COLES COUNTY BOARD
Regular Meeting
May 13, 2025

The regular meeting of the Coles County Board was called to order at 6:00 p.m. with the following members present, Bob Bennett, Mike Clayton, John Doty, Jeremy Doughty, Tad Freezeland, David Johnson, Nancy Purdy, Thomas Royal, Rick Shook, Michael Watts, Bristole Zimmerman with Chairman Darrell Cox presiding.

Invocation was given by Tom Royal
Moment of Silent Reflection
Pledge to the Flag

PUBLIC COMMENT

Mike Clayton Talitha Weber Charles Stodden

APPROVAL OF THE COUNTY BOARD MINUTES

Motion by Bennett, seconded by Doty to approve the County Board Minutes for April 8, 2025 with the consent of the County Board.

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

RE-APPOINTMENTS TO THE LINCOLN FIRE DISTRICT CHRIS MORRISON & JEFF HILLIGOSS

Motion was made by Cox, to re-appoint Chris Morrison and Jeff Hilligoss to the Lincoln Fire District, until May 2028, with the consent of the County Board.

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

APPOINTMENT TO THE BOARD OF REVIEW- TONY REELEY RE-APPOINTMENT TO THE BOARD OF REVIEW- BRANDON STEWART

Motion was made by Cox, to appoint Tony Reeley and re-appoint Brandon Stewart to the Board of Review until June, 2027, with the consent of the County Board.

AYES: Bennett, Clayton, Cox, Doty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (11)
NAYS: None (0)
ABSENT: None (0)
ABSTAIN: Doughty (1)

APPOINTMENT TO THE PUBLIC HEALTH BOARD –MICHAEL ZUHONE

Motion was made by Cox, to appoint Michael Zuhone to the Public Health Board until the first Tuesday in June, 2028, with the consent of the County Board.

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

APPOINTMENT TO THE TB BOARD – JANET BAKER

Motion was made by Cox, to appoint Janet Baker to the TB Board until June, 2028, with the consent of the County Board.

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

RESOLUTION AMEND BUDGET – STATE'S ATTORNEY- $7,680.00

For a copy of the resolution see page(s) 7030

Upon motion by Freezeland, seconded by Royal

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

RESOLUTION AMEND BUDGET – PUBLIC DEFENDER - $28,535.00

For a copy of the resolution see page(s) 7031

Upon motion by Watts, seconded by Doty

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (10)
NAYS: Bennett, Cox (2)
ABSENT: None (0)

RESOLUTION AMEND BUDGET – ARPA FUNDS - $10,951.00

For a copy of the resolution see page(s) 7032

Upon motion by Purdy, seconded by Clayton

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

ORDINANCE AUTHORIZING BOUNDARY MODIFICATIONS TO THE AREA KNOWN AS THE COLES COUNTY ENTERPRISE ZONE- AMENDMENT 1 RURAL KING HANGAR - AIRPORT

For a copy of the ordinance see page(s) 7033 - 7038

Upon motion by Watts, seconded by Purdy

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

APPROVAL OF CONTRACT FROM WATTS COPY FOR KYOCERA COPIERS

For a copy of the resolution see page(s) 7039 - 7051

Upon motion by Watts, seconded by Doty

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

RESOLUTION TO AWARD CONTRACT FOR SOIL MODIFICATION AND BITUMINOUS PAVEMENT ON COUNTY HIGHWAY 1 (HOSPITAL ROAD) TO NE-CO ASPHALT COMPANY INC. SECTION 25-00200-00-FP

For a copy of the resolution see page(s) 7052

Upon motion by Doty, seconded by Shook

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

RESOLUTION FOR IMPROVEMENTS UNDER THE ILLINOIS HIGHWAY CODE WITH USE OF MOTOR FUEL TAX FUNDS ALLOTTED TO COLES COUNTY FOR CONSTRUCTION COST OF ROADWAY IMPROVEMENT PROJECT SECTION 25-00200-00-FP

For a copy of the resolution see page(s) 7053

Upon motion by Doty, seconded by Johnson

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

RESOLUTION TO AWARD CONTRACT FOR A STRUCTURE REHABILITATION ON CH-11, ETNA ROAD, STRUCTURE #015-3215, TO C-HILL CIVIL CONTRACTORS INC, SECTION 24-00199-00-BR

For a copy of the resolution see page(s) 7054

Upon motion by Doty, seconded by Shook

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

RESOLUTION TO AWARD CONTRACT FOR A TOWNSHIP STRUCTURE REHABILITATION ON TR-17A (1800N) IN MORGAN TOWNSHIP, STRUCTURE #015-3288, TO HOWELL PAVING INC, SECTION 24-08125-00-BR

For a copy of the resolution see page(s) 7055

Upon motion by Doty, seconded by Bennett

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

RESOLUTION TO AWARD CONTRACT FOR A TOWNSHIP STRUCTURE REPLACEMENT ON TR-215 (450N) IN LAFAYETTE TOWNSHIP, STRUCTURE #015-3402, TO HOWELL PAVING INC, SECTION 02-06133-00-BR

For a copy of the resolution see page(s) 7056

Upon motion by Doty, seconded by Freezeland

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

APPROVAL OF BILLS - COLES COUNTY

Motion by Bennett, seconded by Johnson to approve the payment of the Coles County bills, with the approval of the County Board.

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

RESOLUTION RE: EDUCATIONAL CHOICE - HOME AND PRIVATE SCHOOLS

Public Comments: Patrick Schout, Talitha Weber, Charles Stodden, Elia Schout, Bob Bennett, Rick Shook, Nancy Purdy, and Bristole Zimmerman

Motion was made by Watts to Table the resolution, died for a lack of a second

For a copy of the resolution see page(s) 7057 -7060

Motion by Clayton, seconded by Purdy

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal (9)
NAYS: Shook, Watts, Zimmerman (3)
ABSENT: None (0)

APPOINTMENTS TO BE MADE AT THE JUNE 10, 2025 COUNTY BOARD MEETING

1. Two appointments to the Farmland Assessment Review Committee
2. One appointment to the Sheriff's Merit Commission
3. One appointment to the Arthur Rural Fire Protection District
4. Two appointment to the Public Health Board
5. One re-appointment to the Emergency Telephone System Board (9-1-1)

ADJOURNED

Upon motion by Doty, seconded by Johnson, the Coles County Board was recessed at 7:08 p.m. with the consent of the County Board.

AYES: Bennett, Clayton, Cox, Doty, Doughty, Freezeland, Johnson, Purdy, Royal, Shook, Watts, Zimmerman (12)
NAYS: None (0)
ABSENT: None (0)

ATTEST:

_____ County Clerk

State of Illinois)
)ss.
County of Coles)

RESOLUTION RE: AMEND BUDGET

WHEREAS, the Office of the State's Attorney requested hiring an intern for the summer; and

WHEREAS, these funds can be used for this expense and will need to be transferred to the County Administration fund for FY 2025; and

WHEREAS, the Finance Committee voted to forward a resolution to the County Board to transfer these funds in the amount of $7,680 to the County Administration fund to allow this expense;

NOW, THEREFORE BE IT RESOLVED by the County Board of Coles County to amend the FY 2025 budget as follows:

Increase line item 001-001-7080-000	Intern - $7,680
Decrease line item 001-001-7596-000	Unbudgeted Emergency Expenses - $7,680

DATED this ____ day of _____, 2025.

_____
Chairman

ATTEST:

_____
County Clerk

State of Illinois)
)ss.
County of Coles)

RESOLUTION TO AMEND BUDGET

WHEREAS, the Public Defender requested additional funds to hire an assistant attorney; and

WHEREAS, these funds can be used for this expense and will need to be included in the Public Defender's budget for FY 2025; and

WHEREAS, the Finance Committee voted to forward a resolution to the County Board to transfer $28,535.00 from the Contingency fund to the Assistant Public Defender fund.

NOW, THEREFORE BE IT RESOLVED by the County Board of Coles County, Illinois, to amend the FY 2025 budget as follows:

Increase line item 001-020-7059-000	Assist. Public Defender	$28,535.00
Decrease line item 001-005-7590-000	Contingency	$28,535.00

DATED this ____ day of _____, 2025.

_____
Chairman

ATTEST:

_____
County Clerk

State of Illinois)
)SS.
County of Coles)

RESOLUTION TO AMEND BUDGET

WHEREAS Coles County received ARPA Funding and administers those funds,

WHEREAS all funds were obligated by the end of the fiscal year,

WHEREAS the as not all funds for the County Equipment purchases was expended,

WHEREAS the Finance Committee recommends that the County Board of Coles County, Amend the FY 2025 Budget as follows:

Decrease Equipment-Gen Fund Offices	008-068-7480-000	$10,951.00
Increase Medical Quarantine Jail	008-068-7490-000	$10,956.00

NOW, THEREFORE BE IT RESOLVED by the County Board of Coles County, Illinois to amend the Budget for FY 2025

DATED this 13th day of May, 2025

_____

County Board Chairman

_____

County Clerk

ORDINANCE NO. _____

COUNTY OF COLES
AN ORDINANCE AUTHORIZING BOUNDARY MODIFICATIONS TO THE AREA
KNOWN AS THE COLES COUNTY ENTERPRISE ZONE
AMENDMENT 1
- RURAL KING HANGAR -

WHEREAS, the City of Charleston, the City of Mattoon, the City of Oakland and the County of Coles, entered into an agreement on November 30, 2018, and adopted ordinances and resolutions establishing an Enterprise Zone including incorporated portions of the City of Charleston, the City of Mattoon, the City of Oakland and unincorporated portions of the County of Coles; and,

WHEREAS, the Coles County Enterprise Zone was certified by the Illinois Department of Commerce and Economic Opportunity effective January 1, 2020; and,

WHEREAS, there is a need to expand the boundary of the Coles County Enterprise Zone to include the area as described in Exhibits A and B; and,

WHEREAS, the proposed area to be added is contiguous to the existing Coles County Enterprise Zone boundaries; and,

WHEREAS, there is adequate available acreage in the Coles County Enterprise Zone to accommodate the expanded boundary; and,

WHEREAS, a public hearing regarding such amendments has been held as provided by law on April 30, 2025; and,

WHEREAS, this Ordinance and the related Amendment to the Coles County Enterprise Zone Intergovernmental Agreement found in Exhibit C shall be in effect from and after their passage, approval and recording according to law.

NOW, THEREFORE BE IT ORDAINED BY THE COUNTY BOARD CHAIR AND COUNTY BOARD OF COLES COUNTY, ILLINOIS:

SECTION 1. The County of Coles hereby approves and concurs with expanding the boundary of the Coles County Enterprise Zone to include those areas as described in Exhibits A and B, also referred to as Amendment 1 to the Zone.

SECTION 2. That the County Board Chair of Coles County is authorized to execute the Amendment to the Enterprise Zone Intergovernmental Agreement between the City of

Charleston, the City of Mattoon, the City of Oakland and the County of Coles (the "Enterprise Zone Intergovernmental Agreement") attached as Exhibit C.

SECTION 3. That this Ordinance shall become effective immediately upon the adoption thereof, subject to approval by the Illinois Department of Commerce and Economic Opportunity.

SECTION 4. That the County Clerk is hereby directed and authorized to publish this Ordinance in pamphlet form as required by law and forward one original and two certified copies of this Ordinance to the Coles County Enterprise Zone Administrator for inclusion in the Illinois Department of Commerce and Economic Opportunity's Application to Add Territory- Option 1 for its approval and to file a certified copy of this Ordinance.

ADOPTED this ____ day of_____ 2025.

