

**KENDALL COUNTY BOARD AGENDA
ADJOURNED SEPTEMBER MEETING**

**Kendall County Office Building, Rooms 209 & 210, Yorkville IL 60560
Tuesday, January 4, 2022 at 6:00 p.m.**

1. Call to Order
2. Roll Call
3. Determination of a Quorum
4. Approval of Agenda
5. Special Recognition
6. Public Comment
7. Consent Agenda
 - A. Approval of County Board Minutes from November 29, 2021 and December 7, 2021
 - B. Standing Committee Minutes Approval
 - C. Approval of Claims in an amount not to exceed \$8,309,420.64 and \$1,605,635.19
 - D. Approval of Petition 21-38 a Request from the Kendall County Planning, Building and Zoning Committee for Text Amendments to the Kendall County Zoning Ordinance Pertaining to the Illinois Agricultural Experiences Act and Seasonal Festival Regulations
 - E. Approval of Petition 21-40 a Request from Robert J. Fisher for an Amendment to the Future Land Use Map in the Kendall County Land Resource Management Plan by Reclassifying the Property on the West Side of O'Brien Road Across from 16924 O'Brien Road (PIN: 09-29-400-005) from Agricultural to Rural Estate Residential (Max 0.45 DU/Acre)
 - F. Approval of Petition 21-41 a Request from Robert J. Fisher for a Map Amendment Rezoning the Property on the West Side of O'Brien Road Across from 16924 O'Brien Road (PIN: 09-29-400-005) from A-1 Agricultural District to R-1 One Family Residential District
 - G. Approval of Intergovernmental Fiscal 2021 EMPG Grant Agreement
 - H. Resolution Fixing Voting Precincts in County of Kendall, State of Illinois
 - I. Regional Office of Education Quarterly Reports and Annual Report for FY21
8. Old Business
9. New Business
10. Standing Committee Reports
 - A. Planning, Building & Zoning
 1. Approval of Petition 21-51 a Request from the Kendall County Planning, Building and Zoning Department to Amend the Citation and Notice to Appear Form on an As-Needed Basis
 - B. Finance
 1. Approval of Kendall County FY21 Audit Engagement Letter
 2. Approval of Kendall County – Circuit Clerk FY21 Audit Engagement Letter
 3. Approval of Kendall Area Transit FY21 CARES Grant Audit Engagement Letter
 - C. Economic Development
 1. Approval of the Kendall County Small Business Grant Program Funded by the American Rescue Plan Act with a Maximum Grant of \$25,000 per Small Business and a Total not to exceed \$1,000,000
11. Special Committee Reports
12. Other Business
13. Chairman's Report
14. Public Comment
15. Questions from the Press
16. Executive Session
17. Adjournment

If special accommodations or arrangements are needed to attend this County meeting,
please contact the Administration Office at 630-553-4171, a minimum 24-hours prior to the meeting time.

**KENDALL COUNTY BOARD
SPECIAL MEETING
November 29, 2021**

STATE OF ILLINOIS)
) SS
COUNTY OF KENDALL)

The Kendall County Board Meeting was held at the Kendall County Office Building 111 W Fox St, in the City of Yorkville on Monday, November 29, 2021 at 6:00 p.m. Members present: Chairman Scott Gryder, Amy Cesich, Brian DeBolt, Elizabeth Flowers, Scott Gengler, Judy Gilmour, Matt Kellogg, Dan Koukol, Ruben Rodriguez and Robyn Vickers. Member(s) absent: None.

The Clerk reported to the Chairman that a quorum was present to conduct business.

THE AGENDA

Member DeBolt moved to approve the agenda. with the following change: item 3 under Admin change the job title to Technology Analyst and Support Division Manager. Member Rodriguez seconded the motion. Chairman Gryder asked for a voice vote on the motion. All members present voting aye. **Motion carried.**

STANDING COMMITTEE REPORTS

Admin HR

Network Security Specialist

Member Cesich moved to approve the Network Security Specialist Job Description. Member Gengler seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

Systems Administrator

Member Cesich moved to approve the Systems Administrator Job Description. Member Gilmour seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

Technology Analyst and Support Division Manager

Member Cesich moved to approve the Technology Analyst and Support Division Job Description. Member Rodriguez seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

Administrative Services Organizational Chart

Member Cesich moved to approve the updated Administrative Services Department Organizational Chart (11/22/2021). Member Gilmour seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

Finance

Claims

Member Kellogg moved to approve claims in the amount not to exceed \$2,005,548.92. Member Cesich seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

COMBINED CLAIMS: ADMIN \$467.60; ANML CNTRL WRDN \$417.10; BEHAV HLTH \$988.23; CAPTL \$ 1,579.29; CIR CT CLK \$6,073.28; CIR CRT JDG \$6,292.61; COMB CRT SVS \$19,501.08; COMM ACTN SVS \$303,136.84; COMM HLTH SVS \$1,808.70; CORONR \$2,170.75; CORR \$26,440.00; CNTY BRD \$26,768.66; CNTY CLK \$286.24; HIGHWY \$166,251.09; TREASR \$390,609.96; EMA \$167.26; ENVIRO HLTH \$834.06; FCLT MGMT \$13,050.33; GIS \$42.32; JURY \$729.91; PBZ SNR \$2,870.59; PBZ \$1,558.00; PRSD JDGE \$882.17; PROB SVS \$1,940.57; PRGM SUPP \$1,302.17; PUB DEF \$7,967.96; SHRF \$37,044.61; ST ATTY \$11,809.92; TECH \$245.30; TREASR \$572.30; UTIL \$23,318.47; VET \$59,841.00; FP \$21,137.13; SHF \$18,496.23; SHF \$43,728.01; ARPA \$75,000.00

2021-22 Budget

Member Kellogg moved to approve an ordinance approving the Kendall County Fiscal Year 2021-22 Budget and Appropriations. Member Cesich seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

A complete copy of Ordinance 21-31 is available in the Office of the County Clerk.

Budget Amendment 2021-21

Member Kellogg moved to approve an ordinance approving a Budget Amendment for the Kendall County Fiscal Year 2020-21 Annual Budget and Appropriations. Member Cesich seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

A complete copy of Ordinance 21-32 is available in the Office of the County Clerk

Animal Control

Member Cesich spoke of the donation of food received.

Facilities

Member DeBolt stated that the roof on the annex building has been recoated.

ADJOURNMENT

Member Flowers moved to adjourn the County Board Meeting until the next scheduled meeting. Member DeBolt seconded the motion. Chairman Gryder asked for a voice vote on the motion. All members present voting aye. **Motion carried.**

Approved and submitted this 13th day of December, 2021.

Respectfully submitted by,

Debbie Gillette

Kendall County Clerk

**KENDALL COUNTY BOARD
ADJOURNED SEPTEMBER MEETING
December 7, 2021**

STATE OF ILLINOIS)
) SS
COUNTY OF KENDALL)

The Kendall County Board Meeting was held at the Kendall County Office Building 111 W Fox St, in the City of Yorkville on Tuesday, December 7 2021 at 6:20 p.m. The Clerk called the roll. Members present: Chairman Scott Gryder, Amy Cesich, Brian DeBolt, Elizabeth Flowers, Scott Gengler, Judy Gilmour, Matt Kellogg, Dan Koukol, Ruben Rodriguez. Member(s) absent: Robyn Vickers.

The Clerk reported to the Chairman that a quorum was present to conduct business.

THE AGENDA

Member DeBolt moved to approve the agenda. Member Koukol seconded the motion. Chairman Gryder asked for a voice vote on the motion. All members present voting aye. **Motion carried.**

CONSENT AGENDA

Member Cesich moved to approve the consent agenda of **A)** County Board minutes from November, 2021; **B)** standing committee minutes; **C)** Approve County Health Fund Levy 2021 payable 2022 in an amount not to exceed \$1,454,000 **D)** Approve Veteran's Assistance Commission Fund Levy 2021 payable 2022 in an amount not to exceed \$350,961 **E)** Approve Tuberculosis Fund Levy 2021 payable 2022 in an amount not to exceed \$15,000 **F)** Approve Liability Insurance Fund Levy 2021 payable 2022 in an amount not to exceed \$1,305,300 **G)** Approve Social Security Fund Levy 2021 payable 2022 in an amount not to exceed \$1,400,000 **H)** Approve Illinois Municipal Retirement Fund Levy 2021 payable 2022 in an amount not to exceed \$2,150,000 **I)** Approve County Bridge Fund Levy 2021 payable 2022 in an amount not to exceed \$500,000 **J)** Approve County Highway Fund Levy 2021 payable 2022 in an amount not to exceed \$1,500,000 **K)** Approve Extension Education Fund Levy 2021 payable 2022 in an amount not to exceed \$187,487 **L)** Approve Senior Citizen Social Services Fund Levy 2021 payable 2022 in an amount not to exceed \$400,000 **M)** Approve 708 Mental Health Fund Levy 2021 payable 2022 in an amount not to exceed \$947,000 **N)** Approve General Fund Levy 2021 payable 2022 in an amount not to exceed \$12,513,825 **O)** Approval to release the Animal Control Executive Session Minutes Review for November 22, 2021 **P)** Approve Chicago HIDTA Initiative Manager Service contract amendment with Kendall County as the Fiduciary Agent effective January 16, 2022 through January 15, 2024, in the annual amount of \$130,801.00 **Q)** Approve Chicago HIDTA Strategic Product Coordinator Service contract with Kendall County as the Fiduciary Agent effective January 16, 2022 through January 15, 2024, in the annual amount of \$130,801.00 **R)** Approval of an Ordinance Identifying the Applicable Case Categories for the Civil Fee Schedules set forth in Ordinance 19-13, as amended by Ordinance 21- , in compliance with Illinois Supreme Court Administrative Order, M.R. 29741. Member Gengler seconded the motion. Chairman Gryder asked for a roll vote on the motion. All members present voting aye. **Motion carried.**

R) A complete copy of Ordinance 21-33 is available in the Office of the County Clerk.

OLD BUSINESS

Reapportionment

Member Koukol moved to approve a resolution approving the reapportionment plan for Kendall County, Illinois. Member Cesich seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

A complete copy of Resolution 21-44 is available in the Office of the County Clerk.

STANDING COMMITTEE REPORTS

Planning Building & Zoning

Petition 21-26

Member Gengler moved to approve Petition 21 – 26 a Request from Robert Bright on Behalf of the Madison Trust and Castle Bank N A and JoAnn Bright-Theis for Major Amendments to the Special Use Permit for a Banquet Facility Granted by Ordinance 2019-23 by Dividing the Building Allowed to be a Banquet Facility into Separate Event Spaces, Setting the Maximum Capacities of the Event Spaces, Setting the Days of and Hours of Operation for the Event Spaces, Amending the Landscaping Plan, and Removing the Requirement that the Barn Doors be Closed by 7:00 p.m. at Events with Music at 10978 Crimmin Road, Newark (PINs: 04-29-300-010, 04-29-300-012, 04-30-400-007, 04-30-400-012, 04-30-400-013 04-30-400-018, 04-30-400-019, 04-31-200-013, 04-31-200-014, 04-32-100-006, and 04-32-100-008) in Fox Township. Member Koukol seconded the motion.

Members discussed the items that were done including septic and landscaping and the following of the special use rules set by the original ordinance.

Chairman Gryder asked for a roll call vote on the motion. Members present voting aye include Cesich, DeBolt, Gengler, Gryder, Koukol and Rodriguez. Members voting nay include Flowers, Gilmour and Kellogg. **Motion carried 6-3.**

A complete copy of Ordinance 21-34 is available in the Office of the County Clerk.

Finance

Court Appointed Special Advocates Lease

Member Cesich moved Approve 1-year lease with the Kendall County Court Appointed Special Advocates (CASA) for office #248 CASA presently leases at the Kendall County Health & Human Services facility starting January 1, 2022 with an option to extend the initial 1-year lease with two successive one-year option periods in the amount of \$4,800 per year with monthly \$400.00 payments. Member Rodriguez seconded the motion. Member Gengler removed himself from the vote due to conflict of interest. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

A complete copy of IGAM 21-28 is available in the Office of the County Clerk.

