



TRI-COUNTY REGIONAL PLANNING COMMISSION

EST. 1958

AGENDA

Ways & Means Committee: 8:00 a.m., November 6, 2024

Tri-County Regional Planning Commission Full Commission / Executive Board (in lieu of Lack of Quorum)

Wednesday, November 6, 2024, at 9:00 a.m.
456 Fulton St, Room 420
Peoria, IL 61602

Microsoft Teams

[Join via computer or smartphone](#)

Meeting ID: 261 763 168 217

Passcode: wjYFKF

Dial in by phone

(929) 346-7201

Phone Conference ID: 549 970 404#

1. Call to Order, Welcome, Recognition of Audience
 2. Roll Call
 3. Public Comment
 4. Motion to approve the Meeting Minutes of October 2, 2024
 5. Chairman report
 6. Executive Director report
 7. Ways and Means Report
 - a. Motion to approve the September 2024 Financial Statements and Billings (Resolution 25-20)
 - b. Motion to approve the FY 2024 Independent Audit Report (Resolution 25-21)
 8. Administration
 - a. Motion to approve out of state travel to Washington, DC on February 26 through March 1, 2025, for the BRECC 2024 Action Challenge Capstone (Resolution 25-22)
 9. Planning
 - a. Motion to approve the Executive Director to enter into and implement an agreement for Planning and Zoning Services for Tazewell County (Resolution 25-23)
 - b. Motion to approve the Executive Director to enter into and implement an agreement for Planning and Zoning Services for Woodford County (Resolution 25-24)
 - c. Motion to approve the Executive Director to enter into and implement an agreement for administering and managing the consultant-led Peoria County Comprehensive Planning process (Resolution 25-25)
 10. GIS
 - a. Motion to approve the Executive Director to enter into and implement an agreement for Geographic Information System support services for Woodford County (Resolution 25-26)
 11. Updates
 - a. Combined Call for Projects
 - b. Long-Range Transportation Plan 2050 Update
 - c. IDOT
 - d. FHWA
 12. Other
 - a. Next meeting is scheduled for December 4, 2024, at 9:00 a.m.
 13. Adjournment
-

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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.



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., October 2, 2024 - canceled
Full Commission/Executive Board (in lieu of Lack of Quorum): 9:00 a.m., October 2, 2024

1. Call to Order, Welcome, Recognition of Audience

Chairman Greg Menold called the meeting to order at 9:00 a.m.

2. Roll Call

| Commissioner | Present | Absent | Commissioner | Present | Absent |
|--|---------|--------|--------------------------------------|---------|--------|
| Don White Chillicothe | X | | Leon Ricca Bartonville | X | |
| Rita Ali City of Peoria | | X | Nate Parrott Morton | X | |
| Patrick Urich City of Peoria | X | | Autum Jones Woodford Co. | X | |
| Rick Powers City of Peoria | X | | 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 | | | | |

Also Present: Ray Lees, Rebecca Eisele, Eric Miller, Reema Abi-Akar, Michael Bruner, Else Hayes, Isaiah Hageman, Logan Chapman, and Lori Reynolds, TCRPC; and Doug DeLille, IDOT

3. Public Comment

None

4. Motion to Approve the Meeting Minutes of August 7, 2024

Leon Ricca moved to approve the September 4, 2024 meeting minutes, seconded by Danny Phelan. Motion carried.

5. Chairman Report

None

6. Executive Director report

Eric Miller reported on the following:

- i. Senior Planners Michael Bruner and Reema Abi-Akar will be heading to the IDOT Fall Planning Conference in Fairview Heights today. They will be sure to bring back a report of what they learn at the conference.

- ii. Community Development Block Grant Support – Jim Cummings, currently the consultant for the Greater Peoria Economic Development Council, is retiring. The Commission is transitioning, and staff will do the best they can to take over some of his projects and assist communities who are applying for those grants. Staff has the expertise to do so, just not the availability, so it will be worked out somehow. Fees have not been discussed; the Commission just hopes not to incur any outside cost.
- iii. There is a cooperative agreement in place with the U.S. Environmental Protection Agency on the Brownfield assessment screen. Tri-County will do Phase 1 and hopefully Phase 2 in this region, mostly focusing on ZIP code 61605.
- iv. NEVI, the state’s electric vehicle program, will fund the installation of one EV charger in the region. It will be installed at the East Peoria Kohl’s shopping center. The City of Peoria was turned down twice for this project, so the Commission will revisit that again next year and see if there is regional interest for applying for electric vehicle charging stations.
- v. The City of Peoria began the implementation process for a Section 5310-funded project at the Reservoir-Sterling-Gale intersection. The pedestrian crosswalk is planned to increase the safety in the area, including more lighting. This is something that Tri-County would like to see more of in the region: FTA Section 5310 money at work.
- vi. Regional prioritization is going on in tandem with the Long-Range Transportation Plan to align those two processes. Staff is at the point where outside help is needed for the graphic design phase of the project. Staff wants these to look very professional, items that can be left at meetings with legislators and congressmen.
- vii. The Commission is in the process of replacing Planner Gabriel Guevara. There have been some interviews, and staff hopes to have that position filled as soon as possible.

7. Ways and Means Report

a. Motion to approve the August 2024 Financial Statements and Billings (Resolution 25-26)

Autum Jones moved to approve the August 2024 Financial Statements and Billings (Resolution 25-26); Rick Powers seconded.

Rebecca Eisele reported on the August 2024 financial statements.

- i. Total Operating Cash at the end of the month was approximately \$967,000. Operating cash increased by \$149,000 in August, compared to July.
- ii. Total Accounts Receivable at the end of the month was \$520,000. Of the A/R balance, \$296,000 were federal funds, \$56,000 were state funds, and \$169,000 were local funds. The Commission received a significant amount of the unpaid receivables during the month of August; however, the Accounts Receivable balance remained higher than average at the end of August due to the annual joint funding invoicing and the State of Illinois fiscal year end.
- iii. Accounts Payable balance at the end of the month was \$82,000, and of that amount there was \$70,000 in unpaid pass-through expenses as of the end of August. The remaining \$12,000 Accounts Payable balance at the end of August was for regular bills.

Motion carried.

8. Transportation

a. Motion to approve FY 2025-28 Transportation Improvement Program (TIP) Amendments (Resolution 25-17).

John Kahl moved to approve FY 2025-28 Transportation Improvement Program (TIP) Amendments (Resolution 25-17); Nate Parrott seconded.

Michael Bruner reported on the following:

i. Project PC-25-01 Maxwell & Middle Road

- 1. This project is a reconstruction of Maxwell Road and Middle Road with new storm sewer, pavement, curb and gutter, and pedestrian accommodations.

The span of this project is Maxwell Road from Fauber Lane to Middle Rd and Middle Road from Maxwell Road to 680 feet west of Dirksen Parkway.

2. This amendment involves updating the funding amount with the latest construction estimates.

Motion carried.

b. **Motion to Support and Adopt the Illinois Department of Transportation's Calendar Year 2025 Safety Performance Targets (Resolution 25-18).**

Chuck Nagle moved to support and adopt the Illinois Department of Transportation's Calendar Year 2025 Safety Performance Targets (Resolution 25-18); Don White seconded.

Michael Bruner reported on the following:

- i. The federal transportation legislation mandates the use of performance measures to better assess federal transportation investments' progress towards achieving national transportation goals.
- ii. The performance-based planning requires State DOTs and MPOs to set specific targets and report progress in related transportation documents.
- iii. Performance Measures:
 1. Highway Safety
 2. Pavement & Bridge Condition
 3. System Performance
 4. Transit Asset Conditions
 5. Transit Safety
- iv. IDOT set their Safety Performance Measures in August as part of their submission of the Highway Safety Improvement Plan Annual Report to the FHWA. MPOs must decide to either support the State DOT targets or develop their own within 180 days of February 2025.
- v. It's important to note that FHWA does not directly assess MPO progress toward meeting safety targets and only determines whether the State DOT has met or made significant progress towards the target.
- vi. IDOT Safety Performance Targets
 1. IDOT's 2025 Safety Targets were calculated using the five-year annual rolling average from the 2019-2023 crash data.
 - a. Fatalities – 2% annual reduction
 - b. Rate of Fatalities – 2% annual reduction
 - c. Serious Injuries – Linear regression
 - d. Rate of Serious Injuries – Linear regression
 - e. Non-motorized Fatalities – 2% annual reduction
 - f. Non-motorized Serious Injuries – Linear regression
 2. MPO Safety Data Summary
 - a. The attached memo includes a table and graph showing fatalities and serious injuries in this metropolitan planning area.