INSERT LOCAL SIGNATURE PANEL

COUNTY OF COLES

ORDINANCE AUTHORIZING BOUNDARY MODIFICATIONS TO THE AREA KNOWN AS THE COLES COUNTY ENTERPRISE ZONE
AMENDMENT 1
- RURAL KING HANGAR -

EXHIBIT "A"

The following parcel is requested to be added to the Coles County Enterprise Zone as the 1st Amendment to the Zone boundaries since its inception in 2020:

PARCELS I: PIN 06-0-00480-002 and 06-0-00439-002 (22.444 acres more less)

Part of the Southwest Quarter of Section 14, and part of the Southeast Quarter of Section 15, all in Township 12 North, Range 8 East of the Third Principal Meridian, Coles County, Illinois, more particularly described as follows:

Commencing at an iron pin in an 1.D.O.T. vault marking the northeast corner of the Southeast Quarter of Section 14, Township 12 North, Range 8 East of the Third Principal Meridian, Coles County, Illinois; thence South 00 degrees 15 minutes 15 seconds West, (all bearings are referenced to the Illinois State Plane Coordinate System East Zone Datum of 1983(1997 adjustment)) 94.10 feet to the centerline of F.A. Route 17 (Illinois Route 16); thence North 89 degrees 44 minutes 45 seconds West along the said centerline, 4566. 79 feet; thence South 00 degrees 15 minutes 15 seconds West, 150.00 feet to a point on the south right of way line of F.A. Route 17 (Illinois Route 16), said point being the Point of Beginning; thence continue South 00 degrees 15 minutes 15 seconds West, 115.00 feet; thence South 37 degrees 13 minutes 11 seconds West, 344.54 feet; thence North 69 degrees 35 minutes 20 seconds West, 285.00 feet; thence South 20 degrees 24 minutes 40 seconds West, 170.00 feet; thence North 69 degrees 35 minutes 20 seconds West, 116.00 feet; thence South 20 degrees 24 minutes 40 seconds West, 262.00 feet; thence North 69 degrees 35 minutes 20 seconds West, 2053.57 feet to the south right of way line of F.A. Route 17 (Illinois Route 16); thence South 89 degrees 44 minutes 45 seconds East along the said south right of way line, 2590.21 feet; thence South 54 degrees 14 minutes 07 seconds East continuing along the said south right of way line, 86.08 feet to the Point of Beginning, containing 22.444 acres, more or less. As shown by the exhibit attached hereto and made a part hereof.

EXHIBIT "B"

COLES COUNTY ENTERPRISE ZONE PROPOSED EXPANSION
RURAL KING HANGAR PROJECT

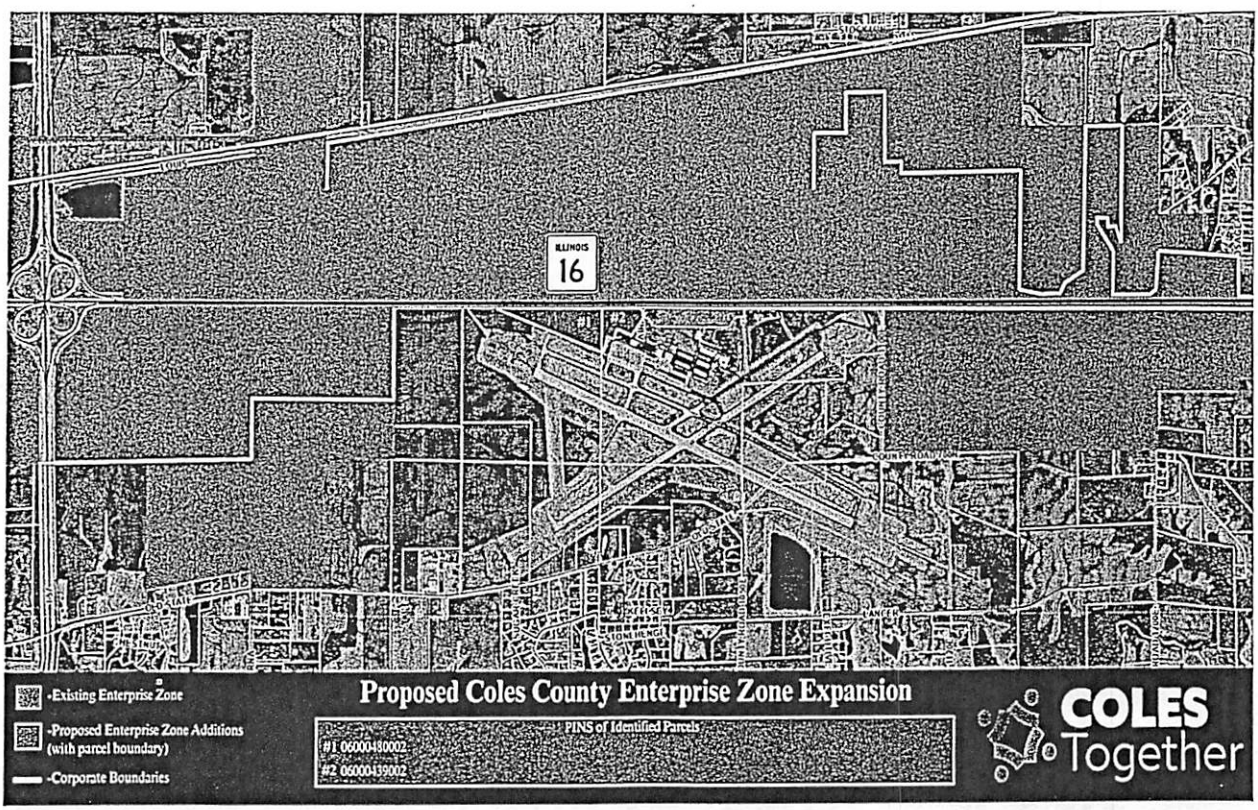


EXHIBIT "C"

AN AMENDMENT TO THE COLES COUNTY ENTERPRISE ZONE INTERGOVERNMENTAL AGREEMENT

BE IT ORDAINED AND RESOLVED BY THE CITY OF CHARLESTON, THE CITY OF MATTOON, THE CITY OF OAKLAND AND COUNTY OF COLES, AS PARTIES TO THE COLES COUNTY ENTERPRISE ZONE INTERGOVERNMENTAL AGREEMENT ADOPTED ON THE 30TH DAY OF NOVEMBER 2018.

That said Agreement shall be amended to reflect additions to the Legal Description of the Coles County Enterprise Zone, as defined in Amendment 1 found below:

PARCEL I: PIN 06-0-00480-002 and 06-0-00439-002 (22.444 acres more less)

Part of the Southwest Quarter of Section 14, and part of the Southeast Quarter of Section 15, all in Township 12 North, Range 8 East of the Third Principal Meridian, Coles County, Illinois, more particularly described as follows:

Commencing at an iron pin in an 1.D.O.T. vault marking the northeast corner of the Southeast Quarter of Section 14, Township 12 North, Range 8 East of the Third Principal Meridian, Coles County, Illinois; thence South 00 degrees 15 minutes 15 seconds West, (all bearings are referenced to the Illinois State Plane Coordinate System East Zone Datum of 1983(1997 adjustment)) 94.10 feet to the centerline of F.A. Route 17 (Illinois Route 16); thence North 89 degrees 44 minutes 45 seconds West along the said centerline, 4566. 79 feet; thence South 00 degrees 15 minutes 15 seconds West, 150.00 feet to a point on the south right of way line of F.A. Route 17 (Illinois Route 16), said point being the Point of Beginning; thence continue South 00 degrees 15 minutes 15 seconds West, 115.00 feet; thence South 37 degrees 13 minutes 11 seconds West, 344.54 feet; thence North 69 degrees 35 minutes 20 seconds West, 285.00 feet; thence South 20 degrees 24 minutes 40 seconds West, 170.00 feet; thence North 69 degrees 35 minutes 20 seconds West, 116.00 feet; thence South 20 degrees 24 minutes 40 seconds West, 262.00 feet; thence North 69 degrees 35 minutes 20 seconds West, 2053.57 feet to the south right of way line of F.A. Route 17 (Illinois Route 16); thence South 89 degrees 44 minutes 45 seconds East along the said south right of way line, 2590.21 feet; thence South 54 degrees 14 minutes 07 seconds East continuing along the said south right of way line, 86.08 feet to the Point of Beginning, containing 22.444 acres, more or less. As shown by the exhibit attached hereto and made a part hereof.

(Signature page follows)

Amended the _____ of _____ 2025

County of Coles

By: _____

County Board Chair

City of Charleston

By:_____

Mayor

City of Mattoon

By: _____

Mayor

City of Oakland

By:_____

Mayor

Equipment Maintenance Agreement

Watts
COPY SYSTEMS, INC.
"where service is more than a promise"

Corporate Office
2860 Stanton Avenue
Springfield, IL 62703
(217) 529-6697
www.wattscopy.com

Deliver To:
Coles County
651 Jackson Avenue
Charleston, IL 61920

Bill To:
Coles County
651 Jackson Avenue
Charleston, IL 61920

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

Date: 05/06/2025

CUSTOMER NO.	CUSTOMER P.O. NO.	REPRESENTATIVE
	500-50747013	Kaleb Guymon / UH

ORDERED	PRODUCT NO.	DESCRIPTION	UNIT PRICE	AMOUNT
Locations: 651 Jackson Ave, Charleston Courthouse (County Clerk, Circuit Clerk, Treasurer, Probation, Regional Planning, State's Attorney (2), & County Board)				
Location: 753 Windsor Road, Charleston, IL 61920 (Health Department)				
Locations: 825 18th Street, Charleston, IL 61920 (Mental Health & Highway)				
Qty 11	TA-3554ci	Kyocera Color Multifunctional Document Systems		
	DP-7170	320-sheet Dual Scan Document Processor		
	PF-7140	Two 500-sheet Adjustable Paper Drawers		
	DF-7120	1,000-sheet Finisher with Stapling		
	PH-7A	Hole Punch		
	AK-7110	Bridge Attachment Kit		
	1503RK2USJ	Fax Board		
		Use Existing Surge		

CONTRACT TYPE: Cost Per Copy/Print/Fax Maintenance Agreement
CONTRACT COVERAGE: Includes all service, parts, labor, mileage, drums, fuser rollers, black/color toner, black/color developer and preventative maintenance.

BEGINNING DATE: Date of Install
ENDING DATE: 60 months from Date of Install

Program includes:
All b/w images billed monthly at $.0045 each
All color images billed monthly at $.039 each.

Meter readings will be received remotely from machine or submitted by customer to Watts Corporate Office by email or our website.

This contract does not cover damage due to operator error, power surge, lightening, negligence, abuse, misuse or if equipment is serviced by anyone other than an authorized representative. The equipment specified under this contract will perform within specifications given by the manufacturer with supplies which have been proven and tested by us. If source of supplies is other than Watts Copy Systems, Inc., and if such supplies result in a service call or are clearly not compatible with the equipment, then the coverage under this agreement may not apply.

MAINTENANCE AGREEMENT MUST BE PAID WITHIN 30 DAYS. IF NOT PAID, LABOR, PARTS, AND SUPPLIES MAY BE BILLABLE FROM EFFECTIVE DATE OF CONTRACT. ADMINISTRATION FEE OF $25.00 CHARGES FOR REINSTATEMENT AFTER CANCELLATION.

SIGNATURE (MUST BE SIGNED BY AN AUTHORIZED CORPORATE OFFICER, PARTNER, OR PROPREITOR)

SIGNATURE – ACCEPTED BY WATTS COPY SYSTEMS, INC.

