

# **Knox County Board Member Packet**

## **Regular Meeting of the Board May 29, 2024**



This packet contains the meeting's agenda, accompanying documentation, and minutes of recent standing committee meetings.

Compiled by Scott G. Erickson  
Knox County Clerk / Recorder

THE COUNTY OF KNOX  
STATE OF ILLINOIS

OFFICE OF THE COUNTY CLERK



SCOTT G. ERICKSON  
KNOX COUNTY CLERK

NICOLE BYERLY • MELANIE RICE  
CORY TEEL • GLORIA CLIFF

**PUBLIC NOTICE OF REGULAR MONTHLY MEETING  
OF THE KNOX COUNTY BOARD ON MAY 29, 2024**

In accordance with action taken at its April 24, 2024, regular meeting, the Knox County Board ordered that members of the Knox County Board will hereby meet in regular session at 6:00 p.m. on May 29, 2024, at the Knox County Courthouse, Galesburg, Illinois and via teleconference due to public gathering restrictions.

Along with this notice is the agenda of matters to be discussed at said meeting. The agenda can also be accessed through our web site at [www.KnoxClerk.org](http://www.KnoxClerk.org).

DATED: May 24, 2024

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Scott G. Erickson  
Knox County Clerk and  
Ex-Officio Clerk of the Board

**Please Note:**

There will be a closed session starting at 5:30PM for personnel, collective bargaining, security procedures, property, and pending litigation.



**Knox County Board**  
**Regular Monthly Meeting – May 2024**  
**Galesburg City Hall, Galesburg, Illinois**  
**And Via Teleconference for**  
**Public Viewing Access**  
**May 29, 2024**

**BOARD MEETING AGENDA**

<b>Special Events</b>		
5:30 p.m.		Closed Session for Personnel, Collective Negotiations, Security Procedures, Property, and Pending Litigation. (5 ILCS 120/2c-1,2,8, & 11)
<b>Opening Ceremonies</b>		
6:00 p.m.		Call to Order (Chairman)
		Roll Call (Clerk)
		Declaration of Quorum (Chairman)
		Proclamation (Sheriff)
		Pledge of Allegiance to the Flag of the United States of America (Chairman)
		Moment of Silence. (In lieu of a formal Invocation).
		Additions to the Agenda (for discussion only)
<b>Public Comment</b>		
<b>Consent Agenda (R/C)</b>		
<a href="#">Item 1</a>	Approve	Minutes of the Board Meeting on April 24, 2024.
Item 2	Presentation	Sales tax and various taxes for month of February 2024 in the amounts of \$131,281.07 and \$43,003.66 and public safety tax in the amount of \$212,113.29.
<b>Items for the Chairman</b>		
<a href="#">Item 3</a>	Approve R/C	Presentation and Approval of County Audit, Single Audit, and Commissary Audit for FY2022-2023
<a href="#">Item 4</a>	Approve R/C	Approve Appointment of Trustee to Victoria-Copley Fire Protection District of Jeff Bock. (Re-Appointment)
<a href="#">Item 5</a>	Approve R/C	Approve Appointments of Trustees to the Williamsfield Sanitary District of Brenda Dexter, Willard Kimler, and Charlie Sams. (Re-Appointment and 2 New Appointments Respectively)

<b>Report – Committee on Ways and Means.</b>		
<a href="#">Item 6</a>	Presentation	Monthly Report from Committee.
<a href="#">Item 7</a>	Approve R/C	Approve Resolution on Salaries for Elected Positions on the November Ballot.
<a href="#">Item 8</a>	Presentation	Ballot Placement Lottery.
<b>Report – Committee on Public Safety and Justice.</b>		
<a href="#">Item 9</a>	Presentation	Monthly Report from Committee.
<a href="#">Item 10</a>	Approve R/C	Approve Resolution Modifying Certain Sheriff's Fees.
<a href="#">Item 11</a>	Approve R/C	Approve Resolution Amending Knox County Animal Kill Claim Rates.
<b>Report – Committee on Infrastructure</b>		
<a href="#">Item 12</a>	Presentation	Monthly Report from Committee.
<a href="#">Item 13</a>	Approve R/C	Approve Bid and Buy Financing of 826K Compactor Complete Rebuild at Estimated \$550,000. (Landfill)
<a href="#">Item 14</a>	Approve R/C	Approve Resolution for Award of County Highway 3 Project Bid – Section 20-00016-77-RS. (Highway)
<a href="#">Item 15</a>	Approve R/C	Approve IDOT Joint Funding Agreement for Construction Work – County Highway 3 – Section 20-00016-77-RS. (Highway)
<a href="#">Item 16</a>	Approve R/C	Approve Proposal for GIS Services for Asset Management – Section 24-00-RFP. (Highway)
<a href="#">Item 17</a>	Approve R/C	Approve Pay Request – Performance Contract – Jail Medical and Laundry – Application #4 – Draw #2 for \$54,644.25.
<b>Report – Committee on Health and Human Services</b>		
<a href="#">Item 18</a>	Presentation	Monthly Report from Committee.
<b>Reports – External Committees Assigned to Board Members</b>		
Reports from these Committees will be placed on file in the County Clerk's office. No presentations will be provided during the meeting. If you have specific questions, please direct them to the specific Board representative.		
<a href="#">Knox County Board of Health (Bondi)</a>		
<a href="#">Galesburg Convention and Visitors Bureau (Pugh)</a>		
9-1-1 Committee (Hawkinson)		
<a href="#">Knox County Area Partnership for Economic Development</a>		
Prairie Hills Resources Board (Smith)		
United Council of Counties (Bacon)		
Western Illinois Regional Council		
Knox County Mental Health 708 Board (Weiss)		
University of Illinois Extension Office (Boone)		
Knox County Civic Center Authority – Orpheum Board (Sandoval)		
<b>Claims Against the County – R/C</b>		
<a href="#">Item 19</a>	Approve R/C	Approve Opening of Budget for Line Item Changes. (If Necessary)
<a href="#">Item 20</a>	Presentation	Presentation of the Proposed Budget Line Item Changes
<a href="#">Item 21</a>	Approve R/C	Approval of Proposed Line Item Changes. (If Necessary)
<a href="#">Item 22</a>	Presentation	Review of Manual Checks Issued for Current Cycle.



Item 23	Approve R/C	Claims by Members for per diem and mileage for the Committee Meetings of May 2024, Board Meeting in March, and other claims for per diem from Meetings.
Item 24	Approve R/C	Claims against Knox County, Illinois, for the period of April 25, 2024 through May 29, 2024 (ordering that invoices be accepted and approved and that the County Clerk and County Treasurer be authorized and directed to issue County Warrants in payment of the bills in the aggregate amount approved by the County Board)
<b>Announcements</b>		
Item 25	Presentation	The next regular meeting will be held on <b>Wednesday, June 26, 2024</b> , 6:00 p.m., at Galesburg City Hall Council Chambers.
<b>Closing Ceremonies</b>		
Item 26	Presentation	<b>Adjournment</b> of meeting until next scheduled meeting of the Board.

\* CONSENT AGENDA: All matters listed under the Consent Agenda are considered to be routine by the Board and will be enacted by one motion. There will be no separate discussion of these items unless a Member or citizen so requests; in which event the item will be removed from the Consent Agenda and will be considered separately.

\*\* Action item to be used only if previous Motion to Remove from Table is approved.

**VOTING CHART:** R/C = Roll Call Vote; Voice = Voice Vote; 2/3 = 2/3rds Vote

**PLEASE NOTE:** Except for emergency personnel, please turn off all cellular telephones and paging devices during the meeting.

May 14, 2024

County Board and Elected Officials  
Knox County, Illinois  
Galesburg, Illinois

Dear County Board and Elected Officials:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Knox County, Illinois (the "County") for the year ended November 30, 2023. Professional standards require that we provide you with the following information related to the audit:

**Our Responsibility Under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards*, and the Uniform Guidance**

As stated in our engagement letter dated October 18, 2023, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered Knox County, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether Knox County, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about Knox County, Illinois' compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on Knox County, Illinois' compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Knox County, Illinois' compliance with those requirements.

**Planned Scope and Timing of the Audit**

We performed the audit accordingly to the planned scope, timing, and with respect to significant risks identified by us, all of which were previously communicated to your representative, Jared Hawkinson, in our meeting about such matters on January 17, 2024, in addition to our engagement letter dated October 18, 2023, accepted by County Chairperson.

## 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 Knox County, Illinois are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Knox County, Illinois changed accounting policies related to Subscription-Based Information Technology Agreements by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 96, in year 2023. The implementation resulted in no restatements to the beginning net position. We noted no transactions entered into by the County 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:

- Management's estimate of pension liabilities, related deferred inflows and outflows of resources and pension disclosures are based on actuarial assumptions and methods that are widely acceptable.
- Management's estimate of depreciation expense is based on its estimated useful lives and straight-line methods.
- Allowance for doubtful accounts based on accounts receivable aging detail.

The disclosures in the financial statements 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. The attached schedule summarizes uncorrected misstatements of the financial statements. 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. Also, the attached material misstatements detected as a result of the audit procedures were corrected by management.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as 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 May 14, 2024, a copy of which accompanies this letter.

*Management Consultations with Other 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 County’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 County’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**

*Required Supplementary Information Accompanying Audited Financial Statements*

We applied certain limited procedures to the budgetary comparison schedules, multiyear schedule of changes in net pension liability and related ratios - IMRF, and multiyear schedule of IMRF contribution, which are 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.

*Supplementary Information Accompanying Audited Financial Statements*

With respect to the supplementary information accompanying the financial statements, 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, 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.

\* \* \* \* \*

The following are comments and suggestions with respect to matters that came to our attention in connection with our audit of Knox County, Illinois, as of and for the year ended November 30, 2023. These items are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the County’s practices and procedures.

**Monthly Reporting and Reconciling**

The County should be recording revenue and expenditure activity for Funds: Sheriff Inmate (064), Sheriff Sales (066), and County Clerk Office Accounts (068). Currently, the County records activity in the Cash account and respective liability account. The County should create revenue and expenditure accounts like all other special revenue funds to record the activity in. The County should be reconciling the respective cash accounts to the bank statements based on activity occurring and providing the bank reconciliation to the Treasurer’s Department for proper recording in the financial system. Wipfli was unable to obtain reconciliations for these funds during fieldwork.

**Mary Davis Home Billing and Receipt Process**

The Mary Davis Home Bookkeeper prepares the monthly billings, collects the cash receipts, and manually applies the payments to the customers’ accounts. These duties are incompatible for effective internal controls. Even though the Mary Davis Home Administrator reviews and initials all the billings before they are sent to the customers, we believe a better control would be for the Mary Davis Home Administrator to open the mail and restrictively endorse the cash receipt checks “For Deposit Only” before giving them to the Mary Davis Home Bookkeeper to apply to customer accounts.

**Jail Commissary Checks**

During fieldwork, there were checks noted from the jail commissary accounts using the prior jail administrator's signature after he no longer worked for the County. We recommend removing the prior jail administrator as a signer on bank accounts and updating any electronic signatures.

**County Clerk Supporting Documents**

There was a sample of three deposits and two disbursements from the County Clerk's bank accounts for which no supporting documentation was able to be provided during fieldwork testing. We recommend obtaining and retaining adequate supporting documentation for all transactions, so they can be made readily available.

\*\*\*\*\*

This communication is intended solely for the information and use of County Board and Elected Officials and, if appropriate, management of Knox County, Illinois, and members of management, and is not intended to be, and should not be used by anyone other than these specified parties.

We appreciate the opportunity to be of service to Knox County, Illinois.

Sincerely,



Wipfli LLP

# Knox County, Illinois

Galesburg, Illinois

Financial Report

Year Ended November 30, 2023



**WIPFLI**

# Knox County, Illinois

Year Ended November 30, 2023

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# Knox County, Illinois

Year Ended November 30, 2023

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## **Independent Auditor's Report**

To the County Board  
Knox County, Illinois  
Galesburg, Illinois

### ***Report on the Audit of the Financial Statements***

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Knox County, Illinois (the "County"), as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Knox County, Illinois as of November 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Knox County, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, 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 Knox County, Illinois' 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 Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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 Knox County, Illinois' 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 Knox County, Illinois' 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***

GAAP requires that budgetary comparison information, multiyear schedule of changes in net pension liability and related ratios, and multiyear schedule of IMRF contributions as listed in the table of contents, 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 financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, 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 financial statements, and other knowledge we obtained during our audit of the 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.

Knox County, Illinois has omitted a management's discussion and analysis that GAAP require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. Our opinion on the financial statements is not affected by this missing information.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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 is 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 May 14, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 Knox County, Illinois' 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 County's internal control over financial reporting and compliance.



Wipfli LLP

Sterling, Illinois  
May 14, 2024

# **Basic Financial Statements**

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# Knox County, Illinois

## Statement of Net Position

<i>November 30, 2023</i>	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>Assets and Deferred Outflows of Resources</b>			
Current			
Cash, deposits, and investments	\$ 53,756,159	\$ 4,768,812	\$ 58,524,971
Restricted cash - patient trust funds	-	26,301	26,301
Accounts receivable, net	1,214,307	880,996	2,095,303
Property tax receivable	13,646,734	1,008,571	14,655,305
Due from other governments	3,010,477	-	3,010,477
Inventory	17,611	-	17,611
Prepaid items	39,896	-	39,896
<b>Total current assets</b>	<b>71,685,184</b>	<b>6,684,680</b>	<b>78,369,864</b>
Noncurrent assets:			
Restricted investments - landfill closure	-	7,512,531	7,512,531
Capital assets:			
Capital assets not being depreciated	4,524,351	1,731,649	6,256,000
Capital assets, net of depreciation	49,274,953	3,937,239	53,212,192
<b>Total noncurrent assets</b>	<b>53,799,304</b>	<b>13,181,419</b>	<b>66,980,723</b>
<b>Total assets</b>	<b>125,484,488</b>	<b>19,866,099</b>	<b>145,350,587</b>
Deferred outflow of resources			
Deferred outflows of pension resources	7,055,181	2,318,121	9,373,302
<b>Total assets and deferred outflow of resources</b>	<b>132,539,669</b>	<b>22,184,220</b>	<b>154,723,889</b>

# Knox County, Illinois

## Statement of Net Position (Continued)

<i>November 30, 2023</i>	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>Liabilities, Deferred Inflows of Resources</b>			
Current liabilities			
Accounts payable and accrued payroll	3,071,888	714,924	3,786,812
Accrued compensated absences	68,888	-	68,888
Interest	204,593	1,352	205,945
Patient funds held in trust	-	29,429	29,429
Unearned grant revenues	5,710,343	-	5,710,343
Bonds and notes payable, current	755,105	325,691	1,080,796
Total current liabilities	9,810,817	1,071,396	10,882,213
Noncurrent liabilities			
Compensated absences	1,122,421	319,726	1,442,147
Liability for postclosure costs	-	5,816,505	5,816,505
Bonds and notes payable, noncurrent	10,897,345	1,404,190	12,301,535
Net pension liability	2,727,992	628,597	3,356,589
Total noncurrent liabilities	14,747,758	8,169,018	22,916,776
Total liabilities	24,558,575	9,240,414	33,798,989
Deferred inflow of resources			
Deferred Inflows - pension resources	176,719	48,610	225,329
Unavailable property taxes	13,453,659	-	13,453,659
Total deferred inflow of resources	13,630,378	48,610	13,678,988
<b>Net position</b>			
Net investment in capital assets	46,382,017	3,939,007	50,321,024
Restricted for:	-	-	-
General control and administration	8,174,551	-	8,174,551
Public safety	8,052,902	-	8,052,902
Judiciary and court related	1,586,717	-	1,586,717
Corrections	451	-	451
Transportation	5,682,835	-	5,682,835
Public health	3,585,144	-	3,585,144
Public welfare	1,133,034	-	1,133,034
Employee benefits	11,074,414	-	11,074,414
Landfill closure costs	-	7,512,531	7,512,531
Unrestricted	8,678,651	1,443,658	10,122,309
Total net position	\$ 94,350,716	\$ 12,895,196	\$ 107,245,912

# Knox County, Illinois

## Statement of Activities

Year Ended November 30, 2023	Program Revenues				Net (Expense) Revenue and Changes in Net Position		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
<b>Functions/Programs</b>							
Governmental activities:							
General control and administration	\$ 6,572,459	\$ 1,470,862	\$ 456,768	\$ -	\$ (4,644,829)	\$ -	\$ (4,644,829)
Public safety	8,583,074	2,209,140	1,515,004	-	(4,858,930)	-	(4,858,930)
Judiciary and court related	4,477,161	1,094,376	737,607	154,986	(2,490,192)	-	(2,490,192)
Corrections	2,222,318	473,708	-	-	(1,748,610)	-	(1,748,610)
Transportation	5,949,994	-	1,396,525	743,524	(3,809,945)	-	(3,809,945)
Public health	9,512,633	1,189,903	8,282,424	-	(40,306)	-	(40,306)
Public welfare	1,496,143	-	-	-	(1,496,143)	-	(1,496,143)
Debt service	117,739	-	-	-	(117,739)	-	(117,739)
Interest	418,504	-	-	-	(418,504)	-	(418,504)
Total governmental activities	39,350,025	6,437,989	12,388,328	898,510	(19,625,198)	-	(19,625,198)
Business-type activities:							
Nursing home	8,809,243	9,349,969	712,747	-	-	1,253,473	1,253,473
Sanitary landfill	2,903,199	3,416,810	-	-	-	513,611	513,611
Total business-type activities	11,712,442	12,766,779	712,747	-	-	1,767,084	1,767,084
Total primary government	51,062,467	19,204,768	13,101,075	898,510	(19,625,198)	1,767,084	(17,858,114)
General revenues:							
Taxes:							
Property taxes					12,784,013	-	12,784,013
Replacement taxes					1,762,550	-	1,762,550
Sales tax					5,415,802	-	5,415,802
State income taxes					1,453,126	-	1,453,126
Unrestricted investment earnings					2,247,493	(503,694)	2,751,187
Gain (loss) sale of capital assets					-	1,918	1,918
Miscellaneous					216,076	104,114	320,190
Total general revenues					23,879,060	609,726	24,488,786
Transfers					176,732	(176,732)	-
Change in net position					4,430,594	2,200,078	6,630,672
Net position, beginning of year as restated					89,920,122	10,695,118	100,615,240
Net position, ending					\$ 94,350,716	\$ 12,895,196	\$ 107,245,912

# Knox County, Illinois

## Balance Sheet - Governmental Funds

<i>November 30, 2023</i>	<b>General Fund</b>	<b>Illinois Municipal Retirement</b>	<b>County Health</b>	<b>American Rescue Plan</b>
<b>Assets</b>				
Cash, deposits, and investments	\$ 7,844,316	\$ 7,800,944	\$ 2,061,855	\$ 6,028,676
Receivables, net of allowance:				
Accounts receivable	521,724	-	-	-
Property tax receivable	2,931,674	1,726,347	887,686	-
Due from other governments	871,118	-	399,639	-
Inventory	-	-	17,611	-
<b>Total assets</b>	<b>\$ 12,168,832</b>	<b>\$ 9,527,291</b>	<b>\$ 3,366,791</b>	<b>\$ 6,028,676</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 364,747	\$ -	\$ 814,750	\$ 12,848
Accrued payroll	244,550	126,440	40,379	-
Accrued compensated absences	66,850	-	-	-
Unearned grant revenues	-	-	118,518	5,591,825
<b>Total liabilities</b>	<b>676,147</b>	<b>126,440</b>	<b>973,647</b>	<b>5,604,673</b>
<b>Deferred inflow of resources:</b>				
Unavailable property taxes	2,891,486	1,700,000	875,000	-
<b>Total deferred inflow of resources</b>	<b>2,891,486</b>	<b>1,700,000</b>	<b>875,000</b>	<b>-</b>
<b>Fund balances</b>				
Non-spendable	-	-	17,611	-
Restricted for:				
General control and administration	-	-	-	424,003
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	1,500,533	-
Public welfare	-	-	-	-
Employee benefits	-	7,700,851	-	-
Committed	3,524,912	-	-	-
Unassigned	5,076,287	-	-	-
<b>Total fund balances</b>	<b>8,601,199</b>	<b>7,700,851</b>	<b>1,518,144</b>	<b>424,003</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 12,168,832</b>	<b>\$ 9,527,291</b>	<b>\$ 3,366,791</b>	<b>\$ 6,028,676</b>



# Knox County, Illinois

## Balance Sheet - Governmental Funds (Continued)

<i>November 30, 2023</i>	Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Cash, deposits, and investments	\$ 4,492,785	24,166,042	\$ 52,394,618
Receivables, net of allowance:			
Accounts receivable	-	463,701	985,425
Property tax receivable	-	8,101,027	13,646,734
Due from other governments	-	1,739,720	3,010,477
Inventory	-	-	17,611
<b>Total assets</b>	<b>\$ 4,492,785</b>	<b>\$ 34,470,490</b>	<b>\$ 70,054,865</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	84,946	\$ 1,071,812	\$ 2,349,103
Accrued payroll	-	170,256	581,625
Accrued compensated absences	-	2,038	68,888
Unearned grant revenues	-	-	5,710,343
<b>Total liabilities</b>	<b>84,946</b>	<b>1,244,106</b>	<b>8,709,959</b>
<b>Deferred inflow of resources:</b>			
Unavailable property taxes	-	7,987,173	13,453,659
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>7,987,173</b>	<b>13,453,659</b>
<b>Fund balances</b>			
Non-spendable	-	-	17,611
Restricted for:			
General control and administration	4,407,839	3,342,709	8,174,551
Public safety	-	8,052,902	8,052,902
Judiciary and court related	-	1,586,717	1,586,717
Corrections	-	451	451
Transportation	-	5,682,835	5,682,835
Public health	-	2,067,000	3,567,533
Public welfare	-	1,133,034	1,133,034
Employee benefits	-	3,373,563	11,074,414
Committed	-	-	3,524,912
Unassigned	-	-	5,076,287
<b>Total fund balances</b>	<b>4,407,839</b>	<b>25,239,211</b>	<b>47,891,247</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 4,492,785</b>	<b>\$ 34,470,490</b>	<b>\$ 70,054,865</b>

**Knox County, Illinois**  
**Reconciliation of the Balance Sheet of**  
**Governmental Funds to the Statement of Net Position**  
**November 30, 2023**

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Total fund balances - governmental funds	\$ 47,891,247
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	53,799,304
An internal service fund is used to account for self-insurance of medical claims. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	1,489,159
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
Compensated absences	(1,122,421)
Bonds, notes payable, and lease obligations	(11,652,450)
Net pension liability and deferred outflows/inflows of resources	4,150,470
Interest payable on debt is not reported in the governmental funds if payments are due subsequent to reporting date	(204,593)
Total net position - governmental activities	\$ 94,350,716

# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Governmental Funds

<i>Year Ended November 30, 2023</i>	<b>General Fund</b>	<b>Illinois Municipal Retirement</b>	<b>County Health</b>	<b>American Rescue Plan</b>
<b>Revenues</b>				
Property taxes	\$ 2,660,944	\$ 1,744,492	\$ 839,966	\$ -
Intergovernmental revenue	6,843,107	-	3,306,269	1,870,948
Charges for services	2,488,572	-	151,037	-
Licenses and permits	21,940	-	-	-
Interest	330,713	303,808	61,466	319,181
Other revenue	193,576	-	61,695	-
<b>Total revenues</b>	<b>12,538,852</b>	<b>2,048,300</b>	<b>4,420,433</b>	<b>2,190,129</b>
<b>Expenditures</b>				
Current:				
General control and administration	4,012,664	48,997	-	-
Public safety	4,121,608	143,365	-	-
Judiciary and court related	3,682,996	78,733	-	-
Corrections	1,862,004	65,090	-	-
Transportation	-	34,687	-	-
Public health	-	85,635	4,232,513	1,048,485
Public welfare	4,227	4,745	-	-
Debt service				
Principal	-	-	40,384	-
Interest	-	-	3,296	-
Bond issue costs	-	-	-	-
Capital outlay	150,878	-	313	822,463
<b>Total expenditures</b>	<b>13,834,377</b>	<b>461,252</b>	<b>4,276,506</b>	<b>1,870,948</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,295,525)</b>	<b>1,587,048</b>	<b>143,927</b>	<b>319,181</b>
<b>Other financing sources (uses)</b>				
Issuance of long-term debt	-	-	-	-
Premium on debt issuance	-	-	-	-
Transfers in	2,735,979	-	-	-
Transfers out	(3,000)	(104,748)	(21,332)	-
<b>Total other financing sources (uses)</b>	<b>2,732,979</b>	<b>(104,748)</b>	<b>(21,332)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>1,437,454</b>	<b>1,482,300</b>	<b>122,595</b>	<b>319,181</b>
<b>Fund balances, beginning of year, as restated</b>	<b>7,163,745</b>	<b>6,218,551</b>	<b>1,395,549</b>	<b>104,822</b>
<b>Fund balances, end of year</b>	<b>\$ 8,601,199</b>	<b>\$ 7,700,851</b>	<b>\$ 1,518,144</b>	<b>\$ 424,003</b>

# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Governmental Funds (Continued)

	Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
<i>Year Ended November 30, 2023</i>			
<b>Revenues</b>			
Property taxes	\$ -	\$ 7,538,611	\$ 12,784,013
Intergovernmental revenue	-	9,673,947	21,694,271
Charges for services	-	3,834,426	6,474,035
Licenses and permits	-	-	21,940
Interest	263,111	915,685	2,193,964
Other revenue	-	126,864	382,135
<b>Total revenues</b>	<b>263,111</b>	<b>22,089,533</b>	<b>43,550,358</b>
<b>Expenditures</b>			
Current:			
General control and administration	551,438	1,494,201	6,107,300
Public safety	-	3,362,671	7,627,644
Judiciary and court related	-	503,057	4,264,786
Corrections	-	145,534	2,072,628
Transportation	-	3,813,893	3,848,580
Public health	-	3,759,522	9,126,155
Public welfare	-	1,474,433	1,483,405
Debt service			
Principal	-	431,642	472,026
Interest	211,500	38,718	253,514
Bond issue costs	117,739	-	117,739
Capital outlay	3,401,102	819,562	5,194,318
<b>Total expenditures</b>	<b>4,281,779</b>	<b>15,843,233</b>	<b>40,568,095</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(4,018,668)</b>	<b>6,246,300</b>	<b>2,982,263</b>
<b>Other financing sources (uses)</b>			
Issuance of long-term debt	8,460,000	-	8,460,000
Premium on debt issuance	662,716	-	662,716
Transfers in	211,500	431,750	3,379,229
Transfers out	-	(3,373,417)	(3,502,497)
<b>Total other financing sources (uses)</b>	<b>9,334,216</b>	<b>(2,941,667)</b>	<b>8,999,448</b>
Net change in fund balance	5,315,548	3,304,633	11,981,711
Fund balances, beginning of year, as restated	(907,709)	21,934,578	35,909,536
Fund balances, end of year	\$ 4,407,839	\$ 25,239,211	\$ 47,891,247

# Knox County, Illinois

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended November 30, 2023

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Net change in fund balance - governmental funds	\$ 11,981,711
Amounts reported for governmental activities in the statement of net position are different because:	
An internal service fund is used to account for self-insurance of medical claims. The net revenue of the internal service fund is reported with governmental activities.	
	70,525
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets:	
Capital asset purchases	5,194,317
Depreciation expense	(2,979,432)
The issuance of long-term debt and related costs are shown on the fund financial statements as other financing sources (uses) and current expenditures, but are recorded as long-term liabilities and deferred outflows of resources on the government-wide statements	
Issuance of long-term debt	(9,122,716)
Note payable repayment	182,026
Bond principal repayment	317,304
Some expenses reported in the statement of activities do not require use of current financial resources and, therefore are not reported as expenditures in governmental funds:	
Change in net pension liability and deferred pension resources	(951,422)
Interest payable on debt is not reported in the governmental funds if payments are due subsequent to reporting date.	
	(192,294)
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds	
Vacation and compensated pay	(69,425)
<b>Change in net position of governmental activities</b>	<b>\$ 4,430,594</b>

**Knox County, Illinois**  
**Proprietary Funds**  
**Statement of Net Position**

<i>November 30, 2023</i>	Business-Type Activities			Governmental Activities
	Sanitary			Internal Service
	Nursing Home	Landfill	Total	Hospitalization
<b>Assets and Deferred Outflows of Resources</b>				
Current assets:				
Cash, deposits, and investments	\$ 847,591	\$ 3,921,221	\$ 4,768,812	\$ 1,361,541
Restricted cash - patient trust funds	26,301	-	26,301	-
Restricted investments - landfill closure	-	7,512,531	7,512,531	-
Accounts receivable	514,125	366,871	880,996	228,882
Due from other governments	1,008,571	-	1,008,571	-
Prepaid items	-	-	-	39,896
Total current assets	2,396,588	11,800,623	14,197,211	1,630,319
Noncurrent assets:				
Capital assets:				
Capital assets not being depreciated and construction in progress	713,604	1,018,045	1,731,649	-
Other capital assets, net of depreciation	1,998,548	1,938,691	3,937,239	-
Total capital assets	2,712,152	2,956,736	5,668,888	-
Total noncurrent assets	2,712,152	2,956,736	5,668,888	-
Total assets	5,108,740	14,757,359	19,866,099	1,630,319
Deferred outflow of resources				
Deferred outflows of pension resources	1,931,645	386,476	2,318,121	-
Total deferred outflow of resources	1,931,645	386,476	2,318,121	-
Total assets and deferred outflow of resources	7,040,385	15,143,835	22,184,220	1,630,319

**Knox County, Illinois**  
**Proprietary Funds**  
**Statement of Net Position (Continued)**

<i>November 30, 2023</i>	Business-Type Activities			Governmental Activities
	Sanitary			Internal Service
	Nursing Home	Landfill	Total	Hospitalization
<b>Liabilities, Deferred Inflows of Resources</b>				
Current liabilities:				
Accounts payable	244,322	220,402	464,724	141,160
Accrued payroll	209,377	40,823	250,200	-
Due to others	29,429	-	29,429	-
Interest	-	1,352	1,352	-
Notes payable - current	132,760	112,931	245,691	-
Bonds payable - current	-	80,000	80,000	-
Total current liabilities	615,888	455,508	1,071,396	141,160
Noncurrent liabilities:				
Liability for postclosure costs	-	5,816,505	5,816,505	-
Compensated absences	299,636	20,090	319,726	-
Net pension liability	523,798	104,799	628,597	-
Notes payable	922,683	321,507	1,244,190	-
Bonds payable	-	160,000	160,000	-
Total noncurrent liabilities	1,746,117	6,422,901	8,169,018	-
Total liabilities	2,362,005	6,878,409	9,240,414	141,160
Deferred inflow of resources				
Deferred Inflows - pension resources	40,506	8,104	48,610	-
Total deferred inflow of resources	40,506	8,104	48,610	-
<b>Net Position</b>				
Net investment in capital assets	1,656,709	2,282,298	3,939,007	-
Restricted for:				
Employee benefits	-	-	-	-
Landfill closure costs	-	7,512,531	7,512,531	-
Unrestricted	2,981,165	(1,537,507)	1,443,658	1,489,159
Total net position	\$ 4,637,874	\$ 8,257,322	\$ 12,895,196	\$ 1,489,159

# Knox County, Illinois

## Proprietary Funds

### Statement of Revenues, Expenses and Changes In Net Position

<i>Year Ended November 30, 2023</i>	Business-Type Activities			Governmental Activities
	Sanitary			Internal Service
	Nursing Home	Landfill	Total	Hospitalization
<b>Operating revenues</b>				
Charges for services	\$ 9,349,969	\$ 3,416,810	\$ 12,766,779	\$ 2,325,659
Other	801,335	15,526	816,861	287,884
Total operating revenues	10,151,304	3,432,336	13,583,640	2,613,543
<b>Operating expenses</b>				
Personnel	5,465,600	1,019,941	6,485,541	-
Insurance	330,033	83,351	413,384	-
Plant and operations	2,776,225	1,293,079	4,069,304	-
Depreciation	204,986	313,743	518,729	-
Medical claims	-	-	-	2,896,547
Illinois EPA fees	-	175,760	175,760	-
Total operating expenses	8,776,844	2,885,874	11,662,718	2,896,547
Operating income (loss)	1,374,460	546,462	1,920,922	(283,004)
<b>Non-operating revenues (expenses)</b>				
Investment income	23,241	480,453	503,694	53,529
Gain (loss) sale of capital assets	-	1,918	1,918	-
Interest expense	(32,399)	(17,325)	(49,724)	-
Total non-operating revenues (expenses)	(9,158)	465,046	455,888	53,529
Income (loss) before transfers	1,365,302	1,011,508	2,376,810	(229,475)
<b>Transfers</b>				
Transfers in	627,523	223,248	850,771	300,000
Transfers out	(82,924)	(944,579)	(1,027,503)	-
Total transfers	544,599	(721,331)	(176,732)	300,000
Changes in net position	1,909,901	290,177	2,200,078	70,525
Net position, beginning of year	2,727,973	7,967,145	10,695,118	1,418,634
Net position, end of year	\$ 4,637,874	\$ 8,257,322	\$ 12,895,196	\$ 1,489,159



