



**COUNTY OF KENDALL, ILLINOIS
ECONOMIC DEVELOPMENT & ADMINISTRATION**

**Kendall County Office Building, 111 W. Fox Street
County Board Rm 209 & 210, Yorkville, IL 60560**

Wednesday, December 20, 2023 at 5:30 p.m.

MEETING AGENDA

- 1. Call to Order**
- 2. Roll Call:** Elizabeth Flowers (Chairman), Seth Wormley, Scott Gengler, Brooke Shanley, Dan Koukol
- 3. Approval of Agenda**
- 4. Committee Reports and Updates**
 - A. Animal Control Department Update – Director Taylor Cosgrove
 - B. Emergency Management Agency Update – Director Roger Bonuchi
 - C. Revolving Loan Status Update
- 5. New Committee Business**
 - A. **MOTION (FWD to CB):** Discussion and Approval of Kendall Area Transit IL Downstate Operating Assistance (DOAP) Grant Financial Report June 30, 2023
 - B. **MOTION (FWD to CB):** Discussion and Approval of Kendall Area Transit Section 5311 Grant Financial Report June 30, 2023
 - C. **MOTION (FWD to CB):** Discussion and Approval of Kendall Area Transit Coronavirus Aid, Relief, and Economic Security Act (CARES) Grant Financial Report June 30, 2023
 - D. **DISCUSSION & APPROVAL:** Hazard Mitigation Plan
- 6. Old Committee Business**
 - A. **Approval:** Animal Control Volunteer Waiver Form
- 7. Chairman's Report**
- 8. Public Comment**
- 9. Executive Session**
- 10. Items for Committee of the Whole**
- 11. Action Items for County Board**
- 12. Adjournment**

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

Average Length Of Stay

1/1/2022 - 12/31/2022

Statistics based off intakes in listed date range. NON LR includes all non live-releases, such as EU, Escaped, Missing, Died, etc.

*Live Releases Only includes Adoption, Relocate, Rescue, RTO and Transfer outcomes. *Fosters not factored into totals.*

Formula: (total amount) / (total average)

CAT	# Animals	Avg Days
ADOPTION	49	34.92
NON LR	4	34.75
RTO	7	2.43
TRANSFER	10	18.60
FOSTER		0.00
Total :	70	28.33

DOG	# Animals	Avg Days
ADOPTION	101	43.11
NON LR	16	40.06
RELOCATE	1	12.00
RTO	129	2.34
TRANSFER	7	7.71
FOSTER		0.00
Total :	254	20.11

Average Length Of Stay

1/1/2023 - 12/31/2023

*Statistics based off intakes in listed date range. NON LR includes all non live-releases, such as EU, Escaped, Missing, Died, etc.
Live Releases Only includes Adoption, Relocate, Rescue, RTO and Transfer outcomes. *Fosters not factored into totals.
Formula: (total amount) / (total average)*

CAT	# Animals	Avg Days
ADOPTION	137	31.13
FOSTER*	31	
NON LR	23	10.61
RELOCATE	7	8.29
RTO	14	10.86
TRANSFER	101	18.09
FOSTER		0.00
Total :	313	22.21

DOG	# Animals	Avg Days
ADOPTION	143	28.87
FOSTER*	22	
NON LR	18	11.28
RTO	175	1.84
TRANSFER	35	16.37
FOSTER		0.00
Total :	393	13.09



Kennel Comparisons Statistics

"Intake Comparisons"

1/1/22 to 12/19/22

1/1/23 to 12/19/23

Dogs				
Strays	197	252	↑	27.9 %
Owner Surrenders	42	123	↑	192.9 %
BORN	0	15	↑	1500.0 %
CONFISCATE	6	5	↓	16.7 %
TRANSFER	0	1	↑	100.0 %
Total Dogs Received:	245	396	↑	61.6 %
Cats				
Strays	63	242	↑	284.1 %
Owner Surrenders	0	64	↑	6400.0 %
BORN	0	1	↑	100.0 %
CONFISCATE	1	13	↑	1200.0 %
Total Cats Received:	64	320	↑	400.0 %
Total Intakes:	309	716	↑	131.7 %

"Outcome Comparisons"

1/1/22 to 12/19/22

1/1/23 to 12/19/23

Dogs				
Adoption	96	156	↑	62.5 %
Euthanasia	13	18	↑	38.5 %
Return to Owner	124	175	↑	41.1 %
DIED	1	1	↓	- %
DISPOSAL	0	3	↑	300.0 %
HOME EXP	1	0	↓	100.0 %
RELOCATE	1	0	↓	100.0 %
TRANSFER	7	35	↑	400.0 %
Total Dogs Dispositioned:	243	388	↑	59.67

Cats				
Adoption	37	145	↑	291.9 %
Euthanasia	2	15	↑	650.0 %
Return to Owner	6	14	↑	133.3 %
DIED	0	11	↑	1100.0 %
DISPOSAL	0	6	↑	600.0 %
RELOCATE	0	7	↑	700.0 %
TRANSFER	9	102	↑	1033.3 %
Total Cats Dispositioned:	54	300	↑	455.56
Total Outcomes:	297	688	↑	131.6 %

