscription - Lees	15.93
09/07/2023	Bruner	Amazon Business	Office Supplies	26.78
09/07/2023	Ulrich	Heartland Parking	Parking Fees for Auditors	20.00
09/07/2023	Ulrich	Qbox	QuickBooks File Management	15.00
09/12/2023	Ulrich	Amazon Business	Office Supplies	56.97
09/13/2023	Bruner	Hotel Indigo Naperville	Lodging - APA Conference - Abi-Akar	827.00
09/13/2023	Bruner	Hotel Indigo Naperville	Lodging - APA Conference - Bruner	827.00
09/13/2023	Bruner	Hotel Indigo Naperville	Lodging - APA Conference - Guevara	827.00
09/13/2023	Bruner	Hotel Indigo Naperville	Lodging - APA Conference - Hunt	827.00
09/15/2023	Bruner	Adobe	Adobe Main Account Subscription	54.99
09/26/2023	Bruner	American Planning Association	APA Membership - Bruner	346.00
09/26/2023	Ulrich	Walmart	Office Supplies	27.08
09/29/2023	Ulrich	Walmart	Office Supplies	29.39
09/30/2023	Ulrich	Adobe	Adobe User Subscription - Accounting	21.24
09/30/2023	N/A	Morton Community Bank	Finance Charges	0.00
Register			Total Charges	4,461.88

Date	Employee Card	Vendor	Memo	Amount
Register			Total Refunds and Credits	-

RESOLUTION 24-25

A RESOLUTION OF THE TRI-COUNTY REGIONAL PLANNING COMMISSION TO APPROVE THE FINANCIAL REPORTS AND BILLINGS FOR SEPTEMBER and OCTOBER 2023

WHEREAS the Tri-County Regional Planning Commission is required to establish and maintain proper accounting procedures and cash management records in accordance with Generally Accepted Accounting Principles (GAAP) as applied to governmental agencies, and

WHEREAS, on a monthly basis, the staff accountant prepares end-of-month financial reports and a listing of cash disbursements, and

WHEREAS, the Ways & Means Committee has reviewed the end-of-month financial statements and cash disbursements report for September and October 2023 and recommends that the Commission approve said reports.

THEREFORE, BE IT RESOLVED BY THE COMMISSION AS FOLLOWS:

That the financial reports and cash disbursements for September and October 2023 are approved.

Presented this 6th day of December 2023

Adopted this 6th day of December 2023

Greg Menold, Chairman
Tri-County Regional Planning
Commission

ATTEST:

Eric W. Miller, Executive Director
Tri-County Regional Planning Commission

November 17, 2023

Board of Commissioners
 Tri-County Regional Planning Commission
 456 Fulton St., Suite 401
 Peoria, Illinois 61602

We have audited the financial statements of the Tri-County Regional Planning Commission (the Commission) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in an email to the Ways and Means Committee dated September 1, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Commission are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Commission changed accounting policies related to capital assets by adopting Government Accounting Standards Board (GASB) Statement No. 96 (GASB 96), *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 99 (GASB 99), *Omnibus 2022*, in Fiscal Year 2023. The effect of the adoption of GASB 96 was a decrease in operating expenses of \$8,796 and an increase in non-operating expenses of \$500. The adoption of GASB 99 had no impact on the Commission. We noted no transactions entered into by the Commission during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were (1) the allowance for uncollectible receivables and (2) the amount of direct and indirect expenses eligible for reimbursement under the Commission's state and federal operating grants.

Management's estimate of the allowance for uncollectible receivables is based on past payment history with the state or federal agencies or private clients from which accounts receivable are due at June 30, 2023.

Management's estimate of the eligible expenses, including indirect cost allocations, for the grants was based on all available guidance from the Illinois Department of Transportation and the U.S. Department of Transportation.

We evaluated the methods, assumptions, and data used to develop the estimates noted above in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

- Management may choose not to correct certain misstatements due to qualitative and quantitative factors, such as materiality. If applicable, these uncorrected misstatements are summarized on the attached Audit Difference Evaluation Form. Management has determined that their effects are immaterial, both individually and in the aggregate to the comparative financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

- The attached Adjusting, Eliminating, and/or Reclassifying Journal Entry Reports, as applicable, summarize misstatements that were corrected by management. These entries were either (1) provided by management, or (2) identified during the performance of audit procedures and proposed to, discussed with, and approved by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the Management Representation Letter dated November 17, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Commission's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Commission's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary schedules (Schedules 1 through 4), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the Board of Commissioners and management of the Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in black ink that reads "Martin Hood LLC". The signature is written in a cursive, flowing style.

Martin Hood LLC

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Tri-County Regional Planning Commission

Year End: June 30, 2023

Adjusting Journal Entries

Date: 7/1/2022 To 6/30/2023

TB-02

Preparer	In-Charge	Manager
Director	MJP 10/10/2023	GAK 11/14/2023
GJD 11/16/2023	Tech Review	

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	6/30/2023	Retained Earnings	39000	TB-01A			506.00		
1	6/30/2023	Other	64050	TB-01A		506.00			
To roll retained earnings. Discussed with and approved by Rebecca Eisele, Accountant, on 8/29/23.									
2	6/30/2023	Accounts Payable	20000	PBC		52.00			
2	6/30/2023	Federal Grants and Awards	41000	PBC		70.00			
2	6/30/2023	State Grants and Awards	42000	PBC			70.00		
2	6/30/2023	Local Matching Contributions	43000	PBC		11,574.00			
2	6/30/2023	Planning & Zoning Support	44020	PBC			11,574.00		
2	6/30/2023	Internet and Phones	63540	PBC			48.00		
2	6/30/2023	Other	64050	PBC			1.00		
2	6/30/2023	Other Travel & Meals	67080	PBC			3.00		
To adjust accounts to final after preliminary trial balance was imported. Entry provided by Rebecca Eisele, Accountant, on 8/30/23.									
3	6/30/2023	Right of Use - SBIT Agreements	19002	PBC			9,727.00		
3	6/30/2023	Lease Liability - SBITAs	29002	PBC		9,870.00			
3	6/30/2023	Amortization Expense - SBITAs	60503	PBC			29,896.00		
3	6/30/2023	Computer Software & Services	61020	PBC		5,474.00			
3	6/30/2023	Computer Support Contracts	61501	PBC		25,157.00			
3	6/30/2023	Contractual Services	61503	PBC		135.00			
3	6/30/2023	Interest Expense - SBITAs	63403	PBC			1,013.00		
To adjust GASB 96 SBITA accounts to scope out SBITAs that were 12 months or less. Entry provided by Rebecca Eisele, on 9/22/23, after discussion during audit fieldwork.									
4	6/30/2023	Right of Use - SBIT Agreements	19002	G-02			6,854.00		
4	6/30/2023	Lease Liability - SBITAs	29002	G-02		15,395.00			
4	6/30/2023	Amortization Expense - SBITAs	60503	G-02			8,225.00		
4	6/30/2023	Interest Expense - SBITAs	63403	G-02			316.00		
To adjust SBITA balances to actual based on revised SBITA schedules. Discussed with and approved by Rebecca Eisele, Accountant, on 10/10/23.									
						68,233.00	68,233.00		
Net Income (Loss)			169,174.00						