# Knox County, Illinois

## Proprietary Funds

### Statement of Cash Flows

<i>Year Ended November 30, 2023</i>	Business-type Activities			Governmental Activities
	Nursing Home	Sanitary	Totals	Internal Service
		Landfill		Hospitalization
<b>Cash Flows from Operating Activities</b>				
Receipts from customers and users	\$ 9,165,655	\$ 3,448,727	\$ 12,614,382	\$ 2,096,777
Other receipts	327,241	15,526	342,767	287,884
Payments to suppliers	(3,030,769)	(1,480,202)	(4,510,971)	(61,113)
Payments to employees	(5,557,744)	(1,003,675)	(6,561,419)	(2,896,547)
Net cash flows from operating activities	904,383	980,376	1,884,759	(572,999)
<b>Cash Flows from Non-capital Financing Activities</b>				
Transfers to other funds	(82,924)	(944,579)	(1,027,503)	-
Transfers from other funds	627,523	223,248	850,771	300,000
Net cash flows from non-capital financing activities	544,599	(721,331)	(176,732)	300,000
<b>Cash Flows from Capital and Related Financing Activities</b>				
Proceeds from capital leases and note payables	-	450,792	450,792	-
Acquisition and construction of capital assets	(467,463)	(850,295)	(1,317,758)	-
Proceeds from sale of capital assets	-	1,918	1,918	-
Interest paid on long term debt	(32,399)	-	(32,399)	-
Principal paid on long-term debt	(127,661)	(296,529)	(424,190)	-
Net cash flows from capital and related financing activities	(627,523)	(694,114)	(1,321,637)	-
<b>Cash Flows from Investing Activities</b>				
Net proceeds from sale of (purchase of) investments	(823,850)	(389,104)	(1,212,954)	491,233
Interest received	23,241	480,453	503,694	53,529
Interest paid	-	(17,929)	(17,929)	-
Net cash flows from investing activities	(800,609)	73,420	(727,189)	544,762
Net change in cash and cash equivalents	20,850	(361,649)	(340,799)	271,763
Cash and cash equivalents, beginning of year	29,192	402,518	431,710	28,833
Cash and cash equivalents, end of year	\$ 50,042	\$ 40,869	\$ 90,911	\$ 300,596

**Knox County, Illinois**  
**Proprietary Funds**  
**Statement of Cash Flows (Continued)**

<i>Year Ended November 30, 2023</i>	Business-type Activities			Governmental Activities
	Nursing Home	Sanitary Landfill	Total	Internal Service Hospitalization
Reconciliation of cash and cash equivalents				
Cash, cash equivalents, and restricted cash	\$ 50,042	\$ 40,869	\$ 90,911	\$ 300,596
Investments	823,850	11,392,883	12,216,733	1,060,945
Totals	\$ 873,892	\$ 11,433,752	\$ 12,307,644	\$ 1,361,541
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities</b>				
Operating income (loss)	\$ 1,374,460	\$ 546,462	\$ 1,920,922	\$ (283,004)
Adjustment to reconcile operating income/(loss) to net cash flows from operating activities:				
Depreciation	204,986	313,743	518,729	-
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	(108,661)	31,917	(76,744)	(228,882)
(Increase) decrease in prepaid items	-	-	-	(3,419)
(Increase) decrease in deferred outflows	(1,778,259)	(349,195)	(2,127,454)	-
(Increase) decrease in accounts payable	75,489	(11,196)	64,293	(57,694)
Increase (decrease) in accrued payroll	(35,492)	(12,261)	(47,753)	-
Increase in landfill closure liability	-	83,184	83,184	-
Increase (decrease) in unearned grant revenue	(549,747)	-	(549,747)	-
Increase (decrease) in net pension liability	4,188,999	995,650	5,184,649	-
Increase (decrease) in accrued compensated absences	20,492	(11,490)	9,002	-
Increase (decrease) in deferred inflows	(2,487,884)	(606,438)	(3,094,322)	-
Net cash flows from operating activities	\$ 904,383	\$ 980,376	\$ 1,884,759	\$ (572,999)

# Knox County, Illinois

## Statement of Fiduciary Net Position

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<i>November 30, 2023</i>	<b>Custodial Funds</b>
<hr/>	
<b>Assets</b>	
Cash and cash equivalents	\$ 3,364,907
Investments	2,334,617
Due from other governments	183,043
<hr/>	
Total assets	5,882,567
<hr/>	
<b>Liabilities</b>	
Accounts payable	1,923,924
<hr/>	
Total liabilities	1,923,924
<hr/>	
<b>Net Position</b>	
Restricted	\$ 3,958,643
<hr/> <hr/>	

# Knox County, Illinois

## Statement of Changes in Fiduciary Net Position

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<i>Year Ended November 30, 2023</i>	<b>Custodial Funds</b>
<b>Additions</b>	
Property tax collections for other governments	\$ 85,719,624
Fines for other governments	2,157,344
Intergovernmental revenues	2,266,681
Amounts received as fiscal agent	1,463,151
Total additions	91,606,800
<b>Deductions</b>	
Property tax collections to other governments	86,004,216
Fines distributed to other governments	2,295,813
Intergovernmental disbursements	2,394,599
Payments made on behalf of others	1,419,456
Total deductions	92,114,084
Change in net position	(507,284)
Net position, beginning of year as restated	4,465,927
Net position, end of year	\$ 3,958,643

# Knox County, Illinois

## Notes to Basic Financial Statements

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### **Note 1: Summary of Significant Accounting Policies**

#### **Introduction**

The financial statements of Knox County, Illinois (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements is described below.

#### **The Financial Reporting Entity**

The County is governed by a fifteen-member County Board. The accompanying financial statements present the primary government, organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials are financially accountable or whose exclusion would render the financial statements misleading because of nature and significance of their relationship. Based on these criteria, the County is considered a primary government and there are no other organizations or agencies whose financial statements should be combined and presented with these financial statements.

This report includes all of the funds of the Knox County, Illinois. The reporting entity for the County consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organizations are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

Blended Component Unit - The 911 Fund serves all the citizens of the County. The budget and appropriation ordinance is approved by the 911 Board of Trustees, and the legal liability for any 911 Fund debt remains with the County. The 911 Fund is reported as a Special Revenue Fund.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Basis of Presentation

##### Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the County, except for the fiduciary funds. The fiduciary funds are only reported in the statement of fiduciary net position at the fund financial statement level. The governmental activities column incorporates data from governmental funds and internal service funds. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients for goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

##### Fund Financial Statements

The fund statements provide information about the County's funds, including fiduciary funds. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major governmental funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Basis of Presentation** (Continued)

The County reports the following major governmental funds:

**General Fund** – The General Fund is used to account for all financial resources of the County except those which are required to be accounted for in another fund. The General Fund consists of the following sub-funds: County General Fund, Special Contingency Fund, and Chaplain Fund. A brief description of the County's General Funds follows:

General Fund – This fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The services which are administered by the Department are accounted for in the general fund include general and control administration, public safety, judiciary and courts, and corrections.

Special Contingency Fund – This fund was created by the County Board to fund unexpected expenditures and to cover State of Illinois shortfalls.

Chaplain Fund – This fund accounts for chaplain revenue and expenditures.

**Illinois Municipal Retirement Fund (IMRF)** – This fund is used to pay retirement for SLEP and non-SLEP employees of the County.

**County Health Fund** – This fund provides health related care to the citizens of the County.

**American Rescue Plan Fund** - This fund is to accumulate federal funding and account for the expenditures related to the County's share of COVID-19 dollars.

**Capital Improvement Fund** - This fund is funded by bond proceeds for capital improvements of the County.

The County reports the following major enterprise funds:

**Nursing Home Fund** – This fund accounts for the revenue and expenses related to the operations of the County nursing home.

**Sanitary Landfill Fund** – This fund accounts for the revenue and expenses related to the operations of the County landfill.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Basis of Presentation (Continued)**

The County administers an internal service fund (reported as a proprietary fund type) to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County administers the following internal service fund:

**Hospitalization Fund** – This fund accounts for the County’s self-insured health plan.

#### **Fiduciary Fund Type**

**Custodial Funds** - Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

#### **Measurement Focus and Basis of Accounting**

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the County gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. For this purpose, the County generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The County has elected to take exception to this assumption for revenue remitted by the State. Due to the State being late with payments, the County considers those amounts applicable to the current fiscal year to be available as it is vouchered by the State and will be paid after the 60-day period. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues.



# Knox County, Illinois

## Notes to Basic Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Measurement Focus and Basis of Accounting (Continued)**

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

#### **Use of Estimates**

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

#### **Budgetary Basis of Accounting**

Annual budgets are adopted on a cash basis and include a statement of the cash revenue and expenditures of the immediately preceding fiscal year and a projection of the cash revenue (including the available beginning cash balance) and the proposed itemized appropriations of the ensuing fiscal year. All appropriations cease with the close of the fiscal year.

The appropriated budget is prepared by fund, department, and function. Transfers of appropriations require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level and/or department level. Appropriations in all budgeted funds lapse at the end of the fiscal year.

#### **Cash and Cash Equivalents**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The cash balances of most County funds are pooled and invested. Each fund's share of the investment pool is reflected on its respective balance sheet.

#### **Investments**

The County is a participant in the Local Government Investment Pool (LGIP) which is authorized in Illinois Compiled Statutes 30 ILCS 235 under the Public Funds Investment Act. The LGIP is not registered with the Securities Exchange Commission as an investment company. The LGIP operates and reports to participants on the amortized cost basis. LGIP pool shares are bought and redeemed at \$1 based on the amortized cost of the investments in LGIP. The investment is not subject to the fair value hierarchy disclosures.

In addition, the County invests in federal agency securities and certificates of deposits. Investments are reported at fair value which is determined using selected bases.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Accounts Receivable**

The County's property tax is levied each year on all taxable real property located in the County. Since the 2023 property tax levy is levied to finance the operations of fiscal year 2024, the 2023 property tax is recorded as a receivable and the 2023 property tax revenue is deferred. The 2022 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2023. The County must file its tax levy by the last Tuesday of December each year. The 2022 levy was approved on November 23, 2022. The 2023 levy was approved on November 21, 2023.

The township assessors are responsible for assessment of all taxable real property within the County. The County Clerk computes the annual tax of each parcel of real property and prepares tax books used by the County Collector as a basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2022 became due and payable in two installments, generally in June 2023 and September 2023. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

Receivables are shown net of allowances for uncollectible amounts as necessary. As of November 30, 2023, the allowance for doubtful accounts was \$30,000 for the FQHC Fund, \$70,000 for the Nursing Home, and \$41,057 for the Landfill.

#### **Inventories and Prepaid Items**

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of expendable supplies and vehicle repair parts. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

#### **Interfund Receivables/Payable**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

#### **Interfund Transactions**

Interfund service transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Interfund Transactions (Continued)

All other interfund transactions, except interfund service transactions and reimbursements, are reported as transfers.

#### Capital Assets

Purchased or constructed capital assets, including property, plant, equipment, and infrastructure (roads, bridges, and similar items), are reported at cost or estimated historical cost in the government-wide financial statements. The County defines capital assets with an estimated useful life in excess of two years and individual cost of more than the following:

Infrastructure	\$	25,000
Land, buildings, and improvements		25,000
Machinery, equipment and vehicles		5,000

As the County constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their acquisition value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

	Years
Land improvements	4-20 years
Buildings and improvements	10-50 years
Vehicles	5-15 years
Equipment	3-15 years
Furniture and fixtures	3-15 years
Infrastructure	7-50 years
Software	1-5 years

Capital assets not being depreciated include land and construction in progress.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period[s] and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents the 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.

#### **Compensated Absences**

##### ***Vacation, Compensatory Time, and Holiday***

The County's policy permits employees to accumulate earned but unused vacation benefits, unused compensatory time, and banked holidays, which are eligible for payment upon separation from County service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable. The County completes a benefit payout each December to employees that have exceeded the carryover limits in union contracts. The payout in December 2023 totaled \$68,888 for governmental funds and \$- for business-type funds.

##### ***Sick Leave***

Accumulated sick leave lapses when employees leave the employ of the County and, upon separation from service excluding retirement, no monetary obligation exists. Employees have the option upon retirement or death to receive a payout of up to thirty days of sick leave.

#### **Long-Term Obligations**

In the government-wide financial statements and proprietary fund types in the fund statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### **Note 1: Summary of Significant Accounting Policies** (Continued)

#### **Pensions**

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

#### **Fund Balances**

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

*Restricted fund balance:* This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed fund balance:* These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the County Board – the County's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the County Board removes the specified use by taking the same type of action that imposed the original commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned fund balance:* This classification reflects the amounts constrained by the County's "intent" to be used for specific purposes, but the amounts are neither restricted nor committed. The County Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

*Unassigned fund balance:* This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the County's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Net Position**

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the County's policy to use externally restricted resources first.

#### **Adoption of GASB Pronouncements**

During the fiscal year ended November 30, 2023, the County implemented the following GASB Pronouncements:

In May 2020, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 96, SBITAs. The statement will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The County adopted this guidance for the year ended November 30, 2023. The adoption of this guidance did not affect beginning net position and, accordingly, restatement of beginning December 1, 2022, net position was not necessary.

### **Note 2: Stewardship, Compliance and Accountability**

#### *Excess of expenditures over appropriations*

No individual functional areas incurred expenditures in excess of appropriations.

#### *Deficit Fund Equity*

As of November 30, 2023, there were no funds with a deficit fund balance.

### **Note 3: Cash Deposits with Financial Institutions**

*Custodial credit risk - deposits:* Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County has a deposit policy for custodial credit risk. As of November 30, 2023, the County's bank balance was \$7,932,802 and the entire balance was insured and collateralized with securities in the County's name.

# Knox County, Illinois

## Notes to Basic Financial Statements

### Note 4: Investments

Current accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of fair value hierarchy, as described under current accounting standards, are as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; or inputs other than quoted prices that are observable for the asset or liability. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

As of November 30, 2023, the County had the following investments:

	Fair Value	Level 1	Level 2
Federal agency securities	\$ 16,465,500	\$ -	\$ 16,465,500
Local government investment pool	42,353,295	42,353,295	-
Money market funds	49,020	49,020	-
Certificates of deposit	5,468,304	-	5,468,304
<b>Totals</b>	<b>\$ 64,336,119</b>	<b>\$ 42,402,315</b>	<b>\$ 21,933,804</b>

*Interest Rate Risk.* Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no specific policy on the interest rate risk at year-end.

As of November 30, 2023, the County had the following investments with stated maturities:

Investment Type	Fair Value	Investment Maturities (in Years)		
		<1 Year or Less	1 - 5	6 - 10
Federal agency securities	\$ 16,465,500	\$ 2,842,692	\$ 13,622,808	\$ -
Local government investment pool	42,353,295	42,353,295	-	-
Money market funds	49,020	49,020	-	-
Certificates of deposit	5,468,304	2,142,157	3,326,147	-
<b>Totals</b>	<b>\$ 64,336,119</b>	<b>\$ 47,387,164</b>	<b>\$ 16,948,955</b>	<b>\$ 0</b>

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 4: Investments (Continued)

*Credit Risk.* Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in U.S. Government obligations are not considered to be of any credit risk since they carry the full obligation and guarantee of the U.S. Government. Presented below is the actual rating as of year-end for each investment type:

	Fair Value	Quality Rating		
		AAAm	AA+	Unrated
Federal agency securities	\$ 16,465,500	\$ -	\$ 16,465,500	\$ -
Local government investment pool	42,353,295	42,353,295	-	-
Money market funds	49,020	49,020	-	-
Certificates of deposit	5,468,304	-	-	5,468,304
<b>Totals</b>	<b>\$ 64,336,119</b>	<b>\$ 42,402,315</b>	<b>\$ 16,465,500</b>	<b>\$ 5,468,304</b>

*Concentration of Credit Risk.* The County's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the County's total investments.

*Custodial Credit Risk.* For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of November 30, 2023, there are no investments with custodial credit risk as all of its investments are insured.

*Foreign Currency Risk.* The County held no foreign investments during the fiscal year.



# Knox County, Illinois

## Notes to Basic Financial Statements

### Note 5: Capital Assets

Governmental activities capital asset balances and activity for the year ended November 30, 2023, were as follows:

Governmental Activities	Balance 12/1/2022	Additions	Deletions	Transfers/ Adjustments	Balance 11/30/23
Capital assets, not being depreciated:					
Land	\$ 729,467	\$ -	\$ -	\$ -	729,467
Construction in progress	5,558,842	3,511,329	-	(5,275,287)	3,794,884
<b>Total capital assets, not being depreciated</b>	<b>6,288,309</b>	<b>3,511,329</b>	<b>-</b>	<b>(5,275,287)</b>	<b>4,524,351</b>
Capital assets, being depreciated:					
Land improvements	168,789	-	-	-	168,789
Buildings and improvements	19,675,594	5,438	-	3,093,423	22,774,455
Equipment and machinery	4,687,130	1,130,989	(208,000)	-	5,610,119
Furniture and fixtures	127,667	-	-	-	127,667
Vehicles	3,207,072	176,063	-	-	3,383,135
Infrastructure	57,932,537	370,498	-	2,181,864	60,484,899
<b>Total capital assets, being depreciated</b>	<b>85,798,789</b>	<b>1,682,988</b>	<b>(208,000)</b>	<b>5,275,287</b>	<b>92,549,064</b>
Accumulated depreciation:					
Land improvements	(23,443)	(11,253)	-	-	(34,696)
Buildings and improvements	(10,550,764)	(710,448)	-	-	(11,261,212)
Equipment and machinery	(4,061,736)	(234,373)	208,000	-	(4,088,109)
Furniture and fixtures	(115,174)	(2,829)	-	-	(118,003)
Vehicles	(2,734,819)	(147,075)	-	-	(2,881,894)
Infrastructure	(23,016,743)	(1,873,454)	-	-	(24,890,197)
<b>Total accumulated depreciation</b>	<b>(40,502,679)</b>	<b>(2,979,432)</b>	<b>208,000</b>	<b>-</b>	<b>(43,274,111)</b>
<b>Total capital assets, being depreciated, net</b>	<b>45,296,110</b>	<b>(1,296,444)</b>	<b>-</b>	<b>5,275,287</b>	<b>49,274,953</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 51,584,419</b>	<b>\$ 2,214,885</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,799,304</b>

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 5: Capital Assets (Continued)

Depreciation expense was charged to functions of the County as follows:

#### *Governmental Activities*

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General control and administration	\$ 284,895
Public safety	592,433
Judiciary and court related	17,870
Public health	65,328
Transportation	2,018,906
<hr/>	
Total	\$ 2,979,432

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# Knox County, Illinois

## Notes to Basic Financial Statements

### Note 5: Capital Assets (Continued)

Business-type activities capital asset balances and activity for the year ended November 30, 2023, were as follows:

Business-Type Activities	Balance 12/1/2022	Additions	Deletions	Transfers/ Adjustments	Balance 11/30/2023
Capital assets, not being depreciated:					
Land	1,174,645	-	-	-	1,174,645
Construction in progress	346,841	210,163	-	-	557,004
<b>Total capital assets, not being depreciated</b>	<b>1,521,486</b>	<b>210,163</b>	<b>-</b>	<b>-</b>	<b>1,731,649</b>
Capital assets, being depreciated:					
Land improvements	3,831,202	480,548	-	-	4,311,750
Buildings and improvements	8,343,141	10,522	-	-	8,353,663
Equipment and machinery	6,139,245	141,625	-	-	6,280,870
Furniture and fixtures	612,586	-	-	-	612,586
Vehicles	521,318	474,900	-	-	996,218
Infrastructure	219,917	-	-	-	219,917
<b>Total capital assets, being depreciated</b>	<b>19,667,409</b>	<b>1,107,595</b>	<b>-</b>	<b>-</b>	<b>20,775,004</b>
Accumulated depreciation:					
Land improvements	(3,576,245)	(25,315)	-	-	(3,601,560)
Buildings and improvements	(6,151,687)	(196,977)	-	-	(6,348,664)
Equipment and machinery	(5,317,974)	(235,563)	-	3,499	(5,550,038)
Furniture and fixtures	(612,586)	-	-	-	(612,586)
Vehicles	(446,751)	(58,774)	-	(3,499)	(509,024)
Infrastructure	(213,793)	(2,100)	-	-	(215,893)
<b>Total accumulated depreciation</b>	<b>(16,319,036)</b>	<b>(518,729)</b>	<b>-</b>	<b>-</b>	<b>(16,837,765)</b>
<b>Total capital assets, being depreciated, net</b>	<b>3,348,373</b>	<b>588,866</b>	<b>-</b>	<b>-</b>	<b>3,937,239</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 4,869,859</b>	<b>\$ 799,029</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,668,888</b>

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 5: Capital Assets (Continued)

Depreciation expense was charged to functions of the County as follows:

#### *Business-type Activities*

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Nursing home	\$	204,986
Landfill		313,743
<hr/>		
Total	\$	518,729

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### Note 6: Retirement Plans

#### Illinois Municipal Retirement Fund (IMRF)

##### *Plan Description and Benefits*

**Plan description** – The County’s defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

**Benefits provided** - IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff’s Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 12/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 6: Retirement Plans (Continued)

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 12/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

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

#### *Regular Personnel (Non-SLEP)*

**Employees Covered by the Benefit Terms** - At the December 31, 2022 valuation date, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	348
Inactive plan member entitled to but not yet receiving benefits	567
Active employees	295
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Total	1,210
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**Contributions** - As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2022 was 5.41%. For the fiscal year ended November 30, 2023, the County contributed \$466,441 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability** - The County's Net Pension Liability was measured as of December 31, 2022, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 6: Retirement Plans (Continued)

*Regular Personnel (Non-SLEP) (Continued)*

**Actuarial assumptions** – The following are the methods and assumptions used to determine total pension liability at December 31, 2022:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
Mortality	For non disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements using scale MP-2020. For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020. For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020.

The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2022:

<b>Asset Class</b>	<b>Portfolio Target Percentage</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic equity	35.50 %	6.50 %
International equity	18.00 %	7.60 %
Fixed income	25.50 %	4.90 %
Real estate	10.50 %	6.20 %
Alternative investments	9.50 %	6.25-9.90%
Cash equivalents	1.00 %	4.00 %
<b>Total</b>	<b>100.00 %</b>	

# Knox County, Illinois

## Notes to Basic Financial Statements

### Note 6: Retirement Plans (Continued)

*Regular Personnel (Non-SLEP) (Continued)*

#### Single Discount Rate

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.05%, and the resulting single discount rate is 7.25%.

#### Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at January 1, 2022	\$ 78,441,198	\$ 95,468,667	\$ (17,027,469)
Changes for the year:			
Service cost	1,235,273	-	1,235,273
Interest on the total pension liability	5,582,072	-	5,582,072
Differences between expected and actual experience of the total pension liability	1,324,068	-	1,324,068
Contributions - employer	-	803,277	(803,277)
Contributions - employees	-	669,878	(669,878)
Net investment income	-	(11,999,886)	11,999,886
Benefit payments, including refunds of employee contributions	(4,129,478)	(4,129,478)	-
Other (net transfer)	-	(430,014)	430,014
Net changes	4,011,935	(15,086,223)	19,098,158
Balances at December 31, 2022	\$ 82,453,133	\$ 80,382,444	\$ 2,070,689

# Knox County, Illinois

## Notes to Basic Financial Statements

### Note 6: Retirement Plans (Continued)

*Regular Personnel (Non-SLEP) (Continued)*

**Sensitivity of the Net Pension Liability to Changes in the Discount Rate** - The following presents the plan's net pension liability, calculated using the single discount rate of 7.25 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	<b>1% Lower (6.25%)</b>	<b>Current Discount (7.25%)</b>	<b>1% Higher (8.25%)</b>
Net pension liability (asset)	\$ 11,545,864	\$ 2,070,689	\$ (5,398,157)

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** - For year ended November 30, 2023, the County recognized pension expense (income) of \$777,089. At November 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflow of Resources</b>
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Difference between expected and actual experience	\$ 767,737	\$ 160,131
Net difference between projected and actual earnings on pension plan investments	6,463,233	-
Total deferred amounts to be recognized in pension expense in future periods	7,230,970	160,131
Pension contributions subsequent to the measurement date	405,253	-
Total deferred amounts related to pensions	\$ 7,636,223	\$ 160,131

The County reported \$405,253 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the measurement period ending November 30, 2024.



# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 6: Retirement Plans (Continued)

#### Regular Personnel (Non-SLEP) (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending November 30	<b>Net Deferred Outflows (Inflows) of Resources</b>
2024	\$ (72,924)
2025	1,259,665
2026	2,122,201
2027	3,761,897
Total	\$ 7,070,839

#### Sheriff's Law Enforcement (SLEP):

**Employees Covered by the Benefit Terms** - At December 31, 2022, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	33
Inactive plan member entitled to but not yet receiving benefits	10
Active employees	23
Total	66

**Contributions** - As set by statute, the County's Sheriff's Law Enforcement Plan Members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2022 was 11.44%. For the fiscal year ended November 30, 2023, the employer contributed \$142,531 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability** - The County's Net Pension Liability was measured as of December 31, 2022, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 6: Retirement Plans (Continued)

#### *Sheriff's Law Enforcements (SLEP) (Continued)*

Actuarial assumptions – The following are the methods and assumptions used to determine total pension liability at December 31, 2022:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value of Assets
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
Mortality	For non disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements using scale MP-2020. For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020. For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements using scale MP-2020.

The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2022:

<b>Asset Class</b>	<b>Portfolio Target Percentage</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic equity	35.50 %	6.50 %
International equity	18.00 %	7.60 %
Fixed income	25.50 %	4.90 %
Real estate	10.50 %	6.20 %
Alternative investments	9.50 %	6.25-9.90%
Cash equivalents	1.00 %	4.00 %
<b>Total</b>	<b>100.00 %</b>	

# Knox County, Illinois

## Notes to Basic Financial Statements

### Note 6: Retirement Plans (Continued)

#### Sheriff's Law Enforcements (SLEP) (Continued)

#### Single Discount Rate

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.05%, and the resulting single discount rate is 7.25%.

#### Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at January 1, 2022	\$ 13,912,845	\$ 16,199,515	\$ (2,286,670)
Changes for the year:			
Service cost	241,521	-	241,521
Interest on the total pension liability	985,390	-	985,390
Differences between expected and actual experience of the total pension liability	177,802	-	177,802
Contributions - employer	-	184,265	(184,265)
Contributions - employees	-	124,577	(124,577)
Net investment income	-	(2,355,678)	2,355,678
Benefit payments, including refunds of employee contributions	(884,029)	(884,029)	-
Other (net transfer)	-	(121,021)	121,021
<b>Net changes</b>	<b>520,684</b>	<b>(3,051,886)</b>	<b>3,572,570</b>
Balances at December 31, 2022	\$ 14,433,529	\$ 13,147,629	\$ 1,285,900

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 6: Retirement Plans (Continued)

#### *Sheriff's Law Enforcements (SLEP) (Continued)*

**Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate** - The following presents the plan's net pension liability, calculated using the single discount rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	<b>1% Lower (6.25%)</b>	<b>Current Discount (7.25%)</b>	<b>1% Higher (8.25%)</b>
Net pension liability	\$ 3,063,103	\$ 1,285,900	\$ (185,314)

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** - For the year ended November 30, 2023, the County recognized pension expense of \$426,613. At November 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflow of Resources</b>
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Difference between expected and actual experience	\$ 326,838	\$ 49,094
Changes in assumptions	-	16,104
Net difference between projected and actual earnings on pension plan investments	1,285,622	-
Total deferred amounts to be recognized in pension expense in future periods	1,612,460	65,198
Pension contributions subsequent to the measurement date	124,619	-
Total deferred amounts related to pensions	\$ 1,737,079	\$ 65,198

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 6: Retirement Plans (Continued)

#### *Sheriff's Law Enforcements (SLEP) (Continued)*

The County reported \$124,619 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ending November 30, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending November 30	<b>Net Deferred Outflows (Inflows) of Resources</b>
2024	\$ 20,363
2025	329,468
2026	479,952
2027	717,479
Total	\$ 1,547,262

**Aggregate Pension Amounts** - At November 30, the County reported the following from all pension plans:

	<b>IMRF-Regular</b>	<b>IMRF-SLEP</b>	<b>All Pension Plans</b>
Net pension liability/(asset)	\$ 2,070,689	\$ 1,285,900	\$ 3,356,589
Deferred outflows of resources	7,636,223	1,737,079	9,373,302
Deferred inflows of resources	160,131	65,198	225,329
Pension expense	777,089	426,613	1,203,702

### Note 7: Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The plan was approved to comply with IRC Section 457(g) which allows for the plan to hold its assets in trust. Under these requirements, the assets of the plan are not subject to the general creditors of the County, the County does not own the amount deferred by employee and, therefore, the liability and corresponding investment are not reflected in the financial statements.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 8: Other Postemployment Benefits

The County has evaluated its potential other postemployment benefits liability. The County provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the County are required to pay 100% of the current premium. However, the County has an insignificant number of former employees that have chosen to stay in the County's current health insurance plan. Therefore, there has been low utilization and, therefore, an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Additionally, the County has no former employees for whom the County was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the County has not recorded any postemployment benefit liability as of November 30, 2023.

### Note 9: Risk Management

The County maintains a comprehensive self-insurance plan through a third-party administrator as an option for its employees' health coverage. Under this plan, the County had coverage for medical claims when individual claims exceeded \$110,000 with an \$1,000,000 maximum benefit per individual per lifetime and aggregate stop loss claims at a minimum of \$2,554,325 over an annual liability period. Coverage from a private insurance company was maintained for losses in excess of the stop-loss amounts.

Liabilities were reported when it was probable that a loss had occurred, and the amount of the loss could be reasonably estimated. This liability is reported in the Internal Service Fund. Claims payable included all known claims and an amount for claims that had been incurred but not reported (IBNR).

Claim liabilities were estimated by considering the effects of inflation, recent claim settlement trends, including frequency and accrued liabilities on the statements of net position.

The change in the aggregate liability for claims for the year ended November 30, 2023 were as follows:

	2023	2022	2021
Claims payable including IBNR, beginning of year	\$ 115,310	\$ 108,809	\$ 83,544
Claims expense	2,244,193	1,751,949	1,411,386
Claim payments	(2,218,343)	(1,745,448)	(1,386,121)
Claims payable including IBNR, end of year	\$ 141,160	\$ 115,310	\$ 108,809

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. In order to protect against such risks of loss, the County purchases insurance coverage. The maximum deductible in effect through these policies as of November 30, 2023 was \$110,000. During the year ended November 30, 2023, there were no significant reductions in coverage. so, there have been no settlements which have exceeded insurance coverage in the past three years.

# Knox County, Illinois

## Notes to Basic Financial Statements

### Note 9: Risk Management (Continued)

For risks of loss related to injuries to employees, the County purchases coverage through the Illinois Counties Risk Management Pool. Potentially the County could be assessed additional premiums for its share of any losses of the pool. Historically, the County has not been assessed any additional premiums.