Animals in the Shelter on 12/19/2023	CAT	DOG	Total
	31	22	53



Kennel Statistics Report
Intakes from 11/01/23 to 11/30/23

	CAT	DOG	KITTEN	OTHER	PUPPY	TOTAL
OWNER SUR	9	16	3	5	0	33
STRAY	11	23	7	0	3	44
TOTAL	20	39	10	5	3	77

Kennel Statistics Report
Outcomes from 11/01/23 to 11/30/23

		CAT	DOG	KITTEN	OTHER	TOTAL
ADOPTION		3	10	7	3	23
	TOTAL	3	10	7	3	23
DISPOSAL		3	3	1	0	7
	TOTAL	3	3	1	0	7
EUTH		0	2	0	0	2
	TOTAL	0	2	0	0	2
RTO		1	14	0	0	15
	TOTAL	1	14	0	0	15
TRANSFER		8	1	3	5	17
	TOTAL	8	1	3	5	17
TOTAL		15	30	11	8	64

Kendall County Animal Control

802 John Street
Yorkville IL 60560



Bites between 11/1/2023 and 11/30/2023

<u>Date</u>	<u>Pet Name</u>	<u>animalid</u>	<u>Breed</u>	<u>Vaccinated</u>	<u>Altered</u>	<u>Victim/Owner</u>	<u>Multiple Bites</u>	<u>bite severity</u>	<u> euthanized</u>
11/01/2023	KNOX	A041184	GERM SHEPHERD	NOT UTD	ALTERED	OWNER	NO	2	No
11/02/2023	UNKNOWN	A042131	PIT BULL	NOT UTD	UNALTERED	VICTIM	UNK	3	No
11/03/2023	SMOKEY	A041280	PIT BULL	NOT UTD	UNALTERED	VICTIM	NO	3	Yes
11/11/2023	RANGER	A041337	LABRADOR RETR	NOT UTD	UNALTERED	OWNER	NO	3	No
11/12/2023	KANE	A041330	DOGO ARGENTINO	NOT UTD	UNALTERED	VICTIM	NO	3	No
11/12/2023	COOPER	A023540	PIT BULL	UTD	ALTERED	VICTIM	NO	3	Yes
11/14/2023	LYLA	A042143	CHIHUAHUA SH / MIX	NOT UTD	ALTERED	VICTIM	NO	2	No
11/19/2023	JASPER	A041490	GERM SHEPHERD	UTD	ALTERED	VICTIM	NO	3	No
11/19/2023	JASPER	A041490	GERM SHEPHERD	UTD	ALTERED	OWNER	NO	3	No
11/20/2023	UNKNOWN	A041491	MIXED	NOT UTD	UNALTERED	VICTIM	UNKNOW	2	No
11/21/2023	UNKNOWN	A042139	DOMESTIC SH	NOT UTD	UNALTERED	VICTIM	UNK	2	No
11/24/2023	OZZY	A018746	LABRADOR RETR / MIX	UTD	ALTERED	VICTIM	YES	2	No
11/25/2023	OUTLAW	A041896	TIBETAN MASTIFF	UTD	UNALTERED	VICTIM	NO	2	Yes
11/30/2023	CHLOE	A041777	CAIRN TERRIER / MIX	UTD	UNALTERED	OWNER	NO	2	No

Breed	Total
Total	13
CAT	1
DOMESTIC SH	1
DOG	12
CAIRN TERRIER / MIX	1
CHIHUAHUA SH / MIX	1

Date Pet Name animalid Breed Vaccinated Altered Victim/Owner Multiple Bites bite severity euthanized

	Total
DOGO ARGENTINO	1
GERM SHEPHERD	2
LABRADOR RETR	1
LABRADOR RETR / MIX	1
MIXED	1
PIT BULL	3
TIBETAN MASTIFF	1



Kendall County Agenda Briefing

Meeting Type: Economic Development and Administration
Meeting Date: 12/20/2023
Subject: Animal adoption contract changes
Prepared by: Taylor Cosgrove
Department: Animal Control

Action Requested:

None. FYI only

Board/Committee Review:

NA

Fiscal impact:

none

Background and Discussion:

Staff has revised our Animal Adoption Contract to reflect current SOPs that allow for cat surrenders with Animal Control.

Staff Recommendation:

NA

Attachments:

Animal Adoption Contract (revised)



Animal Adoption Contract

Date: _____ Adoption Fee: _____ Receipt #: _____ File #: _____

Rabies Tag #: _____ Microchip #: _____ Manufacturer: _____

Canine Feline Other Neutered Male Spayed Female

Breed: _____ Age: _____ Color / Markings: _____

Animal's Name: _____

I, as the adopter of this animal, agree to the following (**please initial**):

____ I have been provided a copy of the animal's Health Record as well as any other medical paperwork Kendall County Animal Control has for this animal.

____ I have been provided a copy of the animal's microchip number and manufacturer.

____ I will comply with all applicable laws pertaining to the control, care, and treatment of this animal.

____ I am not adopting the animal stated above for resale, illegal functions, medical research, or as a gift for another individual. I am adopting this animal as a part of the family and not for utilitarian purposes (i.e. guard dog for a business, mouser for a barn).

____ I will keep the animal primarily indoors and will not allow it to roam free.

____ I acknowledge that Kendall County Animal Control makes no claims or representations to the health, condition, training, behavior, or temperament of the animal stated above; that I and members of my household have been afforded full opportunity to determine the suitability of the behavior and temperament of the animal and I accept the animal at my own risk, and hereby release, indemnify, defend and save harmless Kendall County Animal Control from and against any and all claims or liability for damages to person or property hereafter caused by said animal. I further acknowledge that Kendall County Animal Control does not guarantee the health of any animal, nor assume any financial responsibility for future veterinarian costs.