ALG-CX-12.2: Audit Difference Evaluation Form

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Governmental Unit: Financial Statement Date:

Completed by: Date:

Opinion Unit: A Listing of Known Audit Differences Over: \$

Description (Nature) of Audit Difference (AD)	Factual (F), Judgmental (J), or Projected (P)	Cause	W/P Ref.	Financial Statement Effect—Amount of Over- (Under-) statement of:						Change in Net Position
				Total Assets	Total Liabilities	Working Cap.	Net Position	Revenues	Expen.	
Understatement of accounts payable due to not accruing invoice received late after year end (includes revenue and related unbilled receivable impact as this would be reimbursed through grants)	F	Management Decision	L-01	-25,000	-25,000	0	0	-25,000	-25,000	0
Passing on a prior period adjustment for current year expense overstatement due to not accruing invoice received late after prior year end (includes revenue and related unbilled receivable impact as this would be reimbursed through grants)	F	Management Decision	SA-300					24,830	24,830	0
Total				-25,000	-25,000	0	0	-170	-170	0
Less audit adjustments subsequently booked										
Net unadjusted AD—current year (iron curtain method)				-25,000	-25,000	0	0	-170	-170	0
Effect of unadjusted AD—prior years				-25,000	-25,000	0	0	-170	-170	0
Combined current year and prior year AD (rollover method)				1,619,367	323,609	1,254,445	1,295,758	1,878,098	1,708,924	169,174
Financial statement caption totals				-1.54%	-7.73%	0.00%	0.00%	-0.01%	-0.01%	0.00%
Current year AD as % of F/S captions (iron curtain method)				-1.54%	-7.73%	0.00%	0.00%	-0.01%	-0.01%	0.00%
Current and prior year AD as % of F/S captions (rollover method)										

TRI-COUNTY REGIONAL PLANNING COMMISSION

Peoria, Illinois

**Basic Financial Statements
and Supplementary Information**

For the Year Ended
June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
 Tri-County Regional Planning Commission
 Peoria, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Tri-County Regional Planning Commission (the Commission) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Commission as of June 30, 2023, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 the Commission 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 audit opinion.



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

Change in Accounting Principle

As discussed in Note 1 to the financial statements, during the year ended June 30, 2023, the Commission adopted new accounting guidance Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinion. 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 and *Government 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 and *Government 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 Commission'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 Commission'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 5 through 10 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

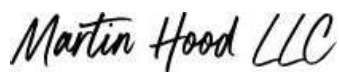
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Commission's basic financial statements. The accompanying Schedules 1 through 3, including the Schedule of Expenditures of Federal Awards, are required by Title 2. U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule 4 is presented for purposes of additional analysis as required by the Illinois Grant Accountability and Transparency Act and is also not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, including the information in the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2023, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.



Champaign, Illinois
November 17, 2023

MANAGEMENT'S DISCUSSION & ANALYSIS

About the Financial Statements of Tri-County Regional Planning Commission

This section of the financial report presents management's discussion and analysis of the Tri-County Regional Planning Commission's (the Commission) financial performance during the fiscal years ended June 30, 2023 and 2022. Please read it in conjunction with the Commission's financial statements. The financial statements of the Commission are presented on an accrual basis. Accounting principles used are similar to principles applicable in the private sector. The Commission's basic financial statements consist of the Balance Sheet, the Statement of Revenues, Expenses, and Changes in Net Position, and the Statement of Cash Flows. These statements are the measures used to evaluate the short-term and long-term outlook of the Commission's finances and are used in conjunction with the annual budget, which is the Commission's financial plan for the fiscal year.

The Balance Sheet reports the difference between assets and liabilities, as net position. Assets are reported in order of liquidity, or how readily they are expected to be converted to cash, and whether restrictions limit the Commission's ability to use the resources. Liabilities are reported based on their maturity, or when cash is expected to be used to liquidate them. Net position is displayed in three components: net investment in capital assets; restricted; and unrestricted. This statement can be found on page 11 of this report.

The Statement of Revenues, Expenses, and Changes in Net Position distinguishes between operating and non-operating revenues and expenses. It reconciles net position at the beginning and end of the financial period, explaining the relationship between this statement and the Balance Sheet. The Statement of Revenues, Expenses and Changes in Net Position can be found on page 12 of this report.

The Statement of Cash Flows provides relevant information about the cash receipts and cash disbursements of the Commission during the period. It categorizes cash activity from operating, financing, and investing activities. The total cash generated or used reconciles the prior year cash balance to the current year cash balance as shown on the Balance Sheet. This statement can be found on page 13 of this report.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found on pages 14 through 22 of this report. In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information*. Supplementary information can be found on pages 23 through 25 and 31.

Financial Highlights

The Commission is showing increase in net position for the fiscal years 2023 and 2022 of \$169,174 and \$241,231, respectively.

Balance Sheet

The Balance Sheet presents the assets, deferred outflows of resources, liabilities, and deferred inflows of resources, of the Commission similar to the private sector on an accrual basis. The Commission has no items considered deferred outflows or deferred inflows for 2023 or 2022. Assets and liabilities are recorded when the related revenues and expenses, respectively, are recognized. Revenues and expenses are recognized when earned and incurred rather than when cash is received or paid, respectively. The difference between assets and liabilities represents the net position of the Commission. A comparative analysis of the Commission's net position is presented below.

Net Position As of June 30 (in thousands)

	2023	2022
Current Assets	\$ 1,531.7	\$ 1,299.4
Capital Assets, Net of Accumulated Depreciation and Amortization	87.6	134.3
Total Assets	1,619.3	1,433.7
Current Liabilities	277.2	228.5
Long-Term Liabilities	46.4	78.6
Total Liabilities	323.6	307.1
Net Position:		
Net Investment in Capital Assets	34.4	43.9
Unrestricted	1,261.3	1,082.7
Total Net Position	\$ 1,295.7	\$ 1,126.6

Overall Financial Position

For the year ended June 30, 2023, the Commission's total net position increased from \$1,126,584 to \$1,295,758. The Commission has no restrictions on its net position. This year's increase in net position is illustrated in the Operating Results schedule below.

Operating Results For Year Ended June 30 (in thousands)

	<u>2023</u>	<u>2022</u>
Operating Revenues:		
Charges for Services	\$ 59.1	\$ 41.7
Less: Operating Expenses	<u>1,706.1</u>	<u>1,191.8</u>
Operating Loss	(1,647.0)	(1,150.1)
Non-Operating Revenues (Expenses):		
Federal Grants	1,354.5	869.0
State Grants	263.5	304.6
Local Matching Contributions	155.1	171.0
Member Dues	45.0	50.1
Other	<u>(2.0)</u>	<u>(3.3)</u>
Increase in Net Position	169.1	241.3
Net Position, Beginning of Year	<u>1,126.6</u>	<u>885.3</u>
Net Position, End of Year	<u><u>\$ 1,295.7</u></u>	<u><u>\$ 1,126.6</u></u>

Change in Net Position Analysis

For the year ended June 30, 2023, the Commission's Operating Revenue increased \$17.4 thousand over the prior year. The Commission's revenue is based on providing specialized services to municipalities and local agencies in the Peoria, Tazewell, and Woodford County area on an hourly basis. Therefore, variances are directly attributable to less need and/or less budget for services from the Commission.

Total Non-Operating Revenue increased by \$423.4 thousand.