A discussion ensued regarding safety plans. Eric Miller stated that the Commission is serious about safety, and some changes will need to be made, not only physically, but from a driving culture standpoint. There will be some recommendations in the plan that will require physical changes and an awareness campaign. The Commission will be eligible to apply for more grant money because staff is currently working on a safety plan. Not all projects will be expensive physical changes to the design of roads. Some will simply be

awareness and education, such as vehicle vs. bicycle safety. Doug DeLille gave insight into the processes involved. Federal agencies want to see input from the communities, so the safety steering committee is comprised of police, fire, emergency services, engineering departments, public works departments, street departments, school districts, colleges, and transit systems. Veterans groups provide good information about ADA accessibility, so all of these groups need to be included in these meetings.

Motion carried.

c. Motion to approve Executive Director to enter into agreement for Travel Demand Model Support for an amount not to exceed \$20,000 (Resolution 25-19).

John Kahl moved to approve Executive Director to enter into agreement for Travel Demand Model Support for an amount not to exceed \$20,000 (Resolution 25-19); Don White seconded.

Michael Bruner reported on the following:

- i. The Commission maintains a regional travel demand model (TDM) for Peoria, Tazewell, and Woodford counties.
- ii. Staff uses this model as part of the Long-Range Transportation Plan (LRTP) process to review and guide potential changes to the regional transportation network.
- iii. The Commission uses the TDM in the Surface Transportation Block Grant (STBG) programming process to inform the regional value of individual projects.
- iv. With the recent transition from the traditional three-step TDM to an Activity Based Travel Demand Model (ABM), staff is still working through the software to become familiar with how to perform such tasks.
- v. Staff recommends contracting with Lochmueller Group, who was the consulting firm that developed the current ABM for an amount not to exceed \$20,000.

Motion carried.

9. Updates

- a. **IDOT** – Doug DeLille reported that the ITEP program received approximately 242 applications. IDOT is now in the process of reviewing and evaluating those. They are hoping to have a report by the end of the year or beginning of next year.
- b. **FHWA** – no updates.

10. Other

- a. Next meeting is scheduled for November 6, 2024, at 9:00 a.m.

11. Adjournment

Autum Jones moved to adjourn the meeting, and Nate Parrott seconded. The motion carried, and the meeting adjourned at 9:45 a.m.

Submitted by: Eric Miller, Executive Director

Recorded by: Michael Bruner, Senior Planner

Transcribed by: Lori Reynolds, Office Administrator

To: Members of the Commission
From Eric W. Miller, Executive Director
Date: October 24, 2024
Subject: Executive Director Report for October, 2024

| Project | Activity | Status |
|--|--|---------|
| Administrative | | |
| Headlines | | |
| | Monitored State and Federal NOFO | Ongoing |
| | Ongoing meetings with Rail leadership and FRA regarding Peoria Passenger Rail | Ongoing |
| | Development of LRTP- Public Participation meetings | Ongoing |
| | Monitored state and federal grant submittals | Ongoing |
| | Started Procurement for EPA Brownfield Assessment Grant | Ongoing |
| | Planner Recruitment complete | Ongoing |
| | Continued assistance with annual financial audit | Ongoing |
| | Continued discussion regarding CDBG grant administration | Ongoing |
| | Attended IDOT Fall Planning Conference | |
| | STBG Project Review Committees Meeting | |
| | | Ongoing |
| Personnel | Semi-annual staff reviews ongoing | Ongoing |
| | Internal update to Salary and benefits study | Ongoing |
| Website | Content review of website. | Ongoing |
| Planning issues | | |
| Illinois River Issues | | |
| | Started Discussion regarding Regional Strategic Planning Session on the Environment | |
| | Continued coordination with USACE for funding opportunities related to IL river/Peoria lakes | Ongoing |
| HUD Healthy Homes | Work Ongoing | Ongoing |
| | | |
| Water Supply Planning | Awaiting notification from IDNR to fund Water Supply Planning work | Ongoing |
| | | |
| Watershed Planning | Kickapoo Creek Watershed Plan, work is ongoing | Ongoing |
| | USACE study of Blue Creek | |
| | | |
| EPA Brownfield Assessment | Consultant Procurement, 11 submittals being reviewed | 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 |
| 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 25 Transportation Improvement Program is adopted | Ongoing |
| | Creation of web based TIP document application | Ongoing |
| | | |
| 2045 Long Range Transportation Plan Update | Internal planning and data collection underway - March 2025 Adoption | Ongoing |
| | Held two Public involvement meetings | |
| Highway Safety Improvement Program Guardrails | Engineering phase underway | Ongoing |
| Active Transportation Planning | Work with various Stakeholders, coordination of planning efforts | ongoing |
| | | |
| Safe Streets for All SS4A plan | Project is underway, coordinating with consultant | Ongoing |
| | will adopt State safety performance measures for FY25 | Ongoing |
| Special Transportation Studies | | |
| FY24 | | |
| IL29 Viaduct CBA | Project is underway, coordinating with consultant | Ongoing |
| Germantown Hills Trail feasibility Study | Project is underway, coordinating with consultant | Ongoing |
| Peoria Heights Active Transportation Plan | Project is underway, coordinating with consultant | Ongoing |
| Waverly Ave Traffic Study | Project is underway, coordinating with consultant | Ongoing |
| FY25 | | |
| Bartonville Active Transportation plan | Consultant procurement | Ongoing |
| City of Peoria Bike Plan update | Consultant procurement | Ongoing |
| City of East Peoria Storm Sewer Inv. | Consultant procurement | Ongoing |
| Peoria Heights Parking Study | Consultant procurement | Ongoing |
| | | |
| State Planning and Research projects | | |
| | | |
| FY 23 State Planning and Research Funding | | |
| Heart of Illinois Regional Port District Master Planning | Project Underway Public Meeting Announcement | Ongoing |
| Regional Community Planning | Consultant selection / project underway | Ongoing |

| | | |
|---|---|---------|
| East Peoria | Project Underway | Ongoing |
| Bartonville | Project Substantially Completed | Ongoing |
| Creve Coeur | Project Underway | Ongoing |
| Germantown Hills | Project Underway | Ongoing |
| Village of Brimfield | Project Initiated | Ongoing |
| FY 24 State Planning and Research Funding | Procuring Bike and Ped counting equipment and consultant for Traffic Signal data collection | Ongoing |
| | Formation of consultant review committee and Tech recommendation to Commission in Oct. | |
| FY25 State Planning and Research Funding | Awarded 300k for multimodal study on IL 29, 260K Fed 40 State, Scope Development | Ongoing |
| | | |
| HSTP/Transportation | | |
| 5310 program Grant | Issued Call for projects | Ongoing |
| HSTP Plan | Commission Adopted Plan | Ongoing |
| HSTP meetings | | Ongoing |

SEPTEMBER 2024 Financial Summary Full Commission

| | September-24 | August-24 | FY25 YTD |
|----------------------------|-----------------|----------------|----------------|
| Net Income / (Loss) | (13,132) | (4,759) | 223,239 |

| | September-24 | August-24 | FY25 YTD |
|---|--------------|-----------|----------------|
| Internal Funds Used for Safe Streets Plan | (2,405) | (4,242) | (6,647) |
| Internal Funds Used for Kickapoo Creek Watershed Study | (1,005) | (358) | (1,364) |
| TOTAL INTERNAL FUNDS USED - FY25 | | | (8,011) |

Page 1 Monthly Financial Summary

Page 2 PPUATS Joint Funding Account Summary

Page 3 Balance Sheet

| | September-24 | August-24 | Increase / (Decrease) |
|--------------------------------------|--------------|-----------|-----------------------|
| Operating Cash | 945,183 | 967,486 | (22,304) |
| Joint Funding Account | 567,380 | 477,165 | 90,214 |
| All Unrestricted and Restricted Cash | 1,527,505 | 1,459,593 | 67,912 |

| | September-24 | August-24 | Increase / (Decrease) |
|----------------------------------|----------------|----------------|-----------------------|
| Accounts Receivable | | | |
| Total Accounts Receivable | 471,270 | 520,374 | (49,104) |
| Total Federal Receivables | 315,110 | 295,561 | 19,549 |
| Total State Receivables | 56,094 | 56,175 | (82) |
| Total Local Receivables | 100,066 | 168,638 | (68,572) |

| | September-24 | August-24 | Increase / (Decrease) |
|--------------------------------------|----------------|----------------|-----------------------|
| Accounts Payable | | | |
| Total Accounts Payable at EOM | 115,120 | 108,484 | 6,636 |
| A/P to be billed - Pass-throughs | 108,694 | 95,101 | 13,593 |
| A/P indirect costs | 6,426 | 13,382 | (6,956) |