### Note 10: Long-Term Debt

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with original maturities that range from 5 to 20 years. General obligation bonds outstanding at November 30, 2023 are as follows:

#### **Governmental Activities:**

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding Balance
Series 2020A	6/15/2020	\$ 825,000	1.19	12/15/2023	\$ 20,000
Series 2020B	6/15/2020	1,975,000	1.19	12/15/2029	1,945,000
Series 2022	12/15/2022	8,460,000	5.00	12/15/2042	8,460,000
<b>Total</b>					<b>\$ 10,425,000</b>

#### **Business-Type Activities:**

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding Balance
Series 2020A	6/15/2020	\$ 475,000	1.19	12/15/2025	\$ 240,000

On April 22, 2020, the County authorized issuing \$3,275,000 of General Obligation Refunding Bonds Series 2020A and 2020B for the purpose of paying off the General Obligation Alternate Revenue Bonds Series 2010A and 2010B. Of the \$3,275,000 General Obligation Refunding Bonds, \$475,000 of General Obligation Refunding Bonds must be paid by the revenue of the Landfill Fund and \$2,800,000 of General Obligation Refunding Bonds must be paid by public safety and sales taxes for them not to be classified as general obligation only bonds.

The Series 2020A and 2020B refundings resulted in a net present value savings of \$266,151.

- A. Of the Series 2020A Refunding BABs, \$825,000 was used to pay off the Series 2010A BABs related to the County courthouse renovation. These bonds are due on June 15 and December 15 of each year, while principal amounts mature serially on December 15 of each year beginning on December 15, 2020, with final maturity on December 15, 2023. It is the intent of the County officials to service this debt from public safety tax revenue.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 10: Long-Term Debt (Continued)

- B. The remaining \$475,000 of the Series 2020A Refunding bonds were used to pay off the Series 2010A BABs related to the landfill land purchase. These bonds are due June 15 and December 15 of each year, while principal amounts mature serially on December 15 of each year beginning on December 15, 2020, with final maturity on December 15, 2025. It is the intent of the County officials to service this debt from landfill tipping fee revenues.
- C. Of the Series 2020B Refunding RZEDBs, \$1,975,000 was used to pay off the Series 2010B Recovery Zone Economic Development Bonds related to the County courthouse renovation. These bonds are due June 15 and December 15 of each year, while principal amounts mature serially on December 15 of each year beginning on December 15, 2020, with final maturity on December 15, 2029. It is the intent of the County officials to service this debt from public safety tax revenue.

On December 15, 2022, the County authorized the issuance of Series 2022 Bonds in the amount of \$8,460,000. The bonds will be used to finance the infrastructure within the County and to pay the cost of issuing the bonds. These bonds are due December 15 of each year, while principal amounts mature on December 15, commencing December 15, 2023 through 2042 with final maturity on December 15, 2042. The County must pledge future sales tax revenue and public safety tax revenues to repay the Series 2022 Bond. The bonds are payable through December 15, 2042. Total principal and interest remaining on these bonds is \$13,382,000 through December 15, 2042. For the current year, principal and interest paid and total pledged revenues were \$211,500 and \$5,057,689, respectively.

#### ***Health Department Note Payable***

In March 2008, the County obtained a \$1,150,000 loan from Farmers and Mechanics Bank for the Health Department building with an interest rate of 3.83% payable in monthly installments of \$6,866 through February 5, 2018. In June 2016, the County refinanced the \$813,753 mortgage loan with Farmers and Mechanics Bank with an interest rate of 2.75% payable in monthly installments of \$7,780 through June 30, 2026.

Note Payable	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding Balance
Health Department	6/28/2016	\$ 813,753	2.75 %	6/30/2026	\$ 211,798

#### ***Mary Davis Home Note Payable***

The County obtained a \$355,150 loan from Midwest Bank for the Mary Davis Home Masonry repair project with an interest rate of 2.679% payable in monthly installments of \$3,386 from July 22, 2020 through August 1, 2030.

Note Payable	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding Balance
Mary Davis Home	7/22/2020	\$ 355,150	2.679 %	8/1/2030	\$ 247,479



# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 10: Long-Term Debt (Continued)

#### *HVAC Note Payable*

The County obtained a \$300,000 loan from Anderson State Bank for the Courthouse HVAC repair project with an interest rate of 1.480% payable in monthly installments of \$5,192 from March 5, 2021 through February 5, 2026.

Note Payable	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding Balance
HVAC Repairs	1/28/2021	\$ 300,000	1.480 %	2/5/2026	\$ 132,761

#### *Landfill Note Payables*

The County obtained a \$416,338 loan from Farmers and Mechanics Bank for a 2019 John Deere Scraper Truck with an interest rate of 3.25% payable in monthly installments of \$9,288 through February 28, 2023.

The County obtained a \$537,271 loan from First Midwest Bank for a 2020 Landfill Compactor with an interest rate of 2.90% payable in monthly installments of \$11,873 through February 15, 2024.

The County obtained a \$450,792 loan from CBI Bank & Trust for a 2030 Landfill Note with an interest rate of 4.25% payable in monthly installments of \$8,372 through May 1, 2028.

#### *Nursing Home Note Payables*

The County obtained a \$1,400,000 line of credit from Midwest Bank to finance improvements at the Nursing Home with an interest rate of 2.679% that matures on March 25, 2031.

Note Payable	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding Balance
2019 John Deer Scraper	2/7/2019	\$ 416,338	3.25 %	2/28/2023	\$ -
2020 Landfill Compactor	2/20/2020	537,271	2.90 %	2/15/2024	35,444
Nursing Home Line of Credit	3/25/2020	1,400,000	2.679 %	3/25/2031	1,055,443
2023 Landfill Note	4/25/2023	450,792	4.25 %	5/1/2028	398,994
<b>Totals</b>					<b>\$ 1,489,881</b>

# Knox County, Illinois

## Notes to Basic Financial Statements

### Note 10: Long-Term Debt (Continued)

Debt service requirements to maturity are as follows:

<i>Governmental Activities:</i>	Bonds Payable		Notes Payable	
	Principal	Interest	Principal	Interest
2024	\$ 515,000	\$ 438,557	\$ 186,304	\$ 12,627
2025	530,000	422,528	190,770	8,161
2026	550,000	405,720	73,325	4,539
2027	570,000	388,103	37,244	3,385
2028	595,000	369,645	38,261	2,368
2029 - 2033	2,005,000	1,283,479	66,134	1,581
Thereafter	5,660,000	1,698,250	-	-
<b>Totals</b>	<b>\$ 10,425,000</b>	<b>\$ 5,006,282</b>	<b>\$ 592,038</b>	<b>\$ 32,661</b>

<i>Business-type Activities:</i>	Notes Payable		Bonds Payable	
	Principal	Interest	Principal	Interest
2024	\$ 245,691	\$ 42,134	\$ 80,000	\$ 2,380
2025	224,654	35,879	80,000	1,428
2026	232,282	28,250	80,000	476
2027	240,185	20,348	-	-
2028	193,247	12,657	-	-
2029 - 2033	353,822	11,965	-	-
<b>Totals</b>	<b>\$ 1,489,881</b>	<b>\$ 151,233</b>	<b>\$ 240,000</b>	<b>\$ 4,284</b>

Long-term liability activity for the year ended November 30, 2023 are as follows:

<i>Governmental Activities</i>	Balance 12/1/2022	Additions	Reductions	Balance 11/30/23	Amounts due Within One Year
Bonds payable:					
General obligation bonds	\$ 2,255,000	\$ 8,460,000	\$ (290,000)	\$ 10,425,000	\$ 515,000
Bond premiums	-	662,716	(27,304)	635,412	53,801
Note payable	774,064	-	(182,026)	592,038	186,304
Accrued compensated absences	1,101,300	1,184,602	(1,094,593)	1,191,309	68,888
<b>Totals</b>	<b>\$ 4,130,364</b>	<b>\$ 10,307,318</b>	<b>\$ (1,593,923)</b>	<b>\$ 12,843,759</b>	<b>\$ 823,993</b>

# Knox County, Illinois

## Notes to Basic Financial Statements

### Note 10: Long-Term Debt (Continued)

<i>Business-Type Activities</i>	Balance 12/1/2022	Additions	Reductions	Balance 11/30/23	Amounts due Within One Year
General obligation bonds	\$ 320,000	\$ -	\$ (80,000)	\$ 240,000	\$ 80,000
Note payable	1,383,279	450,792	(344,190)	1,489,881	245,691
Accrued compensated absences	310,724	193,429	(184,427)	319,726	-
<b>Totals</b>	<b>\$ 2,014,003</b>	<b>\$ 644,221</b>	<b>\$ (608,617)</b>	<b>\$ 2,049,607</b>	<b>\$ 325,691</b>

The County is subject to a debt limitation of 5.75% of its assessed valuation of \$988,670,512. As of November 30, 2023, the County had \$54,248,142 remaining legal debt margin.

### Note 11: Interfund Receivables and Payables

There were no interfund balances at November 30, 2023.

### Note 12: Interfund Transfers

Below are the interfund transfers as of November 30, 2023:

<b>Transfer From</b>	<b>Transfers In</b>	<b>Transfers Out</b>
Major funds:		
General Fund	\$ 2,735,979	\$ 3,000
County Health Fund	-	21,332
Illinois Municipal Retirement Fund	-	104,748
Capital Improvements Fund	211,500	-
Nonmajor funds	431,750	3,373,417
Nursing Home Fund	627,523	82,924
Landfill Fund	223,248	944,579
Hospitalization Fund	300,000	-
<b>Total all funds</b>	<b>\$ 4,530,000</b>	<b>\$ 4,530,000</b>

The purpose of the most significant transfers to/from other funds are as follows:

- a. \$1,612,701 was transferred from the Public Safety Improvement Fund (a nonmajor fund) to the General Fund to reimburse for public safety costs.
- b. \$627,523 was transferred from the Nursing Home Referendum Fund (a nonmajor fund) to the Nursing Home Fund to reimburse for nursing home costs.
- c. \$315,109 was transferred into the County Building Fund (a nonmajor fund) from the Public Safety Improvement Fund (a nonmajor fund) to reimburse for public safety debt costs.
- d. \$632,212 was transferred from the Landfill Fund for tipping and dumping fees to the General Fund (Special Contingency Fund).

# Knox County, Illinois

## Notes to Basic Financial Statements

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### **Note 13: Contingencies**

From time to time, the County is party to other pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the County's legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

### **Note 14: Construction and Other Signification Commitments**

*Construction commitments.* The County has no significant construction commitments as of November 30, 2023.

### **Note 15: Major Customers**

Waste Management and City of Galesburg accounted for 17.9% and 10.1% respectively, of the Knox County Landfill's 2023 tipping fee revenues.

### **Note 16: Landfill Closure and Post-Closure Care Costs**

State and federal laws and regulations require Knox County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closures and post-closure care costs is based on the amount of the landfill used during the year.

The landfill has expanded throughout the years and the total in-place capacity as of November 30, 2023, is approximately 5,756,000 cubic yards. Based on this capacity the estimated liability for landfill closure and post-closure care costs has a balance of \$5,816,505 as of November 30, 2023, which is based on 88.37% usage (filled) of the landfill. Although the majority of closure and post-closure care costs will be paid only near or after the date that a landfill site stops accepting waste, the County reports a portion of these closure and post-closure care costs as an operating expense in each period based on landfill capacity used as of each statement of net assets date. The current year operating expense of the landfill closure and post-closure care is \$83,184. It is estimated that an additional \$671,005 will be recognized as closure and post-closure care expenses between the date of the balance sheet and the date the landfill is currently expected to be filled to capacity. The estimated total current cost of the landfill closure and post-closure care \$6,487,510 is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfills were acquired as of November 30, 2023. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Based on current demographic information and engineering estimates of landfill consumption, the County expects to close the landfill in approximately 2029.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### Note 17: Landfill Closure Reserve

Effective January 1, 1994, the landfill was required to establish a local solid waste management reserve. This is to be funded with approximately \$0.95 per ton of waste that the landfill takes in for disposal. From December 1, 1997, the County has complied with this requirement by increasing the fund to \$7,512,531.

The landfill also established a Landfill Composting Closure cash reserve to be used to close the composting area. This cash reserve was funded by a one-time deposit of \$5,000 and has a balance of \$11,158 as of November 30, 2023.

### Note 18: Subsequent Events

The County has evaluated subsequent events through May 14, 2024, which is the date the financial statements were available to be issued.

### Note 19: Prior Year Restatement

The financial statements of the County as of and for the year ended November 30, 2023 reported adjustments to balances in the prior year to correct misstated balances related to reporting of Custodial Funds. The effect on the 2022 net position to correct these items is shown below:

<i>Year Ended November 30, 2023</i>	<b>Governmental Activities</b>	<b>Governmental Funds</b>	<b>Custodial Funds</b>
Balance as previously reported	\$ 92,974,606	\$ 38,964,020	\$ 1,411,443
Township Bridge	(91,967)	(91,967)	91,967
Township MFT	(2,725,958)	(2,725,958)	2,725,958
Sheriff Inmate	(75,787)	(75,787)	75,787
Sheriff Sales	(49,989)	(49,989)	49,989
Trust Fund	(4,189)	(4,189)	4,189
County Clerk Office Accounts	(106,594)	(106,594)	106,594
<b>Ending net position/fund balances, as restated</b>	<b>\$ 89,920,122</b>	<b>\$ 35,909,536</b>	<b>\$ 4,465,927</b>

### Note 20: Impact of Pending Accounting Principles

GASB Statement No. 99, Omnibus 2022, improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022 and 2023. The County has not determined the effect of this Statement.

# Knox County, Illinois

## Notes to Basic Financial Statements

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### **Note 20: Impact of Pending Accounting Principles** (Continued)

GASB Statement No. 100, Accounting Changes and Error Corrections, enhances accounting and financial reporting for accounting changes in error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2023. The County has not determined the effect of this Statement.

GASB Statement No. 101, Compensated Absences, better meets the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023. The County has not determined the effect of this Statement.

## **Required Supplementary Information**

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# Knox County, Illinois

## Budgetary Comparison Schedule

<i>Year Ended November 30, 2023</i>	General			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property taxes	\$ 2,676,294	\$ 2,676,294	\$ 2,659,332	\$ (16,962)
Intergovernmental revenue	6,104,689	6,294,176	6,897,966	603,790
Licenses and permits	23,000	23,000	22,265	(735)
Charges for services	2,914,031	2,958,866	2,404,975	(553,891)
Interest	25,000	25,000	185,281	160,281
Other revenue	7,028	160,242	102,143	(58,099)
Total revenues	11,750,042	12,137,578	12,271,962	134,384
<b>Expenditures</b>				
Current				
General control and administration	5,025,713	4,747,513	3,939,080	808,433
Public safety	4,247,080	4,381,310	4,257,002	124,308
Judiciary and court related	3,576,059	3,983,632	3,747,830	235,802
Corrections	1,792,444	1,874,526	1,872,875	1,651
Public welfare	-	47,497	4,227	43,270
Total expenditures	14,641,296	15,034,478	13,821,014	1,213,464
Excess of revenue over (under) expenditures	(2,891,254)	(2,896,900)	(1,549,052)	1,347,848
<b>Other financing sources (uses)</b>				
Transfers in	2,532,630	2,532,630	2,103,767	(428,863)
Transfers out	(4,000)	(4,000)	(3,000)	1,000
Total other financing sources (uses)	2,528,630	2,528,630	2,100,767	(427,863)
Net change in fund balance	<u>\$ (362,624)</u>	<u>\$ (368,270)</u>	551,715	<u>\$ 919,985</u>
Adjustment from budgetary basis to generally accepted accounting principles basis			138,179	
Fund balance at beginning of year			<u>4,386,393</u>	
Fund balance at end of year			<u><u>\$ 5,076,287</u></u>	
GAAP fund balances for General Revenue Funds:				
County General			\$ 5,076,287	
Special Contingency			3,524,128	
Chaplain			<u>784</u>	
GAAP fund balances for General Revenue Funds			<u><u>\$ 8,601,199</u></u>	



# Knox County, Illinois

## Budgetary Comparison Schedule

<i>Year Ended November 30, 2023</i>	<b>Illinois Municipal Retirement</b>		
	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Property taxes	\$ 1,750,000	\$ 1,744,939	\$ (5,061)
Interest	30,001	282,443	252,442
Total revenues	1,780,001	2,027,382	247,381
<b>Expenditures</b>			
Current			
General control and administration	1,545,000	468,912	1,076,088
Debt service			
Principal	1	-	1
Total expenditures	1,545,001	468,912	1,076,089
Excess (deficiency) of revenues over expenditures	235,000	1,558,470	1,323,470
<b>Other financing sources (uses)</b>			
Transfers in	15,000	-	(15,000)
Transfers out	(250,000)	(104,748)	145,252
Total other financing sources (uses)	(235,000)	(104,748)	130,252
Net change in fund balance	\$ -	1,453,722	\$ 1,453,722
Adjustment from budgetary basis to generally accepted accounting principles basis		28,578	
Fund balance at beginning of year		6,218,551	
Fund balance at end of year		\$ 7,700,851	

# Knox County, Illinois

## Budgetary Comparison Schedule

<i>Year Ended November 30, 2023</i>	County Health			
	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>				
Property taxes	\$ 842,600	\$ 842,600	\$ 838,078	\$ (4,522)
Intergovernmental revenue	3,071,000	4,071,000	3,878,403	(192,597)
Charges for services	150,000	150,000	151,037	1,037
Interest	15,000	15,000	57,781	42,781
Other revenue	32,000	32,000	63,525	31,525
Total revenues	4,110,600	5,110,600	4,988,824	(121,776)
<b>Expenditures</b>				
Current				
Public health	4,266,700	5,366,700	4,120,864	1,245,836
Debt service				
Principal	47,300	47,300	43,680	3,620
Total expenditures	4,314,000	5,414,000	4,164,544	1,249,456
Excess of revenue over (under) expenditures	(203,400)	(303,400)	824,280	1,127,680
<b>Other financing sources (uses)</b>				
Transfers out	(236,000)	(236,000)	-	236,000
Total other financing sources (uses)	(236,000)	(236,000)	-	236,000
Net change in fund balance	<u>\$ (439,400)</u>	<u>\$ (539,400)</u>	824,280	<u>\$ 1,363,680</u>
Adjustment from budgetary basis to generally accepted accounting principles basis			(701,685)	
Fund balance at beginning of year			<u>1,395,549</u>	
Fund balance at end of year			<u>\$ 1,518,144</u>	

# Knox County, Illinois

## Budgetary Comparison Schedule

<i>Year Ended November 30, 2023</i>	American Rescue Plan		
	Original and Final Budget	Actual	Variance with Final Budget
<b>Revenues</b>			
Intergovernmental revenue	\$ 2	\$ -	\$ (2)
Interest	60,000	315,614	255,614
Total revenues	60,002	315,614	255,612
<b>Expenditures</b>			
Current			
Public health	7,920,005	2,242,374	5,677,631
Total expenditures	7,920,005	2,242,374	5,677,631
Excess of revenue over (under) expenditures	(7,860,003)	(1,926,760)	5,933,243
<b>Other financing sources (uses)</b>			
Transfers in	7,860,004	-	(7,860,004)
Transfers out	(1)	-	1
Total other financing sources (uses)	7,860,003	-	(7,860,003)
Net change in fund balance	<u>\$ -</u>	(1,926,760)	<u>\$ (1,926,760)</u>
Adjustment from budgetary basis to generally accepted accounting principles basis		2,245,941	
Fund balance at beginning of year		<u>104,822</u>	
Fund balance at end of year		<u>\$ 424,003</u>	

**Knox County, Illinois**  
**Multiyear Schedule of Changes in the Net Pension**  
**Liability and Related Ratios**  
**Illinois Municipal Retirement Fund**  
Last Ten Calendar Years  
(schedule to be built prospectively from 2014)

<i>IMRF Regular Plan</i>	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Calendar year ending December 31										
Total pension liability:										
Service cost	\$ 1,235,273	\$ 1,318,863	\$ 1,439,580	\$ 1,450,409	\$ 1,376,887	\$ 1,485,748	\$ 1,520,559	\$ 1,445,754	\$ 1,537,273	
Interest on total pension liability	5,582,072	5,431,209	5,304,384	5,107,340	4,916,114	4,964,509	4,822,341	4,469,385	4,047,802	
Changes of benefit changes	-	-	-	-	-	-	-	-	-	
Differences between expected and actual experience of the total pension liability	1,324,068	(576,761)	(297,587)	(214,639)	11,928	(1,470,947)	(1,027,149)	2,027,462	1,187,699	
Changes of assumption	-	-	(765,863)	-	2,034,165	(2,125,402)	(83,139)	81,908	1,924,974	
Benefit payments, including refunds of employee contributions	(4,129,478)	(3,971,823)	(3,769,854)	(3,469,857)	(3,486,086)	(3,403,403)	(3,407,540)	(3,132,453)	(2,929,286)	
Net change in total pension liability	4,011,935	2,201,488	1,910,660	2,873,253	4,853,008	(549,495)	1,825,072	4,892,056	5,768,462	
Total pension liability, beginning	78,441,198	76,239,710	74,329,050	71,455,797	66,602,789	67,152,284	65,327,212	60,435,156	54,666,694	
Total pension liability, ending (a)	\$ 82,453,133	\$ 78,441,198	\$ 76,239,710	\$ 74,329,050	\$ 71,455,797	\$ 66,602,789	\$ 67,152,284	\$ 65,327,212	\$ 60,435,156	
Plan fiduciary net position:										
Contributions - employer	\$ 803,277	\$ 1,051,560	\$ 1,164,086	\$ 901,987	\$ 1,286,327	\$ 1,281,556	\$ 1,285,413	\$ 2,987,343	\$ 1,950,556	
Contributions - employees	669,878	616,996	648,743	643,758	664,795	632,108	647,069	781,329	775,965	
Net investment income	(11,999,886)	14,196,828	10,769,978	12,238,905	(3,843,473)	11,109,367	4,062,097	295,312	3,361,388	
Benefit payments, including refunds of employee contributions	(4,129,478)	(3,971,823)	(3,769,854)	(3,469,857)	(3,486,086)	(3,403,403)	(3,407,540)	(3,132,453)	(2,929,286)	
Other (net transfers)	(430,014)	(624,951)	(155,563)	201,026	821,253	(1,957,882)	(35,665)	(304,970)	379,632	
Net change in plan fiduciary net position	(15,086,223)	11,268,610	8,657,390	10,515,819	(4,557,184)	7,661,746	2,551,374	626,561	3,538,255	
Plan net position, beginning	95,468,667	84,200,057	75,542,667	65,026,848	69,584,032	61,922,286	59,370,912	58,744,351	55,206,096	
Plan net position, ending (b)	\$ 80,382,444	\$ 95,468,667	\$ 84,200,057	\$ 75,542,667	\$ 65,026,848	\$ 69,584,032	\$ 61,922,286	\$ 59,370,912	\$ 58,744,351	
Net pension liability (asset) - Ending (a) - (b)	2,070,689	(17,027,469)	(7,960,347)	(1,213,617)	6,428,949	(2,981,243)	5,229,998	5,956,300	1,690,805	
Plan fiduciary net position as a percentage of the total pension liability	97.49 %	121.71 %	110.44 %	101.63 %	91.00 %	104.48 %	92.21 %	90.88 %	97.20 %	
Covered valuation payroll	14,302,650	13,461,547	14,147,856	14,176,782	14,349,123	14,110,319	14,019,312	14,487,306	13,322,036	
Net pension liability as a percentage of covered payroll	14.48 %	(126.49)%	(56.27)%	(8.56)%	44.80 %	(21.13)%	37.31 %	41.11 %	12.69 %	

See Notes to Required Supplementary Information.

**Knox County, Illinois**  
**Multiyear Schedule of Changes in the Net Pension**  
**Liability and Related Ratios**  
**Illinois Municipal Retirement Fund**  
Last Ten Calendar Years  
(schedule to be built prospectively from 2014)

<i>IMRF SLEP Plan</i>	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Calendar year ending December 31										
Total pension liability:										
Service cost	\$ 241,521	\$ 232,323	\$ 270,156	\$ 247,002	\$ 234,228	\$ 224,215	\$ 224,432	\$ 226,848	\$ 228,961	
Interest on total pension liability	985,390	933,548	908,152	883,652	844,197	814,464	776,915	735,569	708,180	
Changes of benefit changes	-	-	-	-	-	-	-	-	-	
Differences between expected and actual experience of the total pension liability	177,802	352,548	(82,771)	(189,372)	100,377	70,483	10,179	62,672	(294,952)	
Changes of assumption	-	-	(44,794)	-	330,893	(166,812)	(13,316)	12,903	162,954	
Benefit payments, including refunds of employee contributions	(884,029)	(731,860)	(631,223)	(598,649)	(568,818)	(533,020)	(489,539)	(453,807)	(423,994)	
Net change in total pension liability	520,684	786,559	419,520	342,633	940,877	409,330	508,671	584,185	381,149	
Total pension liability, beginning	13,912,845	13,126,286	12,706,766	12,364,133	11,423,256	11,013,926	10,505,255	9,921,070	9,539,921	
Total pension liability, ending (a)	\$ 14,433,529	\$ 13,912,845	\$ 13,126,286	\$ 12,706,766	\$ 12,364,133	\$ 11,423,256	\$ 11,013,926	\$ 10,505,255	\$ 9,921,070	
Plan fiduciary net position:										
Contributions - employer	\$ 184,265	\$ 288,763	\$ 249,301	\$ 190,452	\$ 214,139	\$ 210,911	\$ 220,026	\$ 266,045	\$ 311,771	
Contributions - employees	124,577	110,904	106,539	105,564	99,126	92,578	121,821	103,406	87,428	
Net investment income	(2,355,678)	2,444,715	1,826,157	2,165,692	(816,939)	1,868,809	637,108	46,717	540,972	
Benefit payments, including refunds of employee contributions	(884,029)	(731,860)	(631,223)	(598,649)	(568,818)	(533,020)	(489,539)	(453,807)	(423,994)	
Other (net transfers)	(121,021)	60,942	128,918	(297,776)	300,884	(131,476)	243,460	(35,943)	(11,385)	
Net change in plan fiduciary net position	(3,051,886)	2,173,464	1,679,692	1,565,283	(771,608)	1,507,802	732,876	(73,582)	504,792	
Plan net position, beginning	16,199,515	14,026,051	12,346,359	10,781,076	11,552,684	10,044,882	9,312,006	9,385,588	8,880,796	
Plan net position, ending (b)	\$ 13,147,629	\$ 16,199,515	\$ 14,026,051	\$ 12,346,359	\$ 10,781,076	\$ 11,552,684	\$ 10,044,882	\$ 9,312,006	\$ 9,385,588	
Net pension liability (asset) - Ending (a) - (b)	1,285,900	(2,286,670)	(899,765)	360,407	1,583,057	(129,428)	969,044	1,193,249	535,482	
Plan fiduciary net position as a percentage of the total pension liability	91.09 %	116.44 %	106.85 %	97.16 %	87.20 %	101.13 %	91.20 %	88.64 %	94.60 %	
Covered valuation payroll	1,610,716	1,476,935	1,420,522	1,433,237	1,341,324	1,261,943	1,188,513	1,194,270	1,192,512	
Net pension liability as a percentage of covered payroll	79.83 %	(154.83)%	(63.34)%	25.15 %	118.02 %	(10.26)%	81.53 %	99.91 %	44.90 %	

See Notes to Required Supplementary Information.

# Knox County, Illinois

## Multiyear Schedule of IMRF Contributions Illinois Municipal Retirement Fund

Last Ten Fiscal Years

### Regular Plan

Fiscal Year Ending November 30	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2023	\$ 468,241	\$ 466,441	\$ 1,800	\$ 15,605,015	2.99 %
2022	797,754	793,678	4,076	14,285,790	5.56 %
2021	1,064,188	1,051,928	12,260	13,729,592	7.66 %
2020	1,148,416	1,135,251	13,165	14,299,145	7.94 %
2019	934,568	950,114	(15,546)	14,359,096	6.62 %
2018	1,333,706	1,371,521	(37,815)	14,846,966	9.24 %
2017	1,292,529	1,289,760	2,769	14,143,265	9.12 %
2016	1,284,807	1,284,442	365	13,994,821	9.18 %
2015	1,356,360	1,345,130	11,230	13,973,134	9.63 %

\* Estimated based on 2.81% 2023 calendar year contribution rate, 5.41% 2022 calendar year contribution rate, and covered valuation payroll of \$15,605,015.

### SLEP Plan

Fiscal Year November 30	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2023	\$ 143,895	\$ 142,531	\$ 1,364	\$ 1,659,953	8.59 %
2022	185,814	185,814	-	1,575,770	11.79 %
2021	239,331	239,331	-	1,483,409	16.13 %
2020	249,263	249,263	-	1,457,563	17.10 %
2019	192,799	192,799	-	1,394,270	13.83 %
2018	231,641	231,641	-	1,417,185	16.35 %
2017	204,781	204,781	-	1,193,744	17.15 %
2016	205,107	205,107	-	1,163,089	17.63 %
2015	224,884	223,787	1,097	1,156,245	19.35 %

\* Estimated based on 8.38% 2023 calendar year contribution rate, 11.44% 2022 calendar year contribution rate, and covered valuation payroll of \$1,659,953.

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

# Knox County, Illinois

## Notes to Required Supplementary Information

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### Note 1: Budgetary Basis

The budgets are prepared for County funds on a cash basis and include a statement of the cash revenue and expenditures of the immediately preceding fiscal year and a projection of the cash revenue (including the available beginning cash balance) and the proposed itemized appropriations of the ensuing fiscal year. All appropriations cease with the close of the fiscal year.

### Note 2: Excess of Disbursements Over Appropriations

The County had no major funds with expenditures exceeding appropriations for fiscal year 2023.

### Note 3: Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2022 Contribution Rate for IMRF\*

#### Valuation date:

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

#### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of payroll, closed
Remaining amortization period	Non Taxing bodies: 10 year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 21 year closed period until remaining period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94 712 were financed over 16 years for most employers (five employers were financed over 17 years; one employer was financed over 18 years; two employers were financed over 19 years; one employer was financed over 20 years; three employers were financed over 25 years; four employers were financed over 26 years and one employer was financed over 27 years).
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	2.75%
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019.
Mortality	For non disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

#### Other Information:

Notes: There were no benefit changes during the year.

\* Based on Valuation Assumptions used in the December 31, 2020 actuarial valuation.