TITLE

DATE

PRINT NAME

Decision Maker: Noah Spence	Phone: 217-348-0521	Email: nspence@co.coles.il.us
Accounting:	Phone:	Email:
Key Op:	Phone:	Email:
IT Contact:	Phone: 7039	Email:

1. **Maintenance Services:** During the term hereof Dealer will repair or replace in accordance with the terms and conditions of this Agreement any part of the Equipment which becomes unserviceable due to normal usage (other than consumable supplies, unless such coverage is specified on the front of this agreement). Replacement parts will be furnished on an exchange basis and will be new, reconditioned or used; all parts removed due to replacement will become the property of the Dealer. Maintenance services provided by Dealer under this Agreement do not include the following:
   a) Repairs resulting from misuse (including without limitation improper voltage or the use of supplies that do not conform to the manufacturer's specifications).
   b) Repairs made necessary by service performed by persons other than Dealer.
   c) Additional service calls or work which the Customer requests to be performed outside regular business hours.
   d) Shop repair, reconditioning, rebuilding, overhaul or modification of the Equipment.
   e) Provision or replacement of consumable supplies such as paper, staples or toner (unless such coverage is specified on the front of this agreement).
2. **Performance of Maintenance Services:** Maintenance services as described in paragraph 1 hereof will be provided at the Customer's place of business where the Equipment is located indicated on the face hereof Monday through Friday except holidays during the hours of 8:00 a.m. to 5:00 p.m. Preventative maintenance for the Equipment will be provided determined by Dealer. Remedial maintenance will be provided after notification by Customer that the Equipment is inoperative.
3. **Payment Terms:** Payment of the maintenance fee is due in accordance to the same terms of your Lease/Cost-Per-Image/Rental agreement. If this maintenance program is for annual coverage on customer-owned equipment, payment terms are net 30 from the invoice date. If an invoice remains unpaid after 30 days, the maintenance fee becomes delinquent. You agree to pay a late charge of 10% of any payment which is delinquent or, if less, the maximum late charge allowed by applicable law. You agree to pay a charge of $25.00 for each check returned for non-sufficient funds or other reasons.
4. **Customer Obligation:** Customer agrees to provide a suitable place for use (including suitable electric service and a EMI/RFI/Surge/Modem/Network Protection) as specified by the manufacturer. Customer will provide adequate facilities for use by maintenance personnel in connection with the maintenance of the Equipment as described in paragraph 1 hereof. These facilities will be within a reasonable distance of the Equipment to be serviced and will be provided at no extra charge. Customer will provide a key operator for the Equipment for each shift of operation and make available operators for instruction in use and care of the Equipment.
5. **Default:** You will be in default under this Agreement if you (a) fail to pay the annual maintenance fee in full within 30 days of the execution and acceptance of this Agreement by Dealer or make any other payment when due under this Agreement; (b) fail to make payment when due on any other indebtedness you owe to us arising independently of this Agreement; (c) fail to perform or observe any term or condition contained in this Agreement, or any other instrument or document executed in connection with this Agreement; or (d) become insolvent (however defined), cease doing business as an ongoing concern, make an assignment for the benefit of creditors, or cause a petition for receiver or in bankruptcy to be filed by or against you (including a petition for reorganization or an arrangement). If you are in default under this Agreement, Dealer shall have the right to exercise concurrently or separately, and without any election or remedies to be deemed made, the following remedies: to sue for and recover from you all amounts due and owing with or without terminating this Agreement; to terminate this Agreement and sue for and recover from you the actual cost at prevailing rates for labor, parts and supplies provided to you under this Agreement from the effective date of this Agreement through the date of termination; and to pursue any other remedy at law or in equity.
6. **Charges:** The maintenance charges hereunder will be payable by the Customer in accordance to the terms of this agreement and any associated Lease/Cost-Per-Image/Rental agreements. The transfer of Equipment from the location indicated on the face hereof to any location not within an established service area will be charged at prevailing rates. Taxes (other than taxes measured by income) with respect to maintenance services including the supply of parts hereunder will be the responsibility of Customer. You agree that the base payment amount (if applicable) and the per-image charges and/or excess per-image charges may be proportionately increased at any time if our estimated average page coverage is exceeded. After the end of the first year of this agreement and not more than once each successive twelve-month period thereafter, the base payment amount, if applicable, and the per-image charge may be increased by a maximum of 10% of the then existing payment or charge.
7. **Attorneys' Fees and Costs:** You shall pay Dealer all costs and expenses, including reasonable attorneys' fees, incurred by Dealer in exercising any of its rights or remedies hereunder or enforcing any terms, conditions or provisions hereof.
8. **Limitations and Liability:** Dealer makes no warranties, express implied, as to any matter whatsoever, including without limitation, the condition of the equipment, parts and services provided under this Agreement and Customer hereby expressly disclaims any express or implied warranties with respect thereto, including without limitation, any implied warranties of merchantability, or fitness for a particular purpose. In no event shall Dealer be liable to Customer for any incidental, indirect, consequential, punitive or special damages (including but not limited to damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused. Dealer shall not be liable for non-performance caused by circumstances beyond its control including but not limited to, work stoppages, fire, civil disobedience, war, terrorism, riots and acts of God. Customer agrees that Dealer's total liability to Customer for damages suffered in connection with, or arising out of, this Agreement, regardless of whether any such liability is based upon contract, tort or other basis, shall be limited to an amount not to exceed the maintenance fee owed under this Agreement for a twelve-month period.
9. **Termination and Reinstatement:** This Agreement may be terminated by Dealer at any time upon 30 days written notice to Customer, unless it is terminated by Dealer because Customer is in default, in which case it may be terminated immediately by written notice. If this Agreement is terminated by Dealer because Customer is in default for failing to pay the maintenance fee, Customer may reinstate this Agreement if within 30 days of termination, Customer pays Dealer the maintenance fee in full plus any late charges and a reinstatement fee of $25.00.
10. **Assignment:** This Agreement is not assignable. Any attempt to assign or transfer any of the rights, duties or obligations hereof is void.
11. **Term:** This Agreement shall become effective as of the effective date indicated on the face hereof upon acceptance by Dealer and continue in effect for each unit of Equipment until the expiration of the time or copy limit indicated on the face hereof (the "initial term"). The Agreement shall automatically renew at the expiration of the initial term for a like term (the "renewal term") and automatically renew thereafter for additional like terms at the expiration of each renewal term at the prevailing rates for the maintenance charges at the time of such renewal, unless you notify Dealer in writing at least 30 days prior the end of the initial term or any renewal term that you do not want to renew the Agreement.
12. **Waiver:** Any failure by either party to require conformity to all provisions hereof shall not be deemed a waiver of future conformity to such provisions.
13. **Freight/Fuel/Handling charge will apply.**
14. **Governing Law and Venue:** This Agreement shall be subject to and governed by the laws of the State of Illinois. Any action or proceeding arising out of or which is directly or indirectly related to this Agreement shall be commenced and maintained only in courts located in Sangamon County, Illinois. Each party, by their respective execution of this Agreement, consents and submits to the jurisdiction of any state or federal court located within Sangamon County, Illinois. Each party waives any right that the party may otherwise have to transfer or change the venue of any action or proceeding brought against that party by the other party to this Agreement which arises out of or is directly or indirectly related to this Agreement.
15. **Indemnity and Hold Harmless:** To the fullest extent permitted by law, the Customer shall and agrees to indemnify Dealer against, and hold Dealer harmless from, any claims, losses, actions, suits, proceedings, costs, expenses, damages, and liabilities (including but not limited to negligence, tort, and strict liability) and any and all costs and expenses in connection therewith, including reasonable attorney's fees and costs, arising out of, connected with, the maintenance, repair, inspection, use, operation and possession of the equipment by Customer. Customer recognizes and agrees that included in this indemnity clause, but not by way of limitation, is Customer's assumption of any and all liability for injury, disability and death of workmen and other persons caused by the maintenance, repair, use, operation, possession, control, handling, or transportation of the equipment during the term of this Agreement.
16. **Severability:** Whenever possible, each provision of this Agreement will be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement or the application thereof to any person, entity or circumstances shall be invalid, illegal or unenforceable to any extent, the remainder of the Agreement and the application thereof shall not be affected and shall be enforceable to the fullest extent permitted by law.
17. **Coverages/Inclusions:** Parts, components, labor and consumables covered under this agreement will be detailed on the front of this agreement. Any items not detailed as covered under this agreement may be excluded from this agreement and chargeable to the customer. If this agreement stipulates specific coverage for consumables (such as toner), the allotment of these supplies will be based on usage by actual meter counts from the covered device. The manufacturer specifically stipulates usage yields for each consumable item based on industry standards regarding document fill/print coverage. The Dealer will utilize the manufacturer's projected yield compared to the covered device's usage to determine the proper quantity of supplies to be provided under this agreement. Any consumables requested by the customer that exceed the allotment based on the actual usage compared to the manufacturer's projected yields will be chargeable to the customer.
18. **Entire Agreement:** The foregoing terms and conditions and those contained in prevailing price lists described herein constitute the entire agreement between Customer and Dealer with respect to its subject, irrespective of inconsistent or additional terms and conditions in Customer's purchase orders or other documents of Customer. All other prior agreements, proposals, and understandings with respect to the subject matter of this Agreement are merged herein, and there are no premises, terms, conditions or obligations with respect thereto other than those contained herein. This Agreement may be amended only by written instrument executed by both parties.

This contract does not cover damage due to operator error, power surges, lightening, negligence, abuse, misuse or if equipment is serviced by anyone other than an authorized representative. The equipment specified under this contract will perform within specifications given by the manufacturer with supplies which have been proven and tested by us. If source of supplies is other than Watts Copy Systems, Inc., and if such supplies result in a service call or are clearly not compatible with the equipment, then the coverage under this agreement may not apply. This contract is null and void unless paid within 30 days.

DOCUMENTATION INSTRUCTIONS FOR LEASE NUMBER 500-50747013

The instructions listed below should be followed when completing the enclosed documentation. Documentation completed improperly will delay funding. If you have any questions regarding the instructions or the documentation, please call us.

I. STATE AND LOCAL GOVERNMENT LEASE-PURCHASE AGREEMENT

1. **Bank Qualification Section**
   - Read and check box if appropriate
2. **Lessee Signature**
   - Print name, title, sign and date (must be authorized officer)

II. ATTACHMENT 1 — LEASE PAYMENT SCHEDULE

- Print name, title, sign and date

III. ATTACHMENT 2 — EQUIPMENT DESCRIPTION — *(WHEN PROVIDED)*

- Print name, title, sign and date

IV. STATE SPECIFIC ADDENDA

Required for: AR, AZ, CO, FL, GA, KS, LA, MI, MN, MS, NC, NJ, NY, OH, OK, & TX

- Print name, title, sign, date and attest when required

V. ACCEPTANCE CERTIFICATE – PLEASE RETAIN UNTIL ALL EQUIPMENT HAS BEEN RECEIVED AND IS IN FULL WORKING ORDER

- Print name, title, sign and date

VI. 8038G OR GC — IRS FORM. Post funding: Form will be sent to you via email to sign and return with an *original* signature.

The enclosed form is a SAMPLE only. The actual 8038G or GC will be completed and sent to you for your signature after closing, with instructions to return the original to us at your earliest convenience. This is being done in accordance with the Internal Revenue Service regulations and is a requirement of this financing.

