



**Meeting of the President and the Board of Trustees
Monday, October 03, 2022
7:00 PM
24401 W. Lockport Street
Plainfield, IL 60544
In the Boardroom
Agenda**

CALL TO ORDER, ROLL CALL, PLEDGE

PRESIDENTIAL COMMENTS

TRUSTEES COMMENTS

PUBLIC COMMENTS (3-5 Minutes)

BUSINESS MEETING

1. APPROVAL OF AGENDA

2. CONSENT AGENDA

- 2.a. Approval of the Minutes of the Board Meeting and Executive Session held on September 19, 2022.
[09-19-2022 Village Board Minutes](#)
- 2.b. Bills Paid and Bills Payable Reports for October 3, 2022.
[Bills Paid and Bills Payable Reports for October 3, 2022](#)
- 2.c. Reduction of Bond No. SEIFSU0548310 for Public Improvements for Springbank of Plainfield, Unit 3, from \$891,442.44 to \$770,534.32.
[Springbank LOC Staff Report](#)
- 2.d. Approval of the final payment of \$55,049.97 to Copenhaver Construction for the Lockport Streetscape refresh project.
[Lockport Streetscape Refresh Final Payment Staff Report](#)

3. TRACY, JOHNSON & WILSON

- 3.a. Seeking Board consideration of a motion to authorize payment to Tracy, Johnson & Wilson in the amount of \$4,709.00.
[Tracy, Johnson & Wilson 10-03-2022](#)

4. EKL WILLIAMS & PROVENZALE, LLC

- 4.a. Seeking Board consideration of a motion to authorize payment to Ekl Williams & Provenzale, LLC in the amount of \$6,039.97.
[Ekl Williams & Provenzale 10-03-2022](#)

5. 2021-2022 FISCAL YEAR AUDIT

- 5.a. Seeking Board Consideration of a motion to accept the Village of Plainfield Fiscal year 2022 Audited Financial Statements as presented.
[22 Final Audit - VO Plainfield](#)
[22 Final Single Audit - VO Plainfield](#)
[22 Final Downtown TIF - VO Plainfield](#)
[22 Final Rte 30 TIF - VO Plainfield](#)
[22 - Management Letter - VO Plainfield](#)
[22 - Board Communication - VO Plainfield](#)

6. PLAINFIELD BUSINESS CENTER (CASE NUMBER 1974-061022.AA/RZ/SU/PP/SPR)

- 6.a. Seeking Board consideration of a motion to open the Public Hearing regarding a proposed amendment to the annexation agreement for McMicken Assemblage and continue the Public Hearing to the November 7, 2022 meeting of the Village President and Board of Trustees.

- 6.b. Seeking Board consideration of a motion to open the Public Hearing regarding a proposed annexation agreement for the project known as the Plainfield Business Center and continue the Public Hearing to the November 7, 2022 meeting of the Village President and Board of Trustees.

7. HOUSE OF HARVEST (CASE NUMBER 1944-091721.COA/SPR)

- 7.a. Seeking Board consideration of a motion to approve the amended site plan for House of Harvest, a proposed senior group living home located at 15009 S. Route 59, subject to the stipulations noted in the staff report.
[House of Harvest Staff Report](#)

ADMINISTRATOR'S REPORT

MANAGEMENT SERVICES REPORT

Seeking Board consideration of a motion to authorize the Village Administrator to execute an agreement with Dell Technologies for 3 years of Microsoft licensing in the amount of \$64,388.37.

[Microsoft Server Licensing Staff Report](#)

Seeking Board consideration of a motion to authorize the Village Administrator to execute an agreement with Nighthawk Group for the install of ISONAS door access and

door modifications in the amount of \$11,159.39.

[Electronic Door Access PEMA Staff Report](#)

ENGINEER'S REPORT

PLANNING DEPARTMENT REPORT

Chatham Square/Stewart Ridge Path Update.

[Chatham Square-Stewart Ridge Path Staff Report](#)

BUILDING DEPARTMENT REPORT

PUBLIC WORKS REPORT

Seeking Board consideration of a motion to adopt Ordinance No. _____, authorizing the Village President to execute an Agreement for participation in the Illinois Public Works Mutual Aid Network.

[Illinois Public Works Mutual Staff Report, Ordinance, and Agreement](#)

Seeking Board consideration of a motion to authorize the Village President to execute the 143rd Street East Extension-Agreement for Purchase of Stream Mitigation Credits with the McHenry County Conservation District at a total price not to exceed \$22,200.00.

[143rd Street East Extension Streambank Mitigation Credit Staff Report and Agreement](#)

Seeking Board consideration of a motion to authorize the Village President to execute the engineering services agreement with Baxter and Woodman, Inc. for the Old Town Phase 2 Utility Improvements and Preliminary Roadway Design Engineering Services in an amount not to exceed \$535,945.00.

[Old Town Phase 2 Utility Improvements and Preliminary Roadway Design Engineering Services Staff Report and Agreement](#)

Seeking Board consideration of a motion to authorize the Village President to execute the Memorandum of Understanding with the Plainfield Township Highway Department regarding the Renwick Road Improvements Project.

[Renwick Road Improvements Staff Report and MOU](#)

Seeking Board consideration of a motion to authorize the Village President to execute Work Order 22-016 for Renwick Road Phase II Engineering with Baxter and Woodman, Inc. in a not to exceed amount of \$373,459.00.

[Phase II Engineering for Renwick Road Staff Report and Work Order](#)

Seeking Board consideration of a motion to authorize the Village President to execute Work Order 22-002 for the James Street pump station construction review services with Baxter and Woodman Inc. in a not to exceed amount of \$82,850.00.

[James Street Pump Station Rehabilitation Project Staff Report and Work Order](#)

POLICE CHIEF'S REPORT

Seeking Board consideration of a motion to authorize the purchase of two (2) portable Motorola APX6000 series radios from Motorola Solutions for a total cost of \$13,424.48.

[PEMA Radios Staff Report](#)

ATTORNEY'S REPORT

EXECUTIVE SESSION - *Seeking Board consideration of a motion to adjourn to Executive Session as permitted under the Open Meetings Act under Section 2(c)(11) to discuss pending litigation, not to reconvene.*

REMINDERS -

- *October 4* *Plan Commission – Cancelled*
- *October 10* *Committee of the Whole Workshop – 7:00 p.m.*
- *October 17* *Next Village Board Meeting – 7:00 p.m.*

VILLAGE OF PLAINFIELD
MEETING MINUTES
SEPTEMBER 19, 2022
AT: VILLAGE HALL

BOARD PRESENT: J. ARGOUEDELIS, B.WOJOWSKI, H.BENTON, K.CALKINS, P.KALKANIS, C.LARSON, AND T.RUANE. OTHERS PRESENT: J.BLAKEMORE, ADMINISTRATOR; J.HARVEY, ATTORNEY; M.GIBAS, VILLAGE CLERK; D.WOLD, ENGINEER; S.THREEWITT, PUBLIC WORKS DIRECTOR; D.KISSEL, WASTEWATER SUPERINTENDENT; J.PROULX, PLANNING DIRECTOR; J.MELROSE, ECONOMIC DEVELOPMENT DIRECTOR; L.SPIRES, BUILDING OFFICIAL; J.MALEC, MANAGEMENT ANALYST; AND K.RUGGLES, INTERIM CHIEF OF POLICE.

CALL TO ORDER, ROLL CALL, PLEDGE

Mayor Argoudelis called the meeting to order at 7:00 p.m. Roll call was taken, all Trustees were present. Mayor Argoudelis led the Pledge of Allegiance. There were approximately 40 persons in the audience.

PRESIDENTIAL COMMENTS

Mayor Argoudelis:

- Proclaimed September 17-23, 2022 as Constitution Week.
- Proclaimed September 19-25, 2022 as National Rail Safety Week.
-

Trustee Ruane moved to remove the appointment of the Chief of Police from the table. Second by Trustee Benton. Vote by roll call. Wojowski, no; Benton, yes; Calkins, yes; Kalkanis, no; Larson, no; Ruane, yes; Argoudelis, yes. 4 yes, 3 no. Motion carried.

Trustee Calkins moved to approve the Presidential Appointment of Robert Miller as Chief of Police at a salary of \$160,000.00. Second by Trustee Benton.

Trustee Larson stated that she does not have an issue with the candidate, but rather the process and the mayor's actions. Trustee Wojowski apologized to the candidate and stated that his vote is a result of the process. Trustee Benton apologized to the candidate, expressed concern regarding the Board's conduct, and commented on public comments regarding the process. Trustee Ruane commented on the process, stated that the candidate is well-deserved, and expressed concern with Trustee Benton's comments. Mayor Argoudelis reviewed the six-person committee process.

Vote by roll call. Wojowski, no; Benton, yes; Calkins, yes; Kalkanis, abstain; Larson, no; Ruane, yes; Argoudelis, yes. 4 yes, 2 no, 1 abstain. Motion carried.

TRUSTEES COMMENTS

Trustee Larson commented on the status of the litigation against John Argoudelis, his Facebook post against the past regime, and Trustee Benton's previous comment about someone being coerced to come before the Board.

Trustee Kalkanis commented on the litigation against John Argoudelis. Trustee Kalkanis stated that the Village won and he keeps prolonging it.

Mayor Argoudelis commented on the lawsuit and stated he will continue to defend himself and commented on his Facebook post.

PUBLIC COMMENTS (3-5 minutes)

Vicky Polito expressed concern regarding the behavior of the Board and the appointment of the Police Chief.

Steve Smith expressed concern regarding comments made about him and his wife when they expressed concern regarding the process of appointment the Police Chief.

Marie Smith stated that she is upset that Trustee Benton accused them of being coerced into coming to the meeting to express concern regarding the process of the appointment of the Police Chief. Trustee Benton apologized that they were put in this position.

Margie Bonuchi stated that she has always treated everyone with respect, does not know the Smiths nor Mr. Miller, Vicky's previous comments were not true, and expressed concern regarding the Facebook post referring to the past regime as bigots.

BUSINESS MEETING

1) APPROVAL OF AGENDA

Trustee Ruane moved to approve the Agenda. Second by Trustee Wojowski. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

2) CONSENT AGENDA

Trustee Benton moved to approve the Consent Agenda to include:

- a) Approval of the Minutes of the Special Village Board Meeting and Executive Sessions held on August 11, 2022 and Minutes of the Board Meeting held on August 15, 2022.
- b) Bills Paid and Bills Payable Reports for September 19, 2022.
- c) Cash & Investment, Revenue, and Expenditure Reports for August 2022.
- d) Authorize the Village President to execute a Memorandum of Understanding with MAP #93 regarding Section 8.10 Personal Time.
- e) Resolution No. 1818, authorizing the Village's application to and participation in the Open Space & Land Acquisition Development (OSLAD) Grant Program.
- f) Resolution No. 1819, as required by IDOT, prior to the submission of the ITEP Grant application package providing funding for the 2022 Benson Subdivision Sidewalk Program.

Second by Trustee Wojowski. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

3) TRACY, JOHNSON & WILSON

Trustee Wojowski moved to authorize payment to Tracy, Johnson & Wilson in the amount of \$5,546.25. Second by Trustee Ruane. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, no; Ruane, yes. 5 yes, 1 no. Motion carried.

4) 2022 SPOOKTACULAR

Trustee Wojowski moved to approve the 2022 Spooktacular and associated road closures to be held on Saturday, October 29, 2022 from 10:45 a.m. – 1:30 p.m. Second by Trustee Kalkanis. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

5) BRONK FARM DORMANT SPECIAL SERVICE AREA (CASE NO. 1968-041922.FP.SSA)

Trustee Wojowski moved to open a Public Hearing regarding a proposed dormant Special Service Area (DSSA) for the Bronk Farm subdivision generally located South of 127th Street and West of Van Dyke Road, in the Village of Plainfield. Second by Trustee Ruane. Voice Vote. All in favor, 0 opposed. Motion carried.

Trustee Ruane moved to adopt Ordinance No. 3570, establishing Special Service Area Number 45 for the Bronk Farm subdivision. Second by Trustee Benton. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

6) 24035-24037 W. LOCKPORT STREET FAÇADE CERTIFICATE OF APPROPRIATENESS (CASE NUMBER 1963-032222.COA)

Trustee Wojowski moved to approve the proposed certificate of appropriateness for façade improvements at 24035-24037 W. Lockport St., subject to execution of a letter of agreement between the applicant, the Historic Preservation Commission, and Village staff. Second by Trustee Larson. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

7) 24012 W. LOCKPORT STREET CERTIFICATE OF APPROPRIATENESS (CASE NUMBER 1978-070722.COA)

Trustee Wojowski moved to approve the proposed certificate of appropriateness for exterior improvements to the building at 24012 W. Lockport Street, subject to execution of a letter of agreement between the applicant, the Historic Preservation Commission, and Village staff. Second by Trustee Ruane. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

ADMINISTRATOR'S REPORT

Administrator Blakemore:

- Asked the Board for consensus on a date for the joint meeting with the Plan Commission. It was the consensus of the Board to have the meeting on November 1, 2022 at 6:00 p.m.
- Updated the Board on the flooding issue at the Law Enforcement Facility.
- Thanked Commander Ruggles for his hard work as Interim Chief of Police.

MANAGEMENT SERVICES REPORT

No Report.

ENGINEER'S REPORT

Trustee Ruane moved to award the James Street Pump Station Improvements contract to Dahme Mechanical Inc, the lowest responsible bidder, in an amount not to exceed \$1,260,597.00 plus a 3% construction contingency. Second by Trustee Benton. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, abstain; Ruane, yes. 5 yes, 0 no; 1 abstain. Motion carried.

Derek Wold presented the Engineer's Report for September 2022.

PLANNING DEPARTMENT REPORT

Trustee Larson moved to re-approve the final plat for Springbank, Unit 10. Second by Trustee Benton. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, no; Kalkanis, no; Larson, yes; Ruane, yes. 4 yes, 2 no. Motion carried.

BUILDING DEPARTMENT REPORT

Lonnie Spires presented the Building and Code Compliance Report for August 2022.

PUBLIC WORKS REPORT

Trustee Larson moved to authorize snow removal services, as required, and accept the unit prices provided by IAP Construction, Inc, Antrex, Inc, Winner Excavating, Shreve Services, Local Lawn Care & Landscaping, Ramiro Guzman Landscaping, Inc, Bullfrog Enterprises, LLC, and Hanson Landscape & Design, Inc. Second by Trustee Ruane. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

Trustee Ruane moved to award the 2022 Fire Hydrant Painting Program Contract to GO Painters Inc., the lowest responsible bidder, in an amount not to exceed \$44,988.00. Second by Trustee Larson. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

Trustee Benton moved to authorize the Village President to execute a contract with Alexander Chemical Corporation to provide alum to the Village's wastewater treatment facility at a unit price of \$1.27 per gallon. Second by Trustee Larson. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

Trustee Benton moved to award the North Riverfront Trail Extension (Option 1) contract to D Construction, the lowest responsible bidder, in an amount not to exceed \$358,853.05 plus a 3% contingency. Second by Trustee Wojowski. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

Trustee Ruane moved to adopt Ordinance No. 3571, authorizing the Village President to execute a Telecommunications Franchise Agreement with Everstream GLC Holding Company LLC. Second by Trustee Benton. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

POLICE CHIEF’S REPORT

Trustee Wojowski moved to authorize the Village Administrator to execute an agreement with Standard & Associates for services related to the Sergeants Promotion Exam in an amount not to exceed \$20,000.00. Second by Trustee Larson. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

Interim Police Chief Ruggles presented the Operations Report for August 2022.

ATTORNEY’S REPORT

No Report.

Mayor Argoudelis read the reminders.

EXECUTIVE SESSION

Trustee Larson moved to adjourn to Executive Session as permitted under the Open Meetings Act under Section 2 (c)(5) to discuss property acquisition, not to reconvene. Trustee _ moved to adjourn. Second by Trustee Ruane. Vote by roll call. Wojowski, yes; Benton, yes; Calkins, yes; Kalkanis, yes; Larson, yes; Ruane, yes. 6 yes, 0 no. Motion carried.

The meeting adjourned at 8:44 p.m.

Michelle Gibas, Village Clerk

VILLAGE OF PLAINFIELD
PUBLIC HEARING
SEPTEMBER 19, 2022
AT: VILLAGE HALL

BOARD PRESENT: J. ARGOUEDELIS, B.WOJOWSKI, H.BENTON, K.CALKINS, P.KALKANIS, C.LARSON, AND T.RUANE. OTHERS PRESENT: J.BLAKEMORE, ADMINISTRATOR; J.HARVEY, ATTORNEY; M.GIBAS, VILLAGE CLERK; D.WOLD, ENGINEER; S.THREEWITT, PUBLIC WORKS DIRECTOR; D.KISSEL, WASTEWATER SUPERINTENDENT; J.PROULX, PLANNING DIRECTOR; J.MELROSE, ECONOMIC DEVELOPMENT DIRECTOR; L.SPIRES, BUILDING OFFICIAL; J.MALEC, MANAGEMENT ANALYST; AND K.RUGGLES, INTERIM CHIEF OF POLICE.

BRONK FARM DORMANT SPECIAL SERVICE AREA (CASE NO. 1968-041922.FP.SSA)
Mayor Argoudelis called the meeting to order at 8:15 p.m. Present roll call stands.

Mr. Jake Melrose stated the Bronk Farm subdivision is located at the southwest corner of 127th Street and Van Dyke Road. In accordance with Annexation Agreement, the developer is required to allow for the establishment of a dormant special service area (DSSA) that acts as a backup if the HOA does not fulfill its maintenance obligations. SSA's are a financing technique that allow the cost of a subdivision's continuing maintenance costs to be borne by the subdivision itself allowing the Village to enact a tax on property's tax bill only for the cost of the maintenance of the subdivision's public areas if the HOA does not fulfill its maintenance obligations.

There were no public comments.

Trustee Wojowski moved to close the Public Hearing and return to the regular business meeting. Second by Trustee Ruane. Voice Vote. All in favor, 0 opposed. Motion carried.

The meeting adjourned at 8:17 p.m.

Michelle Gibas, Village Clerk



Accounts Payable by G/L Distribution Report

Invoice Due Date Range 09/20/22 - 10/03/22

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
Fund 01 - General Fund							
Account 0121.110 - Unbilled Receivable-Developer							
13026 - NORTHERN BUILDERS, INC.	20008-14	Pace Bus Facility Draw 14	Paid by Check # 130356	08/31/2022	09/28/2022	09/28/2022	4,156,574.52
10131 - BAXTER & WOODMAN	0236502	The Seasons at Plainfield CS	Edit	07/25/2022	10/03/2022		8,571.34
10131 - BAXTER & WOODMAN	0236267	McMicken/Ryan Homes	Edit	06/30/2022	10/03/2022		2,475.00
10131 - BAXTER & WOODMAN	0235397	Playa Vista/Ryan Homes	Edit	06/17/2022	10/03/2022		2,305.00
10131 - BAXTER & WOODMAN	0236511	Playa Vista/Ryan Homes	Edit	07/25/2022	10/03/2022		4,401.84
Account 0121.110 - Unbilled Receivable-Developer Totals						Invoice Transactions 5	\$4,174,327.70
Account 0210.220 - Federal W/H Payable							
10578 - INTERNAL REVENUE SERVICE	2023-00000638	FICA - FICA*	Paid by Check # 130348	09/30/2022	09/30/2022	09/30/2022	51,629.30
Account 0210.220 - Federal W/H Payable Totals						Invoice Transactions 1	\$51,629.30
Account 0210.222 - FICA Payable							
10578 - INTERNAL REVENUE SERVICE	2023-00000638	FICA - FICA*	Paid by Check # 130348	09/30/2022	09/30/2022	09/30/2022	29,608.85
Account 0210.222 - FICA Payable Totals						Invoice Transactions 1	\$29,608.85
Account 0210.223 - Medicare W/H Payable							
10578 - INTERNAL REVENUE SERVICE	2023-00000638	FICA - FICA*	Paid by Check # 130348	09/30/2022	09/30/2022	09/30/2022	6,924.62
Account 0210.223 - Medicare W/H Payable Totals						Invoice Transactions 1	\$6,924.62
Account 0210.237 - IMRF Payable							
10527 - ILL MUNICIPAL RETIREMENT REGULAR	2023-00000636	IMRF - Illinois Municipal Retirement *	Paid by Check # 130346	09/30/2022	09/30/2022	09/30/2022	93,854.62
Account 0210.237 - IMRF Payable Totals						Invoice Transactions 1	\$93,854.62
Account 0210.238 - Police Pension W/H Payable							
10949 - PLAINFIELD POLICE PEN ACCT#4236- 2308	2023-00000640	POL PEN - Police Pension Annual*	Paid by Check # 130350	09/30/2022	09/30/2022	09/30/2022	24,437.58
Account 0210.238 - Police Pension W/H Payable Totals						Invoice Transactions 1	\$24,437.58
Account 0210.241 - Deferred Comp. Plan							
10315 - DIVERSIFIED INVESTMENT ADVISORS	2023-00000635	457-IPPFA-PCT - Deferred Comp IPPFA*	Paid by Check # 130345	09/30/2022	09/30/2022	09/30/2022	21,805.46
10774 - METLIFE	2023-00000639	457-METLIFE-PCT - Deferred Comp Metlife	Paid by Check # 130349	09/30/2022	09/30/2022	09/30/2022	277.14

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount	
11758 - VANTAGEPOINT TRANSFER AGENTS-306593	2023-00000643	457-ICMA-FLAT - Deferred Comp ICMA*	Paid by Check # 130353	09/30/2022	09/30/2022	09/30/2022	10,015.58	
						Account 0210.241 - Deferred Comp. Plan Totals	Invoice Transactions 3	<u>\$32,098.18</u>
Account 0210.243 - United Way Donations								
11244 - UNITED WAY OF WILL COUNTY	2023-00000642	UNITED WAY - United Way of Will County	Paid by Check # 130352	09/30/2022	09/30/2022	09/30/2022	29.00	
						Account 0210.243 - United Way Donations Totals	Invoice Transactions 1	<u>\$29.00</u>
Account 0210.246 - Child Support/Maintenance Assignment								
11124 - STATE DISBURSEMENT UNIT	2023-00000641	CHILD SUPPORT - Child Support Wage Assignment*	Paid by Check # 130351	09/30/2022	09/30/2022	09/30/2022	2,991.49	
12714 - WILL COUNTY CIRCUIT CLERK'S OFFICE	2023-00000645	SPOUSAL SUP - Spousal/Maintenance Support	Paid by Check # 130355	09/30/2022	09/30/2022	09/30/2022	471.77	
						Account 0210.246 - Child Support/Maintenance Assignment Totals	Invoice Transactions 2	<u>\$3,463.26</u>
Account 0210.249 - Flex 125-FSA								
11266 - VILLAGE OF PLAINFIELD	2023-00000644	FSA MED PT - Discovery Benefits Medical*	Paid by Check # 130354	09/30/2022	09/30/2022	09/30/2022	2,104.38	
						Account 0210.249 - Flex 125-FSA Totals	Invoice Transactions 1	<u>\$2,104.38</u>
Account 0220.250 - Police Tow Fee								
10175 - CARCARE TOWING	2023-00000623	6 Tows & Crash Wrap 08/01/22 - 08/31/22	Edit	08/31/2022	10/03/2022		1,150.00	
13173 - TODD'S TOWING & RECOVERY LLC	2023-00000651	08/01/2022 - 08/31/2022 1 Tow	Edit	08/31/2022	10/03/2022		175.00	
						Account 0220.250 - Police Tow Fee Totals	Invoice Transactions 2	<u>\$1,325.00</u>
Unit 04 - Administration/Finance Division 01 - Legislative Program Account 8070 - Public Relations								
12820 - 7-ELEVEN #33859	2023-00000619	Coffee with the Mayor	Paid by Check # 130338	09/22/2022	09/22/2022	09/22/2022	93.99	
						Account 8070 - Public Relations Totals	Invoice Transactions 1	<u>\$93.99</u>
Account 8074 - Cable TV								
12767 - SYNCB/AMAZON	2023-00000650	Acct. 60457 8781 062738 6	Edit	09/10/2022	10/03/2022		14.49	
						Account 8074 - Cable TV Totals	Invoice Transactions 1	<u>\$14.49</u>
						Division 01 - Legislative Program Totals	Invoice Transactions 2	<u>\$108.48</u>
Division 02 - Administration Program Account 3000 - Travel/Training								
10955 - TRACI PLECKHAM	2023-00000649	IGFOA Conference	Edit	09/22/2022	10/03/2022		40.00	
						Account 3000 - Travel/Training Totals	Invoice Transactions 1	<u>\$40.00</u>
Account 4000 - Telephone/Internet								
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		151.12	

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		151.12
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		151.12
Account 4000 - Telephone/Internet Totals						Invoice Transactions 3	<u>\$453.36</u>
Account 5005 - Office Supplies/Postage							
12767 - SYNCB/AMAZON	2023-00000650	Acct. 60457 8781 062738 6	Edit	09/10/2022	10/03/2022		338.69
13236 - UNIFIRST FIRST AID & SAFETY	H850034	VH First Aid	Edit	09/14/2022	10/03/2022		14.50
Account 5005 - Office Supplies/Postage Totals						Invoice Transactions 2	<u>\$353.19</u>
Account 5020 - Gas/Oil/Mileage/Carwash							
10955 - TRACI PLECKHAM	2023-00000649	IGFOA Conference	Edit	09/22/2022	10/03/2022		135.00
Account 5020 - Gas/Oil/Mileage/Carwash Totals						Invoice Transactions 1	<u>\$135.00</u>
Account 8035 - Maintenance Contracts/Lease							
12910 - XEROX FINANCIAL SERVICES	3469271	September 2022	Edit	09/08/2022	10/03/2022		149.83
Account 8035 - Maintenance Contracts/Lease Totals						Invoice Transactions 1	<u>\$149.83</u>
Account 8135 - Contractual Services							
13241 - SHARK SHREDDING, INC.	58304	VH Document Destruction	Edit	09/27/2022	10/03/2022		650.00
Account 8135 - Contractual Services Totals						Invoice Transactions 1	<u>\$650.00</u>
Division 02 - Administration Program Totals						Invoice Transactions 9	<u>\$1,781.38</u>
Division 03 - Community Relations Program							
Account 4000 - Telephone/Internet							
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		9.38
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		9.38
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		9.38
Account 4000 - Telephone/Internet Totals						Invoice Transactions 3	<u>\$28.14</u>
Division 03 - Community Relations Program Totals						Invoice Transactions 3	<u>\$28.14</u>
Division 04 - Facility Management Program							
Account 8135 - Contractual Services							
12324 - TERMINIX PROCESSING CENTER	424626347	VH	Edit	09/08/2022	10/03/2022		151.00
Account 8135 - Contractual Services Totals						Invoice Transactions 1	<u>\$151.00</u>
Division 04 - Facility Management Program Totals						Invoice Transactions 1	<u>\$151.00</u>
Division 06 - Human Resources Program							
Account 4000 - Telephone/Internet							
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		12.50
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		12.50
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		12.50
Account 4000 - Telephone/Internet Totals						Invoice Transactions 3	<u>\$37.50</u>
Account 8070 - Public Relations							

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount	
13238 - MELISSA BRUCE	000210	Wellness Presentation 08/18/2022	Paid by Check # 130339	08/18/2022	09/22/2022	09/22/2022	200.00	
13239 - JASON BRUCE	000211	Wellness Presentation 10/12/2022	Edit	09/27/2022	10/03/2022		200.00	
						Account 8070 - Public Relations Totals	Invoice Transactions 2	\$400.00
						Division 06 - Human Resources Program Totals	Invoice Transactions 5	\$437.50
Division 08 - IT Program								
Account 4000 - Telephone/Internet								
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		6.25	
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		6.25	
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		6.25	
						Account 4000 - Telephone/Internet Totals	Invoice Transactions 3	\$18.75
Account 5005 - Office Supplies/Postage								
13236 - UNIFIRST FIRST AID & SAFETY	H850034	VH First Aid	Edit	09/14/2022	10/03/2022		14.51	
						Account 5005 - Office Supplies/Postage Totals	Invoice Transactions 1	\$14.51
Account 8030 - Server/Network Supplies								
10190 - CDW GOVERNMENT, INC.	CN86576	Network Supplies	Edit	09/06/2022	10/03/2022		653.84	
						Account 8030 - Server/Network Supplies Totals	Invoice Transactions 1	\$653.84
Account 8135 - Contractual Services								
12712 - HEARTLAND BUSINESS SYSTEMS, LLC	501426-HB	Balance from Original Invoice	Edit	02/24/2022	10/03/2022		277.50	
						Account 8135 - Contractual Services Totals	Invoice Transactions 1	\$277.50
						Division 08 - IT Program Totals	Invoice Transactions 6	\$964.60
Division 09 - Legal Program								
Account 3000 - Travel/Training								
10924 - PETTY CASH - PD	8462	LEAP Conference - Riggs	Paid by Check # 130344	09/21/2022	09/23/2022	09/23/2022	34.50	
						Account 3000 - Travel/Training Totals	Invoice Transactions 1	\$34.50
Account 4000 - Telephone/Internet								
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		12.50	
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		12.50	
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		12.50	
						Account 4000 - Telephone/Internet Totals	Invoice Transactions 3	\$37.50
Account 5005 - Office Supplies/Postage								
10379 - FEDERAL EXPRESS	7-876-11104	Office Supplies	Edit	09/07/2022	10/03/2022		41.25	
12847 - PITNEY BOWES INC.	1021346937	Acct. 8000-9090-1112-0669 - Ink Cartridge	Edit	09/05/2022	10/03/2022		17.00	
						Account 5005 - Office Supplies/Postage Totals	Invoice Transactions 2	\$58.25
Account 5015 - Dues & Subscriptions								

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
11297 - THOMSON REUTERS-WEST PUBLISHING CO	846943642	Dues	Edit	09/01/2022	10/03/2022		565.94
Account 5015 - Dues & Subscriptions Totals Invoice Transactions 1							<u>\$565.94</u>
Account 5020 - Gas/Oil/Mileage/Carwash							
12679 - PLAINFIELD GAS N WASH PLAINFIELD LLC	2023-00000647	Increased from 22 to 49 Vehicles	Edit	09/13/2022	10/03/2022		30.00
Account 5020 - Gas/Oil/Mileage/Carwash Totals Invoice Transactions 1							<u>\$30.00</u>
Account 8035 - Maintenance Contracts/Lease							
12910 - XEROX FINANCIAL SERVICES	3469271	September 2022	Edit	09/08/2022	10/03/2022		149.83
Account 8035 - Maintenance Contracts/Lease Totals Invoice Transactions 1							<u>\$149.83</u>
Account 8065 - Legal Fees							
STEVE VITHOULKAS-COURT REPORTER	2023-00000656	Legal Fees	Edit	09/28/2022	10/03/2022		104.50
Account 8065 - Legal Fees Totals Invoice Transactions 1							<u>\$104.50</u>
Division 09 - Legal Program Totals Invoice Transactions 10							<u>\$980.52</u>
Unit 04 - Administration/Finance Totals Invoice Transactions 36							<u>\$4,451.62</u>
Unit 05 - Police Department							
Division 02 - Administration Program							
Account 3000 - Travel/Training							
10924 - PETTY CASH - PD	8458	LEAP Conference - Janis	Paid by Check # 130344	09/19/2022	09/23/2022	09/23/2022	34.50
Account 3000 - Travel/Training Totals Invoice Transactions 1							<u>\$34.50</u>
Account 4000 - Telephone/Internet							
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		11.75
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		11.76
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		11.75
Account 4000 - Telephone/Internet Totals Invoice Transactions 3							<u>\$35.26</u>
Account 5005 - Office Supplies/Postage							
12847 - PITNEY BOWES INC.	1021346937	Acct. 8000-9090-1112-0669 - Ink Cartridge	Edit	09/05/2022	10/03/2022		16.99
11278 - WAREHOUSE DIRECT	5324040-0	Office Supplies	Edit	09/09/2022	10/03/2022		41.92
Account 5005 - Office Supplies/Postage Totals Invoice Transactions 2							<u>\$58.91</u>
Account 5020 - Gas/Oil/Mileage/Carwash							
12679 - PLAINFIELD GAS N WASH PLAINFIELD LLC	2023-00000647	Increased from 22 to 49 Vehicles	Edit	09/13/2022	10/03/2022		15.00
Account 5020 - Gas/Oil/Mileage/Carwash Totals Invoice Transactions 1							<u>\$15.00</u>
Account 5095 - Uniforms/Clothing							
10353 - ENTENMANN-ROVIN COMPANY	0165174-IN	Uniforms	Edit	04/12/2022	10/03/2022		172.75
Account 5095 - Uniforms/Clothing Totals Invoice Transactions 1							<u>\$172.75</u>
Account 8035 - Maintenance Contracts/Lease							
12910 - XEROX FINANCIAL SERVICES	3469271	September 2022	Edit	09/08/2022	10/03/2022		149.83

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
				Account 8035 - Maintenance Contracts/Lease Totals		Invoice Transactions 1	\$149.83
Account 8040 - Custodial Supplies/Building Maintenance							
10923 - PETTY CASH	8455	Kitchen Re-Stock	Paid by Check # 130343	08/29/2022	09/23/2022	09/23/2022	88.74
11278 - WAREHOUSE DIRECT	5319270-0	Custodial Supplies	Edit	09/02/2022	10/03/2022		26.10
12115 - COLLEY ELEVATOR COMPANY	230319	Monthly Inspection PD	Edit	09/01/2022	10/03/2022		233.00
11734 - FACILITY SOLUTIONS GROUP, INC	5274961-00	Custodial Supplies	Edit	09/09/2022	10/03/2022		482.10
11450 - FACILITY SUPPLY SYSTEMS, INC	48294	Custodial Supplies	Edit	09/16/2022	10/03/2022		697.98
13111 - GREEN CLEAN	127275	PD Window Cleaning	Edit	07/08/2022	10/03/2022		350.00
10767 - MENARDS INC. # 3182	10662	Custodial Supplies	Edit	06/07/2022	10/03/2022		38.94
10767 - MENARDS INC. # 3182	14869	Custodial Supplies	Edit	09/08/2022	10/03/2022		45.37
				Account 8040 - Custodial Supplies/Building Maintenance Totals		Invoice Transactions 8	\$1,962.23
Account 8060 - Vehicle Maintenance							
10508 - I-55 AUTO SALVAGE	493478	P1	Edit	10/07/2021	10/03/2022		109.00
				Account 8060 - Vehicle Maintenance Totals		Invoice Transactions 1	\$109.00
				Division 02 - Administration Program Totals		Invoice Transactions 18	\$2,537.48
Division 51 - Police Patrol							
Account 4000 - Telephone/Internet							
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		129.90
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		129.90
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		129.90
				Account 4000 - Telephone/Internet Totals		Invoice Transactions 3	\$389.70
Account 5005 - Office Supplies/Postage							
12847 - PITNEY BOWES INC.	1021346937	Acct. 8000-9090-1112-0669 - Ink Cartridge	Edit	09/05/2022	10/03/2022		17.00
11278 - WAREHOUSE DIRECT	5287402-0	Office Supplies	Edit	07/28/2022	10/03/2022		29.13
				Account 5005 - Office Supplies/Postage Totals		Invoice Transactions 2	\$46.13
Account 5010 - Replacement Supplies							
12906 - TRUAX PATIENT SERVICES	4637	Replacement Supplies	Edit	09/12/2022	10/03/2022		950.00
				Account 5010 - Replacement Supplies Totals		Invoice Transactions 1	\$950.00
Account 5020 - Gas/Oil/Mileage/Carwash							
12679 - PLAINFIELD GAS N WASH PLAINFIELD LLC	2023-00000647	Increased from 22 to 49 Vehicles	Edit	09/13/2022	10/03/2022		285.00
12264 - WEX BANK	83458675	Gas/Oil/Mileage/Carwash	Edit	08/31/2022	10/03/2022		107.75
				Account 5020 - Gas/Oil/Mileage/Carwash Totals		Invoice Transactions 2	\$392.75
Account 5095 - Uniforms/Clothing							
10353 - ENTENMANN-ROVIN COMPANY	0165174-IN	Uniforms	Edit	04/12/2022	10/03/2022		179.75
10608 - JCM UNIFORMS	786508	E. Cook	Edit	09/09/2022	10/03/2022		196.85

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
10608 - JCM UNIFORMS	787089	Marzetta	Edit	09/09/2022	10/03/2022		40.95
11136 - STREICHER'S	11588701	Uniforms	Edit	09/08/2022	10/03/2022		972.00
Account 5095 - Uniforms/Clothing Totals						Invoice Transactions 4	\$1,389.55
Account 8035 - Maintenance Contracts/Lease							
12910 - XEROX FINANCIAL SERVICES	3469271	September 2022	Edit	09/08/2022	10/03/2022		149.83
Account 8035 - Maintenance Contracts/Lease Totals						Invoice Transactions 1	\$149.83
Account 8060 - Vehicle Maintenance							
11020 - ROD BAKER FORD SALES, INC	17139	M24	Edit	09/01/2022	10/03/2022		176.36
11020 - ROD BAKER FORD SALES, INC	17331	M16	Edit	09/06/2022	10/03/2022		140.76
11020 - ROD BAKER FORD SALES, INC	17350	M27	Edit	09/07/2022	10/03/2022		(75.00)
11020 - ROD BAKER FORD SALES, INC	17306	M27	Edit	09/06/2022	10/03/2022		442.40
11020 - ROD BAKER FORD SALES, INC	17419	M18	Edit	09/08/2022	10/03/2022		23.76
Account 8060 - Vehicle Maintenance Totals						Invoice Transactions 5	\$708.28
Division 51 - Police Patrol Totals						Invoice Transactions 18	\$4,026.24
Division 52 - Police Administration							
Account 3000 - Travel/Training							
10924 - PETTY CASH - PD	8457	LEAP Game Night - Flood	Paid by Check # 130344	09/01/2022	09/23/2022	09/23/2022	15.00
10924 - PETTY CASH - PD	8459	LEAP Conference - Flood	Paid by Check # 130344	09/19/2022	09/23/2022	09/23/2022	69.00
12350 - IL HOMICIDE INVESTIGATORS ASSN	2022A152	Boling	Edit	09/09/2022	10/03/2022		250.00
10829 - COLIN MULACEK	2023-00000646	ITOA & ILEAS Training	Edit	09/06/2022	10/03/2022		30.00
Account 3000 - Travel/Training Totals						Invoice Transactions 4	\$364.00
Account 4000 - Telephone/Internet							
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		11.86
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		11.86
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		11.86
Account 4000 - Telephone/Internet Totals						Invoice Transactions 3	\$35.58
Account 5005 - Office Supplies/Postage							
12847 - PITNEY BOWES INC.	1021346937	Acct. 8000-9090-1112-0669 - Ink Cartridge	Edit	09/05/2022	10/03/2022		17.00
11278 - WAREHOUSE DIRECT	5319271-0	Office Supplies	Edit	09/02/2022	10/03/2022		22.24
11278 - WAREHOUSE DIRECT	5324041-0	Office Supplies	Edit	09/09/2022	10/03/2022		13.00
Account 5005 - Office Supplies/Postage Totals						Invoice Transactions 3	\$52.24
Account 5020 - Gas/Oil/Mileage/Carwash							
12679 - PLAINFIELD GAS N WASH PLAINFIELD LLC	2023-00000647	Increased from 22 to 49 Vehicles	Edit	09/13/2022	10/03/2022		225.00
12264 - WEX BANK	83458675	Gas/Oil/Mileage/Carwash	Edit	08/31/2022	10/03/2022		444.59

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
				Account 5020 - Gas/Oil/Mileage/Carwash Totals		Invoice Transactions 2	\$669.59
Account 5040.002 - Crime Scene/Evidence Tech Supply							
11238 - ULINE	150890284	Crime Scene/Evidence Tech Supplies	Edit	07/01/2022	10/03/2022		875.09
				Account 5040.002 - Crime Scene/Evidence Tech Supply Totals		Invoice Transactions 1	\$875.09
Account 8035 - Maintenance Contracts/Lease							
12910 - XEROX FINANCIAL SERVICES	3469271	September 2022	Edit	09/08/2022	10/03/2022		149.83
				Account 8035 - Maintenance Contracts/Lease Totals		Invoice Transactions 1	\$149.83
				Division 52 - Police Administration Totals		Invoice Transactions 14	\$2,146.33
Division 54 - Seizure/Forfeiture							
Account 5012 - Asset Seizure/Forfeiture Expense							
10175 - CARCARE TOWING	22-0825-50385	22-8357	Edit	08/25/2022	10/03/2022		175.00
				Account 5012 - Asset Seizure/Forfeiture Expense Totals		Invoice Transactions 1	\$175.00
				Division 54 - Seizure/Forfeiture Totals		Invoice Transactions 1	\$175.00
Division 56 - Police Support Services							
Account 3000 - Travel/Training							
10924 - PETTY CASH - PD	8456	Zambrano - P1 Meeting	Paid by Check # 130344	08/29/2022	09/23/2022	09/23/2022	28.88
10924 - PETTY CASH - PD	8461	LEAP Conference - Konieczny	Paid by Check # 130344	09/21/2022	09/23/2022	09/23/2022	34.50
10924 - PETTY CASH - PD	8463	LEAP Conference - Scapardine	Paid by Check # 130344	09/21/2022	09/23/2022	09/23/2022	34.50
				Account 3000 - Travel/Training Totals		Invoice Transactions 3	\$97.88
Account 4000 - Telephone/Internet							
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		23.50
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		23.50
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		23.50
				Account 4000 - Telephone/Internet Totals		Invoice Transactions 3	\$70.50
Account 5005 - Office Supplies/Postage							
12847 - PITNEY BOWES INC.	1021346937	Acct. 8000-9090-1112-0669 - Ink Cartridge	Edit	09/05/2022	10/03/2022		17.00
11278 - WAREHOUSE DIRECT	5318949-0	Office Supplies	Edit	09/02/2022	10/03/2022		187.96
				Account 5005 - Office Supplies/Postage Totals		Invoice Transactions 2	\$204.96
Account 5020 - Gas/Oil/Mileage/Carwash							
10226 - CLEAN IMAGE CAR WASH	5892	Gas/Oil/Mileage/Carwash	Edit	09/06/2022	10/03/2022		6.00
12679 - PLAINFIELD GAS N WASH PLAINFIELD LLC	2023-00000647	Increased from 22 to 49 Vehicles	Edit	09/13/2022	10/03/2022		165.00
				Account 5020 - Gas/Oil/Mileage/Carwash Totals		Invoice Transactions 2	\$171.00
Account 5095 - Uniforms/Clothing							

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
10608 - JCM UNIFORMS	787439	Wells	Edit	09/09/2022	10/03/2022		28.00
				Account 5095 - Uniforms/Clothing Totals	Invoice Transactions 1		\$28.00
Account 8035 - Maintenance Contracts/Lease							
12910 - XEROX FINANCIAL SERVICES	3469271	September 2022	Edit	09/08/2022	10/03/2022		299.66
				Account 8035 - Maintenance Contracts/Lease Totals	Invoice Transactions 1		\$299.66
Account 8267 - Animal Control							
11311 - WILL COUNTY ANIMAL CONTROL	G22080009	July 2022	Edit	09/09/2022	10/03/2022		1,290.00
11311 - WILL COUNTY ANIMAL CONTROL	G22090009	August 2022	Edit	09/09/2022	10/03/2022		430.00
				Account 8267 - Animal Control Totals	Invoice Transactions 2		\$1,720.00
				Division 56 - Police Support Services Totals	Invoice Transactions 14		\$2,592.00
Division 91 - Capital							
Account 9115 - Office Furniture & Equipment							
13184 - MIDWEST OFFICE INTERIORS	263476	PD Chairs-Board Approved 04/18/2022	Edit	06/08/2022	10/03/2022		7,999.28
				Account 9115 - Office Furniture & Equipment Totals	Invoice Transactions 1		\$7,999.28
				Division 91 - Capital Totals	Invoice Transactions 1		\$7,999.28
Division 93 - Contingencies							
Account 9300 - Contingencies							
10924 - PETTY CASH - PD	8460	Contingencies	Paid by Check # 130344	09/19/2022	09/23/2022	09/23/2022	4.58
				Account 9300 - Contingencies Totals	Invoice Transactions 1		\$4.58
				Division 93 - Contingencies Totals	Invoice Transactions 1		\$4.58
				Unit 05 - Police Department Totals	Invoice Transactions 67		\$19,480.91
Unit 07 - PEMA							
Division 07 - PEMA Program							
Account 4000 - Telephone/Internet							
10825 - MOTOROLA SOLUTIONS	6786920220801	September 2022	Edit	09/01/2022	10/03/2022		10.00
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		511.82
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		511.81
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		511.68
				Account 4000 - Telephone/Internet Totals	Invoice Transactions 4		\$1,545.31
Account 5020 - Gas/Oil/Mileage/Carwash							
12679 - PLAINFIELD GAS N WASH PLAINFIELD LLC	2023-00000647	Increased from 22 to 49 Vehicles	Edit	09/13/2022	10/03/2022		15.00
				Account 5020 - Gas/Oil/Mileage/Carwash Totals	Invoice Transactions 1		\$15.00
Account 8020 - Building Maintenance							
10238 - COMED	2023-00000628	Acct. 0675041184	Edit	09/07/2022	10/03/2022		104.52
10238 - COMED	2023-00000630	Acct. 0675041184	Edit	09/16/2022	10/03/2022		148.74

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
				Account 8020 - Building Maintenance Totals	Invoice Transactions 2		\$253.26
Account 8035 - Maintenance Contracts/Lease							
12910 - XEROX FINANCIAL SERVICES	3469271	September 2022	Edit	09/08/2022	10/03/2022		149.83
				Account 8035 - Maintenance Contracts/Lease Totals	Invoice Transactions 1		\$149.83
				Division 07 - PEMA Program Totals	Invoice Transactions 8		\$1,963.40
				Unit 07 - PEMA Totals	Invoice Transactions 8		\$1,963.40
Unit 08 - Street Department							
Division 02 - Administration Program							
Account 3000 - Travel/Training							
10610 - RANDY JESSEN	2023-00000631	APWA PWX Conference	Edit	09/09/2022	10/03/2022		1,224.71
				Account 3000 - Travel/Training Totals	Invoice Transactions 1		\$1,224.71
Account 4000 - Telephone/Internet							
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		175.45
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		176.36
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		174.89
				Account 4000 - Telephone/Internet Totals	Invoice Transactions 3		\$526.70
Account 5005 - Office Supplies/Postage							
10379 - FEDERAL EXPRESS	7-869-38210	Office Supplies	Edit	09/01/2022	10/03/2022		21.65
12957 - GARVEY'S OFFICE PRODUCTS	PINV2317990	Office Supplies	Edit	09/15/2022	10/03/2022		25.45
				Account 5005 - Office Supplies/Postage Totals	Invoice Transactions 2		\$47.10
Account 8050 - Legal Notices							
12300 - SHAW MEDIA	082210084924	Legal Notices	Edit	08/31/2022	10/03/2022		278.08
				Account 8050 - Legal Notices Totals	Invoice Transactions 1		\$278.08
				Division 02 - Administration Program Totals	Invoice Transactions 7		\$2,076.59
Division 60 - Street Maintenance Program							
Account 4015 - Electricity/Gas							
10238 - COMED	2023-00000625	Acct. 1171000026	Edit	09/16/2022	10/03/2022		233.57
10238 - COMED	2023-00000626	Acct. 0768154178	Edit	09/16/2022	10/03/2022		191.10
10238 - COMED	2023-00000627	Acct. 1101143016	Edit	09/19/2022	10/03/2022		61.84
10238 - COMED	2023-00000629	Acct. 4293072110	Edit	09/21/2022	10/03/2022		972.52
				Account 4015 - Electricity/Gas Totals	Invoice Transactions 4		\$1,459.03
Account 5005 - Office Supplies/Postage							
12767 - SYNCB/AMAZON	2023-00000650	Acct. 60457 8781 062738 6	Edit	09/10/2022	10/03/2022		85.97
				Account 5005 - Office Supplies/Postage Totals	Invoice Transactions 1		\$85.97
Account 5040 - Supplies/Hardware							

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount	
11162 - TERMINAL SUPPLY CO.	70253-00	Supplies	Edit	08/31/2022	10/03/2022		318.75	
						Account 5040 - Supplies/Hardware Totals	Invoice Transactions 1	\$318.75
Account 5055 - Street Sign Maintenance								
11207 - TRAFFIC CONTROL & PROTECTION INC	112491	Street Sign Maintenance	Edit	08/31/2022	10/03/2022		353.85	
						Account 5055 - Street Sign Maintenance Totals	Invoice Transactions 1	\$353.85
Account 5060 - Aggregate Materials								
12005 - BOUGHTON MATERIALS, INC	280541	Aggregate Materials	Edit	08/31/2022	10/03/2022		35.33	
						Account 5060 - Aggregate Materials Totals	Invoice Transactions 1	\$35.33
Account 5095 - Uniforms/Clothing								
10218 - CINTAS CORPORATION #344	4130827053	Uniforms	Edit	09/08/2022	10/03/2022		111.81	
10218 - CINTAS CORPORATION #344	4130170382	Uniforms	Edit	09/01/2022	10/03/2022		111.81	
10218 - CINTAS CORPORATION #344	4131525014	Uniforms	Edit	09/15/2022	10/03/2022		111.81	
						Account 5095 - Uniforms/Clothing Totals	Invoice Transactions 3	\$335.43
Account 8060 - Vehicle Maintenance								
10820 - MONROE TRUCK EQUIPMENT, INC.	80296	1031	Edit	09/09/2022	10/03/2022		1,162.00	
10820 - MONROE TRUCK EQUIPMENT, INC.	80297	1032	Edit	09/06/2022	10/03/2022		1,162.00	
11118 - STANDARD EQUIPMENT CO.	P38665	Vehicle Maintenance	Edit	09/06/2022	10/03/2022		269.70	
11740 - TIRE TRACKS	414031	1089	Edit	07/05/2022	10/03/2022		349.38	
11740 - TIRE TRACKS	414030	Vehicle Maintenance	Edit	07/06/2022	10/03/2022		698.76	
						Account 8060 - Vehicle Maintenance Totals	Invoice Transactions 5	\$3,641.84
Account 8130 - Street/Traffic Light Maintenance								
12041 - AMERON POLE PRODUCTS, LLC	70041811	5 concrete light poles	Edit	08/23/2022	10/03/2022		9,870.00	
10441 - GRAYBAR	9328427371	Street Light Maintenance	Edit	08/26/2022	10/03/2022		1,950.00	
10760 - MEADE ELECTRIC COMPANY	701668	135th & Van Dyke	Edit	09/01/2022	10/03/2022		431.62	
						Account 8130 - Street/Traffic Light Maintenance Totals	Invoice Transactions 3	\$12,251.62
Account 8131 - Street Maintenance								
12671 - CHICAGO MATERIALS CORPORATION	41741	135h & Rte. 30	Edit	09/02/2022	10/03/2022		303.28	
						Account 8131 - Street Maintenance Totals	Invoice Transactions 1	\$303.28
Account 8132 - Storm Sewer Improvements								
10986 - R & R SEPTIC AND SEWER SERVICE	22-3452	Repair storm sewer	Edit	09/12/2022	10/03/2022		5,800.00	
						Account 8132 - Storm Sewer Improvements Totals	Invoice Transactions 1	\$5,800.00
Account 8135 - Contractual Services								
10252 - CONTINENTAL WEATHER SERVICE	194636	September 2022	Edit	09/01/2022	10/03/2022		150.00	
10886 - NUISANCE WILDLIFE CONTROL	2022-67	119th & Olympic	Edit	09/12/2022	10/03/2022		1,500.00	

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount	
10953 - PLAINFIELD SIGNS, INC.	18594	PW Truck Logo	Edit	08/29/2022	10/03/2022		250.00	
12910 - XEROX FINANCIAL SERVICES	3469271	September 2022	Edit	09/08/2022	10/03/2022		258.89	
						Account 8135 - Contractual Services Totals	Invoice Transactions 4	<u>\$2,158.89</u>
Account 8160 - Equipment Maintenance								
13242 - ALTA CONSTRUCTION EQUIPMENT ILLINOIS LLC	SP4/55757	Equipment Maintenance	Edit	09/09/2022	10/03/2022		375.32	
11625 - BURRIS EQUIPMENT CO.	PS3009074-2	Equipment Maintenance	Edit	06/29/2022	10/03/2022		792.79	
10613 - JIM'S TRUCK INSPECTION & REPAIR	193361	1035	Edit	09/13/2022	10/03/2022		38.00	
10613 - JIM'S TRUCK INSPECTION & REPAIR	193363	1080	Edit	09/13/2022	10/03/2022		37.00	
10750 - MCCANN INDUSTRIES, INC.	P46955	1055	Edit	09/13/2022	10/03/2022		535.30	
13222 - MCCULLOUGH IMPLEMENT COMPANY	W00172	Equipment Maintenance	Edit	09/12/2022	10/03/2022		109.43	
13222 - MCCULLOUGH IMPLEMENT COMPANY	W00193	Equipment Maintenance	Edit	09/12/2022	10/03/2022		61.80	
13222 - MCCULLOUGH IMPLEMENT COMPANY	P00433	Equipment Maintenance	Edit	09/08/2022	10/03/2022		120.83	
10820 - MONROE TRUCK EQUIPMENT, INC.	337912	Equipment Maintenance	Edit	09/12/2022	10/03/2022		123.88	
11298 - WEST SIDE TRACTOR SALES	K77328	Radiator leak John Deere 410	Edit	09/14/2022	10/03/2022		5,053.26	
						Account 8160 - Equipment Maintenance Totals	Invoice Transactions 10	<u>\$7,247.61</u>
						Division 60 - Street Maintenance Program Totals	Invoice Transactions 35	<u>\$33,991.60</u>
Division 62 - Forestry Program								
Account 5040 - Supplies/Hardware								
10767 - MENARDS INC. # 3182	14653	Supplies	Edit	09/02/2022	10/03/2022		48.55	
						Account 5040 - Supplies/Hardware Totals	Invoice Transactions 1	<u>\$48.55</u>
						Division 62 - Forestry Program Totals	Invoice Transactions 1	<u>\$48.55</u>
						Unit 08 - Street Department Totals	Invoice Transactions 43	<u>\$36,116.74</u>
Unit 09 - Community Development								
Division 20 - Planning Program								
Account 4000 - Telephone/Internet								
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		37.51	
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		37.51	
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		37.51	
						Account 4000 - Telephone/Internet Totals	Invoice Transactions 3	<u>\$112.53</u>
Account 5005 - Office Supplies/Postage								
13236 - UNIFIRST FIRST AID & SAFETY	H850034	VH First Aid	Edit	09/14/2022	10/03/2022		14.50	
						Account 5005 - Office Supplies/Postage Totals	Invoice Transactions 1	<u>\$14.50</u>
Account 8035 - Maintenance Contracts/Lease								

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
12910 - XEROX FINANCIAL SERVICES	3469271	September 2022	Edit	09/08/2022	10/03/2022		149.83
Account 8035 - Maintenance Contracts/Lease Totals Invoice Transactions 1							\$149.83
Account 8050 - Legal Notices							
12300 - SHAW MEDIA	082210084924	Legal Notices	Edit	08/31/2022	10/03/2022		584.32
Account 8050 - Legal Notices Totals Invoice Transactions 1							\$584.32
Division 20 - Planning Program Totals Invoice Transactions 6							\$861.18
Division 21 - Building Program							
Account 4000 - Telephone/Internet							
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		12.50
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		12.50
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		12.50
Account 4000 - Telephone/Internet Totals Invoice Transactions 3							\$37.50
Account 5005 - Office Supplies/Postage							
12957 - GARVEY'S OFFICE PRODUCTS	PINV2317990	Office Supplies	Edit	09/15/2022	10/03/2022		25.45
12767 - SYNCB/AMAZON	2023-00000650	Acct. 60457 8781 062738 6	Edit	09/10/2022	10/03/2022		85.95
Account 5005 - Office Supplies/Postage Totals Invoice Transactions 2							\$111.40
Account 8135 - Contractual Services							
13241 - SHARK SHREDDING, INC.	58304	VH Document Destruction	Edit	09/27/2022	10/03/2022		950.00
12910 - XEROX FINANCIAL SERVICES	3469271	September 2022	Edit	09/08/2022	10/03/2022		258.89
Account 8135 - Contractual Services Totals Invoice Transactions 2							\$1,208.89
Division 21 - Building Program Totals Invoice Transactions 7							\$1,357.79
Unit 09 - Community Development Totals Invoice Transactions 13							\$2,218.97
Fund 01 - General Fund Totals Invoice Transactions 186							\$4,484,034.13
Fund 02 - Water and Sewer Fund							
Account 0210.220 - Federal W/H Payable							
10578 - INTERNAL REVENUE SERVICE	2023-00000638	FICA - FICA*	Paid by Check # 130348	09/30/2022	09/30/2022	09/30/2022	4,951.57
Account 0210.220 - Federal W/H Payable Totals Invoice Transactions 1							\$4,951.57
Account 0210.222 - FICA Payable							
10578 - INTERNAL REVENUE SERVICE	2023-00000638	FICA - FICA*	Paid by Check # 130348	09/30/2022	09/30/2022	09/30/2022	3,062.12
Account 0210.222 - FICA Payable Totals Invoice Transactions 1							\$3,062.12
Account 0210.223 - Medicare W/H Payable							
10578 - INTERNAL REVENUE SERVICE	2023-00000638	FICA - FICA*	Paid by Check # 130348	09/30/2022	09/30/2022	09/30/2022	716.15
Account 0210.223 - Medicare W/H Payable Totals Invoice Transactions 1							\$716.15
Account 0210.237 - IMRF Payable							
10527 - ILL MUNICIPAL RETIREMENT REGULAR	2023-00000636	IMRF - Illinois Municipal Retirement *	Paid by Check # 130346	09/30/2022	09/30/2022	09/30/2022	21,329.65

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
				Account 0210.237 - IMRF Payable Totals	Invoice Transactions 1		\$21,329.65
Account 0210.241 - Deferred Comp. Plan							
10315 - DIVERSIFIED INVESTMENT ADVISORS	2023-00000635	457-IPFPA-PCT - Deferred Comp IPPFA*	Paid by Check # 130345	09/30/2022	09/30/2022	09/30/2022	1,119.26
10774 - METLIFE	2023-00000639	457-METLIFE-PCT - Deferred Comp Metlife	Paid by Check # 130349	09/30/2022	09/30/2022	09/30/2022	241.71
11758 - VANTAGEPOINT TRANSFER AGENTS-306593	2023-00000643	457-ICMA-FLAT - Deferred Comp ICMA*	Paid by Check # 130353	09/30/2022	09/30/2022	09/30/2022	444.17
				Account 0210.241 - Deferred Comp. Plan Totals	Invoice Transactions 3		\$1,805.14
Account 0210.243 - United Way Donations							
11244 - UNITED WAY OF WILL COUNTY	2023-00000642	UNITED WAY - United Way of Will County	Paid by Check # 130352	09/30/2022	09/30/2022	09/30/2022	1.00
				Account 0210.243 - United Way Donations Totals	Invoice Transactions 1		\$1.00
Account 0210.246 - Child Support/Maintenance Assignment							
11124 - STATE DISBURSEMENT UNIT	2023-00000641	CHILD SUPPORT - Child Support Wage Assignment*	Paid by Check # 130351	09/30/2022	09/30/2022	09/30/2022	336.46
				Account 0210.246 - Child Support/Maintenance Assignment Totals	Invoice Transactions 1		\$336.46
Account 0210.249 - Flex 125-FSA							
11266 - VILLAGE OF PLAINFIELD	2023-00000644	FSA MED PT - Discovery Benefits Medical*	Paid by Check # 130354	09/30/2022	09/30/2022	09/30/2022	234.31
				Account 0210.249 - Flex 125-FSA Totals	Invoice Transactions 1		\$234.31
Unit 10 - Water Department Division 02 - Administration Program Account 4000 - Telephone/Internet							
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		52.64
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		52.91
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		52.47
				Account 4000 - Telephone/Internet Totals	Invoice Transactions 3		\$158.02
Account 5005 - Office Supplies/Postage							
12957 - GARVEY'S OFFICE PRODUCTS	PINV2317426	Office Supplies	Edit	09/14/2022	10/03/2022		66.75
12957 - GARVEY'S OFFICE PRODUCTS	PINV2317990	Office Supplies	Edit	09/15/2022	10/03/2022		25.45
12767 - SYNCB/AMAZON	2023-00000650	Acct. 60457 8781 062738 6	Edit	09/10/2022	10/03/2022		117.14
				Account 5005 - Office Supplies/Postage Totals	Invoice Transactions 3		\$209.34
Account 8160 - Equipment Maintenance							
10767 - MENARDS INC. # 3182	13864	Equipment Maintenance	Edit	08/15/2022	10/03/2022		(54.99)
				Account 8160 - Equipment Maintenance Totals	Invoice Transactions 1		(\$54.99)
				Division 02 - Administration Program Totals	Invoice Transactions 7		\$312.37
Division 30 - Water Distribution Program Account 4000 - Telephone/Internet							

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount	
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		126.33	
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		126.98	
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		125.92	
						Account 4000 - Telephone/Internet Totals	Invoice Transactions 3	<u>\$379.23</u>
Account 5010 - Replacement Supplies								
10437 - GRAINGER	9445456735	Replacement Supplies	Edit	09/14/2022	10/03/2022		399.71	
10767 - MENARDS INC. # 3182	14177	Replacement Supplies	Edit	08/22/2022	10/03/2022		20.48	
11240 - UNDERGROUND PIPE & VALVE CO	056963	Replacement Supplies	Edit	09/12/2022	10/03/2022		498.00	
11240 - UNDERGROUND PIPE & VALVE CO	056860	Replacement Supplies	Edit	09/06/2022	10/03/2022		210.00	
11240 - UNDERGROUND PIPE & VALVE CO	056904	Replacement Supplies	Edit	09/08/2022	10/03/2022		1,018.00	
						Account 5010 - Replacement Supplies Totals	Invoice Transactions 5	<u>\$2,146.19</u>
Account 5095 - Uniforms/Clothing								
10794 - ERIC MILLER	2023-00000633	Boot Reimbursement	Edit	09/09/2022	10/03/2022		112.00	
						Account 5095 - Uniforms/Clothing Totals	Invoice Transactions 1	<u>\$112.00</u>
Account 8060 - Vehicle Maintenance								
11118 - STANDARD EQUIPMENT CO.	P38665	Vehicle Maintenance	Edit	09/06/2022	10/03/2022		269.71	
						Account 8060 - Vehicle Maintenance Totals	Invoice Transactions 1	<u>\$269.71</u>
Account 8135 - Contractual Services								
12910 - XEROX FINANCIAL SERVICES	3469271	September 2022	Edit	09/08/2022	10/03/2022		258.89	
						Account 8135 - Contractual Services Totals	Invoice Transactions 1	<u>\$258.89</u>
Account 8135.003 - Lake Michigan Water Purchase								
10063 - AMERICAN WATER	4000243027	August 2022	Edit	09/01/2022	10/03/2022		1,103,792.18	
10063 - AMERICAN WATER	4000243026	August 2022	Edit	09/01/2022	10/03/2022		41,802.83	
						Account 8135.003 - Lake Michigan Water Purchase Totals	Invoice Transactions 2	<u>\$1,145,595.01</u>
Account 8200 - EPA Analytical								
13140 - MICROBAC LABORATORIES INC.	L22004797	EPA Analytical	Edit	09/08/2022	10/03/2022		583.00	
13140 - MICROBAC LABORATORIES INC.	L22005069	EPA Analytical	Edit	09/16/2022	10/03/2022		583.00	
						Account 8200 - EPA Analytical Totals	Invoice Transactions 2	<u>\$1,166.00</u>
						Division 30 - Water Distribution Program Totals	Invoice Transactions 15	<u>\$1,149,927.03</u>
						Unit 10 - Water Department Totals	Invoice Transactions 22	<u>\$1,150,239.40</u>
Unit 11 - Sewer Department								
Division 02 - Administration Program								
Account 4000 - Telephone/Internet								
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		91.24	
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		91.70	
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		90.94	