## **Supplementary Information**

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# Knox County, Illinois

## Combining Balance Sheet - General Fund

<i>November 30, 2023</i>	General	Special Contingency	Chaplain	Total
<b>Assets</b>				
Cash, deposits, and investments	\$ 4,314,404	\$ 3,529,128	\$ 784	\$ 7,844,316
Receivables, net of allowance:				
Accounts receivable	521,724	-	-	521,724
Property tax receivable	2,931,674	-	-	2,931,674
Due from other governments	871,118	-	-	871,118
<b>Total assets</b>	<b>\$ 8,638,920</b>	<b>\$ 3,529,128</b>	<b>\$ 784</b>	<b>\$ 12,168,832</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 359,747	\$ 5,000	\$ -	\$ 364,747
Accrued payroll	244,550	-	-	244,550
Accrued compensated absences	66,850	-	-	66,850
<b>Total liabilities</b>	<b>671,147</b>	<b>5,000</b>	<b>-</b>	<b>676,147</b>
Deferred inflow of resources				
Unavailable property taxes	2,891,486	-	-	2,891,486
<b>Total deferred inflow of resources</b>	<b>2,891,486</b>	<b>-</b>	<b>-</b>	<b>2,891,486</b>
Fund balances				
Committed	-	3,524,128	784	3,524,912
Unassigned	5,076,287	-	-	5,076,287
<b>Total fund balances</b>	<b>5,076,287</b>	<b>3,524,128</b>	<b>784</b>	<b>\$ 8,601,199</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 8,638,920</b>	<b>\$ 3,529,128</b>	<b>\$ 784</b>	<b>\$ 12,168,832</b>

# Knox County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - General Fund

<i>Year Ended November 30, 2023</i>	General	Special Contingency	Chaplain	Total
<b>Revenues</b>				
Property taxes	\$ 2,660,944	\$ -	\$ -	\$ 2,660,944
Intergovernmental revenue	6,843,107	-	-	6,843,107
Charges for services	2,488,572	-	-	2,488,572
Licenses and permits	21,940	-	-	21,940
Interest	195,365	135,348	-	330,713
Other revenue	193,576	-	-	193,576
<b>Total revenues</b>	<b>12,403,504</b>	<b>135,348</b>	<b>-</b>	<b>12,538,852</b>
<b>Expenditures</b>				
Current				
General control and administration	3,992,664	20,000	-	4,012,664
Public safety	4,121,608	-	-	4,121,608
Judiciary and court related	3,682,996	-	-	3,682,996
Corrections	1,862,004	-	-	1,862,004
Public welfare	4,227	-	-	4,227
Capital outlay	150,878	-	-	150,878
<b>Total expenses</b>	<b>13,814,377</b>	<b>20,000</b>	<b>-</b>	<b>13,834,377</b>
Excess (deficiency) of revenues over expenditures	(1,410,873)	115,348	-	(1,295,525)
<b>Other financing sources (uses)</b>				
Transfers in	2,103,767	632,212	-	2,735,979
Transfers out	(3,000)	-	-	(3,000)
<b>Total other financing sources (uses)</b>	<b>2,100,767</b>	<b>632,212</b>	<b>-</b>	<b>2,732,979</b>
Net change in fund balance	689,894	747,560	-	1,437,454
Fund balances, beginning of year	4,386,393	2,776,568	784	7,163,745
<b>Fund balances, end of year</b>	<b>\$ 5,076,287</b>	<b>\$ 3,524,128</b>	<b>\$ 784</b>	<b>\$ 8,601,199</b>

# Knox County, Illinois

## Combining Governmental Balance Sheet - Nonmajor Governmental Funds

<i>November 30, 2023</i>	Special Revenue Funds	Capital Projects Funds	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 21,780,061	\$ 2,385,981	\$ 24,166,042
Receivables, net of allowance:			
Accounts receivable	463,701	-	463,701
Property tax receivable	8,101,027	-	8,101,027
Due from other governments	1,017,072	722,648	1,739,720
Total assets	\$ 31,361,861	\$ 3,108,629	\$ 34,470,490
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>			
Liabilities			
Accounts payable	\$ 1,071,812	\$ -	\$ 1,071,812
Accrued payroll	170,256	-	170,256
Accrued compensated absences	2,038	-	2,038
Total liabilities	1,244,106	-	1,244,106
Deferred inflow of resources			
Unavailable property taxes	7,987,173	-	7,987,173
Total deferred inflow of resources	7,987,173	-	7,987,173
Fund balances			
Restricted for:			
General control and administration	2,942,606	400,103	3,342,709
Public safety	5,344,376	2,708,526	8,052,902
Judiciary and court related	1,586,717	-	1,586,717
Corrections	451	-	451
Transportation	5,682,835	-	5,682,835
Public health	2,067,000	-	2,067,000
Public welfare	1,133,034	-	1,133,034
Employee benefits	3,373,563	-	3,373,563
Total fund balances	22,130,582	3,108,629	25,239,211
Total liabilities, deferred inflows of resources and fund balances	\$ 31,361,861	\$ 3,108,629	\$ 34,470,490

# Knox County, Illinois

## Combining Governmental Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds

<i>Year Ended November 30, 2023</i>	Special Revenue Funds	Capital Projects Funds	Total
<b>Revenues</b>			
Property taxes	\$ 7,538,611	\$ -	\$ 7,538,611
Intergovernmental revenue	6,764,067	2,909,880	9,673,947
Charges for services	3,834,426	-	3,834,426
Interest	822,758	92,927	915,685
Other revenue	126,864	-	126,864
<b>Total revenues</b>	<b>19,086,726</b>	<b>3,002,807</b>	<b>22,089,533</b>
<b>Expenditures</b>			
Current:			
General control and administration	1,451,990	42,211	1,494,201
Public safety	3,310,374	52,297	3,362,671
Judiciary and court related	503,057	-	503,057
Corrections	145,534	-	145,534
Transportation	3,813,893	-	3,813,893
Public health	3,759,522	-	3,759,522
Public welfare	1,474,433	-	1,474,433
Debt service			
Principal	81,785	349,857	431,642
Interest	11,164	27,554	38,718
Capital outlay	819,562	-	819,562
<b>Total expenses</b>	<b>15,371,314</b>	<b>471,919</b>	<b>15,843,233</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>3,715,412</b>	<b>2,530,888</b>	<b>6,246,300</b>
<b>Other financing sources (uses)</b>			
Transfers in	-	431,750	431,750
Transfers out	(1,234,106)	(2,139,311)	(3,373,417)
<b>Total other financing sources (uses)</b>	<b>(1,234,106)</b>	<b>(1,707,561)</b>	<b>(2,941,667)</b>
<b>Net change in fund balance</b>	<b>2,481,306</b>	<b>823,327</b>	<b>3,304,633</b>
<b>Fund balances, beginning of year, as restated</b>	<b>19,649,276</b>	<b>2,285,302</b>	<b>21,934,578</b>
<b>Fund balances, end of year</b>	<b>\$ 22,130,582</b>	<b>\$ 3,108,629</b>	<b>\$ 25,239,211</b>

# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Special Revenue Funds

<i>November 30, 2023</i>	<b>Mary Davis Home</b>	<b>Veterans' Assistance</b>	<b>County Farm</b>	<b>County Highway</b>
<b>Assets</b>				
Cash, deposits, and investments	\$ 629,886	\$ 582,965	\$ 37,502	\$ 742,271
Receivables, net of allowance:				
Accounts receivable, net	110,777	-	4,966	10,053
Property tax receivable	181,330	217,170	-	1,085,805
Due from other governments	218,481	-	-	-
<b>Total assets</b>	<b>\$ 1,140,474</b>	<b>\$ 800,135</b>	<b>\$ 42,468</b>	<b>\$ 1,838,129</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 45,788	\$ 10,063	\$ -	\$ 33,863
Accrued payroll	49,020	3,810	-	30,162
Accrued compensated absences	-	-	-	-
<b>Total liabilities</b>	<b>94,808</b>	<b>13,873</b>	<b>-</b>	<b>64,025</b>
Deferred inflow of resources				
Unavailable property taxes	178,844	214,184	-	1,070,921
<b>Total deferred inflow of resources</b>	<b>178,844</b>	<b>214,184</b>	<b>-</b>	<b>1,070,921</b>
Fund balances				
Restricted for:				
General control and administration	-	-	42,468	-
Public safety	866,822	-	-	-
Judiciary and court related	-	-	-	-
Corrections	-	-	-	-
Transportation	-	-	-	703,183
Public health	-	-	-	-
Public welfare	-	572,078	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>866,822</b>	<b>572,078</b>	<b>42,468</b>	<b>703,183</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 1,140,474</b>	<b>\$ 800,135</b>	<b>\$ 42,468</b>	<b>\$ 1,838,129</b>

# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Special Revenue Funds (Continued)

<i>November 30, 2023</i>	<b>County Bridge</b>	<b>Federal Aid Matching</b>	<b>County Motor Fuel Tax</b>	<b>County Clerk Micro Fees</b>
<b>Assets</b>				
Cash, deposits, and investments	\$ 1,330,065	\$ 1,013,428	\$ 3,041,636	\$ 79,610
Receivables, net of allowance:				
Accounts receivable, net	-	-	-	1,204
Property tax receivable	542,903	542,903	-	-
Due from other governments	-	-	105,915	-
<b>Total assets</b>	<b>\$ 1,872,968</b>	<b>\$ 1,556,331</b>	<b>\$ 3,147,551</b>	<b>\$ 80,814</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 21,980	\$ 45,486	\$ 458,333	\$ 149
Accrued payroll	-	-	477	-
Accrued compensated absences	-	-	-	-
<b>Total liabilities</b>	<b>21,980</b>	<b>45,486</b>	<b>458,810</b>	<b>149</b>
Deferred inflow of resources				
Unavailable property taxes	535,461	535,461	-	-
<b>Total deferred inflow of resources</b>	<b>535,461</b>	<b>535,461</b>	<b>-</b>	<b>-</b>
Fund balances				
Restricted for:				
General control and administration	-	-	-	80,665
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Corrections	-	-	-	-
Transportation	1,315,527	975,384	2,688,741	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>1,315,527</b>	<b>975,384</b>	<b>2,688,741</b>	<b>80,665</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 1,872,968</b>	<b>\$ 1,556,331</b>	<b>\$ 3,147,551</b>	<b>\$ 80,814</b>

# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Special Revenue Funds (Continued)

<i>November 30, 2023</i>	Tax Sale Automation	Annual Support Maintenance	Circuit Clerk Automation	Recorders Computer and Micro Fee
<b>Assets</b>				
Cash, deposits, and investments	\$ 29,132	\$ 2,866	\$ 265,138	\$ 150,302
Receivables, net of allowance:				
Accounts receivable, net	6,266	-	4,663	7,638
Property tax receivable	-	-	-	-
Due from other governments	-	-	-	-
<b>Total assets</b>	<b>\$ 35,398</b>	<b>\$ 2,866</b>	<b>\$ 269,801</b>	<b>\$ 157,940</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 385	\$ -	\$ 479	\$ 29,662
Accrued payroll	369	-	-	2,089
Accrued compensated absences	-	-	-	-
<b>Total liabilities</b>	<b>754</b>	<b>-</b>	<b>479</b>	<b>31,751</b>
Deferred inflow of resources				
Unavailable property taxes	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances				
Restricted for:				
General control and administration	34,644	-	-	126,189
Public safety	-	-	-	-
Judiciary and court related	-	2,866	269,322	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>34,644</b>	<b>2,866</b>	<b>269,322</b>	<b>126,189</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 35,398</b>	<b>\$ 2,866</b>	<b>\$ 269,801</b>	<b>\$ 157,940</b>

# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Special Revenue Funds (Continued)

<i>November 30, 2023</i>	Animal Control	Social Security	Law Library	State's Attorney Automation Fee
<b>Assets</b>				
Cash, deposits, and investments	\$ 43,824	\$ 3,379,066	\$ 47,753	\$ 2,691
Receivables, net of allowance:				
Accounts receivable, net	8,990	-	208	88
Property tax receivable	-	1,217,690	-	-
Due from other governments	-	-	-	-
<b>Total assets</b>	<b>\$ 52,814</b>	<b>\$ 4,596,756</b>	<b>\$ 47,961</b>	<b>\$ 2,779</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 4,549	\$ -	\$ -	-
Accrued payroll	1,126	23,193	-	-
Accrued compensated absences	-	-	-	-
<b>Total liabilities</b>	<b>5,675</b>	<b>23,193</b>	<b>-</b>	<b>-</b>
Deferred inflow of resources				
Unavailable property taxes	-	1,200,000	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>
Fund balances				
Restricted for:				
General control and administration	-	-	-	-
Public safety	47,139	-	-	-
Judiciary and court related	-	-	47,961	2,779
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	3,373,563	-	-
<b>Total fund balances</b>	<b>47,139</b>	<b>3,373,563</b>	<b>47,961</b>	<b>2,779</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 52,814</b>	<b>\$ 4,596,756</b>	<b>\$ 47,961</b>	<b>\$ 2,779</b>



# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Special Revenue Funds (Continued)

<i>November 30, 2023</i>	Inheritance Tax	Clearing Fund	Sale in Error	Indemnity
<b>Assets</b>				
Cash, deposits, and investments	\$	-	-	\$ 86,038
Receivables, net of allowance:				
Accounts receivable, net		-	-	\$ 44,151
Property tax receivable		-	-	-
Due from other governments		-	-	-
Total assets	\$	-	-	\$ 130,189
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$	-	-	-
Accrued payroll		-	-	-
Accrued compensated absences		-	-	-
Total liabilities		-	-	-
Deferred inflow of resources				
Unavailable property taxes		-	-	-
Total deferred inflow of resources		-	-	-
Fund balances				
Restricted for:				
General control and administration		-	-	\$ 130,189
Public safety		-	-	-
Judiciary and court related		-	-	-
Corrections		-	-	-
Transportation		-	-	-
Public health		-	-	-
Public welfare		-	-	-
Employee benefits		-	-	-
Total fund balances		-	-	\$ 130,189
Total liabilities, deferred inflows of resources and fund balances	\$	-	-	\$ 130,189

# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Special Revenue Funds (Continued)

<i>November 30, 2023</i>	Mental Health Board (708C)	Insurance Tort Levy	Extension Education	Nursing Home Referendum
<b>Assets</b>				
Cash, deposits, and investments	\$ 538,629	\$ 1,913,632	\$ -	\$ 1,302,201
Receivables, net of allowance:				
Accounts receivable, net	-	-	-	-
Property tax receivable	1,628,708	1,370,325	228,388	1,085,805
Due from other governments	-	-	-	-
<b>Total assets</b>	<b>\$ 2,167,337</b>	<b>\$ 3,283,957</b>	<b>\$ 228,388</b>	<b>\$ 2,388,006</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ -	\$ 65,609	\$ 3,388	\$ 56,074
Accrued payroll	-	254	-	-
Accrued compensated absences	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>65,863</b>	<b>3,388</b>	<b>56,074</b>
Deferred inflow of resources				
Unavailable property taxes	1,606,381	1,350,000	225,000	1,070,921
<b>Total deferred inflow of resources</b>	<b>1,606,381</b>	<b>1,350,000</b>	<b>225,000</b>	<b>1,070,921</b>
Fund balances				
Restricted for:				
General control and administration	-	1,868,094	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	1,261,011
Public welfare	560,956	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>560,956</b>	<b>1,868,094</b>	<b>-</b>	<b>1,261,011</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 2,167,337</b>	<b>\$ 3,283,957</b>	<b>\$ 228,388</b>	<b>\$ 2,388,006</b>

# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Special Revenue Funds (Continued)

<i>November 30, 2023</i>	<b>Federally Qualified Health Clinic</b>	<b>Arrestee Medical</b>	<b>Article 36</b>	<b>DUI</b>
<b>Assets</b>				
Cash, deposits, and investments	\$ 441,678	\$ 127	\$ 10,253	\$ 25,262
Receivables, net of allowance:				
Accounts receivable, net	168,211	150	-	-
Property tax receivable	-	-	-	-
Due from other governments	503,526	-	-	-
<b>Total assets</b>	<b>\$ 1,113,415</b>	<b>\$ 277</b>	<b>\$ 10,253</b>	<b>\$ 25,262</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 252,267	\$ -	\$ -	-
Accrued payroll	53,121	-	-	-
Accrued compensated absences	2,038	-	-	-
<b>Total liabilities</b>	<b>307,426</b>	<b>-</b>	<b>-</b>	<b>-</b>
Deferred inflow of resources				
Unavailable property taxes	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances				
Restricted for:				
General control and administration	-	277	-	-
Public safety	-	-	10,253	25,262
Judiciary and court related	-	-	-	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	805,989	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>805,989</b>	<b>277</b>	<b>10,253</b>	<b>25,262</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 1,113,415</b>	<b>\$ 277</b>	<b>\$ 10,253</b>	<b>\$ 25,262</b>

# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Special Revenue Funds (Continued)

<i>November 30, 2023</i>	Vehicle Replacement	Drug OFT	County Inmate	Sheriff Motor Vehicle Impound
<b>Assets</b>				
Cash, deposits, and investments	\$ 20,034	\$ 93,220	\$ 2,418	\$ 11,131
Receivables, net of allowance:				
Accounts receivable, net	-	2	-	9,500
Property tax receivable	-	-	-	-
Due from other governments	-	-	-	-
<b>Total assets</b>	<b>\$ 20,034</b>	<b>\$ 93,222</b>	<b>\$ 2,418</b>	<b>\$ 20,631</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ 1,967	\$ -
Accrued payroll	-	-	-	-
Accrued compensated absences	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>1,967</b>	<b>-</b>
Deferred inflow of resources				
Unavailable property taxes	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances				
Restricted for:				
General control and administration	-	-	-	-
Public safety	20,034	93,222	-	20,631
Judiciary and court related	-	-	-	-
Corrections	-	-	451	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>20,034</b>	<b>93,222</b>	<b>451</b>	<b>20,631</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 20,034</b>	<b>\$ 93,222</b>	<b>\$ 2,418</b>	<b>\$ 20,631</b>

# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Special Revenue Funds (Continued)

<i>November 30, 2023</i>	Sheriff Triad	Sheriff Electronic Citation	Circuit Clerk Electronic Citation	Court Document Storage
<b>Assets</b>				
Cash, deposits, and investments	\$ -	\$ 8,369	\$ 103,988	\$ 147,629
Receivables, net of allowance:				
Accounts receivable, net	-	94	1,115	5,130
Property tax receivable	-	-	-	-
Due from other governments	-	-	-	-
<b>Total assets</b>	<b>\$ -</b>	<b>\$ 8,463</b>	<b>\$ 105,103</b>	<b>\$ 152,759</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 2,700
Accrued payroll	-	-	-	-
Accrued compensated absences	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,700</b>
Deferred inflow of resources				
Unavailable property taxes	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances				
Restricted for:				
General control and administration	-	-	-	-
Public safety	-	8,463	-	-
Judiciary and court related	-	-	105,103	150,059
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>8,463</b>	<b>105,103</b>	<b>150,059</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ -</b>	<b>\$ 8,463</b>	<b>\$ 105,103</b>	<b>\$ 152,759</b>

# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Special Revenue Funds (Continued)

<i>November 30, 2023</i>	Drug Court	Circuit Clerk Admin	Probation Service Fees	Drug Forfeiture
<b>Assets</b>				
Cash, deposits, and investments	\$ 53,216	\$ 71,870	\$ 570,463	\$ 156,362
Receivables, net of allowance:				
Accounts receivable, net	3,695	1,348	5,553	-
Property tax receivable	-	-	-	-
Due from other governments	-	-	-	-
<b>Total assets</b>	<b>\$ 56,911</b>	<b>\$ 73,218</b>	<b>\$ 576,016</b>	<b>\$ 156,362</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 1,961	\$ 333	\$ 1,853	-
Accrued payroll	-	-	-	-
Accrued compensated absences	-	-	-	-
<b>Total liabilities</b>	<b>1,961</b>	<b>333</b>	<b>1,853</b>	<b>-</b>
Deferred inflow of resources				
Unavailable property taxes	-	-	-	-
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances				
Restricted for:				
General control and administration	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	54,950	72,885	574,163	156,362
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
<b>Total fund balances</b>	<b>54,950</b>	<b>72,885</b>	<b>574,163</b>	<b>156,362</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 56,911</b>	<b>\$ 73,218</b>	<b>\$ 576,016</b>	<b>\$ 156,362</b>

# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Special Revenue Funds (Continued)

<i>November 30, 2023</i>	<b>Court Improvement</b>	<b>Court Security</b>	<b>Public Defender Automation</b>	<b>Recorder GIS</b>
<b>Assets</b>				
Cash, deposits, and investments	\$	-	\$ 953	\$ 140,751
Receivables, net of allowance:				
Accounts receivable, net		-	1,557	940
Property tax receivable		-	-	-
Due from other governments		-	-	-
<b>Total assets</b>	<b>\$</b>	<b>-</b>	<b>\$ 2,510</b>	<b>\$ 141,691</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$	-	-	-
Accrued payroll		-	-	-
Accrued compensated absences		-	-	-
<b>Total liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>
Deferred inflow of resources				
Unavailable property taxes		-	-	-
<b>Total deferred inflow of resources</b>		<b>-</b>	<b>-</b>	<b>-</b>
Fund balances				
Restricted for:				
General control and administration		-	-	141,691
Public safety		-	-	-
Judiciary and court related		-	2,510	-
Corrections		-	-	-
Transportation		-	-	-
Public health		-	-	-
Public welfare		-	-	-
Employee benefits		-	-	-
<b>Total fund balances</b>		<b>-</b>	<b>2,510</b>	<b>141,691</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$</b>	<b>-</b>	<b>\$ 2,510</b>	<b>\$ 141,691</b>

# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Special Revenue Funds (Continued)

<i>November 30, 2023</i>	<b>GIS</b>	<b>911</b>	<b>Child Advocacy Center</b>	<b>Total</b>
<b>Assets</b>				
Cash, deposits, and investments	\$ 209,058	\$ 4,084,407	\$ 119,322	\$ 21,780,061
Receivables, net of allowance:				
Accounts receivable, net	8,460	-	33,573	463,701
Property tax receivable	-	-	-	8,101,027
Due from other governments	-	189,150	-	1,017,072
<b>Total assets</b>	<b>\$ 217,518</b>	<b>\$ 4,273,557</b>	<b>\$ 152,895</b>	<b>\$ 31,361,861</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 8,040	\$ 21,007	\$ 5,876	\$ 1,071,812
Accrued payroll	2,264	-	4,371	170,256
Accrued compensated absences	-	-	-	2,038
<b>Total liabilities</b>	<b>10,304</b>	<b>21,007</b>	<b>10,247</b>	<b>1,244,106</b>
Deferred inflow of resources				
Unavailable property taxes	-	-	-	7,987,173
<b>Total deferred inflow of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,987,173</b>
Fund balances				
Restricted for:				
General control and administration	207,214	-	-	2,942,606
Public safety	-	4,252,550	-	5,344,376
Judiciary and court related	-	-	142,648	1,586,717
Corrections	-	-	-	451
Transportation	-	-	-	5,682,835
Public health	-	-	-	2,067,000
Public welfare	-	-	-	1,133,034
Employee benefits	-	-	-	3,373,563
<b>Total fund balances</b>	<b>207,214</b>	<b>4,252,550</b>	<b>142,648</b>	<b>\$ 22,130,582</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 217,518</b>	<b>\$ 4,273,557</b>	<b>\$ 152,895</b>	<b>\$ 31,361,861</b>



# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Special Revenue Nonmajor Funds

<i>Year Ended November 30, 2023</i>	<b>Mary Davis Home</b>	<b>Veterans' Assistance</b>	<b>County Farm</b>	<b>County Highway</b>
<b>Revenues</b>				
Property taxes	\$ 164,580	\$ 197,704	\$ -	\$ 985,524
Intergovernmental revenue	1,360,450	-	-	634,740
Charges for services	877,592	-	-	-
Interest	25,097	24,616	1,563	30,003
Other revenue	-	-	9,932	18,898
<b>Total revenues</b>	<b>2,427,719</b>	<b>222,320</b>	<b>11,495</b>	<b>1,669,165</b>
<b>Expenditures</b>				
Current:				
General control and administration	-	-	1,246	-
Public safety	2,514,073	-	-	-
Judiciary and court related	-	-	-	-
Corrections	-	-	-	-
Transportation	-	-	-	1,721,342
Public health	-	-	-	-
Public welfare	-	253,102	-	-
Debt service				
Principal	33,414	-	-	-
Interest	7,215	-	-	-
Capital outlay	40,000	-	-	333,711
<b>Total expenditures</b>	<b>2,594,702</b>	<b>253,102</b>	<b>1,246</b>	<b>2,055,053</b>
Excess (deficiency) of revenues over expenditures	(166,983)	(30,782)	10,249	(385,888)
<b>Other financing sources (uses)</b>				
Transfers out	(18,819)	(5,238)	(40,000)	(19,334)
<b>Total other financing sources (uses)</b>	<b>(18,819)</b>	<b>(5,238)</b>	<b>(40,000)</b>	<b>(19,334)</b>
Net change in fund balance	(185,802)	(36,020)	(29,751)	(405,222)
Fund balance, beginning of year, as restated	1,052,624	608,098	72,219	1,108,405
<b>Fund balance, end of year</b>	<b>\$ 866,822</b>	<b>\$ 572,078</b>	<b>\$ 42,468</b>	<b>\$ 703,183</b>

# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Special Revenue Nonmajor Funds (Continued)

<i>Year Ended November 30, 2023</i>	<b>County Bridge</b>	<b>Federal Aid Matching</b>	<b>County Motor Fuel Tax</b>	<b>County Clerk Micro Fees</b>
<b>Revenues</b>				
Property taxes	\$ 492,768	\$ 492,768	\$ -	\$ -
Intergovernmental revenue	108,784	-	1,396,525	-
Charges for services	-	-	-	20,034
Interest	54,810	32,113	133,481	3,077
Other revenue	-	-	-	-
Total revenues	656,362	524,881	1,530,006	23,111
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	9,533
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Corrections	-	-	-	-
Transportation	423,991	216,732	1,394,542	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	370,498	70,228	-	-
Total expenditures	794,489	286,960	1,394,542	9,533
Excess (deficiency) of revenues over expenditures	(138,127)	237,921	135,464	13,578
<b>Other financing sources (uses)</b>				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	(138,127)	237,921	135,464	13,578
Fund balance, beginning of year, as restated	1,453,654	737,463	2,553,277	67,087
Fund balance, end of year	\$ 1,315,527	\$ 975,384	\$ 2,688,741	\$ 80,665

# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Special Revenue Nonmajor Funds (Continued)

<i>Year Ended November 30, 2023</i>	Tax Sale Automation	Annual Support Maintenance	Circuit Clerk Automation	Recorders Computer and Micro Fee
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenue	-	6,153	-	-
Charges for services	12,804	-	63,984	96,283
Interest	1,287	228	10,204	6,954
Other revenue	-	-	-	-
Total revenues	14,091	6,381	74,188	103,237
<b>Expenditures</b>				
Current:				
General control and administration	18,108	-	-	132,785
Public safety	-	-	-	-
Judiciary and court related	-	-	28,453	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	18,108	-	28,453	132,785
Excess (deficiency) of revenues over expenditures	(4,017)	6,381	45,735	(29,548)
<b>Other financing sources (uses)</b>				
Transfers out	-	(8,000)	-	-
Total other financing sources (uses)	-	(8,000)	-	-
Net change in fund balance	(4,017)	(1,619)	45,735	(29,548)
Fund balance, beginning of year, as restated	38,661	4,485	223,587	155,737
Fund balance, end of year	\$ 34,644	\$ 2,866	\$ 269,322	\$ 126,189

# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Special Revenue Nonmajor Funds (Continued)

<i>Year Ended November 30, 2023</i>	<b>Animal Control</b>	<b>Social Security</b>	<b>Law Library</b>	<b>State's Attorney Automation Fee</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ 1,171,299	\$ -	\$ -
Intergovernmental revenue	-	-	-	-
Charges for services	96,083	-	-	1,144
Interest	2,833	123,723	2,403	36
Other revenue	-	-	-	-
Total revenues	98,916	1,295,022	2,403	1,180
<b>Expenditures</b>				
Current:				
General control and administration	7,300	80,918	-	-
Public safety	113,865	236,771	-	-
Judiciary and court related	-	130,028	70	-
Corrections	-	107,497	-	-
Transportation	-	57,286	-	-
Public health	-	141,427	-	-
Public welfare	-	7,836	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	121,165	761,763	70	-
Excess (deficiency) of revenues over expenditures	(22,249)	533,259	2,333	1,180
<b>Other financing sources (uses)</b>				
Transfers out	(4,735)	(67,954)	-	-
Total other financing sources (uses)	(4,735)	(67,954)	-	-
Net change in fund balance	(26,984)	465,305	2,333	1,180
Fund balance, beginning of year, as restated	74,123	2,908,258	45,628	1,599
Fund balance, end of year	\$ 47,139	\$ 3,373,563	\$ 47,961	\$ 2,779

# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Special Revenue Nonmajor Funds (Continued)

<i>Year Ended November 30, 2023</i>	<b>Inheritance Tax</b>	<b>Clearing Fund</b>	<b>Sale in Error</b>	<b>Indemnity</b>
<b>Revenues</b>				
Property taxes	\$	-	\$	-
Intergovernmental revenue		-		-
Charges for services		-	67,632	25,291
Interest		-	3,439	12,958
Other revenue		-	-	-
Total revenues		-	-	71,071
<b>Expenditures</b>				
Current:				
General control and administration		-	43,689	-
Public safety		-	-	-
Judiciary and court related		-	-	-
Corrections		-	-	-
Transportation		-	-	-
Public health		-	-	-
Public welfare		-	-	-
Debt service				
Principal		-	-	-
Interest		-	-	-
Capital outlay		-	-	-
Total expenditures		-	-	43,689
Excess (deficiency) of revenues over expenditures		-	-	27,382
<b>Other financing sources (uses)</b>				
Transfers out		-	-	-
Total other financing sources (uses)		-	-	-
Net change in fund balance		-	-	27,382
Fund balance, beginning of year, as restated		-	-	102,807
Fund balance, end of year	\$	-	\$	130,189
				\$ 311,175

# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Special Revenue Nonmajor Funds (Continued)

<i>Year Ended November 30, 2023</i>	<b>Mental Health Board (708C)</b>	<b>Insurance Tort Levy</b>	<b>Extension Education</b>	<b>Nursing Home Referendum</b>
<b>Revenues</b>				
Property taxes	\$ 1,478,293	\$ 1,345,737	\$ 224,414	\$ 985,524
Intergovernmental revenue	-	-	-	-
Charges for services	-	-	-	-
Interest	21,531	59,608	-	37,720
Other revenue	-	5,222	-	-
Total revenues	1,499,824	1,410,567	224,414	1,023,244
<b>Expenditures</b>				
Current:				
General control and administration	-	807,490	224,414	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	(44,349)
Public welfare	1,213,495	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,213,495	807,490	224,414	(44,349)
Excess (deficiency) of revenues over expenditures	286,329	603,077	-	1,067,593
<b>Other financing sources (uses)</b>				
Transfers out	(1,000)	(309,992)	-	(656,573)
Total other financing sources (uses)	(1,000)	(309,992)	-	(656,573)
Net change in fund balance	285,329	293,085	-	411,020
Fund balance, beginning of year, as restated	275,627	1,575,009	-	849,991
Fund balance, end of year	\$ 560,956	\$ 1,868,094	\$ -	\$ 1,261,011

# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Special Revenue Nonmajor Funds (Continued)

<i>Year Ended November 30, 2023</i>	<b>Federally Qualified Health Clinic</b>	<b>Arrestee Medical</b>	<b>Article 36</b>	<b>DUI</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenue	3,049,386	-	-	-
Charges for services	1,038,866	3,170	-	4,468
Interest	12,715	1	7	14
Other revenue	57,424	-	-	-
Total revenues	4,158,391	3,171	7	4,482
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
Public safety	-	-	13,414	12,641
Judiciary and court related	-	-	-	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	3,662,444	-	-	-
Public welfare	-	-	-	-
Debt service				
Principal	48,371	-	-	-
Interest	3,949	-	-	-
Capital outlay	5,125	-	-	-
Total expenditures	3,719,889	-	13,414	12,641
Excess (deficiency) of revenues over expenditures	438,502	3,171	(13,407)	(8,159)
<b>Other financing sources (uses)</b>				
Transfers out	(12,070)	(4,000)	-	-
Total other financing sources (uses)	(12,070)	(4,000)	-	-
Net change in fund balance	426,432	(829)	(13,407)	(8,159)
Fund balance, beginning of year, as restated	379,557	1,106	23,660	33,421
Fund balance, end of year	\$ 805,989	\$ 277	\$ 10,253	\$ 25,262

# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Special Revenue Nonmajor Funds (Continued)

<i>Year Ended November 30, 2023</i>	Vehicle Replacement	Drug OFT	County Inmate	Sheriff Motor Vehicle Impound
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-
Charges for services	203	87,588	-	51,500
Interest	8	15	14	9
Other revenue	-	-	-	-
Total revenues	211	87,603	14	51,509
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
Public safety	-	21,247	-	-
Judiciary and court related	-	-	-	-
Corrections	-	-	38,037	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	21,247	38,037	-
Excess (deficiency) of revenues over expenditures	211	66,356	(38,023)	51,509
<b>Other financing sources (uses)</b>				
Transfers out	-	-	-	(35,000)
Total other financing sources (uses)	-	-	-	(35,000)
Net change in fund balance	211	66,356	(38,023)	16,509
Fund balance, beginning of year, as restated	19,823	26,866	38,474	4,122
Fund balance, end of year	\$ 20,034	\$ 93,222	\$ 451	\$ 20,631



# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Special Revenue Nonmajor Funds (Continued)

<i>Year Ended November 30, 2023</i>	Sheriff Triad	Sheriff Electronic Citation	Circuit Clerk Electronic Citation	Court Document Storage
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenue	-	-	-	-
Charges for services	-	658	12,759	63,886
Interest	-	4	3,302	4,042
Other revenue	-	-	-	-
Total revenues	-	662	16,061	67,928
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	11,705
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	11,705
Excess (deficiency) of revenues over expenditures	-	662	16,061	56,223
<b>Other financing sources (uses)</b>				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	662	16,061	56,223
Fund balance, beginning of year, as restated	-	7,801	89,042	93,836
Fund balance, end of year	\$ -	\$ 8,463	\$ 105,103	\$ 150,059

# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Special Revenue Nonmajor Funds (Continued)

<i>Year Ended November 30, 2023</i>	<b>Drug Court</b>	<b>Circuit Clerk Admin</b>	<b>Probation Service Fees</b>	<b>Drug Forfeiture</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenue	10,280	-	-	-
Charges for services	15,919	15,877	42,877	100,354
Interest	2,061	2,639	26,569	3,538
Other revenue	-	-	-	-
Total revenues	28,260	18,516	69,446	103,892
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	17,160	7,892	47,563	1,496
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	17,160	7,892	47,563	1,496
Excess (deficiency) of revenues over expenditures	11,100	10,624	21,883	102,396
<b>Other financing sources (uses)</b>				
Transfers out	-	-	(24,391)	-
Total other financing sources (uses)	-	-	(24,391)	-
Net change in fund balance	11,100	10,624	(2,508)	102,396
Fund balance, beginning of year, as restated	43,850	62,261	576,671	53,966
Fund balance, end of year	\$ 54,950	\$ 72,885	\$ 574,163	\$ 156,362

# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Special Revenue Nonmajor Funds (Continued)

<i>Year Ended November 30, 2023</i>	<b>Court Improvement</b>	<b>Court Security</b>	<b>Public Defender Automation</b>	<b>Recorder GIS</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenue	-	-	-	-
Charges for services	-	22,584	1,278	12,254
Interest	-	7	2	6,206
Other revenue	-	-	-	-
Total revenues	-	22,591	1,280	18,460
<b>Expenditures</b>				
Current:				
General control and administration	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	22,591	1,280	18,460
<b>Other financing sources (uses)</b>				
Transfers out	-	(27,000)	-	-
Total other financing sources (uses)	-	(27,000)	-	-
Net change in fund balance	-	(4,409)	1,280	18,460
Fund balance, beginning of year, as restated	-	6,919	3,829	123,231
Fund balance, end of year	\$ -	\$ 2,510	\$ 5,109	\$ 141,691

# Knox County, Illinois

## Statement of Revenues, Expenditures and Changes In Fund Balance - Special Revenue Nonmajor Funds (Continued)

<i>Year Ended November 30, 2023</i>	<b>GIS</b>	<b>911</b>	<b>Child Advocacy Center</b>	<b>Total</b>
<b>Revenues</b>				
Property taxes	\$ -	\$ -	\$ -	7,538,611
Intergovernmental revenue	-	-	197,749	6,764,067
Charges for services	110,577	972,959	15,802	3,834,426
Interest	10,557	160,047	3,317	822,758
Other revenue	-	-	35,388	126,864
<b>Total revenues</b>	<b>121,134</b>	<b>1,133,006</b>	<b>252,256</b>	<b>19,086,726</b>
<b>Expenditures</b>				
Current:				
General control and administration	126,507	-	-	1,451,990
Public safety	-	398,363	-	3,310,374
Judiciary and court related	-	-	258,690	503,057
Corrections	-	-	-	145,534
Transportation	-	-	-	3,813,893
Public health	-	-	-	3,759,522
Public welfare	-	-	-	1,474,433
Debt service				
Principal	-	-	-	81,785
Interest	-	-	-	11,164
Capital outlay	-	-	-	819,562
<b>Total expenditures</b>	<b>126,507</b>	<b>398,363</b>	<b>258,690</b>	<b>15,371,314</b>
Excess (deficiency) of revenues over expenditures	(5,373)	734,643	(6,434)	3,715,412
<b>Other financing sources (uses)</b>				
Transfers out	-	-	-	(1,234,106)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,234,106)</b>
Net change in fund balance	(5,373)	734,643	(6,434)	2,481,306
Fund balance, beginning of year, as restated	212,587	3,517,907	149,082	19,649,276
<b>Fund balance, end of year</b>	<b>\$ 207,214</b>	<b>\$ 4,252,550</b>	<b>\$ 142,648</b>	<b>\$ 22,130,582</b>

# Knox County, Illinois

## Combining Balance Sheet - Nonmajor Capital Projects Funds

<i>November 30, 2023</i>	<b>Public Safety</b>	<b>County Building</b>	<b>Total</b>
<b>Assets</b>			
Cash, deposits, and investments	\$ 1,985,878	\$ 400,103	\$ 2,385,981
Receivables, net of allowance:			
Accounts receivable	-	-	-
Property tax receivable	-	-	-
Due from other governments	722,648	-	722,648
<b>Total assets</b>	<b>\$ 2,708,526</b>	<b>\$ 400,103</b>	<b>\$ 3,108,629</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>			
Liabilities	\$ -	\$ -	-
Fund balances			
Restricted for:			
General control and administration	-	400,103	400,103
Public safety	2,708,526	-	2,708,526
<b>Total fund balances</b>	<b>2,708,526</b>	<b>400,103</b>	<b>3,108,629</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 2,708,526</b>	<b>\$ 400,103</b>	<b>\$ 3,108,629</b>

# Knox County, Illinois

## Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Capital Projects Funds

<i>Year Ended November 30, 2023</i>	<b>Public Safety</b>	<b>County Building</b>	<b>Total</b>
<b>Revenues</b>			
Intergovernmental revenue	\$ 2,909,880	\$ -	\$ 2,909,880
Interest	80,441	12,486	92,927
<b>Total revenues</b>	<b>2,990,321</b>	<b>12,486</b>	<b>3,002,807</b>
<b>Expenditures</b>			
Current:			
General control and administration	-	42,211	42,211
Public safety	52,297	-	52,297
Debt service			
Principal	-	349,857	349,857
Interest	-	27,554	27,554
<b>Total expenses</b>	<b>52,297</b>	<b>419,622</b>	<b>471,919</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,938,024</b>	<b>(407,136)</b>	<b>2,530,888</b>
<b>Other financing sources (uses)</b>			
Transfers in	-	431,750	431,750
Transfers out	(2,139,311)	-	(2,139,311)
<b>Total other financing sources (uses)</b>	<b>(2,139,311)</b>	<b>431,750</b>	<b>(1,707,561)</b>
<b>Net change in fund balance</b>	<b>798,713</b>	<b>24,614</b>	<b>823,327</b>
<b>Fund balances, beginning of year</b>	<b>1,909,813</b>	<b>375,489</b>	<b>2,285,302</b>
<b>Fund balances, end of year</b>	<b>\$ 2,708,526</b>	<b>\$ 400,103</b>	<b>\$ 3,108,629</b>

# Knox County, Illinois

## Combining Statement of Fiduciary Net Position

<i>November 30, 2023</i>	County Collector	Circuit Clerk	Township Motor Fuel Tax	Trust Fund	Township Bridge
<b>Assets</b>					
Cash and cash equivalents	\$ 1,764,735	\$ 1,089,670	\$ 4,707	\$ 6,729	\$ 225,541
Investments	4	-	2,313,200	-	21,413
Due from other governments	-	-	183,043	-	-
<b>Total assets</b>	<b>1,764,739</b>	<b>1,089,670</b>	<b>2,500,950</b>	<b>6,729</b>	<b>246,954</b>
<b>Liabilities</b>					
Accounts payable	1,489,927	376,100	57,897	-	-
<b>Total liabilities</b>	<b>1,489,927</b>	<b>376,100</b>	<b>57,897</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>					
Restricted	\$ 274,812	\$ 713,570	\$ 2,443,053	\$ 6,729	\$ 246,954

# Knox County, Illinois

## Combining Statement of Fiduciary Net Position

<i>November 30, 2023</i>	Sheriff Inmate	Sheriff Sales	County Clerk Office Accounts	Total
<b>Assets</b>				
Cash and cash equivalents	\$ 112,438	\$ 54,727	\$ 106,360	\$ 3,364,907
Investments	-	-	-	2,334,617
Due from other governments	-	-	-	183,043
Total assets	112,438	54,727	106,360	5,882,567
<b>Liabilities</b>				
Accounts payable	-	-	-	1,923,924
Total liabilities	-	-	-	1,923,924
<b>Net Position</b>				
Restricted	\$ 112,438	\$ 54,727	\$ 106,360	\$ 3,958,643



# Knox County, Illinois

## Combining Statement of Changes in Fiduciary Net Position

<i>Year Ended November 30, 2023</i>	County Collector	Circuit Clerk	Township Motor Fuel Tax	Trust Fund	Township Bridge
<b>Additions</b>					
Property tax collections for other governments	\$ 85,719,624	\$ -	-	-	-
Fines for other governments	-	2,157,344	-	-	-
Intergovernmental revenues	-	-	2,111,694	-	154,987
Amounts received as fiscal agent	-	-	-	2,540	-
Total additions	85,719,624	2,157,344	2,111,694	2,540	154,987
<b>Deductions</b>					
Property tax collections to other governments	86,004,216	-	-	-	-
Fines distributed to other governments	-	2,295,813	-	-	-
Intergovernmental disbursements	-	-	2,394,599	-	-
Payments made on behalf of others	-	-	-	-	-
Total deductions	86,004,216	2,295,813	2,394,599	-	-
Change in net position	(284,592)	(138,469)	(282,905)	2,540	154,987
Net position, beginning of year	559,404	852,039	2,725,958	4,189	91,967
Net position, end of year	\$ 274,812	\$ 713,570	\$ 2,443,053	\$ 6,729	\$ 246,954

# Knox County, Illinois

## Combining Statement of Changes in Fiduciary Net Position

<i>Year Ended November 30, 2023</i>	Sheriff Inmate	Sheriff Sales	County Clerk Office Accounts	Total
<b>Additions</b>				
Property tax collections for other governments	-	-	-	\$ 85,719,624
Fines for other governments	-	-	-	2,157,344
Intergovernmental revenues	-	-	-	2,266,681
Amounts received as fiscal agent	157,212	4,738	1,298,661	1,463,151
Total additions	157,212	4,738	1,298,661	91,606,800
<b>Deductions</b>				
Property tax collections to other governments	-	-	-	86,004,216
Fines distributed to other governments	-	-	-	2,295,813
Intergovernmental disbursements	-	-	-	2,394,599
Payments made on behalf of others	120,561	-	1,298,895	1,419,456
Total deductions	120,561	-	1,298,895	92,114,084
Change in net position	36,651	4,738	(234)	(507,284)
Net position, beginning of year	75,787	49,989	106,594	4,465,927
Net position, end of year	\$ 112,438	\$ 54,727	\$ 106,360	\$ 3,958,643

# Knox County, Illinois

## Schedule of Expenditures from Taxes Extended for Tort Immunity Purposes

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*Year Ended November 30, 2023*

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Salaries	\$	35,445
Property and liability insurance		319,553
Workers compensation		241,599
Unemployment		32,824
Professional services		178,069
<hr/>		
Total	\$	807,490
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# Knox County, Illinois

Galesburg, Illinois

## Report on Federal Awards

Year Ended November 30, 2023



**WIPFLI**

# Knox County, Illinois

Year Ended November 30, 2023

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## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the County Board  
Knox County, Illinois  
Galesburg, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Knox County, Illinois, as of and for the year ended November 30, 2023 and the related notes to the financial statements, which collectively comprise the Knox County, Illinois' basic financial statements, and have issued our report thereon dated May 14, 2024.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Knox County, Illinois' 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Knox County, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the Knox County, Illinois' 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 reasonable possibility that a material misstatement of the Knox County, Illinois' financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be a significant deficiency.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Knox County, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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 Auditing Standards*.

## **Knox County, Illinois' Response to Finding**

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

### **Purpose of This Report**

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

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

Sterling, Illinois  
May 14, 2024

## **Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance**

To the County Board  
Knox County, Illinois  
Galesburg, Illinois

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Knox County, Illinois' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2023. Knox County, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 Knox County, Illinois 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 Knox County, Illinois' 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 Knox County, Illinois' 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 Knox County, Illinois' 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 GAAS, *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 Knox County, Illinois' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 Knox County, Illinois' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Knox County, Illinois' 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 Knox County, Illinois' 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. 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.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Knox County, Illinois for the year ended November 30, 2023, and issued our report thereon dated May 14, 2024, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Wipfli LLP

Sterling, Illinois  
May 14, 2024

**Knox County, Illinois**  
**Schedule of Expenditures of Federal Awards**  
For the year ended November 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Agriculture</b>				
Illinois State Board of Education				
Child Nutrition Cluster:				
School Breakfast Program	10.553	2023-4220-00	\$10,595	\$0
School Breakfast Program	10.553	2024-4220-00	2,812	0
Total ALN 10.553			13,407	0
Food Commodities (non-cash)	10.555	2023-33048002P00A7	3,067	0
National School Lunch Program	10.555	2023-4210-00	17,468	0
National School Lunch Program	10.555	2024-4210-00	4,585	0
Total ALN 10.555			25,120	0
Total Child Nutrition Cluster			38,527	0
Illinois State Board of Education				
State Administrative Expenses for Child Nutrition	10.560	2023-4210-SC	19,613	0
Illinois Department of Human Services				
Special Supplemental Nutrition Program for Women, Infants, and Children:				
WIC Administration	10.557	FCSBQ00914	127,685	0
WIC Administration	10.557	FCSCQ00914	86,201	0
Total ALN 10.557			213,886	0
WIC Farmers Market Nutrition Program	10.572	FCSCQ03059	1,000	0
Total U.S. Department of Agriculture			\$273,026	\$0
<b>Environmental Protection Agency</b>				
Illinois Department of Public Health				
Performance Partnership Grants				
Potable Water Supply	66.605	38080048K	\$563	\$0
Total Environmental Protection Agency			\$563	\$0
<b>U.S. Department of Health and Human Services</b>				
Illinois Department of Public Health				
Public Health Preparedness	93.069	3037180046K	\$36,413	\$0
Public Health Preparedness	93.069	4047180047L	18,829	0
Total ALN 93.069			55,242	0

See Notes to Schedule of Expenditures of Federal Awards.

**Knox County, Illinois**  
**Schedule of Expenditures of Federal Awards**  
For the year ended November 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Health and Human Services (continued)</b>				
Illinois Department of Public Health (continued)				
Immunization Cooperative Agreements				
Perinatal Hepatitis B Prevention	93.268	25080048J	2,175	0
COVID-19 Mass Vaccination	93.268	3038180848K	50,000	0
COVID-19 Mass Vaccination	93.268	4038180848K	56,632	0
Total ALN 93.268			108,807	0
Direct award				
Health Center Cluster:				
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program				
	93.527	n/a	1,136,023	0 (M)
Health Center Infrastructure Support				
	93.226	n/a	326,117	0 (M)
Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program				
	93.224	n/a	1,058,872	0 (M)
COVID 19 -Health Center Coronavirus Aid, Relief, and Economic Security (CARES) Act Funding				
	93.224	n/a	52,232	0 (M)
COVID-19 American Rescue Plan Act Funding				
	93.224	n/a	444,792	0 (M)
Total ALN 93.224			1,555,896	0
Total Health Center Cluster			3,018,036	0
Illinois Primary Health Care Association				
CCSELS Partnership: Strengthening Public Health Laboratories	93.322	NAVCA210404-02-00	41,147	0
CCSELS Partnership: Strengthening Public Health Laboratories	93.322	NAVCA210404-03-00	14,674	0
Total ALN 93.322			55,821	0
Illinois Department of Healthcare & Family Services				
Child Support Enforcement - State's Attorney	93.563	SFY23	68,631	0
Child Support Enforcement - State's Attorney	93.563	SFY24	53,700	0
Total ALN 93.563			122,331	0
Illinois Department of Commerce and Opportunity				
Low-Income Home Water Program	93.499	21-233007	151,111	0
Illinois Department of Commerce and Opportunity				
Low-Income Home Energy Assistance Program	93.568	22-224007	187,740	0
Low-Income Home Energy Assistance Program	93.568	23-224007	1,369,772	0
COVID-19 -Low-Income Home Energy Assistance Program	93.568	23-274007	102,198	0
Total ALN 93.568			1,659,710	0
Illinois Department of Human Services				
Special Services Block Grant				
Family Case Management - High Risk Infant Follow up	93.667	FCSCU06045	17,928	0

(M) - Audited as a major federal program.

See Notes to Schedule of Expenditures of Federal Awards.

**Knox County, Illinois**  
**Schedule of Expenditures of Federal Awards**  
For the year ended November 30, 2023

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Health and Human Services (Continued)</b>				
Illinois Department of Public Health				
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations				
Breast and Cervical Cancer	93.898	4046180011L	11,661	0
Breast and Cervical Cancer	93.898	3036180011K	11,499	0
Total ALN 93.898			23,160	0
Illinois Department of Public Health				
Public Health Crisis Response				
COVID-19 Crisis Grant	93.354	27680047J	79,455	0
Illinois Department of Public Health				
High Risk Infant Follow-Up				
	93.994	4FCSCU06045	22,311	0
Public Health Crisis Response				
COVID-19 American Rescue Plan Rural Payments	93.498	SFY20	173,243	0
COVID-19 Provider Relief Funds	93.498	SFY20	376,504	0
Total ALN 93.498			549,747	0
Illinois Department of Public Health				
Epidemiology and Laboratory Capacity for Infectious Diseases				
COVID-19-Response Grant	93.323	28180547J	39,933	0
Total U.S. Department of Health and Human Services			\$5,903,592	\$0
<b>U.S. Department of Homeland Security</b>				
Illinois Emergency Management Agency				
Hazard Mitigation Grant	97.039	HM4461KNOX	24,661	0
Illinois Emergency Management Agency				
Emergency Management Performance Grant				
	97.042	3022EMAKNOX	19,651	0
Emergency Management Performance Grant	97.042	4022EMAKNOX	9,614	0
Total ALN 97.042			29,265	0
Total U.S. Department of Homeland Security			\$53,926	\$0
<b>U.S. Department of the Treasury</b>				
Direct Award				
COVID-19 American Rescue Plan Act	21.027	n/a	1,870,948	0 (M)
Illinois Department of Healthcare & Family Services				
COVID-19 American Rescue Plan Act	21.027	ARPA230278	163,000	0 (M)
Total ALN 21.027			2,033,948	0
Total U.S. Department of the Treasury			\$2,033,948	\$0
Total federal awards expended			\$8,265,055	\$0

(M) - Audited as a major federal program.

See Notes to Schedule of Expenditures of Federal Awards.

# Knox County, Illinois

## Notes to Schedule of Expenditures of Federal Awards

Year Ended November 30, 2023

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### Note 1: Basis of Accounting

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal activity of Knox County, Illinois and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of the 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, or used in the preparation of, the financial statements. The County elected not to use the 10% de minimis indirect cost rate during the year ended November 30, 2023.

### Note 2: Significant Accounting Policies

Expenditures of federal awards are recognized in the accounting period when the liabilities are incurred, and the goods or services are received.

The value of non-cash assistance is valued at fair market value at the time of receipt or the assessed value provided by the federal agency.

### Note 3: Noncash Assistance

As reported on the Schedule of Expenditures of Federal Awards, the County dispensed noncash assistance in the form of food commodities. During the year ended November 30, 2023, the County received and used/expended the following non-cash assistance. These values are included in the determination of Federal awards expended.

<u>Non-cash assistance type:</u>	<u>ALN</u>	<u>Value</u>
Food commodities	10.555	\$ 3,067

### Note 4: Other Federal Award Information

Knox County, Illinois did not receive or administer any insurance, loans or loan guarantees during the fiscal year ended November 30, 2023.

# Knox County, Illinois

## Schedule of Findings and Questioned Costs

Year Ended November 30, 2023

---

### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

#### Federal Awards

Internal control over major programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None Reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

#### Identification of major programs

<u>ALN Number(s)</u>	<u>Federal Program or Cluster</u>
21.027	American Rescue Plan Act
93.224, 93.526, 93.527	Health Centers Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?  Yes  No

# Knox County, Illinois

## Schedule of Findings and Questioned Costs (Continued)

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### Section II - Financial Statement Findings

2023-001

**Circuit Clerk Trial Balance**

**Criteria or Specific Requirement:** The Circuit Clerk is responsible for establishing and maintaining a reconciled trial balance for the main operating account used in the judicial operation.

**Condition:** The Circuit Clerk implemented an integrated software package that works closely with new laws and conditions in the Illinois justice system. During implementation, the previous Circuit Clerk had unresolved discrepancies which led to conversion issues. The new Circuit Clerk has been working closely with the new software company to reconcile conversion issues.

**Context:** The Circuit Clerk has been working closing with new software company to provide a accurate trial balance based on previous records maintained by the previous Circuit Clerk.

**Effect:** The unresolved discrepancies led to variances in the Circuit Clerk's trial balance that could not be fully adjusted in a timely manner.

**Cause:** During the software implementation, management of the Circuit Clerk were unable to resolve discrepancies from the previous Circuit Clerk while preparing the trial balance.

**Auditor's Recommendation:** The Circuit Clerk should continue to work with the new software company to investigate the previous unresolved discrepancies to determine what adjustments may be needed to correct the variance.



# Knox County, Illinois

## Summary Schedule of Prior Audit Findings

Year Ended November 30, 2023

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The following summarizes the prior audit findings and corrective action taken:

**Finding 2022-001** The Circuit Clerk implemented an integrated software package that works closely with new laws and conditions in the Illinois justice system. During implementation, the previous Circuit Clerk had unresolved discrepancies which led to conversion issues. The new Circuit Clerk has been working closely with the new software company to reconcile conversion issues. - **Not Implemented**

**Finding 2022-002** During major program testing, auditors noted one exception while examining a sample of American Rescue Plan expenses. In this exception, there was a Jail Air Quality and Mold Mitigation Project expense that was not bid. - **Implemented**

THE COUNTY OF KNOX



STATE OF ILLINOIS

KNOX COUNTY  
COURTHOUSE  
200 S. CHERRY ST  
GALESBURG, IL 61401

KNOX COUNTY  
ADMINISTRATIVE ANNEX  
121 S. PRAIRIE ST  
GALESBURG, IL 61401

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**Corrective Action Plan**

**Finding 2023-001 (Repeat Finding: Yes)**

The Circuit Clerk will continue to investigate, with the help of its new software company, the trial balance variance and make necessary adjustments.

**Person(s) Responsible:** Mary Ostrander, Circuit Clerk

**Timing for Implementation:** November 30, 2024

# Knox County, Illinois

Prisoners' Commissary Fund  
(A Department of Knox County, Illinois)

Galesburg, Illinois

Financial Report

Year Ended November 30, 2023



**WIPFLI**

# Knox County, Illinois Prisoners' Commissary Fund

(A Department of Knox County, Illinois)

Year Ended November 30, 2023

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**Independent Auditor's Report**

Knox County, Illinois Prisoners' Commissary Fund  
Knox County Courthouse  
Galesburg, Illinois

**Opinion**

We have audited the accompanying financial statement of the fiduciary fund of the Knox County, Illinois Prisoners' Commissary Fund (the "Prisoners' Commissary" – a department of Knox County) as of and for the year ended November 30, 2023, and the related notes to the financial statement, which collectively comprise the Commissary's financial statement as listed in the table of contents.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the Knox County, Illinois Prisoners' Commissary fiduciary fund as of November 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis of Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of Knox County, Illinois Prisoners' Commissary Fund, 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.

**Emphasis of a Matter**

As discussed in Note 1, the financial statement presents only the fiduciary fund of the Prisoners' Commissary Fund and does not purport to, and does not, present fairly the financial position of Knox County, Illinois as of November 30, 2023, and the changes in its financial position, for the year then ended in accordance with accounting principles generally accepted in the United States. Our opinion is not modified with respect to this matter.

**Responsibilities of Management for the Financial Statement**

Management is responsible for the preparation and fair presentation of the financial statement in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibilities for the Audit of the Financial Statement**

Our objectives are to obtain reasonable assurance about whether the financial statement 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 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 statement.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, 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 statement.
- 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 Knox County, Illinois Prisoners' Commissary Fund'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 statement.

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.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise the Knox County, Illinois Prisoners' Commissary Fund's basic financial statement. The Statement of Changes in Net Position is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Statement of Changes in Net Position is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

### **Restricted Use of this Auditor's Report**

This report is intended solely for the information and use of Knox County, Illinois Prisoners' Commissary Fund, the appropriate local governments within that County, the pass through agencies of the State of Illinois, the Illinois Department of Corrections, and the Governor of the State of Illinois and is not intended to be and should not be used by anyone other than these specified parties.

*Wipfli LLP*

Wipfli LLP  
May 10, 2024  
Sterling, Illinois

# Knox County, Illinois Prisoners' Commissary Fund

(A Department of Knox County, Illinois)

Statement of Net Position

November 30, 2023

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## ASSETS

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Cash in bank	\$167,165
Total assets	\$167,165

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## LIABILITIES

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Funds held in trust	\$0
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## NET POSITION

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Restricted for public safety	167,165
Total liabilities and net position	\$167,165

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See Accompanying Notes to Financial Statement.

# Knox County, Illinois Prisoners' Commissary Fund

(A Department of Knox County, Illinois)

Notes to Basic Financial Statements

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## Note 1 – Summary of Significant Accounting Policies

The following is a summary of the significant accounting principles and policies used in the preparation of this financial statement.

### Reporting Entity and Nature of Operations:

The Fiduciary Fund financial statement of the Knox County, Illinois Circuit Clerk (Prisoners' Commissary Fund – a department of Knox County, Illinois) has been prepared in conformity with accounting principles generally accepted in the United States as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting practices.

The Statement of Net Position – Fiduciary Fund reflects only the fiduciary fund of the Knox County, Illinois Prisoners' Commissary and is not intended to present the financial position of Knox County, Illinois or the Knox County Sheriff. This report is prepared to meet the Illinois County Jail Standards 38 Ill. Reg 19959, Section 701.250.

### Description of Fund and Significant Accounting Policies:

The fiduciary fund is accounted for using the accrual basis of accounting.

Prisoners' Commissary Fund – to handle inmate financial transactions. This fund was established under the authority of 730 ILCS 5/3-15-2.

## Note 2 – Cash and Deposits

Deposit accounts at year-end consisted of checking accounts. Permitted deposits are outlined in Chapter 30 Act 235 Section 2 of the Illinois Compiled Statutes. Section 2 also contains eleven provisions regarding repurchase agreements.

Cash as of November 30, 2023, is classified in the financial statement as follows:

	<u>Carrying Amount</u>
Cash in bank	\$167,165

Cash and deposits as of November 30, 2023, consist of the following:

	<u>Carrying Amount</u>
Deposits with financial institutions	\$167,165



# Knox County, Illinois Prisoners' Commissary Fund

(A Department of Knox County, Illinois)

Notes to Basic Financial Statements

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## **Note 2 – Cash and Deposits (continued)**

Concentration of credit risk:

As of November 30, 2023, the carrying amount of the fiduciary fund deposits with financial institutions totaled \$167,165 with the bank balances totaling \$167,165. As of November 30, 2023, all deposits are fully collateralized.

## **Note 3 – Subsequent Events**

The Management of the Prisoners' Commissary Fund has evaluated subsequent events through May 10, 2024, the date which the financial statements were available to be issued.

# Knox County, Illinois Prisoners' Commissary Fund

(A Department of Knox County, Illinois)

Statement of Changed in Net Position

For the year ended November 30, 2023

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Additions:

Charges for services	\$161,950
Total additions	161,950

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Deductions:

Current:	
Public safety	120,561
Total deductions	120,561

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Change in net position 41,389

Net position - beginning of year 125,776

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Net position - end of year \$167,165

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See Accompanying Notes to Financial Statement.

**Independent Accountant’s Report on Compliance and  
on Internal Control over Compliance**

Knox County, Illinois Prisoners’ Commissary Fund  
Knox County Courthouse  
Galesburg, Illinois

**Compliance**

We have examined the Knox County, Illinois Sheriff’s (the “Prisoners’ Commissary”) compliance with the requirements listed below during the year ended November 30, 2023. The management of the Prisoners’ Commissary is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Prisoners’ Commissary compliance based on our examination.

**County Jail Inspection Checklist**

**Compliance Requirement #1:** No member of the county jail staff shall gain personal profit, directly or indirectly, as a result of the commissary system.

**Compliance Requirement #2:** Prices charged detainees shall not exceed those for the same articles if sold in local community stores nor shall the prices charged for postal supplies exceed those for the same articles sold at local post offices.

**Compliance Requirement #3:** Commissary access shall be provided on a regularly scheduled basis and not less than once weekly.

**Compliance Requirement #4:** Net profits from the commissary system shall be used for education, recreation, or other purposed within the jail for the benefit of detainees, as deemed appropriate by the Sheriff, although profits may be used for record keeping expenses of the commissary fund.

**Compliance Requirement #5:** Accurate accounting records for all purchases, sales, and expenditures of the commissary system, including phone services and, if provided, email access, shall be maintained.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the annual audit requirements included in the Illinois County Jail Standards. Those standards, the County Jail Inspection Checklist, and the Illinois County Jail Standards require that we plan and perform the examination to obtain reasonable assurance about whether the Prisoners' Commissary complied, in all material respects, with the specified requirements listed above. An examination involves performing procedures to obtain evidence about whether the Prisoners' Commissary complied with the specific requirements listed above. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Prisoners' Commissary compliance with the specified requirements listed above during the year ended November 30, 2023.

In our opinion, Knox County, Illinois Prisoners' Commissary complied, in all material respects, with the requirements listed above during the year ended November 30, 2023.

The purpose of this report on compliance is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the annual audit requirements included in the Illinois County Jail Standards. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP  
Sterling, Illinois  
May 10, 2024

# Knox County, Illinois Prisoners' Commissary Fund

(A Department of Knox County, Illinois)

Compliance Requirements and Results

---

## Jail Inspection Checklist

1. Has a commissary system been established?

Yes                       No

2. Are prices charged detainees consistent with local community stores?

Yes                       No

3. Are prices for postal supplies sold at post office cost?

Yes                       No

4. Is commissary provided on a regular scheduled basis at least once a week?

Yes                       No

5. Are the profits of the commissary system used for only educational, recreation, or other purposes within the jail for the benefit of the detainees as deemed appropriate by the Sheriff?

Yes                       No

6. Are net profits used for record keeping expenses of the commissary system?

Yes                       No

7. Is there accurate accounting maintained for all purchases, sales, and expenditures of the commissary system; which includes telephone access services and electronic mail services provided to detainees?

Yes                       No

8. Has there been a timely annual audit of the commissary system arranged with the county auditor or county treasurer?

Yes                       No

# Knox County, Illinois Prisoners' Commissary Fund

(A Department of Knox County, Illinois)

Compliance Requirements and Results

---

## **Compliance Requirement #1: In Compliance**

### **Requirement**

No member of jail staff shall gain personal profit, directly or indirectly, as a result of the commissary fund.

### **Results**

We reviewed the general ledger for any payment made to jail staff. We found no payments to any jail staff members.

## **Compliance Requirement #2: In Compliance**

### **Requirement**

Prices charged to detainees shall not exceed those for the same articles if sold in local community stores nor shall the prices charged for postal supplies exceed those for the same articles sold at local post offices.

### **Results**

We reviewed the commissary system's price sheets for all items for sale. A comparison of prices was conducted to local community store prices. All items reviewed were deemed comparable in price. All postal supply items reviewed matched the current USPS prices. A random selection of sales transactions were reviewed to ensure the commissary fund charged the prices listed on their price lists. The selection of sales transactions reviewed matched the commissary price list.

## **Compliance Requirement #3: In Compliance**

### **Requirement**

Commissary access shall be provided on a regularly scheduled basis and not less than once a week.

### **Results**

Commissary is provided weekly on Fridays.

## **Compliance Requirement #4: In Compliance**

### **Requirement**

Net profits from the commissary system shall be used for education, recreation, or other purposes within the jail for the benefit of detainees, as deemed appropriate by the Sheriff, although profits may be used for record keeping expenses of the commissary system.

# Knox County, Illinois Prisoners' Commissary Fund

(A Department of Knox County, Illinois)

Compliance Requirements and Results

---

## **Results**

We reviewed a sample of the commissary system's expenses and found no payments for items that were deemed to be inappropriate for the benefit of the detainees.

## **Compliance Requirement #5: In Compliance**

### **Requirement**

Accurate accounting for all purchases, sales, and expenditures of the commissary system, including phone services and, if provided, email access, shall be maintained.

### **Results**

A review of the financial records of the commissary system found the jail staff does keep an accurate record of transactions of the commissary system.