VII. ADDITIONAL DOCUMENTATION THAT MUST BE SENT PRIOR TO FUNDING — *(WHEN APPLICABLE)*:

- ☐ **Insurance Certificate for Property** – List DE LAGE LANDEN PUBLIC FINANCE LLC and/or Its Assigns as "loss payee" to the address listed below. The certificate must also show the physical address where the equipment is located or the phrase "throughout jurisdiction" may be used. Must also list amount being financed.
- ☐ **Insurance Certificate for Liability** – List DE LAGE LANDEN PUBLIC FINANCE LLC and/or Its Assigns as "additional insured."
- ☑ **Vendor invoice** listing customer as both bill to and ship to party (to be provided by vendor)
- ☑ **Completed Billing Information form**
- ☐ **Advance payment check** made payable to DE LAGE LANDEN PUBLIC FINANCE LLC
- ☑ **State sales tax exemption certificate**
- ☐ **Escrow Agreement** – Return signed Escrow Agreement Incumbency Certificate & Lessee W9
- ☐ _____
- ☐ _____

ALL DOCUMENTATION SHOULD BE RETURNED VIA FAX OR EMAIL AS FOLLOWS:

Attention: JOY WILLIAMS
Email: JWILLIAMS@LEASEDIRECT.COM

Lease Processing Center
1111 Old Eagle School Road
Wayne, PA 19087
JOY WILLIAMS

08PFDOC073v9

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De Lage Landen Public Finance LLC

1111 Old Eagle School Road
Wayne, PA 19087

State and Local Government Lease-Purchase Agreement

PHONE: (800) 736-0220
FACSIMILE: (800) 700-4643

LESSEE

Full Legal Name				Phone Number
County of Coles				
DBA Name (if any)				Purchase Order Requisition Number
Billing Address	City	State	Zip	Send Invoice to Attention of:
651 JACKSON AVE	CHARLESTON	IL	61920	

EQUIPMENT INFORMATION

Equipment Make	Model No.	Serial Number	Description (Attach Separate Schedule If Necessary)
			SEE ATTACHMENT 2 EQUIPMENT DESCRIPTION

Equipment Location (if not same as above) City State Zip

PAYMENT INFORMATION

Number of Lease Payments	Lease Payments:
60	See Lease Payment Schedule Attached as Attachment 1
Full Lease Term (in Months)	**Payment Frequency**
60	☑ Monthly ☐ Quarterly ☐ Semiannually ☐ Annually ☐ Other _____
	End of Lease Option: $1

BANK QUALIFICATION

By checking the box below, YOU hereby designate this Lease as a "qualified tax-exempt obligation" as defined in Section 265(b)(3)(B) of the Internal Revenue Code and represent that the aggregate face amount of all tax-exempt obligations (excluding private activity bonds other than qualified 501 (c)(3) bonds) issued or to be issued by YOU and YOUR subordinate entities during the calendar year in which WE fund this Lease is not reasonably expected to exceed $10,000,000.

☐ Bank Qualification Elected

TERMS & CONDITIONS

Please read YOUR copy of this State and Local Government Lease-Purchase Agreement ("Lease") carefully and feel free to ask US any questions YOU may have about it. Words "YOU" and "YOUR" refer to the "Lessee" and the words "WE," US" and "OUR" refer to De Lage Landen Public Finance LLC, its successors and assigns, as the "Lessor" of the Equipment.

1. LEASE. WE agree to lease to YOU and YOU agree to lease from US, the equipment listed above (and on any attached schedule) including all replacement parts, repairs, additions and accessories ("Equipment") on the terms and conditions of this Lease and on any attached schedule.

2. TERM. This Lease is effective on the date when the term of this Lease and YOUR obligation to pay rent commence, which date shall be the date that funds are advanced by US to YOU, the vendor of the Equipment or an escrow agent for the purpose of paying or reimbursing all or a portion of the cost of the Equipment (the "Commencement Date") and continues thereafter for an original term ("Original Term") ending at the end of YOUR budget year in effect on the Commencement Date and may be continued by YOU for additional one-year renewal terms ("Renewal Terms") coinciding with YOUR budget year up to the total number of months indicated above as the Full Lease Term; provided, however, that at the end of the Original Term and at the end of each Renewal Term until the Full Lease Term has been completed, YOU shall be deemed to have continued this Lease for the next Renewal Term unless YOU shall have terminated this Lease pursuant to Section 5 or Section 17. Lease Payments will be due as set forth on Attachment 1 until the balance of the Lease Payments and any additional Lease Payments or expenses chargeable to YOU under this Lease are paid in full. As set forth in the Lease Payment Schedule, a portion of each Lease Payment is paid as, and represents payment of, interest. YOUR obligation to pay the Lease Payments and YOUR other Lease obligations are absolute and unconditional and are not subject to cancellation, reduction, setoff or counterclaim except as provided in Section 5. THIS LEASE IS NON-CANCELABLE EXCEPT AS PROVIDED IN SECTION 5.

3. LATE CHARGES. If a Lease Payment is not made on the date when due, YOU will pay US a late charge at the rate of 18% per annum or the maximum amount permitted by law, whichever is less, from such date.

4. CONTINUATION OF LEASE TERM. YOU currently intend, subject to Section 5, to continue this Lease through the Full Lease Term and to pay the Lease Payments hereunder. YOU reasonably believe that legally available funds in an amount sufficient to make all Lease Payments during the Full Lease Term can be obtained. YOUR responsible financial officer shall do all things lawfully within his or her power to obtain and maintain funds from which the Lease Payments may be made, including making provision for the Lease Payments to the extent necessary in each proposed annual budget submitted for approval in accordance with YOUR applicable procedures and to exhaust all available reviews and appeals if that portion of the budget is not approved. Notwithstanding the foregoing, the decision whether to budget or appropriate funds and to extend this Lease for any Renewal Term is solely within the discretion of YOUR governing body.

5. NONAPPROPRIATION. YOU are obligated only to pay such Lease Payments under this Lease as may lawfully be made from funds budgeted and appropriated for that purpose during YOUR then current budget year. If YOU fail to appropriate or otherwise make available funds to pay the Lease Payments required to be paid in the next occurring Renewal Term, this Lease shall be deemed terminated at the end of the then current Original Term or Renewal Term. YOU agree to deliver written notice to US of such termination at least 90 days prior to the end of the then current Original Term or Renewal Term, but failure to give such notice shall not extend the term of this Lease beyond the then current Original Term or Renewal Term. If this Lease is terminated in accordance with this Section, YOU agree, at YOUR cost and expense, to peaceably deliver the Equipment to US at the location or locations specified by US.

6. WARRANTIES. WE are leasing the Equipment to YOU "AS-IS" and WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. WE transfer to YOU, without recourse, for the term of this Lease all warranties, if any, made by the manufacturer. YOU ALSO ACKNOWLEDGE THAT NO ONE IS AUTHORIZED TO WAIVE OR CHANGE ANY TERM, PROVISION OR CONDITION OF THIS LEASE AND, EXCEPT FOR THE MANUFACTURER WARRANTIES, MAKE ANY REPRESENTATION OR WARRANTY ABOUT THIS LEASE OR THE EQUIPMENT. WE SHALL NOT BE LIABLE FOR SPECIAL, RESULTING OR CONSEQUENTIAL DAMAGES OR LOSS OF PROFIT OCCASIONED BY ANY BREACH OF WARRANTY OR REPRESENTATION OR RESULTING FROM THE USE OR PERFORMANCE OF THE EQUIPMENT. YOUR OBLIGATION TO PAY IN FULL ANY AMOUNT DUE UNDER THE LEASE WILL NOT BE AFFECTED BY ANY DISPUTE, CLAIM, COUNTERCLAIM, DEFENSE OR OTHER RIGHT WHICH YOU MAY HAVE OR ASSERT AGAINST THE SUPPLIER OR THE EQUIPMENT MANUFACTURER.

7. DELIVERY AND ACCEPTANCE. YOU ARE RESPONSIBLE, AT YOUR OWN COST, TO ARRANGE FOR THE DELIVERY AND INSTALLATION OF THE EQUIPMENT (UNLESS THOSE COSTS ARE INCLUDED IN THE COSTS OF THE EQUIPMENT TO US). IF REQUESTED, YOU WILL SIGN A SEPARATE EQUIPMENT DELIVERY AND ACCEPTANCE CERTIFICATE. WE MAY AT OUR DISCRETION

(Terms and Conditions continued on the reverse side of this Lease.)

LESSEE SIGNATURE

YOU agree to all of the Terms and Conditions contained in both sides of this Lease, and in any attachments to same (all of which are included by reference) and become part of this Lease. YOU acknowledge to have read and agreed to all the Terms and Conditions.

The Equipment is: ☑ NEW ☐ USED

Signature Date

Title

Print Name

Legal Name of Corporation
County of Coles

(LEASE MUST BE SIGNED BY AUTHORIZED OFFICIAL OF LESSEE)

LESSOR

Lessor Signature Date

Print Name

Title

For
DE LAGE LANDEN PUBLIC FINANCE LLC

Lease Number
500-50747013

Lease Date
MAY 6 , 2025

Vendor I.D. Number

CONFIRM BY TELEPHONE THAT YOU HAVE ACCEPTED THE EQUIPMENT AND THAT TELEPHONE VERIFICATION OF YOUR ACCEPTANCE OF THE EQUIPMENT SHALL HAVE THE SAME EFFECT AS A SIGNED DELIVERY AND ACCEPTANCE CERTIFICATE.

8. TITLE, PERSONAL PROPERTY, LOCATION, INSPECTION, NO MODIFICATIONS OR ALTERATIONS. YOU have title to the Equipment; provided that title to the Equipment will immediately and without any action by YOU vest in US, and YOU shall immediately surrender possession of the Equipment to US, (a) upon any termination of this Lease other than termination pursuant to Section 17 or (b) if YOU are in default of this Lease. It is the intent of the parties hereto that any transfer of title to US pursuant to this Section shall occur automatically without the necessity of any bill of sale, certificate of title or other instrument of conveyance. YOU shall, nevertheless, execute and deliver any such instruments as WE may request to evidence such transfer. As security for YOUR obligations hereunder, WE retain a security interest in the Equipment and all proceeds thereof. YOU have the right to use the Equipment during the term of this Lease, except as otherwise expressly set forth in this Lease. Although the Equipment may become attached to real estate, it remains personal property. YOU agree not to alter or modify the Equipment or permit a lien to be placed upon the Equipment or to remove the Equipment without OUR prior written consent. If WE feel it is necessary, YOU agree to provide US with waivers of interest or liens from anyone claiming any interest in the real estate on which any items of Equipment is located. WE also have the right, at reasonable times, to inspect the Equipment.

9. MAINTENANCE. YOU are required, at YOUR own cost and expense, to keep the Equipment in good repair, condition and working order, except for ordinary wear and tear, and YOU will supply all parts and servicing required. All replacement parts used or installed and repairs made to the Equipment will become OUR property. YOU ACKNOWLEDGE THAT WE ARE NOT RESPONSIBLE FOR PROVIDING ANY REQUIRED MAINTENANCE AND/OR SERVICE FOR THE EQUIPMENT. YOU WILL MAKE ALL CLAIMS FOR SERVICE AND/OR MAINTENANCE SOLELY TO THE SUPPLIER AND/OR MANUFACTURER AND SUCH CLAIMS WILL NOT AFFECT YOUR OBLIGATION TO MAKE ALL REQUIRED LEASE PAYMENTS.

10. ASSIGNMENT. YOU AGREE NOT TO TRANSFER, SELL, SUBLEASE, ASSIGN, PLEDGE OR ENCUMBER EITHER THE EQUIPMENT OR ANY RIGHTS UNDER THIS LEASE WITHOUT OUR PRIOR WRITTEN CONSENT. YOU agree that WE may sell, assign or transfer this Lease and, if WE do, the new owner will have the same rights and benefits that WE now have and will not have to perform any of OUR obligations and the rights of the new owner will not be subject to any claims, counterclaims, defenses or set-offs that YOU may have against US. YOU hereby appoint Municipal Registrar Services (the "Registrar") as YOUR agent for the purpose of maintaining a written record of each assignment in form necessary to comply with Section 149(a) of the Internal Revenue Code of 1986, as amended. No such assignment shall be binding on YOU until the Registrar has received written notice from the assignor of the name and address of the assignee.

11. LOSS OR DAMAGE. YOU are responsible for the risk of loss or destruction of, or damage to the Equipment. No such loss or damage relieves YOU from any obligation under this Lease. If any of the Equipment is damaged by fire or other casualty or title to, or the temporary use of, any of the Equipment is taken under the exercise of the power of eminent domain, the net proceeds ("Net Proceeds") of any insurance claim or condemnation award will be applied to the prompt replacement, repair, restoration, modification or improvement of that Equipment, unless YOU have exercised YOUR option to purchase the Equipment pursuant to Section 17. Any balance of the Net Proceeds remaining after such work has been completed shall be paid to YOU.

12. LESSEE'S NEGLIGENCE. To the extent permitted by law, and without waiver of any of YOUR sovereign immunity rights, YOU assume all risks and liabilities, whether or not covered by insurance, for loss or damage to the Equipment and for injury to or death of any person or damage to any property, whether such injury or death be with respect to YOUR agents or employees or of third parties, and whether such property damage be to YOUR property or the property of others, which is proximately caused by the negligent conduct of YOU, YOUR officers, employees and agents.