____ I understand that animals adopted from Kendall County Animal Control may be returned if I reside in Kendall County. No adoption fees will be refunded and I will be charged the appropriate owner surrender fee. ▼

Deleted: dogs

Deleted: I understand that cats adopted from Kendall County Animal Control may not be returned as Kendall County Animal Control does not accept owner surrender cats.¶

A copy of our policy regarding warranties, refunds, or returns is available upon request.
(225 ILCS 605/3.5a5)

My signature certifies that I have read, understood, and agree to abide by all the terms of this contract.

Name of Person(s) Adopting: _____

Street Address: _____

City, State, Zip Code: _____ Phone: _____

Alternate Phone: _____ Driver's License #: _____

Signature: _____ Date: _____

KCAC Staff Printed Name: _____

KCAC Staff Signature: _____ Date: _____

VOLUNTARY RELEASE/WAIVER OF LIABILITY

I the undersigned, _____ desire to adopt an animal from Kendall County, Illinois, (“Kendall County”). This Voluntary Release/Waiver of Liability (“Release”), signed by me, is effective as of the below-indicated date. In furtherance of this adoption, I agree to the following:

1. **Assumption of the Risk.** I acknowledge that, due to the unpredictable nature of animals, certain risks and dangers are inherent in caring for an animal. These risks include risks of injury, illness, death, or loss to persons or animals, including damage to property. I have voluntarily agreed to adopt the animal, as contemplated herein, with full knowledge of such risks and voluntarily assume all such risks.

2. **Waiver and Release.** I do hereby fully release and discharge Kendall County, Kendall County Animal Control, and their respective past, present and future elected officials, board members, insurers, agents, and employees (collectively, the “Released Parties”) from any and all liability, damages, expenses (including attorneys’ fees and costs), claims and any causes of action from injuries, illnesses, death, damage or loss which I may have now or in the future as a result of this adoption and the animal adopted. I hereby release the Released Parties from any liability, damages, expenses (including attorneys’ fees and costs), claim, or cause of action arising out of the Released Parties’ negligence or arising out of any act or omission by me. This is a complete and irrevocable release and waiver of liability, without limitation.

3. **Indemnification.** I agree to indemnify and hold harmless and defend the Released Parties, with counsel of Released Parties’ own choosing, from any and all liability, damages, expenses (including attorneys’ fees and costs), claims and any causes of action resulting from injuries, illness, death, damage or loss, including, but not limited to, attorneys’ fees and costs, sustained by me, my legal heirs, devisees, agents and assigns, or third parties, arising out of, or in any way associated with, the contemplated adoption. I agree to cooperate fully with Released Parties in the defense of said claim.

4. **Severability.** If any portion of this Release is held invalid, the balance hereof shall continue in full legal force and effect.

5. **Venue:** This Release is governed by the laws of the State of Illinois. Venue for any legal proceedings arising out of, or relating to, this Release and the referenced adoption shall be the Circuit Court of Kendall County, Illinois, Twenty-Third Judicial Circuit, State of Illinois.

I have carefully read this Voluntary Release/Waiver of Liability, and I understand that it constitutes a disclaimer of liability by Kendall County and a release of all claims by me. I understand that I assume all risks inherent in adopting an animal from Kendall County. By signing below, I am knowingly and voluntarily accepting the above-identified provisions.

Signature of Pet Adopter: _____ Date: _____

Print Name: _____

Animal Control Witness: _____ Position: _____

Kendall County Emergency Management Agency

1102 Cornell Lane, Yorkville Illinois 60560

Roger Bonuchi, Director

Tracy Page, Deputy Director

Emergency Management Report

NOVEMBER 2023

○ **KCEMA Operations**

- KCEMA and a contingency of ARES members may be assisting with the election process in March of 2025. I met with Debbie Gillett, Kendall County Clerk and Recorder, to discuss how we can help the Clerk's office on election day.
- NQS work and training will begin in January.
- Our generic task book template has been distributed to the group. More to come in January.
- Awards night and food on Monday December 18th, 18:30.
- Two new members will be sworn in on the 18th.
- Updates to the County EMA website are taking place

○ **Nuclear**

- 4th Quarterly All County ORO Meeting November 28th. Business and updates.
- IEMA hosted "REP Ingestion Pathway Training" this past week. The session lasted a bit over an hour. For most, this was a refresher of how nuclear alerts work, what action to take, and who could be affected.
- The main discussion was of a new approach to potential evacuations with a shelter-in-place option if an alert level reached "General Emergency" and was a rapidly developing event. More to come on this.

○ **Hazard Mitigation Plan**

- The HMP will be presented to the County Administrator
- Public Forum will be February 20, 2024

○ **LEPC Committee**

- Diesel spill reported last week in Minooka (Grundy). GCEMA just sent a copy since it was close to Kendall.
- LEPC will be installing the CAMEO suite of software tools on the EOC PCs.
- Rob DeLong was elected LEPC Chair, Roger Bonuchi Co-Chair, and Tray Page as Secretary.

○ **UCP Status (Our command bus)**

- Mast air inlet has been repaired
- The antenna in the dispatch area that is thought to be defective was marked "low band" in the UCP documents. Of course, we have no need for a low band antenna these days. When swept with a spectrum analyzer, the antenna is defective anyway. We'll add a UHF antenna for use in the dispatch area since removing the low band antenna will be difficult to do.
- Both PC in the dispatch are need some repair.