Reinvestment Workforce Development Lease

Member Koukol moved to approve 1-year lease with the Kane County Office of Community Reinvestment, Workforce Development Division they presently lease at the Kendall County Health & Human Services facility starting January 1, 2022 with an option to extend the initial 1-year lease with two successive one-year option periods in the amount of \$9,600.00 per year with monthly \$800.00 payments. Member Cesich seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

A complete copy of IGAM 21-29 is available in the Office of the County Clerk.

Finance

Morris Theatre Guild Amendment

Member Flowers moved to approve the amendment agreement for disbursement and use of Kendall County's American Rescue Plan Act Funds with Morris Theatre Guild for the amount of \$5,903. Member Cesich seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

Board Member Compensation

Member Kellogg moved to approve the resolution setting County Board Member Compensation. Member Cesich seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried**

A complete copy of Resolution 21-45 is available in the Office of the County Clerk.

Admin HR

Title VI

Member Cesich moved to approve Kendall County Title VI Statement of Policy and Program Update. Member Gengler seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

Rebuild Illinois Grant

Member Kellogg moved to approve Kendall Area Transit Rebuild Illinois Grant Application. Member DeBolt seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

Capital Assistance Grant

Member Cesich moved to approve a resolution authorizing Kendall County to apply for a Capital Assistance Grant from the Illinois Department of Transportation. Member Gilmour seconded the motion. Chairman Gryder asked for a roll call vote on the motion. All members present voting aye. **Motion carried.**

A complete copy of Resolution 21-46 is available in the Office of the County Clerk.

SPECIAL COMMITTEE

Juvenile Justice

Member Gilmour reported the profit from the Sky Run of \$7,233.

OTHER BUSINESS

Member DeBolt thanked the people for voting him in, it has been a year since sworn in.

Member Kellogg spoke about evergreen trees being cut down for Christmas trees on Ridge Road.

County Administrator Scott Koeppel stated that they are working on the small business grant program

Chairman's Report

Chairman Gryder informed the board of a special board meeting on December 30, 2021.

PUBLIC COMMENT

Andrew Shaw spoke about articles written in the Kendall County Record, the right to express ourselves and media bias.

Kurt Buehl thanked the board members that voted no on the Brighter Days special use permit. He is concerned with the land value.

ADJOURNMENT

Member Koukol moved to adjourn the County Board Meeting until the next scheduled meeting. Member Cesich seconded the motion. Chairman Gryder asked for a voice vote on the motion. All members present voting aye. **Motion carried.**

Approved and submitted this 14th day of December, 2021.

Respectfully submitted by,
Debbie Gillette
Kendall County Clerk

KENDALL COUNTY PLANNING, BUILDING & ZONING COMMITTEE
Kendall County Office Building
Rooms 209 and 210
111 W. Fox Street, Yorkville, Illinois
5:30 p.m.
Meeting Minutes of December 14, 2021 – Unofficial until Approved

CALL TO ORDER

The meeting was called to order by Chairman Gengler at 5:54 p.m.

ROLL CALL

Committee Members Present: Scott Gengler (Chairman), Judy Gilmour (Vice-Chairwoman), and Dan Koukol

Committee Members Absent: Elizabeth Flowers and Robyn Vickers

Also Present: Matt Asselmeier (Senior Planner), Scott Koeppel (County Administrator), Gregg Ingemunson, Greg Dady, and Bob Dehm

APPROVAL OF AGENDA

Member Koukol made a motion, seconded by Member Gilmour, to approve the agenda as presented. With a voice vote of three (3) ayes, the motion carried.

APPROVAL OF MINUTES

Member Gilmour made a motion, seconded by Member Koukol, to approve the minutes of the November 8, 2021, meeting. With a voice vote of three (3) ayes, the motion carried.

PUBLIC COMMENT

None

EXPENDITURE REPORT

The Committee reviewed the expenditure report from November 2021.

The Committee reviewed the end of fiscal year expenditure report. It was noted that the Department operated at a deficit, similar to previous years. Chairman Gengler asked if ways existed to close the gap between revenues and expenses. Mr. Koeppel responded that the intent of the Department has not been to have revenues cover expenses. Mr. Koeppel noted the amount of permits at the former Caterpillar facility; this property probably will be annexed into Montgomery. Mr. Koeppel also noted the work the Department does without revenue sources and without a non-County applicant, like work related to the Historic Preservation Commission or text amendments when the State changes zoning regulations. Mr. Koeppel suggested doing a fee study in 2022; the study would compare the County's fees to the fees of neighboring counties and local municipalities.

The Committee reviewed the end of fiscal year escrow report.

PETITIONS

Petition 21-38 Kendall County Planning, Building and Zoning Committee

Mr. Asselmeier summarized the request.

Earlier in 2021, the Illinois General Assembly passed and the Governor signed Public Act 102-0492 (formerly House Bill 3650) also known as the Agricultural Experiences Act. A copy of Public Act 102-0492 was provided.

The Agricultural Experiences Act defines an agricultural experience, as “. . . any agricultural-related activity, as a secondary use in conjunction with agricultural production, on a farm which activity is open to the public with the intended purpose of promoting or educating the public about agriculture, agricultural practices, agricultural activities, or agricultural products.” Crucially, the Act forbids a county from requiring conditional use permits, special use permits, or variances for this type of use.

The definition of agricultural experience in State law is similar to the County’s definition of seasonal festivals. Seasonal festivals, as defined in the Zoning Ordinance, are defined as follows:

“A temporary event held during a specified time of the year which is designed to enhance the sales of seasonal crops and related products produced in conjunction with existing agricultural businesses such as orchards, vineyards, nurseries and similar agricultural operations. Related activities may include, but are not limited to, corn mazes, wagon rides, pony rides, farm animal petting zoos, and pumpkin patches. Activities including amusement park rides, live music concerts, truck and tractor pull competitions are specifically prohibited from Seasonal Festivals.”

The Agricultural Experiences Act forbids counties from requiring these types of events from obtaining special use permits, conditional use permits, or variances.

Seasonal festivals are conditional uses in the A-1 Agricultural District and are permitted uses in the B-4 Commercial Recreation District. The conditions for seasonal festivals are as follows:

- a) Adequate parking on site shall be provided in such a way that no on-street parking is necessary.
- b) Event areas, stands, booths, parking and other uses and facilities appurtenant to the site shall not be located within 150 feet of a residential district, or residential structure located off the subject zoning lot unless written consent from the effected residents is provided to the Planning, Building and Zoning Office.
- c) The operator shall have adequate waste receptacles and toilet facilities on site as determined in writing from the Department of Health and Human Services.
- d) No alcohol shall be sold on the premises.
- e) Petting Zoos shall provide adequate hand sanitation devices as determined by the Department of Health and Human Services.
- f) All food prepared or sold on site shall comply with the Department of Health and Human Services requirements.
- g) Noise levels generated from non-agricultural sources shall not exceed 60 dBA as measured at the nearest occupied residential structure on an adjoining property.
- h) The operator shall provide adequate crowd control and parking direction as reasonably determined by the Kendall County Sheriff’s Office.

- i) No event activity shall start earlier than 9:00 a.m. any day of the week, and shall end no later than 10:00 p.m., Monday thru Wednesday and no later than 11:30 p.m. Thursday thru Sunday.
- j) Events shall be permitted once a year unless otherwise approved by the PBZ Committee.
- k) Seasonal Festivals shall be permitted up to, but not exceed, ninety (90) consecutive days in length in one calendar year.
- l) Accessory uses including but not limited to temporary vendors engaged in the sale of ancillary items not produced on site but which are related to products produced on site or associated with the season shall be permitted during the duration of the Seasonal Festival subject to the review and approval of the Zoning Administrator.
- m) All signage shall comply with Section 12:00 of the Zoning Ordinance.
- n) All proposed lighting shall be non-obtrusive onto adjoining properties and should not exceed 0.2 foot candles at any property line.
- o) Any Seasonal Festival which cannot meet these standards may still be permitted if approved as a Special Use. An applicant seeking an approval of the conditional use shall submit an application to be acted upon by the Zoning Administrator. The Zoning Administrator may, at his or her discretion, refer the request to the PBZ Committee of the County Board for recommendation prior to taking action. In addition, the petitioner may appeal the decision of the Zoning Administrator in the review of a Conditional Use for a Seasonal Festival to the PBZ Committee. In such instances the PBZ Committee shall be the final authority.

At their meeting on September 13, 2021, the Kendall County Planning, Building and Zoning Committee voted to initiate a text amendment adding seasonal festivals to the list of permitted uses in the A-1 Agricultural District without conditions or restrictions, removing the conditions and restrictions on seasonal festivals in the B-4 Commercial Recreation District, deleting seasonal festivals from the list of conditional uses in the A-1 District, updating Appendix 9 Table of Uses to reflect this text amendment, and correcting citation errors caused by this text amendment.

Presently, three (3) special uses are impacted by the Agricultural Experiences Act. The special use permits for Woody's Orchard (Ordinances 2016-21 and 2021-07), Heap's Giant Pumpkins (Ordinance 2015-11), and Keller Farms (Ordinance 2009-18) contain provisions related to Seasonal Festivals. Staff would like to point out that some of these properties have special use permits beyond agricultural experiences (i.e. Woody's Orchard and Heap's Giant Pumpkins have special use permits for banquet facilities).

Petition information was emailed to the townships on September 22, 2021. To date, only the Na-Au-Say Township Planning Commission has reviewed this proposal and they unanimously recommended approval.

ZPAC reviewed this proposal at their meeting on October 5, 2021. Discussion centered on the State imposing new regulations. ZPAC recommended approval of the proposal by a vote of five (5) in favor, two (2) in opposition, and one (1) present with two (2) members absent. The minutes were provided.

The Kendall County Regional Planning Commission reviewed this proposal at their meeting on October 27, 2021. No members of the public spoke regarding this proposal. The Kendall

County Regional Planning Commission recommended approval of the proposal by a vote of seven (7) in favor and zero (0) in opposition with three (3) members absent. The minutes were provided.

The Kendall County Zoning Board of Appeals held a public hearing on this proposal on November 1, 2021. No members of the public testified at the public hearing. The Zoning Board of Appeals recommended approval by a vote of five (5) in favor and zero (0) in opposition with two (2) members absent. The minutes of the hearing were provided.

The draft ordinance was provided.

Member Gilmour made motion, seconded by Member Koukol, to forward the proposal to the County Board.

With a voice vote of three (3) ayes, the motion carried.

The proposal goes to the County Board on January 4, 2022, on the consent agenda.

Petitions 21-40 Robert J. Fisher

Mr. Asselmeier summarized the request.

Robert J. Fisher would like an amendment to the Future Land Use Map contained in the Land Resource Management Plan for approximately nineteen point five more or less (19.5 +/-) acres located on the west side of O'Brien Road across from 16924 O'Brien Road. The Petitioner would also like to rezone the property R-1 in order to construct one (1) house on the property.

The application materials, aerial of the property, and aerial of the property with the floodplain was provided.

The County's Future Land Use Map called for the property to be Agricultural. Minooka's Future Land Use Map called for the property to be Low Density Residential.

The Kendall County Land Resource Management Plan called for the property to the north to be Rural Estate Residential (Max 0.45 DU/acre). The property to the east would be Rural Residential (Max 0.65 DU/acre). The properties to the south and west were classified as Agricultural.

The Village of Minooka's Future Land Use Map called for the area to the north, south, and west to be Low Density Residential. The land to the east was planned to be a Regional Park.

O'Brien Road is a Township maintained Local Road. Minooka has a road planned connecting Whitewillow and O'Brien Roads.

Petition information was sent to Seward Township on September 24, 2021. No comments have been received.

Petition information was sent to the Village of Minooka on September 24, 2021. No comments have been received.

Petition information was sent to the Minooka Fire Protection District on September 24, 2021. No comments have been received.

ZPAC reviewed these proposals at their meeting on October 5, 2021. Discussion occurred about a future subdivision of the property and the need to obtain proper permits when

development occurred. ZPAC recommended approval of the request by a vote of eight (8) in favor and zero (0) in opposition with two (2) members absent. The minutes of the meeting were provided.