13. TAXES. YOU agree to pay all applicable license and registration fees, sale and use taxes, personal property taxes and all other taxes and charges, relating to the ownership, leasing, rental, sale, purchase, possession or use of the Equipment (except those based on OUR net income). YOU agree that if WE pay any taxes or charges, YOU will reimburse US for all such payments and will pay US interest and a late charge (as calculated in Section 3) on such payments with the next Lease Payment, plus a fee for OUR collecting and administering any taxes, assessments or fees and remitting them to the appropriate authorities.

14. INSURANCE. During the term of this Lease, YOU will keep the Equipment insured against all risks of loss or damage in an amount not less than the replacement cost of the Equipment, without deductible and without co-insurance. YOU will also obtain and maintain for the term of this Lease, comprehensive public liability insurance covering both personal injury and property damage of at least $100,000 per person and $300,000 per occurrence or bodily injury and $50,000 for property damage. WE will be the sole named loss payee on the property insurance and named as an additional insured on the public liability insurance. YOU will pay all premiums for such insurance and must deliver proof of insurance coverage satisfactory to US. If YOU do not provide such insurance, YOU agree that WE have the right, but not the obligation, to obtain such insurance and add an insurance fee to the amount due from you, on which we make a profit.

15. DEFAULT. Subject to Section 5, YOU are in default of this Lease if any of the following occurs: (a) YOU fail to pay any Lease Payment or other sum when due; (b) YOU breach any warranty or other obligation under this Lease, or any other agreement with US, (c) YOU become insolvent or unable to pay YOUR debts when due, YOU make an assignment for the benefit of creditors or YOU undergo a substantial deterioration in YOUR financial condition, or (d) YOU file or have filed against YOU a petition for liquidation, reorganization, adjustment of debt or similar relief under the Federal Bankruptcy Code or any other present or future federal or state bankruptcy or insolvency law, or a trustee, receiver or liquidator is appointed for YOU or a substantial part of YOUR assets.

16. REMEDIES. WE have the following remedies if YOU are in default of this Lease: WE may declare the entire balance of the unpaid Lease Payments for the then current Original Term or Renewal Term immediately due and payable; sue for and receive all Lease Payments and any other payments then accrued or accelerated under this Lease; charge YOU interest on all monies due US at the rate of eighteen percent (18%) per year from the date of default until paid, but in no event more than the maximum rate permitted by law; charge YOU a return-check or non-sufficient funds charge ("NSF Charge") of $25.00 for a check that is returned for any reason; and require that YOU return the Equipment to US and, if YOU fail to return the Equipment, enter upon the premises peaceably with or without legal process where the Equipment is located and repossess the Equipment. Such return or repossession of the Equipment will not constitute a termination of this Lease unless WE expressly notify YOU in writing. If the Equipment is returned or repossessed by US and unless WE have terminated this Lease, WE will sell or re-rent the Equipment to any persons with any terms WE determine, at one or more public or private sales, with or without notice to YOU, and apply the net proceeds after deducting the costs and expenses of such sale or re-rent, to YOUR obligations with YOU remaining liable for any deficiency and with any excess over the amounts described in this Section plus the then applicable Purchase Price to be paid to YOU. YOU are also required to pay (i) all expenses incurred by US in connection with the enforcement of any remedies, including all expenses of repossessing, storing, shipping, repairing and selling the Equipment, and (ii) reasonable attorneys' fees.

17. PURCHASE OPTION. Provided YOU are not in default, YOU shall have the option to purchase all but not less than all of the Equipment (a) on the date the last Lease Payment is due (assuming this Lease is renewed at the end of the Original Term and each Renewal Term), if this Lease is still in effect on that day, upon payment in full of Lease Payments and all other amounts then due and the payment of One Dollar to US; (b) on the last day of the Original Term or any Renewal Term then in effect, upon at least 60 days' prior written notice to US and payment in full to US of the Lease Payments and all other amounts then due plus the then applicable Purchase Price set forth on the Lease Payment Schedule; or (c) if substantial damage to or destruction or condemnation of substantially all of the Equipment has occurred, on the day specified in YOUR written notice to US of YOUR exercise of the purchase option upon at least 60 days' prior notice to US and payment in full to US of the Lease Payments and all other amounts then due plus the then applicable Purchase Price set forth on the Lease Payment Schedule.

18. REPRESENTATIONS AND WARRANTIES. YOU warrant and represent as follows: (a) YOU are a public body corporate and politic duly organized and existing under the constitution and laws of YOUR State with full power and authority to enter into this Lease and the transactions contemplated hereby and to perform all of YOUR obligations hereunder; (b) YOU have duly authorized the execution and delivery of this Lease by proper action by YOUR governing body at a meeting duly called, regularly convened and attended throughout by the requisite majority of the members thereof or by other appropriate official approval, and all requirements have been met and procedures have occurred in order to ensure the validity and enforceability of this Lease; (c) YOU have complied with such public bidding requirements as may be applicable to this Lease and the acquisition by YOU of the Equipment; (d) all authorizations, consents and approvals of governmental bodies or agencies required in connection with the execution and delivery by YOU of this Lease or in connection with the carrying out by YOU of YOUR obligations hereunder have been obtained; (e) this Lease constitutes the legal, valid and binding obligation of YOU enforceable in accordance with its terms, except to the extent limited by applicable bankruptcy, insolvency, reorganization or other laws affecting creditors' rights generally; (f) YOU have, in accordance with the requirements of law, fully budgeted and appropriated sufficient funds for the current budget year to make the Lease Payments scheduled to come due during the current budget year and to meet YOUR other obligations under this Lease for the current budget year, and those funds have not been expended for other purposes; (g) the Equipment is essential to YOUR functions or to the services YOU provide to YOUR citizens, YOU have an immediate need for the Equipment and expect to make immediate use of the Equipment, YOUR need for the Equipment is not temporary and YOU do not expect the need for any item of the Equipment to diminish in the foreseeable future, including the Full Lease Term, and the Equipment will be used by YOU only for the purpose of performing one or more of YOUR governmental or proprietary functions consistent with the permissible scope of YOUR authority and will not be used in the trade or business of any other entity or person; and (h) YOU have never failed to appropriate or otherwise make available funds sufficient to pay rental or other payments coming due under any lease purchase, installment sale or other similar agreement.

19. UCC FILINGS AND FINANCIAL STATEMENTS. YOU authorize US to file a financing statement with respect to the Equipment. If WE feel it is necessary, YOU agree to submit financial statements (audited if available) on a quarterly basis.

20. "INTENTIONALLY OMITTED"

21. TAX EXEMPTION. YOU will comply with all applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), including without limitation Sections 103, 141, 148 and 149 thereof, and the applicable regulations thereunder to maintain the exclusion of the interest portion of the Lease Payments from gross income for purposes of federal income taxation. YOU acknowledge that these provisions of the Code provide restrictions on the use of the Equipment and the expenditure and investment of money related to this Lease. YOU agree to insure the timely and accurate filing of IRS Form 8038-G or Form 8038-GC, as applicable, as required by the Code, and will fully cooperate with US to insure such timely and accurate filing.

22. BANK QUALIFICATION. If YOU checked the "Bank Qualification Elected" box on the front page of this Lease YOU and all YOUR subordinate entities will not issue in excess of $10,000,000 of qualified tax-exempt obligations (including this Lease but excluding private activity bonds other than qualified 501(c)(3) bonds) during the calendar year in which WE fund this Lease without first obtaining an opinion of nationally recognized counsel in the area of tax-exempt municipal obligations acceptable to US that the designation of this Lease as a "qualified tax-exempt obligation" will not be adversely affected.

23. CHOICE OF LAW; JURY TRIAL WAIVER. This Lease shall be governed and construed in accordance with the laws of the state where YOU are located. To the extent permitted by law, YOU agree to waive YOUR rights to a trial by jury.

24. ENTIRE AGREEMENT; SEVERABILITY; WAIVERS. This Lease contains the entire agreement and understanding. No agreements or understandings are binding on the parties unless set forth in writing and signed by the parties. Any provision of this Lease which for any reason may be held unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective without invalidating the remaining provisions of this Lease. THIS LEASE IS NOT INTENDED FOR TRANSACTIONS WITH AN EQUIPMENT COST OF LESS THAN $1,000.

25. ROLE OF LESSOR. WE have not acted and will not act as a fiduciary for YOU or as YOUR agent or municipal advisor. WE have not and will not provide financial, legal, tax, accounting or other advice to YOU or to any financial advisor or placement agent engaged by YOU with respect to this Lease. YOU, YOUR financial advisor, placement agent or municipal advisor, if any, shall each seek and obtain its own financial, legal, tax, accounting and other advice with respect to this Lease from its own advisors (including as it relates to structure, timing, terms and similar matters).

26. ELECTRONIC TRANSACTIONS. WE, in our sole discretion, may permit YOU to electronically copy and/or deliver by telecopier or other electronic means of transmission an executed counterpart of this Lease, and any document, schedule, amendment, addendum, supplement or agreement related hereto or executed in connection herewith, with the exception of IRS Form 8038-GC or IRS Form 8038-G, as applicable, which YOU must execute using an original, manual signature (not e-Signature). By so copying and/or delivering any such document, YOU hereby represent and agree (a) that such transmission constitutes due delivery of such executed document, (b) that the counterpart of such executed document as printed by the recipient, including YOUR signature thereon, shall be deemed to constitute an original and shall be admissible in any court or other legal proceeding as an original, and (c) to deliver to US, promptly on request, such document bearing YOUR original "wet ink" signature; provided that neither delivery nor failure to deliver the document bearing YOUR original "wet ink" signature shall limit or modify the representations and agreements set forth in clauses (a) and (b). This Lease, including any document, schedule, amendment, addendum, supplement or agreement related hereto or executed in connection herewith, with the exception of IRS Form 8038-GC or IRS Form 8038-G, as applicable, may be executed in counterparts and any facsimile, photographic or other electronic transmission and/or electronic signing of the Lease by YOU when manually countersigned by US or attached to OUR original signature counterpart and/or in OUR possession shall constitute the sole original chattel paper as defined in the UCC for all purposes and will be admissible as legal evidence thereof. At OUR option, WE may require a manual signature.

12PFDOC207v2

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ATTACHMENT 1 — STATE AND LOCAL GOVERNMENT LEASE-PURCHASE AGREEMENT

Lease Payment Schedule

LESSOR: DE LAGE LANDEN PUBLIC FINANCE LLC — LEASE NUMBER: 500-50747013

LESSEE: County of Coles — LEASE DATE: MAY 6, 20 25

Lease Payments are due on each periodic anniversary of the Commencement Date that occurs during the Full Lease Term until all of the payments set forth below have been received by US. The period for each periodic anniversary is MONTHLY, as specified in the Payment Frequency box of this Lease. If the Commencement Date occurs on the 29th, 30th or 31st day of any month, the periodic anniversary will be deemed to occur on the 1st day of the SECOND succeeding month after the month of such Commencement Date.

Payment Number	Rental Payment	Interest Portion	Principal Portion	Balance	Purchase Price
Loan	0	0	0	55,759.00	-
1	1,098.34	315.08	783.26	54,975.74	56,625.01
2	1,098.34	310.65	787.69	54,188.05	55,813.69
3	1,098.34	306.20	792.14	53,395.91	54,997.79
4	1,098.34	301.73	796.61	52,599.30	54,177.28
5	1,098.34	297.23	801.11	51,798.19	53,352.14
6	1,098.34	292.70	805.64	50,992.55	52,522.33
7	1,098.34	288.15	810.19	50,182.36	51,687.83
8	1,098.34	283.57	814.77	49,367.59	50,848.62
9	1,098.34	278.96	819.38	48,548.21	50,004.66
10	1,098.34	274.33	824.01	47,724.20	49,155.93
11	1,098.34	269.68	828.66	46,895.54	48,302.41
12	1,098.34	264.99	833.35	46,062.19	47,444.06
13	1,098.34	260.29	838.05	45,224.14	46,580.86
14	1,098.34	255.55	842.79	44,381.35	45,712.79
15	1,098.34	250.79	847.55	43,533.80	44,839.81
16	1,098.34	246.00	852.34	42,681.46	43,961.90
17	1,098.34	241.18	857.16	41,824.30	43,079.03
18	1,098.34	236.34	862.00	40,962.30	42,191.17
19	1,098.34	231.47	866.87	40,095.43	41,298.29
20	1,098.34	226.57	871.77	39,223.66	40,400.37

Sales tax of $0.00 is included in the financed amount shown above.