Total operating expenses increased in the current year by \$514.3 thousand. A few of the significant line item increases and/or decreases were as follows:

- Salaries and wages increased by 14% from the prior year by \$77.9 thousand.
 - The Commission was understaffed in FY22 but was fully staffed in FY23. Personnel changes in FY23 included three new hires, two terminations, and three promotions.
 - In FY23, one full-time Planner I resigned, one part-time Intern was hired and resigned, and one full-time Planner III was hired.
 - All employees received a 6% pay increase at the beginning of FY23. In January 2023, four employees received an additional 2% cost of living pay increase and three employees received promotions that included pay increases.
 - Two Planner III's were promoted to the Senior Planner position, one GIS Specialist II was promoted to a GIS Specialist III.
- New accounting requirements went into effect in FY23 that required the Commission to keep track of significant information technology user agreements using right-of-use-asset, liability, amortization expense, and interest expense accounts rather than computer or software expense accounts. The new accounting requirements resulted in the following changes for FY23.
 - Amortization Expense - SBITAs is a new account that was created in FY23 and the expense for the year was \$10.0 thousand.
 - Interest Expense - SBITAs is also a new account that was created in FY23 and the expense for the year was \$5 hundred.
- Consultant Services and Contractual Services expenses in FY23 each increased significantly from the prior year due to a significant increase in grant funding for both Contractual Services and Consultant Services.
 - Consultant Services expenses increased in FY23 by 124% from the prior year by \$260.3 thousand.
 - Contractual Services expenses increased in FY23 by 325% from the prior year by \$176.5 thousand.
- Computer Equipment, Support, and Maintenance expenses decreased in FY23 by 27% from the prior year by \$22.6 thousand due to a decrease in Computer Equipment expenses.
- Depreciation expense increased in FY23 by 118% compared to the prior year by \$9.6 thousand due to capital assets purchased in FY22.
- Training expenses decreased in FY23 by 27% from the prior year by \$4.4 thousand, however FY22 expenses for training were significantly more than normal.
- Travel expenses increased in FY23 by 116% compared to the prior year by \$5.3 thousand due to staff attendance at conferences during the year.
- Internet and Phones expense decreased in FY23 by 31% compared to the prior year by \$2.5 thousand due to a change to VOIP phone service and a change in internet service provider mid-year.
- Office Supplies and Expenses increased in FY23 by 61% compared to the prior year by \$1.7 thousand due to an increase in staff and an increase in office supply costs in FY23.

Capital Assets Administration

The Commission purchased no capital assets in FY23.

The Commission also purchased 3 new laptops for staff use, and some new microphones for use in the conference room. The laptops and microphones were under the threshold for being capitalized, but they were all reimbursed by grant funds.

More detailed information about the Commission's capital assets is presented in Notes 1.f. and 5 to the financial statements.

Long-Term Debt Management

The Commission's accrued compensated absences for vacation and personal time is a long-term liability on the Balance Sheet. In FY23, the Commission accrued \$36.1 thousand and paid out (\$33.2 thousand) of compensated absences.

Due to GASB 87, *Leases*, the Commission had a long-term liability of \$71.0 thousand for the Office Space lease agreement as of the beginning of FY23, and \$33.5 thousand of the liability was paid during the year.

Also due to GASB 87, the Commission had a long-term liability of \$19.3 thousand for the Copier lease agreement as of the beginning of FY23, and \$3.7 thousand of the liability was paid during the year.

More detailed information about long-term debt can be found in Note 10 to the financial statements.

Economic Trends

The Commission revenue will remain stable over the FY24 Overall Work Program. Transportation will be the primary focus of Commission activity in the next year. The Illinois Department of Transportation (IDOT) continues to be the primary source of funding for Commission projects. IDOT State Planning and Research Grants have been awarded to the Commission to carry out important planning projects. A majority of the SPR Grant will be done by consultants.

In terms of planning activities not related to transportation, the Commission's staff will continue to pursue grants and contracts for environmental related planning projects to build on past work as it related to the restoration of the Illinois River and its watershed. The sources of funding for these projects will likely come from the Illinois Department of Natural Resources, and the Illinois Environmental Protection Agency. The Commission will also lead a regional natural hazard mitigation planning effort with funds sourced from the Illinois Emergency Management Agency.

The Commission has become fully staffed, filling two vacant Planner positions in FY23. The Commission has increased salaries because of a compensation study conducted in FY23. In addition, the Commission will consider moving the Commission retirement benefit to the Illinois Municipal Retirement Fund (IMRF) from the current 457B plan. IMRF is a defined benefit plan that is consistent with other municipal and county employers in the region. The move will make the Commission more competitive in retention and attraction of staff. The Commission will continue to invest in employee training to maintain the Commission's staff at optimum performance levels.

Contacting the Commission's Management

The financial reports of the Commission provide an overview for the public of the financial accountability the Commission maintains for the resources received. Further questions concerning this report should be directed to Eric Miller, Executive Director, Tri-County Regional Planning Commission, 456 Fulton Street, Suite 401, Peoria, IL 61602.

TRI-COUNTY REGIONAL PLANNING COMMISSION

Balance Sheet

June 30, 2023

ASSETS

Current Assets

Cash	\$ 1,209,953
Cash - Restricted	9,400
Accounts and Grants Receivable	279,964
Prepaid Expenses	32,375
Total Current Assets	<u>1,531,692</u>

Capital Assets, Net87,675

Total Assets

\$ 1,619,367

LIABILITIES AND NET POSITION

Current Liabilities

Accounts Payable	\$ 101,392
Accrued Expenses	60,306
Unearned Revenue	43,027
Accrued Compensated Absences	33,200
Lease Liabilities	39,322
Total Current Liabilities	<u>277,247</u>

Long-Term Liabilities

Accrued Compensated Absences, Net of Current Portion	32,435
Lease Liabilities, Net of Current Portion	13,927
Total Long-Term Liabilities	<u>46,362</u>

Total Liabilities

323,609**Net Position**

Net Investment in Capital Assets	34,426
Unrestricted	1,261,332
Total Net Position	<u>1,295,758</u>

Total Liabilities and Net Position

\$ 1,619,367

See Accompanying Notes

TRI-COUNTY REGIONAL PLANNING COMMISSION
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2023

Operating Revenues

Charges for Services	\$ 59,147
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Operating Expenses

Salaries and Wages	617,520
Consultants	469,566
Contractual Services	230,970
Employee Benefits	106,852
Computer Equipment, Support, and Maintenance	62,032
Payroll Taxes	48,823
Amortization	48,472
Professional Services	35,278
Rent and Utilities	21,114
Depreciation	17,769
Training	12,044
Travel	9,953
General Insurance	7,927
Internet and Phones	5,580
Office Supplies and Expenses	4,418
Dues and Subscriptions	4,379
Other	3,410
Total Operating Expenses	1,706,107

Operating Loss	(1,646,960)
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Non-Operating Revenues (Expenses)

Federal Grants	1,354,470
State Grants	263,513
Local Matching Contributions	155,052
Member Dues	45,000
Interest Income	916
Interest Expense	(2,817)
Net Non-Operating Revenues (Expenses)	1,816,134

Increase in Net Position	169,174
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Net Position, Beginning of Year	1,126,584
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Net Position, End of Year	\$ 1,295,758
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See Accompanying Notes