The Kendall County Regional Planning Commission held a public hearing on the requested change to the Future Land Use Map on October 27, 2021. No members of the public testified in favor or in opposition to the request. Discussion occurred about the amount of floodplain on the property and the number of houses that could be constructed on the property without a formal subdivision. A maximum of three (3) lots could be created from the subject property without the submittal of a formal subdivision. The Petitioner's Attorney noted that the Petitioner has no plans to build a house; the Petitioner wanted to sell the property and market the property as a residential site. The Kendall County Regional Planning Commission recommended approval of the request by a vote of seven (7) in favor and zero (0) in opposition with three (3) members absent. The minutes of the hearing were provided.

The Kendall County Zoning Board of Appeals held a meeting on this proposal on November 1, 2021. Other than the Petitioner's Attorney, no other members of the public spoke testified at the meeting. The Kendall County Zoning Board of Appeals recommended approval of the request by a vote of five (5) in favor and zero (0) in opposition with two (2) members absent. The minutes of the meeting were provided.

The Future Land Use Map of the Village of Minooka calls for the area to residential and for a park to be located across the street of the subject property on the east side of O'Brien Road.

The requested amendment is consistent with the Future Land Use Map of the Village of Minooka.

The property to the north of the subject property already possesses the classification requested for the subject property.

Staff recommended approval of the request.

The draft resolution was provided.

Member Koukol made motion, seconded by Member Gilmour, to recommend approval of the proposal.

With a voice vote of three (3) ayes, the motion carried.

The proposal goes to the County Board on January 4, 2022, on the consent agenda.

Petition 21-41 Robert J. Fisher

Mr. Asselmeier summarized the request.

Robert J. Fisher would like to rezone the property R-1 in order to construct one (1) house on the property.

O'Brien Road is a Township maintained Local Road. Minooka has a road planned connecting Whitewillow and O'Brien Roads.

Minooka has a trail planned along O'Brien Road.

There is floodplain and a riverine wetland on the property. An unnamed tributary of the Middle Aux Sable Creek flows through the property.

The adjacent land uses were Agricultural and Farmstead.

The adjacent properties were zoned A-1.

The Kendall County Land Resource Management Plan called for the property to the north to be Rural Estate Residential (Max 0.45 DU/acre). The property to the east would be Rural Residential (Max 0.65 DU/acre). The properties to the south and west were classified as Agricultural.

The Village of Minooka's Future Land Use Map called for the area to the north, south, and west to be Low Density Residential. The land to the east was planned to be a Regional Park.

The properties in the vicinity were zoned A-1.

EcoCAT Report submitted and consultation was terminated.

The application for NRI was submitted on September 21, 2021. The LESA Score was 229 indicating a high level of protection. The NRI was provided.

Petition information was sent to Seward Township on September 24, 2021. No comments have been received.

Petition information was sent to the Village of Minooka on September 24, 2021. No comments have been received.

Petition information was sent to the Minooka Fire Protection District on September 24, 2021. No comments have been received.

ZPAC reviewed these proposals at their meeting on October 5, 2021. Discussion occurred about a future subdivision of the property and the need to obtain proper permits when development occurred. ZPAC recommended approval of the request by a vote of eight (8) in favor and zero (0) in opposition with two (2) members absent. The minutes of the meeting were provided.

The Kendall County Regional Planning Commission reviewed the proposed map amendment at their meeting on October 27, 2021. Discussion occurred about the amount of floodplain on the property and the number of houses that could be constructed on the property without a formal subdivision. A maximum of three (3) lots could be created from the subject property without the submittal of a formal subdivision. The Petitioner's Attorney noted that the Petitioner has no plans to build a house; the Petitioner wanted to sell the property and market the property as a residential site. No other members of the public spoke at the meeting. The Kendall County Regional Planning Commission recommended approval of the request by a vote of seven (7) in favor and zero (0) in opposition with two (3) members absent. The minutes of the meeting were provided.

The Kendall County Zoning Board of Appeals held a public hearing on this proposal on November 1, 2021. Other than the Petitioner's Attorney, no other members of the public testified at the hearing. The Kendall County Zoning Board of Appeals recommended approval of both requests by a vote of five (5) in favor and zero (0) in opposition with two (2) members absent. The minutes of the hearing were provided.

The Petitioner desires to rezone the subject property in order to build one (1) house on the property. A future owner might subdivide the property for additional houses.

Any new homes or accessory structures would be required to meet applicable building codes.

There is electricity along O'Brien Road. No other public or private utilities are onsite.

The property fronts O'Brien Road. Staff has no concerns regarding the ability of O'Brien Road to support the proposed map amendment.

Any new driveways constructed would be for residential purposes. Any new driveways would have to meet applicable regulations and secure proper permits.

No new odors are foreseen.

Any new lighting would be for residential use only.

Any fencing, landscaping, or screening would be for residential purposes.

Any signage would be residential in nature.

No noise is anticipated.

Any new homes would have to be constructed per Kendall County's Stormwater Management Ordinance.

The Findings of Fact were as follows:

Existing uses of property within the general area of the property in question. The surrounding properties are used for agricultural purposes or larger lot single-family residential uses.

The Zoning classification of property within the general area of the property in question. The surrounding properties are zoned A-1.

The suitability of the property in question for the uses permitted under the existing zoning classification. The Petitioner cannot construct a house on the property unless the property is rezoned. Only agricultural uses would be permitted if the map amendment did not occur.

The trend of development, if any, in the general area of the property in question, including changes, if any, which may have taken place since the day the property in question was in its present zoning classification. The Zoning Board of Appeals shall not recommend the adoption of a proposed amendment unless it finds that the adoption of such an amendment is in the public interest and is not solely for the interest of the applicant. The Zoning Board of Appeals may recommend the adoption of an amendment changing the zoning classification of the property in question to any higher classification than that requested by the applicant. For the purpose of this paragraph the R-1 District shall be considered the highest classification and the M-2 District shall be considered the lowest classification. The trend of development in the area is a mix of agricultural and single-family residential uses found in rural settings.

Consistency with the purpose and objectives of the Land Resource Management Plan and other adopted County or municipal plans and policies. The Future Land Use Map in the Land Resource Management Plan classifies this property as Agricultural, the property to the north as Rural Estate Residential (Max 0.45 DU/Acre), and the property to the east as Rural Residential (Max 0.65 DU/Acre). The Village of Minooka's Future Land Use Map classifies this property as Low Density Residential. The Petitioner submitted a request amending the Kendall County Future Land Use Map to reclassify the subject property as Rural Estate Residential.

The R-1 One Family Residential District is consistent with the Rural Estate Residential classification.

If the requested amendment to the Future Land Use Map in the Land Resource Management Plan reclassifying this property as Rural Estate Residential was approved, Staff recommended approval of the proposed map amendment.

The draft ordinance was provided.

Chairman Gengler made motion, seconded by Member Gilmour, to forward the proposals map amendment to the County Board.

With a voice vote of three (3) ayes, the motion carried.

The proposal goes to the County Board on January 4, 2022, on the consent agenda.

Petition 21-46 Greg Dady on Behalf of DTG Investments, LLC and Robert A. Baish on Behalf of Baish Excavating, Inc.

Mr. Asselmeier summarized the request.

Greg Dady, on behalf of DTG Investments, LLC would like to sell the subject property to Baish Excavating. After exploring a text amendment to allow an excavating business on the subject property, the Petitioners decided to pursue a major amendment to the existing special use permit for a landscaping business at the subject property.

The application materials, aerial of the property, aerial with the flood zone, plat of survey, site plan, the court order regarding a previous excavating business at the property, and the special use permit for a landscaping business previously granted by Ordinance 2007-10 were provided.

The subject property is approximately five point five (5.5) acres in size.

Route 126 is a State maintained arterial; there is a trail planned along Route 126.

There is a floodplain on the north end of the property (Zone A-no base flood elevation determined).

The adjacent uses are agricultural or agricultural related.

The adjacent zonings are A-1. The zonings in the area are A-1, R-1, and A-1 with special use permits.

The Future Land Use Map calls for the area to be Rural Residential and Public Institutional.

The A-1 SU to the east is for a farm market, garden shop, winery, corn maze, and fall festival. The A-1 SU to the west is for a farm equipment sales and service business.

Oswego School District 308 owns the property southwest of the subject property.

Ten (10) existing houses are within one half (1/2) mile of the subject property.

Pictures of the property and area were provided.

EcoCAT Report submitted and consultation was terminated.

The LESA Score was 189 indicating a low level of protection.

Petition information was sent to Na-Au-Say Township on October 26, 2021. No comments have been received.

Petition information was sent to the Village of Oswego on October 26, 2021. The property is inside Oswego's planning boundary. No comments have been received.

Petition information was sent to the Village of Plainfield on October 26, 2021. The property is within one point five (1.5) miles of Plainfield. No comments have been received.

The Oswego Fire Protection District was sent information on October 26, 2021. The Oswego Fire Protection District submitted an email on October 27, 2021, requesting that fuel tanks be installed, permitted, and inspected per applicable law, storage heights inside the storage bins be capped at twenty-five feet (25') in height, and no miscellaneous storage of vehicles, machinery, or equipment occur in the storage bins. The Petitioners were agreeable to these requests.

ZPAC reviewed this proposal at their meeting on November 2, 2021. The Petitioners stated that only trailers would be parked in the floodplain. No turning lanes off of Route 126 would be required. However, the Illinois Department of Transportation could review the need for turning lanes in the future. The Petitioners were agreeable to setting the maximum number of employees at fifteen (15). ZPAC recommended approval of the request with the conditions proposed by Staff by a vote of eight (8) in favor and zero (0) in opposition with two (2) members absent. The minutes of the meeting were provided.

The Kendall County Regional Planning Commission reviewed this proposal at their meeting on December 8, 2021. The Petitioner was asked if the building in the floodplain would be used for the proposed business and if they would be agreeable to a restriction to not use this building as part of the special use. The Petitioner was agreeable to this condition. The Kendall County Regional Planning Commission recommended approval of this special use permit with the condition that the building on the northeast corner of the property in the floodplain not be used as part of the business allowed by the special use permit by a vote of nine (9) in favor and zero (0) in opposition with one (1) member absent. The minutes of the meeting were provided.

The Kendall County Zoning Board of Appeals held a public hearing on the proposal on December 13, 2021. Gregg Ingemunson said that Baish Excavating does more landscaping than excavating work. Dan Koukol, on behalf of his father Philip R. Koukol, requested definitions of landscaping and excavating businesses and requested that all operations occur indoors. Anne Vickery did not think Baish Excavating was a landscaping business and questioned the County's ability to enforce existing regulations on existing special use permits. The Kendall County Zoning Board of Appeals recommended approval of the request with the conditions proposed by Staff by a vote of six (6) in favor and one (1) in opposition. The minutes of the hearing were provided.

The subject property has been used as a landscaping business and repair and restoration business. The Petitioner would like to retain the special use permit for a cleanup and restoration business at the property.

1. All vehicles, equipment and materials associated with a landscaping business shall be stored entirely within an enclosed structure, unless otherwise permitted under the terms of this Special Use Permit.

2. The business shall be located on, and have direct access to, a State, County or Collector Highway as identified in the County's LRMP, having an all-weather surface, designed to accommodate loads of at least 73,280 lbs, unless otherwise approved in writing by the agency having jurisdiction over said Highway. Such approvals shall establish limitations as to the number of employees and types of vehicles coming to and from the site that are engaged in the operation of the use (including delivery vehicles). These restrictions shall be included as controlling conditions of the Special Use.
3. No landscape waste generated off the property can be burned on this site.

If the County Board approves the outdoor storage of materials, the above conditions have been met.

According to the business plan, Baish Excavating, Inc. does excavation, concrete, landscaping, site maintenance, railroad and major pipeline work. Their work takes place offsite within a radius of approximately thirty-five (35) miles of Plainfield. They are relocating from their current location because their existing location has been sold.

The hours of operation are Monday through Friday from 6:00 a.m. until 5:00 p.m. The company operates outside these hours of operation during snowfalls and other emergencies. The company has eleven (11) employees, but this number could rise to fifteen (15) employees. Four (4) or five (5) of these employees work onsite while the remainder of employees work at job sites.