The dates, interest rate and resulting payments contained in the above amortization schedule are estimated based on the expected transaction funding timeframe. Lessor will make reasonable efforts to maintain the rate and payments presented herein. However, the rate may need to be adjusted prior to closing due to change in law or market conditions. In the event that market interest rates increase prior to the date of closing, the interest rate will be revised to reflect adjustments to the Lender's actual cost of funds due to financial market and legal changes incurred since the date of this documentation. This revision may result in an increase in the resulting payment amounts. If such revisions are deemed necessary by Lessor (it its sole discretion), it is understood and agreed by Lessee that a revised amortization schedule reflecting these changes will be executed prior to closing.

Lessee Signature: _____ Date: _____

Print Name: _____ Title: _____

12PFDOC224

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ATTACHMENT 1 STATE AND LOCAL GOVERNMENT LEASE-PURCHASE AGREEMENT

Lease Payment Schedule

LESSOR: DE LAGE LANDEN PUBLIC FINANCE LLC

LESSEE: County of Coles

LEASE NUMBER: 500-50747013

LEASE DATE: MAY 6 , 20 25

Lease Payments are due on each periodic anniversary of the Commencement Date that occurs during the Full Lease Term until all of the payments set forth below have been received by US. The period for each periodic anniversary is MONTHLY, as specified in the Payment Frequency box of this Lease. If the Commencement Date occurs on the 29th, 30th or 31st day of any month, the periodic anniversary will be deemed to occur on the 1st day of the SECOND succeeding month after the month of such Commencement Date.

Payment Number	Rental Payment	Interest Portion	Principal Portion	Balance	Purchase Price
21	1,098.34	221.64	876.70	38,346.96	39,497.37
22	1,098.34	216.69	881.65	37,465.31	38,589.27
23	1,098.34	211.71	886.63	36,578.68	37,676.04
24	1,098.34	206.70	891.64	35,687.04	36,757.65
25	1,098.34	201.66	896.68	34,790.36	35,834.07
26	1,098.34	196.59	901.75	33,888.61	34,905.27
27	1,098.34	191.50	906.84	32,981.77	33,971.22
28	1,098.34	186.37	911.97	32,069.80	33,031.89
29	1,098.34	181.22	917.12	31,152.68	32,087.26
30	1,098.34	176.04	922.30	30,230.38	31,137.29
31	1,098.34	170.82	927.52	29,302.86	30,181.95
32	1,098.34	165.58	932.76	28,370.10	29,221.20
33	1,098.34	160.31	938.03	27,432.07	28,255.03
34	1,098.34	155.01	943.33	26,488.74	27,283.40
35	1,098.34	149.68	948.66	25,540.08	26,306.28
36	1,098.34	144.32	954.02	24,586.06	25,323.64
37	1,098.34	138.93	959.41	23,626.65	24,335.45
38	1,098.34	133.51	964.83	22,661.82	23,341.67
39	1,098.34	128.06	970.28	21,691.54	22,342.29
40	1,098.34	122.57	975.77	20,715.77	21,337.24
41	1,098.34	117.06	981.28	19,734.49	20,326.52
42	1,098.34	111.51	986.83	18,747.66	19,310.09
43	1,098.34	105.94	992.40	17,755.26	18,287.92
44	1,098.34	100.33	998.01	16,757.25	17,259.97
45	1,098.34	94.69	1,003.65	15,753.60	16,226.21
46	1,098.34	89.02	1,009.32	14,744.28	15,186.61
47	1,098.34	83.32	1,015.02	13,729.26	14,141.14
48	1,098.34	77.58	1,020.76	12,708.50	13,089.76
49	1,098.34	71.81	1,026.53	11,681.97	12,032.43
50	1,098.34	66.01	1,032.33	10,649.64	10,969.13
51	1,098.34	60.18	1,038.16	9,611.48	9,899.82
52	1,098.34	54.31	1,044.03	8,567.45	8,824.47
53	1,098.34	48.41	1,049.93	7,517.52	7,743.05
54	1,098.34	42.48	1,055.86	6,461.66	6,655.51
55	1,098.34	36.51	1,061.83	5,399.83	5,561.82
56	1,098.34	30.51	1,067.83	4,332.00	4,461.96
57	1,098.34	24.48	1,073.86	3,258.14	3,355.88
58	1,098.34	18.41	1,079.93	2,178.21	2,243.56
59	1,098.34	12.31	1,086.03	1,092.18	1,124.95
60	1,098.34	6.16	1,092.18	0.00	-
totals	65,900.40	10,141.40	55,759.00		-

Lessee Signature: _____ Date: _____

Print Name: _____ Title: _____

12PFDOC224

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ATTACHMENT 2

STATE AND LOCAL GOVERNMENT LEASE-PURCHASE AGREEMENT
EQUIPMENT DESCRIPTION

LESSOR: DE LAGE LANDEN PUBLIC FINANCE LLC

LESSEE: County of Coles

LEASE NUMBER: 500-50747013

LEASE DATE: MAY 6, 20 25

Quantity	Description/Serial No./Model No.	Location
	11 KYOCERA TA-3554Ci with attachments	
	S/N_____	
	S/N_____	
	S/N_____	
	S/N_____	
	S/N_____	
	S/N_____	
	S/N_____	
	S/N_____	
	S/N_____	
	S/N_____	
	S/N_____	

LESSEE Signature: _____ Date: _____

Print Name: _____ Title: _____

10PFDOC169v2

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BILLING INFORMATION

PLEASE COMPLETE THIS FORM AND RETURN WITH DOCUMENTS

In order for DE LAGE LANDEN PUBLIC FINANCE LLC to properly bill and credit your account, it is necessary that you complete this form and return it with the signed documents.

Billing Name: County of Coles

If you would like your invoices emailed to you in place of regular mail, please provide an email address(es) below:

_____

_____

***YOUR INVOICES WILL BE EMAILED FROM INVOICEDELIVERY@PAYEREXPRESS.COM**
Subject line will read: Your Lease Direct Invoice is ready to view online!

Billing Address: _____

_____

Attention: _____

Telephone Number: _____

FEDERAL TAX ID#: _____

Lease/Contract Signer Name: _____ Date of Birth _____ (only provide if requested)

SPECIAL INSTRUCTIONS

Do you require a Purchase Order Number on the invoice? If yes, please provide PO# _____. ☐ YES ☐ NO

Is a new purchase order required for each new fiscal period? ☐ YES ☐ NO

If yes, provide month/year PO expires _____

Are you sales tax exempt? If yes, please attach a copy of exempt certificate or direct pay permit. ☐ YES ☐ NO

Do you require any special information to establish a vendor number for _____? ☐ YES ☐ NO

If yes, please advise: _____

Additional Comments: _____

_____

CONTACT INFORMATION AND QUESTIONNAIRE FOR FORM 8038-G FILINGS
(required for all State and Local Government transactions)

Contact Name: _____

Title: _____

Contact Address: _____

Contact Telephone Number: _____

Email Address: _____

If you have further questions, please consult your regular bond or legal counsel.

16PFDOC272v1

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Form **8038-GC**
(Rev. October 2021)
Department of the Treasury
Internal Revenue Service

Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales

▶ Under Internal Revenue Code section 149(e)
Caution: *If the issue price of the issue is $100,000 or more, use Form 8038-G.*
▶ Go to *www.irs.gov/Form8038GC* for instructions and the latest information.

OMB No. 1545-0047

Part I Reporting Authority — Check box if Amended Return ▶ ☐

1 Issuer's name: County of Coles
2 Issuer's employer identification number (EIN): XXXXXXXXX
3 Number and street (or P.O. box if mail isn't delivered to street address): 651 JACKSON AVE
Room/suite: XXXXX
4 City, town, or post office, state, and ZIP code: CHARLESTON IL 61920
5 Report number (For IRS Use Only)
6 Name and title of officer or other employee of issuer or designated contact person whom the IRS may call for more information: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
7 Telephone number of officer or legal representative: XXXXXXXXXX

Part II Description of Obligations Check one box: ☐ Single issue ☐ Consolidated return

8a	Issue price of obligation(s) (see instructions)	8a XXXXXXXXX XX
b	Issue date (single issue) or calendar date (consolidated). Enter date in MM/DD/YYYY format (for example, 01/01/2009) (see instructions) ▶	
9	Amount of the reported obligation(s) on line 8a that is:	
a	For leases for vehicles	9a XXXXXXXXX XX
b	For leases for office equipment	9b XXXXXXXXX XX
c	For leases for real property	9c XXXXXXXXX XX
d	For leases for other (see instructions)	9d XXXXXXXXX XX
e	For bank loans for vehicles	9e XXXXXXXXX XX
f	For bank loans for office equipment	9f XXXXXXXXX XX
g	For bank loans for real property	9g XXXXXXXXX XX
h	For bank loans for other (see instructions)	9h XXXXXXXXX XX
i	Used to refund prior issue(s)	9i XXXXXXXXX XX
j	Representing a loan from the proceeds of another tax-exempt obligation (for example, bond bank)	9j XXXXXXXXX XX
k	Other	9k XXXXXXXXX XX
10	If the issuer has designated any issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check this box	▶ ☐
11	If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check this box (see instructions)	▶ ☐
12	Vendor's or bank's name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
13	Vendor's or bank's employer identification number: XXXXXXXXXXXXXXXXXXXXXXXXX	

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person(s) that I have authorized above.

▶ _____ Signature of issuer's authorized representative — Date

▶ XXXXXXXXXXXXXXXXX Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
				XXXXXXXXX

Firm's name ▶ XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX — Firm's EIN ▶ XXXXXXXXX
Firm's address ▶ XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX — Phone no. XXXXXXXXXX

Future Developments

For the latest information about developments related to Form 8038-GC and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8038GC*.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Form 8038-GC is used by the issuers of tax-exempt governmental obligations to provide the IRS with the information required by section 149(e) and to monitor the requirements of sections 141 through 150.

Who Must File

Issuers of tax-exempt governmental obligations with issue prices of less than $100,000 must file Form 8038-GC.

Issuers of a tax-exempt governmental obligation with an issue price of $100,000 or more must file Form 8038-G, Information Return for Tax-Exempt Governmental Bonds.

Filing a separate return for a single issue. Issuers have the option to file a separate Form 8038-GC for any tax-exempt governmental obligation with an issue price of less than $100,000.

An issuer of a tax-exempt bond used to finance construction expenditures must file a separate Form 8038-GC for each issue to give notice to the IRS that an election was made to pay a penalty in lieu of arbitrage rebate. See the instructions for line 11, later.

Filing a consolidated return for multiple issues. For all tax-exempt governmental obligations with issue prices of less than $100,000 that aren't reported on a separate Form 8038-GC, an issuer must file a consolidated information return including all such issues issued within the calendar year.

Thus, an issuer may file a separate Form 8038-GC for each of a number of small issues and report the remainder of small issues issued during the calendar year on one consolidated Form 8038-GC. However, if the issue is a construction issue, a separate Form 8038-GC must be filed to give the IRS notice of the election to pay a penalty in lieu of arbitrage rebate.

When To File

To file a separate return for a single issue, file Form 8038-GC on or before the 15th day of the 2nd calendar month after the close of the calendar quarter in which the issue is issued.