Page 4 Reference Statement of Cash Flows for Detail on Changes in Cash

Page 5 Income Statement

| | September-24 | August-24 | Increase / (Decrease) |
|----------------------------|-----------------|----------------|-----------------------|
| Current Billing | 140,747 | 171,456 | (30,709) |
| Current Expenses | (153,879) | (176,216) | 22,337 |
| Net Income / (Loss) | (13,132) | (4,759) | (8,373) |

| | September-24 | August-24 | Increase / (Decrease) |
|----------------------|--------------|-----------|-----------------------|
| Staff Time | | | |
| Regular Working Days | 20.00 | 22.00 | (2.00) |
| Paid Holidays | 1.00 | - | 1.00 |
| PTO Used (Hours) | 136.74 | 123.50 | 13.24 |

Page 6 Checking Account Registers of Expenses Paid

Page 7 Credit Card Registers of Expenses Paid

SEPTEMBER 2024

PPUATS Joint Funding

Account Summary

| | Current Month | Previous Month |
|------------------------|----------------|----------------|
| | September-24 | August-24 |
| Account Balance | 567,380 | 477,165 |

| Account Income | September-24 | August-24 |
|---|---------------------|------------------|
| Joint Funding Payments Received - 08/2024 | 90,170 | - |
| MPO Fund Balance Transferred to Joint Funding Account | - | - |
| Interest Income | 44 | 41 |
| Monthly Income | 90,214 | 41 |

| Account Expenses | September-24 | August-24 |
|--|---------------------|------------------|
| Peoria, Tazewell, Woodford - Member Dues** | - | (3,750) |
| Safe Streets 4 All - Local Match | - | - |
| Monthly Expenses | - | (3,750) |

| FY25 Joint Funding Summary | Received | Due |
|-----------------------------------|-------------------|------------------|
| Total Joint Funding | \$ 216,392 | \$ 27,242 |
| City Link | 3,800 | - |
| City of Chillicothe | 3,417 | - |
| City of East Peoria | 12,539 | - |
| City of Pekin | - | 17,696 |
| City of Peoria | 63,102 | - |
| City of Washington | 8,963 | - |
| City of West Peoria | 2,377 | - |
| Peoria County | 53,661 | - |
| Tazewell County | 42,451 | - |
| Village of Bartonville | 3,315 | - |
| Village of Creve Coeur | 2,752 | - |
| Village of Germantown Hills | 1,903 | - |
| Village of Morton | - | 9,546 |
| Village of Peoria Heights | 3,295 | - |
| Woodford County | 14,817 | - |

Tri-County Regional Planning Commission

Balance Sheet

As of September 30, 2024

| | Current Month | Previous Month | Previous Year |
|---|------------------|-------------------|------------------|
| | Sep 30, 24 | Aug 31, 24 | Sep 30, 23 |
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 10110 · MCB Checking - Operations | 945,183 | 967,486 | 934,889 |
| 11000 · Cash - Restricted | 582,322 | 492,107 | 420,338 |
| Total Checking/Savings | 1,527,505 | 1,459,593 | 1,355,227 |
| Accounts Receivable | | | |
| Total Accounts Receivable | 471,270 | 543,676 | 436,527 |
| Other Current Assets | | | |
| 15000 · Prepaid Expenses | 35,576 | 42,331 | 40,433 |
| Total Current Assets | 2,034,350 | 2,045,600 | 1,832,188 |
| Fixed Assets | | | |
| 17100 · Computer Equipment | 96,029 | 96,029 | 93,173 |
| 17101 · Accum. Deprec. - Computers | (84,205) | (82,457) | (63,863) |
| Total Fixed Assets | 11,824 | 13,572 | 29,311 |
| Other Assets | | | |
| 19000 · Right of Use - Office Space | 146,014 | 148,531 | 27,926 |
| 19001 · Right of Use - Copier | 10,374 | 10,846 | 15,108 |
| 19002 · Right of Use - SBIT Agreements | - | - | 5,807 |
| Total Other Assets | 156,388 | 159,377 | 48,841 |
| TOTAL ASSETS | 2,202,562 | 2,218,549 | 1,910,339 |
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 20000 · Accounts Payable | 115,120 | 108,484 | 151,862 |
| Total Accounts Payable | 115,120 | 108,484 | 151,862 |
| Other Current Liabilities | | | |
| 21000 · Accrued Expenses | 1,068 | 712 | 2,647 |
| 21100 · Accounts Payable - Employees | 1,721 | 772 | 1,035 |
| 22000 · Employer Liabilities | 113,784 | 119,154 | 105,169 |
| 22800 · Local Matches | - | - | 20,000 |
| 23000 · Unearned Revenue | 26,205 | 29,015 | 53,988 |
| 28000 · Current Lease Liab. - Office Sp | 19,903 | 22,056 | 26,091 |
| 28001 · Current Lease Liab. - Copier | 4,205 | 4,668 | 3,923 |
| Total Other Current Liabilities | 166,886 | 176,377 | 212,853 |
| Total Current Liabilities | 282,006 | 284,860 | 364,715 |
| Long Term Liabilities | | | |
| 29000 · Lease Liability - Office Space | 126,852 | 126,852 | 2,941 |
| 29001 · Lease Liability - Copier | 6,292 | 6,292 | 11,210 |
| Total Long Term Liabilities | 133,144 | 133,144 | 14,152 |
| Total Liabilities | 415,150 | 418,004 | 378,867 |
| Equity | | | |
| 31000 · General Fixed Asset Equity | 13,450 | 13,450 | 13,450 |
| 35000 · Capital Contribution | 193,000 | 193,000 | 193,000 |
| 39000 · Retained Earnings | 1,357,723 | 1,357,723 | 1,089,308 |
| Net Income | 223,239 | 236,371 | 235,714 |
| Total Equity | 1,787,412 | 1,800,544 | 1,531,472 |
| TOTAL LIABILITIES & EQUITY | 2,202,562 | 2,218,549 | 1,910,339 |

Tri-County Regional Planning Commission
Statement of Cash Flows
July through September 2024

| | Sep 24 | Jul - Sep 24 |
|--|------------------|------------------|
| OPERATING ACTIVITIES | | |
| Net Income | (13,132) | 223,239 |
| Adjustments to reconcile Net Income | | |
| to net cash provided by operations: | | |
| 13000 · Accounts and Grants Receivable | 64,368 | (37,937) |
| 13001 · Accrued Receivables | 8,038 | (19,593) |
| 15000 · Prepaid Expenses | 6,755 | (20,998) |
| 20000 · Accounts Payable | 6,636 | (46,352) |
| 21000 · Accrued Expenses | 356 | (1,432) |
| 21100 · Accounts Payable - Employees | 949 | 1,196 |
| 22100 · Accrued Wages Payable | (4,361) | (962) |
| 22200 · Accrued Vacation/Personal Time | 4,670 | (491) |
| 22503 · FICA & Medicare | (359) | (99) |
| 22504 · IL Unemployment Taxes | 42 | 47 |
| 22515 · IMRF - Employee Pension | (1,251) | - |
| 22516 · IMRF - Commission | (4,116) | 3,415 |
| 22520 · United Way | 7 | - |
| 23101 · Deferred Revenue - IDOT | (2,810) | 22,172 |
| 23210 · Kickapoo Creek Watershed-Local | - | (2,935) |
| 28000 · Current Lease Liab. - Office Sp | (2,153) | 19,903 |
| 28001 · Current Lease Liab. - Copier | (463) | 4,205 |
| Net cash provided by Operating Activities | 63,175 | 143,378 |
| INVESTING ACTIVITIES | | |
| 17101 · Accum. Deprec. - Computers | 1,748 | 5,244 |
| 19000 · Right of Use - Office Space | 2,517 | (143,221) |
| 19001 · Right of Use - Copier | 472 | 735 |
| Net cash provided by Investing Activities | 4,737 | (137,242) |
| FINANCING ACTIVITIES | | |
| 29000 · Lease Liability - Office Space | - | 123,910 |
| 29001 · Lease Liability - Copier | - | (4,918) |
| Net cash provided by Financing Activities | - | 118,992 |
| Net cash increase for period | 67,912 | 125,128 |
| Cash at beginning of period | 1,459,593 | 1,402,377 |
| Cash at end of period | 1,527,505 | 1,527,505 |