MASSIE & ———  
——— QUICK LLC

ATTORNEYS AT LAW  
GALVA PROFESSIONAL BUILDING  
115 NORTHWEST THIRD AVENUE  
P.O. BOX 205  
GALVA, ILLINOIS 61434  
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April 24, 2024

Knox County Clerk  
Scott Erickson  
200 S. Cherry St.  
Galesburg, IL 61401

RE: Victoria – Copley Fire Protection District

Dear Mr. Erickson:

The Victoria – Copley Fire Protection District respectfully requests that the following person be appointed by the Knox County Board for the term ending as provided:

Jeff Bock

May 31, 2027

Enclosed is the completed, executed Knox County Board External Appointment Request Form. If you have any questions, please feel free to contact me.

Sincerely yours,

**MASSIE & QUICK, LLC**

*Michael E. Massie*

Michael E. Massie

MEM/rt

Enclosures

c: Jeff Bock, Victoria-Copley Fire Protection District Clerk



## Knox County Board External Appointment Request Form

The following form shall be used for any appointments that are made by the  
Knox County Board. Please complete the form and submit to the Knox  
County Clerk for presentation to the County Board.

Requesting Entity: Victoria - Copley Fire Protection District

Position to be appointed: Secretary/Treasurer

Name of Candidate for position: Jeff Bock

Address of Candidate: 304 W. Main Street, Victoria, Illinois 61485

Re-Appointment or New Appointment: Re-Appointment

Background or experience of candidate that make them qualified for the  
position (attach resume or extra sheet if needed): \_\_\_\_\_

Jeff Bock has served as Secretary/Treasurer of the Victoria-Copley  
since 2018  
Fire Protection District and has been on the Fire Department since  
1978

Number of applicants for the position: 1

Were all applicants interviewed: Yes

I / We do hereby attest that the proposed candidate has been properly reviewed and is  
recommended for appointment by the Knox County Board to serve in the above noted position.  
I / We have reviewed all other applicants and have concluded that the proposed candidate is the  
best suited for the position. Please consider this our formal request for appointment.

Signed:  Title: President

Address to mail correspondence and certificate of appointment:

Massie & Quick, LLC, 115 NW 3rd Avenue, PO Box 205, Galva, IL 61434

# JEFF BOCK

---

Jeffbock88@gmail.com

*Work*

304 West Main  
Victoria, IL 61485

*Permanent*

304 West Main  
Victoria, IL 61485

---

## OBJECTIVE

---

To manage and operate Bock's Equipment & Repair with my past 40 years of experience in Agricultural equipment and Mechanics.

## EDUCATION

---

**R.O.V.A. High School**  
High School Diploma  
Graduated: May 1976

## EXPERIENCE

---

### **Pearson Brothers Galva, IL**

*Welder*

**June 1976 to August 1976**

- Performed welds on tanks made to spread manure.
- Performed welds on tank apparatuses.
- Organized and restock parts in the shop.

### **Midland Coal Company Victoria, IL**

*3<sup>rd</sup> Shift Mechanic*

**August 1976 to March 1979**

- Serviced large excavating equipment.
- Conduct regular inspections on all excavating equipment.
- Organized and restock parts in the shop.

### **Lee Implement Oneida, IL**

*Mechanic*

**March 1979 to May 1981**

- Serviced Tractors and Combines.
- Conduct regular inspections on Tractors and Combines.
- Organized and restock parts in the shop.
- Assembled new machinery for delivery to customers

### **R.O.V.A. School District 208 Oneida, IL**

*Mechanic*

**May 1981 to June 1984**

- Serviced School Buses.
- Conduct regular safety inspections on School Buses.
- Organized and restock parts in the shop.
- Drove School Bus when drivers were absent.

**Booth Trucking Wataga, IL**

*Truck Driver*

**June 1984 to August 1989**

- Drove Tractor Trailer all across United States.
- Kept drivers log book for state regulations.
- Kept Tractor Trailer clean.
- Managed time to make shipments on time.

**Lee Implement/ Schwarzentraub Implement Oneida, IL/ Galva, IL**

*Mechanic/ Shop Forman*

**August 1989to January 2009**

- Serviced Tractors and Combines.
- Went to training classes on new equipment.
- Used computer diagnostic tools.
- Organized time slots for customers equipment to be serviced.

**Bock's Equipment & Repair, Inc / Galva, IL**

*Mechanic/ Shop Forman*

**December 2009 to Present**

- Serviced Tractors and Combines.
- Went to training classes on new equipment.
- Used computer diagnostic tools.
- Organized time slots for customers equipment to be serviced.

**COMPUTER SKILLS AND ACTIVITIES**

---

Microsoft Office Programs, Word, Excel, Power Point.

Fire Chief for Victoria-Copley Fire Protection District : 1993-2016

Victoria-Copley Fire Protection District: 1978-Present

Treasure for Western Illinois Firemen's Association.

Board Member at Oaks Community Church.

**REFERENCES AVAILABLE UPON REQUEST**

MASSIE & ———  
——— QUICK LLC

ATTORNEYS AT LAW  
GALVA PROFESSIONAL BUILDING  
115 NORTHWEST THIRD AVENUE  
P.O. BOX 205  
GALVA, ILLINOIS 61434  
PHONE (309) 932-2168  
FAX (309) 932-3427

Michael E. Massie  
[mike@massielaw.net](mailto:mike@massielaw.net)

Christopher M. Massie – *Of Counsel*  
[chris@massielaw.net](mailto:chris@massielaw.net)

Jordan J Newell – *Of Counsel*  
[jordan@massielaw.net](mailto:jordan@massielaw.net)

Jerry W. Quick – *Of Counsel*  
[jerrywquick@gmail.com](mailto:jerrywquick@gmail.com)

April 23, 2024

Knox County Clerk  
Scott Erickson  
200 S. Cherry St.  
Galesburg, IL 61401

RE: Williamsfield Sanitary District

Dear Mr. Erickson:

The Williamsfield Sanitary District respectfully requests that the following persons be appointed by the Knox County Board for the term ending as provided:

Brenda Dexter	April 30, 2027
Willard Kimler	April 30, 2025
Charlie Sams	April 30, 2026

Enclosed are the completed, executed Knox County Board External Appointment Request Forms. Willard Kimler is finishing Larry Mackie's 3-year term as Larry has moved out of the district. Charlie Sams is finishing Russell Groeper's 3-year term as Russell has moved out of the district. If you have any questions, please feel free to contact me.

Sincerely yours,

MASSIE & QUICK, LLC



Michael E. Massie  
MEM(rt)  
Enclosures

c: Brenda Dexter, Williamsfield Sanitary District Clerk

**FILED**

APR 25 2024

SCOTT G. ERICKSON  
COUNTY CLERK, KNOX COUNTY, IL



## Knox County Board External Appointment Request Form

The following form shall be used for any appointments that are made by the  
Knox County Board. Please complete the form and submit to the Knox  
County Clerk for presentation to the County Board.

Requesting Entity: Williamsfield Sanitary District

Position to be appointed: Trustee and Clerk

Name of Candidate for position: Brenda Dexter

Address of Candidate: 2262 Knox Highway 18, Williamsfield, Illinois 61489

Re-Appointment or New Appointment: Re-Appointment

Background or experience of candidate that make them qualified for the  
position (attach resume or extra sheet if needed): \_\_\_\_\_

~~Brenda Dexter has served as Trustee of the Williamsfield Sanitary  
District since 1984.~~

Number of applicants for the position: 1

Were all applicants interviewed: Yes

I / We do hereby attest that the proposed candidate has been properly reviewed and is  
recommended for appointment by the Knox County Board to serve in the above noted position.  
I / We have reviewed all other applicants and have concluded that the proposed candidate is the  
best suited for the position. Please consider this our formal request for appointment.

Signed: Brenda Dexter Title: Clerk

Address to mail correspondence and certificate of appointment:

Massie & Quick, LLC, 115 NW 3rd Avenue, PO Box 205, Galva, IL 61434

## Colleges Brenda Attended

University of S. Dak. (605-677-5301) 414 E. Clark St. Vermillion, SD 57069	\$5 trans.	9-69 thru 5-73 BS ED
Augustana College (1-800-727-2844) 2001 S. Summit Ave. Sioux Falls, SD 57197	no fee	fall 1971 ?
Carl Sandburg College 2232 S. Lake Storey Road Galesburg, IL 61401-9576	\$2 trans	9-84 thru 5-86 (comp. class ?)
Concordia University (708-771-8300) 7400 Augusta River Forest, IL 60305	\$5 trans	summer 90--spring 92
Bradley University (309-676-7611) 1501 W. Bradley Ave. Peoria, IL 61625	\$5	spring 92
Aurora University (630-844-5462) 347 S. Gladstone Aurora, IL 60506	\$5	summer 96
University of IL (217-333-0210) 901 W. Illinois St. Urbana, IL 61801	\$5	Aug. 1995
Western IL Univ (309-298-1806) 1 University Circle Macomb, IL 61455	grad. studies #	summer '89, '93 fall 1999--spring 2002 winter 2002

WILL

Master of Science in  
Education

WILL classes

Fresno Pacific University  
 1717 S. Chestnut Ave.  
 Fresno, CA 93702

May 11, 2002

Summer 2004  
 " 2006  
 " 2007

Summer 2007  
 Summer 2008

## Brenda Dexter's Work History

Lennox Bakery, Lennox, SD	1965-1969
Mount Rushmore, Keystone, SD	summers of 1971, 72
Camp Lake Hubert, MN counselor	summer of 1973
Knox Co. Nursing Home, Knoxville, IL	1974
Gale Products, Galesburg, IL	1974- 1979
Williamsfield Dist #210, Wmsfld, IL	1980-1986
Carl Sandburg Children's School, Galesburg, IL	1985-1987
Dist. #205, Galesburg, IL	1988-2014
Dist. #205, Dist #210 & ROWVA, sub. Tch	2014—2019
Williamsfield Sanitary Dist., clerk/trustee	1984-present

## Brenda's Volunteer List

Sunday School and VBS teacher	1965—present
Church choir member or director	1965—present
Knoxville band member	2000—present
KCHCE member	20 years
Bell choir member, Williamsfield, IL	44 yrs—present
Choral Dynamics member	2015—present
United Women in Faith, member & president	1977—present
Cunningham Children's Home repres. (UWF)	2022-present
Williamsfield Un. Meth. Church treasurer	8 yrs—present
Knox Co. Retired Teacher Assoc.	10 yrs—present
American Legion Auxilliary member	10 yrs.—present
Ralph Norman Foundation, board member	Dec. 2000--pres
WUMC card ministry	5 yrs. to present
WUMC church projection/comp. during worship	5 yrs. to present
Williamsfield Ag Day volunteer	10 yrs. to present
WUMC Trunk or Treat	10 yrs. to present



# Knox County Board External Appointment Request Form

The following form shall be used for any appointments that are made by the Knox County Board. Please complete the form and submit to the Knox County Clerk for presentation to the County Board.

Requesting Entity: Williamsfield Sanitary District

Position to be appointed: Trustee and President

Name of Candidate for position: Willard Kimler

Address of Candidate: 312 N. Olive Street, Williamsfield, IL 61489

Re-Appointment or New Appointment: New Appointment

Background or experience of candidate that make them qualified for the position (attach resume or extra sheet if needed): \_\_\_\_\_

Long time resident of Williamsfield; former Mayor of Williamsfield

\_\_\_\_\_

\_\_\_\_\_

Number of applicants for the position: 1

Were all applicants interviewed: yes

I / We do hereby attest that the proposed candidate has been properly reviewed and is recommended for appointment by the Knox County Board to serve in the above noted position. I / We have reviewed all other applicants and have concluded that the proposed candidate is the best suited for the position. Please consider this our formal request for appointment.

Signed: Brenda Dexter Title: Clerk

Address to mail correspondence and certificate of appointment:

Massie & Quick, LLC, 115 NW 3rd Avenue, PO Box 205, Galva, IL 61434

# WILLARD KIMLER

I have lived in Williamsfield my entire life. I graduated from Williamsfield School District #210 in 1967.

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## MILITARY EXPERIENCE

- drafted into the Army in March 1969
  - spent 18 months in Germany
  - was an Administrative Specialist
  - returned home in March 1971 and returned to work Caterpillar
- 

## WORK EXPERIENCE

### BUTLER MANUFACTURING

Galesburg, Illinois  
June 1967- 1968

### CATERPILLAR TRACTOR COMPANY

Mossville, Illinois  
August 1968-1999 retiring after 31 years

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## CLUBS AND VOLUNTEER WORK

### AMERICAN LEGION POST 371- 1972-present

I Performed the duties of Commander for 3 years then I was a sergeant of arms for 4 years. I am still active with the honor guard.

### Volunteer Firefighter 1975-1978

**Elected Mayor of Williamsfield** serving 3 terms 1989-2001

### LITTLE JOHN CONSERVATION CLUB 1998-present

I work many volunteer hours on the grounds. I was elected Vice President in 2003 and am still currently holding that position.

### Williamsfield Historical Society- 2020-Present

I am serving as Vice President

### Baseball Coaching

I have been active since the early 1990s in youth baseball. from 2005- Present I am helping coach our high school baseball team

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## CONTACT

309-639-2216- Home  
309-219-4488- Cell

# Knox County Board External Appointment Request Form

The following form shall be used for any appointments that are made by the  
Knox County Board. Please complete the form and submit to the Knox  
County Clerk for presentation to the County Board.

Requesting Entity: Williamsfield Sanitary District

Position to be appointed: Trustee and Treasurer

Name of Candidate for position: Charlie Sams

Address of Candidate: 308 N. Chicago Avenue, Williamsfield, Illinois 61489

Re-Appointment or New Appointment: New Appointment

Background or experience of candidate that make them qualified for the  
position (attach resume or extra sheet if needed): \_\_\_\_\_

Long time resident of Williamsfield

\_\_\_\_\_

\_\_\_\_\_

Number of applicants for the position: 1

Were all applicants interviewed: Yes

I / We do hereby attest that the proposed candidate has been properly reviewed and is  
recommended for appointment by the Knox County Board to serve in the above noted position.  
I / We have reviewed all other applicants and have concluded that the proposed candidate is the  
best suited for the position. Please consider this our formal request for appointment.

Signed: Brenda Dexter Title: Clerk

Address to mail correspondence and certificate of appointment:

Massie & Quick, LLC, 115 NW 3rd Avenue, PO Box 205, Williamsfield, IL 61489

# CHARLES SAMS

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## SKILLS

- Problem Solver
  - Good at Math
  - Good Communication Skills
- 

## EDUCATION

### ILLINOIS STATE UNIVERSITY

Bachelor of Science Major in History Education  
graduated 1990

### CARL SANDBURG COLLEGE

Associates in Science  
graduated 1988

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## EXPERIENCE

### YARD MANAGER

UCM 1986- present

Manage the concrete plant  
schedule all drivers and concrete pours  
communicate with the customers

### COACHING

ROWVA\_WILLIAMFIELD 1997-Present

I have been both a paid and volunteer coach for Football,  
Basketball and Baseball.

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## CONTACT

309-368-2053  
samsfamily5@gmail.com

**RESOLUTION ON ESTABLISHMENT OF ELECTED OFFICIALS' SALARIES FOR OFFICES ELECTED IN NOVEMBER 2024**

**WHEREAS**, the local Government Officer Compensation Act, 50 ILCS 145/2, requires that the compensation of elected officers of units of local governments, which are fixed by units of local government, shall be fixed at least 180 days before the beginning of the terms of the officers whose compensation is to be fixed; and,

**WHEREAS**, the salaries for the County Circuit Clerk and County Coroner who shall begin terms of office on December 1, 2024, must be set on or before June 1, 2024; and,

**WHEREAS**, 55 ILCS 5/5-1069 provides that the county board of any county may arrange to provide, for the benefit of employees of the county, group life, health, accident, hospital and medical insurance, or any one or combination of those types of insurance; and,

**WHEREAS**, under the same statute elected or appointed officials would be included in the term "employee".

**NOW THEREFORE, BE IT RESOLVED**, by the Members of the County Board of the County of Knox, State of Illinois that the salaries for the various elected officers beginning terms on December 1, 2024 shall be as follows:

<b>FOR FISCAL YEAR BEGINNING</b>	<b><u>12-1-2024</u></b>	<b><u>12-1-2025</u></b>	<b><u>12-1-2026</u></b>	<b><u>12-1-2027</u></b>
Circuit Clerk	\$114,816	\$124,816	**	**
County Coroner	\$55,000	\$57,500	\$60,500	\$64,000

\*\*Salary to be set for office parity with County Clerk and Treasurer in 2026.

**THEREFORE, BE IT FURTHER RESOLVED** that the County Circuit Clerk and County Coroner may choose to participate in any life insurance, group health insurance plan, opt out program, dental, vision, Medicare reimbursement or any other related insurance benefit plans offered by or through the County; and,

**THEREFORE, BE IT FURTHER RESOLVED** that the aforementioned elected officials may participate in IMRF and any other retirement plan offered by or through the County. And as such, pursuant to the personnel policy of Knox County, the aforementioned elected officials shall, upon vesting in the retirement program, be eligible to collect, upon death or retirement from office, payment for thirty (30) sick days. Officials will only be eligible to collect payment for these days if they are able to provide electronic time documentation; and

**THEREFORE, BE IT FURTHER RESOLVED**, that Illinois State law imposes additional duties on these County officers, requiring them to perform services on behalf of the State, rather than the County. To compensate these officers for their additional responsibilities, the State of Illinois provides them with additional salary in the form of a lump sum stipend paid from the State, rather than County funds. Illinois law also states these stipends are to be in addition to and separate from the compensation established by the County Board and prohibits the County Board from reducing or impairing the salaries of a County officer as a result of these stipends. These expected stipends shall be listed by the county board for each elected officer. The stipends listed shall include, but are not limited to, stipends expected to be received under the following sections of Illinois Compiled Statutes:

- Section 3-40 of the Property Tax Code
- Section 4-20 of the Property Tax Code
- Section 3-10007 of the Counties Code
- Section 4-2001 of the Counties Code
- Section 4-6001 of the Counties Code
- Section 4-6002 of the Counties Code
- Section 4-6003 of the Counties Code
- Section 27-3 of the Clerks of Courts Act

The Circuit Clerk's stipend is \$6,500 per annum as prescribed in the Clerk of Courts Act (705 ILCS 105/27.3(a)(4)). The annual stipend for the County Clerk and Recorder, Coroner, and Sheriff are \$6,500 per annum as prescribed in the Counties Code (55 ILCS 5/4-601-6003). The annual stipend for the County Treasurer is \$6,500 per annum as prescribed in the Counties Code (55 ILCS 5/3-10007(iii)).

Passed and adopted this 29<sup>th</sup> day of May, 2024.

---

Jared Hawkinson, Chair  
Knox County Board

ATTEST: \_\_\_\_\_  
Scott G. Erickson, County Clerk

## **RESOLUTION AMENDING CERTAIN FEES FOR THE SHERIFF'S DEPARTMENT**

**WHEREAS**, Illinois Compiled Statute 55 ILCS 5/4-5001 provides that the statutory County Sheriff fees may be increased by the County Board if an increase is “justified by an acceptable cost study showing that the fees allowed by this Section (55 ILCS 5/4-5001) are not sufficient to cover the costs of providing the services”; and,

**WHEREAS**, said Statute requires a statement of the costs of providing each service, program and activity be prepared and be part of the public record; and,

**WHEREAS**, Illinois Compiled Statute 730 ILCS 125/17 provides that the Sheriff may seek reimbursement for medical treatment costs; and,

**WHEREAS**, a statement of cost is hereto attached and made part of the record along with the cost analysis prepared by Bellwether LLC; and

**WHEREAS**, based on the Bellwether LLC study and the recommendation of the County Sheriff, and the County Board agrees that the County Code should be amended to change and establish the fees charged by the Knox County Sheriff.

**NOW THEREFORE, BE IT RESOLVED**, by the Members of the County Board of the County of Knox, State of Illinois, that the County Code be amended as follows. Fees not specified in this Resolution shall remain at their current amount without change.

Process Service - \$46.00  
Returning each Process - \$11.00  
Eviction / Civil Standby - \$72.00  
Booking / Bonding Fee - \$57.00  
Attending Court with Prisoner - \$26.00  
Inmate Nurse Visit - \$15.00  
Inmate in Jail Doctor Visit - \$15.00  
Escort to Medical / Dental - \$31.00

Resolved and passed this 29<sup>th</sup> day of May, 2024

\_\_\_\_\_  
Jared Hawkinson,  
Knox County Board Chair

ATTEST: \_\_\_\_\_  
Scott G. Erickson, County Clerk

## **RESOLUTION AMENDING ANIMAL KILL CLAIM RATES FOR KNOX COUNTY**

**WHEREAS**, the County of Knox, Illinois has the requirement to provide payment to farmers for certain losses of livestock due to wild animals and,

**WHEREAS**, the County of Knox, Illinois has also established a rate of reimbursement for these types of losses; and,

**WHEREAS**, those established fees have not been updated since 1975 and are drastically undervalued; and,

**WHEREAS**, the United States Department of Agriculture's Farm Service Agency has provided a report on their livestock indemnity program for disaster assistance that establishes a current value that can be used to compensate farmers in a more equitable fashion than the current rates for animal kill claims; and

**WHEREAS**, the Knox County Sheriff's Department has reviewed the provided report and concur that the rates provided are appropriate for the use of reimbursement for animal kill claims in Knox County, Illinois.

**NOW THEREFORE, BE IT RESOLVED**, by the Members of the County Board of the County of Knox, State of Illinois, that the rate of reimbursement for Animal Kill Claims in Knox County, Illinois be updated to those in the Farm service Agency Livestock Indemnity Program report. The report provides a table of animal classifications and specifications to better qualify the animal kill claim. A copy of this table shall be attached as Exhibit 1 to this Resolution.

This Resolution will take effect immediately upon approval of the Knox County Board.

Resolved and passed this 29<sup>th</sup> day of May, 2024

---

Jared Hawkinson,  
Knox County Board Chair

ATTEST: \_\_\_\_\_  
Scott G. Erickson, County Clerk





## DISASTER ASSISTANCE Livestock Indemnity Program

### Overview

The Agriculture Improvement Act of 2018 (the 2018 Farm Bill) authorized the Livestock Indemnity Program (LIP) to provide benefits to eligible livestock owners or contract growers for livestock deaths in excess of normal mortality caused by eligible loss conditions, including eligible adverse weather, eligible disease and attacks by animals reintroduced into the wild by the federal government or protected by federal law, including wolves and avian predators. In addition, LIP provides assistance to eligible livestock owners that must sell livestock at a reduced price because of an injury from an eligible loss condition.

LIP is administered by the **U.S. Department of Agriculture (USDA) Farm Service Agency (FSA)**. The occurrence of an eligible loss condition in and by itself - does not determine eligibility for eligible livestock losses. The livestock owner or contract grower must provide evidence acceptable to FSA that the eligible cause of loss not only occurred but directly caused loss or death.

LIP payments for owners are based on national payment rates that are 75 percent of the market value of the applicable livestock as determined by the USDA's Secretary of Agriculture. Rates for contract growers of poultry or swine will not exceed the rates for owners but are based on 75 percent of national average input costs for the applicable livestock.

The 2018 Farm Bill amended certain provisions related to LIP effective in 2019. Those amendments included:

- livestock death losses due to extreme cold are considered eligible losses without regard to vaccination protocol, or lack of vaccination; and
- providing for compensation for livestock death losses due to diseases that are caused or transmitted by a vector and are not controlled by vaccination or an acceptable management practice. These diseases were previously covered under ELAP.



### Eligible Livestock Owners

#### To be eligible for LIP:

- A livestock owner must have legally owned the livestock on the day the livestock died and/or were injured by an eligible loss condition
- An owner's livestock must have either:
  - died in excess of normal mortality as a direct result of an eligible loss condition,
  - or been injured as a direct result of an eligible loss condition and were sold at a reduced price.

#### Eligible livestock must:

- Have been maintained for commercial use for livestock sale as part of a farming operation on the day they died; and
- Not have been produced or maintained for reasons other than commercial use as part of a farming operation. Excluded livestock includes wild free-roaming animals, horses or other animals used or intended for racing or wagering, consumption by owner, and animals producers or maintained for hunting.

The following types of livestock may be eligible for LIP:

CATTLE	POULTRY	SWINE	OTHER
Adult Beef Bulls	Chickens, Broilers, Pullets (regular size) (4.26 to 6.25 pounds)	Suckling/Nursery Pigs (less than 50 pounds)	Alpacas
Adult Beef Cows	Chickens, Chicks Chickens, Layers	Swine, Lightweight Barrows, Gilts (50 to 150 pounds)	Deer
Adult Buffalo/Bison/Water Buffalo Bulls	Chickens, Pullets/Cornish Hens (small size) (Less than 4.26 pounds)	Swine, Sows, Boars, Barrows, Gilts (151 to 450 pounds)	Elk
Adult Beefalo Bulls	Roasters (6.26 to 7.75 pounds)	Swine, Sows, Boars, Barrows, Gilts (151 to 450 pounds)	Emus
Adult Beefalo Cows	Super Roasters/Parts (7.76 pounds or more)	Swine, Sows, Boars (over 450 pounds)	Equine
Adult Buffalo/Bison/Water Buffalo Cows	Ducks, Ducklings		Goats, Bucks Goats, Nannies
Adult Dairy Bulls	Ducks, Ducks		Goats, Slaughter Goats/Kids
Adult Dairy Cows Non-Adult Beef Cattle	Geese, Goslings		Llamas
Non-Adult Buffalo/Bison/Water Buffalo	Geese, Goose		Ostriches
Non-Adult Beefalo	Turkeys, Poult		Reindeer
Non-Adult Dairy Cattle	Turkeys, Toms, Fryers, Roasters		Caribou
			Sheep, Rams
			Sheep, Ewes
			Sheep, Lambs

### Eligible Livestock Contract Growers (Poultry and Swine)

Poultry and swine are the only kinds of livestock for which contract growers can be eligible under LIP.

To be eligible for LIP, in addition to meeting all other eligibility requirements for loss, a poultry or swine contract grower must have had the following:

- Possession and control of the eligible livestock; and
- A written agreement with the eligible livestock owner setting the specific terms, conditions and obligations of the parties involved regarding the production of livestock.

Contract growers are not eligible for losses under LIP for injured livestock that were sold at a reduced price due to an eligible loss condition.

### Eligible Loss Conditions

An eligible loss condition includes any of the following that occur in the calendar year for which benefits are requested:

- Eligible adverse weather event;
- Eligible disease; and
- Eligible attack.

Eligible adverse weather event means extreme or abnormal damaging weather that is not expected to occur during the loss period for which it occurred, which directly results in eligible livestock losses.

An eligible adverse weather event must occur in the calendar year for which benefits are requested. Eligible adverse weather events include, but are not limited to, as determined by the FSA Deputy Administrator of Farm Programs or designee, earthquake; hail; lightning; tornado; tropical storm; typhoon; vog, if directly related to a volcanic eruption; winter storm, if the winter storm lasts for three consecutive days and is accompanied by high winds, freezing rain or sleet, heavy snowfall and extremely cold temperatures; hurricanes; floods; blizzards; wildfires; extreme heat; extreme cold; and straight-line winds. Drought is not an eligible adverse weather event except when associated with anthrax, a condition that occurs because of drought and results in the death of eligible livestock.

Eligible disease means a disease that is exacerbated by an eligible adverse weather event that directly results in eligible livestock losses, including, but not limited to, anthrax, cyanobacteria, (beginning in 2015 calendar year), larkspur poisoning (beginning in 2015 calendar year) and Mycoplasma Bovis in Bison (beginning in 2021). In addition, eligible disease means a disease that is caused and/or transmitted by vectors and vaccination or acceptable management practices are not available, whether or not they were or were not implemented, that directly result in death of eligible livestock in excess of normal mortality, including but not limited to Blue Tongue, EHD, CVV, and Theileria Orientalis.

Eligible attack means an attack by animals reintroduced into the wild by the Federal Government or protected by Federal law, including wolves and avian predators, that directly results in either injured livestock sold at a reduced price or death of eligible livestock, in excess of normal mortality.

## Payments

### Livestock Death Losses

LIP payments for livestock death losses, adjusted for normal mortality, are calculated by multiplying the national payment rate for the applicable livestock category by the number of eligible livestock in that category times the producer's share. Current year national payment rates are found at the end of this fact sheet.

The LIP national payment rate for eligible livestock owners is based on 75 percent of the average fair market value of the livestock, as provided in Table 1.

The LIP national payment rate for eligible livestock contract growers is based on 75 percent of the average income loss sustained by the contract grower with respect to the dead livestock, as provided in Table 2.

A contract grower's LIP payment will be reduced by the amount of monetary compensation received from the owner for the loss of income suffered from the death of livestock under contract.

### Injured Livestock

For eligible livestock owners, LIP payments for injured livestock that are sold at a reduced price due to an eligible adverse weather event or eligible attack are calculated by multiplying the national payment rate for the applicable livestock category minus the amount that the livestock owner received for the eligible livestock in that category times the livestock owner's share. If injured eligible livestock are sold for more than the national payment rate for the applicable livestock category, there is no payment.

### Payment Limitations and Adjusted Gross Income (AGI)

For the 2017 and subsequent program years, there is no per person or legal entity program year payment limitation.

In evaluating average adjusted gross income, an individual or entity is ineligible for payment under LIP if the average AGI of the individual or entity exceeds \$900,000.

Direct attribution provisions apply to LIP. Under direct attribution, AGI provisions apply to the person or legal entity applying for payment as well as to those persons or legal entities with an interest in the legal entity or in a sub-entity.

For more information on payment limitations, visit [www.fsa.usda.gov/limits](http://www.fsa.usda.gov/limits).

## Applying for LIP

Owners or contract growers may apply to receive LIP benefits at local FSA offices.

Owners or contract growers who suffer livestock losses due to an eligible cause of loss must submit a notice of loss and an application for payment to the local FSA office that serves the physical location county where the livestock losses occurred. All of the owner's or contract grower's interest in inventory of eligible livestock in that county for the calendar year must be accounted for and summarized when determining eligibility.

An owner or contract grower must file a notice of loss within 30 calendar days of when the loss of livestock is first apparent as well as file an application for payment within 60 calendar days after the end of the calendar year in which the eligible loss condition occurred.

For 2024 LIP losses, livestock owners and contract growers may apply for 2024 LIP benefits in the physical location county where the loss occurred.

The following table provides the final dates to file a notice of loss and application for payment:

DATE OF LIVESTOCK DEATH AND/OR INJURY	FINAL DATE TO FILE NOTICE OF LOSS	FINAL DATE TO SUBMIT AN APPLICATION FOR PAYMENT
Calendar year 2019 and all subsequent years	by 30 calendar days of when the loss is first apparent to the participant.	60 days after the calendar year in which the eligible loss condition occurred
Calendar year 2023 and all subsequent years	60 days after the calendar year in which the eligible loss condition occurred	60 days after the calendar year in which the eligible loss condition occurred

Applications from eligible livestock owners for losses due to livestock injured due to an eligible loss condition will be processed and acted on as specified in this fact sheet.

Contract growers of poultry or swine must submit a copy of the grower contract and any other supporting documents required for determining eligibility. Similar to requirements for owners, supporting documents must show evidence of loss, current physical location of livestock in inventory and location of the livestock at the time of death.





### Livestock Loss Documentation

Livestock owners and contract growers must record all pertinent information (including the number and kind) of all livestock and those adversely impacted by an eligible loss condition resulting in either death losses or injury and sales of injured livestock at reduced price.

Owners who sold injured livestock for a reduced price because the livestock were injured due to an eligible adverse weather event or eligible attack, must provide verifiable evidence of the reduced sale of the livestock. The injured livestock must be sold to an independent third party (such as sale barn, slaughter facility, or rendering facility).

Documents that may provide verifiable evidence of livestock sold at a reduced price include but are not limited to:

- sales receipts from a livestock auction, sale barn or
- other similar livestock sale facilities
- rendering facility receipts
- processing plant receipts

The documentation for injured livestock sales must have the price for which the animal was sold as well as information on livestock kind, type, and weight sold.

FSA will use information furnished by the applicant to determine eligibility. Furnishing the required information is voluntary; however, without all required information, program benefits will not be approved or provided.