Equipment and trucks would be stored indoors as much as possible, but some equipment would be stored outside. Equipment consists of excavators, loaders, skid steers, track skids, two (2) semi dumps, and dump trailers. The site plan shows a sixty foot by one hundred foot (60' X 100') trailer parking area.

According to the site plan, the Baish Excavating, Inc. would like to install three (3) fuel tanks on a concrete pad. The area would be twenty feet by thirty feet (20' X 30').

The site plan also calls for a twenty foot by sixty foot (20' X 60') outdoor storage bin area. This area would be used to store aggregates and salt in "tents". The "tents" would be a maximum of thirty feet (30') in height. The tents would be enclosed except for one (1) side. A picture of the "tent" was provided.

Member Gilmour asked what would be stored in the tents. Mr. Asselmeier responded landscaping materials, salts, and similar items.

Member Gilmour asked how many tents would be on the property. Mr. Asselmeier noted the dimensions of the storage area, but did not say the number of tents.

Member Koukol noted that Na-Au-Say Township Board and the Na-Au-Say Township Planning Commission had not reviewed the proposal. He requested input from the Township. Gregg Ingemunson, Attorney for the Petitioner, said that he appeared before the Na-Au-Say Township Board, but the Board did not vote. The Petition was not reviewed by the Township Planning Commission; no vote occurred.

Member Koukol questioned if Baish Excavating was a landscaping business. Mr. Ingemunson said that the business morphed into a landscaping business in 2008; more revenue was

generated from landscaping than excavating. The Petitioners did maintenance contracts. Member Koukol noted the equipment at the Petitioner's existing property.

Member Koukol said other excavating companies will be approaching the County for zoning in the near future. Mr. Ingemunson suggested changing the company's name, but he did not think that the company would like that idea. Mr. Ingemunson said the company still does some excavating work.

Member Gilmour asked if Member Koukol objected to an excavating business at the property. Member Koukol said that he supported the project as long as everything was kept indoors.

Mr. Asselmeier noted that the property already had a special use permit for a landscaping business, but indoor storage was required. He restated the four (4) amendments requested by the Petitioner.

Member Koukol noted the new residential development in the area and the need for the Oswego School District to build a school in the area. Chairman Gengler said that infrastructure would need to run a great distance to reach the area.

Member Koukol said his family would like to see indoor storage only.

Member Gilmour asked how many pieces of equipment would be kept outdoors. Bob Dehm, Operations Manager with Baish Excavating, responded that they do not favor equipment in the yard because that means that the equipment was not on a job site. Occasionally, equipment will be parked on the property waiting for approval to start work on a job site. They do have trailers parked on the property. The other equipment would be kept indoors. Chairmen Gengler said there was very little equipment at the Petitioner's current site.

Member Gilmour expressed concerns about trucks backing out onto Route 126. No trucks would be backed onto Route 126.

Mr. Dehm said the company has one (1) medium and one (1) large machine. He did not know if all of the company's equipment could fit indoors.

Mr. Dehm listed all of the unions associated with the business.

Mr. Dehm said that the company has diversified their operations, but excavating was a small element of their operations.

Chairman Gengler made motion, seconded by Member Gilmour, to forward the proposal to the County Board.

The votes were as follows:

Ayes (2): Gengler and Gilmour
Nays (0): None
Abstain (1): Koukol
Absent (2): Flowers and Vickers

The motion failed. The recommendation will be considered negative.

The proposal goes to the County Board on January 4, 2022, on the regular agenda.

Member Koukol requested that definitions of landscaping and excavating business be added to the Zoning Ordinance. He also requested the Township's input.

NEW BUSINESS

Request for Guidance Regarding Enforcement of Special Use Provisions

Mr. Asselmeier summarized the request.

Until the last few years, the policy of the Planning, Building and Zoning Department was solely complaint based. The Department was not given permission to issue citations without a complaint until 2018.

With this policy in mind, Staff is aware of the following violations to existing special use permits and requests guidance as to how to proceed with the following cases:

1. Ordinance 2004-24-Special Use Permit for a Church at 748 Jones Road
Issue: Condition 3 requires an annexation agreement with Shorewood
How Department Became Aware of Violation: Property is for sale
Current Status: Troy Fire Protection District is considering purchasing the property; Department is waiting for a decision from the Troy Fire Protection District.
2. Ordinance 2005-06-Special Use Permit for a Church West of 8250 Route 71
Issue: Condition 2 requires a pre-annexation agreement with Yorkville
How Department Became Aware of Violation: Property is for sale
Current Status: Property owner is still deciding whether or not to pursue agreement or revoke the special use permit; church was never constructed
On December 10, 2021, the church submitted a request to revoke the special use permit.
3. Ordinance 2005-37-Special Use Permit for a Landscaping Business at 5681 Whitewillow Road
Issue: Condition 6 requires a right-of-way dedication
How Department Became Aware of Violation: Property owner submitted a special use permit for a craft fair
Current Status: Property owner's Attorney is working on the research and paperwork for the dedication; the Petitioner was also working with Fran Klaas on the dedication.
4. Ordinance 2006-19-Special Use Permit for a Church at 8 West Rickard Drive
Issue: Site to be developed in accordance with site plan, including a three foot (3') tall berm
How Department Became Aware of Violation: Church wanted to construct a fence on the property
Current Status: Church no longer wants to construct a fence.
5. Ordinance 2012-26-Special Use Permit for YPAC
Issue: Condition 6 requires paved parking lot by 2014 with 28 parking spaces
How Department Became Aware of Violation: YPAC approached County for financial assistance in 2018
Current Status: Parking lot is not paved per Ordinance requirements.

The applicable ordinances were provided.

The Committee reviewed the location for the berm at the church at 8 West Rickard Drive. The church was operational. There have been no complaints against the church. Mr. Asselmeier suggested that the church do a new site plan to match the layout of the property. He also noted the church would have costs associated with preparing plans and noticing for the hearing. Committee members questioned the need for a berm. Member Koukol suggested that the church be sent a letter requesting the church to build a berm or amend their special use permit; he suggested giving the church twelve (12) months to come into compliance. The property is a polling place. The Committee requested Mr. Asselmeier to contact the church and see if the church could make an effort to install a berm or amend the site plan to match their current layout.

The Committee reviewed the parking lot layout at YPAC. Member Koukol noted the business was impacted by COVID. There were no complaints against the property. They had pursued a loan through the County; the business is for-profit. Improving a parking lot probably would not qualify for federal funds or County revolving loan funds. The Committee requested that YPAC be sent a letter asking for a timeline for compliance.

The Committee requested the Department to hold-off on enforcement on the special use permit at 5681 Whitewillow Road to see how their work with Fran Klaas progressed.

The Committee requested the Department hold-off on enforcement on the special use permit next 8250 Route 71 while the revocation request moved through the process.

The Committee requested the Department hold-off on enforcement on the special use permit at 748 Jones Road pending a new special use permit application from the Troy Fire Protection District.

Review and Approval of Policy Regarding Code Enforcement in Cases Where Parties Are Pursuing Compliance Through Legislative or Administrative Means (Examples Include Text Amendments, Map Amendments, Special Use Permits or Variance Applications)

Mr. Asselmeier summarized the request.

Since at least 2017, the Planning, Building and Zoning Department's understanding was that, in cases where parties were pursuing text amendments, map amendments, variances, special use permits, or other legislative or administrative approvals, the Department would not issue citations against these parties until a final legislative or administrative decision was made. The Department was aware that several months may be necessary in order reach final legislative or administrative decisions. The Department was also aware that courts historically layover such cases until final legislative or administrative decisions are made before rendering verdicts.

Since 2016, the following businesses and activities were allowed to operate while waiting for zoning approvals:

1. Delaney Gun Range at 16502 Church Road (Ceased After Special Use Permit was Withdrawn)
2. Jet's Towing at 790 Eldmain Road
3. Billboard at 34 and Hafenrichter (Special Use Permit Not Renewed Between 2004 and 2017)
4. 15331 Burr Oak Road (Special Use Permit Not Renewed Prior to 2018)

5. TZ Landscaping at 276 Route 52
6. Temporary Use Permit Renewal at 9211 Route 126
7. Pipe Strong at 17854 N. Wabena Road
8. Driveway in the Setback at 9261 Kennedy
9. Cox Landscaping at 9000 Route 34
10. Trucking Business at 3485 Route 126
11. Fence at 68 Saugatuck (Lowered after ZBA Denial)
12. Craft Fair at 5681 Whitewillow Road
13. Brighter Daze at 10978 Crimmin Road

A proposed policy outlining enforcement actions and warning period was provided.

Mr. Asselmeier presented an email from Dan Kramer.

Member Koukol agreed with the majority of the information contained in Mr. Kramer's letter. He noted that previous zoning administrators drove around looking for violations. He also noted the County no-showed for court on a case against him. Member Koukol noted that the Department has a good reputation.

Member Gilmour requested additional communication from the Department and that the Department bring information to the Committee for possible action when Petitioners are operating in violation of existing or requested special use permits.

Chairman Gengler noted that Baish Excavating could have started operations, asked for proper zoning after-the-fact, and could have continued operating while their request worked through the system. Member Koukol said that type of action occurred with the trucking company.

Chairman Gengler said the Department does a good job with the complaint based system.

Chairman Gengler discussed the special use for landscaping on Ashley Road north of Plattville Road. He felt that Brighter Daze should have followed the rules under their existing special use permit and should not have been operating under the new, proposed special use permit rules.

Mr. Asselmeier discussed the Petition for a landscaping business at 1038 Harvey; that property owner has been operating without a special use permit, has been found guilty, and fined by the court.

Mr. Koepfel asked if Brighter Daze should have been cited. Member Gilmour requested that the Committee be informed and possibly take action on the matter. Mr. Koepfel noted that previous Planning, Building and Zoning Chairmen directed the Department not take action against parties if they were trying to secure compliance. The purpose of the proposed policy was to keep everyone informed and to get clear direction from the Committee.

Chairman Gengler tabled the discussion to the next meeting.

Approval to Allow the Planning, Building and Zoning Department to Modify the Citation and Notice to Appear Form on an As-Needed Basis

Mr. Asselmeier summarized the request.

On May 19, 2020, the County Board approved the Citation and Notice to Appear form, which was provided.

The first paragraph of the form references an inspection of property by the Code Enforcement Officer.

The Planning, Building and Zoning Department recently had a case where someone was operating a banquet facility out of their property and the Sheriff's Department was called. The party confessed to the Deputy that they had rented their property out for an event. The Planning, Building and Zoning Department relied on the statement to the Deputy, the Deputy's Report, and witnesses interviewed by the Sheriff's Department in preparing the case; no inspection of the property occurred.

The Department requests the ability to amend the Citation and Notice to Appear form on as needed basis in order to be adaptable as different cases are investigated.

Mr. Koepfel noted a similar situation could occur if the Sheriff's Department responded to noise violations of special use permits.

Chairman Gengler made motion, seconded by Member Gilmour, to forward the request to the County Board.

With a voice vote of three (3) ayes, the motion carried.

The proposal goes to the County Board on January 4, 2022, on the regular agenda.

ADJOURNMENT

Member Koukol made a motion, seconded by Member Gilmour, to adjourn. With a voice vote of three (3) ayes, the motion carried.

Chairman Gengler adjourned the meeting at 7:26 p.m.

The Planning, Building and Zoning Committee did not review the following items that were on the agenda and these items will be on the Committee's agenda in January 2022:

Discussion Regarding Establishing a Policy Requiring Applicants to the Planning, Building and Zoning Department to be Free of Debt to the County at the Time of Application Submittal

Discussion of a Contract Between Kendall County and Wiss, Janney, Elstner Associates, Inc. Regarding the Historic Structure Survey in Kendall and Bristol Townships; Committee Could Refer the Proposal to the State's Attorney's Office

Discussion of Future Land Use Along Route 47 in Kendall and Lisbon Townships

Review of Violation Report

Review of Non-Violation Report

Review of Permit Report

Review of November 2021 Revenue Report

Review of 2009-2021 Revenue Report

Correspondence Related to the Temporary Use Permit Granted in December 2019 and Renewed in January 2021 (Petitions 19-45 and 20-31) for Portable Concrete Crushing Operations at 9211 Route 126 (PIN: 05-04-400-003) in Kendall Township

Minutes prepared by Matthew H. Asselmeier, AICP, CFM Senior Planner

Encs.