Tri-County Regional Planning Commission

Profit & Loss

September 2024

| | CURRENT Month | Previous Month | FY25 - CURRENT YTD | FY24 - Previous YTD |
|--------------------------------------|--------------------------|---------------------------|-------------------------------|--------------------------------|
| | Sep 24 | Aug 24 | Jul - Sep 24 | Jul - Sep 23 |
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 41000 · Federal Grants and Awards | 112,115 | 139,020 | 376,690 | 413,293 |
| 42000 · State Grants and Awards | 20,548 | 20,314 | 64,179 | 89,380 |
| 43000 · Local Matching Contributions | (96) | 3,405 | 247,439 | 224,916 |
| 44000 · Charges for Services | 4,328 | 4,878 | 14,905 | 11,494 |
| 45000 · Member Dues | 3,750 | 3,750 | 11,250 | 11,250 |
| 46000 · Interest Income | 103 | 90 | 291 | 248 |
| Total Income | 140,747 | 171,456 | 714,754 | 750,582 |
| Gross Profit | 140,747 | 171,456 | 714,754 | 750,582 |
| Expense | | | | |
| 60500 · Amortization Expense | 2,989 | 2,989 | 9,215 | 12,175 |
| 61000 · Computer Expenses | 5,392 | 2,013 | 8,357 | 11,129 |
| 61500 · Outside Services | 39,454 | 53,959 | 157,122 | 228,961 |
| 62000 · Depreciation | 1,748 | 1,748 | 5,244 | 5,006 |
| 63000 · Employee Benefits | 21,012 | 22,961 | 66,010 | 49,417 |
| 63400 · Interest Expense | 815 | 827 | 1,670 | 383 |
| 63500 · Office Administration | 1,644 | 1,528 | 4,442 | 5,137 |
| 64000 · Miscellaneous | 1,120 | 2,644 | 3,812 | 4,854 |
| 65000 · Professional Fees | 5,272 | 17,490 | 27,189 | 16,200 |
| 65500 · Facility Costs | 1,175 | 2,362 | 4,372 | 1,979 |
| 66000 · Salaries and Wages | 68,125 | 67,028 | 196,369 | 172,241 |
| 66500 · Training & Education | 2,087 | 374 | 4,090 | 2,300 |
| 67000 · Travel | 3,046 | 293 | 3,623 | 5,085 |
| Total Expense | 153,879 | 176,216 | 491,515 | 514,867 |
| Net Ordinary Income | (13,132) | (4,759) | 223,239 | 235,714 |
| Net Income | (13,132) | (4,759) | 223,239 | 235,714 |

**Tri-County Regional Planning Commission
Check Register - Operating Account
SEPTEMBER 2024**

| Date | Num | Name | Memo | Amount |
|-----------------|------|------------------------------------|---|-------------------|
| 09/02/2024 | ACH | IMRF | IMRF Pension Payment - 08/01/24 - 08/15/24 | 4,732.23 |
| 09/02/2024 | 1508 | Blue Cross Blue Shield of Illinois | Health Insurance - 09/2024 | 12,825.60 |
| 09/02/2024 | 1509 | City of Peoria | Rent - 09/2024 | 2,950.00 |
| 09/02/2024 | 1510 | CityBlue | Map Printing | 144.00 |
| 09/02/2024 | 1511 | Joan's Trophy | Name Plates | 24.00 |
| 09/02/2024 | 1514 | PIP Printing | Business Cards | 50.00 |
| 09/02/2024 | 1515 | Platte River Analytics, LLC | Consultant Services - Woodford County GIS | 3,100.00 |
| 09/05/2024 | ACH | Staff - Payroll | Payroll 08/16/24 - 08/31/24 | 25,642.17 |
| 09/05/2024 | ACH | Department of the Treasury | Payroll Taxes 08/16/24 - 08/31/24 | 8,260.56 |
| 09/05/2024 | ACH | Illinois Department of Revenue | Payroll Taxes 08/16/24 - 08/31/24 | 1,583.24 |
| 09/05/2024 | ACH | CEFCU | Payroll Liability 08/16/24 - 08/31/24 | 50.00 |
| 09/05/2024 | ACH | Nationwide Retirement | Nationwide Retirement - 08/16/24 - 08/31/24 | 775.00 |
| 09/05/2024 | ACH | IMRF | IMRF Pension Payment - 08/16/24 - 08/31/24 | 5,034.04 |
| 09/06/2024 | ACH | Delta Dental | Dental Insurance | 488.67 |
| 09/06/2024 | ACH | Facet Technologies | GIS Web Hosting | 385.00 |
| 09/06/2024 | ACH | Guardian | Life, Disability, and Vision Insurance | 551.20 |
| 09/06/2024 | ACH | Hanson Professional | Consultant Services - IDOT FY24 UPWP | 1,851.00 |
| 09/06/2024 | ACH | Heartland Parking | Parking Validations | 65.00 |
| 09/06/2024 | ACH | Heartland Parking | Monthly Parking | 1,017.00 |
| 09/06/2024 | ACH | Hinckley Springs | Drinking Water | 103.92 |
| 09/06/2024 | ACH | The Cleaning Source | Cleaning Services | 202.00 |
| 09/06/2024 | ACH | Verizon Wireless | Phones | 336.40 |
| 09/06/2024 | ACH | WSP USA, Inc. | Consultant Services - Port District Master Plan | 23,092.83 |
| 09/12/2024 | ACH | FHWA | FHWA - refund payment received in error | 327.20 |
| 09/18/2024 | 1516 | City of Peoria | Utilities - Q1-Q2 2024 | 1,988.30 |
| 09/18/2024 | 1517 | Dr. Annie Kelvie | Consultant Services - 2024 writing instruction | 480.00 |
| 09/18/2024 | 1518 | Peoria Area Chamber of Commerce | Chamber Dues | 480.00 |
| 09/18/2024 | 1519 | CityBlue | New Plotter Printer | 3,995.00 |
| 09/18/2024 | 1520 | Cincinnati Insurance | Liability Insurance | 4,078.00 |
| 09/18/2024 | 1521 | Cincinnati Insurance | Work Comp Insurance | 142.00 |
| 09/20/2024 | ACH | Staff - Payroll | Payroll 09/01/24 - 09/15/24 | 22,160.80 |
| 09/20/2024 | ACH | Department of the Treasury | Payroll Taxes 09/01/24 - 09/15/24 | 7,440.98 |
| 09/20/2024 | ACH | Illinois Department of Revenue | Payroll Taxes 09/01/24 - 09/15/24 | 1,429.31 |
| 09/20/2024 | ACH | CEFCU | Payroll Liability 09/01/24 - 09/15/24 | 50.00 |
| 09/20/2024 | ACH | Nationwide Retirement | Nationwide Retirement - 09/01/24 - 09/15/24 | 775.00 |
| 09/20/2024 | ACH | IMRF | IMRF Pension Payment - 09/01/24 - 09/15/24 | 4,817.90 |
| 09/25/2024 | ACH | Staff - Payroll | Additional Payroll 09/25/24 | 108.37 |
| 09/20/2024 | ACH | Department of the Treasury | Payroll Taxes 09/01/24 - 09/15/24 | 18.98 |
| 09/20/2024 | ACH | Illinois Department of Revenue | Payroll Taxes 09/01/24 - 09/15/24 | 6.14 |
| 09/25/2024 | ACH | Morton Community Bank | Bruner - Payment for CC Charges | 848.12 |
| 09/27/2024 | ACH | Guevara, Gabriel | Expense Reimbursement | 330.51 |
| 09/30/2024 | ACH | Morton Community Bank | Service Charge | 18.42 |
| | | | | |
| Register | | | Total Checks | 142,758.89 |

**Tri-County Regional Planning Commission
Credit Card Register
SEPTEMBER 2024**

| Date | Employee Card | Vendor | Memo | Amount |
|------------|---------------|-------------------------------|-------------------------------------|-----------------|
| 09/05/2024 | Bruner | American Planning Association | Professional Membership - Bruner | 356.00 |
| 09/06/2024 | Bruner | Amazon.com | Office Supplies | 57.99 |
| 09/07/2024 | Bruner | Qbox | QuickBooks File Management | 15.00 |
| 09/10/2024 | Bruner | Amazon.com | Office Supplies | 119.97 |
| 09/10/2024 | Bruner | American Planning Association | Job Posting | 295.00 |
| 09/12/2024 | Bruner | i3 Broadband | Internet Service | 117.48 |
| 09/22/2024 | Bruner | Amazon.com | Office Supplies | 97.99 |
| 09/27/2024 | Abi-Akar | Holiday Inn | Lodging - APA Conference - Abi-Akar | 567.84 |
| 09/27/2024 | Abi-Akar | Holiday Inn | Lodging - APA Conference - Hayes | 567.84 |
| 09/29/2024 | Bruner | Adobe | Adobe Subscription - Main Account | 182.66 |
| 09/30/2024 | N/A | Morton Community Bank | Finance Charges | 0.00 |
| | | | Total Charges | 2,377.77 |

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

RESOLUTION 25-20

A RESOLUTION OF THE TRI-COUNTY REGIONAL PLANNING COMMISSION TO APPROVE THE FINANCIAL REPORTS AND BILLINGS FOR SEPTEMBER 2024

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 2024 and recommends that the Commission approve said reports.