### LIP Decision Tool

The newly launched LIP Decision Tool assists livestock producers who suffered losses from eligible adverse weather events and other causes of loss as well as cooperators who are helping disaster-impacted livestock producers navigate available federal disaster assistance programs. To establish eligibility for LIP benefits, the optional decision tool gives producers clear guidance on what is needed to gather and submit required loss documentation, reducing the amount of time needed to complete applications and enabling FSA county office staff to deliver much-needed assistance faster.

Through use of the LIP tool, livestock producers can provide to FSA county offices the supporting documentation, inventory numbers, and loss numbers at their initial visit, which will help the office serve customers more effectively and efficiently. The tool is available at [farmraise.com/usda-fsa](https://farmraise.com/usda-fsa).

### For More Information

This fact sheet is for informational purposes only; other eligibility requirements or restrictions may apply. To find more information about FSA disaster assistance programs, visit [farmers.gov](https://farmers.gov) or contact your local FSA office.

To find your local FSA office, visit  
[farmers.gov/service-center-locator](https://farmers.gov/service-center-locator).

**TABLE 1: LIP PAYMENT RATES FOR ELIGIBLE LIVESTOCK OWNERS**  
(rates have been reduced by the required 75%)

KIND	TYPE	WEIGHT RANGE	2024 PAYMENT RATE PER HEAD
Alpacas			\$443.99
Beef	Adult	Bull	\$1904.81
		Cow	\$1465.24
	Non-Adult	Less than 400 pounds	\$627.86
		400 to 799 pounds	\$984.12
		800 pounds or more	\$1640.19
Beefalo	Adult	Bull	\$1865.17
		Cow	\$1474.98
	Non-Adult	Less than 400 pounds	\$602.73
		400 to 799 pounds	\$1074.63
		800 pounds or more	\$1642.06
Buffalo/Bison/ Water Buffalo	Adult	Bull	\$1799.10
		Cow	\$1491.23
	Non-Adult	Less than 400 pounds	\$600.90
		400 to 799 pounds	\$1225.49
		800 pounds or more	\$1645.16
Caribou	All		\$599.56
Chickens	Broilers/ Pullets (Regular Size)	4.26 to 6.25 pounds	\$3.00
	Chicks		\$0.27
	Layers		\$5.40
	Pullets/ Cornish Hens (Small size)	Less than 4.26 pounds	\$2.02
	Roasters	6.26 to 7.75 pounds	\$3.82
	Super Roasters/Parts	7.76 pounds or more	\$5.02
Dairy	Adult	Bull	\$1417.99
		Cow	\$1321.88
	Non-Adult	Less than 400 pounds	\$330.47
		400 to 799 pounds	\$660.94
		800 pounds or more	\$1079.53

**TABLE 1: LIP PAYMENT RATES FOR ELIGIBLE LIVESTOCK OWNERS**  
(rates have been reduced by the required 75%)

KIND	TYPE	WEIGHT RANGE	2024 PAYMENT RATE PER HEAD
Deer	All		\$599.56
Ducks	Ducklings		\$0.74
	Ducks		\$4.61
Elk			\$832.24
Emus			\$239.16
Equine			\$1016.42
Geese	Goose		\$52.48
	Gosling		\$11.02
Goats	Bucks		\$181.80
	Nannies		\$123.49
	Slaughter Goats/Kids		\$70.76
Llamas			\$358.89
Ostriches			\$796.14
Reindeer			\$599.56
Sheep	Ewes		\$169.21
	Lambs		\$179.26
	Rams		\$577.14
Swine	Suckling Nursery Pigs	Less than 50 pounds	\$39.65
	Lightweight Barrows, Gilts	50 to 150 pounds	\$73.13
	Sows, Boars, Barrows, Gilts	151 to 450 pounds	\$99.00
	Boars, Sows	450 pounds or more	\$185.62
Turkeys	Poults		\$2.60
	Toms, Fryers, Roasters		\$26.53

**TABLE 2: LIP PAYMENT RATES FOR ELIGIBLE LIVESTOCK CONTRACT GROWERS**  
(rates have been reduced by the required 75%)

KIND	TYPE	WEIGHT RANGE	2024 PAYMENT RATE PER HEAD
Chickens	Broilers, Pullets (regular size)	4.26 to 6.25 pounds	\$0.33
	Chicks		\$0.22
	Layers		\$0.32
	Pullets, Cornish Hens (small size)	Less than 4.26 pounds	\$0.22
	Roasters	6.26 to 7.75 pounds	\$0.42
	Super Roasters/Parts	7.76 pounds or more	\$0.55
Ducks	Ducks		\$0.51
	Ducklings		\$0.51
Geese			\$5.77
Swine	Suckling Nursery Pigs	Less than 50 pounds	\$4.50
	Lightweight Barrows, Gilts	50 to 150 pounds	\$10.98
	Sows, Boars, Barrows, Gilts	151 to 450 pounds	\$14.87
	Boars, Sows	451 pounds or more	\$76.28
Turkeys	Poults		\$0.29
	Toms, Fryers, Roasters		\$2.92

**Board Letter**  
**County of Knox, Illinois**  
**May 29, 2024**

**Department:** *HIGHWAY*

**Agenda Items:**

1. *Approve Resolution for Award of County Highway 3 Project Bid, Section 20-00016-77-RS*
2. *Approve Illinois Department of Transportation Joint Funding Agreement for Construction Work, County Highway 3, Section 20-00016-77-RS*

**Background:**

*County Highway 3 is 5 miles long and runs north out of the northwest corner of Oneida to the Henry County line. The average daily traffic on County Highway 3 is 600 vehicles. A 3-inch hot mix asphalt overlay was applied to County Highway 3 in 1998. The asphalt pavement has significant map cracking and other deficiencies. The cold-in-place recycling will pulverize the existing hot mix asphalt material, incorporate an engineered emulsion to the pulverized material and lay it back down for the new road base material. The engineered emulsion additive will increase the structural capacity of the materials of the pavement structure.*

*Dunn Company, A Division of Tyrolt Inc. submitted the only bid in the amount of \$1,226,636.97, which was 21% below the Engineer's Estimate of \$1,562,293.69.*

*Construction should begin in July 2024 with a contract completion date of September 30, 2024.*

**Budget Impact:** *There is \$1,064,603.28 of Rebuild Illinois Funds(RBI) in the 23/24 County Motor Fuel Tax Fund Budget and the remaining \$162,033.69 will be Knox County's COVID Relief Funds that were Federal dollars allotted to us in 2021. The total amount of COVID Relief funds allotted to counties in 2021 was \$14,996,460. The COVID funds will be a reimbursement from the State of Illinois.*

**Recommended Action:** *Approve Resolution for Award of County Highway 3 Project Bid, Section 20-00016-77-RS*

**Supporting Documents:**

1. *Resolution*
2. *IDOT Joint Funding Agreement*
3. *Bid Tabulation*
4. *Location Map*







**LOCAL PUBLIC AGENCY**

Local Public Agency		County	Section Number
Knox County		Knox	20-00016-77-RS
Fund Type	ITEP, SRTS, HSIP Number(s)	MPO Name	MPO TIP Number
STATE	N/A	N/A	N/A

**Construction**

State Job Number	Project Number
C-94-071-24	

- State-Let Construction  
  Locally Let Construction  
  Construction Engineering  
  Utilities  
  Railroad Work

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

**LOCATION**

Local Street/Road Name	Key Route	Length	Stationing	
County HWY 3	CH 0003	5.09	From	To
			00.00	05.09

Location Termini
S County RD To Ontario RD

Current Jurisdiction	Existing Structure Number(s)	Add Location
Knox County	N/A	Remove

**PROJECT DESCRIPTION**

Cold-in-Place recycling, bituminous surface treatment and aggregate shoulder wedges.
--------------------------------------------------------------------------------------

**LOCAL PUBLIC AGENCY APPROPRIATION - REQUIRED FOR STATE LET CONTRACTS**

By execution of this Agreement the LPA attests that sufficient moneys have been appropriated or reserved by resolution or ordinance to fund the LPA share of project costs. A copy of the authorizing resolution or ordinance is attached as an addendum.

**METHOD OF FINANCING - (State-Let Contract Work Only)**

Check One

- METHOD A - Lump Sum** (80% of LPA Obligation \_\_\_\_\_ )  
 Lump Sum Payment - Upon award of the contract for this improvement, the LPA will pay the STATE within thirty (30) calendar days of billing, in lump sum, an amount equal to 80% of the LPA's estimated obligation incurred under this agreement. The LPA will pay to the STATE the remainder of the LPA's obligation (including any nonparticipating costs) in a lump sum within thirty (30) calendar days of billing in a lump sum, upon completion of the project based on final costs.
- METHOD B - \_\_\_\_\_ Monthly Payments** of \_\_\_\_\_ due by the \_\_\_\_\_ of each successive month.  
 Monthly Payments - Upon award of the contract for this improvement, the LPA will pay to the STATE a specified amount each month for an estimated period of months, or until 80% of the LPA's estimated obligation under the provisions of the agreement has been paid. The LPA will pay to the STATE the remainder of the LPA's obligation (including any nonparticipating costs) in a lump sum, upon completion of the project based upon final costs.
- METHOD C - LPA's Share** \_\_\_\_\_ divided by estimated total cost multiplied by actual progress payment.  
 Progress Payments - Upon receipt of the contractor's first and subsequent progressive bills for this improvement, the LPA will pay to the STATE within thirty (30) calendar days of receipt, an amount equal to the LPA's share of the construction cost divided by the estimated total cost multiplied by the actual payment (appropriately adjust for nonparticipating costs) made to the contractor until the entire obligation incurred under this agreement has been paid.

Failure to remit the payment(s) in a timely manner as required under Methods A, B, or C shall allow the **STATE** to internally offset, reduce, or deduct the arrearage from any payment or reimbursement due or about to become due and payable from the **STATE** to the **LPA** on this or any other contract. The **STATE** at its sole option, upon notice to the **LPA**, may place the debit into the Illinois Comptroller's Offset System (15 ILCS 405/10.05) or take such other and further action as may be required to recover the debt.

**THE LPA AGREES:**

1. To acquire in its name, or in the name of the **STATE** if on the **STATE** highway system, all right-of-way necessary for this project in accordance with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, and established State policies and procedures. Prior to advertising for bids, the **LPA** shall certify to the **STATE** that all requirements of Titles II and III of said Uniform Act have been satisfied. The disposition of encroachments, if any, will be cooperatively determined by representatives of the **LPA**, the **STATE**, and the **FHWA** if required.
2. To provide for all utility adjustments and to regulate the use of the right-of-way of this improvement by utilities, public and private, in accordance with the current Utility Accommodation Policy for Local Public Agency Highway and Street Systems.
3. To provide for surveys and the preparation of plans for the proposed improvement and engineering supervision during construction of the proposed improvement.
4. To retain jurisdiction of the completed improvement unless specified otherwise by addendum (addendum should be accompanied by a location map). If the improvement location is currently under road district jurisdiction, a jurisdictional addendum is required.
5. To maintain or cause to be maintained the completed improvement (or that portion within its jurisdiction as established by addendum referred to in item 4 above) in a manner satisfactory to the **STATE** and the **FHWA**.
6. To comply with all applicable Executive Orders and Federal Highway Acts pursuant to the Equal Employment Opportunity and Nondiscrimination Regulations required by the U.S. Department of Transportation.
7. To maintain for a minimum of 3 years after final project close out by the **STATE**, adequate books, records and supporting documents to verify the amounts, recipients and uses of all disbursements of funds passing in conjunction with the contract. The contract and all books, records, and supporting documents related to the contract shall be available for review and audit by the Auditor General and the **STATE**. The **LPA** agrees to cooperate fully with any audit conducted by the Auditor General, the **STATE**, and to provide full access to all relevant materials. Failure to maintain the books, records, and supporting documents required by this section shall establish presumption in favor of the **STATE** for recovery of any funds paid by the **STATE** under the contract for which adequate books, records and supporting documentation are not available to support their purported disbursement.
8. To provide if required, for the improvement of any railroad-highway grade crossing and rail crossing protection within the limits of the proposed improvement.
9. To comply with Federal requirements or possibly lose (partial or total) Federal participation as determined by the **FHWA**.
10. To provide or cause to be provided all of the initial funding, equipment, labor, material, and services necessary to complete locally administered portions of the project.
11. (Railroad Related Work) The **LPA** is responsible for the payment of the railroad related expenses in accordance with the **LPA**/railroad agreement prior to requesting reimbursement from the **STATE**. Requests for reimbursement should be sent to the appropriate IDOT District Bureau of Local Roads and Streets Office. Engineer's Payment Estimates shall be in accordance with the Division of Cost.
12. Certifies to the best of its knowledge and belief that its officials:
  - a. are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency;
  - b. have not within a three-year period preceding this agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State anti-trust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements receiving stolen property;
  - c. are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, Local) with commission of any of the offenses enumerated in item (b) of this certification; and
  - d. have not within a three-year period preceding the agreement had one or more public transactions (Federal, State, Local) terminated for cause or default.
13. To include the certifications, listed in item 12 above, and all other certifications required by State statutes, in every contract, including procurement of materials and leases of equipment.
14. That execution of this agreement constitutes the **LPA**'s concurrence in the award of the construction contract to the responsible low bidder as determined by the **STATE**.
15. That for agreements exceeding \$100,000 in federal funds, execution of this agreement constitutes the **LPA**'s certification that:
  - a. No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a member of congress, an officer or employee of congress, or any employee of a member of congress in connection with the awarding of any federal contract, the making of any cooperative agreement, and the extension, continuation, renewal, amendment or

modification of any Federal contract, grant, loan or cooperative agreement.

- b. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of congress, an officer or employee of congress or an employee of a member of congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit standard form - LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.
  - c. The LPA shall require that the language of this certification be included in the award documents for all subawards (including subcontracts, subgrants and contracts under grants, loans, and cooperative agreements), and that all subrecipients shall certify and disclose accordingly
16. To regulate parking and traffic in accordance with the approved project report.
  17. To regulate encroachments on public rights-of-way in accordance with current Illinois Compiled Statutes.
  18. To regulate the discharge of sanitary sewage into any storm water drainage system constructed with this improvement in accordance with the current Illinois Compiled Statutes.

#### **THE STATE AGREES:**

1. To provide such guidance, assistance, and supervision to monitor and perform audits to the extent necessary to assure validity of the LPA's certification of compliance with Title II and III Requirements.
2. To receive bids for construction of the proposed improvement when the plans have been approved by the STATE (and FHWA, if required) and to award a contract for construction of the proposed improvement after receipt of a satisfactory bid.
3. To provide all initial funding and payments to the contractor for construction work let by the STATE. The LPA will be invoiced for their share of contract costs per the method of payment selected under Method of Financing based on the Division of Costs shown on Addendum 2.
4. For agreements with federal and/or state funds in construction engineering, utility work and/or railroad work:
  - a. To reimburse the LPA for federal and/or state share on the basis of periodic billings, provided said billings contain sufficient cost information and show evidence of payments by the LPA;
  - b. To provide independent assurance sampling and furnish off-site material inspection and testing at sources normally visited by STATE inspectors for steel, cement, aggregate, structural steel, and other materials customarily tested by the STATE.

#### **IT IS MUTUALLY AGREED:**

1. Construction of the project will utilize domestic steel as required by Section 106.01 of the current edition of the Standard Specifications for Road and Bridge Construction and federal Buy America provisions
2. That this Agreement and the covenants contained herein shall become null and void in the event that the FHWA does not approve the proposed improvement for Federal-aid participation within one (1) year of the date of execution of this agreement.
3. This agreement shall be binding upon the parties, their successors, and assigns.
4. For contracts awarded by the LPA, the LPA shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any USDOT - assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The LPA shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of USDOT - assisted contracts. The LPA's DBE program, as required by 49 CFR part 26 and as approved by USDOT, is incorporated by reference in this agreement. Upon notification to the recipient of its failure to carry out its approved program, the STATE may impose sanctions as provided for under part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C 3801 et seq.). In the absence of a USDOT - approved LPA DBE Program or on state awarded contracts, this agreement shall be administered under the provisions of the STATE'S USDOT approved Disadvantaged Business Enterprise Program.
5. In cases where the STATE is reimbursing the LPA, obligation of the STATE shall cease immediately without penalty or further payment being required if, in any fiscal year, the Illinois General Assembly or applicable federal funding source fails to appropriate or otherwise make available funds for the work contemplated herein.
6. All projects for the construction of fixed works which are financed in whole or in part with funds provided by this agreement and/or amendment shall be subject to the Prevailing Wage Act (820 ILCS 130/0.01 et seq.) unless the provisions of the act exempt its application.

#### **FISCAL RESPONSIBILITIES:**

1. **Reimbursement Requests:** For reimbursement requests the LPA will submit supporting documentation with each invoice. Supporting documentation is defined as verification of payment, certified time sheets or summaries, vendor invoices, vendor receipts, cost plus fix fee invoice, progress report, personnel and direct cost summaries, and other documentation supporting the requested reimbursement amount (Form BLR 05621 should be used for consultant invoicing purposes). LPA invoice requests to the STATE will be submitted with sequential invoice numbers by project.
2. **Financial Integrity Review and Evaluation (FIRE) program:** LPA's and the STATE must justify continued federal funding on inactive projects. 23 CFR 630.106(a)(5) defines an inactive project as a project which no expenditures have been charged against Federal funds for the past twelve (12) months. To keep projects active, invoicing must occur a minimum of one time within any given twelve (12) month period. However, to ensure adequate processing time, the first invoice shall be submitted to

the **STATE** within six (6) months of the federal authorization date. Subsequent invoices will be submitted in intervals not to exceed six (6) months.

3. **Final Invoice:** The **LPA** will submit to the **STATE** a complete and detailed final invoice with applicable supporting documentation of all incurred costs, less previous payments, no later than twelve (12) months from the date of completion of work or from the date of the previous invoice, whichever occurs first. If a final invoice is not received within this time frame, the most recent invoice may be considered the final invoice and the obligation of the funds closed. Form BLR 05613 (Engineering Payment Record) is required to be submitted with the final invoice for engineering projects.
4. **Project Closeout:** The **LPA** shall provide the final report to the appropriate **STATE** district office within twelve (12) months of the physical completion date of the project so that the report may be audited and approved for payment. If the deadline cannot be met, a written explanation must be provided to the district prior to the end of the twelve (12) months documenting the reason and the new anticipated date of completion. If the extended deadline is not met, this process must be repeated until the project is closed. Failure to follow this process may result in the immediate close-out of the project and loss of further funding.
5. **Project End Date:** The period of performance (end date) for state and federal obligation purposes is five (5) years for projects under \$1,000,000 or seven (7) years for projects over \$1,000,000 from the execution date of the agreement.  
  
Requests for time extensions and joint agreement amendments must be received and approved prior to expiration of the project end date. Failure to extend the end date may result in the immediate close-out of the project and loss of further funding.
6. **Single Audit Requirements:** If the **LPA** expends \$750,000 or more a year in federal financial assistance, they shall have an audit made in accordance with 2 CFR 200. **LPA's** expending less than \$750,000 a year shall be exempt from compliance. A copy of the audit report must be submitted to the **STATE** (IDOT's Office of Internal Audit, Room 201, 2300 South Dirksen Parkway, Springfield, Illinois, 62764) within 30 days after the completion of the audit, but no later than one year after the end of the **LPA's** fiscal year. The ALN number for all highway planning and construction activities is 20.205. Federal funds utilized for construction activities on projects let and awarded by the **STATE** (federal amounts shown as "Participating Construction" on Addendum 2) are not included in a **LPA's** calculation of federal funds expended by the **LPA** for Single Audit purposes..
7. **Federal Registration:** **LPA's** are required to register with the System for Award Management or SAM, which is a web-enabled government-wide application that collects, validates, stores, and disseminates business information about the federal government's trading partners in support of the contract award and the electronic payment processes. To register or renew, please use the following website: <https://www.sam.gov/SAM/>

**ADDENDA**

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

<input checked="" type="checkbox"/>	1.	Location Map
<input checked="" type="checkbox"/>	2.	Division of Cost
<input type="checkbox"/>	3.	Resolution*
<input checked="" type="checkbox"/>	4.	Addendum #3 Changes in Agreement Provisions

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

The LPA further agrees as a condition of payment, that it accepts and will comply with the applicable provisions set forth in this agreement and all Addenda indicated above.

**APPROVED**

Local Public Agency

Name of Official (Print or Type Name)

Jared M. Hawkinson

Title of Official

County Board Chairman

Signature

Date

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The above signature certifies the agency's TIN number is 376001167 conducting business as a Governmental Entity.

DUNS Number 071427058

UEI \_\_\_\_\_

**APPROVED**

State of Illinois  
Department of Transportation

Omer Osman, P.E., Secretary of Transportation

Date

--	--

By:

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

Date

--	--

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

Date

--	--

Yongsu Kim, Chief Counsel

Date

--	--

Vicki Wilson, Chief Fiscal Officer

Date

--	--

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

Please check this box to open a fillable Resolution Form within this Addenda.



Addendum # 3

CHANGES IN AGREEMENT PROVISIONS  
FORM BLR 05310C - STATE FUNDS ONLY

WHEREAS, it is necessary to revise certain portions of the Agreement.

BE IT MUTUALLY AGREED that the following shall be revised as follows:

Delete all references to the Federal Highway Administration (FHWA) and specific federal requirements.

**METHOD OF FINANCING – (State-Let Contract Work Only)**

Delete entire section.

**THE STATE AGREES:**

Delete Articles 2 and 3.

Revise the first sentence in Article 4 to read: "For agreements with State funds in construction, construction engineering utility work, and/or railroad work:"

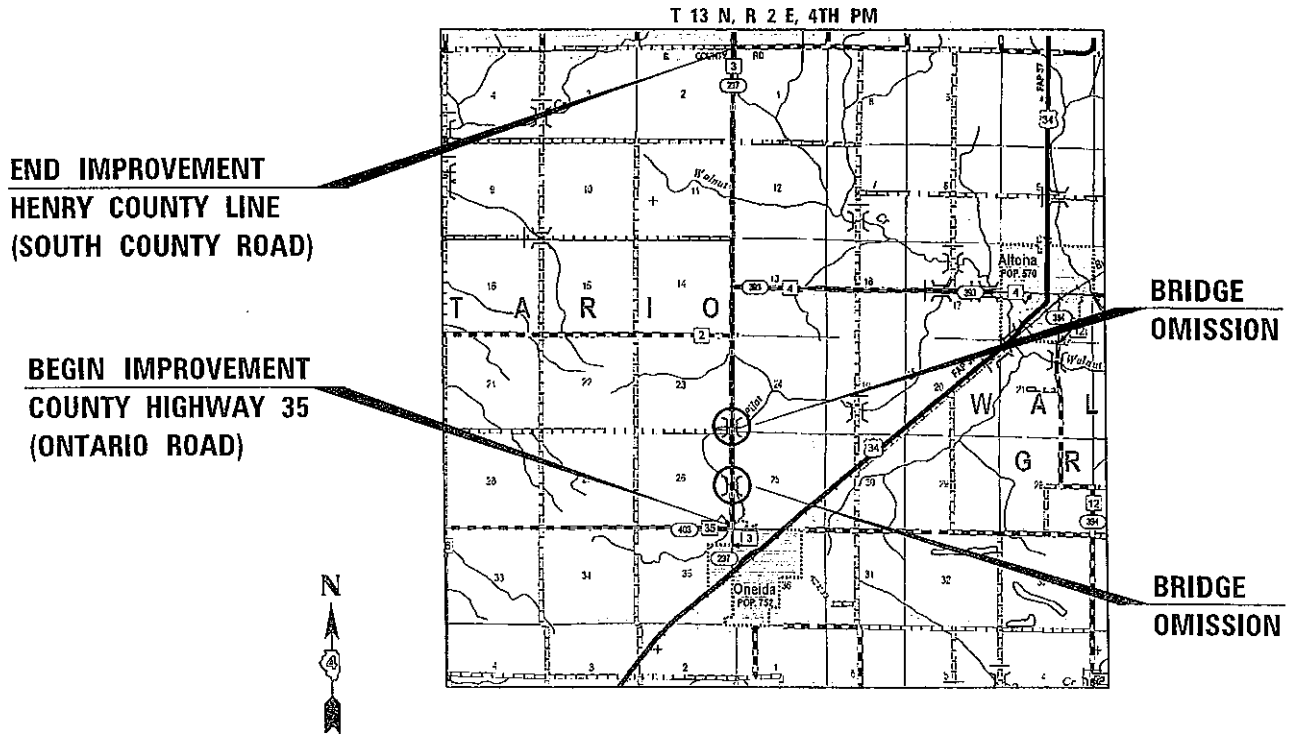
BE IT MUTUALLY AGREED that all remaining provisions of the original agreement not altered by this addendum shall remain in full force and effect.





# County Highway 3

## Section 20-00016-77-RS



LOCATION MAP  
NOT TO SCALE

GROSS LENGTH = 26,769.60 FT. = 5.070 MILE

NET LENGTH = 26,687.60 FT. = 5.054 MILE

**Board Letter**  
**County of Knox, Illinois**  
**May 29, 2024**

**Department:** *HIGHWAY*

**Agenda Item:** *Approve Proposal for GIS Services for Asset Management, Section 24-00-RFP*

**Background:** *Last year Knox County was awarded a grant for Statewide Planning and Research Program (SPR) funds. The SPR funds are federal funds for planning and research activities. The funds are used to establish a cooperative, continuous, and comprehensive framework for making transportation investment decisions and to carryout transportation research activities throughout the State. A 20 percent non-federal match is required for these federal funds.*

*The proposed project will focus on asset management. As outlined in IDOT's Transportation Asset Management Plan from 2019: culverts, bridges, signs, etc. are all assets that need to be properly managed for a working and safe transportation system, and they are all easily located, managed, and analyzed with our current GIS system.*

*Knox County advertised a Request for Proposals in April 2024 and we received three (3) RFP's. The RFPs were evaluated and scored. See the attached evaluation tabulation. Cloudpoint Geospatial scored the highest in the RFP evaluation.*

*Cloudpoint Geospatial will charge Knox County \$249,575 for the collection of data to populate the GIS Asset Management Inventory. The fee will cover data collection services, equipment and supplies to implement the comprehensive Asset Management dashboard application.*

**Budget Impact:** *The awarded grant amount is \$200,000. These funds are a reimbursement program where Knox County will be responsible for incurring 100% of the upfront costs and then we will be reimbursed after invoicing IDOT. The project expenses are budgeted in the 2023/24 Federal Aid Matching Fund.*

**Recommended Action:** *Approve Proposal for GIS Services for Asset Management, Section 24-00-RFP*

**Supporting Document:**

- 1. Cloudpoint Geospatial Request for Proposal (Key Pages of Proposal)*
- 2. RFP Evaluation*



# Proposal for Professional GIS Services



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## Prepared for: Knox County Highway Department

The following proposal is prepared for the Knox County Highway Department to provide professional Geographic Information Systems (GIS) services for asset management.

**Cloudpoint Geospatial, Inc.**  
PO Box 1017  
Roanoke, IL 61561  
877.377.8124  
cloudpointgeo.com

## Cover Letter

Duane Ratermann  
Knox County Highway Department  
1214 U.S. 150  
Knoxville, Illinois 61448

05 / 03 / 2024

Re: Proposal for Professional GIS Services

Dear Duane,

Cloudpoint Geospatial is pleased to provide this proposal to the Knox County Highway Department for professional GIS services for collection of highway asset information and development of a Geographic Information Systems ("GIS") based asset management portal.

Cloudpoint Geospatial is a professional GIS services provider and Esri Business Partner with a strong focus on implementing GIS services and solutions for public works, local governments, and transportation agencies throughout the Midwest. All of these solutions are delivered through the well-known ArcGIS platform and specifically tailored to asset inventories, facility management, public services, land records, transportation, and infrastructure. We offer a variety of GIS services within this realm, including ArcGIS Enterprise implementation, project management, technical support, training, and field inventories, along with GIS planning, analysis, and administration. Our distinct advantage over other service providers is found in our niche focus on GIS and our strong background in transportation systems and public sector service which includes a combined total of 30+ years of service as local government employees. In addition, we are a professional services provider and not a software company. The company has successfully delivered GIS projects and service contracts both locally in central Illinois and across the country over the past 12 years and have received rave reviews from highly satisfied customers.

Upon your review, you will find that Cloudpoint has unmatched dedication to meeting our Client's needs and exceeding their expectations. If you have questions on this proposal, please contact me at [jhodel@cloudpointgeo.com](mailto:jhodel@cloudpointgeo.com) or (877) 377-8124.

Sincerely,



Jonathan J, Hodel, PE, GISP  
Principal  
Cloudpoint Geospatial



## Project Overview

The Knox County Highway Department (KCHD) wishes to invest in a data-driven, GIS-based approach to managing their infrastructure assets. KCHD sees the need to improve their ability to manage and maintain their highway assets more efficiently using a GIS-based technology platform, more specifically ArcGIS. They have attempted some basic inventories with hard copy plans and various spreadsheet tools, however, those inventories have proven difficult to keep current since they are not contained in a single platform and therefore are not utilized to their fullest extent. This proposal includes a GIS-based asset management implementation that will incorporate new asset inventories of KCHD's infrastructure layers and allow flexibility for their staff to maintain those assets through a user-friendly interface both with mobile devices and desktop browsers. In addition, the GIS platform would allow for future GIS layers to be seamlessly added to the system as well as sharing of asset information with the general public should KCHD choose to pursue additional public transparency. KCHD has basic GIS software licensing available so it intends to build upon the existing software platform that they have, in addition to purchasing additional user licenses for the new Asset Management program. The new field inventories will be merged with IDOT's bridge inventory data into a single management platform using Infrastructure Operations Dashboards, helping KCHD to make data driven decisions for future maintenance and replacement of these assets. Additionally, the project will provide the equipment and software necessary to allow them to keep the inventories up to date and to utilize the full potential of mobile GIS technology.

## Scope of Services

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### Planning and Initial Assessment

The Cloudpoint team will meet with the Client to review any existing asset information and develop a detailed plan for executing the project to avoid any conflicts with the Client's planned road closures, maintenance, and construction activities. As part of this initial assessment, Cloudpoint will also provide professional consultation and strategic planning for the Client to develop a long-term approach to managing county-wide highway assets and infrastructure using GIS incorporating the Client's current databases into a centralized asset information system to improve operational efficiencies and streamline workflows. This work will include assistance in determining the best path and parameters for a fully functional GIS system in the future.

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### Portal Setup and Publishing GIS Layers

During this project phase, Cloudpoint will setup a new ArcGIS Online portal on the Client's behalf and review current data processes and will assist in creating a data schema for integrating new asset information into the workflows and final deliverables. Additionally, the GIS data will be correctly formatted and any required data fields will be added. Once the data schema has been reviewed and approved by the Client, the empty GIS data layers will be published to the Client's newly created ArcGIS Online portal to prepare for collection work.



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## Data Collection of Highway Assets

Cloudpoint staff will collect highway asset features in the field to provide high-accuracy GIS data layers for each type of asset. Prior to collection work they will consult with Client staff to obtain any records, as-builts, engineering plans, CAD files, or system maps that may be helpful for use during the planning and data collection process. In addition, it may be necessary to contact outside agencies or other County departments for obtaining applicable GIS reference layers such as imagery, parcel data, and basemaps. Cloudpoint staff will collect high-accuracy GNSS attributes including both horizontal and vertical positioning, along with attribute information for each of the assets listed below.

Attribute information shall include feature type, northing, easting, elevation, date collected, user name, size (if available), and a photo (for unique or questionable features). Cloudpoint will provide field collection personnel dedicated to the data collection phase throughout the duration of the project. Cloudpoint staff will perform minimal field investigation upon initial visit (up to 5 minutes for each location) and notify the Client of inaccessible or missing features. Data collection will be completed using a Trimble GNSS receiver mounted on a 2m carbon fiber pole connected to a mobile device running the latest version of ArcGIS Field Maps. The GNSS unit will be utilizing Trimble's regional VRS network or the Catalyst system for differential corrections to obtain real-time, survey-grade GPS coordinates. Coordinate System(s) and Units: Horizontal: North American Datum of 1983 (NAD83), USA State Plane Coordinate Zone: Illinois West-1202, Units= Feet Vertical: North American | Vertical Datum of 1988 (NAVD 88), Geodetic Reference System (GEOID18).