TRI-COUNTY REGIONAL PLANNING COMMISSION
Statement of Cash Flows
For the Year Ended June 30, 2023

Cash Flows From Operating Activities

Receipts from Customers	\$ 48,816
Payments to Employees and Benefits	(693,607)
Payments to Vendors	(875,533)
Net Cash Used in Operating Activities	<u>(1,520,324)</u>

Cash Flows From Capital Related Financing Activities

Principal Payments on Lease Liabilities	(37,120)
Principal Payments on Subscription Liabilities	(18,250)
Interest Payments on Lease Liabilities	(2,317)
Interest Payments on Subscription Liabilities	(500)
Net Cash Used in Capital Related Financing Activities	<u>(58,187)</u>

Cash Flows From Non-Capital Financing Activities

Federal and State Grants	1,532,386
Local Matching Contributions	147,570
Member Dues	48,500
Net Cash Provided by Non-Capital Financing Activities	<u>1,728,456</u>

Cash Flows From Investing Activities

Interest Received	<u>916</u>
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Increase in Cash

150,861

Cash, Beginning of Year1,068,492**Cash, End of Year**\$ 1,219,353**Included in the Balance Sheet Under the Following Captions**

Cash	\$ 1,209,953
Cash - Restricted	9,400
Total Cash	<u><u>\$ 1,219,353</u></u>

Reconciliation of Operating Loss to Net**Cash Used in Operating Activities**

Operating Loss	<u>\$ (1,646,960)</u>
Adjustments to Reconcile Operating Loss to	
Net Cash Used in Operating Activities:	
Depreciation and Amortization	66,241
(Increase) Decrease in Current Assets	
Accounts and Grants Receivable	(10,331)
Prepaid Expenses	5,370
Increase (Decrease) in Current Liabilities	
Accounts Payable	34,002
Accrued Expenses	28,456
Accrued Compensated Absences	2,898
Net Adjustments	<u>126,636</u>
Net Cash Used in Operating Activities	<u><u>\$ (1,520,324)</u></u>

Supplemental Disclosure of Non-Cash Capital and Related Financing Activity

Capital Assets Acquired Through Subscription Liabilities	<u><u>\$ 18,250</u></u>
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See Accompanying Notes

TRI-COUNTY REGIONAL PLANNING COMMISSION
Notes to Basic Financial Statements
June 30, 2023

1. Summary of Significant Accounting Policies

a. Financial Reporting Entity

The Tri-County Regional Planning Commission (the Commission) was formed on July 1, 1993, by the County Boards of Peoria, Tazewell and Woodford Counties, Illinois, to coordinate regional planning activities for the Tri-County area. This entity was formed by a division of assets of the former Tri-County Regional Commission formed March 12, 1958. The Commission is a unit of County Government and therefore exempt from income taxes. Revenues are substantially generated from federal and state grants awarded to benefit the residents of the three counties from direct contributions of the three counties, and from contracts for services.

The financial statements of the Commission are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Government Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments. GAAP includes all relevant GASB pronouncements plus other sources of accounting and financial reporting guidance noted in GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

b. Basis of Presentation

The definition of what constitutes the entity of the Commission is based on the guidelines set forth in GASB Statement No. 14, as amended by GASB Statements No. 61, No. 84, No. 85, and No. 90. According to GASB Statement No. 14, as amended, a legally separate organization should be included as a component unit of the primary organization if the primary government is financially accountable for the legally separate organization. Financial accountability is determined as follows:

1. The organization is fiscally dependent on the primary government and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, or
2. The primary government appoints a voting majority of the organization's governing body, and:
 - It is able to impose its will on the organization, or
 - There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens, on the primary government.

Based on these requirements, the Commission has no component units and the Commission itself is not considered a component unit of any other governmental unit.

c. Basis of Accounting

The financial statements of the Commission are presented on the accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

d. Investments

Under Illinois law (30 ILCS 235/2), the Commission may invest excess funds in interest bearing deposits at federally insured banks and savings and loans, commercial paper, short term discount obligations of the Federal National Mortgage Association, and securities issued by the U.S. Treasury or other federal agencies. At June 30, 2023, the Commission had no investments.

e. Accounts and Grants Receivables

Accounts and grants receivables are reported at the estimated net realizable amounts from third-party payers and others for services rendered or for grant revenue earned. Receivables are stated at the amount management expects to collect on outstanding balances. Management has not provided an allowance against receivables at June 30, 2023 as management estimates that all receivables are fully collectible.

f. Capital Assets

Capital assets, which consist of office furniture and fixtures, computer equipment, vehicles, leasehold improvements, leased assets, and subscription assets are valued at cost (or estimated historical cost if actual cost is unavailable) except for leased assets and subscription assets, which are valued at the amortized present value of future payments under the lease or subscription. The Commission maintains a capitalization threshold of \$2,500. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Depreciation is provided over an asset's estimated useful life using the straight-line method. Leased assets and subscription assets are amortized using the straight-line method over the term of the agreement.

The estimated useful lives by type of asset are as follows:

	Years
Computer and Equipment	3
Vehicles	5
Office Furniture and Fixtures	7

g. Accrued Compensated Absences

Accrued compensated absences consist of accumulated unused vacation days up to a maximum of 140 hours that employees are allowed to accumulate and accumulated unused personal days up to a maximum of 175 hours that employees are allowed to accumulate. Those days are guaranteed to be paid to employees upon termination of employment. The accrued compensated absences liability is calculated based on the employee's equivalent hourly rate as of June 30, 2023.

h. Deferred Outflows and Inflows

The financial statement element deferred outflows of resources represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Commission has no item that qualifies for reporting in this category at June 30, 2023.

The financial statement element deferred inflows of resources represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has no item that qualifies for reporting in this category at June 30, 2023.

i. Operating Revenue

Operating Revenue consists of revenue received from contracted services. Non-operating revenue consists of grant revenue, local matching contributions, member county contributions, and interest income.

Revenue from contracted services is recognized as expenses are charged to the contracts. Contracts are typically one year or less in duration.

j. Restricted Net Position

Restricted net position results from assets, less any related liabilities, that are externally restricted to fund an activity that is narrower than the Commission's general activity of coordinating regional planning. When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Commission considers restricted funds to have been spent first.

k. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

The most sensitive estimates affecting the financial statements were:

1. The allowance for uncollectible receivables
2. The amount of direct and indirect expenses eligible for reimbursement under the Commission's state and federal operating grants

1. Adoption of New Accounting Standards

In June 2017, GASB Statement No. 96 (GASB 96), *Subscription-Based Information Technology Arrangements*. The provisions of GASB 96 require recognizing a right-of-use subscription asset and corresponding subscription liability for applicable information technology arrangement greater than 12 months. The Commission adopted the new standard during Fiscal Year 2023. The adoption of the standard had no impact on net position as of June 30, 2022, as previously reported. The adoption of the standard caused an \$8,796 decrease in operating expenses and a \$500 increase in non-operating expenses for the year ended June 30, 2023.

In April 2022, GASB issued Statement No. 99 (GASB 99), *Omnibus 2022*. The provisions of GASB 99 include clarifications on accounting for leases, public-private and public-public partnerships, subscription-based information technology arrangements, and other various topics. The Commission adopted the new standard during Fiscal Year 2023. The adoption of the standard had no impact on net position as of June 30, 2022, as previously reported, or on the change in net position recorded for Fiscal Year 2023.