- We have an ICRI radio iterop device that was given us by ILEAS. It's never been installed in the bus. We're taking up that project now. We plan to connect the tri-band Motorola and the two Kenwood radios for interoperability.
 - **Radios**
 - Attended the State Interoperability Executive Committee (SIEC) meeting last week in Pontiac. This Oversight Committee has established guidelines and practices for use of the system so that one group of users will not negatively affect another group operating on the system. Each individual agency using Starcom21 agrees to abide by the guidance given by the Starcom21. The Oversight Committee is in the process of upgrading the current Starcom channel profile (ITTF), to the new Statewide Interop Template (SWIT). The 700/800Mhz channel layout has changed dramatically and must be updated. The SIEC provided guidance on what channels can be used and by whom at this meeting on the November 29th. I will provide an update to our EMA members that are interested in the details.
 - **CERT**
 - Looking into the possibility of Oswego PD hosting a CERT class this summer to co-inside with our CERT class for the Sheriff's Youth Academy. More to come on that.
 - **Meetings/Training/Volunteers/Details**
 - Amateur Radio Classes (general class licensing) continue on Thursday evenings, 6-8pm, 6 students. We're on our last chapter as of this week. Testing will be held in mid-January.
 - IEMA County Call Update with IEMA Deputy Director via Zoom, Monthly
 - ILEAS Meetings twice a month
 - ARES SEC meeting on the second Wednesday of each month via Zoom
 - UCP team lead meeting monthly.
 - State radio "Stakeholders" meeting monthly.
 - Planning the formation of an ARES group here in Kendall County. I'll be meeting with a local amateur radio club in the next month or so.
 - Illinois Eclipse Communications Planning is on-going.
 - Kendall County will be hosting the IEMA Region 3 meeting on May 17th
 - Kendall County will be hosting the National Weather Service Storm Spotting training on February 28th

- **Search & Rescue**
 - Joe Buan authored a comprehensive report on the use of bike teams in search & rescue. Thank you Joe and great work.

- **CERT**
 - I'm looking into the possibility of Oswego PD hosting a CERT class this summer to co-inside with our CERT class for the Sheriff's Youth Academy. More to come on that.

- **Meetings/Training/Volunteers/Details**
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 - UCP team lead meeting monthly.
 - State radio "Stakeholders" meeting monthly.
 - Planning the formation of an ARES group here in Kendall County. I'll be meeting with a local amateur radio club in the next month or so.
 - Met with the Sheriff concerning the Youth Academy scheduling from 2023.
 - Illinois Eclipse Communications Planning Meeting and Drive Test Briefing on Tuesday.



Kendall County Agenda Briefing

Meeting Type: Economic Development and Administration
Meeting Date: 12/20/2023
Subject: Kendall Area Transit Financial Audits
Prepared by: Jennifer Breault, Financial Analyst & KAT Program Compliance Oversight Monitor (PCOM)
Department: Administration

Action Requested:

Approval of Audits

Board/Committee Review:

Approval of Kendall Area Transit IL Downstate Operating Assistance (DOAP) Grant Financial Report June 30, 2023

Approval of Kendall Area Transit Section 5311 Grant Financial Report June 30, 2023

Approval of Kendall Area Transit Coronavirus Aid, Relief, and Economic Security Act (CARES) Grant Financial Report June 30, 2023

Fiscal impact:

None

Background and Discussion:

Kendall County auditor Mack & Associates completed the audit for Kendall Area Transit grants for the period July 1, 2022 – June 30, 2023. All Kendall Area Transit grants received a clean audit. This means that in the opinion of the auditor, the financial reports present fairly, in all material respects, the revenues and expenses, in accordance with the financial reporting provisions of the IL Department of Transportation (IDOT) Division of Public and Intermodal Transportation.

Staff Recommendation:

Approval of Kendall Area Transit Audits

Attachments:

Section 5311 Audit, DOAP Audit, CARES Audit

**COUNTY OF KENDALL, ILLINOIS
ILLINOIS DOWNSTATE OPERATING
ASSISTANCE GRANT
FINANCIAL REPORT
June 30, 2023**

COUNTY OF KENDALL, ILLINOIS
Illinois Downstate Operating Assistance Program

Year Ended June 30, 2023
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CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Illinois Downstate Operating Assistance Program Agreement of the County of Kendall, Illinois, (the "County") which is comprised of the annual financial report for the year ended June 30, 2023, and the related notes to the financial statements.

In our opinion, the Illinois Downstate Operating Assistance Program Agreement Annual Financial Report referred to above presents fairly, in all material respects, the revenues and expenses of the Illinois Downstate Operating Assistance Program Agreement of the County of Kendall, Illinois, for the year ended June 30, 2023, in accordance with the financial reporting provisions of the Illinois Department of Transportation Division of Public and Intermodal Transportation as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Illinois Downstate Operating Assistance Program Agreement of the County of Kendall, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the basis of the financial reporting provisions of the Illinois Department of Transportation Division of Public and Intermodal Transportation, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Illinois Downstate Operating Assistance Program Agreement of the County of Kendall, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Illinois Downstate Operating Assistance Program Agreement of the County of Kendall, Illinois' ability to continue as a going concern for a reasonable period of time.