### Culverts

The culvert inventory shall consist of collecting all crossroad culverts located on the county highway system. Both the upstream and downstream flowlines will be collected with high-accuracy GNSS for each culvert to provide an accurate representation of the slope of the pipe. The flowline points will also be used to accurately calculate the length of the culvert in addition to a shot at the centerline of pavement to be used in calculating the fill height. The GIS layer for culverts will consist of a single point representing each culvert, however, the line work can be provided to the client to use in other applications as needed, such as flow modeling or hydraulic analysis.

### Guardrail

The guardrail inventory work shall consist of collecting a high-accuracy GNSS position at each end point or break point in the standard guardrail sections to accurately capture the total lineal footage of guardrail. This will exclude lengths of the guardrail terminal sections. This will allow for guardrail footages to be easily retrieved from the GIS system and can be filtered by roadway name or by selecting features on the map.

### Guardrail Terminals

The guardrail terminals will be collected with GPS positioning and represented with a point layer having appropriate attribute information and photos attached to those points. Guardrail terminals will not be included in the length calculations for lineal footage of standard guardrail sections.

### Pavement Markings

Pavement markings will be collected using high-accuracy GNSS positioning at each break point separating solid or skip dash lines to create accurate quantities of lineal footage. High resolution imagery may be used in lieu of GNSS positioning upon approval from the Client if the imagery meets the appropriate accuracy and resolution requirements.



## Signs

All County-maintained traffic signs, including regulatory, warning, and street name signs will be collected with GPS positioning along with appropriate attribute and condition information. In addition, Cloudpoint will install barcode tags on the back of all sign panels to be used with the SignOps inventory system described within this proposal. Barcodes will be scanned and incorporated into the new sign inventory data resulting from this process, allowing for seamless sign maintenance workflows in the future. Barcodes may be scanned by utilizing the camera on the mobile device or by connecting an external Bluetooth barcode reader. A point will be collected for each sign assembly/post with a record for each sign panels being attached and associated with that assembly. This will allow the Client to track both number and types of posts in addition to the sign panels.

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## Create Web Maps and Inspection Forms

Web maps will be the foundational elements of the new asset management GIS system. The web maps will be created in draft form and provided to the client for review and feedback. They will then be used to create dashboards for the asset management tools, which the client will use to update and edit data from the office or in the field. During this phase, Cloudpoint will integrate user friendly inspection forms with Survey123 and ArcGIS Field Maps for enhanced user experience with regards to mobile data collection. These forms can closely replicate the client's paper forms if they so choose. The database structure will allow for each asset in the field to have multiple inspection records attached to it in the form of related tables. These workflows will also allow the end users to attach plans and photos, as well as a history of inspections for any asset directly from their mobile device in the field. Editing workflows for each of the asset layers created in the collection phase will also be available via the web maps.

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## Operations Dashboard Development

An Operations dashboard page will be created for each different asset type, as well as an overall manager's dashboard that will display a high-level overview of all assets on a single page. From these dashboards, highway managers and supervisors will be able to make edits and view the following items in real-time depending on available data:

- Structures- Search by SN or Name, filter by road name or jurisdiction, view totals, sufficiency ratings, structure types, lengths, etc.
- Signs- Search by ID, filter by sign types, total signs, deficient signs, recent inspections, etc.
- Culverts- Search by Culvert ID or Name, filter by road name or jurisdiction, view totals, condition ratings, types, lengths, last inspection, etc.
- Guardrails- search by guardrail ID or road name, view conditions, total lengths, terminal types, etc.
- Pavements Markings- filter by road name, marking color, view total footage of markings, estimate paint quantities, etc.
- Pavement- total miles of road, miles of road by type, pavement conditions, year construction, reference to construction plans, last inspection date, etc.

Note: The above-mentioned items must be present in the client's inventory data to be displayed in the dashboards.



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## Mobile Deployment and Training

Cloudpoint will provide onsite training for all personnel regarding training of desktop, mobile, and web functionality of the new system. The training will be targeted towards the Client's comfort level with the technology and can be adapted to fit their needs or desires. Desktop training will consist of an introduction to the basic editing tools and how to use the dashboards. Mobile collection training will consist of installation and setup of the necessary mobile apps on included mobile devices described below, and training on updating and inspecting asset features in the field. Cloudpoint staff will provide up to two (2) days of onsite training, available in four (4) hour increments to ensure the new maintenance practices are properly implemented and buy-in is achieved from key players. The Client staff will be prepared and equipped to maintain their new asset inventory immediately following the onsite training.

### Training for High-Accuracy GNSS

The Client may optionally purchase Trimble GNSS equipment for high-accuracy GNSS locating, in which case Cloudpoint would provide training on the use of the ArcGIS Field Maps application with the Trimble equipment to perform all of the same high-accuracy workflows listed above in the data collection process. There would be no additional charge for training on use of the GNSS equipment with Field Maps as long as the total allowable training time is not exceeded.

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## Technical Support

Included with this project is ninety (90) days of remote technical support for the Client's newly configured GIS asset management portal. Once this time frame has passed, the Client may choose to purchase additional support in the form of blocks of hours which expire after one year from the purchase date. Additional blocks of hours can be available for purchase as described in the Optional Services section of this proposal.

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## Contractual Services

### ArcGIS Online

ArcGIS Online enables you to connect people, locations, and data using interactive maps, work with smart, data-driven styles and intuitive analysis tools that deliver location intelligence, and share your insights with the third party vendors or specific internal departments. This account requires an annual subscription with a user-based pricing model as detailed in the cost estimate. It is recommended that the Client purchase a minimum of five (5) users for this project. The advantage of utilizing the ArcGIS Online platform is that it provides the Client with an independent, industry standard platform that most third-party applications or services can connect to in the future. This will avoid delays in working with other hosting providers and allow for unrestricted access of the portal system and the data within. . Cloudpoint will acquire and configure a separate ArcGIS Online account on the Client's behalf (if necessary), however the Client will be responsible for ongoing subscription costs after the first year.

## **SignOps Sign Inventory Management System**

SignOps is Cloudpoint Geospatial's turn-key solution for sign inventory management. This solution consists of a web-based sign inventory maintenance application for desktop browsers and mobile devices with barcode scanning and GPS for tracking field assets. This application was developed by Cloudpoint to be used for collecting and maintaining information regarding the traffic sign inventories as described herein.

- Basic functionality of the mobile devices chosen for use by the Client
- Barcode placement and scanning
- Use of mobile devices in the field
- Setup and troubleshooting external Bluetooth devices

### **Inspections**

Do field inspections easier than ever. Customizable input parameters guide users for a streamlined sign inspection process. Users performing routine nighttime inspections using the SignOps program can easily 'flag' signs with poor reflectivity. Software easily provides quick access to the failed signs for locating their position when starting their replacement work.

### **Queries and Reports**

Create CSV reports and analyze the data associated with the signs. By organizing the signs by date of installation or date of manufacturing, it is possible to plan accordingly and budget for upcoming signage needs.

### **Field Sign Assembly Creation**

Due to the mobile nature of SignOps, it is possible for field crews create new assemblies in the field in real time and collect unique sign information to catalogue. It is also possible to add new features to existing sign assemblies with the SignOps application.

### **Field and Shop Inventory**

SignOps is accessible on desktops as well as iPads and smartphones, which allows governing agencies the ability to inventory signs in the field as well as signs in storage to be installed

### **ArcGIS Online Integration**

SignOps provides basic ArcGIS Online integration allowing the Client's SignOps data to be refreshed on a nightly basis in ArcGIS Online.

### **Data Hosting and Support**

The annual subscription for SignOps sign inventory management software for 5,000 to 19,999 signs (up to 10 users) includes all upgrades, hosting, fees, training, video tutorials, and remote technical support for providing this software as a service.



## Client Responsibilities

The Client agrees to provide the following as part of this contract in order to meet the items specified in the scope of services:

- Client shall maintain and keep current all Esri software subscriptions necessary to accomplish the tasks listed in the scope of services herein.
- Client shall maintain the necessary hardware and devices to accomplish the tasks listed in the scope of services herein.
- Cloudpoint staff will require ongoing access to the Client's designated GIS portal with at least one dedicated user with administrative privileges.
- Client shall provide Cloudpoint necessary software or SaaS accounts for the sole use of Cloudpoint throughout the duration of the contract with appropriate privileges as necessary to accomplish the tasks listed in the scope of services herein.

## Timeline

Description	Duration	% Complete
Initial Setup	1 month	20%
Data Collection	12 months	70%
GIS Implementation	3 months	90%
Training and Project Closeout	2 months	100%
<b>Totals</b>	<b>18 months</b>	<b>100%</b>

# Pricing

The following table details the pricing for delivery of the services outlined in this proposal. The Client agrees to pay Cloudpoint for these services at the following rate(s) and schedule. Pricing is based upon the estimated totals listed in Attachment A. If the total features collected exceeds the estimated quantity by more than 10%, the additional features will be priced on a prorated per feature basis.

Services	Total
<b>Initial Setup</b>	
Initial Data Assessment	\$4,625
Create Schema Setup and Publish GIS Layers	\$5,000
<b>Subtotal =</b>	<b>\$9,625</b>
<b>Data Collection</b>	
Culverts	\$ 65,250.00
Guardrails	\$ 20,800.00
Guardrail Terminals	\$ 8,400.00
Pavement Markings	\$ 12,500.00
Signs	\$ 58,050.00
<b>Subtotal =</b>	<b>\$165,000</b>
<b>GIS Implementation</b>	
Web Maps and Dashboard Development	\$51,050
Mobile Deployment and Training	\$8,000
Contractual Services (ArcGIS Online)	\$5,500
Contractual Services (SignOps)	\$3,900
<b>Subtotal =</b>	<b>\$68,450</b>
<b>Services Total =</b>	<b>\$243,075</b>

Equipment And Supplies	Qty	Price	Total
<b>Equipment and Supplies</b>			
Barcodes- Aluminized Metal tabbed barcodes	5,000	\$0.70	\$3,500
Mobile Devices- Ruggedized tablets for Field Collection	2	\$1,500	\$3,000
<b>Equipment and Supplies Total =</b>			<b>\$6,500</b>



Optional Services	Total
<b>Blocks of Support Hours</b>	
24-Hour Block	\$5,400
48-Hour Block	\$10,080
100-Hour Block	\$19,500

## Project Deliverables

Deliverable	Description
Highway Asset Management Portal	ArcGIS highway asset management GIS portal with data layers populated with newly collected highway assets
Barcodes	Barcodes installed on the back side of all County-owned and maintained sign panels located in the field. Work to be completed during data collection process.
ArcGIS Online	ArcGIS Online Account (5 users x 2 years)
SignOps	SignOps Sign Inventory Management (5 users x 2 years)
Tablets	Two (2) tablets (iPad Air with rugged case) for editing and updating the GIS layers
Training	Up to two (2) days of onsite training for the mobile GIS system and use of the asset management portal.
Video Tutorials	Training videos/tutorials on how to use the new highway asset management portal.

## Company Qualifications

For over a decade, Cloudpoint Geospatial has been a leading provider of comprehensive geospatial solutions. Our team of highly experienced, educated, and certified professionals are known for providing data driven solutions for organizations such as local governments, utilities, campus facilities, and public safety agencies. With over 130 years of combined industry experience, our team boasts many professional certifications including:

- Professional Engineer
- Certified Geographic Information Systems Professional (GISP)
- ArcGIS Desktop Associate
- ArcGIS API for Python Specialty
- Amazon Web Services Partner Accreditations
- ArcGIS Online Administration Associate
- AWS Certified Cloud Practitioner
- FAA Part 107 Remote UAS Pilot
- Project Management Professional
- NASSCO Pipeline, Lateral, and Manhole Assessment Certifications

Through our experts we offer diverse services including data collection, maintenance, analysis, mapping, scripting, workflow automation and training services. In fact, Cloudpoint has successfully delivered over 300 of these projects with a combined value exceeding \$7M over the last five years! As a preferred Esri Silver Business Partner, we leverage cutting edge geospatial technology to create first-class solutions. We have proudly obtained several Esri Specialty Designations in System Readiness, State and Local Government, and Indoor GIS.

Cloudpoint leverages internal, industry specific teams to ensure that staff stays up to date on the ever changing landscapes of each industry we serve. The Infrastructure team actively participates in the American Public Works Association, County Engineers, and other utility focused associations and presents at their numerous conferences and regional meetings. Additionally, we prioritize continuous learning for our technical staff. By staying current on the latest technologies from Esri, we translate that knowledge into service excellence for all our clients.

Cloudpoint understands the unique needs of local utilities and infrastructure and has invested in creating and refining internal processes to provide comprehensive GIS services and solutions to streamline workflows and empower data driven decision making. Backed by years of experience in the field, we are masters of data collection using various GPS devices and UAV (drone) technology. Our services extend from ground up data collection to full GIS program management where we provide day to day GIS support as well as specialty service including Asset Management System integration and grant writing. Cloudpoint is your trusted partner in navigating the world of GIS!



State and Local  
Government  
Specialty



ArcGIS System Ready  
Specialty



Indoor GIS  
Specialty



## Terms

**Duration:** This proposal is valid for ninety (90) days from the date of submittal.

**Performance of Services:** The Consultant shall perform the services outlined in this proposal in accordance with these terms and conditions. The relationship between the Client and the Consultant is solely that of independent contractor and nothing in this Agreement shall be construed or deemed to create any other relationship including one of employment, agency or joint venture.

**Additional Services:** Consultant shall be compensated for technical support for any issues arising from connectivity to the Client's network should remote connectivity be required for the project.

**Amendments:** No amendments shall be made to this agreement without prior written consent by both parties. Amendments to this agreement may only be made by approved personnel from either party having authority to negotiate terms of agreements for their respective party.

**Access to Site:** Unless otherwise stated, the Consultant will have access to the site for activities necessary for the performance of the services. The Consultant will take reasonable precautions to minimize damage due to these activities but has not included in the fee the cost of restoration of any resulting damage and will not be responsible for such costs.

**Certification, Guarantees and Warranties:** The Consultant shall not be required to execute any documents that would result in the Consultant certifying, guaranteeing, or warranting the existence of any conditions.

**Data Accuracy:** Any data deliverables are considered mapping grade quality and should not be used for engineering design or construction work without being verified by a licensed professional surveyor.

**Delays:** Consultant shall not be responsible for damages arising directly or indirectly from any delays or causes beyond the Consultant's control. For purposes of this Agreement, such causes include, but are not limited to, severe weather disruptions or other natural disasters or acts of God; fires, riots, war or other emergencies; failure of any government agency to act in timely manner; failure of performance by the Client, the Client's representatives, or the Client's consultants to act in a timely manner. Consultant shall be compensated accordingly for additional costs incurred because of such delays.

**Dispute Resolution:** Any claims or disputes between the Client and the Consultant arising out of the services to be provided by the Consultant or out of this Agreement shall be submitted to nonbinding mediation. The Client and the Consultant agree to include a similar mediation agreement with all contractors, subconsultants, subcontractors, suppliers and fabricators, providing for mediation as the primary method for dispute resolution among all parties.

**Governing Law:** This Agreement shall be governed by and construed under and in accordance with the laws of the State of Illinois, USA, without regard to its choice of law provisions.

**Hardware in Excess of Five Years Old:** Consultant will not provide support services for hardware of Client that is more than five (5) years old.

**Hiring Practices:** During the term of this Agreement and for one year thereafter, neither party shall hire or engage any employee or independent contractor of the other party, for work on this Agreement, or any other agreement or work of the hiring party, without the prior written consent of both parties. This section is not intended to restrict the rights of employees of either party to seek and obtain employment or engagement by the other party on their own initiative or in response to publicly posted employment advertisements or job fairs, provided no solicitation occurs on the part of the hiring party. Consultant is an equal opportunity employer and value diversity in their company. Consultant does not discriminate based on race, religion, color, national origin, gender, sexual orientation, age, marital status, veteran status, or disability status.

**Indemnification:** Each party to this Agreement (in the capacity of "Indemnitor") hereby agrees to indemnify, and hold the other (in the capacity of "Indemnitee") harmless from and against all costs, liabilities, damages, including, reasonable attorneys' fees and costs (collectively, "Indemnified Costs") relating to or arising out of such Indemnitor's negligent acts, errors or omissions in the performance of professional services except to the extent caused by the negligent or intentional act or omission of the Indemnitee or its agents. The Consultant will not be liable for accuracy, completeness, or costs associated with data acquired from other sources or retrieved from Client servers when requested by the Client.



**Information for the Sole Use and Benefit of the Client:** All opinions and conclusions of the Consultant, whether written or oral, and any electronic data, plans, specifications or other documents and services provided by the Consultant are for the sole use and benefit of the Client. Nothing contained in this agreement shall create a contractual relationship with or a cause of action in favor of any third party against either the Consultant or the Client.

**Intellectual Property:** This proposal contains intellectual property which is proprietary in nature and shall remain confidential. If this document is subject to a FOIA request the Client must request a redacted version of the document from the Consultant. Consultant will provide a redacted version within two business days of the request. The Consultant will own the intellectual property rights to any solutions developed as part of this proposed work and hereby reserves the right to redistribute or resell said property to any interested party upon removing Client's information. Client will have full use of said property for their benefit, however, in no case will the Client be permitted to resell or redistribute said property without the expressed written consent of the Consultant.

**Liability Insurance:** The Consultant maintains insurance coverage of the following types - Professional Liability, Commercial General Liability, Automobile Liability, Umbrella Policy, and Cyber Insurance. Certificates of insurance shall be provided to Client with additional insured listing upon request.

**Limitation of Liability:** In recognition of the relative risks, rewards, and benefits of the project to both the Client and the Consultant, the risks have been allocated such that the Client agrees, to the fullest extent permitted by law, that the Consultant's total liability to the Client for any and all injuries, damages, claims, losses, expenses or claim expenses arising out of this Agreement from any cause or causes, shall be limited to two hundred fifty thousand dollars (\$250,000) or the Consultant's fee, whichever is greater. Such causes include, but are not limited to, the Consultant's negligence, errors, omissions, strict liability, breach of contract or breach of warranty.

**Payment:** The Client agrees to pay the Consultant within thirty (30) Days of receiving an invoice unless otherwise agreed to in writing.

**Block of Hours:** The Client agrees to pay the Consultant for all services performed and all costs incurred. The Client will be invoiced for the entire contract amount upon receipt of executed contract. Consultant makes no guarantee of work to be completed in the amount of hours purchased.

**Lump Sum:** The Client will be invoiced for 20% of the contract amount after execution of the contract with the remainder to be invoiced according to the payment schedule included herein. If a payment schedule is not included, the remaining project balance will be invoiced in months 2 and 3, for a total of 100% invoiced 90 days from the contract execution date. If the project completion date is delayed more than 30 days as a result of the Consultant's schedule, the Client shall be entitled to a reasonable adjustment in the project payment schedule.

**Managed Services:** The Client agrees to pay the Consultant for all services performed and all costs incurred. Invoices for the Consultant's services shall be submitted on a monthly basis throughout the length of the contract.

**Software:** This proposal does not include any software licensing or maintenance fees for software. Client is responsible for providing the necessary software licensing for solutions deployed to and operated on their system. The Consultant is not responsible for any licensing violations brought on by the Client's negligence.

**Technical Support:** Free technical support in relation to service/product provided in this contract will be provided for a period of thirty (30) days following final project delivery. Further support can be provided under a separate contract.

**Termination of Service:** This Agreement may be terminated with written notification at any time by either party should the other party fail to perform its obligation hereunder. The terminating party must provide not less than thirty (30) days' notice of the intention to Terminate this contract. Release of any information is subject to payment in full.

**User Acceptance:** The Client will be provided a period of three (3) weeks to test and review each configured or customized application prior to final delivery. Once the Client performs their user acceptance testing, they may enter their feedback into the documentation provided. Consultant will then provide one round of upgrades to the application prior to making final delivery. The Consultant shall be compensated for any additional upgrades or repairs to the application(s) following the user acceptance period.

**Unpaid Accounts:** Accounts unpaid thirty (30) days after the invoice date may be subject to a monthly service charge of 1.5% (or the maximum legal rate) on the unpaid balance. In the event any portion of an account remains unpaid 90 days after the billing, the Consultant may institute collection action and the Client shall pay all costs of collection, including reasonable attorneys' fees.



# Signatures

In witness thereof, Knox County Highway Department and Cloudpoint Geospatial, Inc. agree to the terms as outlined herein

on date: \_\_\_\_\_

## Knox County Highway Department

Signature

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Name

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Title

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Address

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City, State, Zip

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## Cloudpoint Geospatial

Signature

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Name

Jonathan Hodel

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Title

President

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Address

1407 W Front St

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City, State, Zip

Roanoke, IL 61561

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GIS SERVICES FOR ASSET MANAGEMENT

	Cloudpoint Geospatial		Dynasty		Audubon	
	Duane	Jessie	Bill	Duane	Jessie	Bill
Categories scored on 1 (low) to 10 (highest)						
Consultants Professional Qualifications	9	10	10	8	10	9
Experience and Qualifications of Firm/Project Team	9	10	10	9	10	8
Scope of Services and Project Approach	9	10	10	8	8	4
Cost	6	8	1	8	10	9

WEIGHTED SCORES

	Cloudpoint Geospatial		Dynasty		Audubon	
	Duane	Jessie	Bill	Duane	Jessie	Bill
Consultants Professional Qualifications (15%)	1.35	1.5	1.5	1.2	1.5	1.35
Experience and Qualifications of Firm/Project Team (30%)	2.7	3	3	2.7	3	2.4
Scope of Services and Project Approach (30%)	2.7	3	3	2.4	2.4	1.2
Cost (25%)	1.5	2	0.25	2	2.5	2.25
	8.25	9.5	7.75	8.3	9.4	7.2
RFP TOTAL SCORE =	25.5		RFP TOTAL SCORE =		24.9	
			RFP TOTAL SCORE =		14.95	

**APPLICATION AND CERTIFICATE FOR PAYMENT**

TO OWNER: County of Knox, Galesburg, Illinois PROJECT: Knox County Jail Laundry & Medical Buildout APPLICATION NO. 2 Distribution to:  
 200 S. Cherry Street 152 S. Kellogg Street CONTRACT DATE: 2/16/2024  OWNER  
 Galesburg, IL 61401 Galesburg, IL 61401 PERIOD TO: 4/30/2024  CONTRACTOR  
 ARCHITECT

FROM CONTRACTOR: Mechanical Service, Inc. ARCHITECT: MSI JOB NO: 151-24  
 1144 Monmouth Boulevard PROJECT NO:  
 Galesburg, IL 61401

CONTRACT FOR: Performance Contract Amendment #4

**CONTRACTOR'S SUMMARY OF WORK**

Application is made for payment as shown below.  
 Continuation Page is attached.

1. ORIGINAL CONTRACT AMOUNT .....	\$ 415,040.00
2. NET CHANGE BY CHANGE ORDERS .....	\$ -
3. CONTRACT AMOUNT TO DATE (Line 1 +/- 2) .....	\$ 415,040.00
4. TOTAL COMPLETED AND STORED TO DATE .....	\$ 83,691.00
(Column G on Continuation Page)	
5. RETAINAGE:	
a. 10.00% of Completed Work .....	\$ 8,369.10
(Columns D + E on Continuation Page)	
b. 10.00% of Stored Material .....	\$ -
(Column F on Continuation Page)	
Total Retainage (Line 5a + 5b or .....	\$ 8,369.10
Column I on Continuation Page)	
6. TOTAL EARNED LESS RETAINAGE .....	\$ 75,321.90
(Line 4 minus Line 5 Total)	
7. LESS PREVIOUS APPLICATIONS FOR PAYMENT .....	\$ 20,677.65
(Line 6 from prior Application)	
8. CURRENT PAYMENT DUE .....	\$ 54,644.25
9. BALANCE TO FINISH, INCLUDING RETAINAGE .....	\$ 339,718.10
(Line 3 minus Line 5)	

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in Previous	\$ -	\$ -
Total approved this month	\$ -	\$ -
TOTALS	\$ -	\$ -
NET CHANGES by Change Order	\$ -	\$ -

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Mechanical Service, Inc.

By: *R. Blake Benedict* Date: May 1st, 2024  
*R. Blake Benedict, Vice-President/COO*

State of: ILLINOIS  
 County of: KNOX

Subscribed and sworn to before me this 1st day of MAY 2024

Notary Public: *Cynthia K. Marquith*  
 My Commission Expires: 07-25-2027



**ARCHITECT'S CERTIFICATE FOR PAYMENT**

Architect's signature below is his assurance to Owner, concerning the payment herein applied for, that:  
 (1) Architect has inspected the Work represented by this Application, (2) such Work has been completed to the extent indicated in this Application, and the quality of workmanship and materials conforms with the Contract Documents, (3) these Application for Payment accurately states the amount of Work completed and payment due therefor, and (4) Architect knows of no reason why payment should not be made.

AMOUNT CERTIFIED .....

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Page that are changed to conform to the amount certified.)

ARCHITECT:  
 By: \_\_\_\_\_ Date: \_\_\_\_\_

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

APPLICATION FOR PAYMENT

PROJECT: Knox Co Jail Laundry & Medical Buildout  
 152 S. Kellogg Street  
 Galesburg, IL 61401

APPLICATION NUMBER: 2  
 APPLICATION DATE: 5/1/2024  
 PERIOD TO: 4/30/2024  
 MSI JOB NUMBER: 151-24  
 PROJECT NUMBER:

A Item No.	B Description of Work	C Scheduled Value	D Work Completed		F Stored Materials (Not in D or E)	G Total Completed & Stored (D+E=F)		H Balance To Finish (C-G)	I 10.0% Retainage
			From Previous Application (D + E)	This Period		Percent (G/C)			
1	General Construction	78,250.00	-	15,650.00	-	15,650.00	20.00%	62,600.00	1,565.00
2	HVAC, Plumbing and Electrical	156,417.00	1,564.17	29,719.23	-	31,283.40	20.00%	125,133.60	3,128.34
3	Fire Alarm System and Security	9,730.00	-	-	-	-	0.00%	9,730.00	-
4	Roofing	2,500.00	-	2,500.00	-	2,500.00	100.00%	-	250.00
5	Washer and Dryer Equipment	82,500.00	-	-	-	-	0.00%	82,500.00	-
6		-	-	-	-	-	#DIV/0!	-	-
7	<b>Construction Management</b>	-	-	-	-	-	#DIV/0!	-	-
8	PM/Superintendent	11,529.00	-	2,305.80	-	2,305.80	20.00%	9,223.20	230.58
9	General Conditions	3,294.00	-	658.80	-	658.80	20.00%	2,635.20	65.88
10	Overhead	32,940.00	-	6,588.00	-	6,588.00	20.00%	26,352.00	658.80
11	Profit	16,470.00	-	3,294.00	-	3,294.00	20.00%	13,176.00	329.40
12		-	-	-	-	-	#DIV/0!	-	-
13	<b>Professional Services</b>	-	-	-	-	-	#DIV/0!	-	-
14	Architectural/Engineering	21,411.00	21,411.00	-	-	21,411.00	100.00%	-	2,141.10
15		-	-	-	-	-	#DIV/0!	-	-
16		-	-	-	-	-	#DIV/0!	-	-
17		-	-	-	-	-	#DIV/0!	-	-
18		-	-	-	-	-	#DIV/0!	-	-
19		-	-	-	-	-	#DIV/0!	-	-
20		-	-	-	-	-	#DIV/0!	-	-
<b>SUB TOTAL PAGE 1</b>		<b>415,041.00</b>	<b>22,975.17</b>	<b>60,715.83</b>	<b>-</b>	<b>83,691.00</b>	<b>20.16%</b>	<b>331,350.00</b>	<b>8,369.10</b>





**MECHANICAL SERVICE, INC.**  
 1144 Monmouth Blvd • Galesburg, IL 61401-5767  
 PH: (309) 342-8136 • Fax: (309) 342-4195  
 9909 W. Primrose Ln • Edwards, IL 61528-9307  
 PH: (309) 692-7240 • Fax: (309) 342-4195

# Invoice

<b>INVOICE NO</b>	20167
<b>INVOICE DATE</b>	5/1/2024

<b>BILL TO:</b>
Knox County Jail 152 S Kellogg St  Galesburg, IL 61401-4706

<b>JOB LOCATION</b>
Knox County Jail 152 S. Kellogg Street Galesburg, IL 61401

<b>MSI BILLING INFORMATION</b>
MSI Job No: 151-24 Contract No:

<b>CUSTOMER'S BILLING INFORMATION</b>
Customer Order No: Contact Name:

<b>COMMENTS</b>
Job 151-24  Performance Contracting Amendment #4 - Knox County Jail Laundry and Medical, Draw #2

<b>DESCRIPTION</b>	<b>Quantity</b>	<b>UOM</b>	<b>UNIT PRICE</b>	<b>EXTENDED PRICE</b>
Amount Due Draw #2	1.00		60,715.83	60,715.83

*Thank you for your business!*

**PAYMENT TERMS AND CONDITIONS**

- Payment is expected to be paid in full within 30 days, unless other payment terms have been arranged.
- Late fee service charges may apply for late payments.
- After 60 days of non-payment, your account will be eligible to be turned into our collection agency.
- If your account should go into litigation, you will be responsible for any charges that may be incurred.

Subtotal	\$	60,715.83
Sales Tax (if applicable)	\$	0.00
Retainage	\$	6,071.58
<b>Total Amount Due</b>	<b>\$</b>	<b>54,644.25</b>









County of Knox, IL

Robin Davis <rdavis@knoxcountyil.gov>

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## Budget line item change

1 message

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wsteck@9thjudicial.org <wsteck@9thjudicial.org>

Tue, May 21, 2024 at 11:18 AM

To: Robin Davis <rdavis@knoxcountyil.gov>

Good morning!

I would like to move \$7,000 from Contingencies (002-000-820000-50) to Training Expense (002-000-580560-50)

Thank you!

Wendi Steck, Superintendent

Knox County Mary Davis Home

1319 E. 5<sup>th</sup> St

Galesburg, IL 61401

309-343-5112, EXT 2

# AP Checks by Date

Knox County

From Date: 5/1/2024

To Date: 5/22/2024

From Amt: 0.00

To Amt: 9999999.99

Bank: 1

Bank Acct: 622849

From Check:

To Check:

Vendor:

Check Date	Check #	Bank	Acct No	Vend ID	Vendor Name	Status	Amount
5/6/2024	257031	1	622849	80242	HARRELL LAW LLC	O	\$1,275.00
5/15/2024	257032	1	622849	40073	DEV NET, INC	O	\$4,274.92
5/15/2024	257033	1	622849	2003825	MARY ALICE HALL	O	\$145.00
5/15/2024	257034	1	622849	140286	MCDONOUGH COUNTY CLERK	O	\$60,893.08
5/15/2024	257035	1	622849	2001743	MIDWEST BANK	O	\$13,338.35
5/15/2024	257036	1	622849	190074	PITNEY BOWES BANK INC RESERVE ACCOUNT	O	\$4,000.00

**Outstanding and Redeemed Total : \$83,926.35**

**Void Total : \$0.00**

**Grand Total : \$83,926.35**

THE COUNTY OF KNOX  
STATE OF ILLINOIS

OFFICE OF THE COUNTY CLERK



SCOTT G. ERICKSON  
KNOX COUNTY CLERK & RECORDER

NICOLE BYERLY • MELANIE RICE-WEIK  
CORY TEEL • GLORIA CLIFF  
TRICIA ADAMS

## Knox County Board and Committee Meetings Calendar

### May 2024 - AMENDED

The following is a list of the meetings of the standing Committees for the Knox County Board for the above referenced month.

Public Safety and Justice Committee

May 20, 2024 at Annex conference room at 6:00 PM

Infrastructure Committee

May 21, 2024 at Annex conference room. Starting at 6:00PM

Health and Human Services Committee

May 22, 2024 at Annex conference room. Starting at 6:00 PM

Ways and Means Committee

May 23, 2024 at Annex conference room. Starting at 6:00 PM.

Executive Committee

May 23, 2024 at Annex conference room. Starting at 5:00PM

IT Department Meeting

May 7, 2024 via teleconference. Starting at 9:30 AM.

Knox County Board Meeting – Regular Meeting

May 29, 2024 at Galesburg City Hall. Starting at 6:00 PM.

Zoom Meeting ID = 729 532 7867

**Zoom option will be available to the viewing public only. Any public comment statements should be made in person at meeting.**