THEREFORE, BE IT RESOLVED BY THE COMMISSION AS FOLLOWS:

That Commission accepts and approves the financial reports and cash disbursements for September 2024.

Presented this 6th day of November 2024

Adopted this 6th day of November 2024

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

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

October 9, 2024

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, 2024. 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 August 19, 2024. 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 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. 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.

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, 2024.

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, the U.S. Department of Transportation, the Illinois Emergency Management Agency, and the U.S. Department of Homeland Security.

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 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 October 9, 2024.

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.

Tri-County Regional Planning Commission

Page 4
October 9, 2024

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,

MH CPA PLLC

MH CPA PLLC

Tri-County Regional Planning Commission

Year End: June 30, 2024

Adjusting Journal Entries

Date: 7/1/2023 To 6/30/2024

TB-02

| | | |
|---------------|---------------|---------------|
| Preparer | In-Charge | Manager |
| | MJP 8/30/2024 | GAK 9/26/2024 |
| Director | Tech Review | |
| GJD 10/7/2024 | | |

| Number | Date | Name | Account No | Reference | Annotation | Debit | Credit | Recurrence | Misstatement |
|---|-----------|--------------------------------|------------|-----------|------------|----------|----------|------------|--------------|
| 1 | 6/30/2024 | Computer Equipment | 17100 | PBC | | 2,856.00 | | | |
| 1 | 6/30/2024 | Accum. Deprec. - Computers | 17101 | PBC | | | 79.00 | | |
| 1 | 6/30/2024 | Accrued Vacation/Personal Time | 22200 | PBC | | | 187.00 | | |
| 1 | 6/30/2024 | Computer Hardware and Supplies | 61010 | PBC | | | 2,856.00 | | |
| 1 | 6/30/2024 | Depreciation | 62000 | PBC | | 79.00 | | | |
| 1 | 6/30/2024 | Salaries and Wages | 66000 | PBC | | 187.00 | | | |
| Post trial balance entry provided by Rebecca Eisele, Accountant, on 8/20/24. | | | | | | | | | |
| | | | | | | 3,122.00 | 3,122.00 | | |

Net Income (Loss) 268,416.00

Tri-County Regional Planning Commission

Year End: June 30, 2024

Reclassifying Journal Entries

Date: 7/1/2023 To 6/30/2024

TB-03

| | | |
|---------------|---------------|---------------|
| Preparer | In-Charge | Manager |
| | MJP 8/30/2024 | GAK 9/26/2024 |
| Director | Tech Review | |
| GJD 10/7/2024 | | |

| Number | Date | Name | Account No | Reference | Annotation | Debit | Credit | Recurrence | Misstatement |
|--|-----------|---------------------------|-------------------|-----------|------------|------------------|------------------|------------|--------------|
| 2 | 6/30/2024 | Federal Grants and Awards | 41000 | R-01 | | | 25,598.00 | | |
| 2 | 6/30/2024 | State Grants and Awards | 42000 | R-01 | | 25,598.00 | | | |
| To reclassify Kickapoo Creek grant recorded as state grant revenue. Discussed with and approved by Rebecca Eisele, Accountant, on 10/7/24. | | | | | | | | | |
| | | | | | | 25,598.00 | 25,598.00 | | |
| Net Income (Loss) | | | 268,416.00 | | | | | | |

Index

ALG-CX-12.2: Audit Difference Evaluation Form

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: | | | | | | |
|--|---|-------|----------|---|-------------------|--------------|--------------|-----------|-----------|------------------------|
| | | | | Total Assets | Total Liabilities | Working Cap. | Net Position | Revenues | Expen. | Change in Net Position |
| None noted | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less audit adjustments subsequently booked | | | | | | | | | | |
| Net unadjusted AD—current year (iron curtain method) | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Effect of unadjusted AD—prior years | | | | | | | | 25,000 | 25,000 | 0 |
| Combined current year and prior year AD (rollover method) | | | | 0 | 0 | 0 | 0 | 25,000 | 25,000 | 0 |
| Financial statement caption totals | | | | 1,861,665 | 297,491 | 1,544,867 | 1,564,174 | 2,359,655 | 2,091,239 | 268,416 |
| Current year AD as % of F/S captions (iron curtain method) | | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| Current and prior year AD as % of F/S captions (rollover method) | | | | 0.00% | 0.00% | 0.00% | 0.00% | 1.06% | 1.20% | 0.00% |

TRI-COUNTY REGIONAL PLANNING COMMISSION

Peoria, Illinois

**Basic Financial Statements
and Supplementary Information**

For the Year Ended
June 30, 2024

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Illinois Grant Accountability and Transparency – Consolidated
Year-End Financial Report
(Schedule 4)30



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, 2024, 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, 2024, 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.

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 9 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 October 9, 2024, 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.

MH CPA PLLC

Champaign, Illinois
October 9, 2024

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, 2024 and 2023. 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 10 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 11 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 12 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 13 through 21 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 22 through 24 and 30.

Financial Highlights

The Commission is showing increase in net position for the fiscal years 2024 and 2023 of \$268,416 and \$169,174, 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 2024 or 2023. 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) | |
|---|--|-------------------|
| | 2024 | 2023 |
| Current Assets | <u>\$ 1,830.7</u> | <u>\$ 1,531.7</u> |
| Capital Assets, Net of Accumulated Depreciation and Amortization | <u>30.9</u> | <u>87.6</u> |
| Total Assets | <u>1,861.6</u> | <u>1,619.3</u> |
| Current Liabilities | 285.8 | 277.2 |
| Long-Term Liabilities | <u>11.7</u> | <u>46.4</u> |
| Total Liabilities | <u>297.5</u> | <u>323.6</u> |
| Net Position: | | |
| Net Investment in Capital Assets | 16.8 | 34.4 |
| Unrestricted | <u>1,547.3</u> | <u>1,261.3</u> |
| Total Net Position | <u>\$ 1,564.1</u> | <u>\$ 1,295.7</u> |

Overall Financial Position

For the year ended June 30, 2024, the Commission's total net position increased from \$1,295,758 to \$1,564,174. 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)

| | 2024 | 2023 |
|------------------------------------|-------------------|-------------------|
| Operating Revenues: | | |
| Charges for Services | \$ 60.7 | \$ 59.1 |
| Less: Operating Expenses | 2,090.2 | 1,706.1 |
| Operating Loss | (2,029.5) | (1,647.0) |
| Non-Operating Revenues (Expenses): | | |
| Federal Grants | 1,677.0 | 1,354.5 |
| State Grants | 305.0 | 263.5 |
| Local Matching Contributions | 251.6 | 155.1 |
| Member Dues | 45.0 | 45.0 |
| Other | 19.3 | (2.0) |
| Increase in Net Position | 268.4 | 169.1 |
| Net Position, Beginning of Year | 1,295.7 | 1,126.6 |
| Net Position, End of Year | <u>\$ 1,564.1</u> | <u>\$ 1,295.7</u> |

Change in Net Position Analysis

For the year ended June 30, 2024, the Commission's Operating Revenue increased \$2 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 \$482 thousand. The increase in revenue over the prior year is due to increased grant opportunities and additional Federal and State grants awarded to the Commission. Significant new grants for the year were the FHWA Safe Streets for All grant with revenue of \$150 thousand, the IDOT SPR Port District Master Plan grant with revenue of \$229 thousand, and the IDOT SPR Multi-Jurisdictional Comprehensive Plans grant with revenue of \$144 thousand.