To file a consolidated return for multiple issues, file Form 8038-GC on or before February 15 of the calendar year following the year in which the issue is issued.

Late filing. An issuer may be granted an extension of time to file Form 8038-GC under section 3 of Rev. Proc. 2002-48, 2002-37 I.R.B. 531, if it is determined that the failure to file on time isn't due to willful neglect. Write at the top of the form, "Request for Relief under section 3 of Rev. Proc. 2002-48." Attach to the Form 8038-GC a letter briefly stating why the form wasn't submitted to the IRS on time. Also, indicate whether the obligation in question is under examination by the IRS. Don't submit copies of any bond documents, leases, or installment sale documents. See *Where To File* next.

Where To File

File Form 8038-GC and any attachments at the following address.

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201

Private delivery services (PDS). You can use certain PDS designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These PDS include only the following:

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The PDS can tell you how to get written proof of the mailing date.

Other Forms That May Be Required

For rebating arbitrage (or paying a penalty in lieu of arbitrage rebate) to the federal government, use Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate. For private activity bonds, use Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues.

For a tax-exempt governmental obligation with an issue price of $100,000 or more, use Form 8038-G.

Rounding to Whole Dollars

You may show the money items on this return as whole-dollar amounts. To do so, drop any amount less than 50 cents and increase any amount from 50 to 99 cents to the next higher dollar. For example, $1.40 becomes $1 and $2.50 becomes $3. If two or more amounts must be added to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Definitions

Obligations. This refers to a single tax-exempt governmental obligation if Form 8038-GC is used for separate reporting or to multiple tax-exempt governmental obligations if the form is used for consolidated reporting.

Tax-exempt obligation. This is any obligation including a bond, installment purchase agreement, or financial lease on which the interest is excluded from income under section 103.

Tax-exempt governmental obligation. A tax-exempt obligation that isn't a private activity bond (see below) is a tax-exempt governmental obligation. This includes a bond issued by a qualified volunteer fire department under section 150(e).

Private activity bond. This includes an obligation issued as part of an issue in which:

- More than 10% of the proceeds are to be used for any private activity business use, and
- More than 10% of the payment of principal or interest of the issue is either (a) secured by an interest in property to be used for a private business use (or payments for such property) or (b) to be derived from payments for property (or borrowed money) used for a private business use.

It also includes a bond, the proceeds of which (a) are to be used to make or finance loans (other than loans described in section 141(c)(2)) to persons other than governmental units and (b) exceeds the lesser of 5% of the proceeds or $5 million.

Issue. Generally, obligations are treated as part of the same issue only if they are issued by the same issuer, on the same date, and as part of a single transaction, or a series of related transactions. However, obligations issued during the same calendar year (a) under a loan agreement under which amounts are to be advanced periodically (a "draw-down loan") or (b) with a term not exceeding 270 days, may be treated as part of the same issue if the obligations are equally and ratably secured under a single indenture or loan agreement and are issued under a common financing arrangement (for example, under the same official statement periodically updated to reflect changing factual circumstances). Also, for obligations issued under a draw-down loan that meets the requirements of the preceding sentence, obligations issued during different calendar years may be treated as part of the same issue if all of the amounts to be advanced under the draw-down loan are reasonably expected to be advanced within 3 years of the date of issue of the first obligation. Likewise, obligations (other than private activity bonds) issued under a single agreement that is in the form of a lease or installment sale may be treated as part of the same issue if all of the property covered by that agreement is reasonably expected to be delivered within 3 years of the date of issue of the first obligation.

Arbitrage rebate. Generally, interest on a state or local bond isn't tax-exempt unless the issuer of the bond rebates to the United States arbitrage profits earned from investing proceeds of the bond in higher yielding nonpurpose investments. See section 148(f).

Construction issue. This is an issue of tax-exempt bonds that meets both of the following conditions:

1. At least 75% of the available construction proceeds of the issue are to be used for construction expenditures with respect to property to be owned by a governmental unit or a 501(c)(3) organization, and
2. All of the bonds that are part of the issue are qualified 501(c)(3) bonds, bonds that aren't private activity bonds, or private activity bonds issued to finance property to be owned by a governmental unit or a 501(c)(3) organization.

In lieu of rebating any arbitrage that may be owed to the United States, the issuer of a construction issue may make an irrevocable election to pay a penalty. The penalty is equal to 1-1/2% of the amount of construction proceeds that do not meet certain spending requirements. See section 148(f)(4)(C) and the Instructions for Form 8038-T.

Specific Instructions

In general, a Form 8038-GC must be completed on the basis of available information and reasonable expectations as of the date of issue. However, forms that are filed on a consolidated basis may be completed on the basis of information readily available to the issuer at the close of the calendar year to which the form relates, supplemented by estimates made in good faith.

Part I—Reporting Authority

Amended return. An issuer may file an amended return to change or add to the information reported on a previously filed return for the same date of issue. If you are filing to correct errors or change a previously filed return, check the *Amended Return* box in the heading of the form.

The amended return must provide all the information reported on the original return, in addition to the new corrected information. Attach an explanation of the reason for the amended return and write across the top "Amended Return Explanation."

Line 1. The issuer's name is the name of the entity issuing the obligations, not the name of the entity receiving the benefit of the financing. In the case of a lease or installment sale, the issuer is the lessee or purchaser.

Line 2. An issuer that doesn't have an employer identification number (EIN) should apply for one online by visiting the IRS website at *www.irs.gov/EIN*. The organization may also apply for an EIN by faxing or mailing Form SS-4 to the IRS.

Lines 3 and 4. Enter the issuer's address or the address of the designated contact person listed on line 6. If the issuer wishes to use its own address and the issuer receives its mail in care of a third party authorized representative (such as an accountant or attorney), enter on the street address line "C/O" followed by the third party's name and street address or P.O. box. Include the suite, room, or other unit number after the street address. If the post office doesn't deliver

mail to the street address and the issuer has a P.O. box, show the box number instead of the street address. If a change in address occurs after the return is filed, use Form 8822, Change of Address, to notify the IRS of the new address.

Note: The address entered on lines 3 and 4 is the address the IRS will use for all written communications regarding the processing of this return, including any notices. By authorizing a person other than an authorized officer or other employee of the issuer to communicate with the IRS and whom the IRS may contact about this return, the issuer authorizes the IRS to communicate directly with the individual listed on line 6, whose address is entered on lines 3 and 4 and consents to disclose the issuer's return information to that individual, as necessary, to process this return.

Line 5. This line is for IRS use only. Don't make any entries in this box.

Part II—Description of Obligations

Check the appropriate box designating this as a return on a single issue basis or a consolidated return basis.

Line 8a. The issue price of obligations is generally determined under Regulations section 1.148-1(b). Thus, when issued for cash, the issue price is the price at which a substantial amount of the obligations are sold to the public. To determine the issue price of an obligation issued for property, see sections 1273 and 1274 and the related regulations.

Line 8b. For a single issue, enter the date of issue (for example, 03/15/2020 for a single issue issued on March 15, 2020). Generally the date on which the issuer physically exchanges the bonds that are part of the issue for the underwriter's (or other purchaser's) funds; for a lease or installment sale, enter the date interest starts to accrue. For issues reported on a consolidated basis, enter the first day of the calendar year during which the obligations were issued (for example, for calendar year 2020, enter 01/01/2020).

Lines 9a through 9h. Complete this section if property other than cash is exchanged for the obligation, for example, acquiring a police car, a fire truck, or telephone equipment through a series of monthly payments. (This type of obligation is sometimes referred to as a "municipal lease.") Also, complete this section if real property is directly acquired in exchange for an obligation to make periodic payments of interest and principal.

Don't complete lines 9a through 9d if the proceeds of an obligation are received in the form of cash even if the term "lease" is used in the title of the issue. For lines 9a through 9d, enter the amount on the appropriate line that represents a lease or installment purchase. For line 9d, enter the type of item that is leased. For lines 9e through 9h, enter the amount on the appropriate line that represents a bank loan. For line 9h, enter the type of bank loan.

Lines 9i and 9j. For line 9i, enter the amount of the proceeds that will be used to pay principal, interest, or call premium on any other issue of bonds, including proceeds that will be used to fund an escrow account for this purpose. Several lines may apply to a particular obligation. For example, report on lines 9i and 9j obligations used to refund prior issues which represent loans from the proceeds of another tax-exempt obligation.

Line 9k. Enter on line 9k the amount on line 8a that doesn't represent an obligation described on lines 9a through 9j.

Line 10. Check this box if the issuer has designated any issue as a "small issuer exception" under section 265(b)(3)(B)(i)(III).

Line 11. Check this box if the issue is a construction issue and an irrevocable election to pay a penalty in lieu of arbitrage rebate has been made on or before the date the bonds were issued. The penalty is payable with a Form 8038-T for each 6-month period after the date the bonds are issued. Don't make any payment of penalty in lieu of rebate with Form 8038-GC. See Rev. Proc. 92-22, 1992-1 C.B. 736, for rules regarding the "election document."

Line 12. Enter the name of the vendor or bank who is a party to the installment purchase agreement, loan, or financial lease. If there are multiple vendors or banks, the issuer should attach a schedule.

Line 13. Enter the employer identification number of the vendor or bank who is a party to the installment purchase agreement, loan, or financial lease. If there are multiple vendors or banks, the issuer should attach a schedule.

Signature and Consent

An authorized representative of the issuer must sign Form 8038-GC and any applicable certification. Also, write the name and title of the person signing Form 8038-GC. The authorized representative of the issuer signing this form must have the authority to consent to the disclosure of the issuer's return information, as necessary to process this return, to the person(s) that has been designated in this form.

Note: If the issuer authorizes on line 6 the IRS to communicate with a person other than an officer or other employee of the issuer (such authorization shall include contact both in writing regardless of the address entered on lines 3 and 4, and by telephone), by signing this form, the issuer's authorized representative consents to the disclosure of the issuer's return information, as necessary to process this return, to such person.

Paid Preparer

If an authorized representative of the issuer filled in its return, the paid preparer's space should remain blank. Anyone who prepares the return but does not charge the organization shouldn't sign the return. Certain others who prepare the return shouldn't sign. For example, a regular, full-time employee of the issuer, such as a clerk, secretary, etc., shouldn't sign.

Generally, anyone who is paid to prepare a return must sign it and fill in the other blanks in the *Paid Preparer Use Only* area of the return. A paid preparer cannot use a social security number in the *Paid Preparer Use Only* box. The paid preparer must use a preparer tax identification number (PTIN). If the paid preparer is self-employed, the preparer should enter his or her address in the box.

The paid preparer must:

- Sign the return in the space provided for the preparer's signature, and
- Give a copy of the return to the issuer.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax exempt organizations filing this form is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their information return.

If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments through *www.irs.gov/FormComments*. Or you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send Form 8038-GC to this address. Instead, see *Where To File*, earlier.

SAMPLE

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De Lage Landen Public Finance LLC

1111 Old Eagle School Road
Wayne, PA 19087

ACCEPTANCE CERTIFICATE

Ladies and Gentlemen:

Re: State and Local Government Lease Purchase Agreement dated as of MAY 6, 20 25, between **De Lage Landen Public Finance LLC**, as Lessor, and County of Coles, as Lessee.

In accordance with the State and Local Government Lease Purchase Agreement (the "Agreement"), the undersigned Lessee hereby certifies and represents to, and agrees with Lessor as follows:

1. All of the Equipment (as such term is defined in the Agreement) has been delivered, installed and accepted on the date hereof.
2. Lessee has conducted such inspection and/or testing of the Equipment as it deems necessary and appropriate and hereby acknowledges that it accepts the Equipment for all purposes.
3. Lessee is currently maintaining the insurance coverage required by **Section 14** of the Agreement.
4. No event or condition that constitutes, or with notice or lapse of time, or both, would constitute, an Event of Default (as defined in the Agreement) exists at the date hereof.