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

Restriction of Use

This report is intended solely for the information and use of the County Board and management of Kendall County, Illinois and for filing with the State of Illinois, Department of Transportation Division of Public and Intermodal Transportation, and is not intended to be and should not be used by anyone other than those specified parties.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
December 1, 2023

Grantee:

Kendall County
SCHEDULE OF REVENUE AND EXPENSE
under **DOWNSTATE OPERATING ASSISTANCE GRANT OP- 23 -21-IL**
for the Year Ended June 30, 2023
(Page 1 of 2)

Operating Revenues and Income

401	Passenger fares for transit services	48,146.08
402	Special transit fares	-
403	School Bus Service	-
404	Freight Tariffs	-
405	Total charter service revenues	-
406	Auxiliary revenue	-
407	Non-transportation revenue	-
407 .99	Sec. 5307 force acct & admin cost reimbursement	-
409	Local Cash Grants and Reimbursements	-
411	State cash grants and reimbursement - <i>other than Downstate Operating Assistance</i>	-
412	State special fare assistance	-
413	Federal cash grants & reimbursement	55,578.00
413 .99	Sec. 5307 capital funds applied to state eligible op. expenses	320,000.00
.99	Job Access Reverse Commute & New Freedom	-
440	Subsidy from other sectors of operations	-
	Total Operating Revenues	<u>423,724.08</u>

Operating Expenses

501	Labor	5,984.90
502	Fringe benefits	-
503	Professional services	
504	Materials & supplies consumed	
505	Utilities	
506	Casualty & liability	
507	Taxes	
508	Net purchased transportation	1,440,454.74
509	Miscellaneous expense	
511	Interest expense	-
512	Leases, rentals, and purchase-lease payments	
518		-
	Total Operating Expenses	<u>1,446,439.64</u>

Ineligible Expenses:

APTA and IPTA dues		\$	
Other: Depreciation		\$	-
Fundraising		\$	-
In Kind Lease			

Less Total Ineligible Expenses	-
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Total Eligible Operating Expenses	<u>1,446,439.64</u>
--	----------------------------

Revised 02/18/14

Kendall County
SCHEDULE OF REVENUE AND EXPENSE
 under DOWNSTATE OPERATING ASSISTANCE GRANT OP- 23 -21-IL
 for the Year Ended June 30, 2023
 (Page 2 of 2)

Total Eligible Operating Expenses	1,446,439.64
Total Operating Revenue & Income	423,724.08
Deficit	1,022,715.56
65% of Eligible Expense	940,185.77
Maximum Contract Amount	1,300,000.00
FY 23 Eligible Downstate Operating Assistance (Deficit, 65% of eligible expense, or maximum contract amount, whichever is less)	940,185.77
FY 23 Downstate Operating Assistance Received (prior to close of fiscal year)	765,120.84
FY 23 Downstate Operating Assistance Receivable (at close of fiscal year and subsequently received)	175,064.93
FY 23 Downstate Operating Assistance (Over) Under Paid	-

Prepared By: <u>Justin Dooley</u>	Title: <u>Finance Director</u>
Reviewed by PCOM: _____	Date: _____
Reviewed by Grantee: Authorized Representative _____	Date: _____

Revised 02/18/14

COUNTY OF KENDALL, ILLINOIS
Illinois Downstate Operating Assistance Program

Year Ended June 30, 2023
Notes to Financial Statements

NOTE 1: Summary of Significant Accounting Policies

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the County of Kendall's (the "County") accounting policies are described below.

A. Basis of Presentation

The financial statement presents a comparison between direct expenditures and program revenues for the Illinois Downstate Operating Assistance Program. Direct expenditures are those that are specifically associated with these programs. Program revenues include grants that are restricted to meeting the operational or capital requirements of the programs, and interest earned on grants that is required to be used to support the program.

B. Measurement Focus and Basis of Accounting

The financial statement is prepared using the accrual basis of accounting. This means that all revenues earned and expenditures incurred are reported in the financial statement. The Schedule of Revenue and Expenses is a reporting format in accordance with provisions of the grant agreement between the Illinois Department of Transportation and Kendall County, Illinois. Such financial information includes only the revenues and expenses as promulgated within the format of the prescribed form.

NOTE 2: Grant Agreements

Downstate Operating Assistance Grant

This agreement is made by and between the State of Illinois (the "State"), acting by and through the Illinois Department of Transportation, Division of Public and Intermodal Transportation (the "Department"), and the County.

Whereas, the County proposes to provide public transportation services in a downstate area of Illinois (the "Project");

Whereas, the County has made application to the Department under Article II of the Illinois Downstate Public Transportation Act, (30 ILCS 740/2-1 et seq., (the "Act"); the Department's implementing regulations there under (92 Illinois Administrative Code Part 653, (the "Rules")) and the forms included in the Department's current "Downstate Public Transportation Operating Assistance Program" (the "Standard Forms"); and the Department has approved the County's application and has certified to the Illinois Department of Revenue the County's boundaries and its eligibility to participate under the Act;

COUNTY OF KENDALL, ILLINOIS
Illinois Downstate Operating Assistance Program

Year Ended June 30, 2023
Notes to Financial Statements

NOTE 2: Grant Agreements (Continued)

Downstate Operating Assistance Grant (Continued)

Now therefore, in consideration of the mutual covenants set forth herein, this Agreement is made to provide state operating assistance funds to the County and set forth the terms and conditions of such assistance.

Definitions as used in this Agreement

- A. "AICPA" means the American Institute of Certified Public Accountants.
- B. "FTA" means the Federal Transit Administration of the United States Department of Transportation. Any reference in any law, map, regulation, document, paper, or other record of the United States to the Urban Mass Transportation Administration shall be deemed a reference to the Federal Transit Administration.
- C. "OMB" means the U.S. Office of Management and Budget.