Total operating expenses increased in the current year by \$384 thousand. A few of the significant line item increases and/or decreases were as follows:

- Salaries and Wages increased in FY24 by 15% from the prior year by \$92 thousand.
 - The Commission was fully staffed in FY24. Personnel changes in FY24 included two new full-time hires, three terminations, and three promotions.
 - All employees received a 4% pay increase at the beginning of FY24. In January 2024, a Planner I was promoted to Planner II with a pay increase. In April 2024, a Planner III was promoted to Senior Planner with a pay increase. In June 2024, a GIS Specialist I received a 5% merit pay increase.
- Contractual Services decreased in FY24 by 73% from the prior year by \$167 thousand due to a decrease in grant funding for Contractual Services.
- Consultant Services increased in FY24 by 90% from the prior year by \$421 thousand from the prior year due to a significant increase in grant funding for Consultant Services.
- Computer Equipment, Support, and Maintenance increased in FY24 by 19% from the prior year by \$11 thousand due to the need for new computer equipment for staff.

Capital Assets Administration

The Commission purchased a video conference system and a GIS workstation that were capitalized in FY24.

The Commission also purchased three new laptops and various computer equipment that was reimbursed with grant funds, but these items were under the threshold for being capitalized.

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 FY24, the Commission accrued \$60 thousand and paid out \$65 thousand of compensated absences.

The Commission had a long-term liability of \$38 thousand for the Office Space lease agreement as of the beginning of FY24, and \$35 thousand of the liability was paid during the year.

The Commission had a long-term liability of \$16 thousand for the Copier lease agreement as of the beginning of FY24, and \$4 thousand of the liability was paid during the year.

More detailed information about long-term debt can be found in Note 8 to the financial statements.

Economic Trends

The Commission revenue will remain stable over the FY25 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 Grants 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. Additionally, the Commission will administer an Environmental Protection Agency (EPA) Brownfield Assessment Grant for the region. This work will be done by consultants and have a four-year duration.

The Commission is fully staffed, filling vacant positions in FY24. In addition, the Commission joined the Illinois Municipal Retirement Fund (IMRF) in FY25. 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, 2024

ASSETS

Current Assets

| | |
|--------------------------------|------------------|
| Cash | \$ 1,387,438 |
| Cash - Restricted | 14,939 |
| Accounts and Grants Receivable | 413,740 |
| Prepaid Expenses | 14,577 |
| Total Current Assets | <u>1,830,694</u> |

Capital Assets, Net

30,971

Total Assets

\$ 1,861,665

LIABILITIES AND NET POSITION

Current Liabilities

| | |
|------------------------------|----------------|
| Accounts Payable | \$ 161,471 |
| Accrued Expenses | 53,566 |
| Unearned Grant Revenue | 6,969 |
| Accrued Compensated Absences | 56,100 |
| Lease Liabilities | 7,721 |
| Total Current Liabilities | <u>285,827</u> |

Long-Term Liabilities

| | |
|--|---------------|
| Accrued Compensated Absences, Net of Current Portion | 5,234 |
| Lease Liabilities, Net of Current Portion | 6,430 |
| Total Long-Term Liabilities | <u>11,664</u> |

Total Liabilities

297,491**Net Position**

| | |
|----------------------------------|------------------|
| Net Investment in Capital Assets | 16,820 |
| Unrestricted | 1,547,354 |
| Total Net Position | <u>1,564,174</u> |

Total Liabilities and Net Position

\$ 1,861,665

See Accompanying Notes

TRI-COUNTY REGIONAL PLANNING COMMISSION
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2024

| | |
|--|----------------------------|
| Operating Revenues | |
| Charges for Services | <u>\$ 60,677</u> |
| Operating Expenses | |
| Consultants | 890,729 |
| Salaries and Wages | 709,302 |
| Employee Benefits | 126,159 |
| Computer Equipment, Support, and Maintenance | 73,523 |
| Contractual Services | 63,497 |
| Payroll Taxes | 56,645 |
| Amortization | 47,113 |
| Professional Services | 34,068 |
| Depreciation | 20,104 |
| Rent and Utilities | 19,323 |
| Travel | 11,660 |
| General Insurance | 8,647 |
| Training | 8,335 |
| Office Supplies and Expenses | 5,904 |
| Internet and Phones | 5,114 |
| Dues and Subscriptions | 4,673 |
| Other | 5,400 |
| Total Operating Expenses | <u>2,090,196</u> |
| Operating Loss | <u>(2,029,519)</u> |
| Non-Operating Revenues (Expenses) | |
| Federal Grants | 1,676,988 |
| State Grants | 304,984 |
| Local Matching, Funding Contributions, and Member Dues | 296,606 |
| Interest Income | 1,162 |
| Other Income | 19,238 |
| Interest Expense | (1,043) |
| Net Non-Operating Revenues (Expenses) | <u>2,297,935</u> |
| Increase in Net Position | 268,416 |
| Net Position, Beginning of Year | <u>1,295,758</u> |
| Net Position, End of Year | <u><u>\$ 1,564,174</u></u> |

See Accompanying Notes

TRI-COUNTY REGIONAL PLANNING COMMISSION
Statement of Cash Flows
For the Year Ended June 30, 2024

| | |
|---|-----------------------|
| Cash Flows From Operating Activities | |
| Receipts from Customers | \$ 42,046 |
| Payments to Employees and Benefits | (847,399) |
| Payments to Vendors | (1,108,744) |
| Net Cash Used in Operating Activities | <u>(1,914,097)</u> |
| Cash Flows From Capital Related Financing Activities | |
| Purchases of Capital Assets | (10,513) |
| Principal Payments on Lease Liabilities | (39,098) |
| Interest Payments on Lease Liabilities | (1,043) |
| Net Cash Used in Capital Related Financing Activities | <u>(50,654)</u> |
| Cash Flows From Non-Capital Financing Activities | |
| Federal and State Grants | 1,831,257 |
| Local Matching, Funding Contributions, and Member Dues | 296,118 |
| Other Income | 19,238 |
| Net Cash Provided by Non-Capital Financing Activities | <u>2,146,613</u> |
| Cash Flows From Investing Activities | |
| Interest Received | <u>1,162</u> |
| Increase in Cash | 183,024 |
| Cash, Beginning of Year | <u>1,219,353</u> |
| Cash, End of Year | <u>\$ 1,402,377</u> |
| Included in the Balance Sheet Under the Following Captions | |
| Cash | \$ 1,387,438 |
| Cash - Restricted | 14,939 |
| Total Cash | <u>\$ 1,402,377</u> |
| Reconciliation of Operating Loss to Net Cash Used in Operating Activities | |
| Operating Loss | <u>\$ (2,029,519)</u> |
| Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities: | |
| Depreciation and Amortization | 67,217 |
| (Increase) Decrease in Current Assets | |
| Accounts and Grants Receivable | (2,328) |
| Prepaid Expenses | 17,798 |
| Increase (Decrease) in Current Liabilities | |
| Accounts Payable | 60,079 |
| Unearned Grant Revenue | (16,303) |
| Accrued Expenses | (6,740) |
| Accrued Compensated Absences | (4,301) |
| Net Adjustments | <u>115,422</u> |
| Net Cash Used in Operating Activities | <u>\$ (1,914,097)</u> |

See Accompanying Notes

TRI-COUNTY REGIONAL PLANNING COMMISSION
Notes to Basic Financial Statements
June 30, 2024

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, No. 90, and No. 97. 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, 2024, 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, 2024 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. 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:

| | <u>Years</u> |
|-------------------------------|--------------|
| 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, 2024.

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, 2024.

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, 2024.