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
				Account 4000 - Telephone/Internet Totals		Invoice Transactions 3	\$273.88
Account 5005 - Office Supplies/Postage							
12957 - GARVEY'S OFFICE PRODUCTS	PINV2317990	Office Supplies	Edit	09/15/2022	10/03/2022		25.45
12767 - SYNCB/AMAZON	2023-00000650	Acct. 60457 8781 062738 6	Edit	09/10/2022	10/03/2022		117.14
				Account 5005 - Office Supplies/Postage Totals		Invoice Transactions 2	\$142.59
Account 8135 - Contractual Services							
12090 - PHYSICIANS IMMEDIATE CARE	4282972	Contractual Services	Edit	09/06/2022	10/03/2022		378.00
				Account 8135 - Contractual Services Totals		Invoice Transactions 1	\$378.00
Account 8225 - Engineering Fees							
10131 - BAXTER & WOODMAN	0237434	2022 Alum Procurement	Edit	08/22/2022	10/03/2022		1,908.75
				Account 8225 - Engineering Fees Totals		Invoice Transactions 1	\$1,908.75
				Division 02 - Administration Program Totals		Invoice Transactions 7	\$2,703.22
Division 40 - Sewer Treatment Program							
Account 4000 - Telephone/Internet							
13154 - PEERLESS NETWORK, INC.	539888	Acct. 1211165	Edit	07/15/2022	10/03/2022		245.64
13154 - PEERLESS NETWORK, INC.	548294	Acct. 1211165	Edit	08/15/2022	10/03/2022		246.90
13154 - PEERLESS NETWORK, INC.	556603	Acct. 1211165	Edit	09/15/2022	10/03/2022		244.85
				Account 4000 - Telephone/Internet Totals		Invoice Transactions 3	\$737.39
Account 4015 - Electricity/Gas							
10238 - COMED	2023-00000624	Acct. 0195025060	Edit	09/16/2022	10/03/2022		73.13
				Account 4015 - Electricity/Gas Totals		Invoice Transactions 1	\$73.13
Account 5040 - Supplies/Hardware							
12763 - BLAIN'S FARM & FLEET	4622	Supplies	Edit	09/01/2022	10/03/2022		495.49
10437 - GRAINGER	9428322664	Supplies	Edit	08/30/2022	10/03/2022		984.09
10437 - GRAINGER	9428923032	Supplies	Edit	08/30/2022	10/03/2022		207.26
				Account 5040 - Supplies/Hardware Totals		Invoice Transactions 3	\$1,686.84
Account 5070 - Chemicals							
10961 - POLYDYNE INC	1671040	Clarifloc	Edit	08/30/2022	10/03/2022		3,074.04
				Account 5070 - Chemicals Totals		Invoice Transactions 1	\$3,074.04
Account 5085 - Industrial Flow Monitor							
10386 - FIRST ENVIRONMENTAL LABORATORIES, INC.	170751	Industrials	Edit	08/30/2022	10/03/2022		117.00
10386 - FIRST ENVIRONMENTAL LABORATORIES, INC.	170891	Industrials	Edit	09/06/2022	10/03/2022		78.00
				Account 5085 - Industrial Flow Monitor Totals		Invoice Transactions 2	\$195.00
Account 5095 - Uniforms/Clothing							
13240 - KC STAGER	2023-00000632	Boot Reimbursement	Edit	09/06/2022	10/03/2022		150.00

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
				Account 5095 - Uniforms/Clothing Totals	Invoice Transactions 1		\$150.00
Account 8060 - Vehicle Maintenance							
11118 - STANDARD EQUIPMENT CO.	P38665	Vehicle Maintenance	Edit	09/06/2022	10/03/2022		269.79
				Account 8060 - Vehicle Maintenance Totals	Invoice Transactions 1		\$269.79
Account 8135 - Contractual Services							
10386 - FIRST ENVIRONMENTAL LABORATORIES, INC.	170608	Logoplaste	Edit	08/25/2022	10/03/2022		135.00
10386 - FIRST ENVIRONMENTAL LABORATORIES, INC.	170950	Chloride	Edit	09/08/2022	10/03/2022		45.00
12910 - XEROX FINANCIAL SERVICES	3469271	September 2022	Edit	09/08/2022	10/03/2022		258.89
				Account 8135 - Contractual Services Totals	Invoice Transactions 3		\$438.89
Account 8185 - System Maintenance							
11253 - USABLUEBOOK	086502	System Maintenance	Edit	08/22/2022	10/03/2022		706.73
				Account 8185 - System Maintenance Totals	Invoice Transactions 1		\$706.73
				Division 40 - Sewer Treatment Program Totals	Invoice Transactions 16		\$7,331.81
				Unit 11 - Sewer Department Totals	Invoice Transactions 23		\$10,035.03
Unit 12 - Utility Expansion							
Division 92 - Bonds							
Account 9200.033 - 2015 Refunding-2008 Bond (Interest)							
12389 - UMB BANK NA	2023-00000652	PL15	Edit	09/02/2022	10/03/2022		211,375.00
				Account 9200.033 - 2015 Refunding-2008 Bond (Interest) Totals	Invoice Transactions 1		\$211,375.00
				Division 92 - Bonds Totals	Invoice Transactions 1		\$211,375.00
				Unit 12 - Utility Expansion Totals	Invoice Transactions 1		\$211,375.00
				Fund 02 - Water and Sewer Fund Totals	Invoice Transactions 56		\$1,404,085.83
Fund 04 - Motor Fuel Tax							
Unit 00 - Non-Departmental							
Division 91 - Capital							
Account 9150 - Street Improvements							
10904 - PT FERRO CONSTRUCTION CO.	2023-00000621	2022 MFT Street Imp. Pay Estimate #2 App. 04/18/22	Paid by Check # 130340	09/01/2022	09/22/2022	09/22/2022	1,201,606.09
				Account 9150 - Street Improvements Totals	Invoice Transactions 1		\$1,201,606.09
				Division 91 - Capital Totals	Invoice Transactions 1		\$1,201,606.09
				Unit 00 - Non-Departmental Totals	Invoice Transactions 1		\$1,201,606.09
				Fund 04 - Motor Fuel Tax Totals	Invoice Transactions 1		\$1,201,606.09
Fund 11 - Capital Improvement Fund							
Unit 00 - Non-Departmental							
Division 00 - Non-Divisional							
Account 8135 - Contractual Services							
12415 - AMERICAN TRAFFIC SOLUTIONS	INV0039966	August 2022	Edit	08/31/2022	10/03/2022		9,190.00
				Account 8135 - Contractual Services Totals	Invoice Transactions 1		\$9,190.00

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
				Division 00 - Non-Divisional Totals		Invoice Transactions 1	\$9,190.00
Division 91 - Capital							
Account 9105 - Building Improvements							
12712 - HEARTLAND BUSINESS SYSTEMS, LLC	501426-HA	SCALE Server Switch	Edit	02/24/2022	10/03/2022		2,747.00
13184 - MIDWEST OFFICE INTERIORS	263476	PD Chairs Board Approved 04/18/2022	Edit	06/08/2022	10/03/2022		13,627.72
				Account 9105 - Building Improvements Totals		Invoice Transactions 2	\$16,374.72
Account 9120.008 - Machinery and Equipment-PW/Community Development							
13015 - ROD BAKER FORD-NEW VEHICLES	2023-00000620	F250 4x4 aprvd @ 7/19/21 BM/multiple veh aprvd @ this BM	Paid by Check # 130341	09/19/2022	09/22/2022	09/22/2022	46,069.00
10750 - MCCANN INDUSTRIES, INC.	E01062	Grapple Bucket for New Skid Steer	Edit	08/01/2022	10/03/2022		4,900.00
				Account 9120.008 - Machinery and Equipment-PW/Community Development Totals		Invoice Transactions 2	\$50,969.00
Account 9165 - Roadway Improvements							
11696 - SEECO CONSULTANTS, INC	18984	2022 MFT Street Program Board App. 04/15/22	Edit	08/31/2022	10/03/2022		3,338.00
				Account 9165 - Roadway Improvements Totals		Invoice Transactions 1	\$3,338.00
Account 9180.001 - Beautification Improvements							
12542 - SITEONE LANDSCAPE SUPPLY, LLC	123115255-001	Beautification Improvements	Edit	09/06/2022	10/03/2022		508.01
				Account 9180.001 - Beautification Improvements Totals		Invoice Transactions 1	\$508.01
				Division 91 - Capital Totals		Invoice Transactions 6	\$71,189.73
				Unit 00 - Non-Departmental Totals		Invoice Transactions 7	\$80,379.73
				Fund 11 - Capital Improvement Fund Totals		Invoice Transactions 7	\$80,379.73
Fund 14 - D.A.R.E. Fund							
Unit 00 - Non-Departmental							
Division 00 - Non-Divisional							
Account 8245 - D.A.R.E. Program							
12792 - NICK BOWRON	2023-00000622	DARE Fundraiser 10/22/2022	Paid by Check # 1724	09/21/2022	09/23/2022	09/23/2022	150.00
				Account 8245 - D.A.R.E. Program Totals		Invoice Transactions 1	\$150.00
				Division 00 - Non-Divisional Totals		Invoice Transactions 1	\$150.00
				Unit 00 - Non-Departmental Totals		Invoice Transactions 1	\$150.00
				Fund 14 - D.A.R.E. Fund Totals		Invoice Transactions 1	\$150.00
Fund 17 - Tax Increment Financing-Downtown							
Unit 00 - Non-Departmental							
Division 91 - Capital							
Account 8135 - Contractual Services							

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
12542 - SITEONE LANDSCAPE SUPPLY, LLC	122733865-001	Downtown Streetscape	Edit	08/24/2022	10/03/2022		546.14
				Account 8135 - Contractual Services Totals	Invoice Transactions 1		\$546.14
				Division 91 - Capital Totals	Invoice Transactions 1		\$546.14
				Unit 00 - Non-Departmental Totals	Invoice Transactions 1		\$546.14
				Fund 17 - Tax Increment Financing-Downtown Totals	Invoice Transactions 1		\$546.14
Fund 26 - Sex Offender's Registration Fund							
Unit 00 - Non-Departmental							
Division 00 - Non-Divisional							
Account 9290 - Sex Offender's Registration Fee							
11929 - ILLINOIS OFFICE OF THE ATTORNEY	2023-00000655	Sex Offender Registration	Edit	09/29/2022	10/03/2022		60.00
GENERAL							
11928 - ILLINOIS STATE POLICE	2023-00000654	Sex Offender Registration	Edit	09/29/2022	10/03/2022		60.00
11217 - TREASURER OF THE STATE OF ILLINOIS	2023-00000653	Sex Offender Registration	Edit	09/29/2022	10/03/2022		60.00
				Account 9290 - Sex Offender's Registration Fee Totals	Invoice Transactions 3		\$180.00
				Division 00 - Non-Divisional Totals	Invoice Transactions 3		\$180.00
				Unit 00 - Non-Departmental Totals	Invoice Transactions 3		\$180.00
				Fund 26 - Sex Offender's Registration Fund Totals	Invoice Transactions 3		\$180.00
				Grand Totals	Invoice Transactions 255		\$7,170,981.92




John F. Argoudelis
PRESIDENT

Michelle Gibas
VILLAGE CLERK

TRUSTEES

Harry Benton
Kevin M. Calkins
Patricia T. Kalkanis
Cally J. Larson
Tom Ruane
Brian Wojowski

MEMO TO: President Argoudelis and Board of Trustees
FROM: Jonathan Proulx, Director of Planning 
DATE: September 29, 2022
RE: Springbank of Plainfield, Unit 3 Letter of Credit Reduction
Case No. 1199.FP

On behalf of the applicant, staff is submitting the enclosed bond reduction request associated with public improvements for Springbank of Plainfield, Unit 3. The reduction request reflects improvements completed since the previous bond reduction, which was approved by the Board of Trustees on March 2, 2020. The bond reduction request has been reviewed and approved by the Village's consulting engineer. This matter will be placed on the consent agenda for the October 3, 2022 Village Board meeting.

C: Dean Edmeier, North Branch Land Co.
Scott Threewitt, P.E., Public Works Director
Matt Abbeduto, P.E., Baxter & Woodman

September 28, 2022

Mr. Jonathan Proulx, AICP
Director of Planning
Village of Plainfield
24401 West Lockport Street
Plainfield, IL 60544

***Subject: Village of Plainfield - Springbank Unit 3 - Letter of Credit Reduction (LOC) Request
LOC #SEIFSU0548310***

Dear Mr. Proulx:

Baxter & Woodman completed a review of North Branch Land, LLC’s request to reduce the letter of credit amounts on the above referenced project. Below is a breakdown of the current project status and our recommendations:

PHASE II IMPROVEMENTS – PAVEMENT IMPROVEMENTS

Original LOC amount posted	\$	2,753,453.10
Current LOC amount remaining	\$	84,049.20
Recommended LOC amount to remain	\$	84,049.20
Recommended LOC amount to remain + 25% Retainage	\$	105,061.50

PHASE II IMPROVEMENTS – STREET LIGHTING & SIGNAGE IMPROVEMENTS

Original LOC amount posted	\$	258,920.00
Current LOC amount remaining	\$	42,320.00
Recommended LOC amount to remain	\$	0.00

PHASE III IMPROVEMENTS – PAVEMENT IMPROVEMENTS

Original LOC amount posted	\$	388,644.75
Current LOC amount remaining	\$	388,644.75
Recommended LOC amount to remain	\$	388,644.75
Recommended LOC amount to remain + 25% Retainage	\$	485,805.94

PHASE III IMPROVEMENTS – SIDEWALK / BIKE PATH IMPROVEMENTS

Original LOC amount posted	\$	875,982.50
Current LOC amount remaining	\$	186,890.00
Recommended LOC amount to remain	\$	132,483.50
Recommended LOC amount to remain + 25% Retainage	\$	165,604.38

PHASE III IMPROVEMENTS – LANDSCAPING IMPROVEMENTS

Original LOC amount posted	\$	61,750.00
Current LOC amount remaining	\$	11,250.00
Recommended LOC amount to remain	\$	11,250.00
Recommended LOC amount to remain + 25% Retainage	\$	14,062.50

Total recommended LOC amount to remain \$ **770,534.32**

If you have any questions or need additional information, please contact us.

Very truly yours,

BAXTER & WOODMAN, INC.
CONSULTING ENGINEERS



Matt Abbeduto, P.E.
Construction Services Department Manager

- C: Jake Melrose, AICP, Village of Plainfield Economic Development Manager
Scott Threewitt, P.E., Village of Plainfield Director of Public Works
Steve Amann, P.E., C.F.M., Baxter & Woodman, Inc.
Dean Edmeier, North Branch Land, LLC
Kim Morgart, P.E., Cemcon

CEMCON, Ltd.
LETTER OF CREDIT REDUCTION REQUEST

PROJECT: SPRINGBANK - UNIT 3

JOB NO.: 244.220

DATE: SEPTEMBER 29, 2022
LATEST PLAN REVISION DATE: OCTOBER 27, 2006

NO.	ITEM	PLANNED QUANTITY	UNIT	UNIT PRICE	TOTAL ESTIMATE	COMPLETED QUANTITY	COMPLETED AMOUNT
Total PHASE I IMPROVEMENTS							COMPLETE
 <u>PHASE II - IMPROVEMENTS</u>							
I. <u>PAVEMENT IMPROVEMENTS</u>							
1.	Fine Grading	75,285	S.Y.	\$ 1.10	\$ 82,813.50	75,285	\$ 82,813.50
2.	Agg. Subbase Cse. Ty. B (CA-6) 4"	14,158	S.Y.	5.00	70,790.00	14,158	70,790.00
3.	Agg. Base Cse. Ty. B (CA-6) 10"	44,687	S.Y.	11.00	491,557.00	44,687	491,557.00
4.	Agg. Base Cse. Ty. B (CA-6) 5", Under Curb & Extending 24" Beyond B/C	16,344	S.Y.	5.50	89,892.00	16,344	89,892.00
5.	Bituminous Base Course 6"	4,478	TONS	60.00	268,680.00	4,478	268,680.00
6.	Bit. Binder Cse., 2 1/2" Superpave, IL-19, N50	8,459	TONS	60.00	507,540.00	7,121	427,260.00
7.	Bit Material Prime Coat @ .3 Gal./SY	17,656	GAL.	1.35	23,835.60	14,864	20,066.40
8.	PCC Curb & Gutter, Roll Curb	30,274	L.F.	15.00	454,110.00	30,274	454,110.00
9.	PCC Curb & Gutter Ty. B-6.12	5,005	L.F.	15.00	75,075.00	5,005	75,075.00
10.	PCC Curb & Gutter Ty. B-6.12, Rev. Pitch & Gutter	6,055	L.F.	15.00	90,825.00	6,055	90,825.00
11.	Backfill Curb	41,334	L.F.	2.50	103,335.00	41,334	103,335.00
12.	Undercut	15,000	C.Y.	5.50	82,500.00	15,000	82,500.00
13.	P.G.E.	15,000	C.Y.	27.50	412,500.00	15,000	412,500.00
Sub-Total Pavement Improvements					\$ 2,753,453.10	\$ 2,669,403.90	
 II. <u>STREET LIGHTING, STRIPING & SIGNAGE IMPROVEMENTS</u>							
1.	150 Watt H.P.S. Luminaire, Complete w/ Wiring Runs, Std. 30' Mounting Height	70	EA.	\$ 3,200.00	\$ 224,000.00	70	\$ 224,000.00
2.	Double 150 Watt H.P.S. Luminaire, Complete w/ Wiring Runs, Std. 30' Mounting Height	7	EA.	4,500.00	31,500.00	7	\$ 31,500.00
3.	Street Sign Mounted on Street Light	19	EA.	180.00	3,420.00	19	\$ 3,420.00
Sub-Total Street Lighting & Signage Improvements					\$ 258,920.00	\$ 258,920.00	
 Total Phase II Improvements					\$ 3,012,373.10	\$ 2,928,323.90	

CEMCON, Ltd.
LETTER OF CREDIT REDUCTION REQUEST

PROJECT: SPRINGBANK - UNIT 3

JOB NO.: 244.220

DATE: SEPTEMBER 29, 2022
LATEST PLAN REVISION DATE: OCTOBER 27, 2006

NO.	ITEM	PLANNED QUANTITY	UNIT	UNIT PRICE	TOTAL ESTIMATE	COMPLETED QUANTITY	COMPLETED AMOUNT
<u>PHASE III - IMPROVEMENTS</u>							
I. PAVEMENT IMPROVEMENTS							
1.	Bit Material Tack Coat @ .1 Gal./SY	5,885	GAL.	\$ 1.35	\$ 7,944.75	-	\$ -
2.	Bit. Surface Cse., 1 1/2" Superpave, Mix "C", N50	5,076	TONS	75.00	380,700.00	-	-
Sub-Total Pavement Improvements					\$ 388,644.75	\$	-
II. SIDEWALK / BIKE PATH IMPROVEMENTS							
1.	PCC Sidewalk 5" Thick w/4" CA-6 Subbase	153,347	S.F.	\$ 4.50	\$ 690,061.50	127,072	\$ 571,824.00
2.	Agg. Base Cse. Ty. B (CA-6) 8"	9,746	S.Y.	10.00	97,460.00	9,000	90,000.00
3.	Bit Material Prime Coat @ .3 Gal./SY	2,924	GAL.	1.50	4,386.00	2,700	4,050.00
4.	Bit. Surface Cse., 2" Mix C, Cl. I	1,121	TONS	75.00	84,075.00	1,035	77,625.00
Sub-Total Sidewalk/Bike Path Improvements					\$ 875,982.50	\$	743,499.00
III. LANDSCAPING IMPROVEMENTS							
1.	Parkway Trees	247	EA.	\$ 250.00	\$ 61,750.00	202	\$ 50,500.00
Sub-Total Landscaping Improvements					\$ 61,750.00	\$	50,500.00
Total Phase III Improvements					\$ 1,326,377.25	\$	793,999.00

CEMCON, Ltd.
LETTER OF CREDIT REDUCTION REQUEST

PROJECT: SPRINGBANK - UNIT 3

JOB NO.: 244.220

DATE: SEPTEMBER 29, 2022
 LATEST PLAN REVISION DATE: OCTOBER 27, 2006

NO.	ITEM	PLANNED QUANTITY	UNIT	UNIT PRICE	TOTAL ESTIMATE	COMPLETED QUANTITY	COMPLETED AMOUNT
-----	------	---------------------	------	---------------	-------------------	-----------------------	---------------------

* Pavement quantities do not include improvements for Makepeace Way.

SUMMARY

PHASE I - IMPROVEMENTS							COMPLETE
PHASE II - IMPROVEMENTS				\$	3,012,373.10		\$ 2,928,323.90
PHASE III - IMPROVEMENTS				\$	1,326,377.25		\$ 793,999.00
TOTAL ALL PHASES - IMPROVEMENTS				\$	4,338,750.35		\$ 3,722,322.90

ORIGINAL BOND AMOUNT (MASS EARTHWORK):						
				\$	2,862,421.43	
COST OF COMPLETED IMPROVEMENTS:				\$	3,722,322.90	
COST OF REMAINING IMPROVEMENTS:				\$	616,427.45	
25% RETAINAGE FOR REMAINING IMPROVEMENTS:				\$	154,106.87	
NEW BOND AMOUNT:				\$	770,534.32	
(REMAINING IMPROVEMENTS + RETAINAGE)						

MEMORANDUM



To: Scott Threewitt – Director of Public Works
From: Randall Jessen – Superintendent of Public Improvements
Date: September 28, 2022
Re: **Final Payment – Lockport Streetscape refresh project – Copenhaver Construction**

Background Findings

Staff is requesting that the final pay request to Copenhaver Construction as certified by Baxter and Woodman for the Lockport Streetscape be approved and close out the project. The final payout is \$55,049.97. The total for all the work completed is \$652,338.42 which is about 11% more than the award amount of \$588,094.50. The bulk of the additional work is attributed to tinted sidewalk remove and replace.

Policy Considerations

According to Section 2-76 (d) of the Village Code of Ordinances, the Village Administrator shall make a recommendation to the President and Board of Trustees on expenditures over the \$10,000 statutory limit.

Financial Considerations

This pay request is consistent with other final payouts where various quantities of items have exceeded the engineers estimates. This project is funded through the TIF fund.

Recommendation

It is Staff's recommendation that the Village Board approve the final payment of \$55,049.97 to Copenhaver Construction for the Lockport Streetscape refresh project.

March 21, 2022

Mr. Randy Jessen
Superintendent of Public Improvements
Village of Plainfield
14400 Coil Plus Drive
Plainfield, IL 60544

RECOMMENDATION FOR FINAL PAYMENT

Subject: Village of Plainfield – Downtown Streetscape Refresh (Lockport Street)

Dear Mr. Jessen:

This is to certify that Copenhaver Construction, Inc. is entitled to a final payment in the amount of \$55,049.97 for work completed in connection with the subject contract as shown by the attached Engineer's Final Payment Estimate No. 4.

An electronic copy of the Contractor's Invoice (No. 4), "Final Waivers", and "Contractor's Affidavit", Maintenance Bond, and Certified Payroll Records are attached and appear to be satisfactory. Therefore, the above payment to the Contractor is recommended.

The following is our opinion of the amount now due and payable to Copenhaver Construction, Inc. in accordance with the terms of the Construction Contract Documents for the Project:

	Awarded Contract Value:	\$ 588,094.50
Final Value of Work (111% completed thru 12/8/21):	\$	652,338.42
Less Retained (0%):	\$	(0.00)
Sub-Total:	\$	652,338.42
Previous Payments (Pay Estimates #1 - #3):	\$	(597,288.45)
Amount due for Payment #4 & Final:	\$	55,049.97

If you have any questions regarding the above, please contact me.

Sincerely,

Baxter & Woodman, Inc. Consulting Engineers



Matt Abbeduto, P.E.
Construction Services Department Manager

C: Copenhaver Construction, Inc.

17-00-91-8135
RJG
9-7-22

Engineer's Payment Estimate

Estimate No.: 4

From June 1, 2021 To December 7, 2021
Start Date End Date

Payable To:
Name: Copenhaver Construction, Inc.
Address: 75 Koppie Drive, Gilberts, IL 60136

Item #	Item Description	Unit	Unit Price	Awarded		QTY To Date	Value To Date	QTY This Estimate	Value This Estimate
				QTY	Values				
1	TREE REMOVAL (6 TO 15 UNITS DIAMETER)	UNIT	\$25.00	165	\$4,125.00	164.00	\$4,100.00		\$0.00
2	TREE REMOVAL (OVER 15 UNITS DIAMETER)	UNIT	\$45.00	18	\$810.00	0.00	\$0.00		\$0.00
3	RESET TREE GRATE	EACH	\$700.00	37	\$25,900.00	0.00	\$0.00		\$0.00
4	TREE GRATE FRAME	EACH	\$500.00	18	\$9,000.00	18.00	\$9,000.00		\$0.00
5	TREE ELECTRICAL MAINTENANCE	DOLLAR	\$1.00	10000	\$10,000.00	10,000.00	\$10,000.00	10,000.00	\$10,000.00
6	TREE IRRIGATION MAINTENANCE	DOLLAR	\$1.00	10000	\$10,000.00	10,000.00	\$10,000.00	10,000.00	\$10,000.00
7	TREE, PURCHASE FROM NURSERY	EACH	\$250.00	20	\$5,000.00	23.00	\$5,750.00		\$0.00
8	TREE INSTALLATION	EACH	\$750.00	20	\$15,000.00	23.00	\$17,250.00		\$0.00
9	INLET FILTERS	EACH	\$40.00	13	\$520.00	3.00	\$120.00		\$0.00
10	SIDEWALK REMOVAL	SQ FT	\$2.50	11231	\$28,077.50	16,562.00	\$41,405.00		\$0.00
11	DRIVEWAY PAVEMENT REMOVAL	SQ YD	\$15.00	62	\$930.00	155.00	\$2,325.00		\$0.00
12	PAVEMENT REMOVAL	SQ YD	\$16.00	73	\$1,168.00	199.00	\$3,184.00		\$0.00
13	GRANITE PAVER REMOVAL	EACH	\$130.00	51	\$6,630.00	0.00	\$0.00		\$0.00
14	AGGREGATE BASE COURSE, TYPE B, 5"	SQ YD	\$11.00	59	\$649.00	0.00	\$0.00		\$0.00
15	PORTLAND CEMENT CONCRETE COLORED SIDEWALK 5 INCH (SPECIAL)	SQ FT	\$10.00	9791	\$97,910.00	11,571.00	\$115,710.00		\$0.00
16	PORTLAND CEMENT CONCRETE SIDEWALK 5 INCH (SPECIAL)	SQ FT	\$8.00	1440	\$11,520.00	4,499.00	\$35,992.00		\$0.00
17	PORTLAND CEMENT CONCRETE DRIVEWAY PAVEMENT 6 INCH	SQ YD	\$65.00	62	\$4,030.00	0.00	\$0.00		\$0.00
18	PORTLAND CEMENT CONCRETE COLORED PAVEMENT 6 INCH (SPECIAL)	SQ YD	\$95.00	66	\$6,270.00	52.00	\$4,940.00		\$0.00
19	PORTLAND CEMENT CONCRETE COLORED PAVEMENT 8 INCH (SPECIAL)	SQ YD	\$109.00	27	\$2,943.00	302.00	\$32,918.00		\$0.00
20	COMBINATION CONCRETE CURB AND GUTTER REMOVAL AND REPLACEMENT	FOOT	\$31.00	128	\$3,968.00	157.00	\$4,867.00		\$0.00
21	CONCRETE COLORED CURB TYPE B REMOVAL AND REPLACEMENT	FOOT	\$35.00	194	\$6,790.00	307.00	\$10,745.00		\$0.00
22	BRICK PAVER REMOVAL	SQ FT	\$3.00	520	\$1,560.00	0.00	\$0.00		\$0.00
23	RESET BRICK PAVERS	SQ FT	\$9.00	5636	\$50,724.00	5,631.00	\$50,679.00		\$0.00
24	RESET EXISTING HANDHOLE	EACH	\$3,905.00	13	\$50,765.00	13.00	\$50,765.00		\$0.00
25	RESET UTILITY VALVE	EACH	\$600.00	5	\$3,000.00	15.00	\$9,000.00		\$0.00
26	RESET BUFFALO BOX	EACH	\$500.00	12	\$6,000.00	17.00	\$8,500.00		\$0.00
27	SIGN BASE INSTALLATION	EACH	\$1,000.00	5	\$5,000.00	0.00	\$0.00		\$0.00
28	REMOVE AND REINSTALL EXISTING POWER CABINET	EACH	\$5,384.50	6	\$32,307.00	6.00	\$32,307.00		\$0.00
29	RECONSTRUCT TRENCH DRAINS	FOOT	\$148.00	112	\$16,576.00	186.00	\$27,528.00		\$0.00
30	PIPE (SPECIAL)	FOOT	\$80.00	20	\$1,600.00	22.00	\$1,760.00		\$0.00
31	INLET (SPECIAL)	EACH	\$1,600.00	1	\$1,600.00	1.00	\$1,600.00		\$0.00
32	DRAINAGE AND UTILITY STRUCTURES TO BE ADJUSTED	EACH	\$600.00	4	\$2,400.00	8.00	\$4,800.00		\$0.00
33	CLASS D PATCHES (SPECIAL) 6"	SQ YD	\$65.00	139	\$9,035.00	136.40	\$8,866.00		\$0.00
34	HOT-MIX ASPHALT PATTERN AND COLORING	SQ YD	\$135.00	139	\$18,765.00	0.00	\$0.00		\$0.00
35	THERMOPLASTIC PAVEMENT MARKING LINE 6"	FOOT	\$7.00	306	\$2,142.00	0.00	\$0.00		\$0.00
36A	LIGHT POLE FOUNDATION REPAIR	EACH	\$3,377.00	5	\$16,885.00	6.00	\$20,262.00		\$0.00
36B	LIGHT POLE FOUNDATION REPAIR, OFFSET	EACH	\$3,795.00	1	\$3,795.00	1.00	\$3,795.00		\$0.00
37	MAINTENANCE OF EXISTING LIGHTING SYSTEM COMPLETE	L SUM	\$13,200.00	1	\$13,200.00	1.00	\$13,200.00		\$0.00
38	TRAFFIC CONTROL AND PROTECTION	L SUM	\$58,000.00	1	\$58,000.00	1.00	\$58,000.00		\$0.00
39	CHANGEABLE MESSAGE SIGN	CAL DA	\$40.00	14	\$560.00	30.00	\$1,200.00	1,200.00	\$1,200.00
40	TEMPORARY INFORMATION SIGNING	SQ FT	\$20.00	52	\$1,040.00	52.00	\$1,040.00		\$0.00



Accounts Payable by G/L Distribution Report

Invoice Due Date Range 10/05/22 - 10/05/22

Vendor	Invoice No.	Invoice Description	Status	Invoice Date	G/L Date	Payment Date	Invoice Amount
Fund 01 - General Fund							
Unit 04 - Administration/Finance							
Division 02 - Administration Program							
Account 8065 - Legal Fees							
12254 - TRACY, JOHNSON & WILSON	2023-00000657	Everstream ROW Agreement 7560-014L	Edit	09/26/2022	10/05/2022		51.00
12254 - TRACY, JOHNSON & WILSON	110	VH Legal - Acct. No. 7560.001	Edit	09/26/2022	10/05/2022		4,658.00
Account 8065 - Legal Fees Totals						Invoice Transactions 2	\$4,709.00
Division 02 - Administration Program Totals						Invoice Transactions 2	\$4,709.00
Unit 04 - Administration/Finance Totals						Invoice Transactions 2	\$4,709.00
Fund 01 - General Fund Totals						Invoice Transactions 2	\$4,709.00
Grand Totals						Invoice Transactions 2	\$4,709.00



Accounts Payable by G/L Distribution Report

Invoice Due Date Range 10/04/22 - 10/04/22

Vendor	Invoice No.	Invoice Description	Status	Due Date	G/L Date	Payment Date	Invoice Amount
Fund 01 - General Fund							
Unit 04 - Administration/Finance							
Division 02 - Administration Program							
Account 8065 - Legal Fees							
13103 - EKL, WILLIAMS & PROVENZALE LLC	17	Client No. 4165-000 Board App. 04/26/2021	Edit	10/04/2022	10/04/2022		6,039.97
		Account 8065 - Legal Fees Totals				Invoice Transactions 1	<u>\$6,039.97</u>
		Division 02 - Administration Program Totals				Invoice Transactions 1	<u>\$6,039.97</u>
		Unit 04 - Administration/Finance Totals				Invoice Transactions 1	<u>\$6,039.97</u>
		Fund 01 - General Fund Totals				Invoice Transactions 1	<u>\$6,039.97</u>
		Grand Totals				Invoice Transactions 1	<u><u>\$6,039.97</u></u>

Village of Plainfield



Annual Comprehensive Financial Report



For the Fiscal Year Ended April 30, 2022

VILLAGE OF PLAINFIELD, ILLINOIS

**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the Year Ended
April 30, 2022

Prepared by the Management Services Department

Traci Pleckham, Director
Colleen Thornton, Accounting Services Supervisor

VILLAGE OF PLAINFIELD, ILLINOIS
TABLE OF CONTENTS

	<u>Page(s)</u>
INTRODUCTORY SECTION	
Principal Officials	i
Organization Chart.....	ii
Certificate of Achievement for Excellence in Financial Reporting.....	iii
Letter of Transmittal	iv-vii
FINANCIAL SECTION	
INDEPENDENT AUDITOR’S REPORT.....	1-4
GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS	
Management’s Discussion and Analysis.....	MD&A 1-12
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position.....	5-6
Statement of Activities	7-8
Fund Financial Statements	
Governmental Funds	
Balance Sheet	9-10
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position.....	11
Statement of Revenues, Expenditures, and Changes in Fund Balances	12
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Governmental Activities in the Statement of Activities.....	13

VILLAGE OF PLAINFIELD, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS (Continued)

Basic Financial Statements (Continued)

Fund Financial Statements (Continued)

Proprietary Fund

Statement of Net Position.....	14-15
Statement of Revenues, Expenses, and Changes in Fund Net Position.....	16
Statement of Cash Flows.....	17-18

Fiduciary Funds

Statement of Fiduciary Net Position.....	19
Statement of Changes in Fiduciary Net Position.....	20

Notes to Financial Statements.....	21-61
------------------------------------	-------

Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund.....	62
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund.....	63
Police Pension Fund.....	64
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios	
Illinois Municipal Retirement Fund.....	65-66
Police Pension Fund.....	67-68
Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios	
Other Postemployment Benefit Plan.....	69
Schedule of Investment Returns	
Police Pension Fund.....	70
Notes to Required Supplementary Information.....	71

VILLAGE OF PLAINFIELD, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

**COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS
AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

Schedule of Revenues - Budget and Actual - General Fund	72-73
Schedule of Expenditures - Budget and Actual - General Fund.....	74-75
Schedule of Detailed Expenditures - Budget and Actual - General Fund.....	76-85
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Capital Projects Fund.....	86

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet	87-88
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	89-90
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Liability Insurance Fund.....	91
Audit Fund.....	92
Alcohol Enforcement Fund	93
Motor Fuel Tax Fund.....	94
D.A.R.E. Fund	95
Downtown TIF Fund.....	96
Route 30 TIF Fund	97
Debt Service Fund	98

MAJOR ENTERPRISE FUND

Water and Sewer Department Accounts Combining Schedule of Net Position.....	99-100
Combining Schedule of Revenues, Expenses, and Changes in Net Position	101
Combining Schedule of Cash Flows.....	102-103
Schedule of Operating Expenses - Budget and Actual	104-106

FIDUCIARY FUND

Schedule of Changes in Fiduciary Net Position - Budget and Actual - Police Pension Fund.....	107
---	-----

VILLAGE OF PLAINFIELD, ILLINOIS
TABLE OF CONTENTS (Continued)

	<u>Page(s)</u>
STATISTICAL SECTION	
Financial Trends	
Net Position by Component	108-109
Change in Net Position.....	110-113
Fund Balances of Governmental Funds	114-115
Changes in Fund Balances of Governmental Funds	116-117
Revenue Capacity	
Assessed Value and Actual Value of Taxable Property	118
Property Tax Rates - Direct and Overlapping Governments	119
Principal Property Taxpayers	120
Property Tax Levies and Collections	121
Property Tax Assessed Valuations, Rates, and Tax Extensions	122
Sales Tax by Category.....	123
Direct and Overlapping Sales Tax Rates	124
Debt Capacity	
Ratios of Outstanding Debt by Type.....	125
Ratios of General Bonded Debt Outstanding.....	126
Direct and Overlapping Governmental Activities Debt.....	127
Pledged-Revenue Coverage	128
Demographic and Economic Information	
Demographic and Economic Information.....	129
Principal Employers	130
Operating Information	
Full-Time Equivalent Employees.....	131
Operating Indicators - Last Ten Calendar Years.....	132
Operating Indicators - Last Ten Fiscal Years.....	133
Capital Asset Statistics	134

INTRODUCTORY SECTION

VILLAGE OFFICIALS

PRESIDENT

John F. Argoudelis

TRUSTEES

Harry Benton

Patricia T. Kalkanis

Tom Ruane

Cally J. Larson

Kevin M. Calkins

Brian Wojowski

Joshua Blakemore

Village Administrator

Traci Pleckham

*Assistant Village Admin.
Management Services Director*

John Konopek

Police Chief

Scott Threewitt

Public Works Director

Lonnie Spires

Building Official

Jonathan Proulx

Planning Director

Michelle Gibas

Village Clerk

Village of Plainfield Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Village of Plainfield
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

April 30, 2021

Christopher P. Morill

Executive Director/CEO



John F. Argoudelis
PRESIDENT

Michelle Gibas
VILLAGE CLERK

TRUSTEES

Harry Benton
Kevin M. Calkins
Patricia T. Kalkanis
Cally J. Larson
Tom Ruane
Brian Wojowski

September 30, 2022

Residents of the Village of Plainfield
Village President Argoudelis and Board of Trustees

Illinois State Statute requires that local governments publish a complete set of financial statements, within six months of the close of the fiscal year, in conformance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by an independent firm of certified public accountants. In keeping with this requirement, we submit the Village of Plainfield's Annual Comprehensive Financial Report ("Annual Report") for the year that ended April 30, 2022.

The Village's Annual Report consists of management's representations of the Village's finances. Village Management assumes full responsibility for the completeness and reliability of all information presented in this report, based on a comprehensive framework of internal control that is established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable assurance that the financial statements will be free from material misstatement. As Management, we assert that, to the best of our knowledge and belief, this Annual Report is complete and reliable in all material aspects.

The Village of Plainfield retained the services of an independent accounting firm, Sikich LLP, Naperville, Illinois, to conduct the April 30, 2022 audit. The independent audit involved examining evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by Management; and evaluating the overall financial statement presentation. Based upon the audit, the independent auditor concluded that there was a reasonable basis for rendering an unmodified opinion that the financial statements for fiscal year 2022 are presented in conformance with GAAP.

The Independent Auditor's Report is presented as the first component of the Financial Section of this report. GAAP requires that Management provide a narrative introduction, overview, and analysis to accompany the basic financial statements, in the form of Management's Discussion and Analysis (MD&A). This letter is designed to complement the MD&A and should be read in concert. The Village's MD&A immediately follows the Independent Auditor's Report.

Profile of the Village of Plainfield

The Village of Plainfield is Will County's oldest community. Originally settled in 1834, the Village was incorporated in 1877. The Village was recognized as a home rule community, as defined by the Illinois Constitution, following a special census in 2005.

The Village operates under the Trustee/Administrator form of government by Village ordinance. Policymaking and legislative authority are vested with the Village Board which consists of a Village President and six Trustees elected at large on a nonpartisan basis. The Village President is elected to a four-year term. The Board members are elected to four-year staggered terms, with three Board members elected every two years. The Administrator is responsible for the daily affairs of the organization and for carrying out the policies and ordinances of the Village Board.

The Village is served by approximately 150 FTE employees, providing public/municipal/ enterprise services, including: police protection, community development, building and zoning services, public works operations, road and bridge maintenance, potable water distribution services, sanitary sewer services, and storm water services.

The Village residents are also provided a variety of services, at the local level, by three school districts, two park districts, four townships, two fire protection districts, and two library districts.

The annual budget serves as the spending authority for the Village. Budgetary control is maintained at the fund level for all budgeted funds. An annual budget is prepared for the General Fund, Water/Sewer & Expansion Fund, Capital Fund, and other miscellaneous funds. The budget process begins in the fall with an update to the Village's long-term financial forecast and capital project demands. The annual budget must be adopted by the Village Board before the start of the fiscal year which begins on May 1st.

Economic Condition and Outlook

Local Economy

The Village remained stable in its economic indicators last year, especially in retail sales. Overall, retail sales increased 29% in comparison to the previous fiscal year; while state income tax improved by 33%. Housing development increased 34% in fiscal year 2022 with a total of 414 single family building permits issued. Comparatively, during fiscal year 2021, 307 permits were issued, and 220 were issued in 2020. Building permit revenues represented 5.4% of the General Fund revenue for fiscal year 2022 compared to 4.7% in fiscal year 2021.

The Village's Fund Balance Policy, which is reviewed on an annual basis, includes the ability to transfer unassigned General Fund balance in excess of 40% of the total General Fund annual expenditures to the Village's Capital Fund. Fiscal year 2022 reflected a \$6,002,811 transfer from the Village's General Fund to the Capital Fund, resulting in an ending fund balance of just over \$28 million. This key financial policy will continue to help the Village position itself for future capital infrastructure needs.

Debt ratings indicate the confidence of the rating agency in the Village's continued financial operations and abilities to meet its ongoing obligations. Standard & Poor's rating for the Village's debt is AA+. S&P notes factors such as budgetary flexibility, management, and good financial policies as reasons for the strong rating.

Moody's also issued a strong bond rating for the Village's debt at Aa1. Moody's states that the bond rating "reflects the Village's healthy financial operations and ample reserves supported by strong management and long-term fiscal planning."

Economic Development, Infrastructure, & Transportation Highlights

The Village is fortunate in that we continue to see strong economic development interest in the community while we also make progress on major infrastructure projects. Here are a few of the year's highlights:

- One of Plainfield's largest private employers, Diageo North America, expanded its footprint in the Village by opening a new high-speed canning facility on Coil Plus Drive. The 225,000 square foot facility is capable of producing 25 million cases of Ready-to-Drink (RTD) spirit mix products per year. This project brought 50 new jobs and an investment of over \$80 million to the Village.
- The Village's public-private partnership project, located at Van Dyke Road and Depot Drive, continued to take shape with the construction of the 250,000 square foot Pace Bus Garage & Maintenance Facility which is nearly complete. In addition, Perlow Steel opened their new 65,000 square foot facility and Northern Builders made progress on the Village's new Emergency Management Agency building. Several major roadway improvements were also completed in conjunction with the development of the P3 including the construction of Depot Drive and Persons Parkway and the reconstruction of Wood Farm Road. The site is almost fully developed with only two acres of developable property left.
- The Village continued to see significant residential growth with ongoing construction throughout the fiscal year at the Springbank, Chatham Square, Willow Run, Lansdowne, and Creekside Crossing subdivisions. Additionally, construction continued on major multi-family projects like Sixteen30 and Legacy Apartments at Grande Park.
- The first phase of the Old Town Neighborhood Improvements project was completed. This multi-year project located east of Route 59, from Main Street south to Lake Renwick, includes water main, water service, and storm sewer improvements as well as roadway reconstruction. Improvements to the sanitary sewer system were completed with cured in place pipe/trenchless technology utilized to line the existing sanitary sewer mains, manhole structures, and individual sanitary sewer services to homes. Overall, approximately 18,000 feet of sanitary sewer main and over 12,000 feet of individual sanitary sewer services were lined.

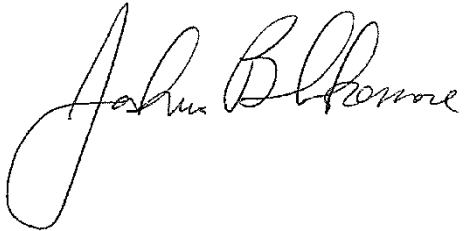
Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Plainfield for its Annual Comprehensive Financial Report for the fiscal year that ended April 30, 2021. The Village has received this prestigious award every year since our initial submittal with the 2014 fiscal year audit. In order to be awarded a Certificate of Achievement, the Village must publish an easily readable and efficiently organized Annual Report. The report must also satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of only one year. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

This report would not been possible without the dedicated support and involvement of the Village Department Heads and Staff. The entire Management Services Staff is extended a special appreciation for all of their assistance in the completion of the annual audit and preparation of this report. We would also like to thank the Village President and Board of Trustees for their support in maintaining the highest standards of professionalism in the management of the Village's finances.

Respectfully submitted,

A handwritten signature in black ink, reading "Joshua Blakemore". The signature is written in a cursive style with a large, looping initial "J".

Joshua Blakemore
Village Administrator

FINANCIAL SECTION

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

The Honorable President
Members of the Board of Trustees
Village of Plainfield, 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 Village of Plainfield, Illinois (the Village), as of and for the year ended April 30, 2022, and the related notes to financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Village of Plainfield, Illinois as of April 30, 2022, 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.

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. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village 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 these financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our 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 Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information 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 basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate 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 combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2022 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois
September 27, 2022

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

VILLAGE OF PLAINFIELD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS
APRIL 30, 2022

The Village of Plainfield's (the "Village") Management Discussion and Analysis (MD&A) is designed to provide an overview of the Village's financial position and activity at and for the year ended April 30, 2022. Since the MD&A is designed to focus on the Village's current year activities, changes in the Village's financial position, and to identify any material deviations from approved budget and financial plans, the information contained within this MD&A should be considered as a part of a greater whole. Readers of this report should read and evaluate all sections of this report, including the Notes to the Financial Statements and the Statistical Section that is provided in addition to the MD&A, in order to form an opinion on the financial position and activities of the Village.

Financial Highlights

- The Village's total net position as of April 30, 2022 equaled \$349,640,042, an increase of \$19,892,546 or 6% over the April 30, 2021 net position. Governmental Activities recognized an increase in net position of \$11,003,649. The Business-Type activities recognized an increase of \$8,888,897 in net position.
- Total revenues (including transfers) of all governmental activities increased by \$10,586,974, or 22%. Total expenses decreased by \$696,937 or 1.5% as compared to fiscal year 2021.
- Total revenues of all business-type activity programs increased by \$3,313,277, or 13.4%, while the total expenses increased by \$668,993, or 3.6% as compared to fiscal year 2021.
- Governmental Funds reported combined ending fund balances of \$47,438,667, an increase of \$9,029,368 over the prior fiscal year.
 - Total fund balance for the General Fund was \$13,667,935, an increase of \$395,210 over fiscal year 2021. This represents 49% of General Fund expenditures. \$11,228,184 of the General Fund balance is considered unassigned. This unassigned fund balance represents 40% of General Fund expenditures.
 - Total fund balance for the Capital Projects Fund was \$28,320,359, an increase of \$9,214,288 over fiscal year 2021. In March of 2014, the Village Board revised its Financial Policies to include the ability to transfer unassigned General Fund balance in excess of 40% to the Village's Capital Fund. Consistent with the Village's Financial Policies, fiscal year 2022 reflected a \$6,002,811 transfer from the Village's General Fund to the Capital Fund.

USING THE FINANCIAL SECTION OF THIS ANNUAL REPORT

The Financial Statements' focus is on both the Village as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year or government to government), and enhance the Village's accountability. The Village's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report contains other supplementary information in addition to the basic financial statements.

Government-Wide Financial Statements

The Government-Wide Financial Statements are designed to emulate the corporate sector in that all governmental and business-type activities are consolidated into columns that add to a total for the Primary Government.

The *Statement of Net Position* presents information on all of the Village's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between total assets and deferred outflows of resources and total liabilities and deferred inflows of resources reported as the net position. The "Unrestricted Net Position" is designed to be similar to bottom line results for the Village's governmental and business-type activities. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus. Over time, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the Village is improving.

The *Statement of Activities* presents information showing how the Village's net position changed during the most recent fiscal year. This is intended to summarize and simplify the user's analysis of the cost of various government services and/or subsidy to various business-type activities.

The Governmental Activities reflect the Village's basic services, including police, highways and streets, planning, building, and administration. Property taxes, sales taxes, local utility taxes, and shared State income taxes finance the majority of these activities. The Business-Type Activities reflect private sector-type operations (Water and Sewer Fund), where the fee for service typically covers all or most of the cost of operation, including depreciation.

(See independent auditor's report)
MD&A 1

VILLAGE OF PLAINFIELD, ILLINOIS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Fund Financial Statements allow the demonstration of sources and uses of funds and/or the related budgeting compliance. Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is on major funds, rather than fund types. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds (see pages 9-13) are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of resources available for spending, as well as on balances of resources available for spending at the end of the fiscal year. Such information may be useful in evaluating the Village's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The governmental fund's Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Village maintains 10 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund and the Capital Projects Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds

Proprietary fund financial statements (see pages 14-18) provide the same type of information as the government-wide financial statements, only in more detail. Proprietary funds account for services that are generally fully supported by user fees charged to customers. The Water and Sewer Fund is considered a major fund of the Village and is presented in a separate column in the Fund Financial Statements. A more detailed analysis of Water and Sewer Fund activities can be found on pages 99-106 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside Village government (Police Pension Fund, see pages 19-20). While these funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the Government-Wide Statements.

Notes to the Financial Statements

The notes provide additional information that is essential to obtaining a full understanding of the data provided in the government-wide and fund financial statements. Notes to the Financial Statements can be found on pages 21-61 of this report.

Other Information

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including the general fund budgetary schedules and data concerning the Village's progress in funding its obligation to provide pension and other postemployment benefits to its employees. Required supplementary information can be found on pages 62-71 of this report.

Other Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund financial statements and schedules for each of the Village's funds, as well as supplemental schedules and historical statistical data, which are presented on pages 72-134 of this report.

(See independent auditor's report)

**VILLAGE OF PLAINFIELD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

GOVERNMENT-WIDE STATEMENT

Statement of Net Position

Net position may serve over time as a useful indicator of a government's financial position. For the Village of Plainfield, assets exceeded liabilities by \$349,640,042 as of April 30, 2022 and \$329,747,496 for April 30, 2021. In comparison, this amount reflects an increase of \$19,892,546 in total net position. For more detailed information see the Statement of Net Position (pages 5-6). The following table reflects the condensed Statement of Net Position:

Table 1: Statement of Net Position as of April 30, 2021 and April 30, 2022

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>
Assets						
Current Assets	\$ 57,316,163	\$ 68,426,887	\$ 25,297,283	\$ 36,931,265	\$ 82,613,446	\$ 105,358,152
Capital Assets	\$ 204,854,461	\$ 202,785,036	\$ 106,353,186	\$ 110,254,430	\$ 311,207,647	\$ 313,039,466
Total Assets	\$ 262,170,624	\$ 271,211,923	\$ 131,650,469	\$ 147,185,695	\$ 393,821,093	\$ 418,397,618
Deferred Outflows of Resources						
IMRF	\$ 640,758	\$ 769,395	\$ 132,554	\$ 158,903	\$ 773,312	\$ 928,298
OPEB	\$ 927,325	\$ 791,295	\$ 26,403	\$ 68,817	\$ 953,728	\$ 860,112
Police Pension	\$ 1,802,242	\$ 4,760,706		\$ -	\$ 1,802,242	\$ 4,760,706
Asset retirement obligation	\$ -	\$ -	\$ 346,354	\$ 332,031	\$ 346,354	\$ 332,031
Unamortized loss on refundings	\$ 909,261	\$ 516,397	\$ 1,742,690	\$ 1,647,738	\$ 2,651,951	\$ 2,164,135
Total Deferred Outflows of Resources	\$ 4,279,586	\$ 6,837,793	\$ 2,248,001	\$ 2,207,489	\$ 6,527,587	\$ 9,045,282
Total Assets and Deferred Outflows of Resources	\$ 266,450,210	\$ 278,049,716	\$ 133,898,470	\$ 149,393,184	\$ 400,348,680	\$ 427,442,900
Liabilities						
Current Liabilities	\$ 10,655,787	\$ 10,098,918	\$ 3,638,886	\$ 7,237,253	\$ 14,294,673	\$ 17,336,171
Long-Term Liabilities	\$ 22,415,231	\$ 25,694,633	\$ 15,365,671	\$ 18,109,470	\$ 37,780,902	\$ 43,804,103
Total Liabilities	\$ 33,071,018	\$ 35,793,551	\$ 19,004,557	\$ 25,346,723	\$ 52,075,575	\$ 61,140,274
Deferred Inflows of Resources						
IMRF	\$ 2,137,143	\$ 3,150,321	\$ 437,281	\$ 644,799	\$ 2,574,424	\$ 3,795,120
OPEB	\$ 420,991	\$ 783,281	\$ 11,988	\$ 68,121	\$ 432,979	\$ 851,402
Police Pension	\$ 7,142,939	\$ 2,860,257	\$ -	\$ -	\$ 7,142,939	\$ 2,860,257
Deferred property tax	\$ 8,375,267	\$ 9,155,805	\$ -	\$ -	\$ 8,375,267	\$ 9,155,805
Total Deferred Inflows of Resources	\$ 18,076,340	\$ 15,949,664	\$ 449,269	\$ 712,920	\$ 18,525,609	\$ 16,662,584
Total Liabilities and Deferred Inflows of Resources	\$ 51,147,358	\$ 51,743,215	\$ 19,453,826	\$ 26,059,643	\$ 70,601,184	\$ 77,802,858
Net Position:						
Net Investment in Capital Assets	\$ 192,867,595	\$ 193,321,923	\$ 93,286,823	\$ 94,367,397	\$ 286,154,418	\$ 287,689,320
Restricted	\$ 6,697,297	\$ 6,307,432	\$ 1,722,725	\$ 1,726,925	\$ 8,420,022	\$ 8,034,357
Unrestricted	\$ 15,737,960	\$ 26,677,146	\$ 19,435,096	\$ 27,239,219	\$ 35,173,056	\$ 53,916,365
Total Net Position	\$ 215,302,852	\$ 226,306,501	\$ 114,444,644	\$ 123,333,541	\$ 329,747,496	\$ 349,640,042

The largest portion of the Village's total net position (82%) reflects its investment in capital assets (land and improvements, building, machinery, vehicles, equipment and infrastructure), less any related debt still outstanding. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A small portion of the Village's total net position (2.3%) represents resources that are subject to restrictions on how they may be used. The remaining balance of unrestricted net position of \$53,916,365 may be used to meet the Village's ongoing obligations. Of this amount, \$26,677,146 represents the governmental activities portion and \$27,239,219 is available for the Village's business-type activities (water and sewer operations).

(See independent auditor's report)

**VILLAGE OF PLAINFIELD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Current Year Impacts

The Village of Plainfield's April 30, 2022 General Fund reflects a positive fund balance of \$13,667,935, reflecting an increase of fund balance of \$395,510 from the 2021 fiscal year. The 2022 total combined General Fund balance represents 49% of General Fund expenditures. Total General Fund unassigned fund balance represents 40% of General Fund expenditures or \$11,228,184. The Village's Capital Projects fund balance improved its fund balance by \$9,214,288 resulting in a fund balance of \$28,320,359 as of April 30, 2022. The Village's overall combined fund balance is \$47,438,667, an increase of \$9,029,368 from fiscal year 2021.

Changes in Net Position

The following table provides detail of the change in the Village's net position during the year ended April 30, 2022 compared to the year ended April 30, 2021. 2022 Governmental activities increased the Village's net position by \$11,003,649 and business-type activities increased the Village's net position by \$8,888,897.

Table 2: Changes in Net Position for the Fiscal Years Ended April 30, 2021 and April 30, 2022

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>
Revenues						
Program Revenues						
Charges for Services	\$ 8,497,079	\$ 9,936,310	\$ 19,332,166	\$ 19,911,315	\$ 27,829,245	\$ 29,847,625
Operating Grants & Contributions	\$ 3,777,693	\$ 1,970,022	\$ -	\$ -	\$ 3,777,693	\$ 1,970,022
Capital Grants & Contributions	\$ 4,507,614	\$ 9,133,011	\$ 929,493	\$ 2,713,160	\$ 5,437,107	\$ 11,846,171
General Revenues						
Property Taxes	\$ 7,991,671	\$ 8,509,758	\$ -	\$ -	\$ 7,991,671	\$ 8,509,758
Other Taxes	\$ 21,709,436	\$ 27,756,282	\$ 2,114,518	\$ 2,993,857	\$ 23,823,954	\$ 30,750,139
Other	\$ 131,772	\$ (55,092)	\$ 3,343,594	\$ 3,366,664	\$ 3,475,366	\$ 3,311,572
Total Revenues	\$ 46,615,265	\$ 57,250,291	\$ 25,719,771	\$ 28,984,996	\$ 72,335,036	\$ 86,235,287
Expenses						
General Government	\$ 6,284,103	\$ 9,185,102	\$ -	\$ -	\$ 6,284,103	\$ 9,185,102
Public Safety	\$ 13,967,774	\$ 14,916,089	\$ -	\$ -	\$ 13,967,774	\$ 14,916,089
Highways and Streets	\$ 27,078,111	\$ 22,654,778	\$ -	\$ -	\$ 27,078,111	\$ 22,654,778
Interest	\$ 549,339	\$ 426,421	\$ -	\$ -	\$ 549,339	\$ 426,421
Water and Sewer	\$ -	\$ -	\$ 18,491,358	\$ 19,160,351	\$ 18,491,358	\$ 19,160,351
Total Expenses	\$ 47,879,327	\$ 47,182,390	\$ 18,491,358	\$ 19,160,351	\$ 66,370,685	\$ 66,342,741
Change in Net Position before Transfers	\$ (1,264,062)	\$ 10,067,901	\$ 7,228,413	\$ 9,824,645	\$ 5,964,351	\$ 19,892,546
Transfers	\$ 983,800	\$ 935,748	\$ (983,800)	\$ (935,748)	\$ -	\$ -
Change in Net Position	\$ (280,262)	\$ 11,003,649	\$ 6,244,613	\$ 8,888,897	\$ 5,964,351	\$ 19,892,546
Net Position May 1	\$ 215,583,114	\$ 215,302,852	\$ 108,200,031	\$ 114,444,644	\$ 323,783,145	\$ 329,747,496
Ending Net Position	\$ 215,302,852	\$ 226,306,501	\$ 114,444,644	\$ 123,333,541	\$ 329,747,496	\$ 349,640,042

The increase of \$6,046,846 in Other Taxes (Sales, Income, Utility and Local Motor Fuel Taxes) primarily contributed to the increase in net position for the governmental activities of \$11,003,649. Specifically, sales and local motor fuel taxes increased due to recognizing a full fiscal year of a new significant retail business to the Village. An increase of \$4,625,397 in Capital Grants & Contribution revenues contributed as well.

**VILLAGE OF PLAINFIELD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Normal Impacts – There are eight basic impacts on revenues and expenses as reflected below:

Revenues:

Economic Condition - can reflect a declining, stable, or growing economic environment and can have an impact on state income, sales, and utility tax revenue as well as public spending habits for consumers and builders/developers.

Increase/Decrease in Village-Approved Rates - while certain tax rates are set by statute, the Village Board has authority to impose and increase/decrease rates (water, sewer, impact fees, connection fees, building permit fees, home rule sales tax, utility tax etc.)

Changing Patterns in Intergovernmental and Grant Revenue (both recurring and nonrecurring) – certain recurring revenues (State-shared revenues: sales, income, use etc.) may experience changes periodically, while nonrecurring (or one-time) grants are less predictable and often distort their impact on year-to-year comparisons.

Market Impacts on Investment Income - the Village's investment portfolio is managed using a similar average maturity to most governments. Market conditions may cause investment income to fluctuate.

Expenses:

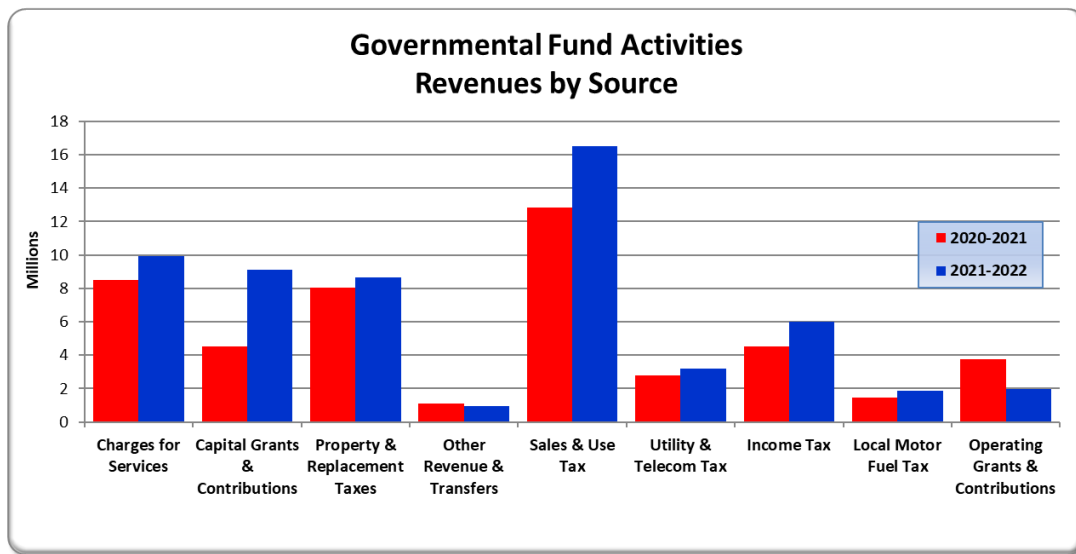
Introduction/Modifications of New/Existing Programs - within the functional expense categories (General Government, Public Safety, and Highways and Streets, etc.), individual programs may be added, modified or deleted to meet changing community needs.

Changes in Authorized Personnel - changes in service demands may cause the Village Board to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent 52% of the Village's General Fund and 11% of the Water and Sewer Fund operating costs.

Changes in Salary and/or benefits (annual adjustments and merit) - the ability to attract and retain human and intellectual resources requires the Village to strive to position themselves with competitive salary and benefits in the marketplace. In addition, reductions or freezes in salary and changes to benefits can also impact overall expenses.

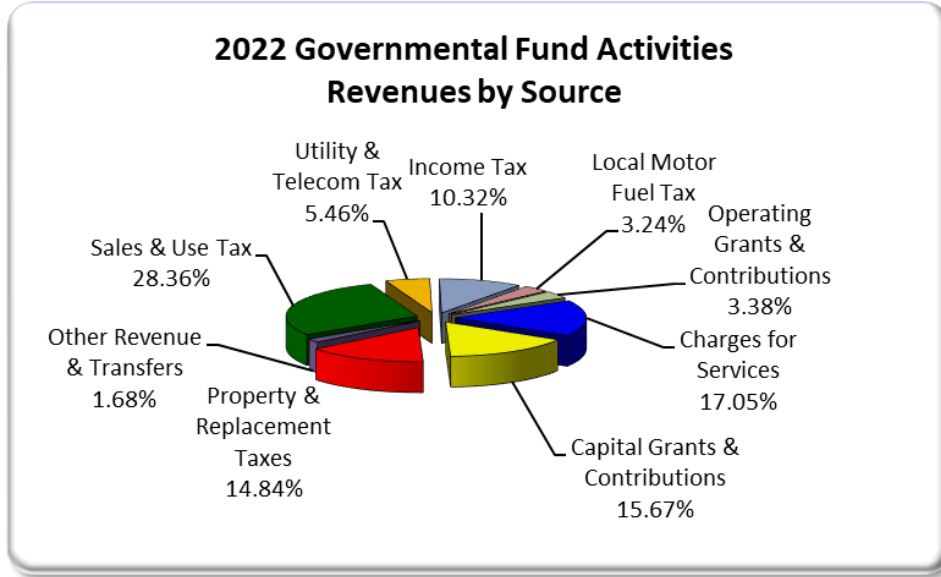
Inflation - while overall inflation appears to be reasonably modest, the Village is a major consumer of certain commodities such as supplies, fuels, and parts, particularly in years of significant construction activity. Some functions may experience unusual commodity-specific increases.

Current Year Impacts – Governmental Activities Revenues



(See independent auditor's report)

**VILLAGE OF PLAINFIELD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**



For the fiscal year ended April 30, 2022, revenues (including transfers) from Governmental Activities totaled \$58,186,039, an increase of \$10,586,974, or 22% from fiscal year 2021. Sales and Use Tax were the Village's largest revenue source at \$16,522,692, representing 28.36% of the total Governmental Activity revenue. Charges for Services were the Village's second largest revenue source at \$9,936,310, representing 17.05%. The primary Charges for Services revenues include refuse fees (\$4,958,060), building permit revenues (\$1,846,761), and franchise fees (\$605,638). Development activity has picked up pace again in 2022. During the fiscal year, 414 single family building permits were issued for new construction within the Village. During fiscal year 2021, 307 single family building permits were issued and 220 in 2020.

The Village's property tax revenues increased to \$8,509,758 in fiscal year 2022 from \$7,991,671 in fiscal year 2021. The Equalized Assessed Valuation (EAV) of the Village increased to \$1,551,500,615 in calendar year 2020 from \$1,465,066,425 in calendar year 2019, representing \$86,434,190 or 5.9%.