2. **Budgets**

The Board of Commissioners approves an annual operational budget, but the Commission is not required by statute to pass an annual legal budget and appropriations document.

3. **Cash**

Cash – Restricted

At June 30, 2023, the Commission held \$7,870 of cash restricted for payment to the employee's retirement account trustee and \$1,530 for employee flexible spending account payments.

Custodial Credit Risk – Bank Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission's investment policy requires all bank deposit amounts in excess of federal depository insurance to be collateralized by an independent third-party institution. At June 30, 2023, \$1,066,853 of the Commission's bank deposits of \$1,316,853 which reconciled to a book balance of \$1,219,353, was exposed to custodial credit risk. The \$1,066,853 balance exposed to custodial credit risk was fully collateralized by an insured cash sweep agreement with the Commission's bank.

4. Accounts and Grants Receivable

Accounts and grants receivable from other governmental agencies as of June 30, 2023 were as follows:

Due from Federal Agencies	\$ 239,432
Due from State of Illinois Agencies	24,014
Due from Counties	8,728
Due from Other	7,790
Total Accounts and Grants Receivable	<u>\$ 279,964</u>

5. Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

Capital Assets	June 30, 2022	Additions	Deletions	June 30, 2023
Depreciable Capital Assets:				
Computer Equipment	\$ 86,403	\$ -	\$ -	\$ 86,403
Office Furniture and Equipment	23,019	-	-	23,019
Vehicles	23,944	-	-	23,944
Leasehold Improvements	7,080	-	-	7,080
Total Depreciable Capital Assets	<u>140,446</u>	<u>-</u>	<u>-</u>	<u>140,446</u>
Less: Accumulated Depreciation				
Computer Equipment	(41,088)	(17,768)	-	(58,856)
Office Furniture and Equipment	(23,019)	-	-	(23,019)
Vehicles	(23,944)	-	-	(23,944)
Leasehold Improvements	<u>(7,080)</u>	<u>-</u>	<u>-</u>	<u>(7,080)</u>
Total Accumulated Depreciation	<u>(95,131)</u>	<u>(17,768)</u>	<u>-</u>	<u>(112,899)</u>
Total Depreciable Capital Assets, Net	<u>45,315</u>	<u>(17,768)</u>	<u>-</u>	<u>27,547</u>
Lease Assets:				
Building	103,325	-	-	103,325
Office Equipment	<u>23,472</u>	<u>-</u>	<u>-</u>	<u>23,472</u>
Total Lease Assets	<u>126,797</u>	<u>-</u>	<u>-</u>	<u>126,797</u>
Less: Accumulated Amortization				
Building	(33,511)	(33,511)	-	(67,022)
Office Equipment	<u>(4,303)</u>	<u>(3,639)</u>	<u>-</u>	<u>(7,942)</u>
Total Lease Assets, Being Amortized, Net	<u>88,983</u>	<u>(37,150)</u>	<u>-</u>	<u>51,833</u>
Subscription Assets:				
Technology Software	-	18,250	-	18,250
Less: Accumulated Amortization				
Technology Software	<u>-</u>	<u>(9,955)</u>	<u>-</u>	<u>(9,955)</u>
Total Subscription Assets, Being Amortized, Net	<u>-</u>	<u>8,295</u>	<u>-</u>	<u>8,295</u>
Total Capital Assets, Net	<u>\$ 134,298</u>	<u>\$ (46,623)</u>	<u>\$ -</u>	<u>\$ 87,675</u>

6. Leases

The Commission leases its office space, which requires monthly lease payments of \$2,950 through the expiration of the lease on July 31, 2024. The lease agreement provides for the cancellation of the lease under certain conditions.

The Commission leases a copier, which requires monthly lease payments through the expiration of the lease on July 31, 2026. The lease requires monthly payments of \$411 through July 31, 2026.

The total costs of the Commission's lease assets are \$126,797 less accumulated amortization of \$74,964.

The future lease payments under the lease agreements are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2024	\$ 39,322	\$ 1,015	\$ 40,337
2025	7,721	166	7,887
2026	5,795	61	5,856
2027	411	1	412
Total	<u>\$ 53,249</u>	<u>\$ 1,243</u>	<u>\$ 54,492</u>

7. Subscription-Based Information Technology Arrangements

The Commission has entered into a long-term subscription-based technology arrangement (SBITA) for software which assists with regional planning activities. The Commission is obligated under this noncancellable arrangement on a subscription basis, which requires annual payments of \$18,750. The arrangement has terms running through April 2024. The total costs of the Commission's SBITA assets are \$18,250 less accumulated amortization of \$9,955. As of June 30, 2023, the Commission has made all required payments under this arrangement.

8. Accrued Expenses

As of June 30, 2023, the Commission had accrued expenses consisting of the following:

Accrued Payroll	\$ 26,732
Unvested Retirement Contributions	8,088
Other Accruals	<u>25,486</u>
Total Accrued Expenses	<u>\$ 60,306</u>

9. Unearned Revenue

As of June 30, 2023, the Commission had unearned revenue consisting of the following:

Unearned Service Contract Revenue	\$ 19,238
Unearned Local Matching	488
Unearned Grant Revenue	<u>23,301</u>
Total Unearned Revenue	<u><u>\$ 43,027</u></u>

10. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2023:

	June 30, 2022	Issued	Retired	June 30, 2023	Due Within One Year
Accrued Compensated					
Absences	\$ 62,737	\$ 36,085	\$ 33,187	\$ 65,635	\$ 33,200
Lease Liabilities	90,369	-	37,120	53,249	39,322
Subscription Liabilities	<u>-</u>	<u>18,250</u>	<u>18,250</u>	<u>-</u>	<u>-</u>
Total Long-Term Liabilities	<u><u>\$ 153,106</u></u>	<u><u>\$ 54,335</u></u>	<u><u>\$ 88,557</u></u>	<u><u>\$ 118,884</u></u>	<u><u>\$ 72,522</u></u>

11. Retirement Plan

The Commission sponsors a defined contribution pension plan known as the Tri-County Regional Planning Commission Section 457 Governmental Deferred Compensation Plan (the Plan). The Plan was authorized by the Commission's Board of Commissioners. For full-time employees, the Commission contributes five percent of monthly gross earnings in years one through ten of employment and seven percent for employees with more than ten years with the Commission. Employees may also make tax deferred contributions from their gross earnings. Employees vest in the Commission's contributions at increasing percentages over the first five years and are fully vested upon completing five years of employment with the Commission. Employees are fully vested in the amounts deferred from their own compensation immediately upon deferral. The Plan's requirements may only be amended by the Commission's Board of Commissioners. All plan assets are held in a trust by a third-party administrator only for the purpose of paying plan benefits. Total expense incurred by the Commission for the retirement plan for the year ended June 30, 2023 was \$31,221, which is included in employee benefits expense. At June 30, 2023, the Commission had a payable of \$1,088 due to the Plan.

12. Risk of Loss

Significant losses are covered by commercial insurance for property, liability, and workers' compensation. During the year ended June 30, 2023, there were no significant reductions in coverage. There have been no settlement amounts that have exceeded insurance coverage or that have not been covered by insurance in the past three years.