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, interest income, and other 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

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, 2024, the Commission held \$13,409 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, 2024, \$1,215,247 of the Commission's bank deposits of \$1,465,247 which reconciled to a book balance of \$1,402,377, was exposed to custodial credit risk. The \$1,215,247 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, 2024 were as follows:

| | |
|--------------------------------------|-------------------|
| Due from Federal Agencies | \$ 324,757 |
| Due from State of Illinois Agencies | 70,137 |
| Due from Counties | 4,683 |
| Due from Other | 14,163 |
| Total Accounts and Grants Receivable | <u>\$ 413,740</u> |

5. Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

| Capital Assets | June 30, 2023 | Additions | Deletions | June 30, 2024 |
|---|------------------|-------------|-----------|------------------|
| Depreciable Capital Assets: | | | | |
| Computer Equipment | \$ 86,403 | \$ 10,513 | \$ - | \$ 96,916 |
| Office Furniture and Equipment | 23,019 | - | - | 23,019 |
| Vehicles | 23,944 | - | - | 23,944 |
| Leasehold Improvements | 7,080 | - | - | 7,080 |
| Total Depreciable Capital Assets | 140,446 | 10,513 | - | 150,959 |
| Less: Accumulated Depreciation | | | | |
| Computer Equipment | (58,856) | (20,104) | - | (78,960) |
| Office Furniture and Equipment | (23,019) | - | - | (23,019) |
| Vehicles | (23,944) | - | - | (23,944) |
| Leasehold Improvements | (7,080) | - | - | (7,080) |
| Total Accumulated Depreciation | (112,899) | (20,104) | - | (133,003) |
| Total Depreciable Capital Assets, Net | 27,547 | (9,591) | - | 17,956 |
| Lease Assets: | | | | |
| Building | 103,325 | - | - | 103,325 |
| Office Equipment | 23,472 | - | - | 23,472 |
| Total Lease Assets | 126,797 | - | - | 126,797 |
| Less: Accumulated Amortization | | | | |
| Building | (67,022) | (33,511) | - | (100,533) |
| Office Equipment | (7,942) | (5,307) | - | (13,249) |
| Total Lease Assets, Being Amortized, Net | 51,833 | (38,818) | - | 13,015 |
| Subscription Assets: | | | | |
| Technology Software | 18,250 | - | 18,250 | - |
| Less: Accumulated Amortization | | | | |
| Technology Software | (9,955) | (8,295) | (18,250) | - |
| Total Subscription Assets, Being Amortized, Net | 8,295 | (8,295) | - | - |
| Total Capital Assets, Net | \$ 87,675 | \$ (56,704) | \$ - | \$ 30,971 |

6. Accrued Expenses

As of June 30, 2024, the Commission had accrued expenses consisting of the following:

| | |
|-----------------------------------|-------------------------|
| Accrued Payroll | \$ 30,857 |
| Unvested Retirement Contributions | 13,667 |
| Other Accruals | <u>9,042</u> |
| Total Accrued Expenses | <u><u>\$ 53,566</u></u> |

7. 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 \$113,782.

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

| Fiscal Year <u>Ending June 30</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------------------------------|-------------------------|----------------------|-------------------------|
| 2025 | \$ 7,721 | \$ 166 | \$ 7,887 |
| 2026 | 6,020 | 61 | 6,081 |
| 2027 | 410 | 1 | 411 |
| Total | <u><u>\$ 14,151</u></u> | <u><u>\$ 228</u></u> | <u><u>\$ 14,379</u></u> |

Lease Commitment

Effective August 1, 2024, the Commission entered into a new lease agreement for office space, which requires monthly lease payments of \$2,950 through the expiration of the lease on July 31, 2029. The lease agreement includes the option to renew for an additional two five-year terms.

8. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2024:

| | <u>June 30, 2023</u> | <u>Issued</u> | <u>Retired</u> | <u>June 30, 2024</u> | <u>Due Within One Year</u> |
|------------------------------|--------------------------|------------------|-------------------|--------------------------|--------------------------------|
| Accrued Compensated Absences | \$ 65,635 | \$ 60,419 | \$ 64,720 | \$ 61,334 | \$ 56,100 |
| Lease Liabilities | <u>53,249</u> | <u>-</u> | <u>39,098</u> | <u>14,151</u> | <u>7,721</u> |
| Total Long-Term Liabilities | <u>\$ 118,884</u> | <u>\$ 60,419</u> | <u>\$ 103,818</u> | <u>\$ 75,485</u> | <u>\$ 63,821</u> |

9. 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 5 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, 2024 was \$34,226, which is included in employee benefits expense. At June 30, 2024, the Commission had a payable of \$0 due to the Plan.

10. Risk of Loss

Significant losses are covered by commercial insurance for property, liability, and workers’ compensation. During the year ended June 30, 2024, 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.

11. Related-Party Transactions

During the year ended June 30, 2024, the Commission received \$45,000 in member dues from the three counties that are the member organizations of the Commission.

During the year ended June 30, 2024, the Commission incurred \$40,080 of contractual services to two cities that are member organizations of the Commission.

12. Concentrations of Revenues

For the year ended June 30, 2024, the Commission had the following concentrations of revenues:

- Approximately 68 percent, or \$1,602,125 of the Commission's revenue was earned from grants originating from the U.S. Department of Transportation.
- Approximately 13 percent, or \$304,984 of the Commission’s revenue was earned from grants originating from the Illinois Department of Transportation (IDOT).

At June 30, 2024, the Commission had the following concentrations of receivables:

- Approximately 17 percent, or \$324,757 of the Commission's assets are receivables from grants originating from the U.S. Department of Transportation.

13. 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, 2024.

14. Project Commitments

As of June 30, 2024, the Commission had contracts with unrelated consultants for the following:

| Consultant Project Commitments | Rounded Remaining Commitment | Fiscal Year of Expenditure |
|---|------------------------------------|-------------------------------|
| Tri-County Comprehensive Safety Action Plan | \$ 310,000 | 2026 |
| IDOT Port District Master Plan | 190,000 | 2025 |
| Local Comprehensive Plans | 90,000 | 2025 |
| Kickapoo Creek Watershed-Based Plan | 50,000 | 2026 |
| Peoria Heights Active Transportation Plan | 40,000 | 2025 |
| Germantown Hills Feasibility Study | 45,000 | 2025 |
| Charging and Fueling Infrastructure Grant Writing | 35,000 | 2025 |
| Viaduct Benefit-Cost Analysis | 20,000 | 2025 |
| Waverly Avenue Access, Circulation, and Parking Study | 30,000 | 2025 |
| Total Consultant Project Commitments | \$ 810,000 | |

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

15. Subsequent Event

Effective July 1, 2024, the Commission entered into an agreement to begin participating in the Illinois Municipal Retirement Fund (IMRF). As of the date of the independent auditor's report, no actuarial calculation has been performed to determine the Commission's initial net pension liability as of July 1, 2024.

16. New Government Accounting Standards

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. Early adoption is permitted; however, the Commission has chosen not to do so.

In December 2023, GASB issued GASB Statement 102 (GASB 102), *Certain Risk Disclosures*. The provisions of GASB 102 require that risks related to government vulnerabilities due to certain concentrations or constraints are provided to users of the financial statements. GASB 102 is effective for the Commission's Fiscal Year 2025. Early adoption is permitted; however, the Commission has chosen not to do so.

In April 2024, GASB issued GASB Statement 103 (GASB 103), *Financial Reporting Model Improvements*. The provisions of GASB 103 change certain components of the basic financial statements and required supplementary information presented by governmental entities. GASB 103 is effective for the Commission's Fiscal Year 2026. Early adoption is permitted; however, the Commission has chosen not to do so.

The Commission's management is currently reviewing what impact, if any, these new standards will have on its future financial statements and/or disclosures.

TRI-COUNTY REGIONAL PLANNING COMMISSION
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2024

| 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 | | \$ 60,381 | \$ - |
| Safe Streets and Roads for All | 20.939 | | 149,761 | - |
| <i>Passed through the Illinois Department of Transportation</i> | | | | |
| Highway Planning and Construction (Federal-Aid Highway Program) | 20.205 | 24-1009-1437-40515 | * 819,525 | - |
| Highway Planning and Construction (Federal-Aid Highway Program) | 20.205 | 23-1009-33231 | * 69,830 | - |
| Highway Planning and Construction (Federal-Aid Highway Program) | 20.205 | 21-1439-22584 | * 119,682 | - |
| Highway Planning and Construction (Federal-Aid Highway Program) | 20.205 | 23-1439-38462 | * 115,319 | - |
| Highway Planning and Construction (Federal-Aid Highway Program) | 20.205 | 23-1439/1437-38783 | * 183,284 | - |
| Highway Planning and Construction (Federal-Aid Highway Program) | 20.205 | 21-1439/1437-23455 | * 19,191 | - |
| Total Highway Planning and Construction | | | 1,326,831 | - |
| Formula Grants for Rural Areas | 20.509 | 5121 | 65,153 | - |
| Department of Homeland Security | | | | |
| <i>Passed through the Illinois Emergency Management Agency</i> | | | | |
| Hazard Mitigation Program | 97.039 | FRMA-4489-DR-IL | 49,264 | - |
| Environmental Protection Agency | | | | |
| <i>Passed through the Illinois Environmental Protection Agency</i> | | | | |
| Nonpoint Source Implementation Grants | 66.460 | 24-0378-39467 | 25,598 | - |
| Total Expenditures of Federal Awards | | | <u>\$ 1,676,988</u> | <u>\$ -</u> |

* - Denotes a major program.