LESSEE SIGNATURE

Lessee
County of Coles

Signature Date

Print Name

Title

(SEAL)

07PFDOC055v1

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RESOLUTION TO AWARD

Section 25-00200-00-FP

WHEREAS a letting was held at the Coles County Highway Department on April 22, 2025, at the hour of 10:00 A.M. for a proposed base stabilization and bituminous pavement project on County Highway 1 (Hospital Road), and

WHEREAS, said section was advertised in the Charleston Times Courier and the Mattoon Journal Gazette on April 8, 2025, and April 15, 2025, and the State's "Notice to Contractors Bulletin" on April 10, 2025, and April 17, 2025, and

WHEREAS bids were received from 1 qualified contractor, and

WHEREAS Ne-Co Asphalt Company Inc., PO Box 25, Charleston, IL 61920, submitted the low bid in the amount of $ 1,280,348.00, and

WHEREAS the engineer's estimate for said section was $ 1,265,077.20.

NOW, THEREFORE BE IT RESOLVED, that the County Board of Coles County award a contract for said section to Ne-Co Asphalt Company Inc., PO Box 25, Charleston, IL 61920,

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STATE OF ILLINOIS
COUNTY OF COLES

I, being properly authorized, do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the County Board of Coles County on this 13th day of May 2025.

_____ (SEAL)
Julie Coe, County Clerk

Approved By:_____
Darrell Cox, County Board Chair

Illinois Department of Transportation

Resolution for Improvement Under the Illinois Highway Code

Is this project a bondable capital improvement?
☐ Yes ☒ No

Resolution Type	Resolution Number	Section Number
Original		25-00200-00-FP

BE IT RESOLVED, by the Board (Governing Body Type) of the County (Local Public Agency Type)

of Coles (Name of Local Public Agency) Illinois that the following described street(s)/road(s)/structure be improved under the Illinois Highway Code. Work shall be done by Contract (Contract or Day Labor).

For Roadway/Street Improvements:

Name of Street(s)/Road(s)	Length (miles)	Route	From	To
County Highway 1 (800 N)	2.23	CH-1	FAS-1669	FAS-1673

For Structures:

Name of Street(s)/Road(s)	Existing Structure No.	Route	Location	Feature Crossed

BE IT FURTHER RESOLVED,

1. That the proposed improvement shall consist of

Hot-Mix Asphalt Surface Removal, Processing Cement Soil 7", Profile Milling, mainline HMA Binder and Surface, Aggregate Wedge Shoulders, as well as Pavement Markings and other work described in the plans.

2. That there is hereby appropriated the sum of one million and 00/100 Dollars ($1,000,000.00) for the improvement of said section from the Local Public Agency's allotment of Motor Fuel Tax funds.

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit four (4) certified originals of this resolution to the district office of the Department of Transportation.

I, Julie Coe (Name of Clerk) County (Local Public Agency Type) Clerk in and for said County (Local Public Agency Type)

of Coles (Name of Local Public Agency) in the State aforesaid, and keeper of the records and files thereof, as provided by statute, do hereby certify the foregoing to be a true, perfect and complete original of a resolution adopted by

Board (Governing Body Type) of Coles (Name of Local Public Agency) at a meeting held on May 13, 2025 (Date).

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 13th (Day) day of May, 2025 (Month, Year).

(SEAL, if required by the LPA)

Clerk Signature & Date

Approved

Regional Engineer Signature & Date
Department of Transportation

RESOLUTION TO AWARD

Section 24-00199-00-BR

WHEREAS a letting was held at the Coles County Highway Department on April 22, 2025, at the hour of 10:00 A.M. for a proposed bridge rehabilitation project on County Highway 11 (Etna Road), Structure #015-3215 and

WHEREAS, said section was advertised in the Charleston Times Courier and the Mattoon Journal Gazette on April 8, 2025, and April 15, 2025, and the State's "Notice to Contractors Bulletin" on April 10, 2025, and April 17, 2025, and

WHEREAS bids were received from 1 qualified contractor, and

WHEREAS, C-Hill Civil Contractors Inc., 213 Dean Street, Campbell Hill, IL 62916, submitted the low bid in the amount of $ 323,354.30, and

WHEREAS the engineer's estimate for said section was $ 267,425.00.

NOW, THEREFORE BE IT RESOLVED, that the County Board of Coles County award a contract for said section to C-Hill Civil Contractors Inc., 213 Dean Street, Campbell Hill, IL 62916,

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_____ (SEAL)
Julie Coe, County Clerk

Approved By:_____
Darrell Cox, County Board Chair

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RESOLUTION TO AWARD

Section 24-08125-00-BR

WHEREAS a letting was held at the Coles County Highway Department on April 22, 2025, at the hour of 10:00 A.M. for a proposed beam replacement project on TR-17A (1800N) in Morgan Township, Structure No 015-3288, and

WHEREAS, said section was advertised in the Charleston Times Courier and the Mattoon Journal Gazette on April 8, 2025, and April 15, 2025, and the State's "Notice to Contractors Bulletin" on April 10, 2025, and April 17, 2025, and

WHEREAS bids were received from 1 qualified contractor, and

WHEREAS Howell Paving Inc., 1020 N. 13th Street, PO Box 1009, Mattoon, IL 61938, submitted the low bid in the amount of $ 52,050.93, and

WHEREAS the engineer's estimate for said section was $ 88,400.00.

NOW, THEREFORE BE IT RESOLVED, that the County Board of Coles County award a contract for said section to Howell Paving Inc., 1020 N. 13th Street, PO Box 1009, Mattoon, IL 61938,

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COUNTY OF COLES

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_____ (SEAL)
Julie Coe, County Clerk

Approved By:_____
Darrell Cox, County Board Chair

RESOLUTION TO AWARD

Section 02-06133-00-BR

WHEREAS a letting was held at the Coles County Highway Department on April 22, 2025, at the hour of 10:00 A.M. for a proposed structure replacement project on TR-120 (450N) in Lafayette Township, Structure No 015-3402, and

WHEREAS, said section was advertised in the Charleston Times Courier and the Mattoon Journal Gazette on April 8, 2025, and April 15, 2025, and the State's "Notice to Contractors Bulletin" on April 10, 2025, and April 17, 2025, and

WHEREAS, bids were received from 2 qualified contractors, and

WHEREAS Howell Paving Inc., 1020 N. 13th Street, PO Box 1009, Mattoon, IL 61938, submitted the low bid in the amount of $ 347,687.32, and

WHEREAS the engineer's estimate for said section was $ 356,620.00.

NOW, THEREFORE BE IT RESOLVED, that the County Board of Coles County award a contract for said section to Howell Paving Inc., 1020 N. 13th Street, PO Box 1009, Mattoon, IL 61938,

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STATE OF ILLINOIS
COUNTY OF COLES

I, being properly authorized, do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the County Board of Coles County on this 13th day of May 2025.

_____ (SEAL)
Julie Coe, County Clerk

Approved By:_____
Darrell Cox, County Board Chair

State of Illinois)
)ss.
County of Coles)

RESOLUTION RE: EDUCATIONAL CHOICE – HOME AND PRIVATE SCHOOLS

WHEREAS, House Bill 2827, introduced February 5, 2025, in the 104 Illinois General Assembly proposes the creation of the "Homeschool Act" and provides for unprecedented State overreach into the jurisdiction of home and private schools; and

WHEREAS, if enacted and enforced, HB2827 would infringe upon the full and free exercise of certain freedoms and civil liberties guaranteed in the United States Constitution and Bill of Rights as commonly and historically expressed through the natural, a priori rights of parents to direct, define, determine, design, and delegate the education of their children; and

WHEREAS, the United States Supreme Court has affirmed the fundamental right and liberty of parents to direct the education and upbringing of their children in such cases as Pierce v. Society of Sisters, 268 U.S. 510 (1925) and Troxel v. Granville, 530 U.S. 57 (2000); and

WHEREAS, the State of Illinois has long recognized homeschooling as a legitimate form of private education, as affirmed in People v. Levisen, 404 III. 574 (III. 1950); and

WHEREAS, if enacted and enforced, HB2827 would cause a chilling effect on educational practices that would otherwise lead to progress, innovation and discovery of new and better means of education, education systems and methodologies and would, therefore, also stifle the natural evolution of education and society; and

WHEREAS, the synopsis of HB2827 declares that the justification for the bill is a presupposition that some homeschoolers use private education as a cover for abuse and neglect and therefore all home educators should be subjected to annual registration requirements with short 3 and/or 10

day filing windows, credentialing requirements, mandated portfolio creation and portfolio reviews, state oversight of curricula, undefined standards arbitrated by unelected officials, private interviews of minor children and all under threat of fines and penalties that can include referral to DCFS, removal of children from the home, 30 days' jail time and criminal truancy charges and referral to the State's Attorney; leading to a "Guilty until proven innocent" practice that is diametrically opposite to fundamental American legal principles, Fifth Amendment protections and Due Process; and

WHEREAS, Existing truancy and child welfare laws, including those enforced by truant officers and the Department of Children and Family Services already provide mechanisms to address isolated incidences of educational neglect or abuse, rendering broad new regulations duplicative and excessively burdensome to law-abiding families, and that legislative efforts to ensure child safety should utilize these already established structures, enhancing their enforcement where necessary rather than creating new regulatory frameworks that penalize the majority for the actions of the few; and

WHEREAS, HB2827 mandates annual registration of homeschool and private school students including an expandable data set of detailed student information that includes, but is not limited to: name, date of birth, grade level, home address, guardian contact information and guardian home address, and since this information may be tied to sectarian schools or various religious or ethnic affiliations a plausible fear arises that the data set could be used for selective scrutiny and discrimination of targeted groups; and

WHEREAS, HB2827 requires homeschool and private school instruction to be substantially equivalent to the curriculum prescribed by the Illinois State Board of Education. It would subject homeschool families to evolving public school standards that may be altered at any time by administrative rule without legislative oversight or public input, raising serious concerns about family autonomy, philosophical and religious freedom, and the potential for future mandates that conflict with the values and instructional approaches of individual families; and

WHEREAS, the bill grants discretionary authority to regional education officials to request reviews of homeschool and private school educational portfolios without clearly defined criteria or cause, raising the risk of selective and arbitrary enforcement and the potential for discrimination against families based on educational philosophy, religious beliefs or other personal factors; and

WHEREAS, HB2827 may impose a disproportionate burden on families with limited financial resources and formal education, as well as those pursuing nontraditional educational models thereby undermining equitable access to alternative education and marginalizing communities who rely on flexible approaches to instruction; and

WHEREAS, the legislation creates new obligations for Regional Offices of Education and other local authorities without corresponding funding or support constituting an unfunded mandate that may strain already limited resources, reduce efficiency, and divert attention from other critical educational and student support services; and

WHEREAS, the Coles County Board stands in solidarity with their constituents and the homeschool and private school families across Illinois, who as of April 10, 2025, have filed over 125,000 combined witness slips in opposition to the bill.

NOW, THEREFORE BE IT RESOLVED by the Coles County Board as follows:

1) The Coles County Board firmly opposes any expansion of state authority that undermines the ability of parents to tailor educational approaches to the individual needs, values, and beliefs of their children, viewing such mandates as intrusive into the private spheres of family life and education.
2) The Coles County Board affirms the right to define, determine, design, direct and delegate the education of children is fundamental and a priori to the parents and families to which the children belong and not to the State.
3) The Coles County Board firmly opposes HB2827 and any similar legislation that would infringe on the rights of parents and guardians to direct the education of their children or that

would impose burdensome and intrusive mandates on homeschool and private educational institutions.

4) The Coles County Board declares that any such enacted legislation that infringes on Constitutional liberties or civil liberties as set forth in the Bill of Rights shall not be enforced in Coles County, IL, and Coles County, IL shall become a 'Sanctuary County' for the protection of homeschool and private school freedoms in such cases.

ADOPTED by the Coles County Board:

This _____ DAY OF _____, 2025.

_____

Coles County Board Chairman

ATTEST:

_____

Coles County Clerk