Project Scope

The County agrees to provide the public transportation services described in its final approved application and program proposed expenditures ("POPE") approved by the Department, and in accordance with the Act, the Rules, the Standard Forms and all other applicable laws and regulations. The County shall not reduce, terminate, or substantially change such public transportation services or increase fares without prior written notification to the Department.

Project Budget

Under the Act, the Department enters into this Grant Agreement to implement the County's approved program of expenditures, within the following condition:

The County shall be paid under this agreement sixty-five percent (65%) of the County's eligible operating expenses incurred during fiscal year 2023, up to the corresponding identical or minimally different appropriation amount provided by Public Act 97-0731, as per 30 ILCS 740/2- 7(b-10) and 30 ILCS 740/2-3(d), as long as there are sufficient funds transferred into the Downstate Public Transportation Fund (30 ILCS 740/2-7(b)), and provided that the amount paid under this Agreement together with any operating assistance received by the County from any other state or local agency for fiscal year 2023 does not exceed the County's actual operating deficit for that year.

The Department has approved and agrees to make a grant in the maximum amount of \$1,300,000 (federal and state funds), subject to the limitations set forth above, the Act and the Rules.

COUNTY OF KENDALL, ILLINOIS
Illinois Downstate Operating Assistance Program

Year Ended June 30, 2023
Notes to Financial Statements

NOTE 2: Grant Agreements (Continued)

Downstate Operating Assistance Grant (Continued)

Project Budget (Continued)

In the event that the County receives an amount in excess of the amount provided to be paid to the County, or the combined state and local operating assistance grants for fiscal year 2023 exceed the County's actual operating deficit for that year, the County agrees to remit to the State any excess funds received.

For purposes of this Agreement, the term "operating deficit" shall have the following meaning set forth in Section 2-2.03 of the Act (3NNO ILCS 740/2-2.03): "the amount by which eligible operating expenses exceed revenue from fares, reduced fare reimbursements, rental of properties, advertising, and any other amounts collected and received by a provider of public transportation, which, under standard accounting practices, are properly classified as operating revenue or operating income attributable to providing public transportation and revenue from any federal financial assistance received by the participant to defray operating expenses or deficits. For purposes of determining operating deficits, local effort from local taxes or its equivalent shall not be included as operating revenue or operating income."

The County agrees to commit the necessary local funding to cover costs incurred in providing public transportation which are not reimbursed under this Agreement or by other federal, state or local assistance programs.

NOTE 3: Contingencies

Grant Revenues

The County Downstate Operating Assistance Grant Program is created from funding from a state grant which is governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant program are subject to audit and adjustment by the granting agencies. Any disallowed claims resulting from such audits could become a liability of the County. In the opinion of the County, any such disallowed claims will not have a material adverse effect on the overall financial position of the County.

NOTE 4: Subsequent Events

Grant Revenues

As of June 30, 2023, the County was due the fourth quarter grant requests for state fiscal year 2023. The County was due a total of \$175,065, which was received in July and August 2023.



COUNTY OF KENDALL, ILLINOIS
CHRISTINA BURNS
COUNTY ADMINISTRATOR
KENDALL COUNTY OFFICE BUILDING
111 WEST FOX STREET, SUITE 316
YORKVILLE, ILLINOIS 60560
630.553.4171

December 1, 2023

Mack & Associates, P.C.
116 E. Washington Street, Suite One
Morris, Illinois 60450

This representation letter is provided in connection with your audits of the Section 5311 Annual Financial Report and Section 5311 Grant Reimbursement Reports of the County of Kendall, Illinois, Non-Metro Transportation Operating and Administrative Assistance Grant Agreement, the Illinois Downstate Operating Assistance Program, and the Coronavirus Aid, Relief, and Economic Security Act Program (collectively County of Kendall, Illinois, Transit), which comprise the schedules of revenue and expense for the year ended June 30, 2023, and the related notes to the financial statements.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 1, 2023, the following representations made to you during your audits.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 2, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with the prescribed reporting requirements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial.
6. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the prescribed reporting requirements.

Information Provided

7. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the County from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the County Board and its Committees or summaries of actions of recent meetings for which minutes have not yet been prepared.
8. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
9. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
10. We have no knowledge of any fraud or suspected fraud that affects the County and involves—
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
11. We have no knowledge of any allegations of fraud or suspected fraud affecting the County's financial statements communicated by employees, former employees, regulators, or others.
12. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

13. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
14. We have disclosed to you the identity of the County's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

15. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
16. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
17. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
18. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
19. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
20. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
21. The County has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Signature:



Date: December 1, 2023

Title: County Administrator

COUNTY OF KENDALL, ILLINOIS
SECTION 5311 GRANT
FINANCIAL REPORT
June 30, 2023

COUNTY OF KENDALL, ILLINOIS
Section 5311 Grant

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CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Section 5311 Grant Agreement of the County of Kendall, Illinois, (the "County") which is comprised of the annual financial report for the year ended June 30, 2023, and the related notes to the financial statements.

In our opinion, the Section 5311 Grant Agreement Annual Financial Report referred to above presents fairly, in all material respects, the revenues and expenses of the Section 5311 Grant Agreement of the County of Kendall, Illinois, for the year ended June 30, 2023, in accordance with the financial reporting provisions of the Illinois Department of Transportation Division of Public and Intermodal Transportation as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Section 5311 Grant Agreement of the County of Kendall, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the basis of the financial reporting provisions of the Illinois Department of Transportation Division of Public and Intermodal Transportation, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Section 5311 Operating Assistance Grant Agreement of the County of Kendall, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Section 5311 Operating Assistance Grant Agreement of the County of Kendall, Illinois' ability to continue as a going concern for a reasonable period of time.