13. Related-Party Transactions

During the year ended June 30, 2023, the Commission received \$45,000 in member dues from the three counties that are the member organizations of the Commission and \$38,947 in charges for services from the member organizations. At June 30, 2023, the Commission had \$8,503 due from the member organizations.

During the year ended June 30, 2023, the Commission incurred \$116,230 of contractual services and software equipment expenses to two cities that are member organizations of the Commission. At June 30, 2023, \$6,400 was included in accounts payable to the member organizations.

14. Concentrations of Revenues

For the year ended June 30, 2023, the Commission had the following concentrations of revenues:

- Approximately 69 percent, or \$1,291,840 of the Commission's revenue was earned from grants originating from the U.S. Department of Transportation.
- Approximately 14 percent, or \$263,513 of the Commission's revenue was earned from grants originating from the Illinois Department of Transportation (IDOT).

15. Grant Contingencies

Revenues under various state and federal grants have been recognized based on allowable costs incurred on those agreements by the Commission as identified by the Commission's management. Additionally, indirect costs have been allocated to certain agreements as allowable costs based on allocations determined by the Commission's management. Uncertainties inherent in this process and uncertainties relating to the future review and approval of allowable costs by state and federal agencies makes it at least reasonably possible that grant revenues recognized are subject to retroactive change subsequent to June 30, 2023.

16. Project Commitments

As of June 30, 2023, the Commission had contracts with unrelated consultants for the following:

Consultant Project Commitments	Total Remaining Commitment	Fiscal Year of Expenditure
Heart of IL Regional Port District Master Plan	\$ 400,000	2024
East Peoria Comprehensive Plan	200,000	2025
Activity Based Travel Demand Modeling	150,000	2024
Hazard Mitigation Plan	70,000	2025
Pekin Bicycle and Pedestrian Master Plan	48,000	2024
Peoria Intersection Safety Study	35,000	2024
Chillicothe Trail Master Plan	20,000	2024
Travel Demand Modeling Services	14,000	2024
Total Consultant Project Commitments	<u>\$ 937,000</u>	

Subsequent to year end, the Commission also entered into a commitment for service from a consultant to develop a crosswalk feasibility study. The amount of this commitment is approximately \$25,000 and is expected to be incurred in Fiscal Year 2024.

The majority of these commitments will be funded with grants from federal and State of Illinois agencies.

17. New Government Accounting Standard

In June 2022, GASB issued Statement No. 101 (GASB 101), *Compensated Absences*. The provisions of GASB 101 require that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet paid in cash or settled through noncash means. GASB 101 is effective for the Commission's Fiscal Year 2025. The Commission's management is currently reviewing what impact, if any, this new standard will have on its future financial statements and disclosures.

TRI-COUNTY REGIONAL PLANNING COMMISSION
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/State Pass-Through Grantor/Program Title/Grant Name	Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Total Provided to Sub-recipients
Department of Transportation				
<i>Direct</i>				
Enhanced Mobility of Seniors and People with Disabilities	20.513		\$ 179,419	\$ -
<i>Passed through the Illinois Department of Transportation</i>				
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	22-1009-25361	* 30,389	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	23-1009-33231	* 709,919	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	21-1439-22584	* 242,270	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	21-1439-38462	* 2,149	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	23-1439/1437-38783	* 15,832	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	21-1439/437-23455	* 28,513	-
Total Highway Planning and Construction			1,029,072	-
Formula Grants for Rural Areas	20.509	5121	83,349	-
Department of Homeland Security				
<i>Passed through the Illinois Emergency Management Agency</i>				
Hazard Mitigation Program	97.039	588-40-0449	62,630	-
Total Expenditures of Federal Awards			\$ 1,354,470	\$ -

* - Denotes a major program.

Notes to Schedule of Expenditures of Federal Awards

- The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of the Commission's federal award programs presented in accordance with the 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). Therefore, some amounts presented in this schedule may differ from amounts presented in the basic financial statements, which are presented in conformity with accounting principles generally accepted in the United States of America.
- The Commission did not use the 10 percent de minimis indirect cost rate for the year ended June 30, 2023.
- Property and equipment purchases that are presented as expenditures in the Schedule of Expenditures of Federal Awards may be capitalized by the Commission for presentation in the basic financial statements.

TRI-COUNTY REGIONAL PLANNING COMMISSION
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

1. Summary of Auditor's Results

- (i) Type of auditor's report issued on the financial statements: Unmodified
- (ii) The audit did not disclose a material weakness or significant deficiency in internal control over financial reporting.
- (iii) The audit did not disclose instances of noncompliance material to the financial statements.
- (iv) The audit did not disclose material weaknesses or significant deficiencies in internal control over the major federal award program.
- (v) Type of auditor's report issued on compliance for the major program: Unmodified
- (vi) The audit did not disclose a finding that is required to be reported in accordance with 2 CFR section 200.516a.
- (vii) Major program:
 - U.S. Department of Transportation – Highway Planning and Construction:
 - Passed through the Illinois Department of Transportation
 - Assistance Listing #20.205
- (viii) The dollar threshold used to distinguish Type A and Type B programs was \$750,000.
- (ix) Tri-County Regional Planning Commission does not qualify as a low-risk auditee.

2. Findings – Financial Statement Audit

None noted.

3. Findings and Questioned Costs – Major Federal Award Program Audit

None noted.

TRI-COUNTY REGIONAL PLANNING COMMISSION
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

2022-001: Material Adjusting Journal Entries Identified as a Result of Procedures Applied by the Commission's External Auditors.

Conditions

Our audit procedures identified material misstatements of financial statement amounts provided to us by management. Subsequent to identifying the misstatements, we proposed, and management approved, adjusting journal entries, which have corrected the identified misstatements in the financial statements.

Recommendations

1. The Commission's management should record all adjusting journal entries necessary to report the account balances and transactions of the Commission prior to providing the trial balance summarization to the auditor for use in the annual financial statement audit.
2. If there are adjusting entries that management leaves knowingly for the auditor to calculate and record as a part of the audit, this fact should be made clear to the auditor prior to the engagement. In addition, a member of management possessing the necessary accounting skills, knowledge, or experience must review the adjusting journal entries and the supporting documentation and provide specific approval of the calculation and the drafted adjusting journal entries.

Current Status

No similar finding was noted in the audit for the fiscal year ended June 30, 2023.

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 Commissioners
 Tri-County Regional Planning Commission
 Peoria, 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 Tri-County Regional Planning Commission (the Commission), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated November 17, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 entity'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.



CERTIFIED PUBLIC ACCOUNTANTS and CONSULTANTS

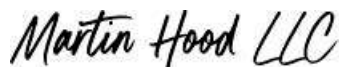
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Champaign, Illinois
November 17, 2023

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 Commissioners
Tri-County Regional Planning Commission
Peoria, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tri-County Regional Planning Commission's (the Commission) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Commission's major federal program for the year ended June 30, 2023. The Commission's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs (Schedule 2).

In our opinion, the Commission complied, in all material respects with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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 Commission 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 Commission's compliance with the compliance requirements referred to 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 Commission's federal programs.

Auditor's Responsibility 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 Commission'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 Commission'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 Commission'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 Commission'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 Commission'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.