**COUNTY OF KENDALL, ILLINOIS
FACILITIES MANAGEMENT COMMITTEE
MEETING MINUTES
MONDAY, DECEMBER 6, 2021**

Committee Chair DeBolt called the meeting to order at 4:00 p.m.

Roll Call: Members Present: Dan Koukol, Matt Kellogg, Scott Gryder, Judy Gilmour, Brian DeBolt.

With all members present, a quorum was formed to conduct business.

Others Present: Facilities Director Jim Smiley, Facilities Management Assistant Director/PM Dan Polvere, County Administrator Scott Koeppel.

Approve the November 1, 2021 Facilities Committee Meeting Minutes – Member Gryder made a motion to amend and approve the November 1, 2021 meeting minutes, second by Member Kellogg.

With all present members voting aye, the minutes were approved.

Approval of Agenda – Member Koukol made a motion to approve the agenda. Member Gryder second the motion. **With all present members voting aye, the agenda was approved.**

Public Comment – None

Old Business/Projects

1. *Metronet HPBX Punch List* – Director Smiley informed the Committee the overhead speaker interfaces have been completed. Mr. Smiley also stated the extra phones for the Health Department and States Attorney’s office have been received and installed. **Project Completed.**
2. *Voter Office Changes & preparation for 2 Elections in 2022* – Director Smiley stated the funding has been approved in the 2022 Capital budget and the preliminary work for the project has begun.
3. *County Seal on 111 W. Fox St. Facades* – Assistant Director Polvere informed the Committee one (1) bid has been received and is awaiting two (2) other bids.
4. *Annex Repairs* – Assistant Director Polvere explained the repairs that were completed on the Annex building. Mr. Polvere reiterated the approved repair cost was not to exceed \$6,000.00 and the invoice was approximately \$3,000.00. **Project Complete.**
5. *John St. and adjoining areas inlet/drain repairs discussion* – Assistant Director Polvere informed the committee of the repairs that were completed at the various sites. **Project Complete.**
6. *CASA Lease Update* – Director Smiley informed the committee the approval for the lease has been placed on the County Board Agenda for approval on Tuesday, December 7th.
7. *Review of 2021 Completed Projects* – Director Smiley reviewed the completed projects, total costs and savings to the budget achieved by the Facilities Department in 2021.
8. *Additional drainage mitigation work at 107 W. Madison* – Director Smiley explained to the committee by removing the structure located at 107 W. Madison, extra landscape work was needed to redirect the water drainage from the residence located below. **Project Complete.**

New Business/Projects

1. Chair's Report:

- a. *KCFM facility review & cost estimates* – Discussion on the Coroner and Facilities departments building needs and possible funding sources. The committee consensus is to have an impact study completed. Director Smiley to bring the A/E RFQ to the next committee meeting for approval. County Administrator Koeppel believes the costs for the study will fit the criteria to use ARPA funds.
 - b. *Needs review of County Clerk's offices* – County Administrator Koeppel informed the committee money has been approved in the 2022 budget to make the renovation changes to the clerk's offices in the current building to help with the 2022 elections. Discussion on the future expansion needs for the clerk's office and the other department organization at the County Office building beyond 2022 will also be reviewed.
 - c. *Anticipated 2022 projects* – Discussion on the numerous approved 2022 capital project list.
 - d. *Coroner Office Space Needs Discussion* – Chief Deputy Coroner Levi Gotte presented the committee the SCIMEDICO Feasibility and Specification Report. The report highlighted the current status of the needs and space expansion the Coroner's office. As stated in the above letter "a" the committee directed an A/E RFQ for an impact study to be completed on the Facilities/Coroner's building and the needs of the department.
2. *New Lease for Workforce Development at the Health & Human Services facility* – The committee approved the lease amount with the three (3) office spaces to move forward to the full county board for approval.
 3. *Annual Generator PM & Load bank testing* – Director Smiley stated the testing of the generators have begun. As of today the Public Safety Center is the only site left to test and Jim doesn't anticipate any issues.

Staffing/Training/Safety

- *Reportable Labor Hours* – Reports were included in the packet.

Other Items of Business

- *CMMS Charts* – Reports were included in the packet for:
 - Reported versus Completed Work Orders, Reported by Building Current Month
 - Work Orders by Work Type Current month

Executive Session – None

Public Comment – None

Questions from the Media – None

Adjournment – Chair DeBolt asked if there was a motion to adjourn. Member Gryder made a motion to adjourn the meeting. Second by Member Kellogg. **With all members present voting aye, the meeting adjourned at 5:03 p.m.**

Respectfully submitted,

Christina Wald
Administrative Assistant

Kendall County Facilities Management Committee Meeting Minutes – December 6, 2021



Kendall County Agenda Briefing

Committee: Planning, Building and Zoning

Meeting Date: December 14, 2021

Amount: N/A

Budget: N/A

Issue: Petition 21-38 Request from the Kendall County Planning, Building and Zoning Committee for Text Amendments to the Kendall County Zoning Ordinance Pertaining to the Illinois Agricultural Experiences Act and Seasonal Festival Regulations

Background and Discussion:

In 2021, the Illinois General Assembly passed and the Governor signed Public Act 102-0492 (formerly House Bill 3650) also known as the Agricultural Experiences Act. A copy of Public Act 102-0492 is attached.

The Act forbids a county from requiring conditional use permits, special use permits, or variances for agricultural experiences as defined by the Act. The definition of agricultural experience is similar to the existing definition of the seasonal festival contained in the Kendall County Zoning Ordinance.

In September 2021, the Planning, Building and Zoning Committee initiated a text amendment adding seasonal festivals to the list of permitted uses in the A-1 Agricultural District without conditions or restrictions, removing the conditions and restrictions on seasonal festivals in the B-4 Commercial Recreation District, deleting seasonal festivals from the list of conditional uses in the A-1 District, updating the Table of Uses, and related corrections.

The record for the Petition can be found here,
<https://www.co.kendall.il.us/home/showpublisheddocument/21338/637716176759600000>

The proposed ordinance is attached.

Committee Action:

ZPAC-Approval (5-2-1-2), RPC-Approval (7-0-3), ZBA-Approval (5-0-2), Na-Au-Say Township Planning Commission-Approval, PBZ Committee-Forward (3-0-2)

Staff Recommendation:

Approval

Prepared by: Matthew H. Asselmeier, AICP, CFM

Department: Planning, Building and Zoning Department

Date: December 20, 2021

ORDINANCE NUMBER 2022-_____

**TEXT AMENDMENTS PERTAINING TO THE ILLINOIS AGRICULTURAL EXPERIENCES
ACT, SEASONAL FESTIVALS, AND RELATED CITATION CORRECTIONS**

WHEREAS, on January 1, 2022, Illinois Public Act 102-0492, also known as the Agricultural Experiences Act, became effective; and

WHEREAS, the Agricultural Experiences Act defines an agricultural experience and forbids counties from requiring agricultural experiences from obtaining special use permits, conditional use permits, and variances; and

WHEREAS, the definition of agricultural experiences as defined in the Agricultural Experiences Act is similar to the definition of seasonal festivals already contained in the Kendall County Zoning Ordinance; and

WHEREAS, seasonal festivals are presently conditional uses in the A-1 Agricultural District and permitted uses in the B-4 Commercial Recreation District with conditions and restrictions in both zoning districts; and

WHEREAS, Section 13:07 of the Kendall County Zoning Ordinance permits the Kendall County Board to approve text amendments and provides the procedure through which text amendments are granted; and

WHEREAS, On September 13, 2021, the Kendall County Planning, Building and Zoning Committee, hereinafter be referred to as “Petitioner”, submitted text amendments to the Kendall County Zoning Ordinance amending Sections 7:01.C and 7:01.E by transferring seasonal festivals from the list of conditional uses to the list of permitted uses in the A-1 Agricultural District and removing conditions and restrictions on seasonal festivals in the A-1 Agricultural District, amending Section 9:04.B.18 by removing conditions and restrictions on seasonal festivals in the B-4 Commercial Recreation District, updating Appendix 9 to reflect the text amendment, correcting citation error caused by this text amendment; and

WHEREAS, following due and proper notice by publication in the Kendall County Record on October 7, 2021, the Kendall County Zoning Board of Appeals conducted a public hearing on November 1, 2021, at 7:00 p.m., in the County Office Building at 111 W. Fox Street in Yorkville, at which the Petitioner’s representative presented evidence, testimony, and exhibits in support of the requested text amendment and zero members of the public testified in favor or in opposition to the request; and

WHEREAS, based on the evidence, testimony, and exhibits, the Kendall County Zoning Board of Appeals has recommended approval of the text amendments on November 1, 2021; and

WHEREAS, the Kendall County Planning, Building and Zoning Committee of the Kendall County Board has reviewed the testimony presented at the aforementioned public hearing, and has forwarded to the Kendall County Board a neutral recommendation of the requested text amendments; and

WHEREAS, the Kendall County Board has considered the recommendations of the Planning, Building and Zoning Committee and the Kendall County Zoning Board of Appeals, and has determined that said petition is in conformance with the provisions and intent of the Kendall County Zoning Ordinance; and

NOW, THEREFORE, BE IT ORDAINED, BY THE COUNTY BOARD OF KENDALL COUNTY, ILLINOIS, that the Kendall County Zoning Ordinance be amended as follows:

- I. Recitals: The recitals set forth above are incorporated as if fully set forth herein.
- II. Amended Text: The present language in Section 7:01.C is amended by adding “Seasonal Festivals” in the appropriate place alphabetically to the list permitted uses in the A-1 Agricultural District.
- III. Amended Text: The present language in Section 7:01.E is amended by deleting “Seasonal Festivals” from the list of conditional uses in the A-1 Agricultural District and renumbering the list of conditional uses in the A-1 Agricultural District to reflect this deletion.
- IV. Amended Text: The present language in Section 9:04.B.18 is deleted in its entirety and replaced with the following: “18. Seasonal Festivals”
- V. Appendix 9-Table of Uses is amended to reflect the change of Seasonal Festivals from a conditional use to a permitted use in the A-1 Agricultural Zoning District.
- IX. Any reference citation errors created by the above text amendments to the Zoning Ordinance shall be corrected.

IN WITNESS OF, this ordinance has been enacted by a majority vote of the Kendall County Board and is effective this 4th day of January, 2022.

Attest:

Kendall County Clerk
Debbie Gillette

Kendall County Board Chairman
Scott R. Gryder

AN ACT concerning Agriculture.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 1. Short title. This Act may be cited as the Agricultural Experiences Act.

Section 5. Agricultural experiences.

(a) In this Section, "agricultural experience" means any agriculture-related activity, as a secondary use in conjunction with agricultural production, on a farm which activity is open to the public with the intended purpose of promoting or educating the public about agriculture, agricultural practices, agricultural activities, or agricultural products.

(b) To assist in the promotion of agricultural experiences, a county shall not require a conditional use permit, special use permit, special exception, or variance for agricultural experiences on property of which the primary use is agricultural production.



Kendall County Agenda Briefing

Committee: Planning, Building and Zoning

Meeting Date: December 14, 2021

Amount: N/A

Budget: N/A

Issue: Petition 21-40 Request from Robert J. Fisher for an Amendment to the Future Land Use Map in the Kendall County Land Resource Management Plan by Reclassifying the Property on the West Side of O'Brien Road Across from 16924 O'Brien Road (PIN: 09-29-400-005) from Agricultural to Rural Estate Residential (Max 0.45 DU/Acre)

Background and Discussion:

The Petitioner would like to reclassify and rezone this property in order to advertise the property for residential uses.

The record for the Petition can be found here,
<https://www.co.kendall.il.us/home/showpublisheddocument/21342/637716188053530000>

The proposed resolution is attached.