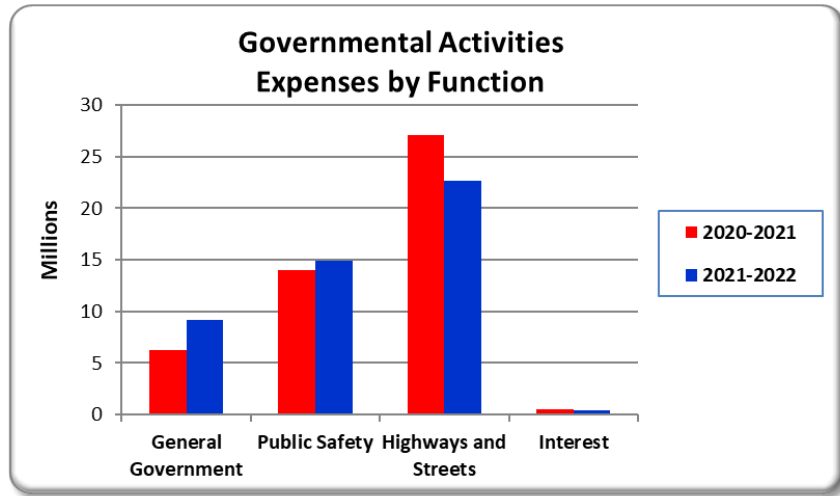
The Village's state-shared revenues of sales, income, and use tax increased this fiscal year by \$3,390,004. Details of the Village's portion of State-Shared Taxes are as follows:

<u>State-Shared Tax</u>	<u>Fiscal Year 2021</u>	<u>Fiscal Year 2022</u>	<u>Increase / (Decrease)</u>
Sales Tax	\$ 6,812,757	\$ 8,801,385	\$ 1,988,628
State Income Tax	\$ 4,537,460	\$ 6,015,389	\$ 1,477,929
Use Tax	\$ 1,809,248	\$ 1,732,695	\$ (76,553)
Total	\$ 13,159,465	\$ 16,549,469	\$ 3,390,004

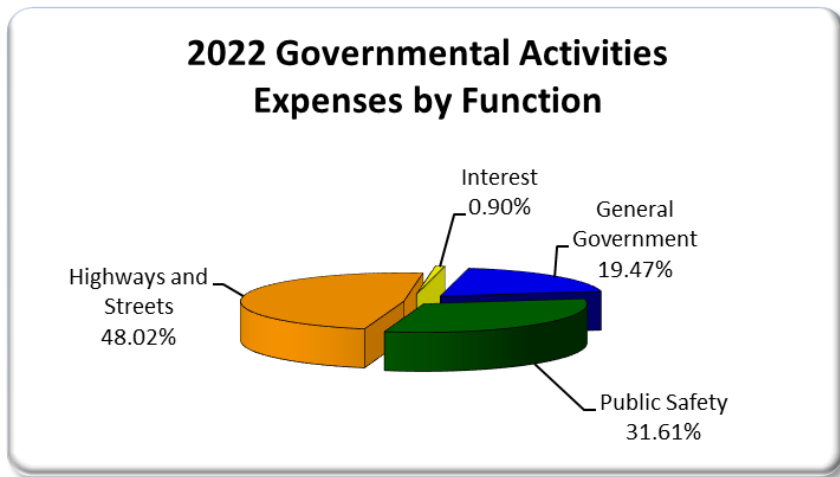
(See independent auditor's report)

**VILLAGE OF PLAINFIELD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

Current Year Impacts – Governmental Activities Expenses



For the fiscal year ended April 30, 2022, expenses from Governmental Activities totaled \$47,182,390, a decrease of \$696,937 over fiscal year 2021. In comparison, expenses from Governmental Activities in fiscal year 2021 increased by \$90,198. In fiscal year 2020, expenses increased by \$1,588,966.



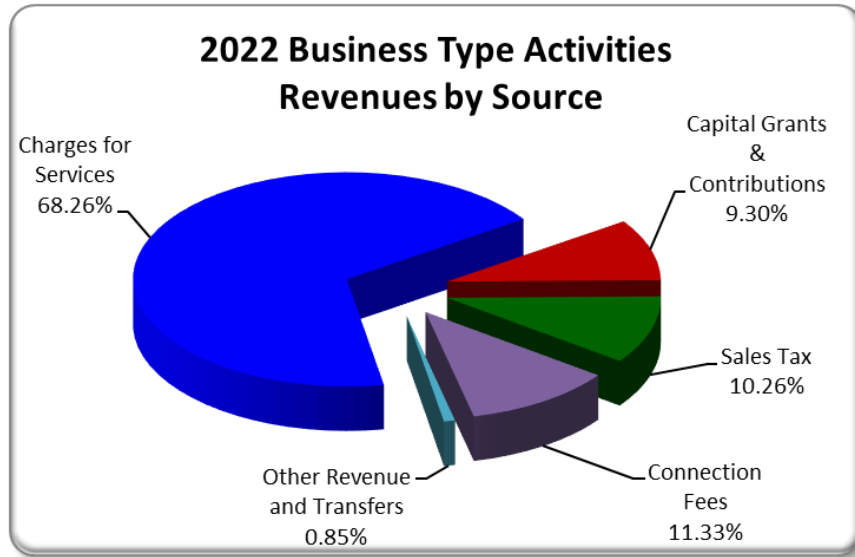
For the fiscal year ended April 30, 2022, Highways and Streets represented 48.02% of expenditures or \$22,654,778. Included in this figure is depreciation expense of \$12,502,024. Some of the Village’s capital expenditures include \$5,203,799 for roadway engineering and improvements, \$701,099 for building improvements, \$588,049 for machinery and equipment for the Police and Public Works Departments, , and \$257,068 for sidewalk and curb installation and replacement.

Current Year Impacts – Business Type Activities Revenues

The Village’s business-type activities are those that the Village charges a fee to customers to help cover all or most of the cost of the services it provides. The Village’s net position for its business-type activities increased in the amount of \$8,888,897 to \$123,333,541 (see Table 2 – MD&A page 4).

(See independent auditor's report)

**VILLAGE OF PLAINFIELD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**



Total revenue for the Village’s business-type activities increased by \$3,265,225; to \$28,984,996 in fiscal year 2022 from \$25,719,771 in fiscal year 2021. Charges for Services revenues for fiscal year end 2022 totaled \$19,911,315, an increase of \$579,149. The increase in this item is related to additional water and sewer sales as well as reinstating late penalties this fiscal year.

Current Year Impacts – Business Type Activities Expenses

Expenses from all Business-Type Activities increased by \$668,993 or 3.6%. The Village has contracted with Illinois American Water to supply drinking water from the City of Chicago to the Village via Illinois American’s pipeline. Expenses for Lake Michigan water purchase in fiscal year 2022 was \$947,046 more as compared to 2021, or 9.5% higher. Depreciation expenses for the water and sewer system remained relatively flat, increasing by \$50,341 to \$3,573,005 for fiscal year 2022.

FINANCIAL ANALYSIS OF THE VILLAGE’S FUNDS

Governmental Funds

The focus of the Village’s governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Village’s financing requirements. In particular, unassigned fund balance may serve as the useful measure of a government’s net resources available for spending at the end of the fiscal year. At April 30, 2022 the Governmental Funds (as presented on page 12) reported a combined fund balance of \$47,438,667 which is an increase from the beginning of the year balance of \$38,409,299. Of the \$9,029,368 overall fund balance increase, the Village’s General Fund increased its fund balance by \$395,510, Capital Fund increased its fund balance by \$9,214,288. Combined fund balances for the Nonmajor Governmental Funds reflect a net decrease of \$580,430.

The Capital Projects Fund is used to account for the acquisition or construction of major capital assets (other than those financed by proprietary funds). The Capital Projects Fund expended approximately \$7.9 million in capital projects in fiscal year 2022 and increased its fund balance by \$9,214,288 resulting in an ending fund balance of \$28,320,359. This fund balance will be utilized for future capital projects. The increase in the Capital Fund balance is related to two significant capital projects that were not fully expended as budgeted (\$17,550,000 budgeted vs. \$3,531,750 expended). Increased revenue streams of \$1,938,612 in sales tax, \$483,944 in utility tax, and the transfer of \$6,002,811 from General Fund to Capital Fund (per the Village’s Financial Policies) also contributed to the Capital Fund balance increase.

Of the \$47,438,667 total fund balance, \$11,228,184 is unassigned within the Village’s General Fund, indicating availability of use for continuing Village services. Non-spendable, restricted or assigned fund balance of \$36,210,483 includes \$28,320,359 for capital projects, \$5,570,751 for street maintenance, \$1,803,573 for healthcare, \$581,127 for public safety, and smaller statutory restrictions or assignments for audit, economic development, retirement obligations, and prepaid items.

(See independent auditor's report)

**VILLAGE OF PLAINFIELD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund is the Village's primary operating fund and the largest source of day-to-day service delivery. General Fund actual revenues were \$5,635,794 more than budgeted and expenses were \$964,527 less than budgeted. The revenue difference is primarily related to \$2,251,385 in additional sales tax revenues, \$1,915,389 in additional income tax revenues, and \$671,761 more in building permit revenues. Total General Fund revenues increased by \$3,252,135 in fiscal year 2022. General Fund expenditures increased by \$876,217 from the prior fiscal year.

Table 3: General Fund Budgetary Highlights

	Original Budget	Final Budget	Actual
Revenues	\$ 28,807,988	\$ 28,807,988	\$ 34,443,782
Expenditures	\$ 29,034,988	\$ 29,034,988	\$ 28,070,461
Excess of Revenues over Expenditures	\$ (227,000)	\$ (227,000)	\$ 6,373,321
Other Financing Sources (Uses)	\$ 227,000	\$ 227,000	\$ (5,977,811)
Net Changes in Fund Balance	\$ -	\$ -	\$ 395,510

Other financing sources (listed in Table 3 above) include a \$6,002,811 transfer to the Capital Fund per the Village's Financial Policies. In March of 2014, the Village Board revised its Financial Policies to include the ability to transfer unassigned General Fund balance in excess of 40% to the Village's Capital Fund.

Proprietary Funds

At April 30, 2022, the Proprietary Funds total net position increased by \$8,888,897. This is related to an increase in capital contributions of \$1,783,667, an increase in overall charges for services of \$579,149, and additional home rule sales tax revenue of \$879,339 as compared to fiscal year 2021. In fiscal year 2021, capital grants and contributions consisted of \$929,493 in fiscal year 2021. In fiscal year 2020, capital contributions totaled \$2,415,839 and \$97,847 in fiscal year 2019.

The Village's Water and Sewer Accounts recorded an operating income of \$1,277,055 in fiscal year 2022 (page 101). Fiscal year 2021 reported an operating income of \$1,393,946.

CAPITAL ASSETS

The Village's investment in capital assets for its Governmental and Business-Type Activities as of April 30, 2022, amounts to \$313,039,466. The investment in capital assets includes land, buildings, equipment, improvements other than buildings, underground sewer and water systems, infrastructure, and construction in progress. This amount represents a net increase (including additions and deductions) of \$1,831,819. The Governmental Activities net capital assets decreased by \$2,069,425. The Business-Type Activities net capital assets increased by \$3,901,244. Detailed information regarding the change in capital assets is included in Note 4 to the Financial Statements.

Table 4: Total Capital Assets (Net of Depreciation)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>
Land and Right of Way	\$ 104,668,862	\$ 105,577,256	\$ 3,043,544	\$ 3,043,544	\$ 107,712,406	\$ 108,620,800
Buildings	\$ 24,256,865	\$ 23,946,497	\$ 10,649,073	\$ 10,300,111	\$ 34,905,938	\$ 34,246,608
Machinery and Equipment	\$ 1,929,749	\$ 1,849,675	\$ 1,521,905	\$ 1,513,491	\$ 3,451,654	\$ 3,363,166
Water & Sewer System	\$ -	\$ -	\$ 90,411,539	\$ 90,123,072	\$ 90,411,539	\$ 90,123,072
Infrastructure	\$ 64,495,888	\$ 56,806,875	\$ -	\$ -	\$ 64,495,888	\$ 56,806,875
Construction in progress	\$ 9,503,097	\$ 14,604,733	\$ 727,125	\$ 5,274,212	\$ 10,230,222	\$ 19,878,945
Total Capital Assets	\$ 204,854,461	\$ 202,785,036	\$ 106,353,186	\$ 110,254,430	\$ 311,207,647	\$ 313,039,466

(See independent auditor's report)

**VILLAGE OF PLAINFIELD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

DEBT OUTSTANDING

As of April 30, 2022, the Village has three general obligation bond series, two Illinois EPA low interest loans, and one revenue bond series outstanding. At April 30, 2022, \$9.8 million in general obligation bonds, \$5.3 million in Illinois EPA loans, and \$11.5 million in revenue bonds are outstanding. By continuing to monitor bond market conditions, the Village has been able to achieve gross debt service savings of over \$3.7 million since 2009 through refunding/refinancing existing debt. Maturity dates and par amounts continue to remain the same on these refunding issues.

State statutes that limit the amount of general obligation debt a government entity has outstanding does not apply to home rule municipalities. The Village of Plainfield was certified a home rule unit in fiscal year 2006.

Debt ratings indicate the confidence of the rating agency in the Village’s continued financial operations and abilities to meet its ongoing obligations. In December of 2013, the Village refunded the Series 2004 bonds for net present value cash flow savings of approximately \$754,000. Upon their review of the refunding, S&P upgraded the Village's AA debt rating to AA+. S&P noted very strong budgetary flexibility and performance, strong management with good financial policies and practices as key factors of the upgrade. S & P also noted, "The stable outlook reflects our view of the Village's strong economy and our anticipation that the Village will maintain very strong budgetary flexibility and liquidity."

In July of 2015, Moody’s, as part of their annual review process, noticed positive trends in the Village’s finances. Upon completion of their analysis, Moody’s upgraded the Village’s rating from Aa2 to Aa1. In summary, Moody states that the rating, “reflects the Village’s healthy financial operations and ample reserves supported by strong management and long term fiscal planning”. In Moody’s June 2021 annual review, they continue to highlight the Village’s robust financial position, healthy economy and tax base, negligible debt burden and high quality credit position.

The following charts depict a comparison of the debt ratings used and issued by Moody’s and Standard and Poor’s (S&P) for both the Village’s General Obligation and Water and Sewer Revenue Bonds:

**Comparison of Ratings Used by Moody's
and Standard and Poor's (S&P)**

<u>Moody's</u>	<u>S&P</u>
Aaa	AAA
Aa1	AA+
Aa2 *	AA
Aa3	AA-
A1	A+
A2	A
A3	A-
Baa1	BBB+
Baa2	BBB
Baa3	BBB-

Village of Plainfield's Debt Rating is Highlighted.

*The Village holds both General Obligation Bonds
and Water & Sewer System Revenue Bonds*

** Water & Sewer revenue bond*

Additional information of the Village’s long-term debt can be found in Note 6 to the Financial Statements.

(See independent auditor's report)

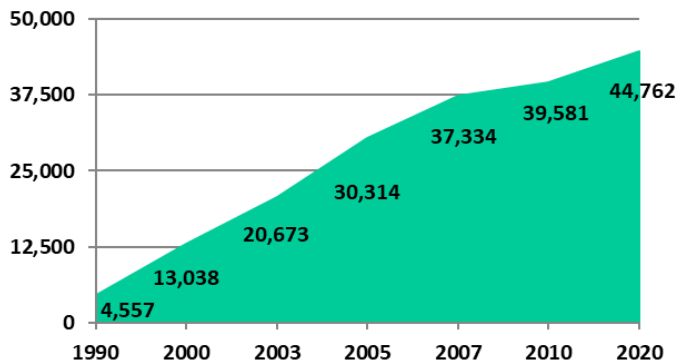
**VILLAGE OF PLAINFIELD, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**

ECONOMIC FACTORS

According to the Metropolitan Mayors Caucus, “Plainfield is an upscale southwest suburban community that has reached a key transition point in its history. Formerly a small farming community as late as 1990, it has seen its population skyrocket from about 4,500 in 1990 to 20,673 in 2003 to 44,762 in 2020 as numerous family farms were converted into large housing subdivisions. Thanks to careful planning, the Village’s infrastructure has, to a large degree, been able to keep up with the growth.”

Although currently growing at a slower pace, the population of the Village of Plainfield has increased rapidly over the past 20 years bringing an influx of new residents and consumers to the Village.

Village of Plainfield Population



Data Sources:

· 1990 - U.S. Census	4,557
· 2000 - U.S. Census	13,038
· 2003 - Village of Plainfield Special Census	20,673
· 2005 - Village of Plainfield Special Census	30,314
· 2007 - Village of Plainfield Special Census	37,334
· 2010 - U.S. Census	39,581
· 2020 - U.S. Census	44,762

The challenge now before the Village, given the current economic situation, is to be able to position itself to provide a sustainable community that promotes a quality of life that attracts residents, commercial developments and visitors alike.

Based on information from the Illinois Department of Employment Security, the 2021 average unemployment for the Village of Plainfield was 4.2%, which favorably compares to Will County’s rate of 5.7%, the State of Illinois rate of 6.1% and the equal to the national average of 5.3%. As of April 2022, the average unemployment for the Village was 2.6%, which still favorably compares to Will County’s rate of 3.7% and the State of Illinois rate of 4.4%. The national average unemployment rate for April 2022 was 3.3%.

Information from the US Census Bureau via the 2000 Census and the 2016-2020 American Community Survey lists the following comparable data for the Village of Plainfield, Will County, Illinois and the United States:

	Plainfield		Will County		Illinois		USA	
	2000	2016-2020	2000	2016-2020	2000	2016-2020	2000	2016-2020
Median value of owner-occupied housing units	\$198,300	\$322,500	\$154,300	\$239,400	\$130,800	\$202,100	\$119,600	\$229,800

	Plainfield		Will County		Illinois		USA	
	2000	2016-2020	2000	2016-2020	2000	2016-2020	2000	2016-2020
Median household income	\$80,799	\$131,241	\$62,238	\$90,800	\$46,590	\$68,428	\$41,994	\$64,994

Per the data above, the median value of owner-occupied housing units increased an estimated 63% for the Village within approximately the past 20 years. In addition, the median household income increased by 62% during the same timeframe.

(See independent auditor's report)

VILLAGE OF PLAINFIELD, ILLINOIS MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

Consistent with past budgets, the Village's 2023 fiscal year budget was developed in a prudent and conservative manner. Continued cost containments across all departments enabled the Village to approve a balanced 2023 budget, with the main principle of providing quality services in an efficient and cost-effective manner, while keeping the Village's charges for services manageable for its residents and continuing to work towards diversifying its tax base and revenue sources.

The budget for fiscal year beginning May 1, 2022 totals \$79,628,683, a 4.8% decrease (or \$3,972,532) from the previous year. Of this decrease, \$8,147,000 is directly related to a reduction in budgeted capital project expenses. The General Fund operating budget totals \$31,230,070 resulting in a 6.3% increase over the previous year. The 2023 operating budget anticipates a stable housing market and continues to be conservative in revenue projections, reflecting a slight increase in sales tax given recent additional retailers opening within the Village during 2021 - 2022. The 2023 Capital Fund budget includes over \$17 million in projects, including \$9 million for roadway improvements and maintenance programs. The Village's Motor Fuel Tax Fund includes an additional \$2.5 million for the Village's roadway maintenance program.

State revenues combined (sales, income and use tax) continue to represent the largest portion of the General Fund revenues at 48%. Sales tax revenue increased by 29% (or \$1,988,628) in fiscal year 2022 as compared to fiscal year 2021. Sales tax for the 2023 fiscal year budget reflects a 1.6% decrease as compared to the fiscal year 2022 actual amount.

Property tax revenues represent approximately 21% of the overall General Fund revenues. Consistent with Village Board direction, the Village's tax levy rate has remained unchanged for the past nine years. For the 2021 levy year, the Village of Plainfield's property tax rate represents 5.67% of a resident's overall tax bill. Or, for every dollar paid in property taxes by Village residents, 5.67 cents is paid to the Village of Plainfield. The Village's composition is approximately 88% residential with smaller commercial and industrial components. As economic development growth and sustainability is a key component of the Village's Strategic Plan, the Village will continue to explore economic development opportunities to better assist in diversifying the Village's tax base.

CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Traci Pleckham, Assistant Village Administrator/Management Services Director, Village of Plainfield, 24401 West Lockport Street, Plainfield, Illinois 60544.

BASIC FINANCIAL STATEMENTS

VILLAGE OF PLAINFIELD, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 40,766,508	\$ 30,226,338	\$ 70,992,846
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	9,155,805	-	9,155,805
Sales tax	3,964,213	722,321	4,686,534
Utility/telecommunications taxes	326,714	-	326,714
Allotments	132,819	-	132,819
Grants	3,971,073	-	3,971,073
Interest	22,012	3,343	25,355
Other	6,459,096	2,454,073	8,913,169
Prepaid expenses	12,797	-	12,797
Deposits	1,802,739	320,858	2,123,597
Other	-	2,826,405	2,826,405
Net pension asset	1,813,111	377,927	2,191,038
Capital assets			
Nondepreciable	120,181,989	8,317,756	128,499,745
Depreciable, net of accumulated depreciation	82,603,047	101,936,674	184,539,721
Total assets	271,211,923	147,185,695	418,397,618
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - IMRF	769,395	158,903	928,298
Deferred outflows of resources - OPEB	791,295	68,817	860,112
Deferred outflows of resources - Police Pension	4,760,706	-	4,760,706
Asset retirement obligation	-	332,031	332,031
Unamortized loss on refundings	516,397	1,647,738	2,164,135
Total deferred outflows of resources	6,837,793	2,207,489	9,045,282
Total assets and deferred outflows of resources	278,049,716	149,393,184	427,442,900

(This statement is continued on the following page.)

VILLAGE OF PLAINFIELD, ILLINOIS

STATEMENT OF NET POSITION (Continued)

April 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
LIABILITIES			
Accounts payable	\$ 9,083,252	\$ 3,940,698	\$ 13,023,950
Accrued payroll	254,591	22,143	276,734
Deposits payable	136,271	26,347	162,618
Accrued interest payable	79,614	233,246	312,860
Other accrued liabilities	66,557	-	66,557
Unearned revenue	478,633	3,014,819	3,493,452
Noncurrent liabilities			
Due within one year	3,859,607	1,028,405	4,888,012
Due in more than one year	21,835,026	17,081,065	38,916,091
Total liabilities	35,793,551	25,346,723	61,140,274
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - IMRF	3,150,321	644,799	3,795,120
Deferred inflows of resources - OPEB	783,281	68,121	851,402
Deferred inflows of resources - Police Pension	2,860,257	-	2,860,257
Deferred property tax	9,155,805	-	9,155,805
Total deferred inflows of resources	15,949,664	712,920	16,662,584
Total liabilities and deferred inflows of resources	51,743,215	26,059,643	77,802,858
NET POSITION			
Net investment in capital assets	193,321,923	94,367,397	287,689,320
Restricted for			
Street maintenance	5,570,751	-	5,570,751
Public safety	581,127	-	581,127
Debt service	-	1,726,925	1,726,925
Audit	7,582	-	7,582
Retirement obligations	76,571	-	76,571
Economic development	71,401	-	71,401
Unrestricted	26,677,146	27,239,219	53,916,365
TOTAL NET POSITION	\$ 226,306,501	\$ 123,333,541	\$ 349,640,042

See accompanying notes to financial statements.

VILLAGE OF PLAINFIELD, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2022

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 9,185,102	\$ 8,020,047	\$ 21,227	\$ -
Public safety	14,916,089	1,647,405	206,320	-
Highways and streets	22,654,778	268,858	1,742,475	9,133,011
Interest	426,421	-	-	-
Total governmental activities	47,182,390	9,936,310	1,970,022	9,133,011
Business-Type Activities				
Water and sewer	19,160,351	19,911,315	-	2,713,160
Total business-type activities	19,160,351	19,911,315	-	2,713,160
TOTAL PRIMARY GOVERNMENT	\$ 66,342,741	\$ 29,847,625	\$ 1,970,022	\$ 11,846,171

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (1,143,828)	\$ -	\$ (1,143,828)
	(13,062,364)	-	(13,062,364)
	(11,510,434)	-	(11,510,434)
	(426,421)	-	(426,421)
	(26,143,047)	-	(26,143,047)
	-	3,464,124	3,464,124
	-	3,464,124	3,464,124
	(26,143,047)	3,464,124	(22,678,923)
General Revenues			
Taxes			
Property	8,509,758	-	8,509,758
Home rule sales	5,988,612	2,993,857	8,982,469
Utility/telecommunications	3,183,944	-	3,183,944
Local motor fuel	1,886,998	-	1,886,998
Other	7,707	-	7,707
Intergovernmental revenue - unrestricted			
Personal property replacement tax	139,552	-	139,552
Sales and use tax	10,534,080	-	10,534,080
Income tax	6,015,389	-	6,015,389
Investment income	(80,661)	(183,835)	(264,496)
Miscellaneous	25,569	3,550,499	3,576,068
Transfers	935,748	(935,748)	-
Total	37,146,696	5,424,773	42,571,469
CHANGE IN NET POSITION	11,003,649	8,888,897	19,892,546
NET POSITION, MAY 1	215,302,852	114,444,644	329,747,496
NET POSITION, APRIL 30	\$ 226,306,501	\$ 123,333,541	\$ 349,640,042

See accompanying notes to financial statements.

VILLAGE OF PLAINFIELD, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2022

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and investments	\$ 10,398,513	\$ 24,439,307	\$ 5,928,688	\$ 40,766,508
Receivables (net, where applicable, of allowances for uncollectibles)				
Property taxes	7,045,505	-	2,110,300	9,155,805
Sales tax	2,519,354	1,444,859	-	3,964,213
Utility tax	-	326,714	-	326,714
Allotments	-	-	132,819	132,819
Grants	23,852	3,947,221	-	3,971,073
Interest	22,012	-	-	22,012
Other	6,369,727	88,203	1,166	6,459,096
Prepaid items	12,797	-	-	12,797
Deposits	1,802,739	-	-	1,802,739
Total assets	28,194,499	30,246,304	8,172,973	66,613,776
DEFERRED OUTFLOWS OF RESOURCES				
None	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 28,194,499	\$ 30,246,304	\$ 8,172,973	\$ 66,613,776

(This statement is continued on the following page.)

VILLAGE OF PLAINFIELD, ILLINOIS

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

April 30, 2022

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 6,970,967	\$ 1,499,985	\$ 612,300	\$ 9,083,252
Accrued payroll	254,591	-	-	254,591
Impact fee	51,285	-	-	51,285
Recapture fee	-	15,272	-	15,272
Unearned revenue	67,945	410,688	-	478,633
Developer deposit	136,271	-	-	136,271
Total liabilities	7,481,059	1,925,945	612,300	10,019,304
DEFERRED INFLOWS OF RESOURCES				
Unavailable property tax revenue	7,045,505	-	2,110,300	9,155,805
Total deferred inflows of resources	7,045,505	-	2,110,300	9,155,805
Total liabilities and deferred inflows of resources	14,526,564	1,925,945	2,722,600	19,175,109
FUND BALANCES				
Nonspendable				
Prepaid items	12,797	-	-	12,797
Restricted				
Street maintenance	-	-	5,570,751	5,570,751
Public safety	546,810	-	34,317	581,127
Audit	-	-	7,582	7,582
Retirement obligations	76,571	-	-	76,571
Economic development	-	-	71,401	71,401
Unrestricted				
Assigned				
Capital projects	-	28,320,359	-	28,320,359
Insurance	1,803,573	-	-	1,803,573
Unassigned (deficit)	11,228,184	-	(233,678)	10,994,506
Total fund balances	13,667,935	28,320,359	5,450,373	47,438,667
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 28,194,499	\$ 30,246,304	\$ 8,172,973	\$ 66,613,776

See accompanying notes to financial statements.

VILLAGE OF PLAINFIELD, ILLINOIS

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

April 30, 2022

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 47,438,667
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 governmental funds	202,785,036
Bond premiums/discounts on bonds are expensed in governmental funds but capitalized and amortized in the statement of net position	
Unamortized bond premium	(189,510)
Unamortized loss on refunding	516,397
Interest payable is not due and payable in the current period and, therefore, is not reported in the governmental funds	(79,614)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings, and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position	
Deferred outflows of resources	769,395
Deferred inflows of resources	(3,150,321)
Differences between expected and actual experiences, assumption changes, and net differences between projected and actual earnings for the Police Pension Plan are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position	
Deferred outflows of resources	4,760,706
Deferred inflows of resources	(2,860,257)
Differences between expected and actual experiences, assumption changes, and net differences between projected and actual earnings for the OPEB Plan are recognized as deferred outflows of resources and deferred inflows of resources on the statement of net position	
Deferred outflows of resources	791,295
Deferred inflows of resources	(783,281)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
General obligation bonds	(9,790,000)
Net pension asset - IMRF	1,813,111
Net pension liability - Police Pension	(12,987,495)
Net pension liability - OPEB	(1,440,599)
Compensated absences payable	(1,287,029)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 226,306,501</u>

See accompanying notes to financial statements.

VILLAGE OF PLAINFIELD, ILLINOIS

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Year Ended April 30, 2022

	General	Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 8,506,652	\$ 5,988,612	\$ 1,268,873	\$ 15,764,137
Licenses and permits	2,129,563	-	-	2,129,563
Intergovernmental	16,770,282	6,244,302	2,611,990	25,626,574
Charges for services	6,331,155	268,858	-	6,600,013
Fines and forfeits	564,114	428,017	19,872	1,012,003
Investment income	(91,661)	6,422	4,578	(80,661)
Miscellaneous	233,677	157,599	11,712	402,988
Total revenues	34,443,782	13,093,810	3,917,025	51,454,617
EXPENDITURES				
Current				
General government	6,060,875	-	2,346,878	8,407,753
Public safety	13,199,285	-	381,422	13,580,707
Highways and streets	8,810,301	-	1,744,038	10,554,339
Capital outlay	-	7,892,811	-	7,892,811
Debt service				
Principal retirement	-	-	2,670,000	2,670,000
Interest and fiscal charges	-	-	354,750	354,750
Total expenditures	28,070,461	7,892,811	7,497,088	43,460,360
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,373,321	5,200,999	(3,580,063)	7,994,257
OTHER FINANCING SOURCES (USES)				
Transfers in	25,000	6,002,811	2,994,633	9,022,444
Transfers (out)	(6,002,811)	(2,058,885)	(25,000)	(8,086,696)
Sale of capital assets	-	69,363	-	69,363
Refunding bonds issued	-	-	2,385,000	2,385,000
Payment to escrow agent	-	-	(2,355,000)	(2,355,000)
Total other financing sources (uses)	(5,977,811)	4,013,289	2,999,633	1,035,111
NET CHANGE IN FUND BALANCES	395,510	9,214,288	(580,430)	9,029,368
FUND BALANCES, MAY 1	13,272,425	19,106,071	6,030,803	38,409,299
FUND BALANCES, APRIL 30	\$ 13,667,935	\$ 28,320,359	\$ 5,450,373	\$ 47,438,667

See accompanying notes to financial statements.

VILLAGE OF PLAINFIELD, ILLINOIS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES**

For the Year Ended April 30, 2022

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 9,029,368
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	6,599,375
Contributions of capital assets are reported only in the statement of activities	5,795,674
Sales of capital assets are reported as a proceed in governmental funds but as a gain (loss) from sale on the statement of activities	(1,057,526)
The repayment of the principal portion long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	
Principal on bonds	2,670,000
Payment to escrow agent	2,355,000
The issuance of bonds is reported as an other financing source in governmental funds but as an increase of principal outstanding on the statement of activities	
Refunding bonds issued, at par	(2,385,000)
Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities	(116,248)
The change in the Illinois Municipal Retirement Fund net pension liability and deferred outflows/inflows of resources is not a source or use of a financial resource	1,162,335
The change in the Police Pension Plan net pension liability and deferred outflows/inflows of resources is not a source or use of a financial resource	171,202
The change in the OPEB net pension liability and deferred outflows/inflows of resources is not a source or use of a financial resource	98,085
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(13,406,948)
Change in compensated absences	43,755
Change in accrued interest payable	44,577
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 11,003,649

See accompanying notes to financial statements.

VILLAGE OF PLAINFIELD, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUND**

April 30, 2022

	<u>Water and Sewer</u>
CURRENT ASSETS	
Cash and investments	\$ 30,226,338
Receivables	
Accounts	2,454,073
Sales tax	722,321
Other	2,826,405
Interest	3,343
	<hr/>
Total current assets	36,232,480
	<hr/>
NONCURRENT ASSETS	
Capital assets	
Nondepreciable	8,317,756
Depreciable, net of accumulated depreciation	101,936,674
	<hr/>
Total capital assets	110,254,430
	<hr/>
Other assets	
Deposits	320,858
Net pension asset - IMRF	377,927
	<hr/>
Total other assets	698,785
	<hr/>
Total noncurrent assets	110,953,215
	<hr/>
Total assets	147,185,695
	<hr/>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - IMRF	158,903
Deferred outflows of resources - OPEB	68,817
Asset retirement obligation	332,031
Unamortized loss on refundings	1,647,738
	<hr/>
Total deferred outflows of resources	2,207,489
	<hr/>
Total assets and deferred outflows of resources	149,393,184
	<hr/>

(This statement is continued on the following page.)

VILLAGE OF PLAINFIELD, ILLINOIS

STATEMENT OF NET POSITION (Continued)
 PROPRIETARY FUND

April 30, 2022

	Water and Sewer
CURRENT LIABILITIES	
Accounts payable	\$ 3,940,698
Accrued payroll	22,143
Accrued interest	233,246
Unearned revenues	3,014,819
Compensated absences payable	64,179
Total OPEB liability	7,420
Illinois EPA loan	256,806
Bonds payable	700,000
Developer deposit	26,347
	8,265,658
Total current liabilities	8,265,658
LONG-TERM LIABILITIES	
Compensated absences payable	10,235
Total OPEB liability	117,865
Illinois EPA loan	5,019,914
Asset retirement obligation	375,000
Bonds payable	11,558,051
	17,081,065
Total long-term liabilities	17,081,065
Total liabilities	25,346,723
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - IMRF	644,799
Deferred inflows of resources - OPEB	68,121
	712,920
Total deferred inflows of resources	712,920
Total liabilities and deferred inflows of resources	26,059,643
NET POSITION	
Net investment in capital assets	94,367,397
Restricted for debt service	1,726,925
Unrestricted	27,239,219
	123,333,541
TOTAL NET POSITION	\$ 123,333,541

See accompanying notes to financial statements.

VILLAGE OF PLAINFIELD, ILLINOIS

**STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUND**

For the Year Ended April 30, 2022

	<u>Water and Sewer</u>
OPERATING REVENUES	
Charges for services	\$ 19,911,315
Total operating revenues	<u>19,911,315</u>
OPERATING EXPENSES	
Water operations	12,784,597
Sewer operations	2,276,658
Depreciation	<u>3,573,005</u>
Total operating expenses	<u>18,634,260</u>
OPERATING INCOME	<u>1,277,055</u>
NON-OPERATING REVENUES (EXPENSES)	
Home rule sales tax	2,993,857
Miscellaneous revenue	246,383
Connection fees	3,304,116
Investment income	(183,835)
Interest expense	<u>(526,091)</u>
Total non-operating revenues (expenses)	<u>5,834,430</u>
INCOME BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	7,111,485
TRANSFERS (OUT)	(935,748)
CAPITAL CONTRIBUTIONS	<u>2,713,160</u>
CHANGE IN NET POSITION	8,888,897
NET POSITION, MAY 1	<u>114,444,644</u>
NET POSITION, APRIL 30	<u><u>\$ 123,333,541</u></u>

See accompanying notes to financial statements.

VILLAGE OF PLAINFIELD, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUND**

For the Year Ended April 30, 2022

	Water and Sewer
	<u> </u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 23,722,075
Reimbursements to other funds	(350,000)
Payments to suppliers	(13,945,939)
Payments to employees	<u>(1,682,215)</u>
Net cash from operating activities	<u>7,743,921</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers (out)	(935,748)
Home rule sales tax	2,897,330
Intergovernmental - grants	<u>3,014,819</u>
Net cash from noncapital financing activities	<u>4,976,401</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(3,412,778)
Principal payments on long-term debt	(665,000)
Proceeds on long-term debt	605,944
Interest paid	<u>(486,592)</u>
Net cash from capital and related financing activities	<u>(3,958,426)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Sale (purchase) of investments	227,649
Interest received	<u>33,043</u>
Net cash from investing activities	<u>260,692</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	9,022,588
CASH AND CASH EQUIVALENTS, MAY 1	<u>15,957,706</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u><u>\$ 24,980,294</u></u>

(This statement is continued on the following page.)

VILLAGE OF PLAINFIELD, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUND

For the Year Ended April 30, 2022

	<u>Water and Sewer</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 1,277,055
Miscellaneous income	3,550,499
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation and amortization	3,573,005
Changes in assets and liabilities	
Accounts receivable	260,261
Deposits	(15,575)
Pension items - IMRF	(238,071)
Pension items - OPEB	81,005
Accounts payable	(754,319)
Asset retirement obligation	14,323
Accrued expenses	(4,262)
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ 7,743,921</u></u>
CASH AND INVESTMENTS	
Cash and cash equivalents	\$ 24,980,294
Investments	5,246,044
TOTAL CASH AND INVESTMENTS	<u><u>\$ 30,226,338</u></u>
NONCASH TRANSACTIONS	
Capital contributions	\$ 2,713,160
Capital assets purchased in accounts payable	1,348,311
Unrealized gains/losses	(196,684)
IEPA loan receivable and payable	2,826,404
TOTAL NONCASH TRANSACTIONS	<u><u>\$ 6,691,191</u></u>

See accompanying notes to financial statements.

VILLAGE OF PLAINFIELD, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

April 30, 2022

	Police Pension
ASSETS	
Cash and short-term investments	\$ 134,525
Investments	
U.S. Government and U.S. agency obligations	15,142,361
Corporate bonds	137,094
Municipal bonds	3,407,753
Negotiable certificates of deposit	1,461,660
Mutual funds	24,141,720
Receivables	
Other receivables	<u>112,667</u>
 Total assets	 <u>44,537,780</u>
 LIABILITIES	
Accounts payable	<u>6,360</u>
 Total liabilities	 <u>6,360</u>
 NET POSITION RESTRICTED FOR PENSIONS	 <u><u>\$ 44,531,420</u></u>

See accompanying notes to financial statements.

VILLAGE OF PLAINFIELD, ILLINOIS

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

For the Year Ended April 30, 2022

ADDITIONS

Contributions	
Employer	\$ 1,697,262
Employee	<u>1,090,656</u>
Total contributions	<u>2,787,918</u>
Investment income	
Net depreciation in fair value of investments	(5,487,752)
Interest and dividends	<u>1,945,058</u>
Total investment income	(3,542,694)
Less investment expense	<u>(152,481)</u>
Net investment income	<u>(3,695,175)</u>
Total additions	<u>(907,257)</u>

DEDUCTIONS

Benefits and refunds	936,000
Administration	<u>54,569</u>
Total deductions	<u>990,569</u>

NET DECREASE (1,897,826)

**NET POSITION RESTRICTED
FOR PENSIONS**

May 1	<u>46,429,246</u>
April 30	<u>\$ 44,531,420</u>

See accompanying notes to financial statements.

VILLAGE OF PLAINFIELD, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Plainfield, Illinois (the Village) have been prepared in conformity with accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles (GAAP)), as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Village's accounting policies are described below.

a. Reporting Entity

The Village was incorporated June 1, 1877. The Village operates under a President-Board of Trustees form of government and provides the following services as authorized by its charter: public safety (police), highways and streets, water distribution, wastewater treatment, public improvements, planning and zoning, and general administrative services. As required by GAAP, these financial statements present the Village (the primary government). In evaluating how to define the reporting entity, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was based upon the significance of its operational or financial relationship with the primary government.

The Village's financial statements include the Police Pension System (the PPS) as a fiduciary component unit reported as a Pension Trust Fund. The Village's sworn police employees participate in the PPS. The PPS functions for the benefit of those employees and is governed by a five-member pension board. Two members appointed by the Mayor, the Village Treasurer and two elected police officers constitute the pension board. The Village and the PPS participants are obligated to fund all the PPS costs based upon actuarial valuations, including administrative costs. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of the contribution levels. Accordingly, the PPS is fiscally dependent on the Village. Separate financial statements are not available for the PPS.

b. Fund Accounting

The Village uses funds to report on its financial position and the changes in financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Village functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into the following categories: governmental, proprietary, and fiduciary.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

Governmental funds are used to account for all or most of the Village's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds restricted, committed, or assigned for the acquisition or construction of major capital assets (capital projects funds), and the funds restricted, committed, or assigned for the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. The Village utilizes a pension trust fund, which is used to account for assets that the Village holds in a fiduciary capacity.

c. Government-Wide and Fund 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 Village. The effect of material interfund activity has been eliminated from these statements, except for interfund services provided and used between functions. Governmental activities, which normally are 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, segment, or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

The Village reports the following major governmental funds:

The General Fund is the general operating fund of the Village. It is used to account for all financial resources not accounted for in another fund.

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital assets (other than those financed by proprietary funds).

The Village reports the following major proprietary fund:

The Water and Sewer Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The Village reports a pension trust fund as a fiduciary component unit to account for the Police Pension Fund.

d. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Non-operating revenue/expenses are incidental to the operations of these funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally 60 days except for certain revenues collected by the State (e.g., sales and telecom taxes) which use a 90-day period.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

The Village recognizes property taxes when they become both measurable and available in the year in which they are intended to finance. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Those revenues susceptible to accrual are property taxes, franchise fees, licenses, interest revenue, and charges for services. Personal property replacement taxes owed to the State at year end on behalf of the Village also are recognized as revenue. Fines and permits revenues are not susceptible to accrual because generally they are not measurable until received in cash.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidelines. Monies that are virtually unrestricted as to purpose of expenditure, which are usually revocable only for failure to comply with prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria is met.

The Village reports unavailable/deferred revenue and unearned revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet the measurable and available or year intended to finance criteria for recognition in the current period. Unearned revenues arise when resources are received by the Village before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the deferred inflow for unavailable/deferred revenue or the liability for unearned revenue is removed from the financial statements and revenue is recognized.

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Village's proprietary funds consider their equity in pooled cash and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Cash and Investments (Continued)

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, and money market mutual funds are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of the pension trust fund are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Village categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

f. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due to/from other funds” on the financial statements. Long-term interfund loans are classified as “advances to/from other funds.”

g. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses on the consumption method.

h. Capital Assets

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, stormwater systems), and intangibles (easements and software), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of \$5,000 for machinery and equipment, \$20,000 for building and improvements, and \$50,000 for infrastructure and an estimated useful life in excess of one year. All land and land improvements are capitalized, regardless of cost. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Capital Assets (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building and improvements	5-50
Vehicles, equipment, and software	3-20
Infrastructure	15-50

i. Compensated Absences

Vested or accumulated vacation leave that is due to employees who have retired or been terminated by the end of the year is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation leave of proprietary funds and governmental activities is recorded as an expense and liability of those funds as the benefits accrue to employees.

j. Fund Balance/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. Committed fund balance is constrained by formal actions of the Village Board of Trustees, which is considered the Village's highest level of decision-making authority. Formal actions include resolutions and ordinances (equally binding) approved by the Board of Trustees. Assigned fund balance represents amounts constrained by the Village's intent to use them for a specific purpose. In accordance with the Village's financial policies, the authority to assign fund balance has been delegated to the Village's Director of Management Services, consistent with the intentions of the Village Board of Trustees. Any residual fund balance of the General Fund and any deficit balances in other governmental funds are reported as unassigned.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Fund Balance/Net Position (Continued)

The Village has adopted targeted fund balances for two of its funds. The General Fund has a targeted unassigned fund balance of at least 25% of the total General Fund annual expenditures. General Fund unassigned fund balance in excess of 40% may be transferred to the Capital Improvement Fund. The Water and Sewer Fund has a targeted unrestricted net position of 25% of the total Water and Sewer Fund annual expenses. If the balances exceed 40%, the overage may be used to offset rate increases or be transferred to the Village's Capital Projects Fund, or a combination thereof.

The Village's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the Village considers committed funds to be expended first followed by assigned and then unassigned funds.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the Village's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

k. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, or business-type activities columns, or proprietary fund financial statements. Bond premiums and discounts, as well as gains and losses on refundings, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premiums or discounts. Bond issuance costs are expensed as incurred.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Interfund Transactions

Interfund service transactions are accounted for as revenues, 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.

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

m. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets 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 financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

n. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amount 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/expenses during the reporting period. Actual results could differ from those estimates.

o. Postponement of Implementation of Certain Authoritative Guidance

In accordance with the provisions of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the Village has delayed the implementation of GASB Statement No. 87, *Leases*, to April 30, 2023.

2. DEPOSITS AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds, except the pension trust fund. Each fund type's portion of this pool is displayed as "cash and investments." In addition, deposits and investments are separately held by several of the Village's funds.

2. DEPOSITS AND INVESTMENTS (Continued)

Permitted Deposits and Investments - the Village's investment policy authorizes the Village to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, obligations of the state and local governments, and The Illinois Funds (a money market fund created by the State of Illinois under the State Treasurer that maintains a \$1 per share value).

The Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, Certain External Investment Pools and Pool Participants, and thus, reports all investments at amortized cost rather than market value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

The Illinois Metropolitan Investment Fund (IMET) is a local government investment pool. Created in 1996 as a not-for-profit trust formed under the Intergovernmental Cooperation Act and the Illinois Municipal Code. IMET was formed to provide Illinois government agencies with safe, liquid, attractive alternatives for investing and is managed by a Board of Trustees elected from the participating members. IMET offers participants two separate vehicles to meet their investment needs. The IMET Core Fund is designed for public funds that may be invested for longer than one year. The Core Fund carries the highest rating available (AAA) from Moody's for such funds. Member withdrawals can be made from the core fund with a five day notice. The IMET Convenience Fund (CVF) is designed to accommodate funds requiring high liquidity, including short term cash management programs and temporary investment of bond proceeds. It is comprised of collateralized and FHLB LoC backed bank deposits, FDIC insured certificates of deposit and U.S. Government securities. Member withdrawals are generally on the same day as requested. Investments in IMET are valued at IMET's share price, which is the price the investment could be sold.

a. Village Deposits and Investments

It is the policy of the Village to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Village and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are, in order of priority, safety, liquidity, and yield.

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires bank balances to be secured by some form of collateral, witnessed by a written agreement, and held at an independent third-party institution in the name of the municipality.

Investments

The following table presents the investments and maturities of the Village's securities that are subject to interest rate risk as of April 30, 2022:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
IMET Core Fund	\$ 5,608,282	\$ -	\$ 5,608,282	\$ -	\$ -
U.S. Treasury obligations	411,702	-	411,702	-	-
Negotiable certificates of deposit	1,985,971	1,152,992	832,979	-	-
Municipal bonds	1,968,466	948,238	1,020,228	-	-
TOTAL	\$ 9,974,421	\$ 2,101,230	\$ 7,873,191	\$ -	\$ -

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Village limits its exposure to interest rate risk by matching its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village does not directly invest in securities maturing more than two years from the date of purchase. Reserved funds and other funds with longer term investment horizons may be invested in securities exceeding two years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The Village limits its exposure to credit risk by limiting investments to the types of securities listed above and diversifying the investment portfolio to the best of its abilities based on the type of funds invested and the cash flow needs of those funds. The Illinois Funds, IPRIME, and IMET are rated AAA. The Village's negotiable certificates of deposits are not rated. The municipal bonds are rated Aa2 or not rated.

2. DEPOSITS AND INVESTMENTS (Continued)

a. Village Deposits and Investments (Continued)

Investments (Continued)

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Village will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Village's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by an independent third party custodian and evidenced by safekeeping receipts and a written custodial agreement. The Illinois Funds, IPRIME, and IMET are not subject to custodial credit risk.

Concentration of credit risk is the risk that the Village has a high percentage of its investments invested in one type of investment. The Village's investment policy requires diversification of investments to avoid unreasonable risk. The investments shall be diversified by type of investment, number of institutions invested in, and length of maturity. In addition, a portion of the Village's portfolio should continuously be invested in readily available funds such as Local Government Investment Pools (LGIPS), money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

The Village has the following recurring fair value measurements as of April 30, 2022: The U.S. Treasury obligations are valued using electronic fixed income trade platform feeds and broker feeds (Level 2). The negotiable certificates of deposit and municipal bonds are valued using a multi-dimensional relational model (Level 2 inputs).

3. RECEIVABLES - PROPERTY TAXES

Property taxes for the 2021 levy year attach as an enforceable lien on January 1, 2021, on property values assessed as of the same date. Taxes are levied by December 31 of the subsequent fiscal year by passage of a Tax Levy Ordinance. Tax bills are prepared by the County and issued on or about May 1, 2022 and are payable in two installments, on or about June 1, 2022 and September 1, 2022. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% to 2% of the tax levy, to reflect actual collection experience. The 2021 taxes are intended to finance the 2023 fiscal year and are not considered available for current operations and are, therefore, shown as unavailable/deferred revenue. The 2022 tax levy has not been recorded as a receivable at April 30, 2022, as the tax attached as a lien on property as of January 1, 2022; however, the tax will not be levied until December 2022 and, accordingly, is not measurable at April 30, 2022.

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

a. Capital Assets

Capital asset activity for the year ended April 30, 2022, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 8,790,403	\$ 243,584	\$ 1,057,526	\$ 7,976,461
Land right of way	95,878,459	1,722,336	-	97,600,795
Construction in progress	9,503,097	5,101,636	-	14,604,733
Total capital assets not being depreciated	114,171,959	7,067,556	1,057,526	120,181,989
Capital assets being depreciated				
Buildings and improvements	37,742,711	600,759	-	38,343,470
Vehicles and equipment	9,492,257	663,397	431,676	9,723,978
Infrastructure	328,468,571	4,063,337	-	332,531,908
Total capital assets being depreciated	375,703,539	5,327,493	431,676	380,599,356
Less accumulated depreciation for				
Buildings	13,485,846	911,127	-	14,396,973
Vehicles and equipment	7,562,508	743,471	431,676	7,874,303
Infrastructure	263,972,683	11,752,350	-	275,725,033
Total accumulated depreciation	285,021,037	13,406,948	431,676	297,996,309
Total capital assets being depreciated, net	90,682,502	(8,079,455)	-	82,603,047
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 204,854,461	\$ (1,011,899)	\$ 1,057,526	\$ 202,785,036
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 3,043,544	\$ -	\$ -	\$ 3,043,544
Construction in progress	727,125	4,547,087	-	5,274,212
Total capital assets not being depreciated	3,770,669	4,547,087	-	8,317,756
Capital assets being depreciated				
Buildings	17,448,092	-	-	17,448,092
Vehicles and equipment	3,164,882	214,001	95,504	3,283,379
Water transmission system	77,465,473	1,729,832	-	79,195,305
Sewer collection system	58,862,216	983,329	-	59,845,545
Total capital assets being depreciated	156,940,663	2,927,162	95,504	159,772,321
Less accumulated depreciation for				
Buildings	6,799,019	348,962	-	7,147,981
Vehicles and equipment	1,642,977	222,415	95,504	1,769,888
Water transmission system	26,097,110	1,779,070	-	27,876,180
Sewer collection system	19,819,040	1,222,558	-	21,041,598
Total accumulated depreciation	54,358,146	3,573,005	95,504	57,835,647
Total capital assets being depreciated, net	102,582,517	(645,843)	-	101,936,674
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 106,353,186	\$ 3,901,244	\$ -	\$ 110,254,430

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

a. Capital Assets (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General government	\$ 254,477
Public safety	650,447
Highways and streets	<u>12,502,024</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 13,406,948</u>

b. Construction Contracts

The Village had no significant construction commitments at April 30, 2022.

5. RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and net income losses. To insure against the losses, the Village participates in the Southwest Agency for Risk Management (SWARM), a public entity risk pool with transfers of risk. The Village pays an annual premium to SWARM for property, general liability, employee benefit administration liability, auto liability, law enforcement liability, public officials' liability, employment practices liability, and workers' compensation coverage. The following table is a summary of coverage in effect for the period May 1, 2021 through April 30, 2022:

Coverage	SWARM Self-Insured Retention/ Deductible	Limits
Property	\$ 50,000	\$ 300,000,000/member
General liability	100,000	4,000,000/member
Employee benefit administration liability	100,000	3,000,000/member
Auto liability	100,000	2,000,000/member
Law enforcement liability	100,000	2,000,000/member
Public officials liability	100,000	2,000,000/member
Employment practices liability	100,000	2,000,000/member
Workers' compensation	600,000/occurrence	Statutory
Umbrella policy	N/A	8,000,000/member
Excess liability	N/A	\$10MM xs \$10MM

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. RISK MANAGEMENT (Continued)

The Village is not aware of any additional premiums owed to SWARM as of April 30, 2022, for the current or prior claim years.

The Village is a member of the Southwest Agency for Health Management (SWAHM), an agency comprised of fourteen communities formed to be a single member in the Intergovernmental Personnel Benefits Cooperative (IPBC) which administers personnel benefits (primarily medical, dental, and life insurance coverage) on behalf of its members. Premiums are paid monthly to another member of SWAHM, which is responsible for collecting all monies and remitting them to IPBC.

IPBC is a public entity risk pool established by certain units of local government in Illinois to administer some or all of the personnel benefit programs offered by these members to their officers and employees and to the officers and employees of certain governmental, quasi-governmental, and nonprofit public service entities. IPBC receives, processes and pays such claims as may come within the benefit program of each member. Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers; a Benefit Administrator and a Treasurer. The Village, through its membership in SWAHM, does not exercise any control over the activities of IPBC beyond SWAHM’s representation on the Board of Directors.

6. LONG-TERM DEBT

a. General Obligation Bonds

General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Balances May 1	Issuances	Refundings/ Retirements	Balances April 30	Current Portion
\$6,820,000 General Obligation Refunding Bonds of 2012, annual installments of \$75,000 to \$805,000 through December 15, 2024, interest at 2% to 3% payable each June 15 and December 15.	Debt Service	\$ 3,090,000	\$ -	\$ 3,090,000	\$ -	\$ -
\$9,665,000 General Obligation Refunding Bonds of 2014, annual installments of \$70,000 to \$1,160,000 through December 15, 2026, interest at 2.00% to 3.50% payable each June 15 and December 15.	Debt Service	6,550,000	-	1,025,000	5,525,000	1,060,000

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

a. General Obligation Bonds (Continued)

Issue	Fund Debt Retired by	Balances May 1	Issuances	Refundings/ Retirements	Balances April 30	Current Portion
\$2,790,000 General Obligation Refunding Bonds of 2020, annual installments of \$910,000 to \$945,000 through December 15, 2023, interest at 0.75% payable each June 15 and December 15.	Debt Service	\$ 2,790,000	\$ -	\$ 910,000	\$ 1,880,000	\$ 935,000
\$2,385,000 General Obligation Refunding Bonds of 2021, annual installments of \$790,000 to \$800,000 through December 15, 2024, interest at 0.63% payable each June 15 and December 15.	Debt Service	-	2,385,000	-	2,385,000	790,000
TOTAL GENERAL OBLIGATION BONDS		\$ 12,430,000	\$ 2,385,000	\$ 5,025,000	\$ 9,790,000	\$ 2,785,000

b. Revenue Bonds Payable

Revenue bonds currently outstanding are shown in the table that follows. Both issuances are collateralized by the revenue of the water and sewer system and the various restricted accounts established by the bond ordinances.

Issue.	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$13,740,000 Water and Sewer System Revenue Refunding Bonds of 2015, annual installments of \$90,000 to \$1,100,000 through May 1, 2034, interest at 2% to 4% payable each May 1 and November 1.	Water and Sewer	\$ 12,205,000	\$ -	\$ 665,000	\$ 11,540,000	\$ 700,000
TOTAL REVENUE BONDS		\$ 12,205,000	\$ -	\$ 665,000	\$ 11,540,000	\$ 700,000

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

b. Revenue Bonds Payable (Continued)

The amount of pledge remaining as of April 30, 2022, is as follows:

	Pledged Revenue Source	Pledge Remaining	Commitment End Date	Pledged Revenue Collected	Principal and Interest Paid
Water and Sewer System Revenue Bonds of 2015	Revenues of the System	\$ 14,659,525	5/1/34	\$ 19,911,315	\$ 1,129,050

c. Illinois EPA Loans

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Current Portion
\$3,309,451 Illinois EPA low interest loan, semiannual installments through June 15, 2031, interest at 1.25% payable each June 15 and December 15.	Water and Sewer	\$ 1,844,623	\$ -	\$ 165,464	\$ 1,679,159	\$ 167,540
\$3,230,938 Illinois EPA low interest loan, semiannual installments through April 15, 2042, interest at 1.35% payable each April 15 and October 15.*	Water and Sewer	-	3,597,561	-	3,597,561	89,266
TOTAL ILLINOIS EPA LOANS		<u>\$ 1,844,623</u>	<u>\$ 3,597,561</u>	<u>\$ 165,464</u>	<u>\$ 5,276,720</u>	<u>\$ 256,806</u>

*A debt service to maturity schedule has not been finalized for this Illinois EPA Loan.

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

d. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

<u>Fiscal Year</u>	<u>Governmental Activities</u>	
	<u>General Obligation Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 2,785,000	\$ 209,781
2024	2,835,000	162,487
2025	1,890,000	117,540
2026	1,120,000	79,800
2027	1,160,000	40,600
TOTAL	\$ 9,790,000	\$ 610,208

<u>Fiscal Year</u>	<u>Business-Type Activities</u>	
	<u>Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 700,000	\$ 436,750
2024	725,000	408,250
2025	750,000	378,750
2026	780,000	348,150
2027	810,000	316,350
2028	840,000	283,350
2029	875,000	249,050
2030	920,000	213,150
2031	950,000	175,750
2032	990,000	136,950
2033	1,030,000	96,550
2034	1,070,000	57,225
2035	1,100,000	19,250
TOTAL	\$ 11,540,000	\$ 3,119,525

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

d. Debt Service Requirements to Maturity (Continued)

Fiscal Year	Business-Type Activities	
	Illinois EPA Loans	
	Principal	Interest
2023	\$ 167,540	\$ 20,467
2024	169,640	18,367
2025	171,767	16,240
2026	173,921	14,086
2027	176,102	11,905
2028	178,310	9,697
2029	180,546	7,461
2030	182,810	5,197
2031	185,102	2,905
2032	93,421	584
TOTAL	\$ 1,679,159	\$ 106,909

e. Changes in Long-Term Liabilities

The following is a summary of changes in bonds, installment notes payable, debt certificates, and other long-term liabilities during fiscal year 2022:

	Balances May 1	Additions	Refundings/ Reductions	Balances April 30	Current Portion
GOVERNMENTAL ACTIVITIES					
General obligation bonds	\$ 12,430,000	\$ 2,385,000	\$ 5,025,000	\$ 9,790,000	\$ 2,785,000
Compensated absences payable*	1,330,784	952,546	996,301	1,287,029	989,293
Net pension liability - IMRF**	233,765	-	233,765	-	-
Net pension liability - Police Pension Plan*	5,917,551	7,069,944	-	12,987,495	-
Total OPEB liability*	2,037,004	-	596,405	1,440,599	85,314
Unamortized bond premiums	466,127	-	276,617	189,510	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 22,415,231	\$ 10,407,490	\$ 7,128,088	\$ 25,694,633	\$ 3,859,607

*These obligations have typically been liquidated by the General Fund.

**IMRF was reported as a net pension asset at April 30, 2022.

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. LONG-TERM DEBT (Continued)

e. Changes in Long-Term Liabilities (Continued)

	Balances May 1,	Additions	Reductions	Balances April 30	Current Portion
BUSINESS-TYPE ACTIVITIES					
Revenue bonds	\$ 12,205,000	\$ -	\$ 665,000	\$ 11,540,000	\$ 700,000
Illinois EPA loan	1,844,623	3,597,561	165,464	5,276,720	256,806
Asset retirement obligation	375,000	-	-	375,000	-
Compensated absences payable	82,306	61,715	69,607	74,414	64,179
Net pension liability IMRF**	41,313	-	41,313	-	-
Total OPEB liability	57,999	67,286	-	125,285	7,420
Unamortized bond premium	759,430	-	41,379	718,051	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 15,365,671	\$ 3,726,562	\$ 982,763	\$ 18,109,470	\$ 1,028,405

**IMRF was reported as a net pension asset at April 30, 2022.

f. Asset Retirement Obligation

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various water wells at the end of their estimated useful lives in accordance with federal, state, and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated remaining useful lives of the water wells range from 20 to 32 years.

g. Refundings

On September 21, 2021, the Village issued \$2,385,000 General Obligation Refunding Bonds, Series 2021, to call and refund \$2,355,000 of the Series 2012 Refunding General Obligation Bonds. As a result of the refunding transaction, the Village achieved a cash flow saving of \$79,564 and an economic gain of \$77,964.

7. INTERFUND ACTIVITY

Individual fund transfers were as follows:

Fund	Transfers In	Transfers Out
General	\$ 25,000	\$ 6,002,811
Capital Projects	6,002,811	2,058,885
Nonmajor Governmental	2,994,633	25,000
Water and Sewer	-	935,748
TOTAL	\$ 9,022,444	\$ 9,022,444

7. INTERFUND ACTIVITY (Continued)

The purposes of significant transfers are as follows:

- \$2,994,633 transferred from the Capital Projects Fund and the Water and Sewer Fund to the Debt Service Fund to provide funds for a portion of various debt service payments.
- \$6,002,811 transferred from the General Fund to the Capital Projects Fund to finance future capital projects in accordance with the Village's fund balance policy.

8. CONTINGENT LIABILITIES

a. Litigation

The Village is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Village's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the Village.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

9. COMMITMENTS

The Village is a member of the Southwest Agency for Health Management (SWAHM), an agency comprised of fifteen communities formed to be a single member in an Intergovernmental Personnel Benefits Cooperative (IPBC) which administers the personnel benefits according to its members. Premiums are paid monthly to IPBC.

The Village is a member of the Western Will County Communications Center (WESCOM), an agency comprised of five communities and eight fire protection districts formed to jointly establish, maintain, and operate a centralized public safety communication system. The expenses of WESCOM are funded by monthly charges to the participating agencies.

10. DEVELOPMENT ASSISTANCE

The Village has entered into various agreements with private organizations to encourage economic development in the Village. These agreements provide for rebating a portion of state shared sales taxes to the private organizations if certain benchmarks of development are achieved. During the fiscal year ended April 30, 2022, approximately \$1,388,728 in state shared sales tax rebates were incurred under these agreements. Future contingent rebates of approximately \$805,466 in state shared sales taxes may be rebated if certain criteria are met in future years.

The Village entered into an agreement in August 2019 with a private organization for the construction of a new facility in the Village. The agreement provides for rebating a portion of the state shared sales tax. The company is to receive 50% of any regular sales tax (1%) generated by the project. The Village has rebated \$1,334,685 as of April 30, 2022, under this agreement.

11. TAX ABATEMENTS

The Village rebates local motor fuel taxes to encourage economic development in the Village. The terms of these rebate arrangements are specified within written agreements with the business concerned as allowed under the Illinois Compiled Statute Municipal Code (65 ILCS 5/8-11-20). Certain rebates may be recaptured if the subject development ceases to operate as intended for a period of more than six consecutive months. These agreements are authorized through formal approval by the Village Board of Trustees. The Village rebated \$362,080 of local motor fuel taxes during the year ended April 30, 2022. Future contingent rebates of approximately \$152,515 in motor fuel taxes may be rebated if certain criteria are met in future years.

12. DEFINED BENEFIT PENSION PLANS

The Village contributes to two defined benefit pension plans: the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system, and the Police Pension Plan which is a single-employer pension plan. The benefits, benefit levels, employee contributions, and employer contributions for both plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. Neither of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained at www.imrf.org or by writing to Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

The total pension expense for IMRF and the Police Pension Plan was \$832,683 for the year ended April 30, 2022.

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2021, membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	74
Inactive employees entitled to but not yet receiving benefits	67
Active employees	<u>86</u>
 TOTAL	 <u><u>227</u></u>

Benefits Provided

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Benefits Provided (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 members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions are established by state statute.

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The Village is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the fiscal year ended April 30, 2022, was 10.44% of covered payroll.

Actuarial Assumptions

The Village's net pension liability was measured as of December 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2021
Actuarial cost method	Entry-age normal
Assumptions	
Price inflation	2.25%
Salary increases	2.85% to 13.75%
Investment rate of return	7.25%
Inflation	2.50%
Asset valuation method	Fair value

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

For nondisabled 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.

Discount Rate

The discount rate used to measure the total pension liability was 7.25% at December 31, 2021. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2021	\$ 29,589,362	\$ 29,314,284	\$ 275,078
Changes for the period			
Service cost	649,151	-	649,151
Interest	2,127,316	-	2,127,316
Difference between expected and actual experience	664,132	-	664,132
Assumption changes	-	-	-
Employer contributions	-	763,678	(763,678)
Employee contributions	-	309,409	(309,409)
Net investment income	-	4,714,968	(4,714,968)
Benefit payments and refunds	(1,143,293)	(1,143,293)	-
Other (net transfer)	-	118,660	(118,660)
Net changes	2,297,306	4,763,422	(2,466,116)
BALANCES AT DECEMBER 31, 2021	\$ 31,886,668	\$ 34,077,706	\$ (2,191,038)

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2022, the Village recognized pension expense (income) of \$(693,378).

At April 30, 2022, the Village reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 618,082	\$ 127,710
Assumption changes	92,441	239,151
Net difference between projected and actual earnings on pension plan investments	-	3,428,259
Employer contributions after the measurement date	217,775	-
TOTAL	\$ 928,298	\$ 3,795,120

\$217,775 reported as deferred outflows of resources related to pensions resulting from village contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the reporting year ending April 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending April 30,	
2023	\$ (602,501)
2024	(1,263,363)
2025	(746,447)
2026	(472,286)
2027	-
Thereafter	-
TOTAL	\$ (3,084,597)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Village calculated using the discount rate of 7.25% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 2,395,825	\$ (2,191,038)	\$ (5,774,704)

Police Pension Plan

Plan Administration

Police sworn personnel are covered by the Police Pension Plan (the Plan). Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Plan as a pension trust fund.

The Plan is governed by a five-member Board of Trustees. Two members of the Board of Trustees are appointed by the Village President, one member is elected by pension beneficiaries, and two members are elected by active police employees.

The Plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, and benefits and refunds are recognized as an expense and liability when due and payable.

Administrative costs are financed through contributions and investment income.

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Plan Membership

At April 30, 2022, the measurement date, membership consisted of:

Inactive plan members or beneficiaries currently receiving benefits	13
Inactive plan members entitled to but not yet receiving benefits	8
Active plan members	<u>62</u>
TOTAL	<u>83</u>

Benefits Provided

The Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of creditable service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension, and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.50% of such

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the preceding calendar year.

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the Plan and the administrative costs as actuarially determined by an enrolled actuary. Effective January 1, 2011, the Village has until the year 2040 to fund 90% of the past service cost for the Plan. However, the Village has elected to fund 100% of the past service cost on a closed basis by the year 2040. For the year ended April 30, 2022, the Village's contribution was 27.36% of covered payroll.

Investment Policy

ILCS limits the Plan's investments to those allowable by ILCS and require the Plan's Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. The Plan's investment policy authorizes it to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and The Illinois Funds. The Plan may also invest in certain non-U.S. obligations, Illinois municipal corporations tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivisions, and Illinois insurance company general and separate accounts, mutual funds, and equities.

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy (Continued)

During the year, there were no changes to the investment policy.

The Plan's investment policy in accordance with ILCS establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Large cap domestic equity	35%	5.9%
Small cap domestic equity	11.7%	7.7%
International equity	8.3%	6.8%
Fixed income	45%	1.0%

ILCS limits the Plan's investments in equities, mutual funds, and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

The long-term expected real rates of return are net of inflation and investment expense. Long-term returns for the asset classes are calculated on a geometric mean basis. Expected returns are developed through a combination of inputs from Morningstar Analyst Research Center - SBBI Data, Bloomberg and other reliable industry sources through December 31, 2021. Historical data is utilized to establish long-term trends in data and relationships across asset classes. Bond yield inputs were updated to December 31, 2021. International Equity = the MSCI EAFE Index from December 31, 1969 through December 31, 2021.

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, and money market mutual funds are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all investments of the pension trust fund are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Valuations

The Plan categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Plan had the following recurring fair value measurements as of April 30, 2022: The U.S. Treasury obligations and equity mutual funds are valued using daily quoted prices (Level 1 inputs). The U.S. agency obligations, municipal bonds, negotiable certificates of deposit, and corporate bonds are valued using evaluated pricing (Level 2 inputs).

Investment Rate of Return

For the year ended April 30, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was (7.70)%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Plan's deposits may not be returned to it. The Plan's investment policy does not require pledging of collateral for all bank balances in excess of federal depository insurance, since flow-through FDIC insurance is available for the Plan's deposits with financial institutions.

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Interest Rate Risk

The following table presents the investments and maturities of the Plan's debt securities as of April 30, 2022:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury obligations	\$ 2,835,992	\$ 200,297	\$ 2,489,750	\$ 145,945	\$ -
U.S. Agency obligations	12,306,369	783,153	7,379,982	4,102,839	40,395
Negotiable certificates of deposit	1,461,660	-	821,334	640,326	-
Corporate bonds	137,094	-	137,094	-	-
Municipal bonds	3,407,753	311,891	2,137,703	958,159	-
TOTAL	\$ 20,148,868	\$ 1,295,341	\$ 12,965,863	\$ 5,847,269	\$ 40,395

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Plan limits its exposure to interest rate risk through the proper diversifications of maturities and sectors while maintaining cash flow adequate to meet anticipated disbursements for at least six months by utilizing short-term money market investments. There are no constraints on any of the fixed income portfolio's average maturity. The average duration of any fixed income portfolio shall not exceed 12 years at any given time unless deemed otherwise by the Board of Trustees.

Credit Risk

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The Plan limits its exposure to credit risk by primarily investing in U.S. Treasury or U.S. agency obligations. The Plan's investment policy does not specifically address credit risk for corporate bonds and municipal bonds. The U.S. agency obligations are rated Aaa or are not rated. The municipal bonds are rated A2 to Aaa. The negotiable certificates of deposit and corporate bonds are not rated.

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Plan will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Plan's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third-party custodian. The money market mutual funds and equity mutual funds are not subject to custodial credit risk.

Concentration of Credit Risk

Concentration of credit risk is the risk that the Plan has a high percentage of its investments invested in one type of investment. The Plan's investment policy limits the amount of the debt portfolio that can be invested in any one debt security as follows:

Diversification by Instrument	Minimum	Target	Maximum
Cash equivalents	0%	0.0%	30%
Fixed income	40%	45.0%	70%
U.S. stocks	35%	46.7%	45%
Non-U.S. stocks	0%	8.3%	20%

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the village contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return on pension plan investments of 6.75% was applied to all periods of projected benefit payments to determine the total pension liability.

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT MAY 1, 2021	\$ 52,346,796	\$ 46,429,246	\$ 5,917,550
Changes for the period			
Service cost	1,416,091	-	1,416,091
Interest	3,597,405	-	3,597,405
Difference between expected and actual experience	(12,533)	-	(12,533)
Changes in assumptions	631,153	-	631,153
Employer contributions	-	1,697,262	(1,697,262)
Contributions – buy back	476,003	476,003	-
Benefit terms changes	-	-	-
Employee contributions	-	614,653	(614,653)
Net investment income	-	(3,695,174)	3,695,174
Benefit payments and refunds	(936,000)	(936,000)	-
Administrative expense	-	(54,570)	54,570
Net changes	5,172,119	(1,897,826)	7,069,945
BALANCES AT APRIL 30, 2022	\$ 57,518,915	\$ 44,531,420	\$ 12,987,495

There were assumption changes related to mortality rates, salary increases, and payroll growth since the prior valuation.

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of April 30, 2022, using the following actuarial methods and assumptions:

Actuarial valuation date	April 30, 2022
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.50% to 11.00%
Investment rate of return	6.75%
Cost of living adjustments	Tier 1 - 3.00% Tier 2 - 1.25%
Asset valuation method	Fair value

Mortality rates were based on PubS-2010 Employee mortality, projected five years past the valuation date with Scale MP-2019 for active lives. 10% of active deaths are assumed to be in the line of duty.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Village calculated using the discount rate of 6.75% as well as what the Village's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability (asset)	\$ 23,586,388	\$ 12,987,495	\$ 4,553,820

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

12. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended April 30, 2022, the Village recognized police pension expense of \$1,526,061.

At April 30, 2022, the Village reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 669,150	\$ 2,860,257
Changes in assumptions	1,437,341	-
Net difference between projected and actual earnings on pension plan investments	2,654,215	-
	<hr/>	<hr/>
TOTAL	<u>\$ 4,760,706</u>	<u>\$ 2,860,257</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the police pension will be recognized in pension expense as follows:

<u>Year Ending April 30,</u>	
2023	\$ 263,279
2024	470,381
2025	(137,443)
2026	1,188,116
2027	(189,846)
Thereafter	<hr/> 305,962
TOTAL	<u>\$ 1,900,449</u>

13. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Village provides postemployment health care (OPEB) benefits for retirees and disabled employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions, and any employer contributions are governed by the Village and can be amended by the Village through its personnel manual and union contracts. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a separate report. The activity of the Plan is reported in the Village’s governmental activities and Water and Sewer Fund.

b. Benefits Provided

The Village provides OPEB to its retirees and certain disabled employees. To be eligible for benefits, an employee must qualify for retirement under one of the Village’s retirement plans or meet COBRA requirements. All retirees contribute 100% of the premium to the Plan to cover the cost of providing the benefits to the retirees via the health insurance plan (pay as you go), which results in an implicit subsidy to the Village. For certain disabled employees who qualify for health insurance benefits under the Public Safety Employee Benefits Act (PSEBA), the Village is required to pay 100% of the cost of basic health insurance for the employee and their dependents for their lifetime. As of April 30, 2022, the Village had one disabled retiree receiving benefits under this statute.

All health care benefits are provided through the Village’s insured health plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous, and substance abuse care; vision care; dental care; and prescriptions. Eligibility in Village sponsored health care plans is discontinued upon eligibility for federally sponsored health care benefits.

c. Membership

At April 30, 2022, membership consisted of:

Inactive employees or beneficiaries currently receiving benefit payments	11
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>141</u>
 TOTAL	 <u>152</u>

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

d. Total OPEB Liability

The Village’s total OPEB liability of \$1,565,884 was measured as of April 30, 2022 and was determined by an actuarial valuation as of May 1, 2021.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at April 30, 2022, as determined by an actuarial valuation as of May 1, 2021, actuarial valuation, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Actuarial value of assets	N/A
Inflation	2.50%
Salary Increases	4.00%
Discount rate	3.98%
Healthcare cost trend rates	4.00 - 6.00% initial 4.50% Ultimate

Police employees that suffer a catastrophic injury or are killed in the line of duty may receive 100% village paid lifetime coverage for the employee, their spouse, and each dependent child under the Public Safety Employee Benefits Act.

The discount rate was based on the index rate for tax-exempt general obligation municipal bonds rated AA or better at April 30, 2022.

Mortality rates were based on the PubG.H-2010(B) Mortality Table - General (below-median income) with future mortality improvements using Scale MP-2020.

The actuarial assumptions used in the May 1, 2021, valuation are based on 10% participation assumed, with 40% electing spouse coverage.

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT MAY 1, 2021	<u>\$ 2,095,003</u>
Changes for the period	
Service cost	31,986
Interest	37,490
Difference between expected & actual experience	62,114
Changes in assumptions	(567,975)
Benefit payments	(92,734)
Other changes	<u>-</u>
Net changes	<u>(529,119)</u>
BALANCES AT APRIL 30, 2022	<u>\$ 1,565,884</u>

There were changes in assumptions related to the discount rate, health care trend rate, and inflation rate from the previous valuation. In addition, the decrements were changed to those in the most recent IMRF and Plainfield Police Pension Fund pension plan actuarial valuation reports.

g. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the Village calculated using the discount rate of 3.98% as well as what the Village total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 1,785,326	\$ 1,565,884	\$ 1,392,827

VILLAGE OF PLAINFIELD, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. OTHER POSTEMPLOYMENT BENEFITS (Continued)

g. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the Village calculated using the healthcare rate of 4 to 6% as well as what the Village's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease	Current Healthcare Rate	1% Increase
Total OPEB liability	\$ 1,379,972	\$ 1,565,884	\$ 1,799,791

h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended April 30, 2022, the Village recognized OPEB expense of \$75,655. At April 30, 2022, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 251,182	\$ 249,504
Changes in assumptions	608,930	601,898
TOTAL	\$ 860,112	\$ 851,402

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending April 30,	
2023	\$ 6,179
2024	6,179
2025	6,179
2026	5,669
2027	5,144
Thereafter	(20,640)
TOTAL	\$ 8,710

14. DEFINED CONTRIBUTION PENSION PLAN

The Village provides a voluntary retirement benefit for all of its employees through a defined contribution plan, which is administered by either Illinois Public Pension Fund Association (IPPPFA), ICMA-RC, or MetLife. Benefits depend solely on amounts contributed to the Plan plus investment earnings. All the Village employees are eligible to participate from the date of employment and the Village provides a platform for employees to participate and invest. Employees are fully vested immediately and there are no forfeitures executed by the Village. The Village contributes amounts to the defined contribution plan based on the employee's minimum annual contributions. Employees can voluntarily contribute any dollar amount up to the IRS respective annual limit. The Board of Trustees amended the by-laws of the Plan effective January 1, 2011. The Village contributed \$247,550 to the Deferred Compensation Plan 457(b) Plan during the year ended April 30, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 8,156,580	\$ 8,156,580	\$ 8,506,652
Licenses and permits	1,388,200	1,388,200	2,129,563
Intergovernmental	12,290,750	12,290,750	16,770,282
Charges for services	6,103,700	6,103,700	6,331,155
Fines and forfeits	694,000	694,000	564,114
Investment income	41,758	41,758	(91,661)
Miscellaneous	133,000	133,000	233,677
Total revenues	28,807,988	28,807,988	34,443,782
EXPENDITURES			
Current			
General government	5,895,895	5,895,895	6,060,875
Public safety	14,332,593	14,332,593	13,199,285
Highways and streets	8,806,500	8,806,500	8,810,301
Total expenditures	29,034,988	29,034,988	28,070,461
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(227,000)	(227,000)	6,373,321
OTHER FINANCING SOURCES (USES)			
Transfers in	225,000	225,000	25,000
Transfers (out)	-	-	(6,002,811)
Sale of capital assets	2,000	2,000	-
Total other financing sources (uses)	227,000	227,000	(5,977,811)
NET CHANGE IN FUND BALANCE			
	\$ -	\$ -	395,510
FUND BALANCE, MAY 1			
			13,272,425
FUND BALANCE, APRIL 30			
			\$ 13,667,935

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Seven Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 632,404	\$ 651,811	\$ 683,524	\$ 673,301	\$ 641,018	\$ 756,973	\$ 707,359
Contributions in relation to the actuarially determined contribution	632,404	651,811	683,524	673,301	641,018	756,973	707,359
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 5,619,601	\$ 5,820,182	\$ 6,159,861	\$ 6,335,963	\$ 6,464,299	\$ 6,967,059	\$ 6,778,469
Contributions as a percentage of covered payroll	11.25%	11.20%	11.10%	10.63%	9.92%	10.87%	10.44%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuation as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percentage of payroll, closed; the amortization period was 22 years, closed until the remaining period reaches 15 years (then a 15-year rolling period); the asset valuation method was five-year smoothed market with a 20.00% corridor; and the significant actuarial assumptions were wage growth at 3.25%, price inflation at 2.50%, salary increases of 3.35% to 14.25%, including inflation, and an investment rate of return at 7.25% annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 808,308	\$ 808,112	\$ 935,192	\$ 902,596	\$ 1,099,147	\$ 1,295,962	\$ 1,246,616	\$ 1,274,674	\$ 1,580,337	\$ 1,690,118
Contributions in relation to the actuarially determined contribution	888,578	886,519	898,172	948,549	1,101,142	1,364,479	1,402,674	1,297,308	1,577,686	1,697,262
CONTRIBUTION DEFICIENCY (Excess)	\$ (80,270)	\$ (78,407)	\$ 37,020	\$ (45,953)	\$ (1,995)	\$ (68,517)	\$ (156,058)	\$ (22,634)	\$ 2,651	\$ (7,144)
Covered payroll	\$ 4,563,700	\$ 4,732,754	\$ 4,814,515	\$ 5,093,977	\$ 5,249,845	\$ 5,525,220	\$ 5,827,563	\$ 6,084,253	\$ 6,021,819	\$ 6,202,351
Contributions as a percentage of covered payroll	19.47%	18.73%	18.66%	18.62%	20.97%	24.70%	24.07%	21.32%	26.20%	27.36%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of the beginning of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry age normal; the amortization method was level percent of pay, closed, and the amortization period was 19 years; the asset valuation method was at five-year smoothed market value; and the significant actuarial assumptions were an investment rate of return at 6.75% annually, projected salary increases assumption of 3.50% to 11.00% compounded annually, and inflation of 2.50% compounded annually.

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Seven Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021
TOTAL PENSION LIABILITY							
Service cost	\$ 655,050	\$ 653,238	\$ 667,207	\$ 621,641	\$ 671,606	\$ 684,620	\$ 649,151
Interest	1,440,465	1,549,109	1,691,702	1,765,752	1,903,522	2,050,886	2,127,316
Differences between expected and actual experience	(198,500)	173,858	7,116	159,846	282,268	(235,564)	664,132
Changes of assumptions	30,956	(66,399)	(765,062)	882,365	-	(441,121)	-
Benefit payments, including refunds of member contributions	(485,137)	(412,666)	(528,884)	(652,817)	(832,123)	(830,462)	(1,143,293)
Net change in total pension liability	1,442,834	1,897,140	1,072,079	2,776,787	2,025,273	1,228,359	2,297,306
Total pension liability - beginning	19,146,890	20,589,724	22,486,864	23,558,943	26,335,730	28,361,003	29,589,362
TOTAL PENSION LIABILITY - ENDING	\$ 20,589,724	\$ 22,486,864	\$ 23,558,943	\$ 26,335,730	\$ 28,361,003	\$ 29,589,362	\$ 31,886,668
PLAN FIDUCIARY NET POSITION							
Contributions - employer	\$ 637,826	\$ 669,937	\$ 669,286	\$ 703,864	\$ 617,053	\$ 694,734	\$ 763,678
Contributions - member	253,640	267,974	271,577	297,890	290,454	291,633	309,409
Net investment income	85,777	1,184,782	3,015,203	(914,219)	3,812,685	3,496,013	4,714,968
Benefit payments, including refunds of member contributions	(485,137)	(412,666)	(528,884)	(652,817)	(832,123)	(830,462)	(1,143,293)
Administrative expense/other	(466,427)	5,449	(203,705)	329,608	15,357	77,814	118,660
Net change in plan fiduciary net position	25,679	1,715,476	3,223,477	(235,674)	3,903,426	3,729,732	4,763,422
Plan fiduciary net position - beginning	16,952,168	16,977,847	18,693,323	21,916,800	21,681,126	25,584,552	29,314,284
PLAN FIDUCIARY NET POSITION - ENDING	\$ 16,977,847	\$ 18,693,323	\$ 21,916,800	\$ 21,681,126	\$ 25,584,552	\$ 29,314,284	\$ 34,077,706
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 3,611,877	\$ 3,793,541	\$ 1,642,143	\$ 4,654,604	\$ 2,776,451	\$ 275,078	\$ (2,191,038)

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021
Plan fiduciary net position as a percentage of the total pension liability	82.46%	83.13%	93.03%	82.33%	90.21%	99.07%	106.87%
Covered payroll	\$ 5,619,601	\$ 5,954,999	\$ 6,035,047	\$ 6,335,404	\$ 6,454,529	\$ 6,486,869	\$ 6,861,446
Employer's net pension liability (asset) as a percentage of covered payroll	64.30%	63.70%	27.20%	73.50%	43.00%	4.20%	(31.90%)

Notes to Required Supplementary Information

There was a change in the actuarial assumptions for the discount rate in 2015 and 2016.

Changes in assumptions related to price inflation, salary increases, retirement age, and mortality rates were made in 2017.

Changes in assumptions related to the discount rate were made in 2018.

Changes in assumptions related to price inflation, salary increases, retirement age, and mortality rates were made in 2020.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
POLICE PENSION FUND

Last Eight Fiscal Years

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
TOTAL PENSION LIABILITY								
Service cost	\$ 1,098,445	\$ 1,194,830	\$ 1,290,807	\$ 1,273,722	\$ 1,313,637	\$ 1,452,555	\$ 1,438,196	\$ 1,416,091
Interest	2,039,130	2,374,855	2,718,699	2,879,343	3,076,159	3,011,884	3,339,001	3,597,405
Changes of benefit terms	-	-	-	-	-	118,430	-	-
Differences between expected and actual experience	(319,230)	(220,856)	(469,897)	(549,216)	(4,863,845)	1,003,729	(52,953)	(12,533)
Changes of assumptions	2,082,221	1,674,600	(928,943)	1,138,995	1,585,849	-	-	631,153
Contributions - buyback	-	-	-	-	-	-	-	476,003
Benefit payments, including refunds of member contributions	(413,533)	(434,932)	(442,742)	(494,765)	(510,423)	(640,262)	(811,860)	(936,000)
Net change in total pension liability	4,487,033	4,588,497	2,167,924	4,248,079	601,377	4,946,336	3,912,384	5,172,119
Total pension liability - beginning	27,395,166	31,882,199	36,470,696	38,638,620	42,886,699	43,488,076	48,434,412	52,346,796
TOTAL PENSION LIABILITY - ENDING	\$ 31,882,199	\$ 36,470,696	\$ 38,638,620	\$ 42,886,699	\$ 43,488,076	\$ 48,434,412	\$ 52,346,796	\$ 57,518,915
PLAN FIDUCIARY NET POSITION								
Contributions - employer	\$ 898,172	\$ 948,599	\$ 1,101,142	\$ 1,364,479	\$ 1,402,674	\$ 1,297,308	\$ 1,577,686	\$ 1,697,262
Contributions - member	522,107	490,958	509,526	524,835	555,362	580,065	655,092	614,653
Contributions - buyback	-	-	-	-	-	-	-	476,003
Net investment income	1,466,441	(72,695)	2,276,889	2,098,694	1,688,922	532,039	8,660,971	(3,695,175)
Benefit payments, including refunds of member contributions	(413,533)	(434,932)	(442,742)	(494,765)	(510,423)	(640,262)	(811,860)	(936,000)
Administrative expense	(33,752)	(32,827)	(41,812)	(42,745)	(49,718)	(43,145)	(43,819)	(54,569)
Net change in plan fiduciary net position	2,439,435	899,103	3,403,003	3,450,498	3,086,817	1,726,005	10,038,070	(1,897,826)
Plan fiduciary net position - beginning	21,386,315	23,825,750	24,724,853	28,127,856	31,578,354	34,665,171	36,391,176	46,429,246
PLAN FIDUCIARY NET POSITION - ENDING	\$ 23,825,750	\$ 24,724,853	\$ 28,127,856	\$ 31,578,354	\$ 34,665,171	\$ 36,391,176	\$ 46,429,246	\$ 44,531,420
EMPLOYER'S NET PENSION LIABILITY	\$ 8,056,449	\$ 11,745,843	\$ 10,510,764	\$ 11,308,345	\$ 8,822,905	\$ 12,043,236	\$ 5,917,550	\$ 12,987,495

MEASUREMENT DATE APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
Plan fiduciary net position as a percentage of the total pension liability	74.73%	67.79%	72.80%	73.63%	79.71%	75.13%	88.70%	77.42%
Covered payroll	\$ 4,814,515	\$ 5,093,977	\$ 5,249,845	\$ 5,525,220	\$ 5,827,563	\$ 6,084,253	\$ 6,021,819	\$ 6,202,351
Employer's net pension liability as a percentage of covered payroll	167.34%	230.58%	200.21%	204.67%	151.40%	197.94%	98.27%	209.40%

Notes to Required Supplementary Information

There was a change with respect to actuarial assumptions in 2015 and 2016 to reflect revised expectations with respect to mortality rates, disability rates, turnover rates, and retirement rates.

There was a change with respect to actuarial assumptions in 2017 to reflect revised expectations with respect to mortality rates.

There was a change with respect to actuarial assumptions in 2018 to reflect revised expectations with respect to mortality rate and the new Department of Insurance assumptions reported in the GRS Experience Study released in 2017. The discount rate was also changed in 2018.

There was a change with respect to actuarial assumptions in 2019 to reflect revised expectations with respect to mortality rates.

There was a change with respect to actuarial assumptions in 2022 to reflect revised expectations with respect to mortality rates, salary increases, and payroll growth.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Five Fiscal Years

MEASUREMENT DATE APRIL 30,	2018	2019	2020	2021	2022
TOTAL OPEB LIABILITY					
Service cost	\$ 20,960	\$ 26,191	\$ 28,320	\$ 26,239	\$ 31,986
Interest	48,256	49,905	45,347	43,717	37,490
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(293,399)	(221,712)	-	74,837	62,114
Changes of assumptions	302,198	175,872	85,282	438,713	(567,975)
Benefit payments	(32,954)	(32,258)	(25,206)	(44,805)	(92,734)
Other changes	-	36,381	(2,736)	-	-
Net change in total OPEB liability	45,061	34,379	131,007	538,701	(529,119)
Total OPEB liability - beginning	1,345,855	1,390,916	1,425,295	1,556,302	2,095,003
TOTAL OPEB LIABILITY - ENDING	\$ 1,390,916	\$ 1,425,295	\$ 1,556,302	\$ 2,095,003	\$ 1,565,884
Covered-employee payroll	\$ 10,735,898	\$ 11,381,178	\$ 11,381,178	\$ 12,031,717	\$ 12,031,717
Employer's total OPEB liability as a percentage of covered-employee payroll	12.96%	12.52%	13.67%	17.41%	13.01%

Notes to Required Supplementary Information

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

There were changes in assumptions related to the discount rate, health care trend rate, and inflation rate in 2022. In addition, the decrements were changed to those in the most recent IMRF and Plainfield Police Pension Fund pension plan actuarial valuation reports.

There were changes in assumptions related to the discount rate and health care trend rate in 2021. In addition, the decrements were changed to those in the most recent IMRF and Plainfield Police Pension Fund pension plan actuarial valuation reports.

There were changes in assumptions related to the discount rate and health care trend rate in 2020. In addition, the decrements were changed to those in the most recent IMRF and Plainfield Police Pension Fund pension plan actuarial valuation reports.

There were changes in assumptions related to the discount rate and health care trend rate in 2019. In addition, the decrements were changed to those in the most recent IMRF and Plainfield Police Pension Fund pension plan actuarial valuation reports.

There were changes in assumptions related to the discount rate and health care trend rate in 2018. In addition, the decrements were changed to those in the most recent IMRF and Plainfield Police Pension Fund pension plan actuarial valuation reports.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND**

Last Eight Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2015	2016	2017	2018	2019	2020	2021	2022
Annual money-weighted rate of return, net of investment expense	6.64%	(0.29%)	8.93%	7.21%	5.18%	1.49%	23.12%	(7.70%)

Notes to Required Supplementary Information

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2022

1. BUDGETS

Budgets are adopted on a basis consistent with GAAP. Annual appropriated budgets are adopted (at the fund level) for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Police Pension Trust Funds. The annual appropriated budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

The Village follows these procedures in establishing the budgetary data reflected in the financial statements.

- a. Prior to May 1, the Budget Officer submits to the Village Board of Trustees a proposed operating budget for the fiscal year commencing the following May 1. The operating budget includes proposed expenditures and the means of financing them.
- b. Public hearings are conducted to obtain taxpayer comment.
- c. Prior to May 1, the budget is legally enacted through passage of a budget ordinance.
- d. The Budget Officer is authorized to transfer budgeted amounts between departments within any fund; however, the Village Board of Trustees approves any revisions that alter the total expenditures of any fund. The budgetary information presented in the accompanying financial statements is the legally enacted budget ordinance adjusted for the approved revisions.

2. EXPENDITURES OVER BUDGET OF INDIVIDUAL FUNDS

The following governmental funds had expenditures that exceeded budget:

Fund	Budget	Expenditures
Debt Service	\$ 2,996,349	\$ 3,024,633
Liability Insurance	510,336	593,237
Audit	42,000	42,550
Downtown TIF	1,040,000	2,109,178
Route 30 TIF	7,500	57,029

**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 4,518,780	\$ 4,518,780	\$ 4,593,107
Property tax - police pension	1,700,000	1,700,000	1,697,212
Property taxes - road and bridge	380,000	380,000	400,655
Property taxes - IMRF	550,000	550,000	549,910
Hotel/motel tax	800	800	1,960
Amusement tax	7,000	7,000	5,746
Local motor fuel tax	1,000,000	1,000,000	1,258,062
Total taxes	8,156,580	8,156,580	8,506,652
LICENSES AND PERMITS			
Licenses			
Liquor	100,000	100,000	121,183
Contractors	45,000	45,000	50,100
Cigarette	6,000	6,000	5,500
Scavenger	200	200	50
Business	40,000	40,000	43,963
Total licenses	191,200	191,200	220,796
Permits			
Building	1,175,000	1,175,000	1,846,761
Sign	5,000	5,000	4,731
Special movement	15,000	15,000	55,430
Solicitors	2,000	2,000	1,845
Total permits	1,197,000	1,197,000	1,908,767
Total licenses and permits	1,388,200	1,388,200	2,129,563
INTERGOVERNMENTAL			
Grant revenue	35,750	35,750	81,261
Personal property replacement tax	55,000	55,000	139,552
Sales tax	6,550,000	6,550,000	8,801,385
Use tax	1,550,000	1,550,000	1,732,695
Income tax	4,100,000	4,100,000	6,015,389
Total intergovernmental	12,290,750	12,290,750	16,770,282
CHARGES FOR SERVICES			
Rental income	49,200	49,200	49,200
Zoning applications	15,000	15,000	28,344
Accident report copies	5,000	5,000	8,650
Maps and ordinances copies	2,000	2,000	2,199
Garbage fees	4,875,000	4,875,000	4,958,060
Engineering services	5,000	5,000	-

(This schedule is continued on the following page.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Special detail reimbursement	\$ 75,000	\$ 75,000	\$ 115,813
Tower rent	46,000	46,000	46,240
Telephone franchise fee	120,000	120,000	93,686
Cable franchise fee	475,000	475,000	511,952
Amphitheater rent	500	500	250
School liaison reimbursement	395,000	395,000	468,154
HIDTA/organized crime reimbursement	10,000	10,000	17,386
Community room rental	4,000	4,000	475
Sex offenders registration	-	-	650
Parking lot revenues	2,000	2,000	5,346
Impound fees	25,000	25,000	24,750
	<hr/>		
Total charges for services	6,103,700	6,103,700	6,331,155
<hr/>			
FINES AND FORFEITS			
Will County Circuit Court fines	325,000	325,000	388,600
Kendall County Circuit Court fines	3,000	3,000	4,594
Traffic and ordinance fines	125,000	125,000	110,025
Drug forfeiture	225,000	225,000	51,871
False alarm fees	1,000	1,000	(600)
Administrative fines - late fees	9,000	9,000	6,595
Asset seizure - federal (Department of Justice equitable sharing)	5,000	5,000	1,755
Asset seizure - federal (U.S. Treasury equitable sharing)	1,000	1,000	-
Court fines - drug account	-	-	1,274
	<hr/>		
Total fines and forfeits	694,000	694,000	564,114
<hr/>			
INVESTMENT INCOME	41,758	41,758	(91,661)
<hr/>			
MISCELLANEOUS			
Other reimbursements	90,000	90,000	194,732
Other receipts	25,000	25,000	25,047
PEMA donation	-	-	5,364
Miscellaneous donations	15,000	15,000	8,534
Event sponsorship program	3,000	3,000	-
	<hr/>		
Total miscellaneous	133,000	133,000	233,677
<hr/>			
TOTAL REVENUES	\$ 28,807,988	\$ 28,807,988	\$ 34,443,782

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Legislative	\$ 895,230	\$ 895,230	\$ 1,275,816
Administration	932,085	932,085	945,946
Community relations	201,000	201,000	182,557
Facility management	174,600	174,600	170,604
Human resources	319,100	319,100	310,407
Information technology	1,160,520	1,160,520	1,076,052
Legal program	514,510	514,510	498,297
Planning	676,050	676,050	588,910
Building	1,022,800	1,022,800	1,036,704
Subtotal	5,895,895	5,895,895	6,085,293
Insurance allocation	-	-	(24,418)
Total general government	5,895,895	5,895,895	6,060,875
PUBLIC SAFETY			
Police department			
Executive	654,089	654,089	592,826
Police operations	8,303,140	8,303,140	8,058,571
Police administration	2,966,682	2,966,682	2,693,316
Seizure/forfeiture	225,000	225,000	70,599
Police special activities	35,000	35,000	82,886
Support services	1,854,586	1,854,586	1,625,058
Nondivisional	120,000	120,000	37,158
Total police department	14,158,497	14,158,497	13,160,414
Police commission	31,521	31,521	21,689
PEMA	142,575	142,575	67,090
Subtotal	14,332,593	14,332,593	13,249,193
Insurance allocation	-	-	(49,908)
Total public safety	14,332,593	14,332,593	13,199,285

(This schedule is continued on the following page.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Waste hauler	\$ 4,480,000	\$ 4,480,000	\$ 4,561,774
Administration	651,900	651,900	620,590
Street maintenance	3,198,600	3,198,600	3,171,802
Vehicle maintenance	281,100	281,100	262,098
Forestry	194,900	194,900	207,965
Subtotal	8,806,500	8,806,500	8,824,229
Insurance allocation	-	-	(13,928)
Total highways and streets	8,806,500	8,806,500	8,810,301
TOTAL EXPENDITURES	\$ 29,034,988	\$ 29,034,988	\$ 28,070,461

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Legislative			
Salaries - President	\$ 24,000	\$ 24,000	\$ 24,000
Salaries - Elected Officials	25,000	25,000	25,800
Salaries - Liquor Commission	1,500	1,500	1,500
Salaries - Village Treasurer	2,500	2,500	2,500
FICA	3,300	3,300	3,336
Medicare	780	780	780
Employee insurance	150	150	8
Travel/training	10,000	10,000	-
Replacement equipment	3,000	3,000	2,684
Dues and subscriptions	50,000	50,000	52,710
Public relations	115,000	115,000	105,690
Cable TV	10,000	10,000	-
Economic incentive rebate	650,000	650,000	1,056,808
	<hr/>	<hr/>	<hr/>
Total legislative	895,230	895,230	1,275,816
Administration			
Salaries - full-time	675,000	675,000	678,916
Salaries - part-time	75,000	75,000	75,283
Salaries - overtime	2,000	2,000	1,158
FICA	45,000	45,000	44,578
Medicare	10,500	10,500	10,842
IMRF	80,000	80,000	78,435
Employee insurance	90,000	90,000	99,570
Deferred compensation contribution	25,000	25,000	16,635
Travel/training	12,000	12,000	2,311
Unemployment insurance	5,000	5,000	4,303
Telephone/internet	12,085	12,085	6,101
Cellular phones/pagers	2,500	2,500	3,361
Dues and subscriptions	5,000	5,000	1,549
Office supplies/postage	32,000	32,000	34,062
Gas, oil, wash, and mileage	9,500	9,500	3,143
Maintenance contract/lease	8,000	8,000	1,998
Recording fees	1,000	1,000	509
Legal notices	2,500	2,500	1,051
Attorney legal fees	80,000	80,000	106,052
Contractual services	65,000	65,000	117,081
Office furniture and equipment	5,000	5,000	1,632
Contingencies	40,000	40,000	7,376
	<hr/>	<hr/>	<hr/>
Subtotal administration	1,282,085	1,282,085	1,295,946
Less water and sewer reimbursement	(350,000)	(350,000)	(350,000)
	<hr/>	<hr/>	<hr/>
Total administration	932,085	932,085	945,946

(This schedule is continued on the following pages.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community relations			
Salaries - full-time	\$ 111,000	\$ 111,000	\$ 108,659
FICA	6,800	6,800	6,513
Medicare	1,600	1,600	1,523
IMRF	12,100	12,100	11,510
Employee insurance	25,000	25,000	25,377
Deferred compensation contribution	4,000	4,000	3,783
Travel/training	1,500	1,500	35
Telephone/internet	750	750	384
Public relations	28,000	28,000	15,522
Office supplies/postage	300	300	22
Dues and subscriptions	850	850	604
Gas, oil, wash, and mileage	100	100	-
Marketing and promotion	1,000	1,000	-
Settler's Park	4,000	4,000	4,825
Contractual services	4,000	4,000	3,800
	<hr/>	<hr/>	<hr/>
Total community relations	201,000	201,000	182,557
Facility management			
Salaries - full-time	55,000	55,000	55,226
Salaries - overtime	4,500	4,500	4,729
FICA	3,700	3,700	3,594
Medicare	900	900	841
IMRF	6,500	6,500	6,266
Building maintenance supplies	15,000	15,000	9,581
Deferred compensation contribution	1,000	1,000	1,229
Contractual services	45,000	45,000	73,570
Employee insurance	18,000	18,000	13,899
Building improvements	25,000	25,000	1,669
	<hr/>	<hr/>	<hr/>
Total facility management	174,600	174,600	170,604
Human resources			
Salaries - full-time	190,000	190,000	196,717
Salaries - overtime	500	500	-
FICA	12,000	12,000	11,810
Medicare	2,800	2,800	2,762
IMRF	21,000	21,000	20,806
Employee insurance	45,000	45,000	43,435
Deferred compensation contribution	8,000	8,000	7,042
Travel/training	6,500	6,500	383
Telephone/internet	1,000	1,000	514
Cellular telephone/pager	600	600	466
Office supplies/postage	1,500	1,500	1,424
Dues and subscriptions	9,000	9,000	9,563
Gas, oil, wash, and mileage	1,200	1,200	-
Public relations	12,000	12,000	8,597
Contractual services	8,000	8,000	6,888
	<hr/>	<hr/>	<hr/>
Total human resources	319,100	319,100	310,407

(This schedule is continued on the following pages.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information technology			
Salaries - full-time	\$ 368,000	\$ 368,000	\$ 332,536
Salaries - overtime	500	500	-
FICA	23,000	23,000	19,562
Medicare	5,400	5,400	4,575
IMRF	40,500	40,500	34,516
Employee insurance	81,000	81,000	94,994
Deferred compensation contribution	6,000	6,000	5,100
Travel/training	17,000	17,000	1,665
Telephone/internet	500	500	257
Cellular telephone/pagers	4,170	4,170	2,674
Office supplies/postage	1,750	1,750	909
Dues and subscriptions	800	800	564
Gas, oil, wash, and mileage	400	400	-
Uniforms/clothing	800	800	289
Software licensing/renewals	436,700	436,700	455,314
Software	78,500	78,500	54,827
Contractual services	55,500	55,500	29,115
Computers	40,000	40,000	39,155
	<u>1,160,520</u>	<u>1,160,520</u>	<u>1,076,052</u>
Total information technology			
Legal program			
Salaries - full-time	292,000	292,000	291,810
Salaries - part-time	35,000	35,000	25,971
Salaries - overtime	1,000	1,000	-
FICA	20,300	20,300	18,952
Medicare	4,750	4,750	4,538
IMRF	36,000	36,000	34,019
Employee insurance	68,000	68,000	65,032
Deferred compensation contribution	8,000	8,000	9,496
Travel/training	3,000	3,000	226
Telephone/internet	1,000	1,000	515
Cellular phones/pager	700	700	764
Office supplies/postage	10,000	10,000	6,600
Dues and subscriptions	10,500	10,500	11,667
Gas, oil, wash, and mileage	500	500	1,135
Uniforms/clothing	600	600	598
Maintenance contract/lease	2,160	2,160	2,931
Vehicle maintenance	1,000	1,000	3,731
Legal fees	20,000	20,000	20,312
	<u>514,510</u>	<u>514,510</u>	<u>498,297</u>
Total legal program			
Planning			
Salaries - full-time	389,000	389,000	369,103
Compensation - plan commission	6,500	6,500	5,550
Salaries - overtime	2,000	2,000	177
FICA	25,000	25,000	22,860
Medicare	5,800	5,800	5,346

(This schedule is continued on the following pages.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning (Continued)			
IMRF	\$ 43,000	\$ 43,000	\$ 39,109
Employee insurance	93,000	93,000	80,653
Deferred compensation contribution	8,500	8,500	5,663
Travel/training	8,000	8,000	3,427
Unemployment insurance	1,000	1,000	962
Telephone/internet	3,000	3,000	1,541
Cellular phones/pagers	1,500	1,500	932
Office supplies/postage	12,000	12,000	9,310
Dues and subscriptions	5,000	5,000	4,837
Gas, oil, wash, and mileage	750	750	40
Maintenance contract/lease	2,000	2,000	1,878
Vehicle maintenance	1,000	1,000	-
Legal fees	14,000	14,000	11,585
Special projects/programs	15,000	15,000	-
Contractual services	30,000	30,000	10,401
Engineer fees	10,000	10,000	15,536
Total planning	676,050	676,050	588,910
Building			
Salaries - full-time	655,000	655,000	679,395
Salaries - overtime	3,000	3,000	2,270
FICA	41,000	41,000	40,832
Medicare	9,800	9,800	9,549
IMRF	73,000	73,000	71,294
Employee insurance	178,000	178,000	168,199
Deferred compensation contribution	15,000	15,000	10,015
Travel/training	12,000	12,000	6,843
Unemployment insurance	1,500	1,500	1,696
Telephone/internet	1,000	1,000	514
Cellular phones/pagers	4,500	4,500	3,830
Office supplies/postage	10,000	10,000	8,107
Dues and subscriptions	3,000	3,000	546
Gas, oil, wash, and mileage	1,000	1,000	-
Uniforms/clothing	1,000	1,000	1,570
Recording fees	3,000	3,000	2,501
Vehicle maintenance	1,000	1,000	-
Contractual services	10,000	10,000	29,543
Total building	1,022,800	1,022,800	1,036,704
Subtotal	5,895,895	5,895,895	6,085,293
Insurance allocation	-	-	(24,418)
Total general government	5,895,895	5,895,895	6,060,875

(This schedule is continued on the following pages.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Police department			
Executive			
Salaries - full-time	\$ 345,063	\$ 345,063	\$ 335,089
Salaries - part-time	34,944	34,944	15,622
Salaries - overtime	1,000	1,000	649
FICA	23,622	23,622	20,364
Medicare	5,525	5,525	4,958
IMRF	25,576	25,576	20,032
Employee insurance	72,800	72,800	63,500
Deferred compensation contribution	8,000	8,000	6,455
Travel/training	7,000	7,000	886
Education/school	3,000	3,000	3,000
Unemployment insurance	20,000	20,000	20,663
Telephone/internet	1,100	1,100	534
Cellular phones/pagers	1,200	1,200	466
Office supplies/postage	8,000	8,000	7,025
Replacement supplies	4,550	4,550	1,562
Dues and subscriptions	5,000	5,000	4,841
Gas, oil, wash, and mileage	3,700	3,700	2,219
Uniforms/clothing	1,800	1,800	1,240
Maintenance contract/lease	6,709	6,709	5,911
Custodian	65,000	65,000	68,030
Vehicle equipment maintenance	2,500	2,500	1,347
Contractual services	8,000	8,000	7,893
Sex offender's registration fee	-	-	540
Total executive	654,089	654,089	592,826
Police operations			
Salaries - full-time	4,262,309	4,262,309	4,079,432
Salaries - overtime	250,000	250,000	194,310
FICA	279,763	279,763	254,949
Medicare	65,428	65,428	59,931
IMRF	14,550	14,550	13,460
Police pension contribution	1,700,000	1,700,000	1,697,212
Employee insurance	665,615	665,615	679,629
Deferred compensation contribution	125,000	125,000	123,913
Travel/training	41,000	41,000	41,655
Telephone/insurance	12,160	12,160	44,867
Cellular phones/pagers	23,300	23,300	4,079
Office supplies/postage	13,500	13,500	9,183
Replacement supplies	17,000	17,000	18,482
Dues and subscriptions	3,900	3,900	2,458
Gas, oil, wash, and mileage	61,000	61,000	89,090
Uniforms/clothing	43,150	43,150	32,088
Ammunition/weapons	28,000	28,000	29,795
Radio maintenance	2,000	2,000	-

(This schedule is continued on the following pages.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Police department (Continued)			
Police operations (Continued)			
Maintenance contracts/lease	\$ 15,995	\$ 15,995	\$ 13,899
Bike unit	3,500	3,500	-
Vehicle maintenance	46,970	46,970	49,182
Contractual services	16,000	16,000	14,514
Contractual services - WESCOM	608,000	608,000	605,468
Community Programs- explorer program	5,000	5,000	975
	<hr/>	<hr/>	<hr/>
Total police operations	8,303,140	8,303,140	8,058,571
Police administration			
Salaries - full-time	2,009,633	2,009,633	1,807,819
Salaries - overtime	134,500	134,500	163,383
FICA	132,936	132,936	119,103
Medicare	31,090	31,090	28,078
IMRF	15,212	15,212	13,630
Employee insurance	358,181	358,181	309,882
Deferred compensation contribution	55,000	55,000	59,790
Travel/training	32,460	32,460	19,344
Telephone/internet	1,110	1,110	542
Cellular phones/pagers	19,800	19,800	9,742
Office supplies/postage	5,500	5,500	3,291
Replacement supplies	14,400	14,400	13,947
Dues and subscriptions	5,220	5,220	5,331
Gas, oil, wash, and mileage	30,000	30,000	35,709
Uniforms/clothing	13,000	13,000	14,678
Crime scene/evidence tech support	12,400	12,400	9,299
Radio maintenance	31,000	31,000	18,946
Maintenance contract/lease	4,920	4,920	2,642
Vehicle maintenance	31,820	31,820	28,561
Background check services	2,500	2,500	2,405
DARE Program	5,000	5,000	2,604
Shop with a cop	10,000	10,000	15,818
Community programs	8,500	8,500	8,578
Community program- alcohol/tobacco	2,500	2,500	194
	<hr/>	<hr/>	<hr/>
Total community services	2,966,682	2,966,682	2,693,316
Seizure/forfeiture			
Seizure/forfeiture expenditures	225,000	225,000	70,599
Police special activities			
FICA	2,016	2,016	4,626
Medicare	471	471	1,105
Salaries - special activities	32,513	32,513	77,155
	<hr/>	<hr/>	<hr/>
Total police special activities	35,000	35,000	82,886

(This schedule is continued on the following pages.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Police department (Continued)			
Support services			
Salaries - full-time	\$ 984,456	\$ 984,456	\$ 891,580
Salaries - part-time	303,600	303,600	259,167
Salaries - overtime	56,000	56,000	44,335
FICA	83,331	83,331	72,628
Medicare	19,489	19,489	17,089
IMRF	70,031	70,031	55,627
Employee insurance	147,139	147,139	138,009
Deferred compensation contribution	40,000	40,000	23,276
Travel/training	10,760	10,760	7,998
Telephone/internet	2,200	2,200	1,074
Cellular phones/pagers	5,220	5,220	2,394
Office supplies/postage	13,750	13,750	8,991
Replacement supplies	8,200	8,200	8,750
Dues and subscriptions	1,650	1,650	918
Gas, oil, wash, and mileage	22,000	22,000	24,858
Uniform/clothing	11,200	11,200	16,395
Radio maintenance	500	500	161
Maintenance contracts/lease	7,660	7,660	5,445
Vehicle maintenance	21,500	21,500	22,993
Chaplaincy program	3,000	3,000	1,566
Animal control	9,000	9,000	1,714
Accreditation	8,000	8,000	4,595
Traffic program	25,900	25,900	15,495
Total support services	1,854,586	1,854,586	1,625,058
Nondivisional			
Office furniture and equipment	8,000	8,000	2,026
Capital equipment	100,000	100,000	22,576
PEMA Fundraising	-	-	1,349
Contingencies	12,000	12,000	11,207
Total nondivisional	120,000	120,000	37,158
Total police department	14,158,497	14,158,497	13,160,414
Police commission			
Salaries - part-time	6,500	6,500	3,948
FICA	341	341	256
Medicare	80	80	60
Travel/training	1,000	1,000	1,542
Office supplies/postage	2,000	2,000	166
Dues and subscriptions	600	600	375
Legal fees	1,000	1,000	-
Police test/hiring	20,000	20,000	15,342
Total police commission	31,521	31,521	21,689

(This schedule is continued on the following pages.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
PEMA			
Travel/training	\$ 4,000	\$ 4,000	\$ -
Telephone/internet	7,250	7,250	7,928
Office supplies	1,000	1,000	2,860
Cellular phones/pager	875	875	595
Replacement supplies	6,000	6,000	6,815
Dues and subscriptions	4,000	4,000	2,515
Gas, oil, wash, and mileage	8,000	8,000	1,504
Supplies and hardware	2,000	2,000	1,449
Uniforms/clothing	6,000	6,000	4,313
Emergency operation center	1,000	1,000	-
Public relations	3,000	3,000	-
Disaster plan/exercises/NIMS	3,000	3,000	213
Radio maintenance	16,000	16,000	6,950
Building maintenance	20,000	20,000	3,741
Vehicle maintenance	20,000	20,000	8,214
Maintenance contract/lease	1,200	1,200	1,798
Bike unit	1,500	1,500	-
Siren maintenance	13,000	13,000	8,469
Contractual services	5,250	5,250	-
Cadet program	4,500	4,500	-
Search and rescue	3,000	3,000	3,275
Furniture/equipment	2,000	2,000	788
Supplies and hardware - ESDA	2,000	2,000	-
Machinery and equipment	5,000	5,000	4,657
Contingencies	3,000	3,000	1,006
Total PEMA	142,575	142,575	67,090
Subtotal	14,332,593	14,332,593	13,249,193
Insurance allocation	-	-	(49,908)
Total public safety	14,332,593	14,332,593	13,199,285
HIGHWAYS AND STREETS			
Waste hauler			
Refuse hauler fees	4,480,000	4,480,000	4,561,774
Total waste hauler	4,480,000	4,480,000	4,561,774
Administration			
Salaries - full-time	400,000	400,000	382,643
FICA	24,800	24,800	23,046
Medicare	5,800	5,800	5,503
IMRF	44,000	44,000	41,046
Employee insurance	89,000	89,000	87,357
Deferred compensation contribution	10,500	10,500	5,949
Travel/training	10,000	10,000	15,114

(This schedule is continued on the following pages.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Administration (Continued)			
Unemployment insurance	\$ 4,500	\$ 4,500	\$ 4,659
Telephone/internet	25,000	25,000	17,483
Cellular phones/pagers	8,500	8,500	6,181
Office supplies/postage	5,000	5,000	4,732
Dues and subscriptions	3,000	3,000	2,330
Supplies/hardware	500	500	-
Gas, oil, wash, and mileage	300	300	97
Building maintenance	20,000	20,000	23,245
Legal notices	1,000	1,000	1,205
Total administration	651,900	651,900	620,590
Street maintenance			
Salaries - full-time	875,000	875,000	872,519
Salaries - part-time	-	-	1,596
Salaries - overtime	80,000	80,000	97,330
FICA	59,500	59,500	58,119
Medicare	14,000	14,000	13,592
IMRF	105,100	105,100	100,899
Employee insurance	226,000	226,000	203,716
Deferred compensation contribution	25,000	25,000	22,457
Electricity/gas	210,000	210,000	177,983
Gas, oil, wash, and mileage	65,000	65,000	71,645
Supplies/hardware	15,000	15,000	16,505
Street signs maintenance	65,000	65,000	38,032
Aggregate materials	4,000	4,000	4,857
Uniforms/clothing	10,000	10,000	10,941
Radio maintenance	5,000	5,000	2,574
Vehicle maintenance	35,000	35,000	47,110
Street light maintenance	125,000	125,000	180,004
Street maintenance	165,000	165,000	104,253
Storm sewer improvements	20,000	20,000	10,740
Contractual services	190,000	190,000	187,179
Sidewalk maintenance	5,000	5,000	3,185
Equipment maintenance	100,000	100,000	106,499
Supplies/hardware - salt purchase	325,000	325,000	310,233
Snow removal	475,000	475,000	529,834
Total street maintenance	3,198,600	3,198,600	3,171,802
Vehicle maintenance			
Salaries - full-time	195,000	195,000	188,794
Salaries - overtime	8,000	8,000	6,831
FICA	12,600	12,600	11,962
Medicare	3,000	3,000	2,798
IMRF	22,500	22,500	20,331
Employee insurance	35,000	35,000	27,161
Deferred compensation contribution	5,000	5,000	4,221
Total vehicle maintenance	281,100	281,100	262,098

(This schedule is continued on the following page.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF DETAILED EXPENDITURES - BUDGET AND ACTUAL (Continued)
GENERAL FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Forestry			
Salaries - full-time	\$ 85,000	\$ 85,000	\$ 84,707
Salaries - overtime	8,000	8,000	10,317
FICA	6,000	6,000	5,877
Medicare	1,400	1,400	1,375
IMRF	10,500	10,500	10,111
Employee insurance	15,000	15,000	14,156
Deferred compensation contribution	3,500	3,500	3,061
Supplies/hardware	10,000	10,000	13,839
Contractual services	25,000	25,000	26,823
Tree removal	30,000	30,000	37,700
Uniforms/clothing	500	500	-
Total forestry	<u>194,900</u>	<u>194,900</u>	<u>207,965</u>
Subtotal	8,806,500	8,806,500	8,824,229
Insurance allocation	-	-	(13,928)
Total highways and streets	<u>8,806,500</u>	<u>8,806,500</u>	<u>8,810,301</u>
TOTAL EXPENDITURES	<u>\$ 29,034,988</u>	<u>\$ 29,034,988</u>	<u>28,070,461</u>

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Home rule sales tax	\$ 4,050,000	\$ 4,050,000	\$ 5,988,612
Intergovernmental	10,385,000	10,385,000	6,244,302
Charges for services			
Impact fee	88,000	88,000	268,858
Fines and forfeits	373,000	373,000	428,017
Investment income	50,000	50,000	6,422
Miscellaneous	1,100,000	1,100,000	157,599
Total revenues	<u>16,046,000</u>	<u>16,046,000</u>	<u>13,093,810</u>
EXPENDITURES			
Capital outlay			
Contractual services	110,000	110,000	110,704
Engineering	75,000	75,000	106,759
Building improvements	525,000	525,000	701,099
Sidewalk and curb replacement	875,000	875,000	257,068
Machinery and equipment - police	225,000	225,000	416,406
Machinery and equipment - public works	325,000	325,000	171,643
Bridge repairs and reconstructions	510,000	510,000	189,325
Roadway improvements	2,500,000	2,500,000	1,565,290
Storm and drainage improvements	40,000	40,000	18,463
I-55 interchange design	50,000	50,000	856
Renwick Corridor	370,000	370,000	-
127th Street-Plainfield/Naperville Rd.	175,000	175,000	47,522
143rd Street expansion	17,550,000	17,550,000	3,531,750
PCI Pavement Inspection	100,000	100,000	-
Pond drainage	40,000	40,000	-
Beautification improvements	100,000	100,000	77,553
Economic incentive rebate	250,000	250,000	693,999
Transportation plan	150,000	150,000	4,374
Total expenditures	<u>23,970,000</u>	<u>23,970,000</u>	<u>7,892,811</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<u>(7,924,000)</u>	<u>(7,924,000)</u>	<u>5,200,999</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	6,002,811
Transfers (out)	(2,060,600)	(2,060,600)	(2,058,885)
Sale of capital assets	5,000	5,000	69,363
Total other financing sources (uses)	<u>(2,055,600)</u>	<u>(2,055,600)</u>	<u>4,013,289</u>
NET CHANGE IN FUND BALANCE			
	<u>\$ (9,979,600)</u>	<u>\$ (9,979,600)</u>	<u>9,214,288</u>
FUND BALANCE, MAY 1			
			<u>19,106,071</u>
FUND BALANCE, APRIL 30			
			<u>\$ 28,320,359</u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.

Liability Insurance Fund - accounts for the restricted revenue and expenditures of property tax levied for the payment of premiums of public liability insurance carried by the Village.

Audit Fund - accounts for the restricted revenue and expenditures of taxes levied for payment of the cost of the annual audit of the Village's financial statements.

Alcohol Enforcement Fund - accounts for restricted revenue collected on DUI arrests and expenditures for the purchase of video cameras to combat drunk driving.

Motor Fuel Tax Fund - accounts for expenditures related to approved motor fuel tax projects and restricted revenue from the state gasoline tax as collected and distributed by the State of Illinois.

D.A.R.E. Fund - accounts for the revenue and expenditures of restricted contributions made to the Drug Abuse Resistance Education (D.A.R.E.) program.

Downtown TIF Fund - accounts for restricted revenue generated by the Downtown TIF District and expenditures budgeted to be paid with TIF revenue.

Route 30 TIF Fund - accounts for restricted revenue generated by the Route 30 TIF District and expenditures budgeted to be paid with TIF revenue.

Debt Service Fund – accounts for the accumulation of resources for, and the payment of, bond principal, interest, and related costs.

VILLAGE OF PLAINFIELD, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2022

	Special Revenue		
	Liability Insurance	Audit	Alcohol Enforcement
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and investments	\$ 323	\$ 7,582	\$ 22,838
Receivables			
Property tax	672,472	50,416	-
Allotments	-	-	-
Other	-	-	1,166
Total assets	672,795	57,998	24,004
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 672,795	\$ 57,998	\$ 24,004
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,084	\$ -	\$ -
Total liabilities	1,084	-	-
DEFERRED INFLOWS OF RESOURCES			
Unavailable property tax revenue	672,472	50,416	-
Total liabilities and deferred inflows of resources	673,556	50,416	-
FUND BALANCES			
Restricted			
Street maintenance	-	-	-
Public safety	-	-	24,004
Audit	-	7,582	-
Liability insurance	-	-	-
Economic development	-	-	-
Unassigned (deficit)	(761)	-	-
Total fund balances (deficit)	(761)	7,582	24,004
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 672,795	\$ 57,998	\$ 24,004

Special Revenue					
Motor Fuel Tax	D.A.R.E.	Downtown TIF Fund	Route 30 TIF Fund	Debt Service	Total
\$ 5,438,160	\$ 10,773	\$ 377,611	\$ 71,401	\$ -	\$ 5,928,688
-	-	747,514	639,898	-	2,110,300
132,819	-	-	-	-	132,819
-	-	-	-	-	1,166
5,570,979	10,773	1,125,125	711,299	-	8,172,973
-	-	-	-	-	-
<u>\$ 5,570,979</u>	<u>\$ 10,773</u>	<u>\$ 1,125,125</u>	<u>\$ 711,299</u>	<u>\$ -</u>	<u>\$ 8,172,973</u>
\$ 228	\$ 460	\$ 610,528	\$ -	\$ -	\$ 612,300
228	460	610,528	-	-	612,300
-	-	747,514	639,898	-	2,110,300
228	460	1,358,042	639,898	-	2,722,600
5,570,751	-	-	-	-	5,570,751
-	10,313	-	-	-	34,317
-	-	-	-	-	7,582
-	-	-	-	-	-
-	-	-	71,401	-	71,401
-	-	(232,917)	-	-	(233,678)
5,570,751	10,313	(232,917)	71,401	-	5,450,373
<u>\$ 5,570,979</u>	<u>\$ 10,773</u>	<u>\$ 1,125,125</u>	<u>\$ 711,299</u>	<u>\$ -</u>	<u>\$ 8,172,973</u>

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended April 30, 2022

	Special Revenue		
	Liability Insurance	Audit	Alcohol Enforcement
REVENUES			
Taxes	\$ 349,689	\$ 40,353	\$ -
Intergovernmental	-	-	-
Fines and forfeits	-	-	19,872
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	349,689	40,353	19,872
EXPENDITURES			
Current			
General government	138,121	42,550	-
Public safety	376,464	-	-
Highways and streets	78,652	-	-
Debt service			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	593,237	42,550	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(243,548)	(2,197)	19,872
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers (out)	-	-	(25,000)
Refunding bonds issued	-	-	-
Payment to escrow agent	-	-	-
Total other financing sources (uses)	-	-	(25,000)
NET CHANGE IN FUND BALANCES	(243,548)	(2,197)	(5,128)
FUND BALANCES, MAY 1	242,787	9,779	29,132
FUND BALANCES (DEFICIT), APRIL 30	\$ (761)	\$ 7,582	\$ 24,004

Special Revenue					
Motor Fuel Tax	D.A.R.E.	Downtown TIF Fund	Route 30 TIF Fund	Debt Service	Total
\$ -	\$ -	\$ 757,116	\$ 121,715	\$ -	\$ 1,268,873
2,611,990	-	-	-	-	2,611,990
-	-	-	-	-	19,872
4,566	12	-	-	-	4,578
-	11,712	-	-	-	11,712
2,616,556	11,724	757,116	121,715	-	3,917,025
-	-	2,109,178	57,029	-	2,346,878
-	4,958	-	-	-	381,422
1,665,386	-	-	-	-	1,744,038
-	-	-	-	2,670,000	2,670,000
-	-	-	-	354,750	354,750
1,665,386	4,958	2,109,178	57,029	3,024,750	7,497,088
951,170	6,766	(1,352,062)	64,686	(3,024,750)	(3,580,063)
-	-	-	-	2,994,633	2,994,633
-	-	-	-	-	(25,000)
-	-	-	-	2,385,000	2,385,000
-	-	-	-	(2,355,000)	(2,355,000)
-	-	-	-	3,024,633	2,999,633
951,170	6,766	(1,352,062)	64,686	(117)	(580,430)
4,619,581	3,547	1,119,145	6,715	117	6,030,803
\$ 5,570,751	\$ 10,313	\$ (232,917)	\$ 71,401	\$ -	\$ 5,450,373

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LIABILITY INSURANCE FUND**

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property tax	\$ 350,000	\$ 350,000	\$ 349,689
Investment income	1,000	1,000	-
Total revenues	351,000	351,000	349,689
EXPENDITURES			
General government			
Treasurer bond	336	336	336
Commercial umbrella liability insurance	65,069	65,069	81,899
Workman's compensation insurance	53,450	53,450	55,886
Public safety			
Commercial umbrella liability insurance	177,787	177,787	223,770
Workman's compensation insurance	146,039	146,039	152,694
Highways and streets			
Commercial umbrella liability insurance	37,144	37,144	46,751
Workman's compensation insurance	30,511	30,511	31,901
Total expenditures	510,336	510,336	593,237
NET CHANGE IN FUND BALANCE	\$ (159,336)	\$ (159,336)	(243,548)
FUND BALANCE, MAY 1			242,787
FUND BALANCE (DEFICIT), APRIL 30			\$ (761)

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AUDIT FUND**

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property tax	\$ 40,000	\$ 40,000	\$ 40,353
Investment income	500	500	-
Total revenues	40,500	40,500	40,353
EXPENDITURES			
General government			
Audit	42,000	42,000	42,550
Total expenditures	42,000	42,000	42,550
NET CHANGE IN FUND BALANCE	\$ (1,500)	\$ (1,500)	(2,197)
FUND BALANCE, MAY 1			9,779
FUND BALANCE, APRIL 30			\$ 7,582

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ALCOHOL ENFORCEMENT FUND**

For the Year Ended April 30, 2022

	Final Budget	Original Budget	Actual
REVENUES			
Fines and forfeits			
DUI proceeds	\$ 15,000	\$ 15,000	\$ 19,872
Investment income	500	500	-
Total revenues	15,500	15,500	19,872
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,500	15,500	19,872
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(25,000)	(25,000)	(25,000)
Total other financing sources (uses)	(25,000)	(25,000)	(25,000)
NET CHANGE IN FUND BALANCE	\$ (9,500)	\$ (9,500)	(5,128)
FUND BALANCE, MAY 1			29,132
FUND BALANCE, APRIL 30			\$ 24,004

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND**

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State allotments	\$ 1,500,000	\$ 1,500,000	\$ 1,742,475
Rebuild Illinois grant	870,000	870,000	869,515
Investment income	20,000	20,000	4,566
	<hr/>	<hr/>	<hr/>
Total revenues	2,390,000	2,390,000	2,616,556
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Highways and streets			
Street maintenance	2,000,000	2,000,000	1,665,386
	<hr/>	<hr/>	<hr/>
Total expenditures	2,000,000	2,000,000	1,665,386
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	390,000	390,000	951,170
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(150,000)	(150,000)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(150,000)	(150,000)	-
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ 240,000	\$ 240,000	951,170
	<hr/>	<hr/>	<hr/>
FUND BALANCE, MAY 1			4,619,581
			<hr/>
FUND BALANCE, APRIL 30			\$ 5,570,751
			<hr/>

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
D.A.R.E. FUND**

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 100	\$ 100	\$ 12
Miscellaneous	20,000	20,000	11,712
Total revenues	20,100	20,100	11,724
EXPENDITURES			
Public safety			
Program expenditures	20,000	20,000	4,958
Total expenditures	20,000	20,000	4,958
NET CHANGE IN FUND BALANCE	\$ 100	\$ 100	6,766
FUND BALANCE, MAY 1			3,547
FUND BALANCE, APRIL 30			\$ 10,313

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DOWNTOWN TIF FUND**

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 730,000	\$ 730,000	\$ 757,116
Investment income	5,000	5,000	-
Total revenues	735,000	735,000	757,116
EXPENDITURES			
General government			
Contractual services	1,000,000	1,000,000	2,109,178
Facade improvements	40,000	40,000	-
Total expenditures	1,040,000	1,040,000	2,109,178
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(305,000)	(305,000)	(1,352,062)
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(50,000)	(50,000)	-
Total other financing sources (uses)	(50,000)	(50,000)	-
NET CHANGE IN FUND BALANCE	\$ (355,000)	\$ (355,000)	(1,352,062)
FUND BALANCE, MAY 1			1,119,145
FUND BALANCE (DEFICIT), APRIL 30			\$ (232,917)

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROUTE 30 TIF FUND**

For the Year Ended April 30, 2022

	Original Budget		Final Budget		Actual
REVENUES					
Taxes					
Property taxes	\$ 15,000		\$ 15,000		\$ 121,715
Investment income	50		50		-
					<hr/>
Total revenues	15,050		15,050		121,715
					<hr/>
EXPENDITURES					
General government					
Property tax rebates	7,500		7,500		57,029
					<hr/>
Total expenditures	7,500		7,500		57,029
					<hr/>
NET CHANGE IN FUND BALANCE	\$ 7,550		\$ 7,550		64,686
					<hr/>
FUND BALANCE, MAY 1					6,715
					<hr/>
FUND BALANCE, APRIL 30					\$ 71,401
					<hr/> <hr/>

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND**

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 3,000	\$ 3,000	\$ -
Total revenues	3,000	3,000	-
EXPENDITURES			
Debt service			
Principal	2,670,000	2,670,000	2,670,000
Interest and fiscal charges	326,349	326,349	354,750
Total expenditures	2,996,349	2,996,349	3,024,750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,993,349)	(2,993,349)	(3,024,750)
OTHER FINANCING SOURCES (USES)			
Transfers in	2,996,349	2,996,349	2,994,633
Refunding bonds issued	-	-	2,385,000
Payment to escrow agent	-	-	(2,355,000)
Total other financing sources (uses)	2,996,349	2,996,349	3,024,633
NET CHANGE IN FUND BALANCE	\$ 3,000	\$ 3,000	(117)
FUND BALANCE, MAY 1			117
FUND BALANCE, APRIL 30			\$ -

(See independent auditor's report.)

MAJOR ENTERPRISE FUND

VILLAGE OF PLAINFIELD, ILLINOIS

COMBINING SCHEDULE OF NET POSITION
WATER AND SEWER DEPARTMENT ACCOUNTS

April 30, 2022

	Water and Sewer Operations	Capital Projects	Total
CURRENT ASSETS			
Cash and investments	\$ 26,783,103	\$ 3,443,235	\$ 30,226,338
Receivables			
Accounts	2,454,073	-	2,454,073
Sales tax	722,321	-	722,321
Other	2,826,405	-	2,826,405
Interest	214	3,129	3,343
 Total current assets	 32,786,116	 3,446,364	 36,232,480
CAPITAL ASSETS			
Nondepreciable	8,317,756	-	8,317,756
Depreciable, net of accumulated depreciation	101,936,674	-	101,936,674
 Net capital assets	 110,254,430	 -	 110,254,430
OTHER ASSETS			
Deposits	320,858	-	320,858
Net pension asset - IMRF	377,927	-	377,927
 Total other assets	 698,785	 -	 698,785
 Total assets	 143,739,331	 3,446,364	 147,185,695
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - IMRF	158,903	-	158,903
Deferred outflows of resources - OPEB	68,817	-	68,817
Asset retirement obligation	332,031	-	332,031
Unamortized loss on refundings	1,647,738	-	1,647,738
 Total deferred outflows of resources	 2,207,489	 -	 2,207,489
 Total assets and deferred outflows of resources	 145,946,820	 3,446,364	 149,393,184

(This schedule is continued on the following page.)

VILLAGE OF PLAINFIELD, ILLINOIS

COMBINING SCHEDULE OF NET POSITION (Continued)
WATER AND SEWER DEPARTMENT ACCOUNTS

April 30, 2022

	Water and Sewer Operations	Capital Projects	Total
CURRENT LIABILITIES			
Accounts payable	\$ 3,940,698	\$ -	\$ 3,940,698
Accrued payroll	22,143	-	22,143
Accrued interest	233,246	-	233,246
Unearned revenues	3,014,819	-	3,014,819
Compensated absences payable - current	64,179	-	64,179
Illinois EPA loan payable - current	256,806	-	256,806
Bonds payable - current	700,000	-	700,000
Total OPEB liability - current	7,420	-	7,420
Developer deposit	26,347	-	26,347
Total current liabilities	8,265,658	-	8,265,658
LONG-TERM LIABILITIES			
Compensated absences payable - long-term	10,235	-	10,235
Total OPEB liability	117,865	-	117,865
Illinois EPA loan payable - long-term	5,019,914	-	5,019,914
Asset retirement obligation	375,000	-	375,000
Bonds payable - long-term	11,558,051	-	11,558,051
Total long-term liabilities	17,081,065	-	17,081,065
Total liabilities	25,346,723	-	25,346,723
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - IMRF	644,799	-	644,799
Deferred inflows of resources - OPEB	68,121	-	68,121
Total deferred inflows of resources	712,920	-	712,920
Total liabilities and deferred inflows of resources	26,059,643	-	26,059,643
NET POSITION			
Net investment in capital assets	94,367,397	-	94,367,397
Restricted for debt service	1,726,925	-	1,726,925
Unrestricted	23,792,855	3,446,364	27,239,219
TOTAL NET POSITION	\$ 119,887,177	\$ 3,446,364	\$ 123,333,541

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

COMBINING SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
WATER AND SEWER DEPARTMENT ACCOUNTS

For the Year Ended April 30, 2022

	Water and Sewer Operations	Capital Projects	Eliminations	Total
OPERATING REVENUES				
Charges for services				
Customer sales	\$ 19,679,120	\$ -	\$ -	\$ 19,679,120
Meter sales	232,195	-	-	232,195
Total operating revenues	19,911,315	-	-	19,911,315
OPERATING EXPENSES				
Water operations	12,784,597	-	-	12,784,597
Sewer operations	2,276,658	-	-	2,276,658
Depreciation	3,573,005	-	-	3,573,005
Total operating expenses	18,634,260	-	-	18,634,260
OPERATING INCOME	1,277,055	-	-	1,277,055
NON-OPERATING REVENUES (EXPENSES)				
Home rule sales tax	2,993,857	-	-	2,993,857
Miscellaneous income	246,383	-	-	246,383
Connection fees	3,304,116	-	-	3,304,116
Investment income (loss)	(177,283)	(6,552)	-	(183,835)
Interest expense	(526,091)	-	-	(526,091)
Total non-operating revenues (expenses)	5,840,982	(6,552)	-	5,834,430
INCOME BEFORE TRANSFERS AND CAPITAL CONTRIBUTIONS	7,118,037	(6,552)	-	7,111,485
TRANSFERS (OUT)	(935,748)	-	-	(935,748)
CAPITAL CONTRIBUTIONS	2,713,160	-	-	2,713,160
CHANGE IN NET POSITION	8,895,449	(6,552)	-	8,888,897
NET POSITION, MAY 1	110,991,728	3,452,916	-	114,444,644
NET POSITION, APRIL 30	\$ 119,887,177	\$ 3,446,364	\$ -	\$ 123,333,541

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

COMBINING SCHEDULE OF CASH FLOWS
WATER AND SEWER DEPARTMENT ACCOUNTS

For the Year Ended April 30, 2022

	Water and Sewer Operations	Capital Projects	Eliminations	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 23,722,075	\$ -	\$ -	\$ 23,722,075
Reimbursements to other funds	(350,000)	-	-	(350,000)
Payments to suppliers	(13,945,939)	-	-	(13,945,939)
Payments to employees	(1,682,215)	-	-	(1,682,215)
Net cash from operating activities	<u>7,743,921</u>	<u>-</u>	<u>-</u>	<u>7,743,921</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers (out)	(935,748)	-	-	(935,748)
Home rule sales tax	2,897,330	-	-	2,897,330
Intergovernmental - grants	3,014,819	-	-	3,014,819
Net cash from noncapital financing activities	<u>4,976,401</u>	<u>-</u>	<u>-</u>	<u>4,976,401</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	(3,412,778)	-	-	(3,412,778)
Principal payments on long-term debt	(665,000)	-	-	(665,000)
Proceeds of long-term debt	605,944	-	-	605,944
Interest paid	(486,592)	-	-	(486,592)
Net cash from capital and related financing activities	<u>(3,958,426)</u>	<u>-</u>	<u>-</u>	<u>(3,958,426)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale (purchase) of investments	677,876	(450,227)	-	227,649
Interest received	19,813	13,230	-	33,043
Net cash from investing activities	<u>697,689</u>	<u>(436,997)</u>	<u>-</u>	<u>260,692</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	9,459,585	(436,997)	-	9,022,588
CASH AND CASH EQUIVALENTS, MAY 1	<u>13,168,554</u>	<u>2,789,152</u>	<u>-</u>	<u>15,957,706</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u>\$ 22,628,139</u>	<u>\$ 2,352,155</u>	<u>\$ -</u>	<u>\$ 24,980,294</u>

(This schedule is continued on the following page.)

VILLAGE OF PLAINFIELD, ILLINOIS

COMBINING SCHEDULE OF CASH FLOWS (Continued)
WATER AND SEWER DEPARTMENT ACCOUNTS

For the Year Ended April 30, 2022

	Water and Sewer Operations	Capital Projects	Eliminations	Total
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income	\$ 1,277,055	\$ -	\$ -	\$ 1,277,055
Miscellaneous income	3,550,499	-	-	3,550,499
Adjustments to reconcile operating income to net cash from operating activities				
Depreciation	3,573,005	-	-	3,573,005
(Increase) decrease in				
Accounts receivable	260,261	-	-	260,261
Deposits	(15,575)	-	-	(15,575)
Increase (decrease) in				
Pension items - IMRF	(238,071)	-	-	(238,071)
Pension items - OPEB	81,005	-	-	81,005
Accounts payable	(754,319)	-	-	(754,319)
Asset retirement obligation	14,323	-	-	14,323
Accrued expenses	(4,262)	-	-	(4,262)
Total adjustments	2,916,367	-	-	2,916,367
NET CASH FROM OPERATING ACTIVITIES	\$ 7,743,921	\$ -	\$ -	\$ 7,743,921
CASH AND INVESTMENTS				
Cash and cash equivalents	\$ 22,628,139	\$ 2,352,155	\$ -	\$ 24,980,294
Investments	4,154,964	1,091,080	-	5,246,044
TOTAL CASH AND INVESTMENTS	\$ 26,783,103	\$ 3,443,235	\$ -	\$ 30,226,338
NONCASH TRANSACTIONS				
Capital contributions	\$ 2,713,160	\$ -	\$ -	\$ 2,713,160
Capital assets purchased in accounts payable	1,348,311	-	-	1,348,311
Unrealized gains/losses	(196,684)	-	-	(196,684)
IEPA loan receivable and payable	2,826,404	-	-	2,826,404
TOTAL NONCASH TRANSACTIONS	\$ 6,691,191	\$ -	\$ -	\$ 6,691,191

(See independent auditor's report.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
WATER AND SEWER OPERATIONS ACCOUNTS

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
WATER OPERATIONS			
Administration			
Salaries - full-time	\$ 248,000	\$ 248,000	\$ 228,056
FICA	15,500	15,500	13,951
Medicare	3,600	3,600	3,346
IMRF	27,500	27,500	24,591
Employee insurance	59,000	59,000	43,471
Deferred compensation contribution	8,000	8,000	6,874
Travel/training	5,000	5,000	4,211
Unemployment insurance	2,000	2,000	1,447
Telephone/internet	7,500	7,500	630
Cellular phones/pagers	4,500	4,500	4,412
Office supplies/postage	30,000	30,000	36,212
Dues and subscriptions	2,000	2,000	1,504
Gas, oil, wash, and mileage	500	500	538
Software	2,000	2,000	-
Sand and gravel	2,000	2,000	847
Supplies/hardware	500	500	485
Water meters	150,000	150,000	236,273
Building maintenance	10,000	10,000	17,122
Attorney legal fees	1,500	1,500	616
Contractual services	40,000	40,000	89,346
Equipment maintenance	500	500	689
Engineer fees	10,000	10,000	97,499
Administrative service charge	175,000	175,000	175,000
	<hr/>	<hr/>	<hr/>
Total administration	804,600	804,600	987,120
Water provision			
Salaries - full-time	399,500	399,500	396,777
Salaries - part-time	10,000	10,000	1,595
Salaries - overtime	35,000	35,000	39,927
FICA	27,000	27,000	26,678
Medicare	6,300	6,300	6,273
IMRF	48,000	48,000	45,808
Employee insurance	85,000	85,000	70,620
Deferred compensation contribution	15,000	15,000	13,139
Telephone/internet	18,000	18,000	1,513
Cellular phones/pagers	500	500	-
Electricity/gas	125,000	125,000	165,167
Office supplies/postage	2,000	2,000	226
Replacement supplies	8,500	8,500	19,085
Gas, oil, wash, and mileage	15,000	15,000	16,462
Chemicals	6,000	6,000	5,475
Supplies/hardware	5,000	5,000	8,907
Uniforms/clothing	4,000	4,000	3,427

(This schedule is continued on the following pages.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
WATER AND SEWER OPERATIONS ACCOUNTS

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
WATER OPERATIONS (Continued)			
Water provision (Continued)			
Building maintenance	\$ 8,000	\$ 8,000	\$ 1,216
Vehicle maintenance	10,000	10,000	8,552
Contractual services	50,000	50,000	14,057
Water purchase	8,833,000	8,833,000	10,941,410
Equipment maintenance	10,000	10,000	10,299
System maintenance	80,000	80,000	20,413
Water/fire hydrant	50,000	50,000	41,511
EPA analytical	16,000	16,000	18,723
Total water provision	9,866,800	9,866,800	11,877,260
Total water operations	10,671,400	10,671,400	12,864,380
SEWER OPERATIONS			
Administration			
Salaries - full-time	251,250	251,250	224,276
FICA	15,800	15,800	13,601
Medicare	3,700	3,700	3,263
IMRF	28,000	28,000	24,049
Employee insurance	57,985	57,985	41,968
Deferred compensation contribution	8,500	8,500	6,674
Travel/training	12,000	12,000	3,150
Unemployment insurance	2,000	2,000	1,237
Telephone/internet	13,000	13,000	1,093
Cellular phones/pagers	3,500	3,500	2,008
Office supplies/postage	30,000	30,000	32,813
Dues and subscriptions	72,300	72,300	64,560
Gas, oil, wash, and mileage	2,500	2,500	848
Supplies/hardware	2,500	2,500	1,115
Building maintenance	20,000	20,000	15,305
Attorney legal fees	1,500	1,500	-
Contractual services	75,000	75,000	54,696
Equipment maintenance	2,000	2,000	12
Engineer fees	15,000	15,000	-
Administrative service charge	175,000	175,000	175,000
Total administration	791,535	791,535	665,668
Sewer treatment			
Salaries - full-time	444,250	444,250	371,322
Salaries - part-time	10,000	10,000	1,595
Salaries - overtime	30,000	30,000	21,543
FICA	30,100	30,100	24,060
Medicare	7,000	7,000	5,658
IMRF	53,500	53,500	41,818

(This schedule is continued on the following page.)

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
WATER AND SEWER OPERATIONS ACCOUNTS

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
SEWER OPERATIONS (Continued)			
Sewer treatment (Continued)			
Employee insurance	\$ 80,000	\$ 80,000	\$ 59,009
Deferred compensation contribution	18,000	18,000	11,620
Telephone/internet	35,000	35,000	2,938
Electricity/gas	510,000	510,000	539,704
Replacement supplies	8,000	8,000	4,712
Gas, oil, wash, and mileage	12,000	12,000	13,810
Supplies/hardware	10,000	10,000	6,774
Chemicals/supplies	125,000	125,000	124,923
Sand and gravel	500	500	-
Industrial flow monitor	8,000	8,000	2,988
Uniforms/clothing	6,000	6,000	3,846
Vehicle maintenance	10,000	10,000	3,938
Contractual services	371,000	371,000	253,846
Equipment maintenance	25,000	25,000	18,761
System maintenance	125,000	125,000	34,666
Total sewer treatment	<u>1,918,350</u>	<u>1,918,350</u>	<u>1,547,531</u>
Other			
Capital projects - water and sewer			
Contractual services	100,000	100,000	57,575
Engineering fees	150,000	150,000	68,696
Machinery and equipment	1,500,000	1,500,000	534,133
Vehicles	93,000	93,000	59,888
Old Town reconstruction	4,000,000	4,000,000	3,888,346
Lift station improvements	1,400,000	1,400,000	48,428
Tower improvements	270,000	270,000	246,013
Watermain improvements	279,000	279,000	-
Total other	<u>7,792,000</u>	<u>7,792,000</u>	<u>4,903,079</u>
Total sewer operations	<u>10,501,885</u>	<u>10,501,885</u>	<u>7,116,278</u>
Total water and sewer operating expenses	<u>\$ 21,173,285</u>	<u>\$ 21,173,285</u>	<u>19,980,658</u>
ADJUSTMENTS TO GAAP BASIS			
Pension expense - IMRF - water division			(119,035)
Pension expense - IMRF - sewer division			(119,035)
Change in OPEB - water division			40,503
Change in OPEB - sewer division			40,503
Insurance surplus allocation			(15,574)
Amortization of asset retirement obligation			14,323
Capital assets capitalized			(4,761,088)
Depreciation			<u>3,573,005</u>
Total adjustments to GAAP basis			<u>(1,346,398)</u>
TOTAL WATER AND SEWER OPERATING EXPENSES GAAP BASIS			<u>\$ 18,634,260</u>

(See independent auditor's report.)

FIDUCIARY FUND

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION -
BUDGET AND ACTUAL
POLICE PENSION FUND

For the Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
ADDITIONS			
Contributions			
Employer	\$ 1,700,000	\$ 1,700,000	\$ 1,697,262
Employee	650,000	650,000	1,090,656
Total contributions	2,350,000	2,350,000	2,787,918
Investment income			
Net appreciation (depreciation) in fair value of investments	500,000	500,000	(5,487,752)
Interest and dividends	625,000	625,000	1,945,058
Total investment income	1,125,000	1,125,000	(3,542,694)
Less investment expense	(120,000)	(120,000)	(152,481)
Net investment income	1,005,000	1,005,000	(3,695,175)
Total additions	3,355,000	3,355,000	(907,257)
DEDUCTIONS			
Pension benefits	950,000	950,000	936,000
Administrative expenses	48,000	48,000	54,569
Total deductions	998,000	998,000	990,569
NET INCREASE (DECREASE)	<u>\$ 2,357,000</u>	<u>\$ 2,357,000</u>	(1,897,826)
NET POSITION RESTRICTED FOR PENSIONS			
May 1			<u>46,429,246</u>
April 30			<u>\$ 44,531,420</u>

(See independent auditor's report.)

STATISTICAL SECTION

This part of the Village of Plainfield, Illinois' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have been changed over time.	108-117
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	118-124
Debt Capacity These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the Village's ability to issue additional debt in the future.	125-128
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	129-130
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	131-134

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

VILLAGE OF PLAINFIELD, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016*
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 261,247,144	\$ 248,456,183	\$ 236,161,456	\$ 224,437,029
Restricted	2,874,252	3,006,647	3,783,480	4,260,303
Unrestricted	8,503,651	12,390,475	16,035,847	6,885,635
TOTAL GOVERNMENTAL ACTIVITIES	\$ 272,625,047	\$ 263,853,305	\$ 255,980,783	\$ 235,582,967
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 85,745,939	\$ 85,192,902	\$ 83,998,867	\$ 83,393,179
Restricted	603,205	602,080	2,106,291	2,247,562
Unrestricted	12,265,523	12,652,914	12,027,445	12,492,289
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 98,614,667	\$ 98,447,896	\$ 98,132,603	\$ 98,133,030
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 346,993,083	\$ 333,649,085	\$ 320,160,323	\$ 307,830,208
Restricted	3,477,457	3,608,727	5,889,771	6,507,865
Unrestricted	20,769,174	25,043,389	28,063,292	19,377,924
TOTAL PRIMARY GOVERNMENT	\$ 371,239,714	\$ 362,301,201	\$ 354,113,386	\$ 333,715,997

*The Village implemented GASB Statement No. 68 for the fiscal year ended April 30, 2016.

Data Source

Audited Financial Statements

2017	2018	2019	2020	2021	2022
\$ 214,068,963	\$ 206,531,017	\$ 199,080,764	\$ 196,692,962	\$ 192,867,595	\$ 193,321,923
4,203,118	4,361,935	4,945,385	6,054,100	6,697,297	6,307,432
9,857,838	10,184,052	12,807,949	12,836,052	15,737,960	26,677,146
<u>\$ 228,129,919</u>	<u>\$ 221,077,004</u>	<u>\$ 216,834,098</u>	<u>\$ 215,583,114</u>	<u>\$ 215,302,852</u>	<u>\$ 226,306,501</u>
\$ 84,275,866	\$ 84,489,070	\$ 85,596,840	\$ 91,015,742	\$ 93,286,823	\$ 94,367,397
2,248,756	2,248,925	1,725,525	2,250,625	1,722,725	1,726,925
12,505,856	13,704,889	15,764,957	14,933,664	19,435,096	27,239,219
<u>\$ 99,030,478</u>	<u>\$ 100,442,884</u>	<u>\$ 103,087,322</u>	<u>\$ 108,200,031</u>	<u>\$ 114,444,644</u>	<u>\$ 123,333,541</u>
\$ 298,344,829	\$ 291,020,087	\$ 284,677,604	\$ 287,708,704	\$ 286,154,418	\$ 287,689,320
6,451,874	6,610,860	6,670,910	8,304,725	8,420,022	8,034,357
22,363,694	23,888,941	28,572,906	27,769,716	35,173,056	53,916,365
<u>\$ 327,160,397</u>	<u>\$ 321,519,888</u>	<u>\$ 319,921,420</u>	<u>\$ 323,783,145</u>	<u>\$ 329,747,496</u>	<u>\$ 349,640,042</u>

VILLAGE OF PLAINFIELD, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015*	2016
EXPENSES				
Governmental activities				
General government	\$ 3,442,249	\$ 4,437,507	\$ 3,974,582	\$ 4,461,409
Public safety	11,273,628	11,321,562	11,778,078	12,608,966
Highways and streets	21,995,249	23,977,254	23,731,474	24,868,163
Interest	1,213,432	1,154,112	1,059,100	870,373
Total governmental activities expenses	37,924,558	40,890,435	40,543,234	42,808,911
BUSINESS-TYPE ACTIVITIES				
Water and sewer	14,648,769	15,233,480	15,513,750	15,976,198
Total business-type activities expenses	14,648,769	15,233,480	15,513,750	15,976,198
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 52,573,327	\$ 56,123,915	\$ 56,056,984	\$ 58,785,109
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 4,989,871	\$ 5,178,547	\$ 5,472,089	\$ 5,814,964
Public safety	1,756,994	1,658,959	1,611,233	1,418,860
Highways and streets	178,221	141,846	9,193	37,417
Operating grants and contributions	1,372,279	1,386,766	1,492,593	1,203,530
Capital grants and contributions	1,009,182	118,359	44,267	360,507
Total governmental activities program revenues	9,306,547	8,484,477	8,629,375	8,835,278
Business-type activities				
Charges for services				
Water/sewer	14,066,990	13,361,542	13,407,793	14,224,684
Operating grants and contributions	-	-	-	-
Capital grants and contributions	2,145,000	-	-	-
Total business-type activities program revenues	16,211,990	13,361,542	13,407,793	14,224,684
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 25,518,537	\$ 21,846,019	\$ 22,037,168	\$ 23,059,962
NET (EXPENSE) REVENUE				
Governmental activities	\$ (28,618,011)	\$ (32,405,958)	\$ (31,913,859)	\$ (33,973,633)
Business-type activities	1,563,221	(1,871,938)	(2,105,957)	(1,751,514)
TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE	\$ (27,054,790)	\$ (34,277,896)	\$ (34,019,816)	\$ (35,725,147)

2017	2018	2019	2020	2021	2022
\$ 4,547,120	\$ 5,661,695	\$ 4,485,123	\$ 4,558,737	\$ 6,284,103	\$ 9,185,102
14,062,875	13,601,471	14,321,219	14,777,677	13,967,774	14,916,089
23,787,789	25,231,666	26,894,226	28,018,871	27,078,111	22,654,778
800,364	724,260	679,991	614,240	549,339	426,421
43,198,148	45,219,092	46,380,559	47,969,525	47,879,327	47,182,390
16,324,022	16,554,917	17,232,193	17,068,935	18,491,358	19,160,351
16,324,022	16,554,917	17,232,193	17,068,935	18,491,358	19,160,351
\$ 59,522,170	\$ 61,774,009	\$ 63,612,752	\$ 65,038,460	\$ 66,370,685	\$ 66,342,741
\$ 6,151,486	\$ 6,324,056	\$ 6,597,384	\$ 6,827,970	\$ 7,246,835	\$ 8,020,047
1,593,981	1,701,686	1,642,372	1,673,839	1,109,425	1,647,405
43,621	20,057	59,935	98,949	140,819	268,858
1,184,693	1,213,779	1,401,888	1,776,109	3,777,693	1,970,022
1,207,122	3,173,077	3,881,551	7,461,245	4,507,614	9,133,011
10,180,903	12,432,655	13,583,130	17,838,112	16,782,386	21,039,343
15,071,122	16,004,417	16,819,225	16,955,783	19,332,166	19,911,315
-	-	-	-	-	-
389,353	270,424	97,847	2,415,839	929,493	2,713,160
15,460,475	16,274,841	16,917,072	19,371,622	20,261,659	22,624,475
\$ 25,641,378	\$ 28,707,496	\$ 30,500,202	\$ 37,209,734	\$ 37,044,045	\$ 43,663,818
\$ (33,017,245)	\$ (32,786,437)	\$ (32,797,429)	\$ (30,131,413)	\$ (31,096,941)	\$ (26,143,047)
(863,547)	(280,076)	(315,121)	2,302,687	1,770,301	3,464,124
\$ (33,880,792)	\$ (33,066,513)	\$ (33,112,550)	\$ (27,828,726)	\$ (29,326,640)	\$ (22,678,923)

VILLAGE OF PLAINFIELD, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015*	2016
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property and replacement**	\$ 6,300,458	\$ 6,352,505	\$ 6,538,805	\$ 6,633,529
Home rule sales tax	-	-	3,286,980	3,403,167
Utility/telecommunications	2,981,462	3,198,840	3,107,995	2,816,908
Local motor fuel	838,419	790,158	813,718	897,404
Other	5,804	4,966	8,250	7,587
Personal property replacement tax**	-	-	-	-
Sales and use tax	8,495,268	8,848,545	5,842,343	6,199,078
Income tax	3,567,060	3,857,016	3,876,349	4,218,244
Investment income	20,956	27,857	(120,582)	53,007
Miscellaneous	72,956	63,581	197,627	267,223
Transfers	493,650	490,748	489,852	498,100
Total governmental activities	22,776,033	23,634,216	24,041,337	24,994,247
Business-type activities				
Home rule sales tax	1,415,262	1,630,710	1,643,244	1,701,328
Investment income	9,010	14,986	141	61,902
Miscellaneous	1,169,633	550,219	637,131	822,046
Transfers	(493,650)	(490,748)	(489,852)	(498,100)
Total business-type activities	2,100,255	1,705,167	1,790,664	2,087,176
TOTAL PRIMARY GOVERNMENT	\$ 24,876,288	\$ 25,339,383	\$ 25,832,001	\$ 27,081,423
CHANGE IN NET POSITION				
Governmental activities	\$ (5,841,978)	\$ (8,771,742)	\$ (7,872,522)	\$ (8,979,386)
Business-type activities	3,663,476	(166,771)	(315,293)	335,662
TOTAL PRIMARY GOVERNMENT				
CHANGE IN NET POSITION	\$ (2,178,502)	\$ (8,938,513)	\$ (8,187,815)	\$ (8,643,724)

*Beginning in fiscal year 2015, home rule sales tax is presented separately from sales and use tax.

**Beginning in fiscal year 2020, personal property replacement tax is presented separately from property tax.

Data Source

Audited Financial Statements

	2017	2018	2019	2020	2021	2022
\$	6,795,465	\$ 7,096,972	\$ 7,358,761	\$ 7,589,824	\$ 7,991,671	\$ 8,509,758
	3,492,459	3,618,502	3,725,422	3,604,349	4,229,671	5,988,612
	2,915,445	2,865,380	2,995,191	2,797,119	2,802,003	3,183,944
	959,052	1,097,294	1,674,790	1,504,478	1,455,958	1,886,998
	10,092	9,659	8,265	5,268	1,661	7,707
	-	-	-	63,799	60,678	139,552
	6,328,246	6,689,407	6,978,728	7,202,352	8,622,005	10,534,080
	3,741,387	3,589,279	3,842,879	4,289,960	4,537,460	6,015,389
	140,553	311,646	672,108	808,901	100,858	(80,661)
	210,598	504,990	321,579	33,379	30,914	25,569
	970,900	979,300	976,800	981,000	983,800	935,748
	25,564,197	26,762,429	28,554,523	28,880,429	30,816,679	37,146,696
	1,745,968	1,808,980	1,862,431	1,801,904	2,114,518	2,993,857
	62,358	108,074	375,621	479,317	72,557	(183,835)
	923,569	806,446	1,698,307	1,509,801	3,271,037	3,550,499
	(970,900)	(979,300)	(976,800)	(981,000)	(983,800)	(935,748)
	1,760,995	1,744,200	2,959,559	2,810,022	4,474,312	5,424,773
\$	27,325,192	\$ 28,506,629	\$ 31,514,082	\$ 31,690,451	\$ 35,290,991	\$ 42,571,469
\$	(7,453,048)	\$ (6,024,008)	\$ (4,242,906)	\$ (1,250,984)	\$ (280,262)	\$ 11,003,649
	897,448	1,464,124	2,644,438	5,112,709	6,244,613	8,888,897
\$	(6,555,600)	\$ (4,559,884)	\$ (1,598,468)	\$ 3,861,725	\$ 5,964,351	\$ 19,892,546

VILLAGE OF PLAINFIELD, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016
GENERAL FUND				
Nonspendable for				
Advances	\$ 1,153,506	\$ -	\$ -	\$ -
Long-term receivables	705,953	687,538	669,986	363,498
Prepaid items	133,497	133,536	135,867	142,187
Restricted				
Retirement obligations	-	-	-	16,709
Public safety	-	-	-	471,209
Unrestricted				
Assigned for bridge construction	-	-	-	-
Assigned for insurance	1,006,427	1,065,860	1,158,291	1,127,527
Unassigned	9,658,183	9,841,030	8,322,103	8,485,950
TOTAL GENERAL FUND	\$ 12,657,566	\$ 11,727,964	\$ 10,286,247	\$ 10,607,080
ALL OTHER GOVERNMENTAL FUNDS				
Restricted for				
Street maintenance	\$ 1,509,744	\$ 1,915,321	\$ 2,690,722	\$ 2,819,181
Public safety	40,585	42,443	32,058	40,651
Audit	5,360	3,511	3,970	6,161
Liability insurance	219,288	86,172	70,626	21,126
Economic development	1,099,275	959,200	986,104	885,266
Unrestricted				
Assigned for debt service	881	918	1,700	2,133
Assigned for capital projects	-	405,138	5,447,573	8,837,434
Unassigned (deficit)	(4,328,519)	-	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ (1,453,386)	\$ 3,412,703	\$ 9,232,753	\$ 12,611,952
TOTAL FUND BALANCES	\$ 11,204,180	\$ 15,140,667	\$ 19,519,000	\$ 23,219,032

Data Source

Audited Financial Statements

	2017	2018	2019	2020	2021	2022
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
	221,763	-	-	-	-	-
	150,893	212,479	14,236	12,797	12,797	12,797
	92,012	125,878	131,092	155,847	97,754	76,571
	393,352	508,783	466,127	564,987	568,857	546,810
	-	-	-	-	-	-
	1,305,917	1,248,272	1,341,972	1,587,724	1,715,319	1,803,573
	8,655,225	9,556,631	9,955,142	10,028,321	10,877,698	11,228,184
\$	10,819,162	\$ 11,652,043	\$ 11,908,569	\$ 12,349,676	\$ 13,272,425	\$ 13,667,935
\$	3,077,064	\$ 3,173,918	\$ 3,474,726	\$ 3,773,572	\$ 4,619,581	\$ 5,570,751
	42,749	48,257	53,287	41,740	32,679	34,317
	9,342	15,977	22,593	19,693	9,779	7,582
	48,059	294,086	442,523	502,907	242,787	-
	540,540	195,036	355,037	995,354	1,125,860	71,401
	2,159	2,233	3,130	1,830	117	-
	13,490,725	14,805,542	17,678,526	18,762,050	19,106,071	28,320,359
	(435)	-	-	-	-	(233,678)
\$	17,210,203	\$ 18,535,049	\$ 22,029,822	\$ 24,097,146	\$ 25,136,874	\$ 33,770,732
\$	28,029,365	\$ 30,187,092	\$ 33,938,391	\$ 36,446,822	\$ 38,409,299	\$ 47,438,667

VILLAGE OF PLAINFIELD, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015*	2016
REVENUES				
Taxes	\$ 19,207,009	\$ 19,853,191	\$ 10,647,752	\$ 10,941,684
Licenses and permits	735,905	862,916	976,464	1,177,055
Intergovernmental	5,298,633	4,661,759	14,308,398	14,596,272
Charges for services	4,822,592	4,887,938	4,932,519	5,100,794
Fines and forfeits	1,169,501	1,122,269	1,094,229	907,956
Investment income	20,956	27,857	(120,582)	53,007
Miscellaneous	334,334	212,015	342,080	554,657
Total revenues	31,588,930	31,627,945	32,180,860	33,331,425
EXPENDITURES				
General government	3,141,185	4,029,639	3,677,375	3,966,293
Public safety	10,686,447	10,746,430	11,266,927	11,453,755
Highways and streets	6,623,648	7,404,103	7,197,622	7,809,942
Capital outlay	2,042,968	2,870,609	3,048,345	3,897,730
Debt service				
Principal	1,915,000	1,945,000	2,085,000	2,215,000
Interest and fiscal charges	1,221,304	1,191,213	1,138,302	890,875
Total expenditures	25,630,552	28,186,994	28,413,571	30,233,595
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,958,378	3,440,951	3,767,289	3,097,830
OTHER FINANCING SOURCES (USES)				
Transfers in	3,102,780	6,094,911	6,845,397	5,939,207
Transfers (out)	(2,609,130)	(5,604,163)	(6,355,545)	(5,441,107)
Refunding bonds issued	-	-	9,665,000	-
Premium (discount) on refunding bonds	-	-	331,514	-
Bonds issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Payment to escrow agent	-	-	(9,875,322)	-
Installment notes issued	-	-	-	-
Sale of capital assets	-	4,788	-	104,102
Total other financing sources (uses)	493,650	495,536	611,044	602,202
NET CHANGE IN FUND BALANCES	\$ 6,452,028	\$ 3,936,487	\$ 4,378,333	\$ 3,700,032
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	12.94%	11.53%	11.78%	10.79%

*Beginning in fiscal year 2015, state sales tax, use tax, and income tax are reported as intergovernmental revenue.

Data Source

Audited Financial Statements

	2017	2018	2019	2020	2021	2022
\$	11,257,069	\$ 11,822,426	\$ 12,208,524	\$ 12,202,479	\$ 13,193,690	\$ 15,764,137
	1,166,151	1,094,102	1,318,572	1,460,594	1,724,514	2,129,563
	14,772,754	14,513,737	15,822,129	16,663,407	22,425,444	25,626,574
	5,485,364	5,664,929	5,848,888	5,993,016	5,725,027	6,600,013
	1,052,355	1,067,168	1,032,766	1,051,895	930,411	1,012,003
	140,553	311,646	672,108	808,901	100,858	(80,661)
	432,609	2,209,121	4,257,866	983,159	449,808	402,988
	34,306,855	36,683,129	41,160,853	39,163,451	44,549,752	51,454,617
	4,211,656	5,460,233	4,506,444	4,274,371	6,294,348	8,407,753
	11,675,600	12,210,028	12,879,658	12,869,995	13,180,992	13,580,707
	7,856,257	8,801,462	8,870,269	9,704,053	10,951,292	10,554,339
	3,606,528	5,909,454	9,032,558	7,727,009	10,156,291	7,892,811
	2,315,000	2,395,000	2,475,000	2,560,000	2,520,000	2,670,000
	806,150	733,025	650,150	571,250	528,100	354,750
	30,471,191	35,509,202	38,414,079	37,706,678	43,631,023	43,460,360
	3,835,664	1,173,927	2,746,774	1,456,773	918,729	7,994,257
	5,704,731	3,554,123	4,879,743	5,036,937	6,155,850	9,022,444
	(4,733,831)	(2,574,823)	(3,902,943)	(4,055,937)	(5,172,050)	(8,086,696)
	-	-	-	-	2,790,000	2,385,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	(2,754,483)	(2,355,000)
	-	-	-	-	-	-
	3,769	4,500	27,725	70,658	24,431	69,363
	974,669	983,800	1,004,525	1,051,658	1,043,748	1,035,111
\$	4,810,333	\$ 2,157,727	\$ 3,751,299	\$ 2,508,431	\$ 1,962,477	\$ 9,029,368
	11.01%	10.00%	9.40%	9.07%	8.16%	8.21%

VILLAGE OF PLAINFIELD, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Industrial Property	Farm Property	Railroad Property	Total Taxable Equalized Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2012	\$ 1,018,036,579	\$ 136,459,597	\$ 20,522,201	\$ 3,436,478	\$ 155,202	\$ 1,178,610,057	\$ 0.4567	\$ 3,535,830,171	33.333%
2013	992,808,661	133,086,233	20,156,072	3,351,502	344,192	1,149,746,660	0.4669	3,449,239,980	33.333%
2014	1,001,328,597	147,923,967	19,980,960	3,691,038	403,047	1,173,327,609	0.4669	3,519,982,827	33.333%
2015	1,047,526,457	139,342,944	20,657,279	3,905,874	486,066	1,211,918,620	0.4669	3,635,755,860	33.333%
2016	1,115,247,993	144,540,932	18,305,506	3,925,296	536,960	1,282,556,687	0.4669	3,847,670,061	33.333%
2017	1,163,630,631	145,895,711	17,159,173	4,184,880	443,511	1,331,313,906	0.4669	3,993,941,718	33.333%
2018	1,218,694,154	149,409,999	17,114,459	4,494,831	466,959	1,390,180,402	0.4669	4,170,541,206	33.333%
2019	1,291,089,253	151,758,478	17,138,753	4,609,357	470,584	1,465,066,425	0.4669	4,395,199,275	33.333%
2020	1,359,035,500	171,077,267	17,140,683	3,782,270	464,895	1,551,500,615	0.4669	4,654,501,845	33.333%
2021	1,414,764,169	174,375,490	17,367,814	4,089,080	417,335	1,611,013,888	0.4669	4,833,041,664	33.333%

Note: Property in the Village is reassessed each year. Property is assessed at 33% of estimated actual value.

Data Sources

Office of the County Clerk - Will County, Illinois

Office of the County Clerk - Kendall County, Illinois

VILLAGE OF PLAINFIELD, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Levy Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
DIRECT TAX RATES										
General	0.2158	0.2210	0.2099	0.1974	0.1921	0.2002	0.2159	0.2205	0.1978	0.1775
Debt service	0.0098	0.0098	0.0098	0.0097	0.0088	0.0089	0.0083	-	-	-
Police Pension	0.0767	0.0783	0.0811	0.0911	0.1068	0.1057	0.0936	0.1079	0.1096	0.1056
IMRF	0.0490	0.0500	0.0492	0.0476	0.0448	0.0407	0.0389	0.0375	0.0354	0.0357
Police protection	0.0682	0.0696	0.0683	0.0662	0.0624	0.0711	0.0788	0.0887	0.0989	0.1023
Audit	0.0030	0.0034	0.0033	0.0035	0.0033	0.0033	0.0026	0.0021	0.0026	0.0032
Liability insurance	0.0342	0.0348	0.0453	0.0514	0.0487	0.0370	0.0288	0.0102	0.0226	0.0426
Total direct rates	0.4567	0.4669	0.4669	0.4669	0.4669	0.4669	0.4669	0.4669	0.4669	0.4669
OVERLAPPING TAX RATES										
Will County Including Forest Preserve	0.7244	0.8186	0.8410	0.8295	0.8091	0.7881	0.7431	0.7304	0.7231	0.7100
Plainfield CUSD #202	5.8323	6.2265	6.2622	6.2410	5.8941	5.7067	5.5732	5.4425	5.3421	5.2250
Joliet Jr. Community College #525	0.2768	0.2955	0.3085	0.3065	0.3099	0.2994	0.2924	0.2938	0.2891	0.2848
Plainfield Township Park District	0.2433	0.2535	0.2742	0.2692	0.2560	0.2541	0.2591	0.2554	0.2537	0.2526
Plainfield Public Library District	0.1894	0.2013	0.2057	0.2021	0.1939	0.1921	0.1893	0.1848	0.1825	0.1821
Plainfield Fire Protection District	0.9216	0.9970	1.0122	1.0036	0.9674	0.9650	0.9537	0.9339	0.9261	0.9302
Township and all other	0.1960	0.2106	0.2125	0.2091	0.1991	0.1952	0.1908	0.1859	0.1824	0.1812
Total overlapping rates	8.3838	9.0030	9.1163	9.0610	8.6295	8.4006	8.2016	8.0267	7.8990	7.7659
TOTAL TAX RATES	8.8405	9.4699	9.5832	9.5279	9.0964	8.8675	8.6685	8.4936	8.3659	8.2328

Property tax rates are per \$100 of assessed valuation.

Data Source

Office of the County Clerk - Will County, Illinois

VILLAGE OF PLAINFIELD, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Levy Year and Nine Levy Years Ago

Taxpayer	Business/Properties	2021			2013		
		Taxable Equalized Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Equalized Assessed Value	Rank	Percentage of Total Village Equalized Assessed Valuation
LIT Plainfield BTS LLC	Midwest Warehouse	\$ 19,883,530	1	1.33%			
JVM Realty Corporation	Springs at 127th	12,494,812	2	0.84%			
Diageo North America, Inc.	Manufacturer of liquors	9,480,844	3	0.64%			
Costco Wholesale Corp.	Big box retail store	7,348,512	4	0.49%			
Edward Health Ventures	Healthcare	5,618,608	5	0.38%			
Wal-Mart Stores Inc.	Discount department store	4,581,409	6	0.31%			
Meijer	Discount department store	3,973,157	7	0.27%			
American House Senior Living	Senior care facility	3,825,000	8	0.26%			
Coilplus Illinois Inc.	Flat rolled steel processing	3,564,280	9	0.24%			
CHP Park Plainfield	Senior care facility	3,348,165	10	0.22%			
Wal-Mart Stores Inc.	Discount department store				\$ 6,988,590	1	0.65%
Menard's Inc.	Home improvement center				6,204,789	2	0.57%
Diageo North America, Inc.	Manufacturer of liquors				5,771,436	3	0.53%
Meijer	Discount department store				4,217,433	4	0.39%
Edward Health Ventures	Healthcare				4,075,480	5	0.38%
Target	Discount department store				3,578,331	6	0.33%
Coilplus Illinois Inc.	Flat rolled steel processing				3,348,384	7	0.31%
Dayfield Properties	Developer				3,245,950	8	0.30%
Chicago Bridge & Iron Co	Engineering and technical center				2,530,645	9	0.23%
Plainfield Care Group LLP	Senior Care Facility				2,400,000	10	0.22%
		<u>\$ 74,118,317</u>		<u>4.98%</u>	<u>\$ 42,361,038</u>		<u>3.91%</u>

** Formerly called United Distillers Manufacturing Inc.

Reasonable efforts have been made to determine and report the largest taxpayers and to include all taxable property of those taxpayers listed. Many of the taxpayers listed, however, may own multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

Will County Clerk's Office

Because of the Village's small valuation in Kendall County, only Will County information was used in this statement.

VILLAGE OF PLAINFIELD, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Collection Year	Fiscal Year	Tax Levied	Total Collections within the Levy Year		Collections in Subsequent Years	Total Collections To Date	Total Collections To Date
				Amount	Percentage of Levy			
2011	2012	2013	\$ 5,366,861	\$ 5,294,951	98.66%	N/A	\$ 5,294,951	98.66%
2012	2013	2014	5,370,957	5,279,123	98.29%	N/A	5,279,123	98.29%
2013	2014	2015	5,368,140	5,355,819	99.77%	N/A	5,355,819	99.77%
2014	2015	2016	5,478,241	5,462,475	99.71%	N/A	5,462,475	99.71%
2015	2016	2017	5,658,448	5,644,737	99.76%	N/A	5,644,737	99.76%
2016	2017	2018	5,988,257	5,959,759	99.52%	N/A	5,959,759	99.52%
2017	2018	2019	6,215,904	6,205,547	99.83%	N/A	6,205,547	99.83%
2018	2019	2020	6,490,752	6,471,666	99.71%	N/A	6,471,666	99.71%
2019	2020	2021	6,840,395	6,820,239	99.71%	N/A	6,820,239	99.71%
2020	2021	2022	7,294,331	7,230,271	99.12%	N/A	7,230,271	99.12%

N/A - Information not available

Data Sources

Office of the County Clerk - Will County, Illinois
 Office of the County Clerk - Kendall County, Illinois

VILLAGE OF PLAINFIELD, ILLINOIS

PROPERTY TAX ASSESSED VALUATIONS, RATES, AND TAX EXTENSIONS

Last Ten Levy Years

Tax Levy Year	2012		2013		2014		2015		2016	
ASSESSED VALUATION	\$ 1,178,610,057		\$ 1,149,746,660		\$ 1,173,327,609		\$ 1,211,918,620		\$ 1,282,556,687	
	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
TAX EXTENSIONS										
General	0.2158	\$ 2,543,386	0.2210	\$ 2,541,014	0.2099	\$ 2,463,239	0.1974	\$ 2,393,149	0.1974	\$ 2,452,961
Debt service	0.0098	115,469	0.0098	112,648	0.0098	114,957	0.0097	117,462	0.0097	118,846
Police Pension	0.0767	903,769	0.0783	900,238	0.0811	951,470	0.0911	1,103,800	0.0911	1,370,987
IMRF	0.0490	577,376	0.0500	574,887	0.0492	577,137	0.0476	576,756	0.0476	575,818
Police protection	0.0682	803,595	0.0696	800,217	0.0683	801,299	0.0662	802,149	0.0662	801,498
Audit	0.0030	35,338	0.0034	39,030	0.0033	38,713	0.0035	42,394	0.0035	42,308
Liability insurance	0.0342	402,909	0.0348	400,106	0.0453	531,426	0.0514	622,738	0.0514	625,839
TOTAL TAX EXTENSIONS	0.4567	\$ 5,381,842	0.4669	\$ 5,368,140	0.4669	\$ 5,478,241	0.4669	\$ 5,658,448	0.4669	\$ 5,988,257

Tax Levy Year	2017		2018		2019		2020		2021	
ASSESSED VALUATION	\$ 1,331,313,906		\$ 1,390,180,402		\$ 1,465,066,425		\$ 1,551,500,615		\$ 1,611,013,888	
	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
TAX EXTENSIONS										
General	0.2002	\$ 2,671,680	0.2159	\$ 3,001,704	0.2205	\$ 3,223,618	0.2159	\$ 3,067,413	0.1775	\$ 2,860,064
Debt service	0.0089	118,180	0.0083	115,321	-	-	0.0083	-	-	-
Police Pension	0.1057	1,404,818	0.0936	1,301,135	0.1079	1,582,121	0.0936	1,700,423	0.1056	1,701,147
IMRF	0.0407	540,770	0.0389	540,734	0.0375	550,815	0.0389	550,730	0.0357	575,132
Police protection	0.0711	945,182	0.0788	1,095,434	0.0887	1,302,283	0.0788	1,534,477	0.1023	1,647,841
Audit	0.0033	43,814	0.0026	36,071	0.0021	30,716	0.0026	40,318	0.0032	51,445
Liability insurance	0.0370	491,460	0.0288	400,353	0.0102	150,842	0.0288	400,970	0.0426	686,196
TOTAL TAX EXTENSIONS	0.4669	\$ 6,215,904	0.4669	\$ 6,490,752	0.4669	\$ 6,840,395	0.4669	\$ 7,294,331	0.4669	\$ 7,521,825

VILLAGE OF PLAINFIELD, ILLINOIS

SALES TAX BY CATEGORY

Last Ten Calendar Years

Calendar Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General merchandise	\$ 1,888,789	\$ 2,014,318	\$ 2,957,023	\$ 2,923,484	\$ 2,872,245	\$ 2,810,504	\$ 2,878,191	\$ 2,850,382	\$ 2,872,203	\$ 2,928,799
Food	377,464	405,981	619,855	920,851	760,833	862,417	1,063,115	1,040,872	954,604	1,158,798
Drinking and eating places	1,259,374	1,481,747	1,547,675	1,656,683	1,749,367	1,767,933	1,893,015	1,952,874	1,806,030	2,257,397
Apparel	127,335	121,980	87,001	139,606	162,603	179,296	179,438	184,169	131,306	222,746
Furniture, H.H., and radio	157,320	125,553	133,673	147,176	140,391	133,176	134,476	144,632	105,628	149,970
Lumber, building hardware	675,008	812,648	888,333	938,009	999,130	1,002,964	1,009,777	1,030,853	1,135,197	1,137,971
Automobile and filling stations	2,364,926	2,738,000	1,593,137	1,511,396	1,595,968	1,939,282	2,183,218	2,205,418	2,251,570	4,748,124
Drugs and miscellaneous retail	1,384,198	1,564,115	1,588,279	919,458	1,449,363	1,375,599	1,279,519	1,273,913	1,469,125	3,196,272
Agriculture and all others	291,404	300,709	376,539	877,983	545,409	556,959	594,384	525,946	487,060	544,667
Manufacturers	82,726	125,084	150,191	140,846	187,450	232,970	245,528	186,354	230,854	455,470
TOTAL	\$ 8,608,544	\$ 9,690,135	\$ 9,941,706	\$ 10,175,492	\$ 10,462,759	\$ 10,861,100	\$ 11,460,661	\$ 11,395,413	\$ 11,443,577	\$ 16,800,214
Village direct sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Village home rule sales tax rate*	1.00%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%

*1.50% effective July 1, 2012.

Data Source

Illinois Department of Revenue - Will County only

VILLAGE OF PLAINFIELD, ILLINOIS

DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Calendar Years

Calendar Year	Village Direct Rate	Village Home Rule Rate	Will County Rate	RTA Rate	State Rate	Total Rate
2012	1.00%	1.50%	0.25%	0.75%	5.00%	8.50%
2013	1.00%	1.50%	0.25%	0.75%	5.00%	8.50%
2014	1.00%	1.50%	0.25%	0.75%	5.00%	8.50%
2015	1.00%	1.50%	0.25%	0.75%	5.00%	8.50%
2016	1.00%	1.50%	0.25%	0.75%	5.00%	8.50%
2017	1.00%	1.50%	0.25%	0.75%	5.00%	8.50%
2018	1.00%	1.50%	0.25%	0.75%	5.00%	8.50%
2019	1.00%	1.50%	0.25%	0.75%	5.00%	8.50%
2020	1.00%	1.50%	0.25%	0.75%	5.00%	8.50%
2021	1.00%	1.50%	0.25%	0.75%	5.00%	8.50%

Note: The home rule sales tax rate increase for the Village was effective July 1, 2012.

Data Source

Village and Illinois Department of Revenue

VILLAGE OF PLAINFIELD, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business-Type Activities			Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Installment Notes Payable	General Obligation Bonds	Revenue Bonds	Illinois EPA Loan			
2013	\$ 29,930,000	\$ -	\$ 11,575,000	\$ 15,285,000	\$ 3,093,385	\$ 59,883,385	4.12%	\$ 1,435
2014	27,985,000	-	9,735,000	14,885,000	2,946,902	55,551,902	3.67%	1,320
2015	28,162,546	-	8,816,853	16,449,941	2,795,259	56,224,599	3.53%	1,323
2016	25,895,431	-	7,201,017	16,019,942	2,641,714	51,758,104	3.08%	1,206
2017	23,481,950	-	5,494,025	15,474,342	2,486,244	46,936,561	2.63%	1,069
2018	20,985,301	-	3,726,754	14,903,742	2,328,825	41,944,622	2.26%	950
2019	18,384,607	-	1,900,751	14,308,142	2,169,432	36,762,932	1.89%	830
2020	15,688,752	-	-	13,649,564	2,008,040	31,346,356	N/A	700
2021	12,896,127	-	-	12,964,429	1,844,623	27,705,179	N/A	610
2022	9,979,510	-	-	12,258,051	5,276,719	27,514,280	N/A	606

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

*See the schedule of Demographic and Economic Information for personal income and population data.

N/A - information not available

Data Source

Audited Financial Statements

VILLAGE OF PLAINFIELD, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less Amounts Available In Debt Service Fund	Total	Percentage of Equalized Assessed Value of Property	Per Capita
2013	\$ 29,930,000	\$ -	\$ 29,929,119	2.60%	\$ 756
2014	27,985,000	-	27,984,082	2.43%	707
2015	36,979,399	-	36,979,399	3.15%	870
2016	33,096,448	-	33,096,448	2.73%	771
2017	28,975,975	-	28,975,975	2.26%	660
2018	24,712,055	-	24,712,055	1.86%	560
2019	20,285,358	-	20,285,358	1.46%	458
2020	15,688,752	-	15,688,752	1.07%	350
2021	12,896,127	-	12,896,127	0.83%	284
2022	9,979,510	-	9,979,510	0.62%	220

N/A - information not available

VILLAGE OF PLAINFIELD, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

April 30, 2022

Governmental Unit	Gross Debt	Percentage Debt Applicable to the Village*	Village's Share of Debt
Village of Plainfield	\$ 9,979,510	100.000%	\$ 9,979,510
Will County	-	(2) 6.232%	-
Will County Forest Preserve District	80,805,000	6.232%	5,035,768
Kendall County	-	(2) 3.159%	-
Kendall County Forest Preserve District	26,925,000	3.159%	850,561
Plainfield Fire Protection District	-	(2) 79.206%	-
Oswegoland Park District	7,240,000	8.636%	625,246
Plainfield Park District	9,387,060	45.240%	4,246,706
Oswego Public Library District	3,615,000	8.629%	311,938
Plainfield Unit School District #202	132,790,000	(3) 35.718%	47,429,932
Indian Prairie Unit School District #204	107,365,000	(3) 0.570%	611,981
Oswego Unit School District #308	256,215,429	(1) 7.677%	19,669,658
DuPage Community College #502	106,415,000	(2) 0.064%	68,106
Waubonsee Community College #516	34,555,000	1.623%	560,828
Joliet Community College #525	50,030,000	(2) 5.916%	2,959,775
Total Overlapping Debt	815,342,489		82,370,498
TOTAL DIRECT AND OVERLAPPING DEBT	\$ 825,321,999		\$ 92,350,008

(1) Includes original principal amounts of outstanding General Obligation Capital Appreciation Bonds.

(2) Excludes principal amounts of outstanding General Obligation Alternate Revenue Source Bonds which are expected to be paid from sources other than general taxation.

(3) Excludes outstanding debt certificates.

*The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the Village's taxable assessed value that is within the government's boundaries and dividing it by the Village's total taxable assessed value.

Data Sources

The Village and Will and Kendall County Clerk's Offices

VILLAGE OF PLAINFIELD, ILLINOIS

**PLEDGED-REVENUE COVERAGE
WATER REVENUE BONDS**

Last Ten Fiscal Years

Fiscal Year	Water Charges and Other	Debt Service Principal	Interest	Coverage
2013	\$ 14,066,990	\$ 380,000	\$ 814,366	\$ 11.78
2014	13,361,542	400,000	797,785	11.16
2015	13,407,793	415,000	893,871	10.24
2016	14,224,684	430,000	514,054	15.07
2017	15,071,122	540,000	590,719	13.33
2018	16,004,417	565,000	567,081	14.14
2019	16,819,225	590,000	541,350	14.87
2020	16,955,783	620,000	515,550	14.93
2021	19,332,166	645,000	490,250	17.03
2022	19,911,315	665,000	464,050	17.64

Note: Details of the Village's outstanding debt can be found in the notes to financial statements.

Data Source

Audited financial statements

VILLAGE OF PLAINFIELD, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Median Household Income	Personal Income	Per Capita Personal Income	Unemployment Rate
2013	41,739	\$ 108,928	\$ 1,454,437,194	\$ 34,846	7.7%
2014	42,085	111,536	1,515,354,595	36,007	6.0%
2015	42,484	111,521	1,592,385,288	37,482	5.0%
2016	42,933	116,896	1,678,937,898	39,106	4.7%
2017	43,926	121,746	1,785,020,862	40,637	4.0%
2018	44,138	126,127	1,852,471,860	41,970	3.5%
2019	44,308	130,614	1,945,697,204	43,913	3.6%
2020	44,762	131,241	2,030,628,130	45,365	15.0%
2021	45,398	N/A	N/A	N/A	4.6%
2022	45,398	N/A	N/A	N/A	2.6%

N/A - information not available

Data Sources

Census.gov estimate

2020 & 2021 reflects current uncertified 2020 Census population

Household and per capita income:

U.S. Census Bureau - American Fact Finder

2009-2013 American Community Survey 5-Yr Estimates

2010-2014 American Community Survey 5-Yr Estimates

2011-2015 American Community Survey 5-Yr Estimates

2012-2016 American Community Survey 5-Yr Estimates

2013-2017 American Community Survey 5-Yr Estimates

2014-2018 census.gov quick facts

2015-2019 census.gov quick facts

2016-2020 census.gov quick facts

Unemployment Rate:

Illinois Department of Employment Security (2022 through April - not seasonally adjusted)

VILLAGE OF PLAINFIELD, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

2022				2014			
Employer	Rank	No. of Employees	Percent of Total Village Population	Employer	Rank	No. of Employees	Percent of Total Village Population
Plainfield CUSD #202	1	3,100	6.93%	Plainfield CUSD #202	1	3,022	7.47%
Diageo North America, Inc.	2	636	1.42%	Chicago Bridge & Iron Co.	2	443	1.10%
Wal-Mart	3	385	0.86%	Diageo North America	3	400	0.99%
Meijer	4	245	0.55%	Meijer	4	283	0.70%
McDermott Intl (Chicago Bridge & Iron)	5	235	0.52%	Wal-Mart	5	275	0.68%
Target	6	191	0.43%	Jewel-Osco	6	200	0.49%
Menards, Inc	7	165	0.37%	Lakewood Nursing and Rehab Center	7	160	0.40%
Jewel-Osco	8	149	0.33%	Village of Plainfield	8	143	0.35%
Village of Plainfield	9	149	0.33%	Target	9	140	0.35%
Community Unit School District 308*	10	150	0.34%	Menards	10	119	0.29%
Population				Population			
44,762				40,446			

*Plainfield jurisdiction only

Note: May include both full-time and full-time equivalent employees.

Data Sources

From a canvas of employers, IL Services and Manufacturers Directory, Harris Illinois Industrial Directory

VILLAGE OF PLAINFIELD, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Administration/Finance	15.00	14.50	15.50	16.00	16.00	16.00	16.00	16.00	17.00	17.00
Police Department	75.50	76.50	76.50	77.50	76.50	76.50	80.00	82.00	85.00	82.00
Streets Department	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	18.50	19.50
Community Development	8.00	8.00	8.00	9.50	14.00	15.00	15.00	14.50	14.50	14.50
Water and Sewer Department	11.50	11.50	11.50	11.50	11.50	11.50	10.50	11.00	11.00	11.50
Public Works Engineering	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
TOTAL	131.50	132.00	133.00	136.00	139.50	140.50	144.00	146.00	150.00	148.50

Data Source

Village Human Resources Department

VILLAGE OF PLAINFIELD, ILLINOIS

OPERATING INDICATORS

Last Ten Calendar Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
PUBLIC SAFETY										
Police										
Calls for service	37,529	34,570	33,252	34,031	34,176	33,476	36,828	39,715	30,808	38,588
Total traffic citations	11,086	9,819	7,951	6,974	6,842	6,285	7,464	8,212	5,294	7,060
Total DUI arrests	119	107	89	69	66	76	99	88	93	94
Total crashes	1,010	1,121	1,200	1,272	1,020	1,151	1,347	1,320	850	1,210
D.A.R.E Program student attendance	1,200	4,544	1,200	1,631	2,100	2,100	790	782	817	751
BUILDING PERMITS ISSUED										
New residential units	111	135	166	138	143	144	180	201	255	361
General construction inspections	6,619	8,016	6,367	7,801	8,095	8,816	8,453	10,490	11,300	13,589
Commercial/office/industrial added (sq ft.)	71,414	194,250	-	59,399	342,429	38,757	95,421	1,674,667	280,610	557,110
Acreage annexed	277	6	86	176	3	59	207	65	3	98
PUBLIC WORKS										
Asphalt patching/pothole repairs (tons)	136	109	104	72	55	156	122	150	124	175
Shoulder stone repaired (tons)	1,173	824	945	390	277	748	1,096	352	502	1,264
Snow removal events	12	26	27	23	21	19	30	26	20	19
Street sweeping (lane miles)	1,958	1,635	1,334	1,398	1,906	2,180	1,964	1,718	1,534	1,968
Grounds maintenance and mowing (hours)	1,709	1,904	1,552	1,674	1,026	1,483	2,949	1,937	1,918	1,564
WATER										
Average daily flow (MGD)	3.49	3.205	3.098	3.136	3.092	3.234	3.34	3.148	3.35	3.579
Peak daily flow (MGD)	6.644	5.941	4.656	5.292	5.768	5.218	6	4.7	5.89	6.861
Water main breaks	2	1	6	4	4	9	4	9	4	7
Number of valves exercised	19	513	1,096	441	28	1,700	1,200	1,843	45	35
WASTEWATER										
Miles of sanitary sewer main	220	220	220	220	221	221	220	223	223	223
Average daily flow (MGD)	3.21	4.441	4.663	4.460	4.372	4.763	4.587	5.758	5.142	4.402
Bio-solids treated (tons)	799	771	945	879	888	893	972	878	835	872
Sewers inspected/cleaned (feet)	23,200	13,200	6,200	14,006	13,450	13,197	24,568	68,138	60,073	47,718

Data Source

Various Village departments

VILLAGE OF PLAINFIELD, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
BUILDING PERMIT REVENUE	\$ 447,103	\$ 561,591	\$ 677,304	\$ 983,448	\$ 952,317	\$ 855,481	\$ 1,087,619	\$ 1,171,669	\$ 1,495,052	\$ 1,846,761
UTILITY BILLING										
Total Billing Accounts (as of 4/30)	12,811	12,997	13,217	13,400	13,565	13,708	13,862	14,058	14,328	14,678
Water consumption billed (cubic feet)										
Residential	123,441,600	125,383,157	115,777,283	107,567,800	112,559,000	110,776,966	112,720,800	107,941,200	125,752,448	120,462,373
Commercial	22,609,487	13,257,815	13,161,991	17,301,547	20,934,889	18,481,670	18,750,621	19,115,120	15,775,926	19,543,579
Industrial	17,775,104	19,647,597	18,882,494	18,682,642	19,888,798	23,267,214	21,632,287	17,208,495	1,639,728	16,555,958

Data Source

Various Village departments

VILLAGE OF PLAINFIELD, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Area patrols	6	6	6	6	6	6	6	6	6	6
Patrol units/shift	6	6	6	6	6	6	6	6	6	6
PUBLIC WORKS										
Lane miles of streets	410	410	410	410	410	410	410	420	420	420
Traffic signals	4	4	4	4	4	4	4	4	4	4
WATER										
Water mains (miles)	229	229	229	229	230	230	230	235	245	245
Storage capacity (gallons)	9,200,000	9,200,000	9,200,000	9,200,000	9,200,000	9,200,000	9,200,000	9,200,000	9,200,000	9,200,000
WASTEWATER										
Sanitary sewers (miles)	220	220	220	220	221	221	221	223	223	223
Treatment capacity (gallons)	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000	7,500,000

Data Source

Various Village departments



VILLAGE OF PLAINFIELD, ILLINOIS

SINGLE AUDIT REPORT

For the Year Ended April 30, 2022

A decorative background image featuring a teal horizontal band at the top, a large abstract geometric pattern of overlapping translucent shapes in shades of gray and white in the middle, and an orange horizontal band at the bottom right containing the text 'SIKICH.COM'.

SIKICH.COM

VILLAGE OF PLAINFIELD, ILLINOIS
TABLE OF CONTENTS

	<u>Page(s)</u>
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 <i>Government Auditing Standards</i>	1-2
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3-5
Schedule of Expenditures of Federal Awards.....	6
Notes to the Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs.....	8-9

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

**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***

Honorable Village President and
Members of the Board of Trustees
Village of Plainfield, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Plainfield, Illinois (the Village), as of and for the year ended April 30, 2022, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements and have issued our report thereon dated September 27, 2022.

Report on Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois
September 27, 2022

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE AND ON THE REPORT ON SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Honorable Village President and
Members of the Board of Trustees
Village of Plainfield, Illinois

Report on Compliance for Each Major Federal Program

We have audited the Village of Plainfield, Illinois’ (the Village) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Village’s major federal programs for the year ended April 30, 2022. The Village’s 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, the Village complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibility for the Auditor Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor’s Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Village’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Village’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Village’s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 the Village, as of and for the year ended April 30, 2022, and the related notes to financial statements, which collectively comprise the Village’s basic financial statements. We issued our report thereon dated September 27, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. 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 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sibich LLP

Naperville, Illinois
September 27, 2022

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended April 30, 2022

Federal Grantor	Pass-Through Grantor	Program Title	Assistance Listing Number	Program/Grant Number	Expenditures	Amount Provided to Subrecipients	
U.S. Department of Transportation	Illinois Department of Transportation	Highway Planning and Construction Cluster					
		Highway Planning and Construction	*	20.205	M-9003(040)	\$ 2,374,965	\$ -
	Illinois Department of Transportation	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements		20.614	N/A	60,363	-
		Total U.S. Department of Transportation				2,435,328	-
U.S. Department of Homeland	Illinois Emergency Management Agency	Other Programs					
		COVID-19 Disaster Grants - Public Assistance (Presidentially Declared Disasters)		97.036	146370	12,693	-
		Total U.S. Department of Homeland Security				12,693	-
U.S. Department of Justice		Bulletproof Vest Partnership Program		16.607	N/A	6,885	-
		Total U.S. Department of Justice				6,885	-
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 2,454,906	\$ -	

* Denotes major federal program

VILLAGE OF PLAINFIELD, ILLINOIS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended April 30, 2022

Note A - Basis of Accounting

The accompanying schedule of expenditures of federal awards is a summary of the activity of the Village's federal award programs presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Accordingly, revenues are recognized when the qualifying expenditure has been incurred and expenditures have been recognized when the fund liability has been incurred.

Note B - Subrecipients

The Village did not provide federal awards to subrecipients for the fiscal year ending April 30, 2022.

Note C - Other Information

No noncash assistance was provided and no federal insurance was in effect.

Note D - Illinois Environmental Protection Agency Loans

The Village had Illinois Environmental Protection Agency Loans outstanding in the amount of \$5,276,720 at April 30, 2022. The loans were initially funded in part with federal monies. The loans have no continuing compliance requirements aside from loan repayment.

Note E - 10% De Minimis Indirect Cost Rate

The Village has elected to use the 10% de minimis indirect cost rate as permitted by 2 CFR Section 200.414.

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended April 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with Generally Accepted Accounting Principles (GAAP): Unmodified

Internal control over financial reporting: Material weakness(es) identified? Significant deficiency(ies) identified?

Noncompliance material to financial statements noted?

Federal Awards

Internal control over major federal programs: Material weakness(es) identified? Significant deficiency(ies) identified?

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Identification of major federal programs:

Assistance Listing

Table with 2 columns: Number(s), Name of Federal Program or Cluster. Row 1: 20.205, Highway Planning and Construction

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

Auditee qualified as low-risk auditee? Yes No

VILLAGE OF PLAINFIELD, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended April 30, 2022

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Audit Findings

None



VILLAGE OF PLAINFIELD, ILLINOIS

FINANCIAL REPORT AND REPORT ON
COMPLIANCE WITH PUBLIC ACT 85-1142

DOWNTOWN TIF DISTRICT FUND

For the Year Ended April 30, 2022

The background of the lower half of the page features a grayscale, high-angle photograph of a modern building's interior. The space is characterized by a complex grid of lines, likely from a ceiling or floor structure, creating a sense of depth and architectural detail. The lighting is soft, highlighting the geometric patterns.

SIKICH.COM

VILLAGE OF PLAINFIELD, ILLINOIS
DOWNTOWN TIF DISTRICT FUND
TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT ACCOUNTANT’S REPORT ON MANAGEMENT’S ASSERTION OF COMPLIANCE	1
INDEPENDENT AUDITOR’S REPORT ON SUPPLEMENTARY INFORMATION	2
SUPPLEMENTARY INFORMATION	
Balance Sheet	3
Schedule of Revenues, Expenditures and Changes in Fund Balance	4

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT ACCOUNTANT'S REPORT ON MANAGEMENT'S ASSERTION OF COMPLIANCE

The Honorable Village President
and Members of the Board of Trustees
Village of Plainfield, Illinois

We have examined management's assertion that the Village of Plainfield, Illinois (the Village), complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended April 30, 2022. Management is responsible for the Village's assertion. Our responsibility is to express an opinion on management's assertion about the Village's compliance with the specific requirements based on our examination.

Our examination was made in accordance with the standards established by the American Institute of Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Village's compliance with the specified requirements.

In our opinion, management's assertion that the Village of Plainfield, Illinois, complied with the aforementioned requirements for the year ended April 30, 2022, is fairly stated in all material respects.

This report is intended solely for the information and use of the Board of Trustees, management and the Illinois Department of Revenue, Illinois State Comptrollers office and the Joint Review Board and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
September 27, 2022

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable Village President
and Members of the Board of Trustees
Village of Plainfield, Illinois

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 Village of Plainfield, Illinois (the Village) as of and for the year ended April 30, 2022, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated September 27, 2022, which expressed an unmodified opinion on those statements.

Our audit was made in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The supplementary financial information (balance sheet and schedule of revenues, expenditures, and changes in fund balance) is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The supplementary financial information is the responsibility of management and was derived from and relate 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.

Sikich LLP

Naperville, Illinois
September 27, 2022

SUPPLEMENTARY INFORMATION

VILLAGE OF PLAINFIELD, ILLINOIS

BALANCE SHEET
DOWNTOWN TIF DISTRICT FUND

April 30, 2022

ASSETS	
Cash and cash equivalents	\$ 377,611
Receivables	
Property tax	<u>747,514</u>
TOTAL ASSETS	<u>\$ 1,125,125</u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
Accounts payable	<u>\$ 610,528</u>
Total liabilities	<u>610,528</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable property tax revenue	<u>747,514</u>
Total liabilities and deferred inflows of resources	<u>1,358,042</u>
FUND BALANCE	
Unassigned (deficit)	<u>(232,917)</u>
Total fund balance (deficit)	<u>(232,917)</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 1,125,125</u>

(See independent auditor's report on supplementary information.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
DOWNTOWN TIF DISTRICT FUND**

For the Year Ended April 30, 2022

REVENUES	
Property taxes	\$ 757,116
	<u>757,116</u>
Total revenues	<u>757,116</u>
EXPENDITURES	
General government	
Contractual services	<u>2,109,178</u>
	<u>2,109,178</u>
Total expenditures	<u>2,109,178</u>
NET CHANGE IN FUND BALANCE	(1,352,062)
FUND BALANCE, MAY 1	<u>1,119,145</u>
FUND BALANCE (DEFICIT), APRIL 30	<u><u>\$ (232,917)</u></u>

(See independent auditor's report on supplementary information.)



VILLAGE OF PLAINFIELD, ILLINOIS

FINANCIAL REPORT AND REPORT ON
COMPLIANCE WITH PUBLIC ACT 85-1142

ROUTE 30 TIF DISTRICT FUND

For the Year Ended April 30, 2022

A background image showing a modern building interior with a prominent grid pattern of lines and planes, creating a sense of depth and architectural structure. The image is overlaid with a teal banner at the top and an orange banner at the bottom right.

SIKICH.COM

VILLAGE OF PLAINFIELD, ILLINOIS
ROUTE 30 TIF DISTRICT FUND
TABLE OF CONTENTS

	<u>Page(s)</u>
INDEPENDENT ACCOUNTANT’S REPORT ON MANAGEMENT’S ASSERTION OF COMPLIANCE	1
INDEPENDENT AUDITOR’S REPORT ON SUPPLEMENTARY INFORMATION	2
SUPPLEMENTARY INFORMATION	
Balance Sheet	3
Schedule of Revenues, Expenditures and Changes in Fund Balance	4

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT ACCOUNTANT'S REPORT ON MANAGEMENT'S ASSERTION OF COMPLIANCE

The Honorable Village President
and Members of the Board of Trustees
Village of Plainfield, Illinois

We have examined management's assertion that the Village of Plainfield, Illinois (the Village), complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended April 30, 2022. Management is responsible for the Village's assertion. Our responsibility is to express an opinion on management's assertion about the Village's compliance with the specific requirements based on our examination.

Our examination was made in accordance with the standards established by the American Institute of Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Village's compliance with the specified requirements.

In our opinion, management's assertion that the Village of Plainfield, Illinois, complied with the aforementioned requirements for the year ended April 30, 2022, is fairly stated in all material respects.

This report is intended solely for the information and use of the Board of Trustees, management and the Illinois Department of Revenue, Illinois State Comptrollers office and the Joint Review Board and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
September 27, 2022

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

The Honorable Village President
and Members of the Board of Trustees
Village of Plainfield, Illinois

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 Village of Plainfield, Illinois (the Village) as of and for the year ended April 30, 2022, which collectively comprise the basic financial statements of the Village and have issued our report thereon dated September 27, 2022, which expressed an unmodified opinion on those statements.

Our audit was made in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The supplementary financial information (balance sheet and schedule of revenues, expenditures, and changes in fund balance) is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The supplementary financial information is the responsibility of management and was derived from and relate 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.

Sikich LLP

Naperville, Illinois
September 27, 2022

SUPPLEMENTARY INFORMATION

VILLAGE OF PLAINFIELD, ILLINOIS

**BALANCE SHEET
ROUTE 30 TIF DISTRICT FUND**

April 30, 2022

ASSETS	
Cash and cash equivalents	\$ 71,401
Receivables	
Property tax	<u>639,898</u>
TOTAL ASSETS	<u><u>\$ 711,299</u></u>
LIABILITIES AND FUND BALANCE	
LIABILITIES	
None	<u>\$ -</u>
Total liabilities	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	
Unavailable property tax revenue	<u>639,898</u>
Total liabilities and deferred inflows of resources	<u>639,898</u>
FUND BALANCE	
Restricted for economic development	<u>71,401</u>
Total fund balance	<u>71,401</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 711,299</u></u>

(See independent auditor's report on supplementary information.)

VILLAGE OF PLAINFIELD, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
ROUTE 30 TIF DISTRICT FUND**

For the Year Ended April 30, 2022

REVENUES	
Property taxes	<u>\$ 121,715</u>
Total revenues	<u>121,715</u>
EXPENDITURES	
General government	
Economic development	<u>57,029</u>
Total expenditures	<u>57,029</u>
NET CHANGE IN FUND BALANCE	64,686
FUND BALANCE, MAY 1	<u>6,715</u>
FUND BALANCE, APRIL 30	<u><u>\$ 71,401</u></u>

(See independent auditor's report on supplementary information.)

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

The Honorable President
Members of the Board of Trustees
Village of Plainfield, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Plainfield, Illinois (the Village), as of and for the year ended April 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the President, Board of Trustees, management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

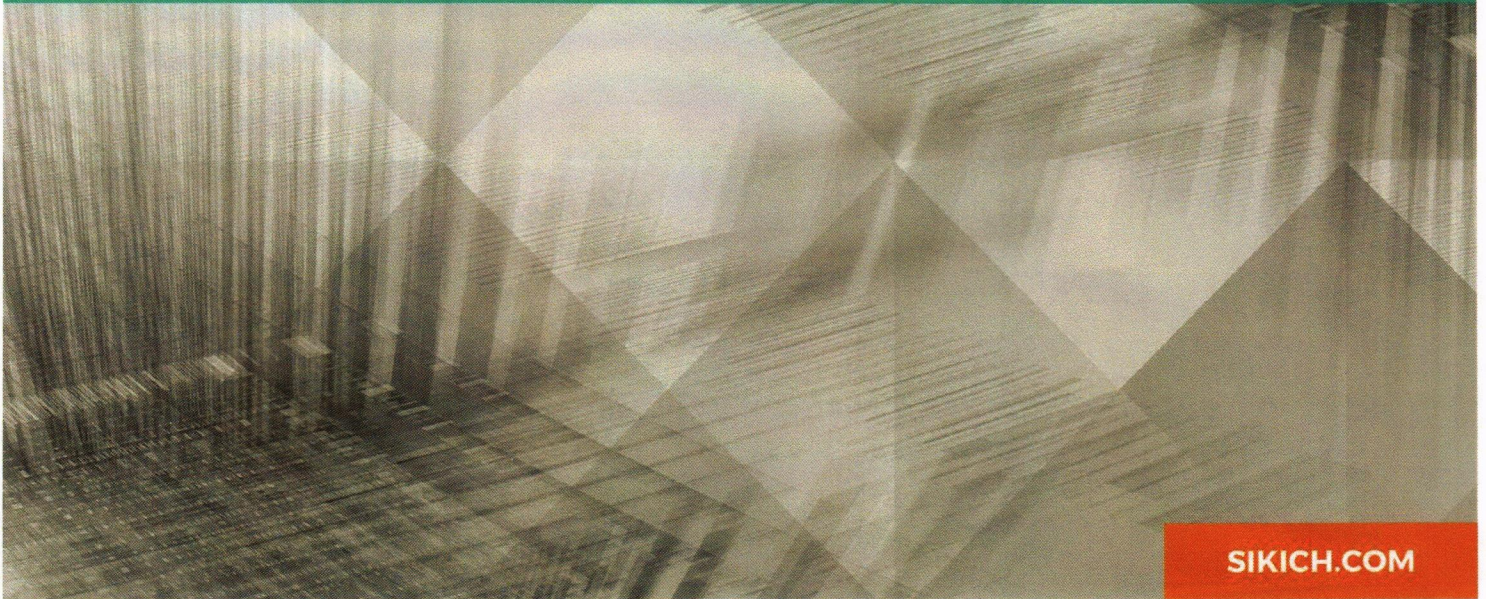
Naperville, Illinois
September 27, 2022



VILLAGE OF PLAINFIELD, ILLINOIS

**AUDITOR'S COMMUNICATION TO THE
BOARD OF TRUSTEES**

For the Year Ended April 30, 2022



VILLAGE OF PLAINFIELD, ILLINOIS
AUDITOR'S COMMUNICATION TO THE BOARD OF TRUSTEES
TABLE OF CONTENTS

	<u>Page(s)</u>
COVER LETTER	1
REQUIRED COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE	2-4
COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS	5-9
FIRM PROFILE	



1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

September 27, 2022

The Honorable President
Members of the Board of Trustees
Village of Plainfield, Illinois
24401 W. Lockport Street
Plainfield, Illinois 60544

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process was sent to you on March 14, 2022.

Auditing standards require the communication of internal control related matters to those charged with governance. Our communication of these matters, as well as a listing of future pronouncements that may affect the Village, are enclosed within this document.

This information is intended solely for the use of the President, Board of Trustees and management of the Village of Plainfield, Illinois and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich LLP

Sikich LLP
By: James R. Savio, CPA, MAS
Partner



1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

September 27, 2022

The Honorable President
Members of the Board of Trustees
Village of Plainfield, Illinois

Ladies and Gentlemen:

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 Village of Plainfield, Illinois (the Village) for the year ended April 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 14, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended April 30, 2022, except for GASB Statement No. 98, *Annual Comprehensive Financial Report*. We noted no transactions entered into by the Village during the year for which there is a lack of authoritative guidance or consensus.

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. We noted no particularly sensitive estimates made by management during our audit of the financial statements except for the estimates in connection with the actuarial valuations performed for the Illinois Municipal Retirement Fund, Police Pension Plan, and Other Postemployment Benefit Plan.

Management's estimate of the Village's net pension liabilities and total other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the Village's net pension liabilities and total other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No misstatements were detected as a result of our audit procedures.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 27, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village'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 Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and the Required Supplementary Information as listed in the table of contents. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

We were not engaged to report on the Introductory and Statistical Sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Sincerely,

Sikich LLP

Sikich LLP

By: James R. Savio, CPA, MAS

Partner

VILLAGE OF PLAINFIELD, ILLINOIS

**COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND OTHER
COMMENTS TO MANAGEMENT**

April 30, 2022



1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

COMMUNICATION OF DEFICIENCIES IN INTERNAL CONTROL AND OTHER COMMENTS TO MANAGEMENT

The Honorable President
Members of the Board of Trustees
Village of Plainfield, Illinois

As part of the annual audit, we are required to communicate internal control matters that we classify as significant deficiencies and material weaknesses to those charged with governance. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

During our audit, we also identify certain matters which we communicate only to management. While many of these matters are operational in nature, they may include internal control deficiencies that do not meet the definition of a significant deficiency or material weakness. We did not identify any internal control deficiencies during our audit.

This communication is intended solely for the information and use of the President, Board of Trustees and management of the Village of Plainfield and is not intended to be, and should not be, used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
September 27, 2022

OTHER INFORMATION

Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may impact the Village in the future.

GASB Statement No. 87, *Leases*, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset and aims to enhance comparability of financial statements among governments. This statement also requires additional notes to the financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The requirements of this statement are effective for the fiscal year ending April 30, 2023.

GASB Statement No. 91, *Conduit Debt Obligations*, was issued in May 2019. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improved required note disclosures. This statement is effective for fiscal year ending April 30, 2023.

GASB Statement No. 92, *Omnibus 2020*, addresses a variety of topics including: The effective date of Statement No. 87 for interim financial reports; reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan; the applicability of Statements No. 73 to Certain Provisions of GASB Statement Nos. 67 and 68, as amended, and No. 74, as amended, to reporting assets accumulated for postemployment benefits; the applicability of certain requirements of Statement No. 84, to postemployment benefit arrangements; measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature and terminology used to refer to derivative instruments. The requirements of this Statement are effective for the fiscal years ending April 30, 2023 and thereafter, except for the requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, was issued to address tissues related to accounting and reporting for public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which is defined in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement is effective for fiscal year ending April 30, 2024.

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 96, *Solution-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. This Statement establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This Statement is effective for fiscal year ending April 30, 2024.

GASB Statement No. 99, *Omnibus 2022*, addresses a variety of topics including: Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument; clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives; clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset; clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability; extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP); disclosures related to nonmonetary transactions; pledges of future revenues when resources are not received by the pledging government; clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements; terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*; and terminology used in Statement 53 to refer to resource flows statements. This statement is effective upon issuance for requirements related to the extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The effective date for the requirements related to leases, PPPs, and SBITAs is the fiscal year ending April 30, 2024. The effective date for the requirement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 is the fiscal year ending April 30, 2025.

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*, enhances accounting and financial reporting requirement for accounting changes and error corrections. This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also addresses corrections of errors in previously issued financial statements. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). This Statement is effective for the fiscal year ended April 30, 2025.

GASB Statement No. 101, *Compensated Absences*, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. This Statement is effective for the fiscal year ended April 30, 2025.

We will advise the Village of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and changes in financial position of the Village.



ACCOUNTING TECHNOLOGY ADVISORY

Sikich LLP is a global company specializing in technology-enabled professional services.

Now with more than 1,400 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AGRICULTURE	AUTOMOTIVE	CONSTRUCTION & REAL ESTATE
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT
PRIVATE EQUITY	PROFESSIONAL SERVICES	

SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

TECHNOLOGY

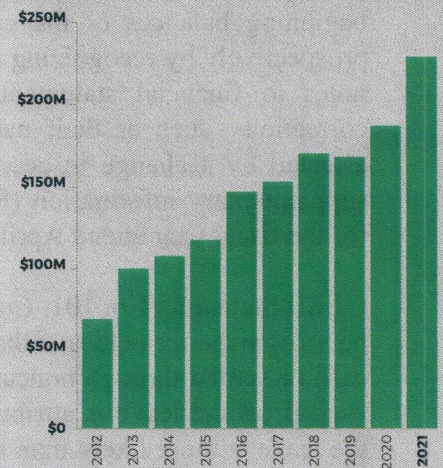
- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

ADVISORY

- Economic Development Consulting
- Forensic & Valuation Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking*
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management**
- Workforce Risk Management

WHO WE ARE

TOTAL PARTNERS **100+**
 TOTAL PERSONNEL **1,400+**
 2021 REVENUE **\$229M**



LOCATIONS

Sikich Is A Remote First Organization

- | | |
|---|--|
| Akron, OH
(330) 864-6661 | Milwaukee, WI
(262) 754-9400 |
| Alexandria, VA
(703) 836-1350
(703) 836-6701 | Minneapolis, MN
(331) 229-5235 |
| Boston, MA
(508) 485-5588 | Naperville, IL
(630) 566-8400 |
| Chattanooga, TN
(423) 954-3007 | Peoria, IL
(309) 694-4251 |
| Chicago, IL
(312) 648-6666 | Princeton, NJ
(609) 285-5000 |
| Crofton, MD
(410) 451-5150 | Springfield, IL
(217) 793-3363 |
| Decatur, IL
(217) 423-6000 | St. Louis, MO
(314) 275-7277 |
| Indianapolis, IN
(317) 842-4466 | Washington, MO
(636) 239-4785 |
| Los Angeles, CA
(877) 279-1900 | |

* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.
 ** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Accountability, Continuous Innovation and Stewardship. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.



We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2020, Sikich received its 11th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

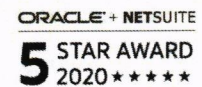


Sikich ranks among the **top 30 firms nationally** on the *Accounting Today* **Top 100 Firms list**.

Sikich has achieved the prestigious **Inner Circle for Microsoft Dynamics** recognition. Membership in this elite group is based on sales achievements that rank Sikich in the top echelon of the Microsoft global network of partners.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



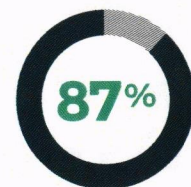
Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



NET PROMOTER SCORE

The firm's overall Net Promoter Score (NPS) is 87%.

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.





John F. Argoudelis
PRESIDENT

Michelle Gibas
VILLAGE CLERK

TRUSTEES

Harry Benton
Kevin M. Calkins
Patricia T. Kalkanis
Cally J. Larson
Tom Ruane
Brian Wojowski

TO: PRESIDENT ARGOUDELIS and BOARD OF TRUSTEES
FROM: JONATHAN PROULX, DIRECTOR OF PLANNING
DATE: SEPTEMBER 29, 2022
SUBJECT: REPORT TO THE BOARD OF TRUSTEES
HOUSE OF HARVEST / GROUP HOME
15009 S. ROUTE 59
CASE NUMBER 1944-091721.COA.SPR.SU

REQUEST: Site Plan Review Modification

LOCATION: 15009 S. Route 59

APPLICANT(S): Tracey Abrams and Zeenat Mohammed / House of Harvest LLC.

ARCHITECT: Scott Shalvis / Architectural Studio Ltd.

ZONING: BT Business Transition District

COMP. PLAN: *Transitional Commercial*

DISCUSSION

The applicants are seeking to modify a previously approved site plan for the House of Harvest, a proposed group home for senior residents, located on the east side of Route 59 north of Lockport Street. The applicants previously received approval by the Village Board for a special use permit in order to establish a group care home for senior residents on the subject property (Ordinance 3490) and site plan approval for a plan that included a combined parking lot and shared access with the professional office building to the north. The applicant was unable to formalize the agreement for combined parking and shared access and now is proposing a modified site plan that with access and parking restricted to the subject site.

The subject property is located within the Business Transition District (BTD) along Illinois Route 59. Consistent with the intent of the BTD, the existing home shall be integrated into the new commercial use. The proposed group home shall utilize the two-story footprint of the residence for a living room, kitchen, and dining room while bedrooms would be located within the new rear building addition.

Existing Conditions/ Site Context

The subject property is located on the east side of Illinois Route 59, between Lockport Street and Illinois Route 126. The 15,081 square foot lot is improved with a single-family residence, constructed circa 1850, and a detached garage (to be removed with this development).

The adjacent land uses, zoning and street classifications are as follows:

North: Professional office (BT)
East: Single-family residential (R-1)
South: Single-family residential (BT)
West: Route 59 (Major Arterial)

ANALYSIS

The applicant is requesting approval of a modification to the previously approved site plan to allow development of the House of Harvest with access and parking restricted to the subject site, and no longer proposing shared parking and access with the professional office building to the north. There are no changes proposed to the previously approved building.

The revised plan proposes a queuing access drive of approximately 12 feet in width along the north property line leading to a parking lot east of the building with seven (7) spaces. The access drive would allow for one-way traffic and in the event of vehicular conflicts (cars trying to enter and exit at the same time), one car would need to queue or wait for the opposing car to enter. The proposed parking meets the minimum parking required per the Zoning Code, which calls for one (1) space for every four (4) group home beds. There are 12 beds proposed, requiring three (3) spaces. In general, the group home residents are not anticipated to have vehicles or be driving and there are only one or two employees at a time. Staff is comfortable that the proposed parking will be sufficient.

Regarding emergency access, the Plainfield Fire Protection District has evaluated the revised site plan. The applicant provided a turning radius exhibit demonstrating how an ambulance could circulate the access drive and parking lot. The Fire Protection District has indicated its approval of the revised plan.

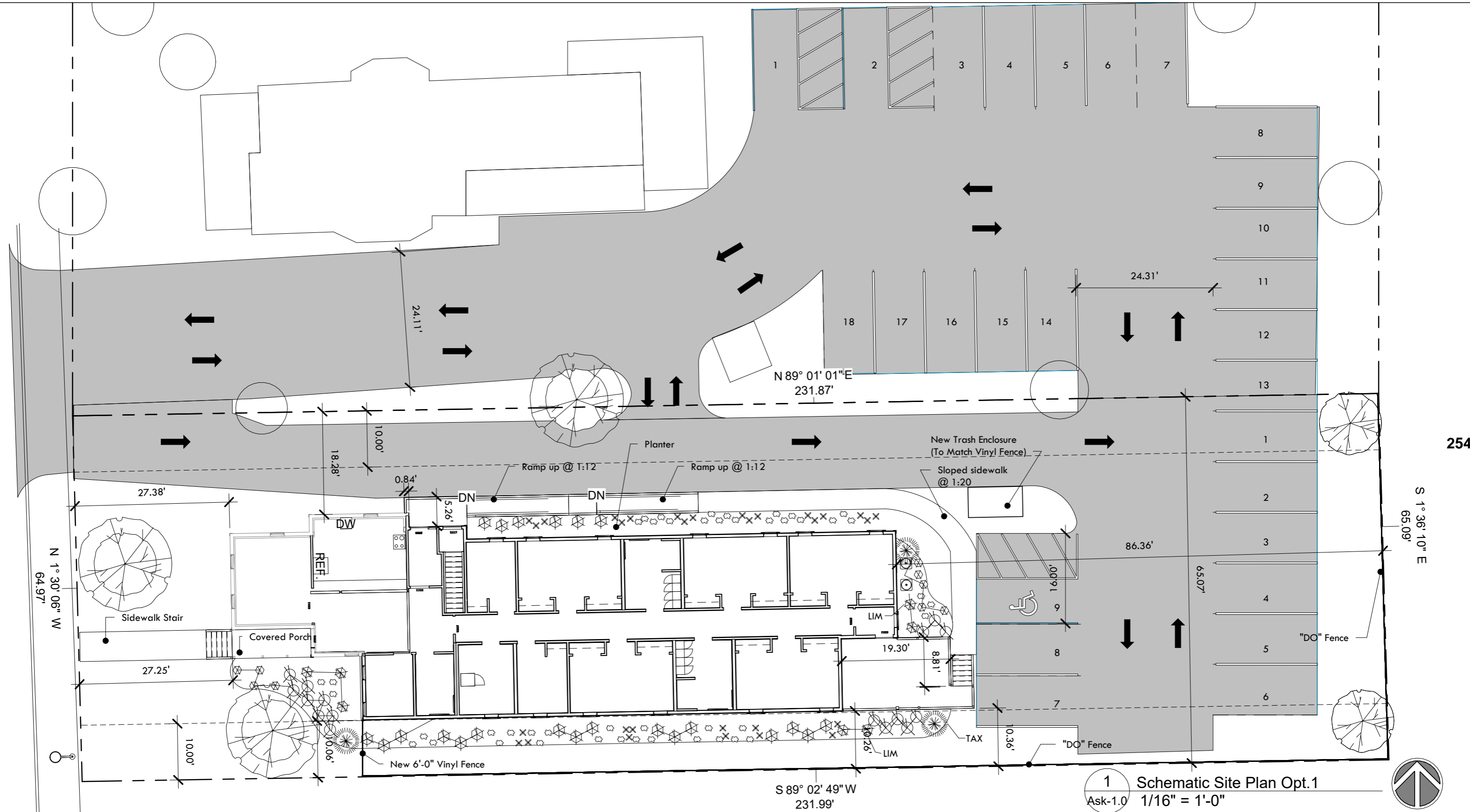
Staff notes that the one-way or queuing access drive is not ideal, especially given the site's location on Route 59. However, staff also believes that the development will experience very low traffic volumes with few trips per day, primarily associated with employees, and that the actual number of incidents of vehicular conflicts (cars trying to enter and exit at the same time) would be rare. In addition, there is an opportunity to incorporate cross-access with the parcel to the south if/when this parcel converts to Business Transition use in the future. Staff further notes that the traffic associated with the site should be familiar with the access limitations (primarily repeat trips of employees and family members).

CONCLUSION / RECOMMENDATION

In conclusion, staff feels that the revised site plan can safely serve the site. However, given the nature of the change from the mor ideal shared access and parking per the previously approved plan, staff felt it is appropriate to allow the Plan Commission and Board of Trustees to consider the revised plan. Staff recommends approval. The Plan Commission's vote on the modified site plan was split, 3-3. Should the Board of Trustees support approval of the modified plan, the following motion is offered for your consideration:

I move we approve the revised site plan review for the group care home commonly known as House of Harvest LLC., and located at 15009 S. Route 59, subject to the following two (2) stipulations:

1. *Compliance with the requirements of the Village Engineer; and*
2. *Compliance with the requirements of the Plainfield Fire Protection District.*



1 Schematic Site Plan Opt. 1
Ask-1.0 1/16" = 1'-0"



Architectural Studio, Ltd.
 14421 Oakley Ave
 Orland Park, IL. 60462
 Tel: 708-933-4200
 Email: Scott.s@archstudioltd.net

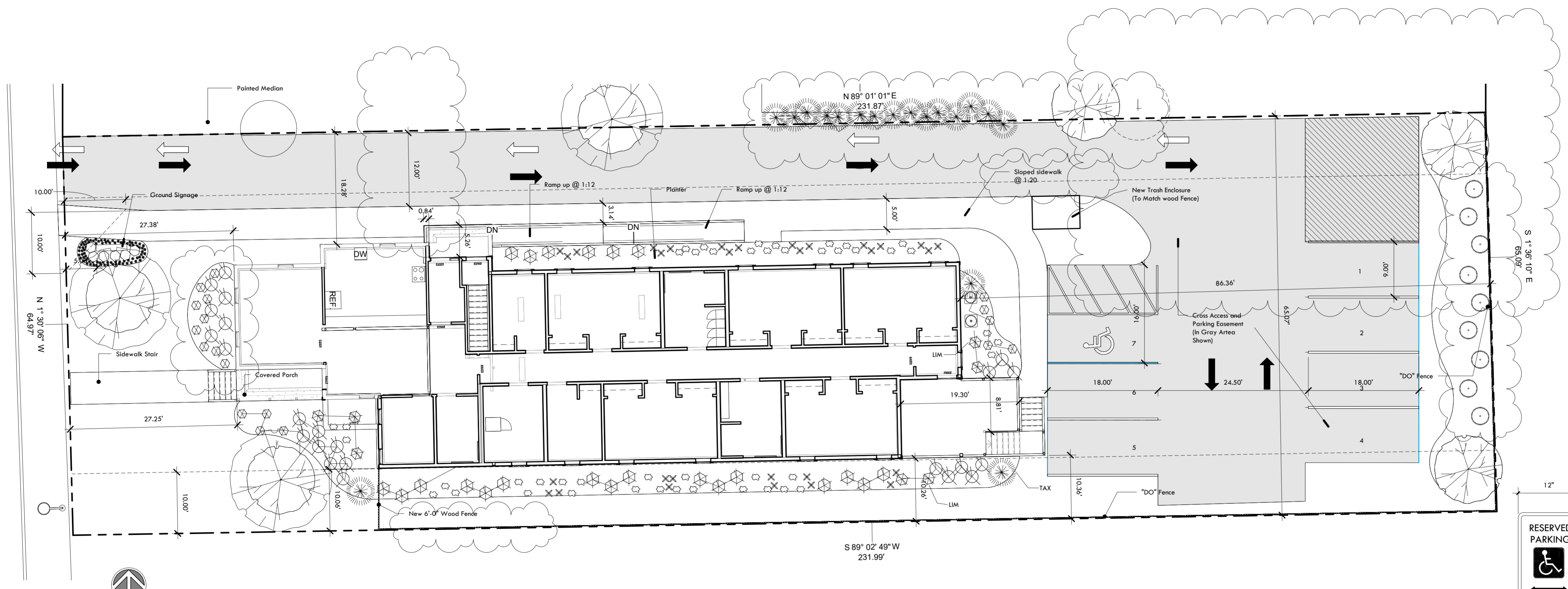
House of Harvest LLC
 15009 S. Route 59

No.	Description	Date

Schematic Site Plan		Ask-1.0
Project number	2020-121	
Date	09-15-2021	
Drawn by	SAS	
Checked by	Checker	
Scale 1/16" = 1'-0"		

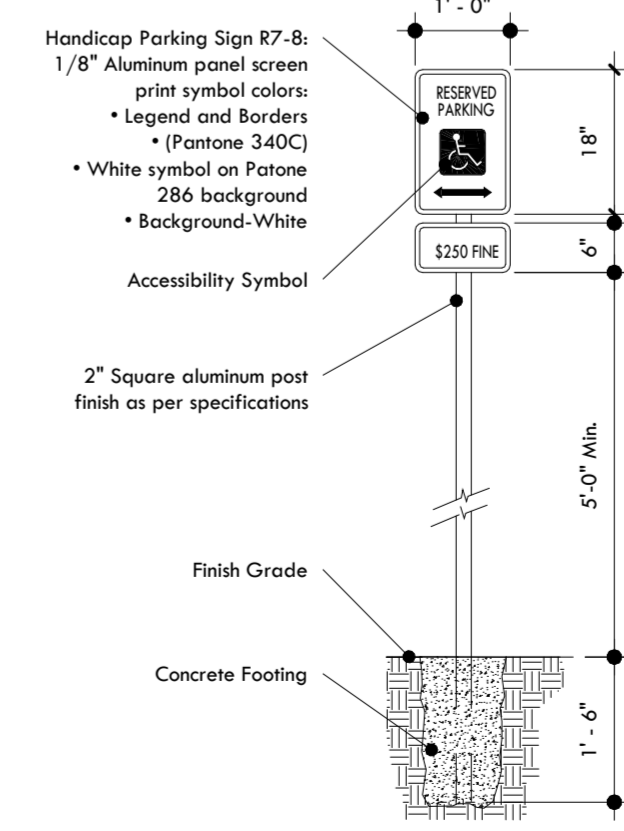
Keynote Legend

Key Value	Keynote Text
-----------	--------------

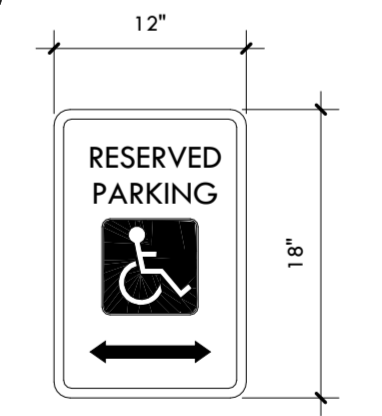


LOT INFORMATION:

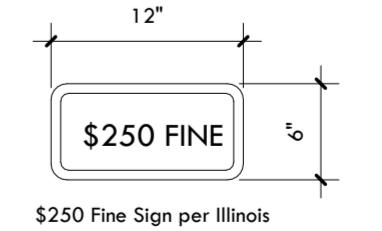
ZONING DISTRICT:		BTD-BUSINESS TRANSITION DESIGNATION	
MIN. LOT AREA:	NONE	PROPOSED BUILDING AREA:	3,433.56 SF
MIN. LOT WIDTH:	NONE	MAX. LOT COVERAGE:	NONE
LOT AREA:	15,081.16 SF	MAX. IMPERVIOUS AREA COVERAGE:	80% (12,064.93 SF)
ACTUAL IMPERVIOUS AREA COVERAGE:	3,433.56 SF	ACTUAL F.A.R.:	.23 (3,433.56 SF)
BUILDING COVERAGE:	71.54 SF	ACTUAL F.A.R.:	0.5 (7,540.58 SF)
FRONT PORCH:	56.39 SF	SETBACKS:	
SIDE PORCH (ENTRY):	228.81 SF	FRONT YARD SETBACK:	30'-0" REQ'D / 26.95' (EXISTING)
REAR DECK:	597.79 SF	REAR YARD SETBACK:	30'-0" / 86'-8"
SIDEWALK:	5,973.42 SF	SIDEYARD SETBACK:	15'-0" / 10'-0"/18.92'
PARKING LOT:	10,361.51 SF	OFFSTREET PARKING:	1 SPACE / 4 BEDS= 12 BEDS/4=3 SPACE
TOTAL AREA:	OK	PARKING REQUIRED:	PUS 1 PER 20 EMPLOYEES=1 SPACE
MAX. F.A.R.:	.5 (7,540.58 SF)		10 SPACES INCLUDING (1) ACCESSIBLE
ACTUAL F.A.R.:	.23 (3,433.56 SF)	PARKING PROVIDED:	35'-0"
		MAX. BUILDING HEIGHT:	19.45'
		ACTUAL BUILDING HEIGHT:	



4 Accessibility Sign Detail
 A-1.0 1/2" = 1'-0"



Handicap Parking Sign R7-8:
 1/8" Aluminum panel screen print
 symbol colors:
 • Legend and Borders
 • (Pantone 340C)
 • White symbol on Pantone 286
 background
 • Background-White



\$250 Fine Sign per Illinois
 Standard RT01
 1/8" Aluminum panel screen print
 symbol.
 Colors:
 Legend and borders-Green
 (Pantone 340C) non-reflectORIZED.
 Background-white reflectORIZED

3 Accessibility Sign Details
 A-1.0 1" = 1'-0"



No.	Description	Date
1	Revision 1	2021-10-25
4	Revision 4	2022-09-14

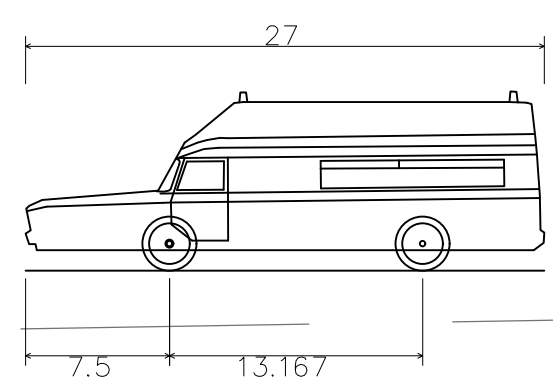
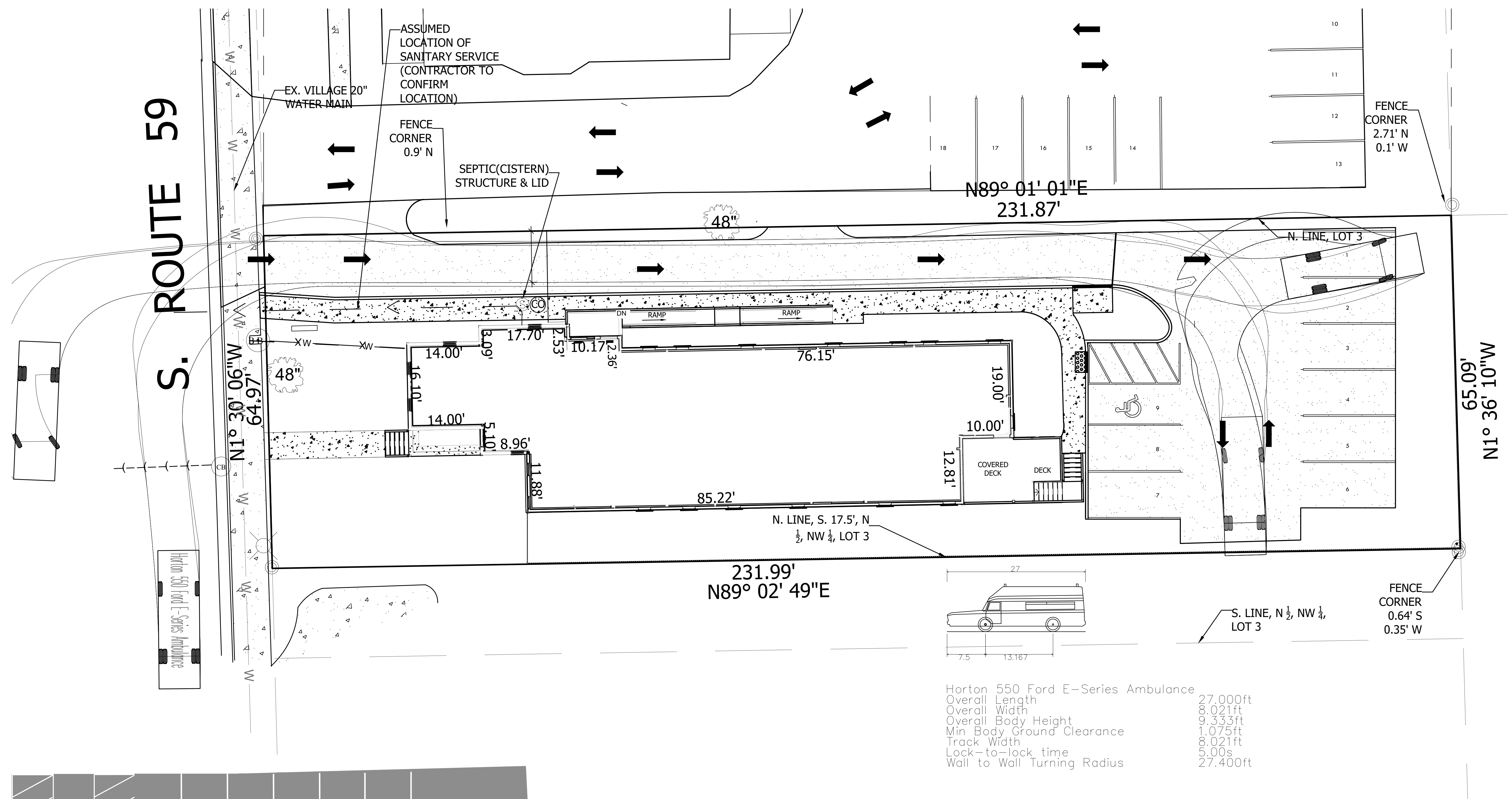
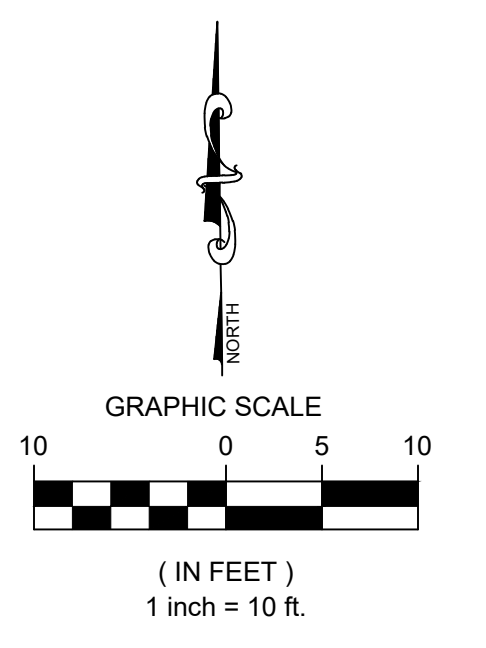
House of Harvest LLC

**15009 S. Route 59
 Schematic Site Plan**

Project number	2020-121
Date	09-15-2021
Drawn by	Author
Checked by	Checker

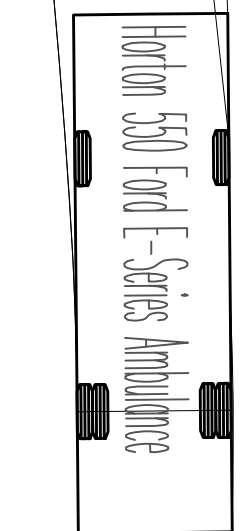
A-1.0

Scale As indicated



Horton 550 Ford E-Series Ambulance
 Overall Length 27.000ft
 Overall Width 8.021ft
 Overall Body Height 9.333ft
 Min Body Ground Clearance 1.075ft
 Track Width 8.021ft
 Lock-to-lock time 5.00s
 Wall to Wall Turning Radius 27.400ft

S. ROUTE 59



Y:\0301060625101\Plan of Survey - 15390 S. Rt. 59 Pl. in Field, D. August 2020.dwg
 Plotted: Wednesday, August 17, 2022. Layout: eos 38x24-DIMENSION PAVING (2)

Copyright © 2022 ROGINA Engineers & Surveyors LLC. All Rights Reserved

REVISIONS	
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

PREPARED BY:

ROGINA
 ENGINEERS & SURVEYORS, LLC.
 1225 Channahon Road Joliet, Illinois 815/729-0777 FAX 815/729-0782
 Professional Design Firm License No. 184-006843 - Exp. 4/30/2023

CLIENT: **ARCHITECTUAL STUDIO, LTD.**
 14421 OAKLEY AVENUE
 ORLAND PARK, IL 60462
 708-933-4200

PROJECT: **HOUSE OF HARVEST LLC**
 15009 S. ROUTE 59
 PLAINFIELD, IL 60544

PROJECT NO: 6651.01	DESIGNED BY: MRR
DATE: 6/21/2021	DRAWN BY: MRR/CRR
SCALE: 1"=20'	CHECKED BY: MRR

**EMERGENCY VEHICLE
 TURNING PLAN**

SHEET NO.
 1 of 1



PLAINFIELD FIRE PROTECTION DISTRICT

23748 W 135th Street, Plainfield, Illinois 60544

(815) 436-5335 • (815) 436-6420 fax

August 18, 2022

Scott Shalvis
Architectural Studio, LTD
14421 Oakley Ave
Orland Park, IL 60462

Re: House of Harvest
15009 Route 59
Plainfield, IL 60544

Mr. Shalvis:

A review of the autoturn analysis received August 17, 2022 for the above referenced project has been completed. Please ensure a snow management plan is in place during winter months, and there is no parking in north 2 spots so that our fire apparatus are able to complete the turn, Ensure FDC is accessible. There are no other stipulations.

No guarantee is rendered as to the completeness of the plan review. The responsibility for full compliance with both state and locally adopted codes, standards and regulations rests with the owner or his/her authorized agent or subcontractor. Subsequent discovery of errors or omissions shall not be construed as authority to violate, cancel or set aside any provision of any applicable codes.

Thank you for the opportunity to review and comment on your drawings. Should you have any questions or concerns, please feel free to contact the Fire Prevention Bureau at 815-436-5335.

Respectfully,

Ryan Angelus, Fire Marshal
PLAINFIELD FIRE PROTECTION DISTRICT

C: Jonathan Proulx, Planning/Community Development; Randy Jessen, Public Improvement Supervisor;
Lonnie Spires, Building Official; Scott Threewitt, Village Engineer;
Dan Biermann, Water Superintendent; Steve Amann, Baxter & Woodman

MEMORANDUM

To: Mayor Argoudelis and Trustees
From: James Kastrantas, Information Technology Director
Date: 9/29/2022
Re: Microsoft Server Licensing



Background Findings

The Village uses Microsoft’s product line of Microsoft Windows Server and Microsoft SQL Server for various applications. These applications include our financial and utility management software, file storage, and other core technology functions. This licensing is required to maintain a good standing for our use of the software. It also allows us to upgrade to the latest versions of Windows Server and SQL when it becomes available. Our Microsoft licenses are renewed annually with software assurance to ensure we have the most up to date version.

Staff reached out to Dell Technologies who currently holds the IL state bid for Microsoft server licensing, as well as 2 other vendors of which only 2 responded (Dell Technologies and Heartland Business Systems).

Our licensing covers the following:

Item	Part	Quantity	Years	HBS Price	Dell Price
Windows Server Datacenter edition	9EA-0512 x 3 =48 cores	24	3	\$30,441.24	\$21,118.32
Windows Server Datacenter edition	9EM-00424 x 1 =8 cores	8	3	\$1,652.28	\$1,236.48
Windows server data center edition	9EM-00424 x 2 = 8 cores	16	3	\$3,304.56	\$2,472.96
Windows server external connector 2022	R39-00838	1	3	\$3,327.93	\$2,304.93
SQL Server Standard	7NQ-00126 x 8 = 16 cores	8	3	\$47,278.80	\$32,744.16
SQL Server Standard Core	228-07281 x 3	3	3	\$4,440.51	\$3,075.66
SQL CAL 2019	359-06896	6	3	\$2,066.58	\$1,435.86
			Total	\$92,511.90	\$64,388.37

Policy Considerations

According to Section to 2-76 (5) of the Village Code of Ordinances, the Village Administrator shall make a recommendation to the President and Board of Trustees on purchases over the \$10,000 statutory limit. The Board has the right to accept or reject any or all proposals.

Financial Considerations

Microsoft licensing was considered at 3 years because of the remainder of the state bid contract with Dell Technologies. Pricing was also compared to another vendor HBS. The total cost for 3 year licensing commitment is \$64,388.37 with annual payments. Funding for this will come from the IT Budget.

Recommendation

It is staff's recommendation that the Village Board authorize the Village Administrator to execute an agreement with Dell Technologies for 3 years of Microsoft licensing in the amount of \$64,388.37



Phillip Reavis

Inside Software Product Specialist
 North American Partner Software
 737-231-0582

phillip_reavis@dell.com

Quote # VoP_08302022

Exp: 9/30/2022

Quote
Customer :Village of Plainfield
Contact : JAMES KASTRANTAS
Contact Email : jkastrantas@plainfieldil.gov
Date : 09/06/2022
Quote Description : Select Plus
Customer Number : 35656684
Microsoft EA :
Contract Code : C000000765005 / CMT1176800

Budgetary Quote

Product Description	Part Number	Quantity	Years	1 Year Price	Ext. Price	
Win Server DC Core SLng LSA 2L	9EA-00512 X 3 - 48 total cores	9EA-00267	24	1	\$293.31	\$7,039.44
Win Server Standard Core SLng LSA 2L	9EM-00424 X 1 8 Cores	9EM-00262	8	1	\$51.52	\$412.16
Win Server Standard Core SLng LSA 2L	9EM-00424 X 2 8 Cores	9EM-00262	16	1	\$51.52	\$824.32
Win Server External Connector SLng LSA	R39-00838 Windows Connector	R39-01306	1	1	\$768.31	\$768.31
SQL Server Standard SLng LSA	7NQ-00126 X 8 License (16 cores total)	7NQ-00300	8	1	\$1,364.34	\$10,914.72
SQL Server Standard SLng LSA	3 x 228-07281 14 Cores Total ,	228-04538	3	1	\$341.74	\$1,025.22
SQL CAL SLng LSA User CAL	Six Users	359-00993	6	1	\$79.77	\$478.62
				Year 1	\$21,462.79	
				Year 2	\$21,462.79	
				Year 3	\$21,462.79	
Notes: EA : Select Plus				Tax	0.00%	\$0.00
Quote Prepared By: Phillip Reavis				Grand Total		\$64,388.37

1) Sales/use tax is based on the "ship to" address on your invoice. Please indicate your taxability status on your purchase

3) Customer's purchase is subject to Dell's Terms and

5) All prices are based on Net 30

Microsoft Open Value Licensing

Quote #282054 v2

Prepared For:

Village of Plainfield

James Kastrantas
24401 W Lockport St
Plainfield, IL 60544

P: (815) 230-2852

E: jkastrantas@goplainfield.com

Prepared By:

Chicago Illinois Office

Mike Carroll
5400 Patton Drive Suite 4B
Lisle, IL 60532

P: 608-444-7994

E: mcarroll@hbs.net

Date Issued:

09.06.2022

Expires:

09.30.2022

3 Host Cluster Datacenter w/SA Option 1B		Price	Qty	Ext. Price
Open Value, 3 year agreement, annual payments. Includes software assurance.				
9EA-00512	Microsoft Windows Server Datacenter Edition - License & Software Assurance - 16 Core - Price Level D - Additional Product, 1 Year Acquired Year 1, Government - Microsoft Open Value - PC DataCenter would be less expensive if VMs roam between the 3 hosts He would need 48 cores of DC	\$3,382.36	3	\$10,147.08
Subtotal				\$10,147.08

1 Stand Alone Server w/SA Option 2A		Price	Qty	Ext. Price
1 x windows server 2016 standard on physical server 6 cores could upgrade these servers to 2019 with existing licenses, otherwise will need 16 cores of:				
9EM-00424	Microsoft Windows Server Standard Edition - License & Software Assurance - 16 Core - Price Level D - Additional Product, Government, 1 Year Acquired Year 1 - Microsoft Open Value - PC	\$550.76	1	\$550.76
Subtotal				\$550.76

2 Stand Alone Servers w/SA Option 2C		Price	Qty	Ext. Price
2 x windows server 2012 R2 Standard on physical server 4 cores each (could upgrade these servers to 2016 with existing licenses, otherwise will need 32 cores to cover both servers)				
9EM-00424	Microsoft Windows Server Standard Edition - License & Software Assurance - 16 Core - Price Level D - Additional Product, Government, 1 Year Acquired Year 1 - Microsoft Open Value - PC	\$550.76	2	\$1,101.52
Subtotal				\$1,101.52

Windows External Connector Option 4A		Price	Qty	Ext. Price
R39-00838	Microsoft Windows Server - External Connector License and Software Assurance - Unlimited External User - Price Level D - 1 Year Acquired Year 1, Additional Product - Microsoft Open Value	\$1,109.31	1	\$1,109.31
Subtotal				\$1,109.31

SQL Server Licensing Option 5A		Price	Qty	Ext. Price
7NQ-00126	Microsoft SQL Server Standard Core Edition - License & Software Assurance - 2 Core - Price Level D - Additional Product, 1 Year Acquired Year 1 - Microsoft Open Value - PC SQL 2014 will require 4x 2 core licenses to upgrade SQL 2016 will require 4x 2 core licenses to upgrade. This license includes SA and will license a non production server	\$1,969.95	8	\$15,759.60

SQL Server Licensing Option 5A	Price	Qty	Ext. Price
	Subtotal		\$15,759.60

SQL Server Licensing Option 5B	Price	Qty	Ext. Price
228-07281 Microsoft SQL Server Standard Edition - License & Software Assurance - 1 Server - Price Level D - 1 Year Acquired Year 1, Additional Product - Microsoft Open Value - PC SQL Server 2012 on physical 6 core server. Need 2 user CAL's 2 SQL 2017 servers. Need 4 user CAL's (same users access both servers)	\$493.39	3	\$1,480.17
359-04615 Microsoft SQL Server - License & Software Assurance - 1 User CAL - Price Level D - 1 Year Acquired Year 1, Additional Product - Microsoft Open Value - PC	\$114.81	6	\$688.86
	Subtotal		\$2,169.03

Quote Summary	Amount
3 Host Cluster Datacenter w/SA Option 1B	\$10,147.08
1 Stand Alone Server w/SA Option 2A	\$550.76
2 Stand Alone Servers w/SA Option 2C	\$1,101.52
Windows External Connector Option 4A	\$1,109.31
SQL Server Licensing Option 5A	\$15,759.60
SQL Server Licensing Option 5B	\$2,169.03
Total:	\$30,837.30

This quote may not include applicable sales tax, shipping, handling and/or delivery charges. Final applicable sales tax, shipping, handling and/or delivery charges are calculated and applied at invoice. The above prices are for hardware/software only, and do not include delivery, setup or installation by Heartland ("HBS") unless otherwise noted. Installation by HBS is available at our regular hourly rates, or pursuant to a prepaid HBSFlex Agreement. This configuration is presented for convenience only. HBS is not responsible for typographical or other errors/omissions regarding prices or other information. Prices and configurations are subject to change without notice. HBS may modify or cancel this quote if the pricing is impacted by a tariff. A 15% restocking fee will be charged on any returned part. Customer is responsible for all costs associated with return of product and a \$25.00 processing fee. No returns are accepted by HBS without prior written approval. This quote expressly limits acceptance to the terms of this quote, and HBS disclaims any additional terms. By providing your "E-Signature," you acknowledge that your electronic signature is the legal equivalent of your manual signature, and you warrant that you have express authority to execute this agreement and legally bind your organization to this proposal and all attached documents. Any purchase that the customer makes from HBS is governed by HBS' Standard Terms and Conditions ("ST&Cs") located at <http://www.hbs.net/standard-terms-and-conditions>, which are incorporated herein by reference. The ST&Cs are subject to change. When a new order is placed, the ST&Cs on the above-stated website at that time shall apply. If customer has signed HBS' ST&Cs version 2018.v2.0 or later, or the parties have executed a current master services agreement, the signed agreement shall supersede the version on the website. Any order(s) that exceeds the credit limit assigned by HBS shall require upfront payment from customer in an amount determined by HBS. HBS shall make this determination at the time of the order, unless customer has previously submitted the required onboarding paperwork. In such event, HBS shall make this determination at the time of quoting. QT.2021.v1.0

Acceptance		
Chicago Illinois Office	Village of Plainfield	
Mike Carroll	Signature / Name	Initials
09/06/2022	Date	

MEMORANDUM

To: Mayor Argoudelis and Trustees
From: James Kastrantas, Information Technology Director
Date: 9/29/2022
Re: Electronic Door Access for PEMA



Background Findings

With the addition of the new PEMA building staff proposes to add electronic door access system to the site. This would enable the building to have key card access for Village staff and volunteers to access the building with out having to manage physical master keys. The Village currently uses ISONAS for door access across all building and would be integrating the PEMA building into the current system. The project would include installation of the ISONAS door access readers and modifications to the door frames for electronic strikes.

Staff reached out to 5 companies for ISONAS readers and modifications to the door frames, of which 1 responded with full qualifications.

Vendor	ISONAS	Door Modifications	Total
Plainfield Lock Techs	Does not sell ISONAS	\$6,638.00	n/a
Nighthawk Group	\$7,282.00	\$3,877.39	\$11,159.39
Low Voltage Solutions	Does sell ISONAS but no response after request for quote		
Anderson Lock	Does sell ISONAS but has a 40+ week back order on equipment		
The Door Doctors	Did not respond to inquiry		

Policy Considerations

According to Section to 2-76 (5) of the Village Code of Ordinances, the Village Administrator shall make a recommendation to the President and Board of Trustees on purchases over the \$10,000 statutory limit. The Board has the right to accept or reject any or all proposals.

Financial Considerations

Staff had reached out to 5 vendors seeking quotes on electronic door access for the PEMA building and of those 5 only 1 reached out with full qualifications, Nighthawk Group. In March of 2021 the Village did use Nighthawk Group for adding additional ISONAS readers at the Police Department. In using that previous project as a price comparison to the scope of work for the PEMA building pricing is comparable. The cost can be funded within the Village’s Capital Fund – Building Improvements expenditure line item.

Recommendation

It is staff's recommendation that the Village Board authorize the Village Administrator to execute an agreement with Nighthawk Group for the install of ISONAS door access and door modifications in the amount of \$11,159.39



Nighthawk Group, LLC
 1010 Cobblers Crossing
 Elgin, IL 60120

Estimate

Date	Estimate #
5/30/2022	E2022-438

Name / Address
Village of Plainfield James Kastrantas 14300 S Coil Plus Drive Plainfield, IL 60544

Ship To
Village of Plainfield James Kastrantas 14300 S Coil Plus Drive Plainfield, IL 60544

Phone #	E-mail	Web Site	Terms	Project
847-452-3958	ksmith@nighthawk-group.com	www.nighthawk-group.com	Due on receipt	

Item	Description	Qty	Rate	Total
	Install Isonas Access Control Readers on Four Exterior Doors Add readers to existing, onsite, Pure Access Manager.			
RC-04-PRX-W	RC04-PRX-W Wall Mount Reader-Controller (125kHz, BLE)	4	0.00	0.00
CABLE-RC04-25	Pure IP RC-04 Cable (25' Pigtail)	4	0.00	0.00
ACC-EDK-3A	Advanced Security Module	4	0.00	0.00
Misc-NonStk-Estimate	Door Position Sensor	4	0.00	0.00
Misc-NonStk-Estimate	5x5 Exterior mounting box	4	0.00	0.00
Misc-NonStk-Estimate	Interior Misc Mounting Materials	4	0.00	0.00
CR0100	Isonas - Onsite Installation & Support	1	7,282.00	7,282.00
	** Assumes mounting will be on tilt-up concrete walls			
Disclaim-Cabling	Cat6 Network cabling to be provided, terminated and tested by client or 3rd-party. Cable to be run from client switch closet to each door reader or camera location. Installation of electrical conduit, if required to meet local code, will be provided by customer.		0.00	0.00

Subtotal	
Sales Tax (10.5%)	
Total	



Nighthawk Group, LLC
 1010 Cobblers Crossing
 Elgin, IL 60120

Estimate

Date	Estimate #
5/30/2022	E2022-438

Name / Address
Village of Plainfield James Kastrantas 14300 S Coil Plus Drive Plainfield, IL 60544

Ship To
Village of Plainfield James Kastrantas 14300 S Coil Plus Drive Plainfield, IL 60544

Phone #	E-mail	Web Site	Terms	Project
847-452-3958	ksmith@nighthawk-group.com	www.nighthawk-group.com	Due on receipt	

Item	Description	Qty	Rate	Total
Disclaim-Strikes	<p>Electric Door Strikes to be provided and installed by third party, with lead fished up through the door frame into the ceiling.</p> <p>Lock strike should be 12v, with max .6amp, continuous duty.</p> <p>If 24v lock strikes are installed, customer to provide local power, as required by the application and in compliance with local building codes.</p> <p>All lock strikes must be compliant with the fire rating of the door they are installed on.</p> <p>If magnetic locks are used, appropriate disconnect relays to the fire panel are required and will be provided by the customer or customers fire alarm company. Fire panel connections are NOT included as part of this agreement.</p>		0.00	0.00
Disclaim-Network	Customer to provide available network switch ports, PoE ports, and network programming and Internet connectivity as required. Also, adequate power and UPS/Battery Backup source in switch closet.		0.00	0.00
Disclaim-IT Support	IT and network support are not included in this estimate. IT and network support will be provided by client or their designated IT support provider.		0.00	0.00
Disclaim-Fire/Building	** Customer to verify that requested work meets local fire and building code requirements. Any additional code requirements will be at additional cost.		0.00	0.00

Subtotal

Sales Tax (10.5%)

Total



Nighthawk Group, LLC
 1010 Cobblers Crossing
 Elgin, IL 60120

Estimate

Date	Estimate #
5/30/2022	E2022-438

Name / Address
Village of Plainfield James Kastrantas 14300 S Coil Plus Drive Plainfield, IL 60544

Ship To
Village of Plainfield James Kastrantas 14300 S Coil Plus Drive Plainfield, IL 60544

Phone #	E-mail	Web Site	Terms	Project
847-452-3958	ksmith@nighthawk-group.com	www.nighthawk-group.com	Due on receipt	

Item	Description	Qty	Rate	Total
Disclaim-General	Customer to provide facility access as required in order to complete work in a timely manner. Customer will also provide safe, clear, and unencumbered access to required work areas. All work will be performed during normal business hours. Evening and weekend work will be performed at additional cost.		0.00	0.00
Disclaim-Deposit	50% deposit required at estimate acceptance, balance due upon completion. Work will not be scheduled until deposit is received.		0.00	0.00
Disclaim-Proj-Est-Accepta...	Project Estimate Accepted by: Print: _____ Sign: _____ Date: _____		0.00	0.00

	Subtotal	\$7,282.00
Estimates are valid for 30 days. Special order materials, Isonas Access Control, and Axis Surveillance products are payable in advance and are subject to a 20% restocking fee. Defective items will be returned for exchange only.	Sales Tax (10.5%)	\$0.00
	Total	\$7,282.00



Nighthawk Group, LLC
 1010 Cobblers Crossing
 Elgin, IL 60120

Estimate

Date	Estimate #
9/25/2022	E2022-446

Name / Address
Village of Plainfield James Kastrantas 14300 S Coil Plus Drive Plainfield, IL 60544

Ship To
Village of Plainfield James Kastrantas 14300 S Coil Plus Drive Plainfield, IL 60544

Phone #	E-mail	Web Site	Terms	Project
847-452-3958	ksmith@nighthawk-group.com	www.nighthawk-group.com	Due on receipt	

Item	Description	Qty	Rate	Total
CR0030	Add Electric Strikes to new FEMA building Third-Party Services - Locksmith Service call - Plainfield (3) ELECTRIC STRIKE MORTISE - 1006KM-630 (1) ELECTRIC STRIKE - 7400 628 Locksmith Labor	1	3,877.39	3,877.39

	Subtotal	\$3,877.39
Estimates are valid for 30 days. Special order materials, Isonas Access Control, and Axis Surveillance products are payable in advance and are subject to a 20% restocking fee. Defective items will be returned for exchange only.	Sales Tax (10.5%)	\$0.00
	Total	\$3,877.39



www.PlainfieldLockTechs.com

14730 S Naperville Rd
Plainfield, IL 60544

Phone: 815-556-8539 Fax: 815-880-8224

Returns after 30 days will receive in-store credit
Items must be returned in same condition sold.

Hours:

Mon 8:30 - 5:00 PM
Tue 8:30 - 5:00 PM
Wed 8:30 - 5:00 PM
Thu 8:30 - 5:00 PM
Fri 8:30 - 5:00 PM
Sat 9:00 - 1:00 PM
Sun Closed

Contract No: 32465

Quote

Service Address

Village of Plainfield
James Kastanas
24401 W Lockport St
IL 0 Plainfield IL 60544

815-230-2852

PO:

Job:

Date Out: 9/16/2022 12:32 PM

Delivery Window:

Merchandise Items/Service Charges

ID	Item	Item Name	Unit Price	QTY	Unit	Disc:	Net Amount
3	450	Aluminum Door Electric Strike	\$624.00	1	EA	0	\$624.00
2	450	Cut/Install Aluminum Electric Strike	\$750.00	1	EA	0	\$750.00
5	450	Electrified Mortise Lock	\$944.00	3	EA	0	\$2,832.00
6	450	Install Mortise Lock	\$125.00	3	EA	0	\$375.00
4	450	Install/Wire Transfer Hinge	\$350.00	3	EA	0	\$1,050.00
8	450	Power Transfer Hinge	\$169.00	3	EA	0	\$507.00
7	450	Wire Frames/Doors (Last 4 feet)	\$125.00	4	EA	0	\$500.00

Sales Tax:	\$0.00
Service Charges:	\$6,638.00
Total:	\$6,638.00
Amount Paid:	\$0.00
Change/Refund Amt:	\$0.00
Amount Due:	\$6,638.00



John F. Argoudelis
PRESIDENT

Michelle Gibas
VILLAGE CLERK

TRUSTEES

Harry Benton
Kevin M. Calkins
Patricia T. Kalkanis
Cally J. Larson
Tom Ruane
Brian Wojowski

MEMO TO: President Argoudelis and Board of Trustees
FROM: Jonathan Proulx, Director of Planning
DATE: September 28, 2022
RE: Chatham Square / Stewart Ridge Path Coordination

Staff continues to coordinate with the builders/developers of Chatham Square and Stewart Ridge, as well as the residents and homeowners' association (HOA) of each neighborhood, regarding a pending path connection. The original development plans called for a path connection between the two neighborhoods. The alignment of the path would require removal of dozens of trees and residents from both neighborhoods have raised concerns over privacy, safety, and other factors. There has also been a handful of residents who support installation of the path. Staff reached out to the HOA's to get the pulse of each neighborhood, as the improvements would ultimately be maintained by the HOA's.

The Chatham Square HOA met on September 20 and its representative has notified the Village that Chatham Square residents do not want this path segment constructed (shown in red on the attached exhibit).

The Stewart Ridge HOA met on September 22. The HOA conducted a vote of households in attendance. The vast majority (17-4) voted in opposition of installing the path that would connect Stewart Ridge to Chatham Square (shown in blue on the attached exhibit).

Staff recommends following the majority opinion of the residents to omit the path segments. The path segments would be the responsibility of the HOA's to maintain and, if unwanted, the HOA's could remove the paths. If the Village Board concurs, staff will work with residents in Stewart Ridge to have the builder make alternate improvements, with a focus on stormwater management.

C: Greg Collins, M/I Homes
Dan Kittilsen, DJK Custom Homes
Jon Powers, Chatham Square HOA
Christie Capalety, Encore Real State (Stewart Ridge HOA)



MEMORANDUM



To: Joshua Blakemore, Village Administrator
From: Scott Threewitt, Director of Public Works
Date: September 28, 2022
Re: Illinois Public Works Mutual Aid Network Membership

Background Findings

The item under consideration by the Village Board pertains to membership of the Illinois Public Works Mutual Aid Network (IPWMAN). IPWMAN provides a formalized system for government agencies to enter into a written mutual aid agreement to provide and receive emergency assistance in the event of natural or man-made disasters or other situations that require action or attention beyond the normal capabilities of an agency. The organization embodies the concept of “community helping community” by providing an organized process for response to an emergency. An agency requesting assistance receives the type of equipment, materials and personnel services that are needed to react to the event.

The formation of IPWMAN complies with criteria established by the Federal Emergency Management Agency (FEMA) for recognizing the eligibility of costs under the Public Assistance Program incurred through mutual aid agreements between applicants and other entities. (FEMA Disaster Assistance Policy Number DAP9523.6, August 13, 2007) IPWMAN provides a network to help others with personnel, equipment, materials, and other resources for natural and man-made disaster response.

Policy Considerations

It is the mission of IPWMAN, in the spirit of intergovernmental cooperation, to develop and maintain a statewide network of public works related agencies whose principal purpose is to provide mutual aid response and recovery assistance to each other when confronted with natural or man-made emergencies and disasters.

According to Section 2-43 (6) of the Village Code of Ordinances, the Village Administrator shall make a recommendation to the President and Board of Trustees on purchases over the \$10,000 statutory limit. The Board has the right to accept or reject any or all proposals.

Financial Considerations

IPWAMAN dues require annual dues based on the population of the member agency. Based on Plainfield’s population, the annual dues are \$250.00.

Recommendation

It is our recommendation that the Village Board adopt Ordinance No. _____, authorizing the Village President to execute an Agreement for participation in the Illinois Public Works Mutual Aid Network.

ORDINANCE NO. _____
An Ordinance Authorizing Execution of the
Illinois Public Works Mutual Aid Network Agreement (IPWMAN)

WHEREAS, the Constitution of the State of Illinois, 1970, Article VII, Section 10, authorizes units of local government to contract or otherwise associate among themselves in any manner not prohibited by law or ordinance; and,

WHEREAS, the "Intergovernmental Cooperation Act", 5 ILCS 220/1 et seq., provides that any power or powers, privileges or authority exercised or which may be exercised by a unit of local government may be exercised and enjoyed jointly with any other unit of local government; and,

WHEREAS, Section 5 of the "Intergovernmental Cooperation Act", 5 ILCS 220/5, provides that any one or more public agencies may contract with any one or more public agencies to perform any governmental service, activity or undertaking which any of the public agencies entering into the contract is authorized by law to perform, provided that such contract shall be authorized by the governing body of each party to the contract; and,

WHEREAS, the Village President and the Board of Trustees of the Village of Plainfield have determined that it is in the best interests of the Village and its residents to enter into an intergovernmental agreement to secure to each the benefits of mutual aid in public works and the protection of life and property from an emergency or disaster and to provide for public works assistance, training and other necessary functions to further the response and recovery from said emergency or disaster. The principal objective of the public works mutual aid assistance being the response to and recovery from any emergency or disaster and the return of the community to as near normal as quickly as possible.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF PLAINFIELD, WILL AND KENDALL COUNTIES, ILLINOIS, AS FOLLOWS:

SECTION ONE: That the President and the Village Clerk are hereby authorized to execute an Agreement for participation in the Illinois Public Works Mutual Aid Network (IPWMAN), a copy of said Agreement being attached hereto and being made a part hereof.

APPROVED this day of , 2022, by a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

(Authorized Signature)

ATTEST:
(Authorized Signature)

Illinois Public Works Mutual Aid Network Agreement

This Public Works Agreement (hereinafter “Agreement”) is entered into by _____ which has, by executing this Agreement, manifested its intent to participate in an Intrastate Program for Mutual Aid and Assistance, hereinafter entitled the “Illinois Public Works Mutual Aid Network (IPWMAN)”;

WHEREAS, the Constitution of the State of Illinois, 1970, Article VII, Section 10, (hereinafter “Act”) authorizes units of local government to contract or otherwise associate among themselves in any manner not prohibited by law or ordinance; and

WHEREAS, any community that is a home rule unit of local government under the 1970 Constitution of the State of Illinois and as such may exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, the Act provides that any one or more public agencies may contract with any one or more other public agencies to set forth fully the purposes, powers, rights, objectives and responsibilities of the contracting Parties; and

WHEREAS, the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1 et seq., provides that any power or powers, privileges or authority exercised or which may be exercised by a unit of local government may be exercised and enjoyed jointly with any other unit of local government including a unit of local government from another state; and

WHEREAS, the Parties to this Agreement may voluntarily agree to participate in mutual aid and assistance activities conducted under the State of Illinois Intrastate Mutual Aid and Assistance Program and the Interstate Emergency Management Assistance Compact (EMAC). Parties may voluntarily agree to participate in an interstate Mutual Aid and Assistance Program for public works related agencies including, but not limited to; local municipal public works departments, township road districts, unit road districts, county highway departments, public water agencies and public wastewater agencies or any other governmental entity that performs a public works function through this Agreement if such a program were established.

WHEREAS, the Parties hereto are units of local government as defined by the Constitution of the State of Illinois and the Intergovernmental Cooperation Act; and

WHEREAS, the Parties recognize that they are vulnerable to a variety of potential, natural and man-made disasters; and

WHEREAS, the Parties to this Agreement wish to provide mutual aid and assistance to one another during times of disaster or public works emergencies.

NOW, THEREFORE, the Parties agree as follows:

SECTION I: PURPOSE

The Illinois Public Works Mutual Aid Network (IPWMAN) program is hereby established to provide a method whereby public works related agencies, including, but not limited to, local municipal public works departments, township road districts, unit road districts, county highway departments, public water agencies and public wastewater agencies or any other governmental entity that performs a public works function in need mutual aid assistance may request aid and assistance in the form of personnel, equipment, materials and/or other associated services as necessary from other public works related agencies. The purpose of this Agreement is to formally document such a program.

SECTION II: DEFINITIONS

The following definitions will apply to the terms appearing in this Agreement.

- A. "*AGENCY*" means any municipal public works agency, township road district, unit road district, county highway departments, publicly-owned water organization and publicly-owned wastewater organization or any other governmental entity that performs a public works function that abides by the provisions as found in this Agreement.
- B. "*AID AND ASSISTANCE*" includes, but is not limited to, personnel, equipment, facilities, services, materials and supplies and any other resources needed to provide mutual aid response.
- C. "*AUTHORIZED REPRESENTATIVE*" means a Party's employee who, by reason of his or her position, has been authorized, in writing by that Party, to request, offer, or provide aid and assistance pursuant to this Agreement. Each Party's initial authorized representative, and the representative's title, is listed on the contact list. If the title of the authorized representative as listed by name on the contact list has changed, such change shall have no effect on the authority of the authorized representative and the named person shall continue to be the authorized representative until a different person is named as the authorized representative in writing by the Party. In the event that the person who is listed as authorized representative is no longer employed by the Party, the successor in the office formerly held by the authorized representative shall automatically become the authorized representative unless the Party indicates otherwise in writing. Each Party's authorized representative shall be responsible to designate someone to supervise that Party's employees who are engaged in the receipt or furnishing of aid and assistance, including, but not limited to, opening of public ways; removal of debris; building of protective barriers; management of physical damage to structures and terrain; transportation of persons, supplies, and equipment; and repair and operation of municipal utilities.
- D. "*BOARD OF DIRECTORS*" is a group of representatives from the Parties to the IPWMAN Agreement elected to organize and maintain the program. The Board of Directors shall consist of members of the IPWMAN. Qualifications and terms for the Board members shall be defined in the By-Laws of the Illinois Public Works Mutual Aid Network, Inc.
- E. "*BOARD MEMBER*" is a representative of the Association (IPWMAN) serving on the Board of Directors.
- F. "*DISASTER*" means a calamitous incident threatening loss of life or significant loss or damage to property, including, but not limited to flood, winter storm, hurricane, tornado, dam break, or other naturally-occurring catastrophe or man-made, accidental, military, or paramilitary incident, or biological or health disasters or a natural or manmade incident that is, or is likely to be, beyond the control of the services, personnel, equipment and facilities of a Party that requires assistance under this Mutual Aid and

Assistance Agreement, but must be coordinated through the appropriate local accredited/certified Emergency Management Agency coordinator.

G. “*IPWMAN*” is the acronym for the Illinois Public Works Mutual Aid Network.

H. “*LOCAL EMERGENCY*” is defined as an urgent need requiring immediate action or attention beyond normal capabilities, procedures and scope for aid and assistance by an agency.

I. “*MUTUAL AID RESOURCE LIST*” means the list of the equipment, personnel and other resources that each Party has available for the provision of aid and assistance to other Parties. This list shall be periodically updated in accordance with the Operational Plan.

J. “*NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS)*” a Presidential directive that provides a consistent nationwide approach that allows federal, state, local and tribal governments as well as private-sector and nongovernmental organizations to work together to manage incidents and disasters of all kinds.

K. “*PARTY*” means an agency which has adopted and executed this Agreement.

L. “*PERIOD OF ASSISTANCE*” means a specified period of time when a Responding Agency assists a Requesting Agency. The period commences when personnel, equipment, or supplies depart from a Responding Agency’s facility and ends when the resources return to their facility (portal to portal). All protections identified in the Agreement apply during this period. The specified Period of Assistance may occur during response to or recovery from an emergency, as previously defined.

M. “*RESPONDING AGENCY*” means the Party or Agency which has received a request to furnish aid and assistance from another Party and has agreed to provide the same.

N. “*REQUESTING AGENCY*” means the Party or Agency requesting and receiving aid and assistance from a Responding Agency.

SECTION III: RESPONSIBILITY OF PARTIES

A. *PROVISION OF AID*. Each Party recognizes that it may be requested to provide aid and assistance at a time when it is necessary to provide similar aid and assistance to the Party’s own constituents. This Agreement shall not be construed to impose any unconditional obligation on any Party to provide aid and assistance. A Party may choose not to render aid and assistance at any time, for any reason.

B. *RECRUITMENT*. The Parties hereby encourage each other to enlist other agencies to adopt and execute this Agreement.

C. *AGREEMENT FOR BENEFIT OF PARTIES*. All functions and activities performed under this Agreement are for the benefit of the Parties to this Agreement. Accordingly, this Agreement shall not be construed to be for the benefit of any third parties and no third parties shall have any right or cause of action against the Parties to this Agreement.

D. *IMMUNITIES*. All immunities provided by law to the Parties shall be fully applicable to the Parties providing or receiving aid and assistance pursuant to this Agreement, including, but not limited to, the Local Governmental and Governmental Employees Tort Immunity Act, 745 ILCS 10/1-101, et seq.

E. *MEMBERSHIP*. To be a member in good standing, a Party shall be responsible for dues and other obligations as specified in the IPWMAN By-Laws and Operational Plan.

SECTION IV: ANNUAL REVIEW

At a minimum, the Board of Directors shall meet annually at a meeting place designated by the Board of Directors to review and discuss this Agreement and, if applicable, to recommend amendments to this Agreement. The Board of Directors shall have the power and signing authority to carry out the purposes of this Agreement, including but not limited to the power to: adopt by-laws; execute agreements and documents approved by the Board of Directors; develop specific operating plans, procedures and protocol for requesting assistance; organize meetings; operate a website; disseminate information; create informational brochures; create subcommittees; maintain lists of the Parties; maintain equipment and supply inventory lists; and deal with Party issues.

SECTION V: PROCEDURES FOR REQUESTING ASSISTANCE

The Board of Directors will promulgate and regularly update procedures for requesting assistance through the Illinois Public Works Mutual Aid Network (IPWMAN) Operational Plan.

SECTION VI: RESPONDING AGENCY'S ASSESSMENT OF AVAILABILITY OF RESOURCES

The Board of Directors will promulgate and regularly update procedures for responding agency's assessment of availability of resources through IPWMAN Operational Plan.

SECTION VII: SUPERVISION AND CONTROL

A. *DESIGNATION OF RESPONDING AGENCY'S SUPERVISORY PERSONNEL.* Responding Agency shall designate a representative who shall serve as the person in charge of coordinating the initial work assigned to the Responding Agency's employees by the Requesting Agency. The Requesting Agency shall direct and coordinate the work being assigned to the Responding Agency(s) and the Requesting Agency's employees. All actions shall be consistent with and in accordance with the National Incident Management System (NIMS) and the IPWMAN Operational Plan.

B. *RESPONSIBILITIES OF RESPONDING AGENCY'S SUPERVISORY PERSONNEL.* The Board of Directors will promulgate and regularly update procedures for Responding Agency's supervisory personnel through the IPWMAN Operational Plan.

SECTION VIII: LENGTH OF TIME FOR AID AND ASSISTANCE; RENEWABILITY; RECALL

The Board of Directors will promulgate and regularly update procedures for length of time for aid and assistance; renewability; recall through the Illinois Public Works Mutual Aid Network (IPWMAN) Operational Plan.

It is presumed that a Responding Agency's aid and assistance shall be given for an initial minimum period of twelve (12) hours. Thereafter, assistance shall be extended as the Responding Agency and Requesting Agency shall agree. The twelve (12) hour period shall start when the aid and assistance departs from Responding Agency's location with the intent of going to Requesting Agency's location. The aid and assistance shall end when it returns to Responding Agency's location with the understanding between the Responding Agency and Requesting Agency that provision of aid and assistance is complete.

Responding Agency may recall its aid and assistance at any time at its sole discretion. Responding Agency shall make a good faith effort to give the Requesting Agency as much advance notice of the recall as is practical under the circumstances.

SECTION IX: DOCUMENTATION OF COST & REIMBURSEMENT OF COST

A. *PERSONNEL* – Responding Agency shall continue to pay its employees according to its then prevailing ordinances, rules, regulations, and collective bargaining agreements. At the conclusion of the period of aid and assistance, the Responding Agency shall document all direct and indirect payroll costs plus any taxes and employee benefits which are measured as a function of payroll (i.e.; FICA, unemployment, retirements, etc.).

B. *RESPONDING AGENCY'S TRAVELING EMPLOYEE NEEDS* – Responding Agency shall document the basic needs of Responding Agency's traveling employees, such as reasonable lodging and meal expenses of Responding Agency's personnel, including without limitation transportation expenses for travel to and from the stricken area during the period of aid and assistance.

C. *EQUIPMENT* – Responding Agency shall document the use of its equipment during the period of aid and assistance including without limitation all repairs to its equipment as determined necessary by its on-site supervisor(s) to maintain such equipment in safe and operational condition, fuels, miscellaneous supplies, and damages directly caused by provision of the aid and assistance.

D. *MATERIALS AND SUPPLIES* – Responding Agency shall document all materials and supplies furnished by it and used or damaged during the period of aid and assistance.

E. *REIMBURSEMENT OF COSTS* – Equipment, personnel, materials, supplies and/or services provided pursuant to this Agreement shall be at no charge to the Requesting Agency, unless the aid and assistance is requested for more than five (5) calendar days. If aid and assistance is requested from the State of Illinois to be activated as a State asset, the Responding Agency will be reimbursed for personnel, materials, supplies and equipment from the first day of the response to the event by the State of Illinois. Materials and supplies will be reimbursed at the cost of replacement of the commodity. Personnel will be reimbursed at Responding Agency rates and equipment will be reimbursed at an appropriate equipment rate based upon either pre-existing locally established rates, the Federal Emergency Management Agency Equipment Rate Schedule or that published by the Illinois Department of Transportation. In the event that there is no such appropriate equipment rate as described above, reimbursement shall be at the actual cost incurred by the Responding Agency.

SECTION X: RIGHTS AND PRIVILEGES OF RESPONDING AGENCY'S EMPLOYEES

Whenever Responding Agency's employees are rendering aid and assistance pursuant to this Agreement, such employees shall retain the same powers, duties, immunities, and privileges they would ordinarily possess if performing their duties within the geographical limits of Responding Agency.

SECTION XI: WORKERS' COMPENSATION

The Parties agree that Requesting Agency shall be responsible for payment of workers' compensation benefits owed to Requesting Agency's employees and that Responding Agency shall be responsible for payment of workers' compensation benefits owed to Responding Agency's employees.

SECTION XII: INSURANCE

Each Party shall bear the risk of liability for its agency and its agency's employees' acts and omissions and shall determine for itself what amount of insurance it should carry, if any. Each Party understands and agrees that any insurance coverage obtained shall in no way limit that Party's responsibility under Section XIII of this Agreement to indemnify and hold the other Parties to this Agreement harmless from such liability.

SECTION XIII: INDEMNIFICATION

Each Party hereto agrees to waive all claims against all other Parties hereto for any loss, damage, personal injury or death occurring in consequence of the performance of this Mutual Aid Agreement; provided, however, that such claim is not a result of gross negligence or willful misconduct by a Party hereto or its personnel.

Each Party requesting aid pursuant to this Agreement hereby expressly agrees to hold harmless, indemnify and defend the Party rendering aid and its personnel from any and all claims, demands, liability, losses, suits in law or in equity which are made by a third party provided, however, that all employee benefits, wage and disability payments, pensions, worker's compensation claims, damage to or destruction of equipment and clothing, and medical expenses of the Party rendering aid or its employees shall be the sole and exclusive responsibility of the Party rendering aid; and further provided that such claims made by a third party are not the result of gross negligence or willful misconduct on the part of the Party rendering aid. This indemnity shall include attorney fees and costs that may arise from providing aid pursuant to this Agreement.

SECTION XIV: NON-LIABILITY FOR FAILURE TO RENDER AID

The rendering of assistance under the terms of this Agreement shall not be mandatory if local conditions of the Responding Agency prohibit response. It is the responsibility of the Responding Agency to immediately notify the Requesting Agency of the Responding Agency's inability to respond; however, failure to immediately notify the Requesting Agency of such inability to respond shall not constitute evidence of noncompliance with the terms of this section and no liability may be assigned.

No liability of any kind or nature shall be attributed to or be assumed, whether expressly or implied, by a party hereto, its duly authorized agents and personnel, for failure or refusal to render aid. Nor shall there be any liability of a party for withdrawal of aid once provided pursuant to the terms of this Agreement.

SECTION XV: NOTICE OF CLAIM OR SUIT

Each Party who becomes aware of a claim or suit that in any way, directly or indirectly, contingently or otherwise, affects or might affect other Parties of this Agreement shall provide prompt and timely notice to the Parties who may be affected by the suit or claim. Each Party reserves the right to participate in the defense of such claims or suits as necessary to protect its own interests.

SECTION XVI: AMENDMENTS

Proposed amendments to this Agreement shall be submitted to the Board of Directors. Amendments shall be approved by majority vote of the Board of Directors.

SECTION XVII: ADDITIONAL PARTIES

Additional agencies may become Parties to this Agreement, provided that such agencies:

- (1) Approve and execute this Agreement.
- (2) Provide a fully executed copy of this Agreement to the Board of Directors.
- (3) Provide the name and title of an authorized representative to the Board of Directors.
- (4) Annually provide a list of mutual aid resources to its local accredited/certified Emergency Management Agency. If requested, the agency may need to assist its local accredited/certified Emergency Management Coordinator with data entry of its mutual aid resources into a web-based format (NIMS Source).

Upon submission of the items enumerated above to the Board of Directors and receipt of acknowledgement from the Board of Directors, the submitting agency shall be regarded as a Party to the Agreement.

SECTION XVIII: NOTICES

Notices and requests as provided herein shall be deemed given as of the date the notices are deposited, by First Class Mail, addressed to the Board of Directors who will notify each of the Parties' representatives.

SECTION XIX: INITIAL TERM OF AGREEMENT; RENEWAL; TERMINATION

The initial term of this Agreement shall be one (1) year from its effective date. Thereafter, this Agreement shall automatically renew for additional one-year terms commencing on the anniversary of the effective date of this Agreement. Any Party may withdraw from this Agreement at any time by giving written notification to the Board of Directors. The notice shall not be effective until ninety (90) days after the notice has been served upon the Board of Directors by First Class mail. A Party's withdrawal from this Agreement shall not affect that Party's liability or obligation incurred under this Agreement prior to the date of withdrawal. This Agreement shall continue in force and effect as to all other Parties until such time as a Party withdraws. Failure to adopt any amended agreement within ninety (90) days of said amended agreement will signify a Party's withdrawal from the Agreement.

SECTION XX: HEADINGS

The headings of various sections and subsections of this Agreement have been inserted for convenient reference only and shall not be construed as modifying, amending, or affecting in any way the express terms and provisions of this Agreement or their interpretation.

SECTION XXI: SEVERABILITY

Should any clause, sentence, provision, paragraph, or other part of this Agreement be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this Agreement. Each of the Parties declares that it would have entered into this Agreement irrespective of the fact that any one or more of this Agreement's clauses, sentences, provisions, paragraphs, or other parts have been declared invalid. Accordingly, it is the intention of the Parties that the remaining portions of this Agreement shall remain in full force and effect without regard to the clause(s), sentence(s), provision(s), paragraph(s), or other part(s) invalidated.

SECTION XXII: EFFECTIVE DATE

This Agreement shall be effective on the date of the acknowledgement letter sent by the Board of Directors.

SECTION XXIII: WAIVER

Failure to enforce strictly the terms of this Agreement on one or more occasions shall not be deemed a waiver of the right to enforce strictly the terms of this Agreement on any other occasion.

SECTION XXIV: EXECUTION OF COUNTERPARTS

This Agreement may be signed in any number of counterparts with the same effect as if the signatures thereto and hereto were upon the same instrument.

SECTION XXV: PRIOR IPWMAN AGREEMENTS

To the extent that provisions of prior IPWMAN Agreements between signatories to this Agreement are inconsistent with this Agreement, all prior agreements for mutual aid and assistance between the Parties hereto are suspended.

SECTION XXVI: PROHIBITION ON THIRD PARTIES AND ASSIGNMENT OF RIGHTS/DUTIES

This Agreement is for the sole benefit of the Parties and no person or entity shall have any rights under this Agreement as a third-Party beneficiary. Assignments of benefits and delegations of duties created by this Agreement are prohibited and must be without effect.

NOW, THEREFORE, each of the Parties have caused this IPWMAN Mutual Aid Agreement to be executed by its duly authorized representative who has signed this Agreement as of the date set forth below.

Approved and executed this _____ day of _____, 20__.

For the Agency

By: _____

Attest: _____

APPROVED (as to form):

By: _____

On behalf of the Illinois Public Works Mutual Aid Network

Approved and executed this _____ day of _____, 20__.

By: _____

Elias Koutas
President of IPWMAN Board of Directors

Attest: _____

Mark W. Doerfler
IPWMAN Secretary

Approved by the IPWMAN Interim Board of Directors on September 17, 2008. Amended by the IPWMAN Interim Board of Directors on August 19, 2009. Amended by the IPWMAN Board of Directors on June 16, 2010

MEMORANDUM



To: Joshua Blakemore, Village Administrator
From: Scott Threewitt, Director of Public Works
Date: September 28, 2022
Re: 143rd Street East Extension-Streambank Mitigation Credit Agreement

Background Findings

The item under consideration by the Village Board pertains to the streambank mitigation credits needed for the 143rd Street East Extension project. Streambank impacts have been identified within the project limits and are proposed to be mitigated through an approved banking site. Impacts to the river have been minimized to the least amount practical with the need for mitigation documented in the Individual Permit granted from the Army Corps of Engineers.

A total of 37 feet of stream credits are required to mitigate the impacts of the project. The Village’s engineering consultant for the project has identified the School Springs Wetland and Stream Bank site as an appropriate location. The School Springs Wetland and Stream Bank site is owned and managed by the McHenry County Conservation District. Cost per foot for mitigation credits is \$600 for a total price of \$22,200.00.

Policy Considerations

The project supports both the Village’s Comprehensive and Transportation Plans by providing alternate routes within the Village to alleviate traffic congestion. The additional crossing over the DuPage River will allow quicker and more convenient access between IL 59 and IL 126/I-55 while reducing truck traffic in the downtown core. When combined with the western extension of 143rd Street, this will complete the entire 143rd Street corridor between Ridge Road and IL Route 126.

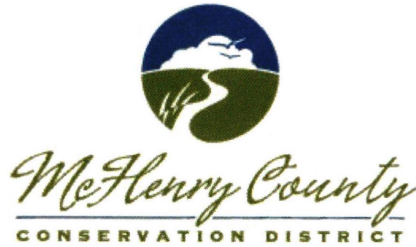
According to Section 2-43 (6) of the Village Code of Ordinances, the Village Administrator shall make a recommendation to the President and Board of Trustees on purchases over the \$10,000 statutory limit. The Board has the right to accept or reject any or all proposals.

Financial Considerations

Funding for this work has been identified in the Capital Improvement Fund known as 11-00-91-9165.009 under Roadway Improvements/143rd Street East Extension.

Recommendation

It is our recommendation that the Village Board authorize the Village President to sign the 143rd Street East Extension-Agreement for Purchase of Stream Mitigation Credits with the McHenry County Conservation District at a total price not to exceed \$22,200.00.



**REQUEST FOR PURCHASE OF WETLAND MITIGATION CREDITS
School Springs Stream and Wetland Mitigation Bank - LRC-2017-00500**

INSTRUCTIONS: COMPLETE PAGES 1 AND 2 AND SUBMIT TO THE INTERNAL SALES REVIEW TEAM AS INDICATED BELOW.

This request is made pursuant to Policy #7.02.09, the Mitigation Bank Credit Sales Policy, within the Land Preservation and Natural Ecosystem Management policies of the Comprehensive Administrative Policy and Procedure Manual of the McHenry County Conservation District, and

Resolution #21-59, establishing the pricing on the School Springs Stream and Wetland Mitigation Bank Credits for FY 2022 as follows:

*\$96,000 per acre of wetland credit, and
\$600 per linear foot for stream credit.*

TO: Internal Sales Review Team
C/O Director of Land Preservation and Natural Resources
McHenry County Conservation District
7210 Keystone Road, Richmond, IL 60071
ecollins@mccdDistrict.org

FROM: *(Information MUST include names of all individuals with more than a 7 ½ % beneficial interest in the entity or organization purchasing credits. Attach additional pages if needed.)*

Village of Plainfield, Scott Threewitt, Assistant Public Works Director

sthreewitt@goplainfield.com 815-230-2037

CONTACT INFORMATION: *(representative's name, address, phone number and/or email address.)*

Scott Threewitt, 14400 Coil Plus Drive, Plainfield IL 60544

Scott Threewitt, 14400 Coil Plus Drive, Plainfield IL 60544

PROJECT NAME AND USACE PERMIT NUMBER FOR WHICH THE CREDITS ARE TO BE UTILIZED:

143rd Street Extension Project, LRC-2018-000901

WETLAND ACREAGE (OR STREAM FEET) IMPACTED: 37 feet of stream

ISOLATED YES/NO: No

RATIO: 1:1

TYPE OF CREDITS REQUESTED FOR PURCHASE (*wetland or stream*): Stream

TOTAL QUANTITY OF CREDIT UNITS (*acres for wetland or linear feet for stream*): 37 ft

PRICE TO BE PAID PER APPLICABLE TYPE OF CREDIT PER UNIT (*U.S. dollars per acre of wetland credit or U.S. dollars per linear foot of stream credit*): _____

\$600/ft = \$22,200

The undersigned hereby certifies that the information contained herein is true, complete and correct and represents the intent to purchase the mitigation credits described at the price(s) stated in this form, as completed, and that it is being made voluntarily as a duly authorized representative of the individual, entity or organization named above.

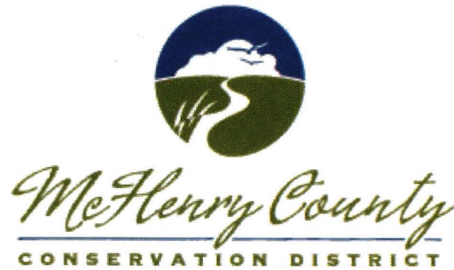
It is understood that this information will be reviewed by the Sales Review Team and if the request is deemed to be in the District's best interest to consider, it will be presented to the Board of Trustees through the Executive Director with a recommendation for action.

It is further understood and agreed that in the event the terms contained in this request, or other such terms as may be mutually agreed, are determined to be acceptable to the District's Board of Trustees that an *AGREEMENT FOR PURCHASE OF WETLAND MITIGATION CREDITS* (the Agreement), in the form attached hereto for reference purposes only, will be completed according to the applicable terms and that said Agreement shall be executed by the parties as soon as reasonably practical and shall govern the consummation of the intended transaction.

SIGNATURE: 

DATE: 7/22/2022

PRINTED NAME AND TITLE: Scott Threwitt, Assistant Public Works Director



AGREEMENT FOR PURCHASE OF WETLAND MITIGATION CREDITS

Agreement Number:

This agreement made to become effective as of the (day, month, year) by and between the McHenry County Conservation District (hereinafter "District"), the owner of the School Springs Wetland Mitigation and Stream Bank and (insert name of purchaser) (hereinafter "Buyer"). The site (insert name of site needing mitigation) is located at (insert location of site needing mitigation). A ratio of (insert ratio used) was set by (insert entity setting ratio) and is used as the basis for the sale.

WHEREAS, the Chicago District of the U.S. Army Corps of Engineers (hereinafter COE), United States Environmental Protection Agency (hereinafter EPA) and the U.S. Fish and Wildlife Service (hereinafter the FWS) have entered into an Interagency Coordination Agreement on Wetland and Stream Mitigation Banking within the regulatory boundaries of the Chicago District, Corps of Engineers (hereinafter ICA) providing for the issuance of general permits in northeastern Illinois to establish wetland and stream mitigation banks to mitigate impacts to specific waters of the United States. The COE, the EPA and the FWS are hereinafter collectively referred to as the Federal Regulatory Agencies. The ICA is incorporated into this agreement by reference; and

WHEREAS, the ICA provides for the issuance of permits to the public agencies in northeastern Illinois and certification of wetland and stream banks owned by such public agencies and authorization of the use of said wetland and stream mitigation bank sites; and

WHEREAS, the District has received certification of a wetland and stream mitigation bank in certain areas of northeastern Illinois (hereinafter School Springs Wetland and Stream Mitigation Bank) in accordance with the ICA and the general permit issued in connection with said ICA (hereinafter General Permit); and

From School Springs Stream and Wetland Mitigation Bank

revised April-2020

Instrument Page 70 of 87

WHEREAS, Buyer desires to commit to the purchase of wetland credits and/or stream mitigation credits (hereinafter credits) from School Springs wetland and Stream Mitigation Bank in accordance with the terms of the Agreement for property known as (insert site) covered by Corps of Engineers permit number (insert permit number).

Now, therefore, in consideration of the mutually binding covenants of the parties, it is agreed as follows:

1. The District has constructed and will monitor the Schools Springs Wetland and Stream mitigation Bank in accordance with the terms of the ICA and the General Permit.

2. The District agrees to sell and Buyer agrees to purchase Credits as follows:

a. Total Credits Purchased:

i. Acres Impacted:

ii. Ratio:

b. Price per Acre:

c. Total Purchase Price

d. Agency Permit Number:

e. Mitigation Bank: Schools Springs Wetland and Stream Mitigation Bank

The above figures and ratio have been agreed to by the (insert entity name) based upon impacts on a wetland and the ratio of mitigation has been set as listed.

The District represents and warrants that the District has, pursuant to the Permit, more than ____ acres of wetland mitigation credits available for sale from the School Springs Wetland and Stream Mitigation Bank. Buyer shall have no obligation to perform any of the responsibilities of the Seller, or satisfy any other obligations of Seller now or hereafter as forth by the COE in the development and maintenance of the Bank.

It is understood and acknowledged that this Agreement constitutes an irrevocable commitment by Buyer to purchase and an irrevocable commitment by the District to sell credits for the number of acres at the purchase price listed above. It is expressly understood that the ratio stated above indicates a purchase of credits for a project within the (insert watershed).

3. Buyer acknowledges and understand that, in reliance upon Buyer's commitment under this Agreement, the District has expended substantial sums in connection with the formation and construction of the School Springs Wetland and Stream mitigation Bank. Full payment is

From School Springs Stream and Wetland Mitigation Bank

revised April-2020

instrument Page 71 of 87

required for the purchase prior to the issuance of the Credit Sales Form to the Corps noting that the sale is complete and that the School Springs Wetland and Stream Mitigation Bank has no objection to the issuance of the permit. Said Credit Sales Form shall be in the form and substance set forth in **Exhibit A**, attached to and made a part hereof.

The payment for the credits shall accompany the return of this signed Agreement to the District with a cashier's check made in favor of:

McHenry County Conservation District
18410 U.S. Highway 14
Woodstock, Illinois 60098

4. By execution of this Agreement, Buyer agrees to comply with all rules and regulations of the regulatory bodies in connection with the Credits purchased pursuant to the Agreement including, but not limited to, the rules and regulations of the Individual Permit Program, or the nationwide Permit Program as promulgated by the Corps. In addition, the Buyer agrees to allow the CORPS or its authorized agents to make periodic inspections at any time deemed necessary in order to insure that the activity being performed under the authority granted to the Buyer is in accordance with the terms and conditions of Corps rules, regulations and requirements.

5. The rights of the Buyer under this Agreement shall not be assigned, conveyed, transferred, pledged, encumbered or in any way restricted without prior written consent of the District and, to the extent required under the rules, regulations and policies the in effect, without prior written approval of the Corps and other regulatory agencies.

6. All notices to the parties pursuant to this Agreement shall be personally delivered, sent by facsimile transmission or sent by certified mail, return receipt requested, to the following address:

McHenry County Conservation District
18410 U.S. Highway 14
Woodstock, Illinois 60098

If to the (insert Buyer's name):

Buyer Address:

7. This Agreement shall inure to the benefit of and be binding upon the parties and their representative successors, representatives and permitted assigns.

IN WITNESS WHEREOF, the parties have executed this Agreement to be effective as of the day and year first written above.

From School Springs Stream and Wetland Mitigation Bank

revised April-2020

Instrument Page 72 of 87

McHenry County Conservation District:

Buyer:

District

(Insert Buyer's Name)

By: _____

By: _____

(Insert Name)

(Insert Name)

Date

Date

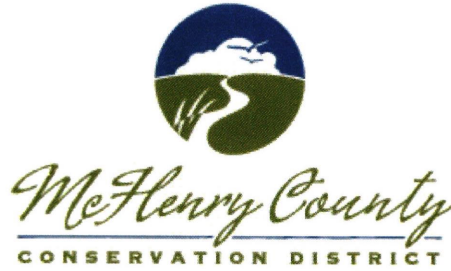


Exhibit A

Mitigation Bank Credit Sales Form

1. Mitigation Bank Name: School Springs Stream and Wetlands
2. Mitigation Bank Phase(s) to be Debited (if applicable): _____
3. Mitigation Bank Corps Permit Number: LRC-2017-00500
4. Entity Purchasing Bank Credits: _____
 - a. Name: _____
 - b. Address: _____
 - c. Telephone: _____ Email: _____
5. Sales Credit Applied to US Army Corps of Engineers Permit Authorization:
 - a. Permit Number: _____
 - b. Wetland acreage (or stream feet) Impacted: _____
 - c. Credits Purchased in Acres or Feet: _____
 - d. Uncertified Credit Sale: Certified Credit Sale: _____
6. Bank Credit Sale Applied per Other Agency Requirement (if applicable):
 - a. Agency Name: _____
 - b. Telephone: _____ Email: _____
 - c. Agency Permit Number: _____
 - d. Acreage Impacted: _____ Isolated Yes/No: _____
 - e. Credits Purchased in Acres: _____
 - f. Uncertified Credit Sale: _____ Certified Credit Sale: _____
7. Remaining Ledger Balance: Uncertified: _____ Certified: _____

*From School Springs Stream and Wetland Mitigation Bank
Instrument Page 74 of 87*

revised April-2020

Statement of Verification:

The undersigned certifies and verifies under penalty of perjury pursuant to 29 U.S.C. §1746 that payment for wetland mitigation credits has been received by **McHenry County Conservation District** as described above and requests that said credits be deducted from the above named bank ledger (and phase, if appropriate) under U. S. Army Corps of Engineers Permit Number LRC-2017-00500.

BANKER: McHenry County Conservation District DATE: _____

BY: _____

TELEPHONE: 815.678.4532 EMAIL: ecollins@mccdDistrict.org

APPENDIX 8: Agreement to Purchase Credits



AGREEMENT FOR PURCHASE OF STREAM MITIGATION CREDITS

Agreement Number: Stream 2 – 8.24.2022

This agreement made to become effective as of the 24th August, 2022 by and between the McHenry County Conservation District (hereinafter “District”), the owner of the School Springs Wetland Mitigation and Stream Bank and the Village of Plainfield (hereinafter “Buyer”). The site 143rd Street Extension is located at Village of Plainfield, Illinois. A ratio of 1:1 was set by the US Army Corps of Engineers and is used as the basis for the sale.

WHEREAS, the Chicago District of the U.S. Army Corps of Engineers (hereinafter COE), United States Environmental Protection Agency (hereinafter EPA) and the U.S. Fish and Wildlife Service (hereinafter the FWS) have entered into an Interagency Coordination Agreement on Wetland and Stream Mitigation Banking within the regulatory boundaries of the Chicago District, Corps of Engineers (hereinafter ICA) providing for the issuance of general permits in northeastern Illinois to establish wetland and stream mitigation banks to mitigate impacts to specific waters of the United States. The COE, the EPA and the FWS are hereinafter collectively referred to as the Federal Regulatory Agencies. The ICA is incorporated into this agreement by reference; and

WHEREAS, the ICA provides for the issuance of permits to the public agencies in northeastern Illinois and certification of wetland and stream banks owned by such public agencies and authorization of the use of said wetland and stream mitigation bank sites; and

WHEREAS, the District has received certification of a wetland and stream mitigation bank in certain areas of northeastern Illinois (hereinafter School Springs Wetland and Stream Mitigation Bank) in accordance with the ICA and the general permit issued in connection with said ICA (hereinafter General Permit); and

WHEREAS, Buyer desires to commit to the purchase of stream mitigation credits (hereinafter credits) from School Springs Wetland and Stream Mitigation Bank in accordance with the terms of the Agreement for property known as 143rd Street Extension covered by Corps of Engineers permit number LRC-2018-000901.

Now, therefore, in consideration of the mutually binding covenants of the parties, it is agreed as follows:

1. The District has constructed and will monitor the Schools Springs Wetland and Stream mitigation Bank in accordance with the terms of the ICA and the General Permit.

2. The District agrees to sell and Buyer agrees to purchase Credits as follows:

a. Total Credits Purchased: 37 Feet

i. Feet Impacted: 37 Feet

ii. Ratio: 1:1

b. Price per foot: \$600

c. Total Purchase Price: \$22,200

d. Agency Permit Number: LRC-2018-000901

e. Mitigation Bank: Schools Springs Wetland and Stream Mitigation Bank LRC-2017-00500

The above figures and ratio have been agreed to by the US Army Corps of Engineers based upon impacts on a stream and the ratio of mitigation has been set as listed.

The District represents and warrants that the District has, pursuant to the Permit, more than 680 feet of stream mitigation credits available for sale from the School Springs Wetland and Stream Mitigation Bank. Buyer shall have no obligation to perform any of the responsibilities of the Seller, or satisfy any other obligations of Seller now or hereafter as forth by the COE in the development and maintenance of the Bank.

It is understood and acknowledged that this Agreement constitutes an irrevocable commitment by Buyer to purchase and an irrevocable commitment by the District to sell credits for the number of acres at the purchase price listed above. It is expressly understood that the ratio stated above indicates a purchase of credits for a project within the Village of Plainfield.

3. Buyer acknowledges and understand that, in reliance upon Buyer's commitment under this Agreement, the District has expended substantial sums in connection with the formation and construction of the School Springs Wetland and Stream mitigation Bank. Full payment is required for the purchase prior to the issuance of the Credit Sales Form to the Corps and Village of Plainfield noting that the sale is complete and that the School Springs Wetland and Stream Mitigation Bank has no objection to the issuance of the permit.

The payment for the credits shall accompany the return of this signed Agreement to the District with a cashier's check made in favor of:

McHenry County Conservation District
18410 U.S. Highway 14
Woodstock, Illinois 60098

4. By execution of this Agreement, Buyer agrees to comply with all rules and regulations of the regulatory bodies in connection with the Credits purchased pursuant to the Agreement including, but not limited to, the rules and regulations of the Individual Permit Program, or the nationwide Permit Program as promulgated by the Corps. In addition, the Buyer agrees to allow the CORPS or its authorized agents to make periodic inspections at any time deemed necessary in order to insure that the activity being performed under the authority granted to the Buyer is in accordance with the terms and conditions of Corps rules, regulations and requirements.

5. The rights of the Buyer under this Agreement shall not be assigned, conveyed, transferred, pledged, encumbered or in any way restricted without prior written consent of the District and, to the extent required under the rules, regulations and policies the in effect, without prior written approval of the Corps and other regulatory agencies.

6. All notices to the parties pursuant to this Agreement shall be personally delivered, sent by facsimile transmission or sent by certified mail, return receipt requested, to the following address:

McHenry County Conservation District
18410 U.S. Highway 14
Woodstock, Illinois 60098

If to the Village of Plainfield:

Village of Plainfield
14400 Coil Plus Drive
Plainfield, Illinois 60544

7. This Agreement shall inure to the benefit of and be binding upon the parties and their representative successors, representatives and permitted assigns.

IN WITNESS WHEREOF, the parties have executed this Agreement to be effective as of the day and year first written above.

McHenry County Conservation District:

Buyer:

District

(Insert Buyer's Name)

By: _____

By: _____

(Insert Name)

(Insert Name)

Date

Date

APPENDIX 9: Credit Sales Form



Mitigation Bank Credit Sales Form

1. Mitigation Bank Name: School Springs Stream and Wetlands
2. Mitigation Bank Phase(s) to be Debited (if applicable): N/A
3. Mitigation Bank Corps Permit Number: LRC-2017-00500
4. Entity Purchasing Bank Credits: Village of Plainfield
 - a. Name: Scott Threewitt
 - b. Address: 14400 Coil Plus Drive, Plainfield, Illinois 60544
 - c. Telephone: 815-230-2037 Email: sthreewitt@goplainfield.com
5. Sales Credit Applied to US Army Corps of Engineers Permit Authorization:
 - a. Permit Number: LRC-2018-000901
 - b. Wetland acreage (or stream feet) Impacted: 37 Feet
 - c. Credits Purchased in Acres or Feet: 37 Feet
 - d. Uncertified Credit Sale: Certified Credit Sale: Certified
6. Bank Credit Sale Applied per Other Agency Requirement (if applicable):
 - a. Agency Name: N/A
 - b. Telephone: _____ Email: _____
 - c. Agency Permit Number: _____
 - d. Acreage Impacted: _____ Isolated Yes/No: _____
 - e. Credits Purchased in Acres: _____
 - f. Uncertified Credit Sale: _____ Certified Credit Sale: _____
7. Remaining Ledger Balance: Uncertified: _____ Certified: 643 Feet

Statement of Verification:

The undersigned certifies and verifies under penalty of perjury pursuant to 29 U.S.C. §1746 that payment for wetland mitigation credits has been received by **McHenry County Conservation District** as described above and requests that said credits be deducted from the above named bank ledger (and phase, if appropriate) under U. S. Army Corps of Engineers Permit Number LRC-2017-00500.

BANKER: McHenry County Conservation District DATE: _____

TELEPHONE: 815.678.4532 EMAIL: ecollins@mccdDistrict.org

MEMORANDUM



To: Joshua Blakemore, Village Administrator
From: Scott Threewitt, Director of Public Works
Date: September 28, 2022
Re: **Old Town Phase 2 Utility Improvements and Preliminary Roadway Design Engineering Services**

Background Findings

The item under consideration by the Village Board pertains to engineering services needed for the Old Town Phase 2 Project. The project consists of water main and service replacement, remaining open cut sanitary rehabilitation, storm sewer, and preliminary roadway design along Center Street, Bartlett Avenue, Amboy Street, and Evans Street. The sanitary sewer lining work has already been completed on these streets and were funded by an IEPA loan. The Phase 2 project includes preparing final design documents and bidding of the utility improvements, as well as the preliminary roadway engineering needed to design the utility improvements to avoid conflicts and accommodate the roadway improvements. The project also includes additional scope items from the Old Town Project Phase 1 project. The schedule for this project is time sensitive as the utility improvements project needs to be bid by March 2023 in order to maintain eligibility for grant funding for the lead water service replacements. Baxter and Woodman is familiar with the Old Town area having completed several previous projects, including the sanitary rehabilitation in the Phase 2 area, and will be able to meet this aggressive schedule.

Policy Considerations

The item supports the Village’s ongoing assessment, maintenance, and improvement of the Village’s infrastructure assets.

According to Section 2-43 (6) of the Village Code of Ordinances, the Village Administrator shall make a recommendation to the President and Board of Trustees on purchases over the \$10,000 statutory limit. The Board has the right to accept or reject any or all proposals.

Financial Considerations

Funding for the Old Town Phase 2 utilities will be paid for by a combination of funds obtained from the American Rescue Plan Act (ARPA) and grant funding from the IEPA Public Water Supply Loan Program for lead water service replacements. The estimate of probable cost for the utility improvements is \$2,350,000 and preliminary estimate for the roadway improvements is \$4,300,000.

Recommendation

Staff recommends that the Village Board authorize the Village President to execute the engineering services agreement with Baxter and Woodman, Inc. for the Old Town Phase 2 Utility Improvements and Preliminary Roadway Design Engineering Services in an amount not to exceed \$535,945.00.

**VILLAGE OF PLAINFIELD, ILLINOIS
OLD TOWN PHASE 2 UTILITY IMPROVEMENTS AND
PRELIMINARY ROADWAY DESIGN ENGINEERING**

ENGINEERING SERVICES AGREEMENT

THIS ENGINEERING SERVICES AGREEMENT (“Agreement”) effective as of _____, 2022 (“Effective Date”) between Village of Plainfield (“Owner”) and Baxter and Woodman, Inc., an Illinois Corporation (“Engineer”).

Owner’s Project, of which the Engineer’s services under this Agreement are a part, is generally identified in Exhibit A (“Project”), attached hereto and incorporated as though fully set forth herein;

Engineer has the capability and capacity to provide the necessary services to complete certain engineering services, as further set forth herein, necessary to complete the Project;

Owner desires to retain Engineer to provide the said services under the terms and conditions hereinafter set forth, and Engineer is willing to perform such services;

In consideration of the mutual covenants and agreements hereinafter set forth and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Owner and Engineer (hereinafter, collectively, the “Parties”, or each, individually, a “Party”) agree that the recitals set forth above are a material part of this Agreement and further agree as follows:

1. SERVICES OF ENGINEER.

1.1 Engineer shall provide, or cause to be provided, if part of its scope, the services set forth herein and in Exhibit B (collectively, the “Services”), attached hereto and incorporated as though fully set forth herein.

2. OWNER’S RESPONSIBILITIES.

2.1 Owner shall provide the Engineer with all criteria and full information as to the Owner’s requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, and any budgetary limitations; and furnish copies of all design and construction standards which Owner will require to be included in the Drawings and Specifications, and furnish copies of Owner’s standard forms, conditions, and related documents for Engineer to include in the Bidding Documents, when applicable.

2.2 Owner shall furnish the Engineer all available information pertinent to the Project including reports and data relative to previous designs, existing conditions, or investigations at or adjacent to the Project Site.

- 2.3 Owner shall furnish or otherwise make available additional project related information and data as is reasonably required to enable Engineer to complete its Services.
- 2.4 Owner warrants that all known hazardous materials on or beneath the site have been identified to the Engineer. The Engineer shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, unidentified or undisclosed hazardous materials. The Engineer shall not be required by the Owner to provide certifications that soils, including soil mixed with other clean construction or demolition debris, are or are not contaminated unless this service is set forth in Exhibit B.
- 2.5 Owner agrees and acknowledges that the Engineer will rely, without liability, upon the accuracy and completeness of all information furnished by the Owner, including its consultants, contractors, specialty contractors, manufacturers, suppliers, and publishers of technical standards pursuant to this Agreement without independently verifying the information.
- 2.6 Owner agrees and acknowledges that the Engineer may reasonably rely on the express and implied representations made by contractors, manufacturers, suppliers, and installers of equipment, materials, and products required by the construction documents as being suitable fit for their intended purposes and compliant with the construction documents and applicable project requirements.
- 2.7 Owner shall arrange for safe access to and make all provisions for Engineer to enter upon public and private property as required for Engineer to perform Services under this Agreement.

3. **SCHEDULE FOR RENDERING SERVICES.**

- 3.1 Engineer is authorized to begin Services as of the Effective Date.
- 3.2 Engineer shall complete its obligations within a reasonable time. Specific periods of time for rendering Services, if any, or specific dates by which Services are to be completed, if any, are set forth in Exhibit B, and the Parties hereby agree such periods of time or specific dates are reasonable.
- 3.3 If Owner authorizes changes in the scope, extent, or character of the Project, then the time for completion of Engineer's Services, and the rates and amounts of Engineer's compensation shall be adjusted equitably.
- 3.4 If the Engineer is hindered, delayed or prevented from performing under the Agreement as a result of any act or neglect of the Owner (or those for whom the Owner is responsible) or force majeure, the time for completion of the Engineer's work shall be extended by the period of the resulting delay and the rates and amounts of Engineer's compensation shall

be adjusted equitably. Force majeure includes, but is not limited to acts of God, wars, terrorism, strikes, labor walkouts, fires, natural disasters, or requirements of governmental agencies.

4. **COMPENSATION, INVOICES AND PAYMENTS.**

- 4.1 The Owner shall pay the Engineer for the Services performed or furnished under Exhibit B, based upon the Engineer's standard hourly billing rates for actual work time performed plus reimbursement of out-of-pocket expenses including travel, the total of which will not exceed \$535,945.00, Engineer's Project No. 191160.42. The Engineer may adjust the hourly billing rate and out-of-pocket expenses on or about January 1 of each subsequent year and will send the new schedule to the Owner.
- 4.2 The Engineer may submit requests for periodic progress payments for Services rendered. Payments shall be due and owing by the Owner in accordance with the terms and provisions of the State of Illinois Local Government Prompt Payment Act (50 ILCS 505/1 *et seq.*) (the "Act"). If Owner fails to comply with the requirements as set forth in the Act, the Engineer may, after giving seven (7) days written notice to the Owner, suspend Services under this Agreement until the Engineer has been paid in full all amounts due for Services, expenses, and late payment charges as provided in the Act. For the avoidance of any doubt, the provisions set forth in the Act shall apply to Owner, regardless of whether Owner is an entity specifically identified in Section 2 of the Act.
- 4.3 The Owner may, at any time, by written order, make changes to the scope of Services, which changes shall not become effective unless and until Engineer issues its written acceptance of same. If such changes cause an increase or decrease in the Engineer's fee or time required for performance of any Services under this Agreement, an equitable adjustment shall be made and this Agreement shall be modified. No Service for which added compensation is to be charged will be provided without first obtaining written authorization from the Owner. The Parties further agree that if elements of the scope of Services are reduced or eliminated by the Owner, then the Owner agrees to waive, forgive, release, and hold harmless the Engineer from all claims, causes of action, and damages arising from those reduced and/or eliminated Services. The Engineer shall not be responsible for any changes made to the Project documents by the Owner, contractor, or others, without the Engineer's prior review and written approval.

5. **OPINION OF PROBABLE CONSTRUCTION COSTS.**

- 5.1 The Engineer's opinion of probable construction costs, if the provision of which is included in its scope of Services, represents its judgment as a professional engineer. The Owner acknowledges that the Engineer has no control over construction costs or contractor's methods of determining prices, or over competitive bidding, or market conditions. The

Engineer cannot and does not warrant or guarantee that proposals, bids, or actual construction costs will not vary from the Engineer's opinion of probable cost. Engineer shall not be responsible for any cost variance.

6. **ENGINEER'S PERFORMANCE.**

- 6.1 The standard of care for all professional engineering and related services performed or furnished by the Engineer under this Agreement will be the same care and skill ordinarily used by members of Engineer's profession practicing under similar circumstances at the same time and in the same locality on similar projects. Engineer makes no warranties, express or implied, under this Agreement or otherwise, in connection with Engineer's Services.
- 6.2 Engineer shall be responsible for the technical accuracy of its Services and its instruments of service resulting therefrom, and Owner shall not be responsible for discovering deficiencies, if any, in them. Engineer shall correct known deficiencies in its instruments of service without additional compensation except to the extent such action is directly attributable to deficiencies, errors or omissions in Owner-furnished information.
- 6.3 The Engineer will use reasonable care to comply with applicable laws, regulations, and Owner-mandated standards as of this Agreement's Effective Date. Changes to these requirements after the Effective Date of this Agreement may be the basis for modifications to Owner's responsibilities or to Engineer's scope of Services, times of performance, or compensation, all of which shall be adjusted equitably as necessary.
- 6.4 Engineer may employ such sub-consultants as Engineer deems necessary to assist in the performance or furnishing of the Services, subject to reasonable, timely, and substantive written objections by the Owner.
- 6.5 Engineer shall not supervise, direct, control, or have charge or authority over any contractors' work, nor shall the Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety at the site, nor for any failure of any contractor to comply with laws and regulations applicable to such contractor's furnishing and performing of its work.
- 6.6 Engineer neither guarantees the performance of any contractor nor assumes responsibility for any contractors' failure to furnish and perform the work in accordance with the contract documents, which contractors are solely responsible for their errors, omissions, and failure to carry out the work.

- 6.7 Engineer shall not provide or have any responsibility for surety bonding or insurance-related advice, recommendations, counseling, or research, or enforcement of construction or surety bonding requirements.
- 6.8 Engineer is not acting as a municipal advisor as defined by the Dodd-Frank Act. Engineer shall not provide advice or have any responsibility for municipal financial products or securities.
- 6.9 Engineer shall not be responsible for the acts of omissions of any contractor, subcontractor, or supplier, or of any of their employees or any other person (except Engineer's own employees, and consultants), at the Project site or otherwise in the furnishing or performing of any work; or for any decision made regarding the contract documents, or any application, interpretation, or clarification, of the contract documents, other than those made by the Engineer.
- 6.10 Shop drawing and submittal review by Engineer shall apply only to the items in the submissions and only for the purpose of assessing, if upon installation or incorporation in the Project, they are generally consistent with the construction documents. Owner agrees that the contractor is solely responsible for the submissions (regardless of the format in which provided, i.e. hard copy or electronic transmission) and for compliance with the contract documents. Owner further agrees that the Engineer's review and action in relation to these submissions shall not constitute the provision of means, methods, techniques, sequencing or procedures of construction or extend to safety programs or precautions. Engineer's consideration of a component does not constitute Engineer's acceptance of the assembled item.
- 6.11 Engineer's site observation shall be at the times agreed upon in Exhibit B. Through standard, reasonable means, Engineer will become generally familiar with observable completed work. If Engineer observes completed work that is inconsistent with the construction documents, that information shall be communicated to the contractor and Owner to address.

7. **INSURANCE.**

7.1 For the duration of the Project, the Engineer shall procure and maintain the following insurance coverage and Certificates of Insurance will be provided the Owner upon written request. The insurance required shall provide coverage for not less than the following amounts, or greater where required by law:

(1)	Worker's Compensation	Statutory Limits
(2)	General Liability Per Claim/Aggregate	\$1,000,000/\$2,000,000
(3)	Automobile Liability Combined Single Limit	\$1,000,000
(4)	Excess Umbrella Liability Per Claim/Aggregate	\$5,000,000/\$5,000,000
(5)	Professional Liability Per Claim/Aggregate	\$5,000,000/\$5,000,000

7.2 Notwithstanding any other provisions of this Agreement, and to the fullest extent permitted by law, the collective aggregate liability of the Engineer and its officers, directors, employees, or consultants, to anyone claiming by, through or under Owner for any claims, losses, costs, or damages arising out of, resulting from, of in any way related to the Project or the Agreement for any claim or cause of action, including but not limited to the negligence, professional errors or omissions, strict liability, breach of contract, indemnity, subrogation, or warranty (express or implied), hereafter referred to as the "Claims", shall not exceed the total remaining insurance proceeds available under the terms and conditions of Engineer's responding insurance policy.

8. **INDEMNIFICATION AND MUTUAL WAIVER.**

8.1 To the fullest extent permitted by law, Engineer shall indemnify and hold harmless the Owner and its officers and employees from claims, costs, losses, and damages ("Losses") arising out of or relating to the Project, provided that such Losses are attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property, including the loss of use resulting therefrom, but only to the extent caused by the Engineer's grossly negligent acts or omissions.

8.2 To the fullest extent permitted by law, Owner shall indemnify and hold harmless the Engineer and its officers, directors, employees, and consultants from and against all Losses (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court, arbitration, or other dispute resolution costs) arising out of or relating to the Project, provided that any such Losses are attributable to bodily injury,

sickness, disease, or death, or to injury to or destruction of tangible property, including the loss of use resulting therefrom, but only to the extent arising out of or occurring in connection with the Owner's, or Owner's officers, directors, employees, consultants, or others retained by or under contract to the Owner, negligent acts or omissions, willful misconduct, or breach of this Agreement.

- 8.3 To the fullest extent permitted by law, Owner and Engineer waive against each other, and the other's employees, officers, directors, insurers, and consultants, any and all claims for or entitlement to special, incidental, indirect, exemplary, enhanced, punitive, or consequential damages, in each case regardless of whether such party was advised of the possibility of such losses or damages or such losses or damages were otherwise foreseeable, and notwithstanding the failure of any agreed or other remedy of its essential purpose.
- 8.4 In the event Losses or expenses are caused by the joint or concurrent fault of the Engineer and Owner, they shall be borne by each party in proportion to their respective fault, as determined by a mediator or court of competent jurisdiction.
- 8.5 The Owner acknowledges that the Engineer is a business corporation and not a professional service corporation, and further acknowledges, accepts, and agrees that the Engineer's officers, directors, and employees shall not be subject to any personal liability for services provided under this Agreement.

9. **TERM & TERMINATION.**

- 9.1 The term of this Agreement commences as of the Effective Date and, unless terminated earlier pursuant to any of the Agreement's express provisions, will continue in effect until the parties have performed their obligations under the Agreement's terms and conditions ("Term").
- 9.2 In addition to any other express termination right set forth elsewhere in this Agreement:
- (1) Engineer may terminate this Agreement, effective on written notice to Owner, if: (i) Owner fails to pay any amount when due hereunder, and such failure continues more than ten (10) calendar days after Engineer's delivery of written notice thereof; or (ii) there have been three (3) or more such payment failures in the preceding twelve (12) month period, regardless of whether any such failures were timely cured.
 - (2) Either party may terminate this Agreement effective on written notice to the other party if the other party materially breaches this Agreement through no fault of the terminating party, and such breach: (i) is incapable of cure; or (ii) being capable of cure, remains uncured thirty (30) calendar days after the non-breaching party provides the breaching party with written notice of such breach.

(3) Either party may terminate this Agreement, effective immediately, if the other party: (i) is dissolved or liquidated or takes any corporate action for such purpose; (ii) becomes insolvent or is generally unable to pay, or fails to pay, its debts as they become due; (iii) files or has filed against it a petition for voluntary or involuntary bankruptcy or otherwise becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law; (iv) makes or seeks to make a general assignment for the benefit of its creditors; or (v) applies for or has appointed a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business .

9.3 If this Agreement is terminated by either party, the Engineer shall be paid for all Services performed through the effective date of termination, including reimbursable expenses. In the event of termination, the Owner will receive reproducible copies of Drawings, Specifications and other documents completed by the Engineer up to the effective date of termination.

10. USE OF DOCUMENTS.

10.1 All documents (data, calculations, reports, Drawings, Specifications, Record Drawings and other deliverables, whether in printed form or electronic media format, provided by Engineer to Owner pursuant to this Agreement) are instruments of service in respect to this Project, and the Engineer shall retain an ownership and property interest therein (including the copyright and right of reuse at the discretion of the Engineer) regardless of the Project's completion. Owner shall not rely in any way on any document unless it is in printed form, signed or sealed by the Engineer or one of its consultants.

10.2 Either party to this Agreement may rely on data or information set forth on paper (also known as hard copy) that the party receives from the other party by mail, hand delivery, or facsimile, are the items that the other party intended to send. Information in electronic format or text, data, graphics, or other types that are furnished by one party to the other are furnished only for convenience and not for reliance by the receiving party. The use of such electronic files will be at the user's sole risk. If there is a discrepancy between the electronic files and the hard copies, the hard copies will govern.

10.3 Because data stored in electronic media format can deteriorate or be modified inadvertently or otherwise without authorization of the data's creator, the party receiving electronic files agrees that it will perform acceptance tests and/or procedures within sixty (60) calendar days of receipt, after which the receiving party shall be deemed to have accepted the transferred data thus. Any transmittal errors detected within the sixty (60) day acceptance period will be corrected by the party delivering the electronic files.

- 10.4 When transferring documents in electronic media format, the transferring party makes no representations as to long-term compatibility, usability, or readability of such information resulting from the use of software application packages, operating systems, or computer hardware differing from those used by the creator.
- 10.5 The Engineer's document retention policy will be followed upon Project closeout. Executed copies of agreements, work orders, letters of understanding or proposals; design or other documents created by the Engineer or received from the Owner or a third party; plan review submittals from a third party and the Engineer's review of those submittals; and studies or reports prepared by the Engineer, will be kept for time periods set forth in the Engineer's document retention policy.

11. SUCCESSORS, ASSIGNS AND BENEFICIARIES.

- 11.1 Owner and Engineer are hereby bound, as are their respective successors, assigns, employees, and representatives to the other party to this Agreement with respect to all covenants, terms, promises, and obligations contained herein.
- 11.2 Neither the Owner nor Engineer may assign, sublet, or transfer any rights under or interest in (including, but without limitation, monies that are due or may become due) this Agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is required by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any obligation under this Agreement.
- 11.3 Unless expressly provided otherwise in this Agreement, nothing contained shall be construed to create, impose, or give rise to any duty owed by Owner or Engineer to any Contractor, Subcontractor, Supplier, or other individual or entity, or to any surety for or employee of any of them. All duties and responsibilities undertaken to this Agreement will be for the sole and exclusive benefit of Owner and Engineer and not for the benefit of any other party.

12. DISPUTE RESOLUTION. Any dispute arising out of or relating to this Agreement, including the alleged breach, termination, validity, interpretation, and performance thereof ("Disputes") shall be resolved with the following procedures:

- 12.1 Upon written notice of any Dispute, the parties shall attempt to resolve it promptly by negotiation between executives who have authority to settle the Dispute and this process should be completed within thirty (30) calendar days (the "Negotiation") from the date of notice prior to invoking the procedures of paragraph 12.2 or other provisions of the Agreement, or exercising their rights under law.

12.2 If the dispute has not been resolved by Negotiation in accordance with Section 12.1, then the parties agree that they shall first submit any and all unsettled claims, counterclaims, disputes, and other matters in question between them arising out of or relating to this Agreement or the breach thereof (“Disputes”) to mediation. Owner and Engineer agree to participate in the mediation process in good faith. The process shall be conducted on a confidential basis, and shall be completed within 120 calendar days of notice if the Dispute unless the parties mutually agree to a longer period. If such mediation is unsuccessful in resolving a Dispute, then the parties may seek to have the Dispute resolved by a court of competent jurisdiction.

13. MISCELLANEOUS PROVISIONS.

- 13.1 This Agreement is to be governed by the law of the state or jurisdiction in which the Project is located.
- 13.2 Any notice required under this Agreement will be in writing and addressed to the designated party at its address on the signature page. Notices sent in accordance with this Section will be deemed effectively given: (a) when received, if delivered by hand, with signed confirmation of receipt; (b) when received, if sent by a nationally recognized overnight courier, signature required; (c) when sent, if by facsimile or e-mail, (in each case, with confirmation of transmission), if sent during the addressee's normal business hours, and on the next business day, if sent after the addressee's normal business hours; and (d) on the third (3rd) day after the date mailed by certified or registered mail, return receipt requested, postage prepaid.
- 13.3 All express representations, waivers, indemnifications, and limitations of liability in this Agreement will survive its completion and/or termination.
- 13.4 Any provision or part of the Agreement held to be void or unenforceable under any laws or regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon the Owner and Engineer, which agree that the Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that expresses the intention of the stricken provision.
- 13.5 No waiver by any party of any of the provisions hereof shall be effective unless explicitly set forth in writing and signed by the party so waiving. Except as otherwise set forth in this Agreement, no failure to exercise, or delay in exercising, any rights, remedy, power, or privilege arising from this Agreement shall operate or be construed as a waiver thereof; nor shall any single or partial exercise of any right, remedy, power, or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power, or privilege.

- 13.6 To the fullest extent permitted by law, all causes of action arising under this Agreement shall be deemed to have accrued, and all statutory periods of limitation shall commence, no later than the date of substantial completion, which is the point where the Project can be utilized for the purposes for which it was intended.
- 13.7 This Agreement, together with any other documents incorporated herein by reference, constitutes the entire agreement between Owner and Engineer and supersedes all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, with respect to such subject matter. No amendment to or modification of this Agreement is effective unless it is in writing and signed by each party.
- 13.8 With the execution of this Agreement, Engineer and Owner shall designate specific individuals to act as Engineer's and Owner's representatives with respect to the services to be performed or furnished by Engineer and responsibilities of Owner under this Agreement. Such an individual shall have authority to transmit instructions, receive information, and render decisions relative to the Project on behalf of the respective party whom the individual represents.
- 13.9 This Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. A signed copy of the Agreement delivered by facsimile, e-mail, or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

14. IEPA LOAN REQUIREMENTS

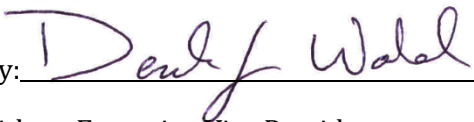
- 14.1 Records: Books, records, documents and other evidence directly pertinent to performance of PWSLP loan work under this agreement shall be maintained in accordance with generally accepted Accounting Principles. The Agency or any of its authorized representatives shall have access to the books, records, documents and other evidence for the purpose of inspection, audit and copying. Facilities shall be provided for access and inspection.
- 14.2 Audits conducted pursuant to this provision shall be in accordance with auditing standards generally accepted in the United States of America.
- 14.3 All information and reports resulting from access to records pursuant to the above shall be disclosed to the Agency. The auditing agency shall afford the engineer an opportunity for an audit exit conference and an opportunity to comment on the pertinent portions of the draft audit report.
- 14.4 The final audit report shall include the written comments, if any, of the audited parties.

- 14.5 Records shall be maintained and made available during performance of project services under this agreement and for three years after the final loan closing. In addition, those records that relate to any dispute pursuant to the loan Rules Section 662.650 (Disputes) or litigation or the settlement of claims arising out of project performance or costs or items to which an audit exception has been taken, shall be maintained and made available for three years after the resolution of the appeal, litigation, claim or exception.
- 14.6 The professional services contractor (engineer) warrants that no person or selling agency has been employed or retained to solicit or secure this contract upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, excepting bonafide employees. For breach or violation of this warranty, the loan recipient shall have the right to annul this agreement without liability or in its discretion to deduct from the contract price or consideration or otherwise recover, the full amount of such commission, percentage, brokerage, or contingent fee.
- 14.7 The engineer shall not discriminate on the basis of race, color, national origin or sex in the performance of this contract. The engineer shall carry out applicable requirements of 40 CFR Part 33 in the award and administration of contracts awarded under EPA financial assistance agreements. Failure by the engineer to carry out these requirements is a material breach of this contract which may result in the termination of this contract or other legally available remedies.
- 17.8 The engineer agrees to take affirmative steps to assure that disadvantaged business enterprises are utilized when possible as sources of supplies, equipment, construction, and services in accordance with the PWS Loan Program rules. As required by the award conditions of USEPA's Assistance Agreement with Illinois EPA, the engineer acknowledges that the fair share percentages are 5% for MBEs & 12% for WBEs.
- 14.9 The loan assistance services will be complete when the Village receives either a formal loan offer from IEPA, or the Owner withdraws its loan application, or a notice from IEPA that it rejects the Village's application and will not offer a loan.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date.

Engineer:

BAXTER & WOODMAN, INC.

By: 

Title: Executive Vice President

Date Signed: September 28, 2022

Address for giving notices:
8678 Ridgefield Road
Crystal Lake, IL 60012

Designated Representative:
Thomas M. Slattery, P.E.

Phone Number: 815-444-3298
Email Address: tslattery@baxterwoodman.com

Owner:

VILLAGE OF PLAINFIELD, ILLINOIS

By: _____

Title: _____

Date Signed: _____

Address for giving notices:
24401 W. Lockport Street
Plainfield, IL 60544

Designated Representative:
Scott R. Threewitt, P.E.

Phone Number: 815-230-2037
Email Address: sthreewitt@goplainfield.com

**VILLAGE OF PLAINFIELD, ILLINOIS
OLD TOWN PHASE 2 UTILITY IMPROVEMENTS AND
PRELIMINARY ROADWAY DESIGN ENGINEERING**

EXHIBIT A

PROJECT DESCRIPTION

Design engineering for Old Town Phase 2 Utility Improvements and Preliminary Roadway Engineering along Center Street, Bartlett Avenue, Amboy Street, and Evans Street. This Project includes water main and service replacement, miscellaneous sanitary rehabilitation and drainage improvements.

The Project will utilize IEPA Public Water Supply Loan Program (PWSLP) funding for the work associated with the water main improvements and local funding for the additional work.

\\corp.baxwood.com\projects\Crystal Lake\PFLDV\191160-East of 59 Marybrook\Contracts\42 - Old Town North (Phase 2)\Working Documents\Exhibit_A.docx

**VILLAGE OF PLAINFIELD, ILLINOIS
OLD TOWN PHASE 2 UTILITY IMPROVEMENTS AND
PRELIMINARY ROADWAY DESIGN ENGINEERING**

EXHIBIT B

SCOPE OF SERVICES

The following scope of services details the anticipated tasks necessary to successfully complete this Project:

Scope of Services

1. TOPOGRAPHIC SURVEY - SUPPLEMENTAL SURVEY - Provide additional topographic survey for areas adjacent to the project site.

3. PRELIMINARY DESIGN
 - A. *ROW Analysis*: Determine the preferred improvement right-of-way requirements and need for acquisition. Recommend and identify necessary temporary construction easements, permanent easements, or right-of-way acquisition to complete the proposed improvements.
 - B. *Water Main Design*: Prepare preliminary “redline” design to ascertain preferred water main alignment with the Village. Modify “redline” drawings using Village feedback to develop 60% water main design drawings. Utilize Village’s water service material inventory to design preliminary water service replacement. Known and potential lead service lines are planned for full replacement. Utilize the Village’s existing WaterGEMS hydraulic model to aid with water main design and analyze proposed improvements.
 - C. *Sanitary Sewer Rehabilitation*: Prepare preliminary design of the sanitary sewer improvements based on sewer lining spot repairs, and manhole rehabilitation from previous phases of the project, in compliance with Illinois Environmental Protection regulations. Utilize existing data such as CCTV inspection logs, manhole inspections, and construction field reports to assist with design. Rehabilitation design will be limited to remaining recommended sanitary rehabilitation within the project area.
 - D. *Storm Sewer Design*: Prepare the preliminary ditch, inlet, culvert, and storm sewer design for the proposed improvements within the project limits. It is assumed that the project outfalls will be maintained and not modified as part of this project.
 - E. *Geometric Design*: Develop the preferred improvement plan, profile, and cross sections throughout the project. Identify design constraints including clear zone, obstructions, drainage limitations, and potential design exceptions.

- F. *Plan and Profile*: Prepare plan and profile sheets for the horizontal and vertical alignment of the preferred alternative at 1" = 50' scale.
 - G. *Typical Sections*: Prepare typical sections for the existing and proposed improvements, showing dimensions for roadway surfaces, bases, subbases, subgrade treatments, gutters, curb and gutters, medians, sidewalks, bike paths, ditches, backslopes, and right of way.
 - H. *Cross Section Design*: Design roadway cross sections at 50-foot intervals and all cross streets, driveways and cross-road culverts.
 - I. *Estimate of Cost and Schedule*: Develop preliminary cost estimates for the preferred improvement and anticipated schedule for construction.
4. DRAINAGE ANALYSIS
- A. *Proposed Conditions Drainage Analysis*: Develop design criteria for the proposed drainage system. Prepare up to two (2) conceptual design alternatives for the Project limits. These alternatives are expected to include conversion of the drainage system from a rural cross section to a closed system with curb and gutter. Existing storm sewer may be utilized where capacity is determined to be sufficient. Present alternatives to VILLAGE Staff. Complete a StormCAD analysis to size proposed mainline storm sewer within the project limits and the limits of future phase improvements in the Old Town area for the selected alternative. Prepare inlet spacing and inline detention calculations for proposed storm sewer improvements. This task assumes that proposed increases in impervious area will not require detention. However, inline detention may be provided to mitigate flow increases to the downstream sewer system.
 - B. *Summary Memo Addendum*: Prepare a summary memorandum addendum documenting the analyses performed, alternatives considered, conclusions, and recommendations, and design of proposed drainage improvements. Prepare associated exhibits, including concept plans for each alternative. This task assumes that submittal of a Location Drainage Study or Location Drainage Technical Memorandum to IDOT will not be required.
5. ENVIRONMENTAL COORDINATION AND PERMITTING
- A. *Permit Agency Early Coordination*: Initiate coordination with the following regulatory agencies to obtain preliminary design comments:
 - 1) Illinois Environmental Protection Agency (IEPA)
 - 2) Will County Highway Department
 - 3) Village of Romeoville
 - 4) Illinois Department of Transportation (IDOT)
 - 5) Canadian National Railway
 - B. *NPDES, SWPPP, IEPA*: Complete SWPPP and NOI and obtain NPDES permit from IEPA.

- C. *Fees:* Agency review fees are not included in this agreement and shall be paid for separately by the VILLAGE.
6. MEETINGS
- a. *Meetings:* The following meetings are anticipated for this project:
 - 1) Village Progress Meetings (26)
 - B. *Social Media:* No social media participation is anticipated.
 - C. *Public Meetings:* Public meetings will be through a separate work order.
7. DRONE CAPTURED PROGRESS VIDEO RECORDING
- A. Provide drone flights over the Project Site on a monthly basis from Project Initiation through Project Completion, to record the various stages and associated progress of the construction activities. Drone flights will provide high resolution video and imagery.
 - B. Drone will be flown by a licensed Drone Pilot.
 - C. All Federal Aviation Administration (FAA) requirements will be reviewed and met before each flight.
8. PLAN PREPARATION
- a. *Estimate of Cost and Time:* Prepare summary of quantities, estimate of time, schedules of materials and an engineer's estimate of cost.
 - b. *Cross Section Design:* Design roadway cross sections at 50-foot intervals and all cross streets, driveways and cross-road culverts.
 - c. *Detailed Drawings:* Complete required plan sheets required for bidding including: Cover, General Notes, Summary of Quantities, Schedule of Quantities, Typical Sections, Erosion Control, Removals, Plan and Profile, Design Details, and Cross Sections
 - d. *Utility Coordination:* Contact J.U.L.I.E. to identify utilities that have facilities along the project limits. Request utility atlas maps and plot locations and sizes of existing utilities in electronic drawings. Submit preliminary and final plans to utility companies so conflicts and relocation efforts can be identified. Provide ongoing reviews of permitting and utility relocation efforts as requested by the LA. Prepare "Status of Utilities to be Adjusted" special provision in accordance with IDOT District 1 requirements, which provides the contractor with the duration of utility relocation work, status of utilities to be watched and protected within the project limits, and pertinent information for the contractor to develop a work schedule to meet the requirements for the project.
 - e. *Specifications:* Prepare for review and approval by the Village and its legal counsel the forms of EJCDC Construction Contract Documents consisting of Advertisement for Bids, Bidder Instructions, Bid Form, Agreement, Performance

Bond Form, Payment Bond Form, General Conditions, and Supplementary Conditions for the project. Provide necessary documentation for specifications to comply with loan requirements. Specifications will include IEPA PWSLP requirements. Provide final specifications to Village upon completion of design.

- f. *Roadway Design:* Complete pre-final plan and profile sheets for the roadway design to be included in the utility project for informational use.
- g. *Drainage and Utilities Design:* Prepare the ditch, inlet, culvert, and storm sewer design for the proposed improvements within the project limits.
- h. *Maintenance of Traffic and Construction Staging:* Develop a preferred maintenance of traffic and staging plan and submit to the VILLAGE for comment and approval. Identify the preferred strategy for maintaining traffic and driveway access. Complete a design of the preferred staging plan which may include a detour or staged construction. Prepare construction staging notes, typical sections, and layout to maintain local traffic flow through the construction zone. Confer with VILLAGE staff, emergency services, and public transportation agencies to consider local impacts and concerns.
- i. *Erosion Control Plans:* Prepare an erosion control plan for the improvement.
- j. *Water Main Design:* Develop final design of the proposed water main, to be in compliance with Illinois Environmental Protection rules, and obtain IEPA permit for construction and to avoid existing utilities. Final water main plans will include existing and proposed water main alignments, locations of fire hydrants, typical service connections, valves, connections to existing mains, limits of water main abandonment, and water service replacement design.
- k. *Lead Service Line Replacement:* Review and evaluate existing information available for the water systems services within the project area and identify what additional needs must be gathered by the Village. Assist the Village in identifying addresses where existing water service material is unknown so Village inspections can be scheduled. Include water service material information, extent and character of construction work to be furnished and performed for the Lead Service Line Replacement to the project Drawings. Include technical specifications based on Village of Plainfield specifications, Construction Specifications Institute documents, the Standard Specifications for Water and Sewer Construction in Illinois, and the Illinois Department of Public Health. Prepare a special provision for each Lead Service Line Replacement Pay Item. Include in the final opinion of probable cost lead service line replacement, including construction cost and contingencies.
- l. *Sanitary Sewer Rehabilitation:* Prepare final design of sanitary sewer lining spot repairs and manhole rehabilitation from previous phases of the project, in accordance with Illinois Environmental Protection requirements. Rehabilitation design will be limited to remaining recommended sanitary rehabilitation within the project area.

- L. The following items are not included within the scope of this project, but can be provided as additional services to the contract:
 - 1) Permit Review fees
 - 2) Plats and Legals
 - 3) Environmental Studies (PESA, PSI, etc.)
 - 4) Wetland Banking Fees
 - 5) Final Roadway Contract Plans, Specifications and Estimates for Old Town Utility Contracts Phase 1 and 2.

- 9. QA/QC - Perform in-house peer and milestone reviews by senior staff during project initiation, conceptual review, preliminary, pre-final, and final submittals. Provide ongoing reviews of permitting and utility coordination efforts. Conduct milestone reviews of subconsultants and provide feedback throughout the progress of work.

- 10. ASSIST BIDDING
 - a. Provide design assistance and clarification for bid documents. Assist the VILLAGE with coordination and scheduling during the bid process.
 - b. Provide documents for bidding and assist the VILLAGE in solicitation of bids from as many qualified bidders as possible, prepare addendums as necessary, attend bid opening to receive and evaluate bids, tabulate bids, and make a recommendation to the VILLAGE for an award of contract.

- 11. PROJECT MANAGEMENT
 - A. Plan, schedule, and control the activities that must be performed to complete the project including budget, schedule, and scope. Coordinate with VILLAGE and project team to ensure the goals of the project are achieved. Prepare and submit monthly invoices, coordinate invoices from sub-consultants, and provide a monthly status report via email describing tasks completed the previous month and outlining goals for the subsequent month.
 - B. *Deliverables:* The following is a list of anticipated final deliverables to the VILLAGE for this project:
 - 1) *Electronic DGN, Geopak, Digital Photos, and GIS files used in project development including Plan, Profiles, Cross Sections, Survey, and Exhibits.*
 - 2) *Electronic Record of Design files including agency correspondence, Project Development Report content, Drainage Reports and Models, Environmental Reports, Estimates, Exhibits, and related electronic submittals (pdf or as appropriate). Baxter & Woodman utilizes an electronic filing system in lieu of hard copies.*

11. SUPPLEMENTAL PRELIMINARY ENGINEERING – Provide additional preliminary engineering services to complete the Old Town Phase I Utility Improvements and Preliminary Roadway Design Engineering project beyond those included in Work Order 21 along with design tasks to accommodate field changes and assist with Requests for Information.

I:\Crystal Lake\PFLDV\191160-East of 59 Marybrook\Contracts\42 - Old Town North (Phase 2)\Working Documents\Exhibit_B.docx

VILLAGE OF PLAINFIELD, ILLINOIS
 OLD TOWN PHASE 2 UTILITY IMPROVEMENTS AND
 PRELIMINARY ROADWAY DESIGN ENGINEERING

Village of Plainfield - Old Town Phase II Utility Improvements and Preliminary Roadway Design Engineering							
Level	Emp	Planned Hrs	Planned Labor Bill	Compensation Fee	Consultant Fee	Reimb Allowance	Total Compensation
Overall Project Total		3,413.00	504,075.00	504,235.00	28,000.00	3,710.00	535,945.00
1	Topographic Survey	44.00	4,900.00	4,900.00	0.00	260.00	5,160.00
	Christine Code	4.00	700.00				
	Michael Sweeney	40.00	4,200.00				
3	Preliminary Design	968.00	137,400.00	137,560.00	0.00	200.00	137,760.00
3.1	ROW Analysis	48.00	8,080.00	8,080.00	0.00	200.00	8,280.00
	Anthony Bianchin	24.00	4,200.00				
	Christine Code	16.00	2,800.00				
	Kathleen Roberson	8.00	1,080.00				
3.2	Water Main Design	144.00	20,240.00	20,400.00	0.00	0.00	20,400.00
	Peter Kozak	40.00	6,200.00				
	Kathleen Roberson	24.00	3,240.00				
	Jack Worsham	80.00	10,800.00				
3.3	Sanitary Sewer Rehabilitation	144.00	20,240.00	20,240.00	0.00	0.00	20,240.00
	Peter Kozak	40.00	6,200.00				
	Kathleen Roberson	24.00	3,240.00				
	Jack Worsham	80.00	10,800.00				
3.4	Storm Sewer Design	104.00	17,240.00	17,240.00	0.00	0.00	17,240.00
	Christine Code	40.00	7,000.00				
	Anita Mitchell	40.00	7,000.00				
	Kathleen Roberson	24.00	3,240.00				
3.5	Geometric Design	176.00	25,360.00	25,360.00	0.00	0.00	25,360.00
	Christine Code	80.00	14,000.00				
	Gordon Foley	80.00	9,200.00				
	Kathleen Roberson	16.00	2,160.00				
3.6	Plan and Profile	96.00	13,760.00	13,760.00	0.00	0.00	13,760.00
	Christine Code	40.00	7,000.00				
	Gordon Foley	40.00	4,600.00				
	Kathleen Roberson	16.00	2,160.00				
3.7	Typical Sections	40.00	4,920.00	4,920.00	0.00	0.00	4,920.00
	Gordon Foley	24.00	2,760.00				
	Kathleen Roberson	16.00	2,160.00				
3.8	Cross Section Design	136.00	15,960.00	15,960.00	0.00	0.00	15,960.00
	Gordon Foley	120.00	13,800.00				
	Kathleen Roberson	16.00	2,160.00				
3.9	Estimate of Cost	80.00	11,600.00	11,600.00	0.00	0.00	11,600.00
	Christine Code	40.00	7,000.00				
	Gordon Foley	40.00	4,600.00				
4	Drainage Analysis	343.00	51,675.00	51,675.00	0.00	50.00	51,725.00
	Samantha Acosta	134.00	20,770.00				
	Elizabeth Karlovics	49.00	5,635.00				
	Anita Mitchell	70.00	12,250.00				
	Kathleen Roberson	74.00	9,990.00				
	Paul Siegfried	14.00	2,870.00				
	KathyJo Townson	2.00	160.00				
5	Environmental Coordination and Permitting	56.00	9,160.00	9,160.00	0.00	0.00	9,160.00
	Christine Code	40.00	7,000.00				
	Kathleen Roberson	16.00	2,160.00				

VILLAGE OF PLAINFIELD, ILLINOIS
 OLD TOWN PHASE 2 UTILITY IMPROVEMENTS AND
 PRELIMINARY ROADWAY DESIGN ENGINEERING

Village of Plainfield - Old Town Phase II Utility Improvements and Preliminary Roadway Design Engineering							
Level	Emp	Planned Hrs	Planned Labor Bill	Compensation Fee	Consultant Fee	Reimb Allowance	Total Compensation
6	Meetings	200.00	33,000.00	33,000.00	0.00	500.00	33,500.00
	Christine Code	40.00	7,000.00				
	Gordon Foley	40.00	4,600.00				
	Peter Kozak	40.00	6,200.00				
	Anita Mitchell	40.00	7,000.00				
	Thomas Slattery	40.00	8,200.00				
7	Drone Captured Progress Video Recording	80.00	10,400.00	10,400.00	0.00	2,500.00	12,900.00
	Joseph Molitor	80.00	10,400.00				
8	Plan Preparation	1,266.00	177,060.00	177,060.00	0.00	200.00	177,260.00
8.1	Estimate of Cost and Time	80.00	11,600.00	11,600.00	0.00	0.00	11,600.00
	Christine Code	40.00	7,000.00				
	Gordon Foley	40.00	4,600.00				
8.10	Cross Section Design	96.00	11,360.00	11,360.00	0.00	0.00	11,360.00
	Gordon Foley	80.00	9,200.00				
	Kathleen Roberson	16.00	2,160.00				
8.11	Detailed Drawings	80.00	10,000.00	10,000.00	0.00	0.00	10,000.00
	Gordon Foley	40.00	4,600.00				
	Kathleen Roberson	40.00	5,400.00				
8.12	Utility Coordination	40.00	4,600.00	4,600.00	0.00	0.00	4,600.00
	Gordon Foley	40.00	4,600.00				
8.2	Specifications	64.00	8,800.00	8,800.00	0.00	0.00	8,800.00
	Christine Code	24.00	4,200.00				
	Gordon Foley	40.00	4,600.00				
8.3	Roadway Design	144.00	22,160.00	22,160.00	0.00	0.00	22,160.00
	Christine Code	80.00	14,000.00				
	Gordon Foley	24.00	2,760.00				
	Kathleen Roberson	40.00	5,400.00				
8.4	Drainage and Utilities Design	72.00	10,200.00	10,200.00	0.00	0.00	10,200.00
	Christine Code	24.00	4,200.00				
	Gordon Foley	24.00	2,760.00				
	Kathleen Roberson	24.00	3,240.00				
8.5	Maintenance of Traffic	72.00	11,000.00	11,000.00	0.00	0.00	11,000.00
	Christine Code	40.00	7,000.00				
	Gordon Foley	16.00	1,840.00				
	Kathleen Roberson	16.00	2,160.00				
8.6	Erosion Control Plans	40.00	5,720.00	5,720.00	0.00	0.00	5,720.00
	Christine Code	16.00	2,800.00				
	Gordon Foley	16.00	1,840.00				
	Kathleen Roberson	8.00	1,080.00				
8.7	Water Main Design	378.00	53,680.00	53,680.00	0.00	200.00	53,880.00
	Timothy Carter	8.00	1,320.00				
	Mark Kolczaski	8.00	1,640.00				
	Peter Kozak	60.00	9,300.00				
	Joseph Molitor	2.00	260.00				
	Kathleen Roberson	96.00	12,960.00				
	Michael Sweeney	16.00	1,680.00				
	Barbara Tobin	12.00	1,080.00				
	Derek Wold	16.00	3,840.00				
	Jack Worsham	160.00	21,600.00				

VILLAGE OF PLAINFIELD, ILLINOIS
 OLD TOWN PHASE 2 UTILITY IMPROVEMENTS AND
 PRELIMINARY ROADWAY DESIGN ENGINEERING

Village of Plainfield - Old Town Phase II Utility Improvements and Preliminary Roadway Design Engineering							
Level	Emp	Planned Hrs	Planned Labor Bill	Compensation Fee	Consultant Fee	Reimb Allowance	Total Compensation
8.8	Lead Service Line Replacement	132.00	18,060.00	18,060.00	0.00	0.00	18,060.00
	Mark Kolczaski	4.00	820.00				
	Peter Kozak	16.00	2,480.00				
	Kathleen Roberson	24.00	3,240.00				
	Barbara Tobin	8.00	720.00				
	Jack Worsham	80.00	10,800.00				
8.9	Sanitary Sewer Repair	68.00	9,880.00	9,880.00	0.00	0.00	9,880.00
	Mark Kolczaski	4.00	820.00				
	Peter Kozak	36.00	5,580.00				
	Kathleen Roberson	16.00	2,160.00				
	James Snell	4.00	600.00				
	Barbara Tobin	8.00	720.00				
9	QA/QC	40.00	7,600.00	7,600.00	0.00	0.00	7,600.00
	Matthew Abbeduto	8.00	1,520.00				
	Timothy Carter	16.00	2,640.00				
	Jason Fluhr	8.00	1,800.00				
	Mark Kolczaski	8.00	1,640.00				
10	Assist Bidding	48.00	7,520.00	7,520.00	0.00	0.00	7,520.00
	Christine Code	16.00	2,800.00				
	Thomas Slattery	16.00	3,280.00				
	Barbara Tobin	16.00	1,440.00				
11	Project Management	120.00	24,600.00	24,600.00	0.00	0.00	24,600.00
	Thomas Slattery	120.00	24,600.00				
12	Supplemental Phase I Preliminary Engineering	248.00	40,760.00	40,760.00	28,000.00	0.00	68,760.00
	Christine Code	80.00	14,000.00				
	Gordon Foley	40.00	4,600.00				
	Anita Mitchell	80.00	14,000.00				
	Kathleen Roberson	24.00	3,240.00				
	Thomas Slattery	24.00	4,920.00				

MEMORANDUM

To: Scott Threewitt, Director of Public Works

From: Tomasz Topor, Lead Engineer

Date: September 28, 2022

Re: Memorandum of Understanding related to Renwick Road

Improvements between the Plainfield Township Highway Department and the Village of Plainfield



Background Findings

The item under consideration by the Village Board pertains to the proposed improvements to portions of Renwick Road between River Road and IL Route 59. The improvements generally include widening of the road to three (3) lanes, adding curbs and gutters, sidewalk and share use paths extensions, ADA ramp enhancements, and storm sewer improvements. There are approximately 285 linear feet of full width ROW and 790 linear feet of partial width Plainfield Township ROW of Renwick Road. The entire length of the proposed improvements equals approximately 2,280 linear feet. As part of Phase I design work, the team of Baxter and Woodman and Village staff had ongoing discussions with the Highway Department regarding the project. Included for Village Board consideration is a Memorandum of Understanding between the two parties memorializing the anticipated partnership between the two agencies to complete the project.

Policy Considerations

The MOU includes preliminary provisions for design and construction of the improvements as well the commencement of addressing future maintenance of the improved corridors. It is meant to serve as an initial outline of the Parties' understanding of the proposed Renwick Road Improvements and is not a binding commitment on the part of either the Village or the Township.

Financial Considerations

Based on the provisions of the MOU, the Village will be responsible for the costs associated with improving the Plainfield Township sections of Renwick Road. Overall, the construction costs will be paid for through 80% federal funding and a 20% local match. A small portion of the cost will be paid by the Park District for improvements within the Park District's property. All Engineering cost is required to be 100% locally funded.

Recommendation

It is our recommendation that the Village Board approve the Memorandum of Understanding with the Plainfield Township Highway Department regarding the Renwick Road Improvements Project.

**MEMORANDUM OF UNDERSTANDING
RELATED TO THE RENWICK ROAD IMPROVEMENTS BETWEEN
THE PLAINFIELD TOWNSHIP HIGHWAY DEPARTMENT AND
THE VILLAGE OF PLAINFIELD**

This Memorandum of Understanding (hereinafter "MOU") is entered into between the Plainfield Township Highway Department, a unit of local government of the State of Illinois and (hereinafter referred to as the "Department") and the Village of Plainfield, a municipal corporation of the State of Illinois (hereinafter referred to as the "Village") (collectively, the Department and the Village may be referred to as the "Parties").

WHEREAS, units of local government are enabled by Article VII, Section 10 of the Illinois Constitution, to enter into agreements to perform work in any manner not prohibited by law; and

WHEREAS, the Department and the Village are authorized by various provisions of the Illinois State statutes to exercise their intergovernmental cooperation under the Constitution of the State of Illinois; and

WHEREAS, the Department and the Village find it to be in the best interest of the public to work together to improve Renwick Road (hereinafter referred to as the "Renwick Road Improvements"); and

WHEREAS, the Department and the Village each have jurisdiction over portions of Renwick Road between River Road and IL Route 59, which shall be the subject of the Renwick Road Improvements; and

WHEREAS, the Renwick Road Improvements shall include a total length of approximately 835 linear feet of Renwick Road for which the Department has jurisdiction; and

WHEREAS, the Parties have mutually agreed that the Village shall perform all engineering work on the Renwick Road Improvements in coordination with the Department engineers; and

WHEREAS, the purpose of this MOU is to confirm the Parties' commitment to the Renwick Road Improvements.

NOW THEREFORE, IN CONSIDERATION OF the terms and agreements set forth below, the Department and the Village hereby mutually agree, covenant and promise as follows:

1. **PREAMBLES.** The preambles set forth above are true and correct and are hereby incorporated by reference.
2. **MAINTENANCE COST SHARING AND RENWICK ROAD IMPROVEMENT COST.** The Parties acknowledge and agree that the Village and Department will discuss maintenance cost sharing associated with the Renwick Road Improvements within the Department's jurisdiction. The Village shall be responsible for the costs associated with the Renwick Road Improvements.
3. **INTERGOVERNMENTAL AGREEMENT.** It is understood by both Parties that this MOU is meant to serve as an initial outline of the Parties' understanding of the proposed Renwick Road Improvements and is not a binding commitment on the part of either Party. The Parties' full and final understanding concerning the Renwick Road

**MEMORANDUM OF UNDERSTANDING
RELATED TO THE RENWICK ROAD IMPROVEMENTS BETWEEN
THE PLAINFIELD TOWNSHIP HIGHWAY DEPARTMENT AND
THE VILLAGE OF PLAINFIELD**

Improvements will be reduced to writing and formalized in the form of an Intergovernmental Agreement which will be subject to the approval of the governing boards of the Village and by the Department.

4. DISPUTE RESOLUTION. The Parties agree to settle any disagreement resulting from the interpretation of this MOU in a collaborative and cooperative way.
5. TERMINATION. This MOU will automatically terminate, without further action by the Parties, upon the execution of an Intergovernmental Agreement between the Parties as referenced herein or in the event an intergovernmental Agreement is not reached, within six (6) months.
6. COUNTERPARTS. This MOU may be executed in counterparts, each of which shall be deemed to be an original, and all of which together shall constitute one and the same agreement.

WITNESSETH WHEREOF. The Department and the Village have caused this Memorandum of Understanding to be executed by proper officers duly authorized to execute same as of this 29th day of Sept, 2022.

VILLAGE OF PLAINFIELD

By: _____

John Argoudelis
Village President

Date: _____

ATTEST

By: _____

**PLAINFIELD TOWNSHIP HIGHWAY
DEPARTMENT**

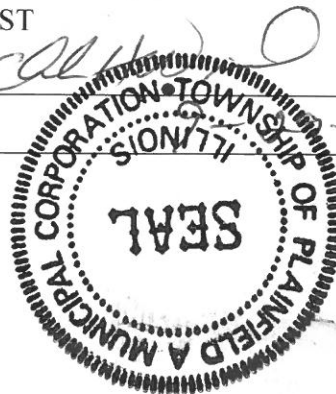
By: Douglas W Shreve

Doug Shreve
Highway Commissioner

Date: 9-29-2022

ATTEST

Dep. Clerk
By: _____
2022



MEMORANDUM

To: Scott Threwitt, Director of Public Works
From: Tomasz Topor, Lead Engineer
Date: September 28, 2022
Re: **Work Order 22-016 for Phase II Engineering for Renwick Road Improvements**



Background Findings

The item under consideration by the Village Board pertains to the proposed improvements to portions of Renwick Road between River Road and IL Route 59. The improvements generally include widening of the road to three (3) lanes, adding curbs and gutters, sidewalk extensions and ADA ramp enhancements, and storm sewer improvements. A Request for Qualifications was previously prepared by the Village with Baxter and Woodman being selected as the most qualified to perform Phase I and Phase II services. B&W has since successfully completed Phase I of the project. Scope and cost for Phase II services was to be developed at the end of Phase I and will generally consist of data collection, Right-of-Way and temporary easement acquisition, utility coordination, environmental and geotechnical coordination, permitting, engineering plans and bidding documents preparation.

Policy Considerations

The project supports the Village's Transportation Plan - Project Number 32 Reconstruct Renwick Road from River Road to IL 59 to upgrade roadway and serve projected traffic demand.

According to Section 2-43 (6) of the Village Code of Ordinances, the Village Administrator shall make a recommendation to the President and Board of Trustees on purchases over the \$10,000 statutory limit. The Board has the right to accept or reject any or all proposals.

Financial Considerations

The preliminary cost estimate for the construction of the improvements is \$2.8M. The proposed fee of \$373,459.00 represents approximately 13.4% of the overall construction cost and within the acceptable range for this type of assignment.

The approved FY2022-23 Budget includes funding for this project in the Capital Improvement Fund, code 11-00-91-9165.028.

Recommendation

Staff has reviewed the attached Work Order proposal and finds the scope of work, proposed hours dedicated to the assignment, schedule, and not to exceed fee to be acceptable.

It is our recommendation that the Village Board authorize the Village President to approve the Work Order 22-016 for Renwick Road Phase II Engineering with Baxter and Woodman, Inc. in a not to exceed amount of \$373,459.00.

**VILLAGE OF PLAINFIELD
RENWICK ROAD PHASE II
WORK ORDER 22-016**

Engineer's Project No. 130260.40

Project Description:

Phase II engineering for the reconstruction of Renwick Road from the east bank of the DuPage River to west of IL Route 59. A detailed Project Description is listed in Attachment A of this Work Order

Engineering Services:

A detailed scope of services for this Project is listed in Attachment A of this Work Order. Manpower requirements and a fee summary are listed in Attachment B.

Compensation:

Compensation for these services to be provided under this Work Order will be in accordance with the Engineering Services Agreement dated October 18, 2019, and Attachment A to this Work Order. The Engineer's fee shall be based upon the Engineer's standard hourly billing rates for actual work time performed plus subconsultants and reimbursement for out-of-pocket expenses including travel, which in total will not exceed \$373,459.00.

Submitted by: Baxter & Woodman, Inc.		Approved by: Village of Plainfield	
By: <u><i>Daryl Wabel</i></u>		By: _____	
Title: Executive Vice President		Title: _____	
Date: <u>September 9, 2022</u>		Date: _____	

Additional Comments and Conditions: None.

Project Description

The proposed improvements on Renwick Road include reconstructing approximately 2,300 feet of the existing 2-lane rural section to provide a 2-way, urban roadway with a flush, striped median, and left turn lanes at intersections. The reconstructed roadway will be bordered by B-6.12 curb and gutter. This typical section will match the existing 34-foot wide urban section to the east, and tie into the existing urban section to the west. Matching the existing section to the east, the reconstructed roadway will have one 11.5-foot wide travel lane in each direction with an 11-foot wide striped median and left turn lanes. The existing 34-foot wide urban section of Renwick Road will be resurfaced from the eastern reconstruction limits to west of IL Route 59.

Additional improvements include constructing storm sewer throughout the limits of reconstruction and westerly to outfall at the DuPage River; constructing a 10-foot wide shared use path on the north side of Renwick Road along the Gregory B. Bott Park, for a distance of approximately 1,200 feet; and install new sidewalk on the north side of Renwick Road east of River Road, eliminating the existing gap and providing a connection for the existing sidewalk system. Storm sewer improvements will include updating the design for Bulletin 75 rainfall data and additional storm water flows from adjacent development.

The Project will utilize federal funding and be processed through the IDOT District 1 Bureau of Local Roads and Streets.

Scope of Services

1. PROJECT INITIATION AND DATA COLLECTION

- A. *Data Collection:* Obtain, review and evaluate the following information provided by the Village, or from the previous Phase I design developed by Baxter & Woodman:
- Preliminary Design CADD files
 - Existing Roadway Plans
 - GIS Shape files surrounding the Project limits
 - Aerial Photography
 - Environmental Studies
 - Drainage Studies
 - Hydraulic and Hydrologic information and calculations
 - Geotechnical Data
 - ROW, GIS and property data
- B. *Utility Coordination:* Contact J.U.L.I.E. to identify utilities that have facilities along the Project limits. Request utility atlas maps and plot locations and sizes of existing utilities in electronic drawings. Submit preliminary and final plans to utility companies so conflicts and relocation efforts can be identified. Provide ongoing reviews of permitting and utility relocation efforts as requested by the Village. Prepare “Status of Utilities to be Adjusted” special provision in accordance with IDOT District 1 requirements, which provides the contractor with the duration of utility relocation work, status of utilities to be watched and protected within the

Project limits, and pertinent information for the contractor to develop a work schedule to meet the requirements for the Project.

2. SUPPLEMENTAL TOPOGRAPHIC SURVEY

- A. *Supplemental Survey:* As approved by the Village, provide supplemental topographic survey for areas that have been updated since the initial survey was performed and ADA curb ramps previously not included.

3. ENVIRONMENTAL COORDINATION AND PERMITTING

- A. *County Stormwater Ordinance:* Prepare and submit a Will County Stormwater Management Permit. A preliminary review of tributary drainage areas to the anticipated Project limits indicated that the tributary drainage will be less than 640 acres, and no work is proposed within the Regulatory Floodplain. This scope of work assumes that compensatory storage will not be required.
- B. *NPDES, SWPPP, IEPA:* Complete SWPPP, NOI, and obtain NPDES permit from IEPA.
- C. *Update Drainage Model:* Update the drainage design from Phase I based on the newly released Bulletin 75 rainfall data and additional stormwater flow from the proposed subdivision.
- D. *Illinois Department of Natural Resources – Office of Water Resources (IDNR-OWR) Floodway Permit:* A preliminary review of tributary drainage areas to the anticipated Project limits indicated that the tributary drainage will be less than 640 acres, and no work is proposed within the Regulatory Floodway. This scope of work assumes that an IDNR-OWR Floodway Construction Permit will not be required.
- E. *Fees:* Agency review fees and processing through the stormwater variance procedures are not included in this agreement and shall be paid for separately by the Village.

4. PRELIMINARY SITE INVESTIGATION (PSI)

- A. *Sample Collection:* Collect up to 15 samples of subsurface soil from site, preserve samples, and transport to environmental laboratory for analytical testing. Laboratory analyses will include BTEX, PNAs, RCRA Metals, TCLIP Metals, SPLP Metals, Soils pH.
- B. *PSI Report:* Prepare a letter report summarizing the activities and results of the investigation. The report will include pertinent laboratory testing results. It will also provide a summary of conclusions from the information collected and identify which IDOT pay items should be included in the construction documents for disposing of Regulated Substances.
- C. *Soil Disposal:* Identify any areas from which excavated material may be classified as Clean Construction or Demolition Debris (CCDD) and if applicable prepare an IEPA LPC-663 form.

5. MEETINGS AND PUBLIC INVOLVEMENT

- A. *Agency Coordination Meetings:* The following meetings are anticipated for this Project:
- Village (4) Kickoff, Preliminary, Land Acquisition, Pre-final
 - IDOT (3) Kickoff, Review, Detour Committee
 - Will County (1)
 - Township (1)
 - Utility Coordination Meetings (2 total)
- B. *Public Meetings:* Prepare advertisement, exhibits, handouts, and attend one Public Meeting to present the Design, Prepare meeting minutes to document public comments. Prepare mailings to property owners identified with land acquisition
- C. *Social Media:* No social media participation is anticipated.

6. GEOTECHNICAL REPORT

- A. *Phase II Geotechnical Report:* Utilize a sub-consultant to provide analysis and recommendations, including subgrade, in a Phase II soils report in accordance with IDOT guidelines utilizing pavement cores and borings previously obtained during Phase I.

7. RIGHT OF WAY AND BOUNDARY

- A. *Plat of Highways:* Perform legal surveys and develop plats, legal descriptions, and title commitments for a maximum of 14 adjacent parcels of land to be acquired for right-of-way, permanent easements, or temporary construction easements. Field monumentation of the right-of-way and permanent easements are included.
- B. *Appraisals:* Employ a real-estate appraiser certified by IDOT to prepare a comparable land sales analysis and appraisals for a maximum of 11 parcels (3 parcels are anticipated to be donated and will not require appraisals) of land to be acquired for right-of-way, permanent easements, or temporary construction easements.
- C. *Negotiations:* Employ a negotiator certified by IDOT to negotiate the sale of a maximum of 14 parcels of land to be acquired for right-of-way, permanent easements, or temporary construction easements. Provide support to the Village during the ROW acquisition process.

8. PLAN PREPARATION

- A. *Estimate of Cost and Time:* Prepare summary of quantities, estimate of time, schedules of materials, and an engineer's estimate of cost.
- B. *Specifications:* Prepare special provisions in accordance with Village guidelines to specify items not covered by the Standard Specifications for Road and Bridge Construction.
- C. *Roadway Plan and Profile Sheets:* Prepare 20 scale plan and profile sheets for the roadway design including improvement limits, stations and offset callouts, label construction limit

locations and right of way breaks, driveway repairs, rehabilitation strategy, curb and gutter and sidewalk improvements, driveway repairs, utility structure adjustments, and note special instructions to the Contractor.

- D. *Multi-use Path Design*: Prepare the path pavement design and geometric plan and profile design.
- E. *Drainage and Utilities Sheets*: Prepare 20 scale plan and profile sheets for the ditch, inlet, culvert, and storm sewer design for the proposed improvements.
- F. *Maintenance of Traffic and Construction Staging*: A partial detour is anticipated to be maintained along the route. Develop a preferred maintenance of traffic and staging plan and submit to the Village for comment and approval. Identify the preferred strategy for maintaining traffic and driveway access. Complete a design of the preferred staging plan which may include a detour or staged construction. Prepare construction staging notes, typical sections, and layout to maintain local traffic flow through the construction zone. Confer with Village staff, emergency services, and public transportation agencies to consider local impacts and concerns.
- G. *Erosion Control Plans*: Prepare an erosion control plan for the improvement.
- H. *Cross Section Design*: Design roadway cross sections at 50-foot intervals and all cross streets, driveways, and cross-road culverts. Compute earthwork calculations. Stage construction earthwork calculations are not anticipated.
- I. *Detailed Drawings*: Complete remaining required plan sheets required for bidding including cover sheet, Summary of Quantities, Schedule of Quantities, General Notes, Typical Sections, Alignment and Ties, Existing Conditions and Removals, Pavement Markings, Landscaping Plans, ADA Details (13 corners), and Misc. Detail Sheets.

Preliminary (60%), Pre-final (95%) and Final (100%) submittals to Village and IDOT are anticipated. Disposition of Comments will be provided for comments received. The following plan sheets are anticipated for this Project (number of sheets):

- Title Sheet (1)
- General Notes/Standards/Index of Sheets (1)
- Summary of Quantities (4)
- Schedule of Quantities (2)
- Existing Typical Sections (2)
- Proposed Typical Sections (2)
- Alignment, Ties, Benchmarks (1)
- Plat-of-Highway (10)
- Maintenance of Traffic and Construction Staging Plans (3)
- Detour Plan (1)
- Erosion Control Plan (5)
- Existing Conditions and Removal Plans (5)
- Roadway and Multi-use path Plan & Profile (10)
- Drainage and Utilities (10)

- ADA Details (4)
- Pavement Marking and Signing Plan (5)
- Landscaping Plan (5)
- Construction Details (3)
- District 1 Details (6)
- Cross Sections (13)

9. QA/QC

- A. Perform in-house peer and milestone reviews by senior staff during Project preliminary, pre-final, and final submittals. Provide ongoing reviews of permitting and utility coordination efforts. Conduct milestone reviews of sub-consultants and provide feedback throughout the progress of work.

10. ASSIST BIDDING

- A. Provide design assistance and clarification for bid documents. Assist the Village with coordination and scheduling during the bid process.

11. MANAGE PROJECT

- A. Plan, schedule, and control the activities that must be performed to complete the project including budget, schedule, and scope. Coordinate with LPA and project team to ensure the goals of the project are achieved. Prepare and submit monthly invoices, coordinate invoices from sub-consultants, and provide a monthly status report via email describing tasks completed the previous month and outlining goals for the subsequent month.
- B. *Deliverables:* The following is a list of anticipated final deliverables to the Village for this Project:
 - *Electronic DGN, Geopak, Digital Photos, and GIS files used in Project development including Plan, Profiles, Cross Sections, Survey, and Exhibits.*
 - *Electronic Record of Design files including agency correspondence, Estimates, Exhibits, and related electronic submittals (pdf or as appropriate). Baxter & Woodman utilizes an electronic filing system in lieu of hard copies.*

Village of Plainfield - Renwick Road Phase II

Work Order 22-016

Level		Planned Hrs	Planned Labor Bill	Consultant Fee	Reimb Allowance	Total Compensation
Overall Project Total		1,629.00	246,730.00	110,580.00	16,149.00	373,459.00
01	Project Initiation & Data Collection	22.00	3,450.00	0.00	0.00	3,450.00
	1A Data Collection	6.00	1,050.00	0.00	0.00	1,725.00
	1B Utility Coordination	16.00	2,400.00	0.00	0.00	1,725.00
02	Supplemental Topographic Survey	18.00	2,460.00	0.00	65.00	2,525.00
03	Environmental Coordinatino and Permitting	98.00	17,150.00	0.00	70.00	17,220.00
	3A County Stormwater Ordinance	10.00	1,870.00	0.00	35.00	1,905.00
	3B NPDES< SWPPP, IEPA	8.00	1,160.00	0.00	35.00	1,195.00
	3C Update Drainage Model	80.00	14,120.00	0.00	0.00	14,120.00
04	Preliminary Site Investigation (PSI)	39.00	4,680.00	9,540.00	374.00	14,594.00
	4A Sample Collection	8.00	840.00	9,540.00	374.00	10,754.00
	4B PSI report	28.00	3,330.00	0.00	0.00	3,330.00
	4C Soil Disposal	3.00	510.00	0.00	0.00	510.00
05	Meetings and Public Involvement	176.00	27,120.00	0.00	3,640.00	30,760.00
	5A Meetings	96.00	15,920.00	0.00	2,740.00	18,660.00
	5B Public Meetings	80.00	11,200.00	0.00	900.00	12,100.00
06	Geotechnical Report	4.00	620.00	1,740.00	0.00	2,360.00
07	Right of Way and Boundary	120.00	21,000.00	99,300.00	12,000.00	132,300.00
08	Plan Preparation	1,058.00	152,910.00	0.00	0.00	152,910.00
	8A Esitmate of Cost and Time	70.00	10,330.00	0.00	0.00	10,330.00
	8B Specifications	40.00	5,880.00	0.00	0.00	5,880.00
	8C Roadway Plan and Profile Sheets	220.00	31,300.00	0.00	0.00	31,300.00
	8D Multi-Use Path Design	40.00	5,720.00	0.00	0.00	5,720.00
	8E Drainage and Utilities Sheets	220.00	33,700.00	0.00	0.00	33,700.00
	8F Maintenance of Traffic and Construction Staging	60.00	8,500.00	0.00	0.00	8,500.00
	8G Erosion Control Plans	20.00	2,700.00	0.00	0.00	2,700.00
	8H Cross Section Plans	166.00	23,610.00	0.00	0.00	23,610.00
	8I Detailed Drawings	222.00	31,170.00	0.00	0.00	31,170.00
09	QA/QC	30.00	6,140.00	0.00	0.00	6,140.00
010	Assit Bidding	8.00	1,400.00	0.00	0.00	1,400.00
011	Manage Project	56.00	9,800.00	0.00	0.00	9,800.00



VILLAGE OF PLAINFIELD
RENWICK ROAD



MILESTONE SCHEDULE



TASKS	2022												2023												2024	
	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December	January	February
Phase I																										
Final PDR																										
Phase II																										
IDOT Kickoff + Land Acquisition Kickoff																										
Supplemental Field Survey																										
IDOT Review of Appraiser/Negotiator																										
Plat of Highways																										
ROW Acquisition Appraisals and Review Appraisals																										
ROW Acquisition Negotiations																										
ROW Certification																										
Utility Coordination (Relocate Facilities)																										
Preliminary Site Investigation (PSI)																										
Prefinal Plans, Specifications, and Estimates (P, S, &E)																										
P, S, & E Revisions																										
Final P, S, & E																										
IDOT Construction Letting																										
Start Construction																										

To: Scott Threewitt, Director of Public Works
From: Doug Kissel, Wastewater Superintendent
Date: September 27, 2022
Re: **Baxter and Woodman Work Order for Construction Services on James Street Pump Station Rehabilitation Project**



Background Findings

The Wastewater Division of Public Works has the duty to convey sanitary sewage within the Village system to ensure public health. The James Street Pumping Station is the oldest wastewater pumping station within the Village. The station is scheduled for rehabilitation by Dahme Mechanical in accordance with the recent contract award by the Village board. Staff is requesting approval of a Work Order with Baxter and Woodman Inc, for the oversight of the James Street project. Oversight includes items such as construction document administration, review of contractor submittals, field observation for adherence to plans, payment request analysis and delivery of final “as-built” drawings. Due to long lead times on equipment and challenges for this project, the rehabilitation duration is expected to exceed one year, and continuity of oversight is an important aspect to the construction process.

Policy Considerations

The Village is in a Master Services Agreement (MSA) with Baxter and Woodman. As the Work Order may exceed thresholds outlined in the MSA, Board approval is required.

Financial Considerations

Funding is available in capital budget line item 02-12-91-8134.001.

Recommendation

Staff requests that the Village Board allow the Village President to enter into an agreement with Baxter and Woodman Incorporated, for James Street pump station construction review services in accordance with the rates in the master services agreement and in an amount not to exceed \$82,850.00.

**VILLAGE OF PLAINFIELD, ILLINOIS
JAMES STREET PUMP STATION IMPROVEMENTS – CONSTRUCTION ENGINEERING SERVICES
WORK ORDER 22-002**

WORK ORDER

Engineer’s Project No. 181919.60

Project Description:

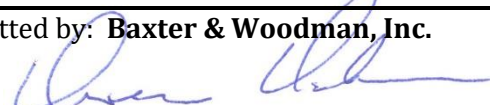
Construction engineering services for the rehabilitation of the Village of Plainfield’s James Street Pump Station. A detailed Project Description is listed in Attachment A of this Work Order.

Engineering Services:

A detailed scope of services for this project is listed in Attachment A of this Work Order. Manpower requirements and a fee summary are listed in Attachment B.

Compensation:

Compensation for the services to be provided under this Work Order will be in accordance with the Engineering Services Agreement dated October 18, 2019, and Attachment A to this Work Order. The Engineer’s fee shall be based upon the Engineer’s standard hourly billing rates for actual work time performed plus reimbursement for out-of-pocket expenses including travel, which in total will not exceed \$82,850.

<p>Submitted by: Baxter & Woodman, Inc.</p> <p>By: </p> <p>Title: Vice President</p> <p>Date: <u>September 20, 2022</u></p>	<p>Approved by: Village of Plainfield</p> <p>By: _____</p> <p>Title: _____</p> <p>Date: _____</p>
---	--

Additional Comments and Conditions: None.

Project Description

Construction engineering services for the rehabilitation of the Village of Plainfield's James Street Pump Station.

Schedule

Bid Opening	August 26, 2022
Notice to Proceed	September 2022
Substantial Completion	September 2023 (365 Calendar Days from NTP)
Final Completion	October 2023 (395 Calendar Days from NTP)

Scope of Services

The following scope of services details the anticipated tasks necessary to successfully complete this Project:

1. Act as the Owner's representative with duties, responsibilities and limitations of authority as assigned in the construction contract documents.
2. PROJECT INITIATION
 - A. Prepare Award Letter, Agreement, Contract Documents, Performance/Payment Bonds, and Notice to Proceed.
 - B. Receive Contractor insurance documents.
 - C. Attend and prepare minutes for the preconstruction conference, and review the Contractor's proposed construction schedule and list of subcontractors.
3. CONSTRUCTION ADMINISTRATION
 - A. Attend periodic construction progress meetings.
 - B. Shop drawing and submittal review by Engineer shall apply only to the items in the submissions and only for the purpose of assessing, if upon installation or incorporation in the Project, they are generally consistent with the construction documents. Owner agrees that the contractor is solely responsible for the submissions (regardless of the format in which provided, i.e. hard copy or electronic transmission) and for compliance with the contract documents. Owner further agrees that the Engineer's review and action in relation to these submissions shall not constitute the provision of means, methods, techniques, sequencing or procedures of construction or extend to safety programs or precautions. Engineer's consideration of a component does not constitute acceptance of the assembled item.
 - C. Prepare construction contract change orders and work directives when authorized by the Owner.
 - D. Review the Contractor's requests for payments as construction work progresses, and advise the Owner of amounts due and payable to the Contractor in accordance with the terms of the construction contract documents.

-
- E. Research and prepare written response by Engineer to request for information from the Owner and Contractor.
 - F. Project manager or other office staff visit site as needed.
4. FIELD OBSERVATION
- A. Engineer will provide a Resident Project Representative at the construction site on a periodic part-time basis from the Engineer' office of not more than eight (8) hours per regular weekday, not including legal holidays (for up to 304 hours) as deemed necessary by the Engineer, to assist the Contractor with interpretation of the Drawings and Specifications, to observe in general if the Contractor's work is in conformity with the Final Design Documents, and to monitor the Contractor's progress as related to the Construction Contract date of completion.
 - B. Through standard, reasonable means, Engineer will become generally familiar with observable completed work. If the Engineer observes completed work that is inconsistent with the construction documents, that information shall be communicated to the contractor and Owner to address. Engineer shall not supervise, direct, control, or have charge or authority over any contractor's work, nor shall the Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety at the site, nor for any failure of any contractor to comply with laws and regulations applicable to such contractor's furnishing and performing of its work. Engineer neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform the work in accordance with the contract documents, which contractor is solely responsible for its errors, omissions, and failure to carry out the work. Engineer shall not be responsible for the acts or omissions of any contractor, subcontractor, or supplier, or of any of their agents or employees or any other person, (except Engineer's own agents, employees, and consultants) at the site or otherwise furnishing or performing any work; or for any decision made regarding the contract documents, or any application, interpretation, or clarification, of the contract documents, other than those made by the Engineer.
 - C. Part-Time Field Observation provides that the Resident Project Representative will make intermittent site visits to observe the progress and quality of Contractor's executed Work. Part-Time Field Observation does not guarantee the Engineer will observe or comment on work completed by the contractor at times the Resident Project Representative is not present on site. Such visits and observations by the Resident Project Representative, if any, are not intended to be exhaustive or to extend to every aspect of Contractor's Work in progress or to involve detailed inspections of Contractor's Work in progress beyond the responsibilities specifically assigned to Engineer in this Agreement and the Contract Documents, but rather are to be limited to spot checking, selective sampling, and similar methods of general observation of the Work based on Engineer's exercise of professional judgment as assisted by the Resident Project Representative, if any.

-
- D. Provide the necessary base lines, benchmarks, and reference points to enable the Contractor to proceed with the work.
 - E. Keep a daily record of the Contractor's work on those days that the Engineers are at the construction site including notations on the nature and cost of any extra work.
5. SUBSTANTIAL COMPLETION OF PROJECT
- A. Provide construction inspection services when notified by the Contractor that the Project is substantially complete. Prepare written punch lists during substantial completion inspections.
 - B. Prepare Certificate of Substantial Completion.
 - C. Provide construction inspection services when notified by the Contractor that the Project is complete. Prepare written punch lists during final completion inspections.
 - D. Review the Contractor's written guarantees and issue a Notice of Acceptability for the Project by the Owner.
 - E. Review the Contractor's requests for final payment, and advise the Owner of the amounts due and payable to the Contractor in accordance with the terms of the construction contract documents.
 - F. Prepare construction record drawings which show field measured dimensions of the completed work which the Engineers consider significant and provide the Owner with an electronic copy within ninety (90) days of the Project completion.

I:\Crystal Lake\PFLDV\181919-James Street Pump St\Contracts\Work\60\181919.60_WO_Jamesstreet_CS.Docx

MEMORANDUM



To: Mayor Argoudelis and Trustees

From: Ken Ruggles, Acting Chief of Police
Josh Blakemore, Village Administrator

Date: Monday, October 3rd, 2022

Re: Purchase Request

Background Findings

Staff is seeking approval to purchase two (2) new Motorola APX 6000 series radios, to be utilized by the Plainfield Emergency Management Agency (PEMA).

Staff is requesting permission to purchase two (2) new Motorola APX6000 700/800 model 2.5 portable radios (and associated hardware and software), from Motorola Solutions (single source Plainfield PD and PEMA radios) to be utilized by PEMA. These new radios will supplement the Starcom radios already utilized by PEMA.

PEMA does not yet possess enough Motorola STARCOM radios to equip the organization to operate off of STARCOM during all incidents. If an incident requires more portable radios than PEMA currently possesses, PEMA relies upon VHF radios, which are not monitored by police or fire portable radios. Utilizing STARCOM radios allows PEMA personnel to communicate with both police and fire personnel during incidents.

Policy Considerations

According to Section 2-76 (d) of the Village Code of Ordinances, the Village Administrator shall make a recommendation to the President and Board of Trustees on purchases over the \$10,000 statutory limit. The Board has the right to accept or reject any or all proposals.

Financial Considerations

Funds have been budgeted in the current 2022-2023 PEMA budget for this purchase.

Recommendation

It is Staff's recommendation the Village Board direct the President to authorize the purchase of two (2) portable Motorola APX6000 series radios from **Motorola Solutions** for a total cost of **\$13,424.48**.

Billing Address:
 PLAINFIELD POLICE DEPT,
 VILLAGE OF
 14300 S COIL PLUS DR
 PLAINFIELD, IL 60544
 US

Quote Date:09/27/2022
 Expiration Date:11/01/2022
 Quote Created By:
 Randall Swets
 rswets@chicomm.com
 End Customer:
 PLAINFIELD POLICE DEPT, VILLAGE
 OF
 Ken Ruggles
 kruggles@plainfieldpd.com
 Contract: 24302 - STARCOM21, IL
 DIT7016660

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
	APX™ 6000 Series	APX6000				
1	H98UCF9PW6BN	APX6000 700/800 MODEL 2.5 PORTABLE	2	\$3,595.00	\$2,624.35	\$5,248.70
1a	QA01648AA	ADD: HW KEY SUPPLEMENTAL DATA	2	\$6.00	\$4.38	\$8.76
1b	QA05570AA	ALT: LI-ION IMPRES 2 IP68 3400 MAH	2	\$110.00	\$80.30	\$160.60
1c	Q361AR	ADD: P25 9600 BAUD TRUNKING	2	\$330.00	\$240.90	\$481.80
1d	QA00580AC	ADD: TDMA OPERATION	2	\$495.00	\$361.35	\$722.70
1e	Q887AU	ADD: 5Y ESSENTIAL SERVICE	2	\$227.00	\$227.00	\$454.00
1f	QA09008AA	ADD: GROUP SERVICES	2	\$165.00	\$120.45	\$240.90
1g	QA09007AA	ADD: OUT OF THE BOX WIFI PROVISIONING	2	\$0.00	\$0.00	\$0.00
1h	QA09001AB	ADD: WIFI CAPABILITY	2	\$330.00	\$240.90	\$481.80
1i	H842AU	ADD: SINGLE UNIT PACKING	2	\$0.00	\$0.00	\$0.00
1j	Q498AY	ENH: ASTRO 25 OTAR W/ MULTIKEY	2	\$814.00	\$594.22	\$1,188.44



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.

Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - #: 36-1115800

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
1k	H38BT	ADD: SMARTZONE OPERATION	2	\$1,320.00	\$963.60	\$1,927.20
1l	QA07680AA	ADD: MULTI SYSTEM OTAR	2	\$165.00	\$120.45	\$240.90
1m	Q806BM	ADD: ASTRO DIGITAL CAI OPERATION	2	\$567.00	\$413.91	\$827.82
1n	Q629AK	ENH: AES ENCRYPTION AND ADP	2	\$523.00	\$381.79	\$763.58
	APX™ Radio Management	RADIO MANAGEMENT				
2	T7914A	RADIO MANAGEMENT ONLINE	1	\$0.00	\$0.00	\$0.00
2a	UA00049AA	ADD: RADIO MANAGEMENT LICENSES ONLINE	2	\$110.00	\$110.00	\$220.00
3	NNTN8860A	CHARGER, SINGLE-UNIT, IMPRES 2, 3A, 115VAC, US/NA	2	\$169.56	\$123.78	\$247.56
4	PMMN4069AL	MICROPHONE,IMPRES RSM, 3.5MM JACK, IP55	2	\$143.64	\$104.86	\$209.72

Grand Total
\$13,424.48(USD)
Notes:

- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.
 Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 - #: 36-1115800