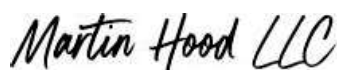
Report on Internal Control Over Compliance

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 the internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



Champaign, Illinois
November 17, 2023

TRI-COUNTY REGIONAL PLANNING COMMISSION
 Illinois Grant Accountability and Transparency - Consolidated Year-End Financial Report
 For the Year Ended June 30, 2023

CSFA Number	Program Name	State Funding	Federal Funding	Other Funding	Total
494-00-1009	Metropolitan Planning Program	\$ -	\$ 740,308	\$ -	\$ 740,308
494-00-1437	State Planning Funds	263,513	-	-	263,513
494-00-1439	Statewide Planning and Research Funds	-	288,764	-	288,764
494-80-1291	Enhanced Mobility Funds	-	179,419	-	179,419
588-40-0449	Hazard Mitigation Grant	-	62,630	-	62,630
	Other Grant Programs and Activities	-	83,349	-	83,349
	All Other Costs Not Allocated	-	-	90,941	90,941
Total		<u>\$ 263,513</u>	<u>\$ 1,354,470</u>	<u>\$ 90,941</u>	<u>\$ 1,708,924</u>

RESOLUTION 23-29

A RESOLUTION OF THE TRI-COUNTY REGIONAL PLANNING COMMISSION TO ACCEPT AND FILE THE FISCAL YEAR 2023 INDEPENDENT AUDIT REPORT.

WHEREAS, the Tri-County Regional Planning Commission, hereafter referred to as the Commission, is required by all funding sources to conduct a yearly audit of revenue and expenditures, and

WHEREAS, the Commission has contracted with the firm of Martin, Hood LLC to conduct the FY 2021 Audit, which covers July 1, 2022 to June 30, 2023 and

WHEREAS, the firm of Martin, Hood LLC conducted the audit in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error,

WHEREAS, on December 6, 2023 the Ways & Means reviewed the audit and forwarded it on to the Full Commission for acceptance,

THEREFORE BE IT RESOLVED BY THE COMMISSION AS FOLLOWS:

that the Commission accepts the FY 2023 Independent Auditors Report and directs Executive Director Eric Miller, and managing staff to sign off on the final audit conducted by the firm of Martin, Hood LLC.

Presented this 6th day of December 2023

Adopted this 6th day of December 2023

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission

RESOLUTION 24-31

A RESOLUTION OF THE TRI-COUNTY REGIONAL PLANNING COMMISSION ADOPTING AND SUPPORTING THE ILLINOIS DEPARTMENT OF TRANSPORTATION CALENDAR YEAR 2024 SAFETY PERFORMANCE MEASURES TARGETS.

WHEREAS, the Tri-County Regional Planning Commission, hereafter referred to as the Commission, is recognized as the Metropolitan Planning Organization (MPO) for the Peoria-Pekin Urbanized Area, and

WHEREAS, the Infrastructure Investment and Jobs Act (IIJA) continues federal requirements for performance management and performance-based planning and programming to ensure the most efficient investment of federal transportation funds, and

WHEREAS, the IIJA require State Department of Transportation (DOTs) to set safety performance measure targets for number of fatalities, rate of fatalities, number of serious injuries, rate of serious injuries, and number of non-motorized fatalities and serious injuries, and

WHEREAS, the IIJA also requires each MPO to either support their respective State DOT performance measures or set their own targets within 180 days of the State's submission of the Highway Safety Improvement Program Annual Report to the Federal Highway Administration (FHWA) in August, and

WHEREAS, the Illinois Department of Transportation (IDOT) 2024 safety targets were calculated using the five-year rolling average from the 2018-2022 crash data.

THEREFORE, BE IT RESOLVED BY THE COMMISSION AS FOLLOWS:

That the Commission hereby adopts and supports the IDOT 2024 Safety Performance Measure targets as listed in Attachment A.

Presented this 6th day of December 2023

Adopted this 6th day of December 2023

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission

Attachment A
Illinois Department of Transportation
Calendar Year 2024 Safety Performance Measures

The Illinois Department of Transportation reported the following targets to the National Highway Traffic Safety Administration (NHTSA) in July 2022 and to the Federal Highway Administration (FHWA) in August 2023 as part of the Highway Safety Improvement Plan Annual Report. Additionally, staff conducted an analysis with local crash data and includes local crash data for the tri-county region. The below table includes the MPO's base year five-year averages, IDOT's 2024 Targets, and showcases how IDOT's target looks with Tri-County crash data. The Tri-County Regional Planning Commission will support these state-established safety targets through planning and programming projects that contribute to the performance measures.

Performance Measures	MPO BASE YEARS - 5 Year Average					IDOT TARGET	MPO TARGET
	2018	2019	2020	2021	2022	2024	2024
Fatalities 2% annual reduction	21.6	19.8	22.8	26.4	29.4	1,121.9	28.2
Serious Injuries Ordinary Least Squares Linear Trend	284.0	280.0	284.8	289.6	279.8	8,418.0	284.1
Fatality Rate (per HMVMT) 2% annual reduction	0.906	0.870	1.083	1.258	1.373	1.105	1.319
Serious Injury Rate (per HMVMT) Ordinary Least Squares Linear Trend	12.082	12.415	13.389	13.825	13.152	8.498	14.4
Number non-motorized fatalities 2% annual reduction	5.2	4.0	4.0	3.6	4.2	202.5	4.0
Number of non-motorized serious injuries Ordinary Least Squares Linear Trend	26.6	28.2	29.6	27.6	28.8	1,173.3	29.7
Combined non-motorized fatalities and serious injuries Added non-motorized fatalities and serious injuries	31.8	32.2	33.6	31.2	33.0	1,375.7	33.7

RESOLUTION 24-32

A RESOLUTION OF THE TRI-COUNTY REGIONAL PLANNING COMMISSION TO AUTHORIZE THE EXECUTIVE DIRECTOR TO ENTER INTO A CONTRACT WITH A SELECTED CONSULTANT TO DEVELOP A REGIONAL GRANT APPLICATION FOR THE DEVELOPMENT AND INSTALLATION OF VARIOUS ELECTRIC VEHICLE CHARGING STATIONS IN THE REGION.

WHEREAS, the **Infrastructure Investment and Jobs Act (IIJA)**, also known as Bipartisan Infrastructure Law (BIL), was signed into law by President Joe Biden on November 15, 2021,

WHEREAS, the IIJA authorized the Charging and Fuel Infrastructure (CFI) Discretionary Grant Program to strategically deploy publicly accessible electric vehicle charging infrastructure within communities that will be accessible to all drivers of electric vehicles; and

WHEREAS, the Climate and Equitable Jobs Act (CEJA), **Public Act 102-0662**, was passed by the General Assembly and signed into law by Governor J.B. Pritzker on September 15, 2021. CEJA includes provisions to phase out carbon emissions from the energy and transportation sectors. The Illinois EPA is directed in CEJA to establish rebate and grant programs for electric vehicles and charging stations; and

WHEREAS, the Tri-County Regional Planning Commission, hereafter referred to as the Commission, has participated and administrated the development of multi-jurisdictional federal and state discretionary grant programs; and

WHEREAS, the Commission is actively pursuing the development of environmentally friendly and green infrastructure projects, which is consistent with the MPO's Long-Range Transportation Plan; and

WHEREAS, multiple jurisdictions have expressed support to Commission staff to lead and prepare a single regional grant application; and

WHEREAS, Commission staff does not have the technical expertise to develop a competitive grant and recommends a qualified consultant to provide expertise, consultation, and assistance in preparing the grant application.