Notes to Schedule of Expenditures of Federal Awards

1. 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.
2. The Commission did not use the 10 percent de minimis indirect cost rate for the year ended June 30, 2024.
3. 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, 2024

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 report a 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 a material weakness or report a significant deficiency 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, 2024

No audit findings were noted in the prior fiscal year.



CERTIFIED PUBLIC ACCOUNTANTS

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, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated October 9, 2024.

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.

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.

MH CPA PLLC

Champaign, Illinois
October 9, 2024



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, 2024. 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, 2024.

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.

MH CPA PLLC

Champaign, Illinois
October 9, 2024

TRI-COUNTY REGIONAL PLANNING COMMISSION
 Illinois Grant Accountability and Transparency - Consolidated Year-End Financial Report
 For the Year Ended June 30, 2024

| <u>CSFA Number</u> | <u>Program Name</u> | <u>State Funding</u> | <u>Federal Funding</u> | <u>Other Funding</u> | <u>Total</u> |
|--------------------|--|--------------------------|----------------------------|--------------------------|---------------------|
| 494-00-1437 | State Planning Funds | \$ 304,984 | \$ 889,355 | \$ - | \$ 1,194,339 |
| 494-00-1439 | Statewide Planning and Research Funds | - | 437,476 | - | 437,476 |
| 494-80-1291 | Enhanced Mobility Funds | - | 60,381 | - | 60,381 |
| 588-40-0449 | Hazard Mitigation Grant | - | 49,264 | - | 49,264 |
| 532-60-0378 | Nonpoint Source Pollution Control Grant | - | 25,598 | - | 25,598 |
| | Other Grant Programs and Activities | - | 214,914 | - | 214,914 |
| | All Other Costs Not Allocated | - | - | 119,780 | 119,780 |
| Total | | <u>\$ 304,984</u> | <u>\$ 1,676,988</u> | <u>\$ 119,780</u> | <u>\$ 2,101,752</u> |

Reconciliation of GATA CYEFR Expenses to Audited Expenses

| | |
|-----------------------------|---------------------|
| GATA CYEFR Expenses | \$ 2,101,752 |
| Purchases of Capital Assets | <u>(10,513)</u> |
| Audited Expenses | <u>\$ 2,091,239</u> |

RESOLUTION 25-21

A RESOLUTION OF THE TRI-COUNTY REGIONAL PLANNING COMMISSION TO ACCEPT AND FILE THE FISCAL YEAR 2024 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 2024 Audit, which covers July 1, 2023, to June 30, 2024; 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; and

WHEREAS, on November 6, 2024, 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 2024 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 November 2024

Adopted this 6th day of November 2024

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission

RESOLUTION 25-22

A RESOLUTION BY THE TRI-COUNTY REGIONAL PLANNING COMMISSION TO ALLOW A PLANNER TO ATTEND THE BRECC 2024 ACTION CHALLENGE CAPSTONE AND BRECC FORUM EVENT CONVENING ON FEBRUARY 26 THROUGH MARCH 1, 2025, IN WASHINGTON, DC.

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

WHEREAS, travel and accommodation expenses are covered by BRECC (Building Resilient Economies in Coal Communities) Forum; and

WHEREAS, this event will culminate the previous year of work accomplished through the BRECC Action Challenge. At the Capstone event, seven BRECC Action Challenge teams will present their economic diversification plans, develop strategies for next steps and strengthen relationships with peers and Federal partners; and

WHEREAS, showcasing the impacts of BRECC’s technical assistance efforts, local leaders and stakeholders will exchange resources and outline strategies to build stronger, more resilient economies. Participants will engage with key federal stakeholders, share success stories and learn best practices for economic diversification; and

WHEREAS, the Commission has supported and funded the continuing education, training, and professional development of Commission staff members hereafter referred to as Staff, and

WHEREAS, one of the many opportunities to enhance the capabilities and performance of Staff is to have them attend and participate in Local, Regional, and/or National Conferences focusing on planning issues with program content impacting and benefiting the Commission’s Planning Mission, and

WHEREAS, no direct US DOT grant funding is associated with this trip.

THEREFORE BE IT RESOLVED BY THE COMMISSION AS FOLLOWS:

That the Commission authorizes having a Planner attend the BRECC 2024 Action Challenge Capstone and BRECC Forum Event convening on February 26 through March 1, 2025 in Washington, DC.

Presented this 6th day of November 2024

Adopted this 6th day of November 2024

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission

RESOLUTION 25-23

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, 2024 through November 30, 2025 for an amount not to exceed \$9,045.

Presented this 6th day of November 2024

Adopted this 6th day of November 2024

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission

RESOLUTION 25-24

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 November 2024

Adopted this 6th day of November 2024

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission



MEMORANDUM

TO: Full Commission
FROM: Staff
SUBJECT: Peoria County Comprehensive Plan Agreement
DATE: November 6, 2024

Action Needed

Approve the Executive Director to enter into and implement an agreement for administering and managing the consultant-led Peoria County Comprehensive Planning process.

Background Information

Commission staff have been talking with Peoria County about assisting with the update of their 2009 Comprehensive Plan for a number of years. This year, the Commission submitted an IDOT Statewide Planning and Research (SPR) grant application that included funding for a consultant-led Peoria County Comprehensive Plan that overhauls the current plan into a robust document that adequately addresses transportation along with several other issues including economic development, equity, health, infrastructure (including broadband), land use, resiliency, and sustainability. From this grant application, the Commission was only awarded funding for the Illinois Route 29 Multi-Modal Corridor Plan portion of the grant.

However, Peoria County is still interested in updating their comprehensive plan and has proposed contracting with the Commission for \$300,000 to procure, select, contract, and administer the comprehensive planning process. The \$300,000 would be used to pay for the selected consultant and reimburse staff time for administering the comprehensive planning process. This process is expected to take 18-24 months.

RESOLUTION 25-25

A RESOLUTION OF THE TRI-COUNTY REGIONAL PLANNING COMMISSION TO AUTHORIZE THE EXECUTIVE DIRECTOR TO ENTER INTO AND IMPLEMENT A CONTRACT FOR ADMINISTERING AND MANAGING THE CONSULTANT-LED PEORIA COUNTY COMPREHENSIVE PLANNING PROCESS.

WHEREAS, the Tri-County Regional Planning Commission, hereafter referred to as the Commission, provides administrative and planning services to member jurisdictions; and

WHEREAS, Commission staff have been talking with Peoria County about assisting with the update of their 2009 Comprehensive Plan into a robust document that adequately addresses transportation along with several other issues including economic development, equity, health, infrastructure (including broadband), land use, resiliency, and sustainability; and

WHEREAS, Commission staff submitted an IDOT Statewide Planning and Research (SPR) grant application that included funding for a consultant-led Peoria County Comprehensive Plan and Illinois Route (IL-29) Multi-Modal Corridor Plan; and

WHEREAS, the Commission SPR grant application was only funded for the IL- 29 Multi-Modal Corridor Plan; and

WHEREAS, Peoria County is still interested in updating their Comprehensive Plan and has proposed entering into an agreement with the Commission for \$300,000 to procure, select, contract, and administer the comprehensive planning process; and

WHEREAS, the \$300,000 contract with Peoria County would fund the selected consultant and reimburse Commission staff time for administering the planning process.

THEREFORE, BE IT RESOLVED BY THE COMMISSION AS FOLLOWS:

that the Commission authorize the Executive Director to enter into a contract with Peoria County for administering and managing the consultant-led Peoria County Comprehensive Planning Process for an amount not to exceed \$300,000.

Presented this 6th day of November 2024

Adopted this 6th day of November 2024

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission

RESOLUTION 25-26

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, 2024, through November 30, 2025, with Woodford County for an amount not to exceed \$45,000.

Presented this 6th of November 2024

Adopted this 6th day of November 2024

Greg Menold, Chairman
Tri-County Regional Planning Commission

ATTEST:

Eric Miller, Executive Director
Tri-County Regional Planning Commission