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

Restriction of Use

This report is intended solely for the information and use of the County Board and management of Kendall County, Illinois and for filing with the State of Illinois, Department of Transportation Division of Public and Intermodal Transportation, and is not intended to be and should not be used by anyone other than those specified parties.

Mack & Associates, P. C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
December 1, 2023

County of Kendall

Section 5311 Annual Financial Report
Operating Period July 1, 2022 to June 30, 2023
Contract Number 22-0338-27109

Revenue

Line Item	Description	Total
401	Passenger Fares/ Donations	
402	Special Transit Fares	
405	Charter Service	
406	Auxiliary Transportation	
407	Non-Transportation Revenue	
440	Other:	
	Total Revenue	\$0
	Less: Non- 5311 Operating Revenues	
	Section 5311 Operating Revenue	\$0

Expenses

Line Item	Eligible Expenses	Actual Administrative Expenses	Actual Operating Expenses	Total
501	Labor			\$0.00
502	Fringe Benefits			\$0.00
503	Services			\$0.00
504.01	Fuel and Oil			\$0.00
504.02	Tires and Tubes			\$0.00
504.99	Other Materials			\$0.00
505	Utilities			\$0.00
506	Casualty and Liability			\$0.00
507	Taxes			\$0.00
508	Purchase of Service	69,520.92	0.00	\$69,520.92
509	Miscellaneous			\$0.00
511	Interest Expense			0.00
512	Lease and Rentals			
	Other:			
	Total Expenses	\$69,520.92	\$0.00	\$69,520.92

Revised 7/21/15

**County of Kendall
Operating Period July 1, 2022 to June 30, 2023
Section 5311 Grant Reimbursement**

	Administrative Expenses	Operating Expenses	Total	
1) Expenses: Per Single Audit	\$69,521	\$0	\$69,521	
2) Less: Ineligible Expenses per Single Audit	\$0	\$0	\$0	
3) Net Eligible Expenses ((1)-(2))	\$69,521	\$0	\$69,521	
4) Less: Section 5311 Operating Revenues (From Page 1)		\$0	\$0	
5) Section 5311 Operating Deficit ((3)-(4))		\$0		
6) Section 5311 Deficit ((3)-(4))			\$0	
7) Section 5311 Reimbursement %	x 80%	x 50%		
				Grant Total
A) Eligible Reimbursement Per Percentages	\$55,617	\$0		\$55,617
B) Funding Limits per Contract				\$55,578
C) Maximum Section 5311 Reimbursement: (Lesser of Totals for (A) or (B))			\$55,578	\$55,578
E) Amount (Over) Under Paid ((C)-(D))				\$0.00
F) Grantee Local Match Requirement (Operating Deficit-(C))			\$0	

GRANTEE MATCH SOURCES	AMOUNTS
Downstate Operating Grant	\$0
Local Contracts	\$0
In-Kind Services, Subsidies, Donations	
TOTAL LOCAL MATCH (Must equal (F))	\$0
LOCAL TRANSIT FUNDS RETAINED (CARRY FORWARD ACCOUNT)	
BEGINNING CARRY FORWARD (C.F.A.) BALANCE	\$0
FY Local Transit (Local Contracts) Amounts Received	\$529,113
Less expended for Operating	(\$529,113)
ENDING CARRY FORWARD (C.F.A.) BALANCE	\$0

I certify that the revenues and costs claimed for reimbursement are adequately supported and the approved cost allocation plan (if applicable) has been followed as provided in the project budget.

Prepared By: Justin Dooley
Title: Finance Director

Reviewed By/PCOM: _____

Date: 11/13/2023

CPA Approval: _____

Date: _____

COUNTY OF KENDALL, ILLINOIS
Section 5311 Grant

Notes to Financial Statements
Year Ended June 30, 2023

NOTE 1: Summary of Significant Accounting Policies

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the County of Kendall's (the "County") accounting policies are described below.

A. Basis of Presentation

The financial statement presents a comparison between direct expenditures and program revenues for the Section 5311 Grant. Direct expenditures are those that are specifically associated with these programs. Program revenues include grants that are restricted to meeting the operational or capital requirements of the programs, and interest earned on grants that is required to be used to support the program.

B. Measurement Focus and Basis of Accounting

The financial statement is prepared using the accrual basis of accounting. This means that all revenues earned and expenditures incurred are reported in the financial statement. The Schedule of Revenue and Expenses is a reporting format in accordance with provisions of the grant agreement between the Illinois Department of Transportation and County of Kendall, Illinois. Such financial information includes only the revenues and expenses as promulgated within the format of the prescribed form.

NOTE 2: Grant Agreements

Section 5311 Grant

This agreement is made by and between the State of Illinois (the "State"), acting by and through the Illinois Department of Transportation, Division of Public and Intermodal Transportation (the "Department"), and the County.

Whereas, the County proposes to provide public transportation services in non-urbanized area of downstate Illinois (the "Project"); and

Whereas, the Department has applied under Section 5311 of the Federal Transit Act, as amended (49 U.S.C. Section 5311), to the Federal Transit Administration (the "FTA") for federal operating, capital, and administrative assistance for this Project; and

Whereas, the Department's application has been approved by the FTA; and

Whereas, the County represents that is an eligible recipient and has made application to the Department for a public transportation grant under the provisions of Illinois Compiled Statutes 20 ILCS 2705/49, et seq. and 30 ILCS 740/1 et seq. (the "Acts"), and

COUNTY OF KENDALL, ILLINOIS

Section 5311 Grant

Notes to Financial Statements

Year Ended June 30, 2023

NOTE 2: Grant Agreements (Continued)

Section 5311 Grant (Continued)

Whereas, the County's final application, including subsequent submittals, information, and documentation, as provided by the County in support thereof, has been approved by the Department.