Committee Action:

ZPAC-Approval (8-0-2), RPC-Approval (7-0-3), ZBA-Approval (5-0-2), Seward Township-No Comments, Village of Minooka-No Comments, Minooka Fire Protection District-No Comments, PBZ Committee-Approval (3-0-2)

Staff Recommendation:

Approval

Prepared by: Matthew H. Asselmeier, AICP, CFM

Department: Planning, Building and Zoning Department

Date: December 20, 2021

RESOLUTION NUMBER 2022-_____

A RESOLUTION ADOPTING AN AMENDMENT TO THE KENDALL COUNTY LAND RESOURCE MANAGEMENT PLAN TO UPDATE THE FUTURE LAND USE PLAN BY RECLASSIFYING APPROXIMATELY NINETEEN POINT FIVE ACRES WEST OF 16924 O'BRIEN ROAD (PIN: 09-29-400-005) IN SEWARD TOWNSHIP FROM AGRICULTURAL TO RURAL ESTATE RESIDENTIAL

WHEREAS, 50 ILCS 805 allows Counties to create and adopt Land Resource Management Plans; and

WHEREAS, 55 ILCS 5/5-14001 through 5-14008 specifies how a County may adopt and amend Official Plans; and

WHEREAS, Kendall County adopted a Land Resource Management Plan in March 1994; and

WHEREAS, the Kendall County Board has amended the Land Resource Management Plan on several occasions since its adoption in March 1994; and

WHEREAS, the Kendall County Land Resource Management Plan has adopted official Future Land Use Maps for each township and for the County as a whole; and

WHEREAS, the property which is the subject of this Resolution has been, at all relevant times, and remains currently classified as Agricultural on the Future Land Use Map and consists of approximately 19.5 acres located on the west side of O'Brien Road across the street from 16924 O'Brien Road (PIN: 09-29-400-005) in Seward Township. The legal description for the subject property is set forth in Exhibit A attached hereto and incorporated by reference, and this property shall hereinafter be referred to as "the subject property."; and

WHEREAS, the subject property is currently owned by Robert J. Fisher and shall hereinafter be referred to as "Petitioner"; and

WHEREAS, on or about September 21, 2021, Petitioner's representative filed a petition to reclassify the subject property from Agricultural to Rural Estate Residential in order to rezone the property from A-1 Agricultural District to R-1 One Family Residential District; and

WHEREAS, following due and proper notice by publication in the Kendall County Record on October 7, 2021, the Kendall County Regional Planning Commission conducted a public hearing on October 27, 2021, at 7:00 p.m., in the County Office Building at 111 W. Fox Street in Yorkville, at which the Petitioner's representative presented evidence, testimony, and exhibits in support of the requested amendment and zero members of the public testified in favor or in opposition to the request; and

WHEREAS, based on the evidence, testimony, and exhibits, the Kendall County Regional Planning Commission has recommended approval of the proposed amendment; and

WHEREAS, the Kendall County Zoning Board of Appeals met on November 1, 2021, at 7:00 p.m., in the County Office Building at 111 W. Fox Street in Yorkville, at which the Petitioner's representative presented evidence, testimony, and exhibits in support of the requested amendment and zero members of the public testified in favor or in opposition to the request; and

WHEREAS, based on the evidence, testimony, and exhibits, the Kendall County Zoning Board of Appeals has recommended approval of the proposed amendment; and

WHEREAS, the Kendall County Planning, Building and Zoning Committee of the Kendall County Board has reviewed the testimony presented at the aforementioned public hearing and meetings, and has forwarded to the Kendall County Board a recommendation of approval of the proposed amendment; and

WHEREAS, the Kendall County Board has considered the recommendation of the Planning, Building and Zoning Committee, the recommendation of the Kendall County Zoning Board of Appeals, the record of the public hearing conducted by the Kendall County Regional Planning Commission, the recommendation of the Kendall County Regional Planning Commission, and has determined that said proposed amendment to the Kendall County Land Resource Management Plan is necessary and in the best interests of Kendall County; and

NOW, THEREFORE, BE IT RESOLVED, BY THE COUNTY BOARD OF KENDALL COUNTY, ILLINOIS, as follows:

1. The Recommendations of the Kendall County Regional Planning Commission and Kendall County Zoning Board of Appeals attached hereto as Exhibits B and C respectively are hereby accepted.
2. The Kendall County Board hereby grants approval of Petitioner's petition for an amendment to the Future Land Use Map contained in the Kendall County Land Resource Management Plan by reclassifying the subject property as Rural Estate Residential.
3. Any text or maps contained in the Kendall County Land Resource Management Plan in conflict with this resolution are hereby amended to match the reclassification of the subject property approved by this resolution.

IN WITNESS OF, this resolution has been enacted by a majority vote of the Kendall County Board and is effective this 4th day of January, 2022.

Attest:

Kendall County Clerk
Debbie Gillette

Kendall County Board Chairman
Scott R. Gryder

LEGAL DESCRIPTION

THE EAST HALF OF THE SOUTHEAST QUARTER OF SECTION 29, TOWNSHIP 35 NORTH, RANGE 8 EAST OF THE THIRD PRINCIPAL MERIDIAN, KENDALL COUNTY, ILLINOIS, EXCEPTING THE NORTH 2008.02 FEET THEREOF. CONSISTING OF 19.51 ACRES, MORE OR LESS.

Exhibit B

The Kendall County Regional Planning Commission held a public hearing on the Petition on October 27, 2021. Zero (0) members of the public testified in favor or in opposition to the request. On the same date, the Commission issued the following recommendation by a vote of seven (7) in favor and zero (0) in opposition. Commissioners McCarthy-Lange, Rodriguez, and Stewart were absent.

RECOMMENDATION

Approval

Exhibit C

The Kendall County Zoning Board of Appeals reviewed the Petition on November 1, 2021. Zero (0) members of the public testified in favor or in opposition to the request. On the same date, the Kendall County Zoning Board of Appeals issued the following recommendation by a vote of five (5) in favor and zero (0) in opposition. Members Cherry and Clementi were absent.

RECOMMENDATION

Approval



Kendall County Agenda Briefing

Committee: Planning, Building and Zoning

Meeting Date: December 14, 2021

Amount: N/A

Budget: N/A

Issue: Petition 21-41 Request from Robert J. Fisher for a Map Amendment Rezoning the Property on the West Side of O'Brien Road Across from 16924 O'Brien Road (PIN: 09-29-400-005) from A-1 Agricultural District to R-1 One Family Residential District

Background and Discussion:

The Petitioner would like to reclassify and rezone this property in order to advertise the property for residential uses.

The record for the Petition can be found here,
<https://www.co.kendall.il.us/home/showpublisheddocument/21344/637716188327930000>

The proposed ordinance is attached.

Committee Action:

ZPAC-Approval (8-0-2), RPC-Approval (7-0-3), ZBA-Approval (5-0-2), Seward Township-No Comments, Village of Minooka-No Comments, Minooka Fire Protection District-No Comments, PBZ Committee-Approval (3-0-2)

Staff Recommendation:

Approval

Prepared by: Matthew H. Asselmeier, AICP, CFM

Department: Planning, Building and Zoning Department

Date: December 20, 2021

ORDINANCE NUMBER 2022-_____

**MAP AMENDMENT FOR APPROXIMATELY NINETEEN POINT FIVE ACRES OF LAND
LOCATED ON THE WEST SIDE OF O'BRIEN ROAD ACROSS FROM 16924 O'BRIEN ROAD
(PIN: 09-29-400-005) IN SEWARD TOWNSHIP**

Rezone from A-1 to R-1

WHEREAS, Section 13:07 of the Kendall County Zoning Ordinance permits the Kendall County Board to approve map amendments and provides the procedure through which map amendments are granted; and

WHEREAS, the property which is the subject of this Ordinance has been, at all relevant times, and remains currently located within the A-1 Agricultural Zoning District and consists of approximately 19.5 more or less acres located on the west side of O'Brien Road across from 16924 O'Brien Road and identified by Parcel Identification Number 09-29-400-005, in Seward Township. The legal description for the subject property is set forth in Exhibit A attached hereto and incorporated by reference, and this property shall hereinafter be referred to as "the subject property"; and

WHEREAS, the subject property is currently owned by Robert J. Fisher and shall hereinafter be referred to as "Petitioner"; and

WHEREAS, on or about September 21, 2021, Petitioner's representative filed a petition for a Map Amendment rezoning the subject property from A-1 Agricultural District to R-1 One Family Residential District; and

WHEREAS, following due and proper notice by publication in the Kendall County Record on October 7, 2021, the Kendall County Zoning Board of Appeals conducted a public hearing on November 1, 2021, at 7:00 p.m., in the County Office Building at 111 W. Fox Street in Yorkville, at which the Petitioner and their representative presented evidence, testimony, and exhibits in support of the requested Map Amendment and zero members of the public testified in favor or in opposition or expressed concerns regarding the requested Map Amendment; and

WHEREAS, based on the evidence, testimony, and exhibits, the Kendall County Zoning Board of Appeals has made their Findings of Fact and recommended approval of the Map Amendment as set forth in the Findings of Fact and Recommendation of the Kendall County Zoning Board of Appeals, dated November 1, 2021, a true and correct copy of which is attached hereto as Exhibit B; and

WHEREAS, the Kendall County Planning, Building and Zoning Committee of the Kendall County Board has reviewed the testimony presented at the aforementioned public hearing and has considered the Findings of Fact and Recommendation of the Kendall County Zoning Board of Appeals, and has forwarded to the Kendall County Board a neutral recommendation of the requested Map Amendment; and

WHEREAS, the Kendall County Board has considered the recommendation of the Planning, Building and Zoning Committee and the Findings of Fact and Recommendation of the Kendall County Zoning Board of Appeals, and has determined that said petition is in conformance with the provisions and intent of the Kendall County Zoning Ordinance; and

NOW, THEREFORE, BE IT ORDAINED, BY THE COUNTY BOARD OF KENDALL COUNTY, ILLINOIS, as follows:

1. The Findings of Fact and Recommendation of the Kendall County Zoning Board of Appeals attached hereto as Exhibit B is hereby accepted and the Findings of Fact set forth therein are hereby adopted as

the Findings of Fact and Conclusions of this Kendall County Board.

2. The Kendall County Board hereby grants approval of Petitioner's petition for a Map Amendment rezoning the subject property from A-1 Agricultural District to R-1 One Family Residential District.
3. The Zoning Administrator and other appropriate County Officials are hereby authorized and directed to amend the Official Zoning Map of Kendall County to reflect this Map Amendment.

IN WITNESS OF, this ordinance has been enacted by a majority vote of the Kendall County Board and is effective this 4th day of January, 2022.

Attest:

Kendall County Clerk
Debbie Gillette

Kendall County Board Chairman
Scott R. Gryder

LEGAL DESCRIPTION

THE EAST HALF OF THE SOUTHEAST QUARTER OF SECTION 29, TOWNSHIP 35 NORTH, RANGE 8 EAST OF THE THIRD PRINCIPAL MERIDIAN, KENDALL COUNTY, ILLINOIS, EXCEPTING THE NORTH 2008.02 FEET THEREOF. CONSISTING OF 19.51 ACRES, MORE OR LESS.

Exhibit B

The Kendall County Zoning Board of Appeals reviewed the Petition on November 1, 2021. Zero (0) members of the public testified in favor or in opposition to the request. On the same date, the Kendall County Zoning Board of Appeals issued the following recommendation by a vote of five (5) in favor and zero (0) in opposition. Members Cherry and Clementi were absent.

RECOMMENDATION

Approval

REGIONAL OFFICE OF EDUCATION
Grundy and Kendall Counties

ANNUAL REPORT
2021

CHRISTOPHER D. MEHOCHKO
Regional Superintendent

MICHELLE SENFFNER
Assistant Regional Superintendent

Grundy Kendall Regional Office of Education

This report is intended to familiarize the reader with some of the services provided by the Grundy-Kendall Regional Office of Education.

The Grundy-Kendall Regional Office of Education (ROE) is fortunate to work with excellent school administrators and teachers, while at the same time receiving outstanding cooperation from both the Grundy and Kendall county boards and county service agencies.