THEREFORE, BE IT RESOLVED BY THE COMMISSION AS FOLLOWS:

That the Commission authorizes its Executive Director to enter into an Agreement with the selected Consultant for an amount not to exceed \$50,000 with the understanding that some applicants will also contribute funding to match the Commission's investment in the project.

Presented this 6th day of December 2023

Adopted this 6th day of December 2023

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission

RESOLUTION 24-33

A RESOLUTION OF THE TRI-COUNTY REGIONAL PLANNING COMMISSION TO APPOINT COMMISSIONER RUSS CRAWFORD AS A REPRESENTATIVE TO THE ILLINOIS WATERWAY COMMISSION.

WHEREAS, the Tri-County Regional Planning Commission, hereafter referred to as the Commission, is the Metropolitan Planning Organization for the greater Peoria region and has historically supported leveraging the Illinois River as a functional transportation asset; and

WHEREAS, the Illinois Waterway (ILWW) Ports Commission Act was unanimously passed by both houses of the Illinois Legislature on May 11, 2023, and signed by Illinois Governor J.B. Pritzker on June 30, 2023. The goal is to develop a regional inland port to serve Central and North Central Illinois that protects the integrity of the supply chain; attracts regional government and private business investment; and ensures modern, dependable, and safe access to global markets. The Commission also supports regional economic development and sustainability goals; and

WHEREAS, the ILWW Commission has requested an appointee from the Commission; and

WHEREAS, Commissioner Russ Crawford has served in multiple leadership roles related to the Illinois River including Peoria Lakes Basin Alliance Chairman and Heartland Water Resources Council President.

NOW THEREFORE BE IT RESOLVED BY THE COMMISSION AS FOLLOWS:

Commissioner Russ Crawford is appointed to serve as a representative of the Commission on the Illinois Waterway (ILWW) Ports Commission.

Presented this 6th day of December 2023

Adopted this 6th day of December 2023

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission

RESOLUTION 24-26

A RESOLUTION OF THE TRI-COUNTY REGIONAL PLANNING COMMISSION TO AUTHORIZE THE EXECUTIVE DIRECTOR TO ENTER INTO AND IMPLEMENT AN AGREEMENT FOR PLANNING AND ZONING SERVICES FOR TAZEWell COUNTY FOR AN AMOUNT NOT TO EXCEED \$9,045.

WHEREAS, Tri-County Regional Planning Commission, hereafter referred to as TCRPC, has provided planning and zoning services to Tazewell County for over 15 years, and

WHEREAS, TCRPC staff met with officials from Tazewell County to set a scope of work for services to renew the current contract, and

WHEREAS, TCRPC has resources to review every aspect of cases pertaining to the Tazewell County Zoning Board of Appeals, Subdivision Code and Tazewell Comprehensive Land Use Plan to ensure compliance and conformity to such, and

WHEREAS, TCRPC has the resources to review, recommend, and report findings, and

WHEREAS, TCRPC staff submitted a proposal and budget to Tazewell County for the scope of services to the amount of \$9,045, and

NOW THEREFORE BE IT RESOLVED, that the Commission authorize the Executive Director to enter into an agreement with Tazewell County for Planning and Zoning services for the period December 1, 2023 through November 30, 2024 for an amount not to exceed \$9,045.

Presented this 6th day of December 2023

Adopted this 6th day of December 2023

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission

RESOLUTION 24-27

A RESOLUTION OF THE TRI-COUNTY REGIONAL PLANNING COMMISSION TO AUTHORIZE THE EXECUTIVE DIRECTOR TO ENTER INTO AND IMPLEMENT A CONTRACT FOR PLANNING AND ZONING SERVICES FOR WOODFORD COUNTY.

WHEREAS, the Tri-County Regional Planning Commission, hereafter referred to as the TCRPC, has provided planning and zoning services to Woodford County for over 15 years, and

WHEREAS, the TCRPC staff met with officials from Woodford County to set a scope of work for services to renew the current contract, and

WHEREAS, the TCRPC has resources to review every aspect of all cases pertaining to the Woodford County Zoning Board of Appeals, subdivisions and Woodford Comprehensive Land Use Plan to ensure compliance and conformity to such, and

WHEREAS, the Tri-County Regional Planning Commission does have the resources to review, recommend, and report findings,

WHEREAS, the Commission submitted a proposal and budget to Woodford County for the scope of services, and

NOW THEREFORE BE IT RESOLVED, that the Commission authorize the Executive Director to enter into a contract with Woodford County for Planning and Zoning services for an hourly wage of \$75.00 for services rendered, invoiced quarterly, with no minimum or maximum contract amount.

Presented this 6th day of December 2023

Adopted this 6th day of December 2023

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission

RESOLUTION 24-28

A RESOLUTION OF THE TRI-COUNTY REGIONAL PLANNING COMMISSION TO AUTHORIZE THE EXECUTIVE DIRECTOR TO ENTER INTO AND IMPLEMENT A CONTRACT FOR GEOGRAPHIC INFORMATION SYSTEM SUPPORT SERVICES FOR WOODFORD COUNTY.

WHEREAS, the Tri-County Regional Planning Commission, hereafter referred to as the Commission, has provided geographic information system support services to Woodford County since 2006, and

WHEREAS, the Commission staff met with officials from Woodford County to set a scope of work for services to renew the current contract, and

WHEREAS, the Commission submitted a proposal and budget to Woodford County for the scope of services, and

WHEREAS, the proposal, budget, and scope of services includes the assignment of a GIS Specialist for Woodford County GIS support services.

THEREFORE BE IT RESOLVED BY THE COMMISSION AS FOLLOWS:

That the Commission authorizes its Executive Director to enter into a contract for geographic information system support services from December 1, 2023, through November 30, 2024, with Woodford County for an amount not to exceed \$45,000.

Presented this 6th of December 2023

Adopted this 6th day of December 2023

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission

RESOLUTION 24-30

A RESOLUTION OF THE TRI-COUNTY REGIONAL PLANNING COMMISSION TO AUTHORIZE THE EXECUTIVE DIRECTOR TO ENTER INTO AND IMPLEMENT A CONTRACT FOR GEOGRAPHIC INFORMATION SYSTEM SUPPORT SERVICES FOR LOGAN COUNTY.

WHEREAS, the Tri-County Regional Planning Commission, hereafter referred to as the Commission, has provided geographic information system support services to Logan County since 2006, and

WHEREAS, the Commission staff met with officials from Logan County to set a scope of work for services to renew the current contract, and

WHEREAS, the Commission submitted a proposal and budget to Woodford County for the scope of services, and

WHEREAS, the proposal, budget, and scope of services includes the assignment of a GIS Specialist for Logan County GIS support services.

THEREFORE BE IT RESOLVED BY THE COMMISSION AS FOLLOWS:

That the Commission authorizes its Executive Director to enter into a contract for geographic information system support services from December 1, 2023, through November 30, 2024, with Logan County for an amount not to exceed \$45,000.

Presented this 6th of December 2023

Adopted this 6th day of December 2023

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission