

**COAL CITY
VILLAGE BOARD MEETING**

**WEDNESDAY
SEPTEMBER 27, 2017
7 P.M.**

**COAL CITY VILLAGE HALL
515 S. BROADWAY, COAL CITY, ILLINOIS**

AGENDA

1. Call meeting to order
2. Pledge of Allegiance
3. Approval of Minutes September 13, 2017
4. Approval of Warrant List
5. Public Comment
6. Review & Approval of FY17 Audit
7. Ordinance 17-33 Raffle
8. Resolution 17-13 Kankakee River Valley Water Planning
Area Alliance

9. South Broadway Construction Update Steve Sugg

10. Community Award Recipient Selection

11. Report of Mayor

12. Report of Trustees: S. Beach
 T. Bradley
 J. Wren
 D. Greggain
 R. Bradley
 N. Nelson

12. Report of Village Clerk

13. Report of Village Attorney

14. Report of Village Engineer

15. Report of Chief of Police

16. Report of Village Administrator

A. Trees Forever Grant Update

17. Executive Session to Discuss Personnel per ILCS 5 120/2(c) (1), Probable Litigation per ILCS 5 120/2(c) (11), Setting a price for sale or lease of publicly owned property per ILCS 5 120/2(c)(6) and approval of executive session minutes

18. Adjourn

MEMO

TO: Mayor Halliday and the Board of Trustees

FROM: Matthew T. Fritz
Village Administrator

MEETING

DATE: September 27, 2017

RE: MUNICIPAL RAFFLES ORDINANCE

The City of Morris recently was recently required to add a new local ordinance to allow the sale of raffles as a means of raising funds for local non-profit groups. The universe of what is to be ruled by this ordinance and limitations as to what type of events are to be covered are within the Village's protection of public safety.

Mark Heinle prepared the attached boilerplate ordinance that can be reviewed and amended so as to properly possess the necessary local requirements to allow Coal City non-profits to have raffle fundraisers.

Recommendation:

Adopt Ordinance No. _____: Setting requirements for Local Raffles.

THE VILLAGE OF COAL CITY
GRUNDY & WILL COUNTIES, ILLINOIS

ORDINANCE
NUMBER _____

**AN ORDINANCE AMENDING THE VILLAGE CODE TO REGULATE THE
CONDUCT OF RAFFLES, ESTABLISH A RAFFLES LICENSE AND IMPLEMENT
REGULATIONS GOVERNING ISSUANCE**

TERRY HALLIDAY, Village President
PAMELA M. NOFFSINGER, Village Clerk

SARAH BEACH
ROSS BRADLEY
TIMOTHY BRADLEY
DANIEL GREGGAIN
NEAL NELSON
JUSTIN WREN
Village Trustees

Published in pamphlet form by authority of the President and Board of Trustees of the Village of
Coal City
on _____, 2017

ORDINANCE NO. _____

**AN ORDINANCE AMENDING THE VILLAGE CODE TO REGULATE THE
CONDUCT OF RAFFLES, ESTABLISH A RAFFLES LICENSE AND IMPLEMENT
REGULATIONS GOVERNING ISSUANCE**

WHEREAS, the Village of Coal City (hereinafter, “the Village”) is an Illinois municipal corporation organized and operated under the laws of the State of Illinois; and

WHEREAS, the Village is a non-home rule municipality and, as such, may exercise delegated statutory and Constitutional powers and such powers as are necessarily implied therefrom; and

WHEREAS, pursuant to Raffles and Poker Runs Act, 230 ILCS 15/0.01 *et seq.* (the “Act”), the Village is authorized to establish a system for the licensing of organizations to operate raffles; and

WHEREAS, the Village President and Board of Trustees (cumulatively, the “Corporate Authorities”) of the Village find it to be in the public interest to exercise the power granted unto them by the General Assembly under the Act;

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Coal City, Counties of Will and Grundy, Illinois, as follows:

SECTION 1. RECITALS.

That the foregoing recitals shall be and are hereby incorporated into and made a part of this Ordinance as if fully set forth in this Section 1.

SECTION 2. AMENDMENT.

The Village Code shall be and hereby is amended as set forth herein. Any portion of the Village Code not set forth herein shall continue in effect as written. The following changes are made to the Coal City Village Code Section 135-1 (additions in **bold and underline**):

§ 135-1. Definitions.

For purposes of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

BUSINESS - A voluntary organization composed of individuals and businesses who have joined together to advance the commercial, financial, industrial and civic interests of a community.

CHARITABLE - An organization or institution organized and operated to benefit an indefinite number of the public. The service rendered to those eligible for benefits must also confer some benefit on the public.

EDUCATIONAL - An organization or institution organized and operated to provide systematic instruction in useful branches of learning by methods common to schools and institutions of learning which compare favorably in their scope and intensity with the course of study presented in tax-supported schools.

FRATERNAL - An organization of persons having a common interest, the primary interest of which is to both promote the welfare of its members and to provide assistance to the general public in such a way as to lessen the burdens of government by caring for those that otherwise would be cared for by the government.

GAMBLING DEVICE — Any clock, tape machine, slot machine, or other machine or device for the reception of money or other thing of value on chance or skill, or upon the action of which money or other thing of value is staked, hazarded, bet, won, or lost; or any mechanism, furniture, fixture, equipment, or other device designed primarily for use in a gambling place. "Gambling device" does not include the following, as more specifically defined in ILCS Ch. 720, Act 5, § 28-2(a)(1) through (a)(4):

- A. Coin-in-the-slot operated mechanical devices.
- B. Vending machines.
- C. Crane games.
- D. Redemption machines.

LABOR - An organization composed of workers organized with the objective of betterment of the conditions of those engaged in such pursuit and the development of a higher degree of efficiency in their respective occupations.

LOTTERY — Any scheme or procedure whereby one or more prizes are distributed by chance among

persons who have paid or promised consideration for a chance to win such prizes, whether such scheme or procedure is called a lottery, raffle, gift, sale, or some other name.

NET PROCEEDS - means the gross receipts from the conduct of raffles, less reasonable sums expended for prizes, local license fees and other reasonable operating expenses incurred as a result of operating a raffle.

NON-PROFIT - An organization or institution organized and conducted on a not-for-profit basis with no personal profit inuring to any one as a result of the operation.

POLICY GAME — Any scheme or procedure whereby a person promises or guarantees by any instrument, bill, certificate, writing, token, or other device that any particular number, character, ticket, or certificate shall in the event of any contingency in the nature of a lottery entitle the purchaser or holder to receive money, property, or evidence of debt.

POLITICAL COMMITTEE: A “political committee” as that term is defined in the Illinois Election Code, 10 ILCS 5/9-1.8.

RAFFLE - means a form of lottery, as defined in Section 28-2(b) of the Criminal Code of 2012, conducted by an organization licensed under this Act, in which:

- (1) The player pays or agrees to pay for something of value for a chance, represented and differentiated by a number or by a combination of numbers or by some other medium, one or more of which chances is to be designated the winning chance;
- (2) The winning chance is to be determined through a drawing or by some other method based on an element of chance by an act or set of acts on the part of persons conducting or connected with the lottery, except that the winning chance shall not be determined by the outcome of a publicly exhibited sporting contest.

RAFFLE LICENSING AGENT. The Village Clerk.

RELIGIOUS - Any church, congregation, society, or organization founded for the purpose of religious worship.

SPLIT THE POT RAFFLE: Any raffle whereby the raffle chances are sold the same day as the winners are determined, and the raffle prize is cash equal to a portion of the total proceeds of the sale of the raffle chances.

VETERANS - An organization or association comprised of members of which substantially all are individuals who are veterans or spouses, widows, or widowers of veterans, the primary purpose of which is to promote the welfare of its members and to provide assistance to the general public in such a way as to confer a public benefit.

SECTION 3. AMENDMENT.

The Village Code shall be and hereby is amended as set forth herein. Any portion of the Village Code not set forth herein shall continue in effect as written. The following changes are made to the Coal City Village Code Section 135-2 (additions in **bold and underline**):

§ 135-2. Gambling.

...

B. Participants in any of the following activities shall not be convicted of gambling:

...

- (9) Raffles when conducted in accordance with ILCS Ch. 230, Act 15, § 1 *et seq.* **and Section 135-6 of the Village Code;**

SECTION 4. AMENDMENT.

The Village Code shall be and hereby is amended as set forth herein. Any portion of the Village Code not set forth herein shall continue in effect as written. The following changes are made to the Coal City Village Code (additions in **bold and underline**):

A new Section 135-6 shall be enacted to read as follows:

§ 135-6. Raffle.

A. **License Required.**

No person shall conduct a Raffle within the Village unless such Raffle is licensed by the Village in accordance with the rules and regulations described in this Section 135-6.

B. **Raffle License.**

There is hereby established a "Raffle License."

C. **Qualifications.**

1. **A license to operate a raffle shall be issued only to bona fide religious, charitable, labor, business, fraternal, educational, or veterans organizations that operate without profit to their members and which have been in**

existence continuously for a period of five years immediately before making application for a license and which have had during that entire five year period a bona fide membership engaged in carrying out their objects, or to a non-profit fundraising organization that the licensing agent determines is organized for the sole purpose of providing financial assistance to an identified individual or group of individuals suffering extreme financial hardship as the result of an illness, disability, accident, or disaster. A licensing authority may waive the five-year requirement under this division for a bona fide religious, charitable, labor, business, fraternal, educational, or veterans' organization that applies for a license to conduct a poker run if the organization is a local organization that is affiliated with and chartered by a national or state organization that meets the five-year requirement.

2. No license shall be issued to:

(a) Any person who has been convicted of a felony;

(b) Any person who is or has been a professional gambler or gambling promoter;

(c) Any person who is not of good moral character;

(d) Any firm or corporation in which a person defined in subsections 2(a), 2(b), or 2(c) has a proprietary equitable, or credit interest, or in which such a person is active or employed;

(e) Any organization in which such a person defined in subsections 2(a), 2(b), or 2(c) is an officer, director or employee, whether compensated or not;

(f) Any organization in which a person defined in subsections 2(a), 2(b), or 2(c) is to participate in the management or operation of a raffle as defined by state law.

(g) Any organization or individual that is representing an organization, applying for a license that is not a resident, or maintains a residence or principal place of business, within the Village of Coal City.

(h) Any organization or individual presently indebted to the Village of Coal City.

D. Application.

1. Application forms shall be furnished by the Raffle Licensing Agent and filed with same. Said applications shall be accompanied by the payment of a Fifty Dollar (\$50.00) fee for each license requested and shall show the following:

(a) The name and address of the applicant;

(b) The date, time and location at which winning chances will be determined;

(c) Place and date of chartering or incorporation of applicants if applicable;

(d) Name, address, telephone number, social security number, and date of birth of presiding officer, secretary, and raffle manager or applicant;

(e) The area or areas in which raffle tickets will be sold;

(f) A list of prizes and the retail of each prize to be awarded in a single raffle; and

(g) The price to be charged for each ticket sold.

2. The license application shall contain a sworn statement attesting to the accuracy of the information provided and to the not-for-profit character of the prospective licensee. Said statement shall be signed by the presiding officer, secretary, and raffle manager of that prospective licensee.

3. After receipt of an application for any license, the Raffle Licensing Agent, or his or her designee, shall cause a pre-license investigation to be made: a) to secure information as to the applicant's character, b) to ascertain whether the applicant has complied with all of the requirements of all applicable laws, ordinances, and regulations, c) to ascertain whether the raffle will be operated or conducted properly or has been the subject of past complaints or otherwise has been operated or conducted in a manner substantially adverse to the best interests of the Village, or the Village's residents, or the raffle participants, and d) whether applicant is indebted to the Village.

4. The Raffle Licensing Agent, or his or her designee, shall, within thirty (30) days after receipt of an application to conduct a raffle as provided for herein, shall evaluate and either approve or disapprove of said application. If the investigation described in Subsection 135-6(D)(3) does not reveal any information that would preclude the issuance of the license, the Raffle Licensing Agent, or designee, shall issue the license thereafter. Any failure of the Raffle Licensing Agent or his or her designee to act within said thirty (30) day period shall be deemed to be a decision disapproving the application. The decision of the Raffle Licensing Agent or his or her designee shall be a final decision pursuant to the Administrative Review Act.

5. An application for a license under this subsection is valid for one raffle only.

E. Regulations Governing Licenses.

1. Conduct of raffles. The conduct of raffles is subject to the following restrictions:

(a) The entire net proceeds of any raffle must be exclusively devoted to the lawful purposes of the licensee permitted to conduct that game.

(b) No person except a bona fide member of the licensee organization may participate in the management or operation of the raffle.

(c) No person may receive any remuneration or profit for participation in the management or operation of the raffle.

(d) A licensee may rent a premises on which to determine the winning chance or chances in a raffle only from an organization which is also licensed under the Raffles and Poker Runs Act, 230 ILCS 15/0.01 et seq. A premises where a poker run is held is not required to obtain a license if the name and location of the premises is listed as a predetermined location on the license issued for the poker run and the premises does not charge for the use of the premises.

(e) Raffle chances may be sold or issued only within the area specified on the license, and winning chances may be determined only at those locations specified in the license for a raffle.

(f) A person under the age of 18 years may participate in the conducting of raffles only with the permission of a parent or guardian. A person under the age of 18 years may be within the area where winning chances in a raffle are being determined only when accompanied by a parent or guardian.

2. Raffle Limits.

(a) The aggregate retail value of all prizes or merchandise awarded by a licensee in a single raffle, shall not exceed \$50,000.

(b) The maximum retail value of each prize awarded by a licensee in a single raffle shall not exceed \$50,000.

(c) The maximum price which may be charged for each raffle chance issued or sold, shall not exceed \$100.

(d) The maximum number of days during which chances may be issued or sold, shall not exceed 180 prior to the awarding of a prize.

(e) The license shall not be valid for more than 180 days.

3. Manager; bond.

(a) All operation and conduct of raffles shall be under the supervision of a single manager as designated on the license application.

(b) A manager shall give a fidelity bond in the sum of the aggregate retail value the prizes as set out on the application. The bond shall be in favor of the organization conditioned upon the raffle

manager's honesty in the performance of his duties. Said bond shall provide that notice shall be given in writing to licensing authority not less than 30 days prior to its cancellation period. If the retail value of the prizes exceed \$15,000, such bond shall be a corporate surety.

4. Records.

(a) Gross receipts from the operation of raffle programs shall be segregated from other revenues of the licensee; (including bingo gross receipts, if bingo games are also conducted by the same licensee pursuant to license issued by the Department of Revenue of the State of Illinois), and placed in a separate account. Each organization shall have separate records of its raffles and poker runs. The person who accounts for gross receipts and expenses from the operation of raffles and poker runs shall not be the same person who accounts for other revenues of the organization.

(b) Each licensee shall keep records of gross receipts, expenses, and net proceeds for each single raffle at which winning chances in a raffle or winning hands or scores in a poker run are determined. All reasonable operating expenses deducted from gross receipts for each single raffle shall be documented with receipts or other records indicating the amount, a description of the purchased items or service or other reason for deduction, and the recipient. The distribution of net proceeds shall be itemized as to payee, purpose amount, and date of payment.

(c) Each licensee, within 30 days of the raffle, shall report to its membership and to the Raffle Licensing Agent each of the following:

i. Gross receipts generated by the conducting of the raffle;

ii. An itemized list of all reasonable operating expenses which have been deducted from the gross receipts;

iii. Net proceeds from the conducting of the raffle;

iv. An itemized list of the distribution of the new proceeds; and

v. A list of prize winners.

vi. Records required by this section shall be preserved for three years, and the organization shall make available for public inspection their records relating to the operation of a raffle at reasonable times and places.

5. Conducting gambling schemes. Nothing in this subsection shall be construed to authorize the conducting or operating of any gambling scheme, enterprise, activity, or device other than raffles as provided by state law.

- G. Raffle Licensing Agent. The Raffle Licensing Agent shall be charged with the administration of this Section. The authority and jurisdiction of this village to issue a license to a prospective licensee shall extend only to the limits of Village. 2. The Raffle Licensing Agent shall act upon a license application within ten days from the date of the application.
- H. Penalty/Revocation. Any person conducting a raffle in violation of this Section or in violation of provisions of the Illinois Raffles and Poker Runs Act, shall upon conviction, be fined an amount up to \$750.00 for each violation. Each day that a violation continues shall be considered a separate offense, punishable, by a fine up to \$750.00 per day. The President may, upon notice and hearing to the licensee, revoke or suspend any license for any violation of this Section or the Illinois Raffles and Poker Runs Act.
- I. Abatement. The imposition of the penalties herein prescribed shall not preclude the Village or the State's Attorney from instituting appropriate action to prevent unlawful raffles or to restrain, correct, or abate a violation of this Section or of the conditions of a raffle license issued pursuant hereto.

SECTION 5. Repealer. All ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 6. Saving Clause. If any section, paragraph, clause, or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance, which are hereby declared to be separable.

SECTION 7. Effectiveness. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in the manner provided by law.

SO ORDAINED this _____ day of _____, 2017, at Coal City,
Grundy and Will Counties, Illinois.

AYES:

ABSENT:

NAYS:

ABSTAIN:

VILLAGE OF COAL CITY

Terry Halliday, President

Attest:

Pamela M. Noffsinger, Clerk



Brian Zabel & ASSOCIATES P.C.

CERTIFIED PUBLIC ACCOUNTANTS

1040 West Route 6 • Morris, IL 60450

Phone (815) 941-9833

Fax: (815) 941-9835

INDEPENDENT AUDITOR'S REPORT

To the Village Mayor
and Board of Trustees
Village of Coal City, Illinois

We have audited the accompanying financial statements of governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Coal City, Illinois, (the Village) as of and for the year ended April 30, 2017, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 the Village of Coal City, Illinois, as of April 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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, 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.

Other 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 and supplemental data, are presented for purposes of additional analysis and are not a required part of the 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 financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The supplemental data section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2017, on our consideration of the Village of Coal City, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village of Coal City, Illinois' internal control over financial reporting and compliance.

BRIAN ZABEL & ASSOCIATES, P.C.
Certified Public Accountants

Morris, Illinois
September 19, 2017

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Village of Coal City
Management's Discussion and Analysis
April 30, 2017

This section of the Village of Coal City's (the "Village") Financial Report (AFR) presents Management's Discussion and Analysis (MD&A) of the Village's financial activities during the fiscal year ended April 30, 2017. It is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the Village's financial activity, (3) identify any material deviation from the financial plan (the approved budget), and (5) identify fund issues or concerns. This narrative is offered as a means to allow the reader a better understanding of the accompanying financial statements.

Financial Highlights

- The assets of the Village of Coal City exceeded its liabilities at the close of the most recent fiscal year by \$45,159,188 (net position). Net position decreased by \$1,430,718 during fiscal year 2017.
- The Village's total assets decreased by \$1,766,076 during the fiscal year ending April 30, 2017. Governmental net position decreased \$1,838,713.
- As of the close of the current fiscal year, the Village of Coal City's governmental funds reported combined ending fund balances of \$2,361,627, a decrease of \$677,182 in comparison with the prior year. Approximately 52% of this total amount, \$1,221,717, is available for spending at the government's discretion (unrestricted, unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,271,822 or 37% of General Fund expenditures.

Financial Statement Structure

The discussion and analysis are intended to serve as an introduction to the Village of Coal City basic financial statements. The Village of Coal City'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. The very end of the report also contains required supplementary information regarding the bonds issued by the village.

Government-Wide Financial Statements

The government-wide financial statement, found on pages 4-6, are designed to provide readers a broad perspective of the Village's finances, in a manner similar to a private-sector business. This is done by consolidating all of the Village's financial activity into one set of financial statements.

(See independent auditor's report)

The *statement of net position* (pages 4-5) presents information on all of the Village's assets and liabilities, with the difference between the two reported as *net position*. The focus of the Statement of Net Position (the "unrestricted Net Position") is designed to be similar to bottom line results for the Village and its 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 might serve as a useful indicator of whether the financial position of the Village of Coal city is improving or deteriorating.

The *statement of activities* (page 6) presents information showing how the Village's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave) and is focus on both the gross and net cost of various activities (including governmental and business-type), which are supported by the Village's general taxes and other resources. 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, public works, highways and streets, culture and recreation, and general administration. Property taxes, shared state sales taxes, local telecommunications taxes, and shared state income taxes finance the majority of these activities. The Business-Type Activities reflect private sector-type operations (Water Fund), where the fee for service typically covers all or most of the cost of operation including depreciation.

Fund Financial Statements

The fund financial statements begin on page 7 and run through page 16. A *fund* is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Village of Coal City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Fund Financial Statements allow the demonstration of sources and uses and/or budgeting compliance associated therewith. Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is now 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* are used to account for essentially the same function reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental fund 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 government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund 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 9 individual governmental funds; 3 major funds and 6 nonmajor funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Government Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Debt Service Fund, and Capital Improvements Fund, which are considered to be major funds. Data from the other eight governmental funds are combined into a single, aggregated presentation referred to as Nonmajor Funds. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Village adopts an annual budget for its general fund. Budgetary comparison schedules have been provided to demonstrate compliance with the budget.

The basic governmental fund financial statement can be found beginning on page 5 of this report.

Proprietary Funds. The Village of Coal City maintains two major proprietary funds. *Enterprise funds* are used to report the same functions presented in Business-type Activities in the Government-Wide Financial Statements. The Village has two major enterprise funds, the Water and Sewer Fund and the Garbage Fund.

Proprietary fund Financial Statements (pages 12-14) provide the same type of information as the Government-Wide Financial Statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewer Fund and the Garbage Fund which are considered major funds of the Village and are presented in separate columns in the Fund Financial Statements.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resource of those funds are not available to support the Village of Coal City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 15 and 16 of this report.

Notes of the Financial Statements

The notes to the financial statements provide information essential to the full understanding of the data provided in the Government-Wide Fund financial Statements. These notes to the financial statements can be found immediately following the Basic Financial Statements section of the report beginning on page 17.

(See independent auditor's report)

Other 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 benefits to its employees. Required supplementary information can be found immediately following the notes to the financial statements beginning on page 45.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village of Coal City, assets exceeded liabilities by \$45,159,188 as of April 30, 2017.

By far the largest portion of the Village of Coal City's net position (99%) reflects its investment in capital assets (e.g. land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. The Village of Coal City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village of Coal City'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.

At the end of the current fiscal year, the Village of Coal City is able to report positive balances in two of the three categories of net position, both for the government as a whole, as well as for its governmental activities. Business-type activities reported positive balances in all three of the categories.

The Village's total net position decreased by \$1,430,718 during the fiscal year. Governmental net position decreased \$1,838,713. Business-type net position increased \$407,995.

MEMO

TO: Mayor Halliday and the Board of Trustees

FROM: Matthew T. Fritz
Village Administrator

MEETING

DATE: September 27, 2017

RE: KRVWPAA VOLUNTARY FORMATION IGA

The Village of Coal City has been one of a number of communities trying to find the best means of intergovernmentally cooperating in a way that would make the best of the local water resources available. This concept, which has been around since the Coal Valley Water Study of the 90's was broadened to become a Tri-County Group looking to utilize the Kankakee River as an available renewable water resource to be shared amongst the entire region.

At an upcoming meeting of the Water & Sewer Committee, the most recent update to the Illinois State Water Survey will be provided. In short, the aquifer utilization has returned to pre-recession rates resulting in aquifer use that cannot be sustained. For the State, this problem persists centered within the Joliet region. The formation of a voluntary alliance is one means of demonstrating to the State of Illinois this problem continues to be one for which the communities are banding together to attempt to identify a solution. This will assist in keeping Illinois from placing its own requirements for water drawing municipalities without local input.

One can view within the agreement what initial inclusion into the Executive Committee shall provide as far as governance. The Kankakee River Valley Water Planning Area Alliance (KRVWPAA) has been joined previously by Diamond and Godley. Currently, Braidwood and the qualified counties are contemplating adoption of the intergovernmental agreement (IGA) as well. This is a stepping stone towards access to additional water supplies, but does not require the Village to be part of a larger group for its annual rate determination.

Recommendation:

Adopt Resolution No. _____: Authorizing Mayor Halliday to enter into the IGA Starting the Kankakee River Valley Water Planning Area Alliance.

**INTERGOVERNMENTAL AGREEMENT TO PROVIDE FOR THE VOLUNTARY FORMATION OF THE
KANKAKEE RIVER VALLEY WATER PLANNING AREA ALLIANCE (KRVWPAA)**

THIS INTERGOVERNMENTAL AGREEMENT (“IGA”) is made and entered into as of _____, 20____, (the “**Effective Date**”) by each of the Illinois counties (“Counties”) and local units of government that (i) have executed a signature page confirming that they are parties to this Agreement as of the Effective Date and (ii) have paid the initial contribution required under Paragraph 7(C) of this Agreement (individually the “**Parties**” and collectively the “**KRVWPAA**,” with each Party automatically a “**Member**” of the Kankakee River Valley Water Planning Area Alliance only for so long as the Member is a Party to this Agreement):

W I T N E S S E T H:

WHEREAS, the Parties have individually and collectively determined that it is appropriate and in each of their best interests to jointly discuss and develop consistent standards and reporting programs for water supply planning, and develop policies and plans that support a regional water plan; and

WHEREAS, to achieve these and other related objectives, the Parties desire to utilize the powers and authority granted to them under Article VII, Section 10 of the Illinois Constitution of 1970; the Intergovernmental Cooperation Act, 5 ILCS 220/1 *et seq.*; the Local Land Resource Management Planning Act, 50 ILCS 805/1 *et seq.*; and other applicable authority; and

WHEREAS, after full consideration of all planning, fiscal, and other intergovernmental issues affecting this matter, each of the Parties has determined that it is in the best interests of its residents and the general public welfare that this Agreement be executed and implemented by all of the Parties; and

WHEREAS, each of the Parties to this Agreement has approved this Agreement by an ordinance or resolution duly adopted by the Party’s board and/or corporate authorities, which approval is evidenced by the signature page of the Party attached to this Agreement;

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements herein made and pursuant to all applicable statutes noted above, all of the Parties enter into the following:

Section 1. INTRODUCTION

This Agreement is designed to recognize, plan for and mitigate the effects of urbanization and growth on water supplies and water demand in the Northeastern Illinois Water Supply Planning Region (**Figure 1**) while also recognizing and allowing for the unique nature of individual divergent water supply modalities in the various counties. As such, Counties and areas within Counties, that receive their water supplies from Lake Michigan will be planned and administered differently from Counties and areas within Counties that rely on shallow or deep aquifers and inland surface water sources (other than Lake Michigan). Furthermore, the parties to this Intergovernmental Agreement recognize that there is a need for a scientific basis and knowledge about our water supplies and water demand and a long-term need to plan water supplies in a sustainable and logical manner based on the source of the water supply and type of water use.

Section 2. KANKAKEE RIVER VALLEY WATER PLANNING AREA ALLIANCE

This agreement will allow formation of and hereby creates the Kankakee River Valley Water Planning Area Alliance (“**KRVWPAA**”) (Figure 2) in the following counties located in northeastern Illinois that contain

areas that are not served by Lake Michigan water: Will, Grundy, Kankakee. References to "county" or "County" in this Section shall apply only to those counties. To the extent that any municipal or unincorporated area within any of said counties is not served by Lake Michigan Water, said municipality or unincorporated area is automatically included in the KRVWPAA, provided they are members of a participating Council of Government. The formation of the KRVWPAA shall:

- (1) Establish consistent standards and reporting programs for water supply planning; and
- (2) Develop policies and plans that support or complement the Northeastern Illinois Regional Water Supply/Demand Plan dated March 2010 prepared by the Northeastern Illinois Regional Water Supply Planning Group to be applied as applicable within the KRVWPAA.; and
- (3) Seek voluntary acceptance of the foregoing functions by member municipalities, units of local government and counties within the KRVWPAA.

Section 3. MEMBERSHIP

- A) Membership shall be comprised as provided for in this Section.
- B) Each Party that is a signatory of this IGA pursuant to resolution or ordinance adopted by that Party's governing body is a Member of the KRVWPAA. Each Party shall designate as its representative on the Executive Committee (the "**Member Representative**") one of its elected officials as its Member Representative to the Executive Committee. (For counties and local units of government, the chief elected official or their designee.) Each Member Representative shall operate and act with respect to the KRVWPAA affairs and actions only pursuant to actions duly authorized by the Member Representative's corporate authorities or governing body in accordance with that organization's procedures.
- C) The KRVWPAA shall be managed and operated by an Executive Committee ("**Executive Committee**") comprised of Member Representatives from the Parties as determined pursuant to this Subsection.
- D) Counties. The County Members of KRVWPAA are listed in **Exhibit A** to this Agreement.
- E) Units of local government. The Units of Local Government Members of KRVWPAA are listed in **Exhibit B** to this Agreement.

Section 4. EXECUTIVE COMMITTEE

- A) Initial membership on the Executive Committee shall consist of the representative of each County and the following Units of Local Government:
 - Godley Public Water District
 - Village of Diamond
 - City of Braidwood
 - Village of Coal City
- B) KRVWPAA may by the adoption of By-Laws provide for a different method of selecting members of the Executive Committee, provided that the By-Laws are adopted by at least 2/3 of the then current KRVWPAA membership.
- C) Each member of the Executive Committee shall be entitled to one vote.

Section 5. EXECUTIVE COMMITTEE RESPONSIBILITIES AND POWERS

The Executive Committee is responsible for the following matters:

- A) KRVWPAA Operations. The Executive Committee is responsible for all KRVWPAA operations, management, and activities, including without limitation establishing the contribution amounts to be paid by members in order to maintain membership in the KRVWPAA, as further provided in Section 7 of this Agreement.
- B) Executive Committee responsibilities include developing policies that support education and public outreach on topics related to Water Supply Planning; establishing consistent standards and reporting

programs required for sound Water Supply Planning in the WPA; developing model or recommended policies, ordinances and plans that support or complement the Northeastern Illinois Regional Water Supply/Demand Plan prepared by the Regional Water Supply Planning Group as applicable within the KRVWPAA; and the approval of an annual budget and establishment of an Operating Fund, accounts and expenditure policies for the operation of the KRVWPAA.

C) Subcommittees of the KRVWPAA may be established by the Executive Committee to serve a portion of the water planning area or a particular aquifer or surface water supply that has similar water supply management needs. Subcommittee members need not be members of the KRVWPAA.

D) The Executive Committee shall by a majority vote of the Executive Committee members recommend by-laws for approval by the Alliance Membership, establishing basic procedures and policies, to govern the functions of the group and its subcommittees. At a minimum, all actions/authorizations of the Executive Committee shall require a majority vote of a quorum of the Executive Committee to be valid and binding. The bylaws may also stipulate when a super-majority vote of a quorum or of the entire Executive Committee or Membership is required.

E) The Executive Committee may retain planning, engineering and legal advisors if that expense has been approved and may delegate reasonable authority for day-to-day operations to the Administrator hereinafter established. The Executive Committee shall also establish a Technical Advisory Committee (TAC) with membership being established at the discretion of the Executive Committee. The chairperson of the Executive Committee shall appoint a Chairperson of the TAC.

F) The Executive Committee may elect to contract with qualified entities for planning assistance in the formation of water planning area policies. The expense of same shall be split on a pro-rata basis among KRVWPAA members based upon the Executive Committee's estimate of the population being served or other methods as deemed appropriate by the Executive Committee.

G) Administrator. The Executive Committee shall select a person or agency to administer the business affairs of the KRVWPAA and to undertake such other activities as assigned by the Committee (the "*Administrator*"). The Administrator shall not be paid a fee for services (unless so determined by the Executive Committee), but the Executive Committee may agree to reimburse the Administrator for reasonable and appropriate costs and expenses, including without limitation administrative overhead costs. The Administrator is specifically responsible for, among other things, (i) overseeing the day-to-day finances of the KRVWPAA, (ii) compiling and maintaining cost and expenditure information regarding KRVWPAA activities, and (iii) recommending to the Executive Committee an annual budget for KRVWPAA costs and expenditures and recommending required contribution amounts from the Members as further set forth in Section 7 of this Agreement. The Administrator, in consultation with the Executive Committee, also is responsible for preparing periodic status reports, which shall include a financial report including all revenues and expenditures from the KRVWPAA Fund established pursuant to Section 7 of this Agreement. The Members approve the selection of THE Godley Public Water District as the initial and interim Administrator as of the Effective Date.

H) The Executive Committee may direct its Administrator or retain the services of a planning or engineering consultant to apply for applicable grant monies to help defray the expenses of the KRVWPAA.

Section 6. OFFICERS OF THE EXECUTIVE COMMITTEE AND MEETINGS

A) Officers of the Executive Committee shall include a chairperson and a vice chairperson.

B) Chairperson. Executive Committee Member Representatives shall choose, by majority vote from among their own numbers, a Member Representative to serve as Chairperson of the Executive Committee. The Chairperson will preside at all meetings of the Executive Committee and shall perform all other duties as may be prescribed by the Executive Committee.

C) Vice Chairperson. Executive Committee Member Representatives shall choose, by majority vote, from among themselves a Member Representative to serve as Vice Chairperson of the Executive Committee.

The Vice Chairperson shall serve as Chairperson in the absence of the Chairperson at any Executive Committee meeting and the Vice Chairperson shall have and be assigned any additional powers and duties as the Executive Committee may prescribe. If the Chairperson is elected from one of the member units of local government, the Vice Chairman shall be elected from one of the member Counties or vice versa.

D) Executive Committee Meetings and Agendas. The Executive Committee will meet quarterly according to an annual calendar (January 1 to December 31) approved by the Executive Committee no later than December 31st of the previous year and available to the public at the last meeting of the previous year. A majority of the then-current Executive Committee Members will be necessary to establish a quorum. The Administrator shall provide meeting agendas to the Executive Committee Members, KRVWPAA Members and the public as far in advance of the meeting as practicable, preferably at least seven (7) calendar days, except when a time-sensitive matter demands attention sooner. Agendas will include, at a minimum, the time and place of the meeting and a description of the topics to be covered at the meeting. The Executive Committee shall schedule KRVWPAA membership meetings as determined by the Executive Committee and shall provide meeting agendas to the Executive Committee Members, KRVWPAA Members and the public as far in advance of the meeting as practicable, preferably at least seven (7) calendar days, except when a time-sensitive matter demands attention sooner.

Section 7. REVENUES AND EXPENSES

A) Fund Establishment and Administration. KRVWPAA shall create and maintain an operating fund and necessary bank accounts to pay the costs and expenses incurred or to be incurred by KRVWPAA (the *"Shared Costs"*). The Operating Fund will be administered by the Administrator as set forth in this Agreement and as determined by the Executive Committee.

B) Shared Costs. Shared Costs include only costs incurred directly by KRVWPAA for the common purposes of the Members as set forth in this Agreement. Shared Costs include, without limitation, attorney's fees and costs, costs for contracting with CMAP as provided in Section 5 hereof, extraordinary out-of-pocket expenses incurred by KRVWPAA, the Administrator's costs and expenses, and any other professional services determined by the Executive Committee to be necessary for KRVWPAA to meet its objectives as provided in this Agreement. As specifically determined by the Executive Committee, Shared Costs may also include extraordinary expenses incurred by a County or Unit of Local Government in furtherance of the purposes, goals, and intent of this Agreement and the KRVWPAA. The Members agree to use their staffs and resources, including the Member Representatives, at no cost to KRVWPAA for joint projects or actions undertaken by or on behalf of KRVWPAA. Shared Costs specifically but without limitation, do not include (a) fees and costs of attorneys other than the Appointed Counsel and (b) salaries or other compensation paid to employees or agents of a Member. The service to KRVWPAA of a Member and the Member's Representative is not a Shared Cost as a general matter, the Members expecting and intending that each Member will contribute to the operation of KRVWPAA at its own expense except as otherwise specifically approved in advance by the Executive Committee. All expenses shall be approved by a majority vote of the Executive Committee.

C) Initial and Additional Contributions. The initial contribution into the Operating Fund required from each KRVWPAA Member as of the Effective Date is a nonrefundable one thousand dollars (\$1,000.00) per County Member and five hundred dollars (\$500.00) per Unit of Local Government Member (the *"Initial Contribution"*). As KRVWPAA operations proceed, the Executive Committee, through the Administrator, will approve an annual budget within six (6) months of execution of this IGA and provide notice and direction to all KRVWPAA members of additional annual contribution amounts necessary to finance the Operating Fund in order to pay Shared Costs (the *"Additional Contributions"*). Binding Additional Contributions may be equal among the Members or may be on a pro rata basis based on Member populations or other factors as determined by the vote of the Executive Committee. For the purpose of permitting voluntary withdrawal from KRVWPAA under Subsection 8(B) of this Agreement without liability

for an Additional Annual Contribution, an Additional Annual Contribution will not be binding on a voluntarily withdrawing Member until sixty (60) calendar days after the notice required by this Paragraph.

D) Contributions Non-Refundable. No contribution to the Operating Fund is refundable, regardless of a Member's withdrawal or excusal or any other circumstance. Any funds remaining in the Operating Fund at the time of dissolution of the Fund will be distributed as provided in Paragraph 7(E) of this Agreement.

E) Distribution of Remaining Funds. The Operating Fund must remain in place until all monetary obligations of KRVWPAA have been fulfilled and no future obligations are anticipated. After all monetary obligations have been fulfilled and when no future obligations are anticipated, the Executive Committee shall dissolve the Fund. All money remaining in the Operating Fund at the time of its dissolution will be distributed only to the Members as of the date of the dissolution (the "*Final Members*"). Distributions will not necessarily be equal among the Final Members, but may be based, to the extent practicable and in the discretion of a majority of a quorum of the Executive Committee, on the total contributions made by the Final Members or other factors.

Section 8. DISSOLVING, EXCUSING AND/OR WITHDRAWAL

A) KRVWPAA will be declared terminated and dissolved (1) upon the written notice executed by no less than two-thirds of the then-current Members, (2) as otherwise determined by the Executive Committee, or upon the failure to have a quorum for Executive Committee meetings for a period of more than one consecutive year. The provisions and powers granted pursuant to this Agreement shall remain in place for a sufficient period to allow for an orderly termination of the business of KRVWPAA and final accounting of all KRVWPAA funds.

B) Any Member may voluntarily withdraw as a Member by delivering to the Administrator, a certified copy of an ordinance or resolution of that Member's board and/or corporate authorities declaring the Member's withdrawal from KRVWPAA. For purposes of Section 7(C) (regarding binding Additional Contributions), the notice of withdrawal shall be effective upon delivery to the Administrator.

C) If a Member does not (1) pay a contribution as provided in Section 7 of this Agreement within the time provided by the Executive Committee for payment or (2) commits a significant violation of a provision of this Agreement as determined by the Executive Committee, then that Member is in breach of this Agreement. If the breach is not cured within sixty (60) calendar days after notice from the Administrator, or within such additional time granted by the Executive Committee in advance of the expiration of the sixty (60) calendar day deadline, then that Member is excused from KRVWPAA automatically and without any vote or other action required by the remaining Members, the Executive Committee, or the Administrator. The Executive Committee may reinstate any member following correction of the breach.

D) Any Member that has been excused or that is withdrawing (1) must pay in full all Additional Contributions to the Operating Fund approved and binding under Paragraph 7 of this Agreement, (2) is not entitled to any refund of any money from the Fund at any time, and (3) must continue to keep all business of KRVWPAA not subject to the Open Meetings Act confidential. The provisions of this Subsection survive, and are enforceable against a Member after excusal or withdrawal.

Section 9. GENERAL PROVISIONS

A) Notices. All notices and other materials required to be delivered to KRVWPAA must be delivered to the Administrator. All notices and other materials required to be delivered to the Members must be delivered to the Member Representatives and one additional designated staff member or party of their choosing. All notices provided or required under this Agreement will be delivered using e-mail, to the e-mail addresses provided to KRVWPAA by each Member. It is the responsibility of each Member Representative to ensure that the Administrator has the correct e-mail address for the Member Representative. The Administrator will provide a service list for notices on a periodic basis, updated as necessary with current Member Representatives and their e-mail addresses.

B) Entire Agreement. There are no representations, covenants, promises, or obligations not contained in this Agreement that form any part of this Agreement or on which any Party is relying in entering into this Agreement.

C) Severability. If any provision of this Agreement is construed or held to be void, invalid, or unenforceable in any respect, then the remaining provisions of this Agreement will not be affected thereby but will remain in full force and effect until and only if determined otherwise by the Executive Committee.

D) Interpretation. It is the express intent of the Parties that this Agreement will be construed, interpreted, and applied so as to preserve its validity and enforceability as a whole.

E) Amendments and Modifications. This Agreement may be modified, changed, altered, or amended only with the duly authorized and written consent of three-fourths of the then-current Members by their corporate authorities and pursuant to ordinances or resolutions duly adopted and approved by the Members' corporate authorities or governing body. No amendment or modification to this Agreement will be effective until it is produced in writing and approved by the corporate authorities of three-fourths of the then-current Members and properly executed in accordance with all applicable statutory procedures.

F) Authority to Execute. Each Party hereby warrants and represents to each other Party and to KRVWPAA that the person executing this Agreement on its behalf has been properly authorized to do so by the corporate authorities of the Party.

G) No Third Party Beneficiaries. This Agreement does not create any rights or interests in any third party and no provision of this Agreement may be interpreted, construed, or applied to create any such right or interest.

H) Execution. This Agreement may be executed by the Parties in identical original duplicates, and all of the executed duplicates taken together constitute one Agreement.

IN WITNESS WHEREOF, the duly authorized representative of each Member has executed this Agreement by signing this Page as of the Effective Date.

Name of Member: Village of Coal City

Signature of Chief Elected Official: _____

Date: _____

Printed Name & Title of Signatory: Terry Halliday, Mayor

Please provide contact information on your member representative to the KRVWPAA Executive Committee:

Name of Member's Representative: _____

Representative's Title: _____

Member Representative's E-Mail Address: _____

Member Representative's Telephone Number: _____

Exhibit A

LIST OF COUNTIES:

- Will County
- Grundy County
- Kankakee County

Exhibit B

LIST OF UNITS OF LOCAL GOVERNMENT:

- Village of Diamond
- Godley Public Water District
- City of Braidwood
- Village of Coal City

[NEW MAP TO BE SUPPLIED]

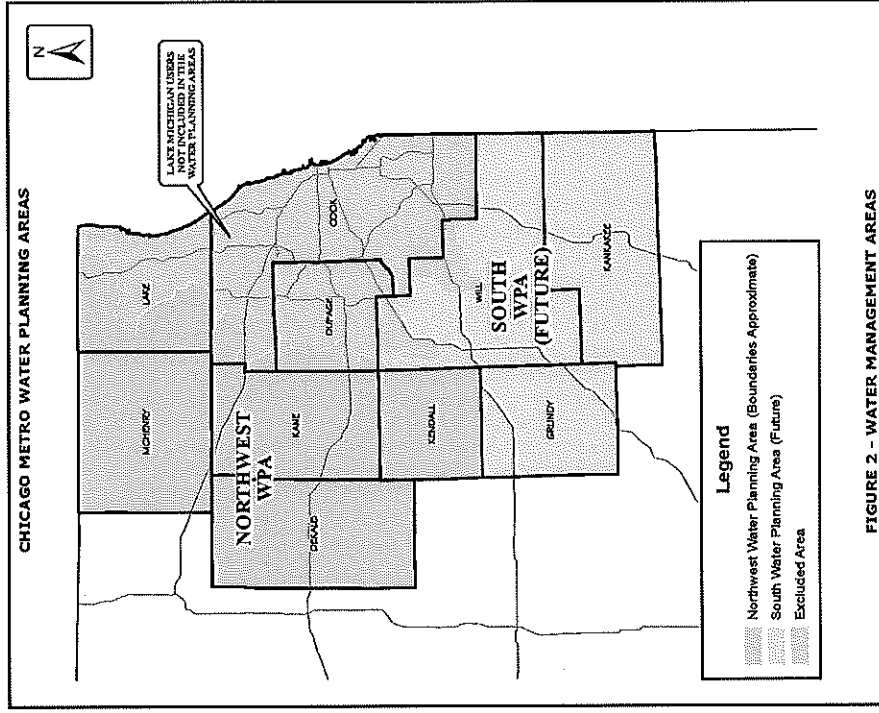


FIGURE 2 - WATER MANAGEMENT AREAS

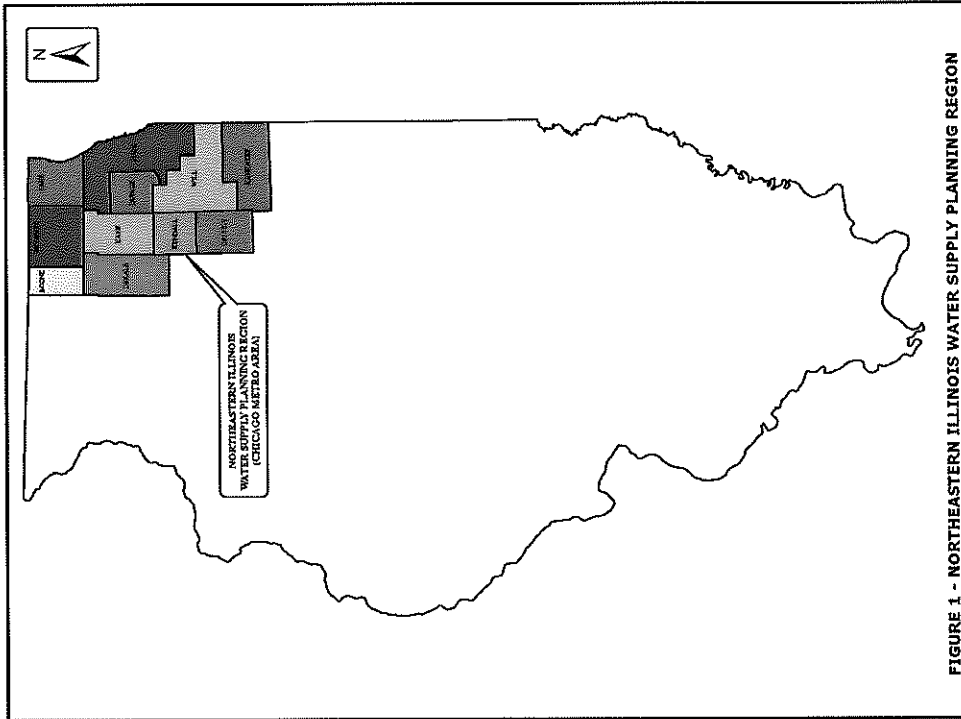


FIGURE 1 - NORTHEASTERN ILLINOIS WATER SUPPLY PLANNING REGION

Coal City Police Department
Weekly Summary of Activities
Thursday 08-31-17 – Wednesday 09-06-17

During this period, there were 55 calls for service, 17 verbal warnings and 0 assist Grundy County Sheriff's Dept.

Significant Incidents

08-31-17 at 2:00 AM, Police responded to the police department for a past tense battery. The complainant stated she was involved in a verbal argument with another female and when she went to leave the female followed her out of the bar. A physical altercation involving both females when she fell to the side walk and struck her left eyebrow, requiring 10 stitches. The complainant did not wish to sign a complaint or have the female arrested.

09-02-17 at 4:28 PM, police responded to the Lions Park for a theft of a motor vehicle. The 17 year-old complainant stated friends she met at the park took her vehicle. The complainant's father stating he was tracking the vehicle via OnStar and contacted police. Police responded to the location of the vehicle in a church parking lot with a 15 year-old male and 13 year-old female inside the vehicle. Due to conflicting and changing of stories the male was issued a citation and village ordinance ticket.

09-06-17 at 5:29 PM, police responded to the police department for a violation of an O.P. The complainant stated on 8-29-17 he received a text from an unknown number and believes it was from a female in which he has a valid Order of Protection against. Police stated the number was from a pay as you go phone and there is no way to prove it was from the female. The complainant stated he understood but just wanted the incident documented.

Arrest Incidents

Expired Registration	1
Operating a Hand Held Device while Driving	1
Over Weight on Registration	1
Improper Lane Usage	1
Violating an O.P.	1
Domestic Battery	1
Battery	1
No Valid D.L.	1
Possession of Tobacco by a Minor	1
Failure to Secure a Juvenile	1
Speeding	2
Theft	1

Coal City Police Department
Weekly Summary of Activities
Thursday 09-07-17 – Wednesday 09-13-17

During this period, there were 65 calls for service, 10 verbal warnings and 0 assist Grundy County Sheriff's Dept.

Significant Incidents

09-07-17 at 8:45 AM, police responded to the police department for a past tense domestic disturbance. The complainant ask officers for their advice to what she should do. After speaking with the officer, they stood by the residence while she gathered items up for her children and herself.

09-09-17 at 2:03 AM, police responded to a Coal City business for a verbal domestic disturbance between two patrons. Police observed both parties to be highly intoxicated. Police stood by until both parties rides arrived to take them to their residences.

09-11-17 at 6:45 PM, police responded to a N. Broadway St. residence for a harassment by electronic communication complaint. The complainant stated her mother had been living in a Carbon Hill residence with her boyfriend and upon his passing, she is now being harassed by the males ex-wife regarding the property. The complainant moved her mother out of the residence and needed advice on how to obtain a no contact order.

Arrest Incidents

Speeding	4
Expired Registration	2
Suspended Registration	1
D.U.I.	1
Operating an Uninsured Motor Vehicle	2
Disobeying a Traffic Control Device	1
Parking where Prohibited	1
Suspended D.L.	1

Total Calls

	Jan	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals
Briley													
Budde	109	119	105	50									383
Butterfield							8						8
Clark	5	39	17	22	23	17	12	7					142
Dillon	48	41	66	53	65	21	53	84					431
Ehrman	31	34	36	50	38	143	58						390
Harseim	90	85	79	73	65	17	47	82					538
Imhof	143	151	136	152	106	32	132	127					979
Jones	124	110	121	124	83	67	98	117					844
Kasher	97	83	138	102	95	31	78	151					775
Logan	1	0						45					46
Moran	87	88	140	148	87	49	111	79					789
Paquette					3		2						5
Roach													
Shugart					4	78	63	41					186
Total	735	750	838	774	569	455	662	733					5516

Calls Requiring a Report

	Jan	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals
Briley													
Budde	23	23	22	13									81
Butterfield							7						7
Clark	3	7	12	10	15	17	7	5					76
Dillon	44	16	32	21	37	21	15	36					222
Ehrman	19	19	18	29	21	13	34						153
Harseim	38	32	34	41	42	17	25	52					281
Imhof	76	44	64	63	52	32	61	60					452
Jones	54	44	64	50	43	67	39	59					420
Kasher	23	17	25	26	34	31	28	47					231
Logan	1	0						20					21
Moran	40	18	30	34	30	49	41	24					266
Paquette					1		2	20					23
Roach													
Shugart					2	48	34						84
Total	321	220	301	287	277	295	293	323					2317

2016 Dispatched Calls

	Jan	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals
Briley													
Budde	18	21	13	10									62
Butterfield							4						4
Clark	1	3	4	6	15	10	3						42
Dillon	20	16	31	21	27	21	18	28					182
Ehrman	20	19	16	28	22	14	31						150
Harseim	26	12	25	28	31	13	16	22					173
Imhof	44	42	54	75	43	25	33	50					366
Jones	34	29	19	29	34	51	33	43					272
Kasher	20	10	20	21	22	15	11	28					147
Logan	1	0						14					15
Moran	19	10	17	26	22	20	27	20					161
Paquette					1		1						2
Roach													
Shugart					3	34	27	13					77
Total	203	162	199	244	220	203	204	218					1653

Traffic Citations

	Jan	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals
Briley													
Budde	2	2	1										5
Butterfield			2										2
Clark													
Dillon	1				1			3					5
Ehrman			2										2
Harseim	3	3			1			2					9
Imhof	43	18	13	12	15	12	24	18					155
Jones	21	22	16	25	13	33	16	31					177
Kasher		4		2	2	2		1					11
Logan													
Moran	6	2	1	2	9	20	13						53
Paquette													
Roach													
Shugart													
Total	76	51	35	41	41	67	53	55					419

Traffic Crashes

	Jan	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals
Briley													
Budde	2												2
Butterfield													
Clark						1							1
Dillon	2	1	2	2	1	1		1					10
Ehrman			1		1		1						3
Harseim					3			1					4
Imhof	5	3	1	2	2		2	4					19
Jones	1	2	1	3	1	5	1	5					19
Kasher				1		1							2
Logan													
Moran	1	1	1	1	1								5
Paquette													
Roach													
Shugart													
Total	11	7	6	9	9	8	4	11					65

Verbal Warnings

	Jan	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals
Briley													
Budde	2	5	7	1									15
Butterfield													
Clark						3		1					4
Dillon	5	4	4	2	4	4	7	9					39
Ehrman	2	5	2	2	2	3	5						21
Harseim	10	6	5	2	2	9	2	3					39
Imhof	26	36	27	25	12	6	27	21					180
Jones	45	33	35	23	25	47	33	24					265
Kasher	4	10	5	3	2	4	2	11					41
Logan								12					12
Moran	3			2		5	4	4					18
Paquette													
Roach													
Shugart						1							2
Total	97	99	85	60	47	82	80	86					636

P-Tickets

	Jan	Feb	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals
Briley													
Budde													
Butterfield													
Clark													
Dillon				1									1
Ehrman													
Harseim				1	1	2	1						5
Imhof	5	1	2	2		1		2					13
Jones	5	4	1		2	1	1	2					16
Kasher			2		1	2	3	1					9
Logan								3					3
Moran		1			1	1		1					4
Paquette													
Roach													
Shugart													
Total	10	6	5	4	5	7	5	9					51