The primary duty of the Regional Office of Education is to assist Grundy and Kendall County educators with licensure questions. However, the office also assists educators from across the state as well as those located out of state.

The ROE provides a variety of services required by the State of Illinois, suggested by the ROE itself or implemented at the request of the schools within the region. Services range from serving as administrative agent of a cooperative program to providing professional development activities and programs for the teachers and administrators within the region. Professional development for school personnel is under the auspices of the Regional Office of Education in conjunction with the Will County Regional Office of Education. The Professional Development Alliance is located in Joliet. In addition to professional development, the Grundy/Kendall ROE is responsible for Alternative School programs, truancy case workers, homeless liaison, and Workforce Investment Act programs.

The ROE also provides training for all school bus drivers, provides testing which leads to the awarding of the GED certificate to those who did not complete their high school education, fingerprints school employees, and maintains a job bank database.

The Grundy-Kendall Regional Office of Education is responsible for 18 public school districts which educate students in 11 high schools, 11 middle schools, 39 elementary schools, and 3 early childhood centers. In addition, there are 6 private schools, 5 alternative schools, 1 cooperative vocational center, and 1 outdoor education center. With these additional facilities the number of students in the region has grown to around 50,000 compared to 18,000 students back in 1997-1998. There is also one special education cooperative providing a myriad of services for students. All of these facilities lie in an area covering over 752 square miles.

REGIONAL OFFICE OF EDUCATION STAFF/SUPPORT

The Grundy/Kendall Regional Office of Education has developed a very strong reputation for having friendly, knowledgeable support staff. Support staff for the Regional Office of Education consists of one Administrative Assistant/Licensure Officer in the Morris office and one Administrative Assistant/Licensure Officer and one Bookkeeper in the Yorkville office. It is common to hear positive comments about the support staff's contributions to the ROE.

Basic support of the day-to-day functions of supervision and service to the schools and people of the two-county region is, per law, provided by the two counties. County budget assessment is based upon a ratio of the total assessed property valuation of each county. For the FY22 Budget, that ratio stood at 40% for Grundy County and 60% for Kendall County. The FY21 budget ratio moves to 40% for Grundy and 60% for Kendall.

Kendall County Outdoor Education Center

The Kendall County Outdoor Education Center (KCOEC) is located at Hoover Forest Preserve in Yorkville, Illinois. The mission of the KCOEC is to provide students the opportunity for experiential learning in an outdoor setting. During the program day, the teacher or teachers give a great deal of support to the students through the employment of small working groups. In addition to enhancing a standard curriculum, the KCOEC offers the opportunity for student decision-making, self-confidence development, team building, risk taking, leadership development, and personal adventure. A common thread woven into most outdoor education activities is a strong stewardship responsibility, conservation ethic, and environmental harmony.

The KCOEC is funded through a cooperative that includes the school districts of Plano, Sandwich and Yorkville. The Center provides services for the students within this cooperative. The Regional Office of Education is the administrative agent for the center and employs one full-time director.

The KCOEC also welcomes groups outside of the cooperative interested in outdoor education opportunities. Completion of the "challenge course" has helped draw groups from school districts outside the cooperative boundaries as well as businesses from across the region.

The Center provides one-day, outdoor education experiences for thousands of students each year with participants ranging in age from pre-kindergarten through adults. Each program day is developed with the classroom teacher and is designed to enrich the classroom curriculum. Program areas include Environmental Science, Map and Compass, Living History and Team Building. During the 2020-21 school year over 9000 people were served by the KCOEC.

The KCOEC has been providing quality outdoor learning experiences for local school districts for the last 52 years and looks forward to continuing the adventure into the future.

Attendance Assistance Program

The purpose of the Attendance Assistance Program is to improve school attendance and performance of educationally at-risk students. This program works in prevention and intervention modes with schools, truant students and their families to decrease absenteeism. The program serves 18 school districts throughout Grundy and Kendall Counties and is funded through the Illinois State Board of Education (ISBE) Truants' Alternative and Optional Education Program. There is one full-time and one part time truancy case worker in Kendall County and one full-time truancy case worker in Grundy County.

Employment Program

The ROE implements a program funded under the federal Workforce Investment Act (WIA). A youth employment program for Kendall County youth aged 16-21 operates out of the Yorkville Office. The purpose of the program is to help youth from low income homes who have employment barriers such as being a high school drop-out, being on court probation, being a young parent, or being academically deficient. Services include GED tutoring, assistance finding employment, resume creation, career counseling, subsidized employment, assistance finding educational grants and loans, and letters of recommendation for employers and judges. The program is funded by the Workforce Investment Act through the River Valley Workforce Investment Board. Chris Mehochko serves as a member of the River Valley Workforce Investment Board.

Professional Training and Testing Center

The Grundy/Kendall County Regional Office of Education provides GED, along with hundreds of other computer based tests, each month at the Old Historic Courthouse in Yorkville. Generally, tests are administered on Thursday and Saturday of each week. However, we maintain a flexible schedule and open the center on other days to meet the demands of our constituents. We administered 679 exams during the time period between December 1, 2020 and November 30, 2021.

Regional Safe Schools Program

The Regional Safe School Program (RSSP) is a special program created by the State Legislature and is intended to provide educational alternatives for at-risk youth who are expulsion-eligible or have multiple suspensions. Five sites operate cooperatively in the two-county area. Grundy County sites are located at Premier Academy in Morris and Minooka High School (Project Indian). Kendall County RSSP sites are located in Plano (FLEX Program), Oswego (GOAL Program), and Yorkville (Yorkville RSSP Program).

Premier Academy, located in Morris, is a Regional Safe School Program and Truants Alternative and Optional Education Program (TAOEP) which is funded by the Illinois State Board of Education. It is one of over 100 programs operating statewide to serve the needs of at-risk students. Premier Academy houses up to 134 students who would otherwise be without an educational placement. Premier Academy serves students from Morris, Coal City, Gardner-South Wilmington, Seneca, Plano, Oswego, Yorkville and Newark School Districts.

The Professional Development Alliance

Overview

The Professional Development Alliance (PDA) is a cooperative agency of the Grundy-Kendall Regional Office of Education and the Will County Regional Office of Education. It provides professional development programs; consulting, facilitation, and technology services; and technical assistance to schools and other educational agencies in the three counties. This cooperative agreement leverages resources to provide the greatest amount and quality of services for Grundy and Kendall County schools for the funding available.

The PDA is supported through state funding, a variety of federal grants, and fees for services. The Grundy-Kendall ROE contributes its share of state and grant funding toward the operation of the PDA and serves on the Board of Directors of the PDA.

Graduate Cohort Programs

The PDA works with several universities in northern Illinois to bring Masters and Doctoral programs to educators at convenient locations in Grundy, Kendall, and Will counties at reduced rates.

VISTA Learning

This program provides high quality refurbished computers to students in need who have been nominated by their teacher(s) and principal. The focus is to provide updated technology to promising students who would not otherwise have access to these tools to support their learning and achievement.

Evaluation App

For the school 2013-14 school year, the technology staff at the PDA developed and built an evaluation app. This app can be used on numerous media devices. The purpose of the app is to provide evaluators the ability to successfully evaluate educators in a cost efficient and timely manner. The app program incorporates rules established in Senate Bill 7 and the Performance Evaluation Reform Act (PERA). Currently, there are 44,859 active licenses being used across the country.

Homeless Student Education Liaison Program

A homeless child is one who lacks a “**fixed, regular and adequate nighttime place of abode**” and includes children and youths who are

- **Sharing the housing** of other persons; i.e. ‘doubled-up or couch-surfing’ due to loss of housing, economic hardship, or a similar reason;
- Are living in **motels**, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations;
- Are living in emergency or **transitional shelters**; are abandoned in hospitals; or are awaiting foster care placement;
- Have a **primary nighttime residence** not designed for or ordinarily used as a regular sleeping accommodation for human beings.
- **Migratory children** qualify as homeless when living in circumstances described above
- This includes the “hidden homeless” - those who are **constantly moving** from one place to another and those who are one paycheck away from being on the streets.

In general, children or youth ‘doubled-up or couch-surfing’, living in welfare hotels, transitional housing, shelters, the streets, cars, abandoned buildings, and other inadequate accommodations are considered homeless. The (federal) **McKinney-Vento Homeless Education Assistance Act** and the **Illinois Education for Homeless Children Act** ensures homeless children **have a right to:**

- A **free**, appropriate public education including a priority to preschool programs (includes waiver of required school fees that would be a participation barrier for homeless families)
- The **choice** of staying in the school of origin or attending the school nearest their shelter or temporary home
- In the case of **unaccompanied youth**, consideration is given to the youth’s wishes.
- **Immediate** enrollment even when medical records cannot be produced at the time of enrollment
- Assistance with **transportation** if needed

In the Grundy-Kendall Regional Office of Education service area, Christopher D. Mehochko, Regional Superintendent appoints a **Homeless Liaison** to provide public awareness and assist the school district's homeless liaison to eliminate barriers that may prevent homeless students from receiving immediate and full participation in educational activities.

Local School Districts: ‘Homeless Liaison’:

- Every local educational agency (LEA) must designate an appropriate staff person as a liaison for students in homeless situations.
- Liaisons must ensure that students enroll in, and have full and equal opportunity to succeed in, the schools of the LEA (This includes unaccompanied youths.)
- Children and youth in homeless situations are identified by school personnel and through coordination activities with other entities and agencies.

Contact: Rhonda Redgate-Offhaus, Homeless Liaison, Office of the Regional Superintendent
109 West Ridge Street, Yorkville, IL 60560
(T) 630-553-4110; (F) 630-553-4152; email: redgate@roe24.org

*Regional Office of Education
Grundy-Kendall Counties*

Christopher D. Mehochko
Superintendent

MORRIS OFFICE

1320 Union Street
Morris, Illinois 60450

Phone(815) 941-3247

Fax (815) 941-5384

YORKVILLE OFFICE

109 West Ridge Street
Yorkville, Illinois 60560

Phone(630) 553-4168

Fax (630) 553-4152

December 8, 2021

Mr. Koeppel and Mr. Gray,

In accordance with Illinois School Code section 105 ILCS 5/3-5, I would like to report under affirmation to the County Board a list of acts as county superintendent for the quarter from December 1, 2020 - February 28, 2021.

Sincerely,
Christopher D. Mehochko
Regional Superintendent of Schools

Office activity

School Bus Driver Trainings: 8

School Bus Drivers Trained: 96

Finger printings done at 2 offices: 249

Phone Calls Taken: 1429

Walk In Patrons Served: 668

Registrations for testing at the Professional Training and Testing Center: 165

ParaPro Tests Given: 9

Truancy Hearings done at both offices: 23

School District Compliance Visits: 0

School Building Health Life Safety Inspections and Occupancy Walk Through: 23

*Regional Office of Education
Grundy-Kendall Counties*

Christopher D. Mehochko
Superintendent

MORRIS OFFICE
1320 Union Street
Morris, Illinois 60450

Phone(815) 941-3247
Fax (815) 941-5384

YORKVILLEOFFICE
109 West Ridge Street
Yorkville, Illinois 60560

Phone(630) 553-4168
Fax (630) 553-4152

December 8, 2021

Mr. Koeppel and Mr. Gray,

In accordance with Illinois School Code section 105 ILCS 5/3-5, I would like to report under affirmation to the County Board a list of acts as county superintendent for the quarter from March 1, 2021 - May 31, 2021.

Sincerely,
Christopher D. Mehochko
Regional Superintendent of Schools

Office activity

School Bus Driver Trainings: 16
School Bus Drivers Trained: 221

Finger printings done at 2 offices: 301

Phone Calls Taken: 1706
Walk In Patrons Served: 742

Registrations for testing at the Professional Training and Testing Center: 167

ParaPro Tests Given: 5

Truancy Hearings done at both offices: 40

School District Compliance Visits: 4

School Building Health Life Safety Inspections and Occupancy Walk Through: 23

*Regional Office of Education
Grundy-Kendall Counties*

Christopher D. Mehochko
Superintendent

MORRIS OFFICE

1320 Union Street
Morris, Illinois 60450

Phone(815) 941-3247

Fax (815) 941-5384

YORKVILLE OFFICE

109 West Ridge Street
Yorkville, Illinois 60560

Phone(630) 553-4168

Fax (630) 553-4152

December 8, 2021

Mr. Koeppel and Mr. Gray,

In accordance with Illinois School Code section 105 ILCS 5/3-5, I would like to report under affirmation to the County Board a list of acts as county superintendent for the quarter from June 1, 2021 - August 31, 2021.

Sincerely,
Christopher D. Mehochko
Regional Superintendent of Schools

Office activity

School Bus Driver Trainings: 19

School Bus Drivers Trained: 244

Finger printings done at 2 offices: 753

Phone Calls Taken: 2330

Walk In Patrons Served: 1388

Registrations for testing at the Professional Training and Testing Center: 205

ParaPro Tests Given: 17

Truancy Hearings done at both offices: 0

School District Compliance Visits: 2

School Building Health Life Safety Inspections and Occupancy Walk Through: 0

*Regional Office of Education
Grundy-Kendall Counties*

Christopher D. Mehochko
Superintendent

MORRIS OFFICE

1320 Union Street
Morris, Illinois 60450

Phone(815) 941-3247

Fax (815) 941-5384

YORKVILLE OFFICE

109 West Ridge Street
Yorkville, Illinois 60560

Phone(630) 553-4168

Fax (630) 553-4152

December 8, 2021

Mr. Koeppel and Mr. Gray,

In accordance with Illinois School Code section 105 ILCS 5/3-5, I would like to report under affirmation to the County Board a list of acts as county superintendent for the quarter from September 1, 2021 - November 30, 2021.

Sincerely,
Christopher D. Mehochko
Regional Superintendent of Schools

Office activity

School Bus Driver Trainings: 7

School Bus Drivers Trained: 62

Finger printings done at 2 offices: 477

Phone Calls Taken: 1361

Walk In Patrons Served: 931

Registrations for testing at the Professional Training and Testing Center: 142

ParaPro Tests Given: 16

Truancy Hearings done at both offices: 6

School District Compliance Visits: 0

School Building Health Life Safety Inspections and Occupancy Walk Through: 40



Kendall County Agenda Briefing

Committee: Planning, Building and Zoning

Meeting Date: December 14, 2021

Amount: N/A

Budget: N/A

Issue: Petition 21-51 Request from the Kendall County Planning, Building and Zoning Department to Amend the Citation and Notice to Appear Form on an As-Needed Basis

Background and Discussion:

On May 19, 2020, the County Board approved the attached Citation and Notice to Appear form.

The first paragraph of the form references an inspection of property by the Code Enforcement Officer.

The Planning, Building and Zoning Department recently had a case where someone was operating a banquet facility out of their property and the Sheriff's Department was called. The party confessed to the Deputy that they had rented their property out for an event. The Planning, Building and Zoning Department relied on the statement to the Deputy, the Deputy's Report, and witnesses interviewed by the Sheriff's Department in preparing the case; no inspection of the property occurred.

The Department requests the ability to amend the Citation and Notice to Appear form on an as-needed basis in order to be adaptable as different cases are investigated.

Committee Action:

PBZ Committee-Forward (3-0-2)

Staff Recommendation:

Approval

Prepared by: Matthew H. Asselmeier, AICP, CFM

Department: Planning, Building and Zoning Department

Date: December 20, 2021



DEPARTMENT OF PLANNING, BUILDING & ZONING

111 West Fox Street • Room 203
Yorkville, IL • 60560
(630) 553-4141 Fax (630) 553-4179

CITATION AND NOTICE TO APPEAR

CASE NO. INSERT CASE NO.
County of Kendall vs. **INSERT OWNER NAME**

INSERT DATE

To: OWNER NAME
OWNER ADDRESS
OWNER C/S/Z

RE: **P.I.N. # INSERT PIN**
Property Location: **SITE ADDRESS, CITY/STATE/ZIP**

Please be aware that an inspection of the above described property on **INSERT INSPECTION DATE AND TIME** by the Code Enforcement Officer from the Kendall County Planning, Building & Zoning Department ("Department") revealed the following violation of Section **X:XX** of the Kendall County Ordinance Zoning Ordinance:

INSERT DESCRIPTION OF VIOLATION

Kendall County prays to the Court that you be found guilty of the above-identified ordinance violation and that a judgment be entered against you in an amount up to \$500.00 for the initial violation and up to \$500.00 for each week the violation continues beyond the initial violation, plus all applicable court costs and fees.

You are required to **APPEAR IN COURT** on **INSERT HEARING DATE (MONDAY-THURSDAY)**, at 8:30 a.m. in the Kendall County Courthouse, 807 W. John Street, Yorkville, Illinois 60560. You may demand a jury trial by filing a jury demand and paying a jury demand fee when entering your appearance, plea, answer to the charge, or other responsive pleading. A **default judgment** in the amount up to \$500.00 for the initial violation and up to \$500.00 for each week the violation continues beyond the initial violation may be entered in the event you fail to appear in court or answer the charge made on the date set for your court appearance or any date to which the case is continued. An **arrest warrant** may issue if you fail to appear at any hearing.

Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument are true and correct.

Brian Holdiman
Code Enforcement Officer

I, Brian Holdiman, swear under oath that I served this Citation and Notice to Appear on **INSERT NAME OF DEFENDANT** as follows:

Personally on **INSERT NAME OF DEFENDANT**

Male/ Female _____ Approx. Age: _____ Hair Color: _____

Height: _____ Weight: _____

On this date: _____ at this time: _____

Address: _____

Signature



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TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
CHRIS CHRISTENSEN

CERTIFIED PUBLIC ACCOUNTANTS

September 23, 2021

To the Chairman and Members
Of the Board
County of Kendall, Illinois

We are pleased to confirm our understanding of the services we are to provide the County of Kendall, Illinois for the year ended November 30, 2021. We will audit the financial statements of the governmental activities, discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the County of Kendall, Illinois as of and for the year ended November 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County of Kendall, Illinois' basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to County of Kendall, Illinois' RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) General and Major Special Revenue Fund Budgetary Comparison Schedules
- 3) IMRF Pension Data Schedules
- 4) Notes to RSI

We have also been engaged to report on supplementary information other than RSI that accompanies the County of Kendall, Illinois' financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole or in a report combined with our auditor's report on the financial statements.

- 1) Schedule of Expenditures of Federal Awards
- 2) General Fund Combining Schedules
- 3) Combining and Individual Non-major Fund, Component Unit, and Fiduciary Fund Financial Statements

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Assessed valuation, tax rates, tax extensions, and tax collections

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will each include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the chairman and members of the board of the County of Kendall, Illinois. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the County or to acts by management or employees acting on behalf of the County. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse

that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County of Kendall, Illinois' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County of Kendall, Illinois' major programs. The purpose of these procedures will be to express an opinion on the County of Kendall, Illinois' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the County of Kendall, Illinois in conformity with U.S. generally accepted accounting principles and Uniform Guidance based on information provided by you. We will also prepare and submit the Annual Financial Report for the State of Illinois Comptroller's Office. Additionally, we will prepare the in-relation-to opinion letter that is required to be submitted with the Comprehensive Year-End Financial Report (CYEFR) through the Grant Accountability and Transparency Act (GATA) portal. These nonaudit services do not constitute an audit under *Government Auditing*

Standards and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the paragraph and fair presentation of financial statements that are free from material misstatement whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws; regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit finding and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review at the commencement of fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with Uniform

Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with the U.S generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare or sign all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete and electronically submit the appropriate sections of the Data Collection Form (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the County of Kendall, Illinois; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Mack & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or granter agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mack & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation

to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant or grantor agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Tawnya Mack is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$48,400. The fee for the in-relation-to opinion letter for the CYEFR will be billed at a rate of \$150 per hour and will not exceed \$5,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the County of Kendall, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.


Sincerely,


Mack & Associates, P. C.

Mack & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of County of Kendall, Illinois.

County Administration signature:  _____
Title: _____
Date: _____

Board Member signature:  _____
Title: _____
Date: _____



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TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
CHRIS CHRISTENSEN

CERTIFIED PUBLIC ACCOUNTANTS

September 23, 2021

Kendall County Circuit Clerk
Yorkville, IL

We are pleased to confirm our understanding of the services we are to provide Kendall County Circuit Clerk for the year ended November 30, 2021. We will audit the financial statements of the fiduciary funds, including the related notes to the financial statements, which collectively comprise the basic financial statements of Kendall County Circuit Clerk as of and for the year ended November 30, 2021.

We have also been engaged to report on supplementary information that accompanies Kendall County Circuit Clerk's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements:

1. Report J – Annual Financial Report

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the standards for financial audits contained in the Circuit Clerk Audit Guidelines, and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Kendall County Circuit Clerk's financial statements. Our report will be addressed to the Kendall County Circuit Clerk. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Kendall County Circuit Clerk is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We will also provide a report on compliance and on internal control over compliance with requirements listed below:

- A. The Circuit Clerk has properly assessed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- B. The Circuit Clerk has properly distributed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- C. The Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations
- E. The Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with law.

The report on compliance and internal control over compliance will include a paragraph that states the report is intended solely for the information and use of the County of Kendall, the appropriate local governments within that County, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended and should not be used by anyone other than these specified parties.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing,

and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Kendall County Circuit Clerk's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will assist in preparing the financial statements and related notes of the Kendall County Circuit Clerk in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring the management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws regulations, contracts and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies

with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, and contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information which we have been engaged to report on in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with accounting standards generally accepted in the United States of America; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting standards generally accepted in the United States of America; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, and related notes and that you have reviewed and approved the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will sign all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Kendall County Circuit Clerk; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an auditing finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Tawnya Mack is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$4,525. However, in the event an electronic verification of deposit is required for completion, it will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant

additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Kendall County Circuit Clerk and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.


Sincerely,


Mack & Associates, P. C.

Mack & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Kendall County Circuit Clerk.

Circuit Clerk signature:  _____
Title: _____
Date: _____

Board Member signature:  _____
Title: _____
Date: _____



116 E. Washington Street
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Morris, Illinois 60450

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TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
CHRIS CHRISTENSEN

CERTIFIED PUBLIC ACCOUNTANTS

December 9, 2021

To Chairman and Members
Of the Board
County of Kendall, Illinois

We are pleased to confirm our understanding of the services we are to provide the County of Kendall, Illinois, for the year ended June 30, 2021. We will audit the Coronavirus Aid Relief and Economic Security Act Program Annual Financial Report and Coronavirus Aid Relief and Economic Security Act Program Grant Reimbursement Reports of the County of Kendall, Illinois, Non-Metro Transportation Operating and Administrative Assistance Grant Agreement, which comprise the schedule of revenue and expense for the year ended June 30, 2021, and the related notes to the financial statements.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements present fairly, in all material respects, the revenues and expenses of the County of Kendall, Illinois Transit, in accordance with the prescribed reporting requirements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and will include tests of the accounting records of the County of Kendall, Illinois Transit, and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the County of Kendall, Illinois Transit's financial statements. Our report will be addressed to the Chairman and Members of the Board of the Kendall County, Illinois. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of physical existence of inventories, and direct confirmation of receivables and certain other

assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County of Kendall, Illinois Transit's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will assist in preparing the financial statements and related notes of the County of Kendall, Illinois Transit in conformity with the prescribed reporting provisions based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management is reliable and financial information is reliable and properly reported. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You agree to assume all management responsibilities for financial statement preparation services and related notes and any other nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will sign all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the County Administrator; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Mack & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Illinois or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mack & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$1,200. However, any fees for third party verification of deposit authorizations that may be required will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoice for these fees will be rendered upon completion of the engagement and is payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the County of Kendall, Illinois, and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.


Sincerely,

Mack & Associates, P. C.

Mack & Associates, P.C.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the County of Kendall, Illinois Transit.

Deputy County Administrator signature:  _____

Title: _____

Date: _____

Board Member signature:  _____

Title: _____

Date: _____