In consideration of the mutual covenants, the parties agree that the above recitals are made a part of this Agreement, that this Agreement is made to provide federal financial assistance (the "Grant") to the County, to set forth the terms and conditions upon which the Grant will be made available, and to set forth the agreement of the Parties as to the manner in which the Project will be undertaken, used, and completed. The parties further agree as follows:

Definitions as used in this Agreement

- A. "AICPA" means the American Institute of Certified Public Accountants.
- B. "Contractor" or "Third Party Contractor" means or refers to vendor or contractor retained by the County in connection with the performance of the Project, and paid or financed, in whole or in part, with funds received by the County in connection with this agreement.
- C. "FHWA" means the Federal Highway Administration of the United States Department of Transportation.
- D. "FTA" means the Federal Transit Administration of the United States Department of Transportation. Any reference in any law, map, regulation, document, paper, or other record of the United States to the Urban Mass Transportation Administration shall be deemed a reference to the Federal Transit Administration.
- E. "Government" means both the government of the United States of America and/or State of Illinois.
- F. "Non-Metro", "Non-Urbanized" refers synonymously to any area outside an urbanized area with a population of less than 50,000 inhabitants, as defined by the U.S. Bureau of the Census.
- G. "OMB" means the U.S. Office of Management and Budget
- H. "Project" means the mass transportation project for which grant funds are to be used by the County pursuant to this Agreement, as described in the County's final approved application.

COUNTY OF KENDALL, ILLINOIS
Section 5311 Grant

Notes to Financial Statements
Year Ended June 30, 2023

NOTE 2: Grant Agreements (Continued)

Section 5311 Grant (Continued)

Definitions as used in this Agreement (Continued)

- I. "Project Costs" means the sum of eligible costs incurred in performing the work on the Project, including work done by the County, less proceeds from sale of scrap and replaced assets.
- J. "Project Facilities" means any asset, including but not limited to fixed facilities, rolling stock, equipment, real property, and office furniture, purchased with funds paid to the County pursuant this Agreement.
- K. "Section 5311" (formerly known as "Section 18") refers to the "Formula Grant Program for Areas Other than Urbanized Areas" section of the Federal Transit Act of 1992, as amended. See 49 U.S.C. Section 5311. "Section 5311" may also include subsection 5311(f) involving "Intercity Bus Transportation." See 49 U.S.C. Section 5311(f).
- L. "U.S. DOT" means United States Department of Transportation.

The Project

The County agrees to provide, or cause to be provided through its contractor(s), the public transportation services described in the County's final approved application, program of proposed expenditures ("POPE"), and the service plan on file at the Department's offices and subsequent submittals, information, and documentation, provided by the County in support thereof, all as approved by Department representatives. The County's application and service plan are incorporated into this Agreement.

Amount of Grant

Pursuant to 49 USC 5311, the Department will fund up to 50% of eligible operating deficit and up to 80% of eligible administration expenses incurred by the County (and/or County's contractor) during state fiscal year 2023 (the "fiscal year") to reimburse the County for the provision of public transportation and intercity bus service, as approved by the Department for the Project, up to the amount as stated in the Approved Project Budget ("Federal Funds"). The maximum amount of Federal Funds for the Project under this agreement is \$55,578. The method for determining the intercity bus portion of the project shall be in accordance with the Department's guidelines, as from time to time adopted.

In no event shall the Department's funding participation under this Agreement exceed the total Department Grant available for the Project.

COUNTY OF KENDALL, ILLINOIS
Section 5311 Grant

Notes to Financial Statements
Year Ended June 30, 2023

NOTE 2: Grant Agreements (Continued)

Section 5311 Grant (Continued)

Amount of Grant (Continued)

The County agrees that it will provide, or cause to be provided, from sources other than from this Agreement, sufficient funds in an amount, when combined with the funds received from the Government pursuant to this Agreement, shall equal 100% of the total Project Cost.

The County further understands that the Department shall not make a grant which, when combined with federal funds or funds from any other source, is in excess of 100% of the Project Cost. In the event payment or reimbursement by the Department results in receipt by the County from all sources a total amount in excess of 100% of the Project Costs, the Department does not waive its right to require the County to promptly refund any excess funds provided under this Agreement. The determination of any refund due to the Department will be made after project close out and completion of an audit.

The Project Budget

The County shall carry out the Project and shall incur obligations against and make disbursements of Project Funds only in conformity with the latest Approved Project Budget. Budget line items may be adjusted by the County with prior notification of the Department. However, any amendment to the Approved Project Budget should be in accordance with the provisions of ITEM 35. No liability shall be incurred by the State in excess of the aforementioned amounts of the Grant.

NOTE 3: Contingencies

Grant Revenues

The County 5311 Grant Program is created from funding from a federal grant which is governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant program are subject to audit and adjustment by the granting agencies. Any disallowed claims resulting from such audits could become a liability of the County. In the opinion of the County, any such disallowed claims will not have a material adverse effect on the overall financial position of the County.

NOTE 4: Subsequent Events

Grant Revenues

As of June 30, 2023, the County was due \$0 from the Illinois Department of Transportation for the Section 5311 Grant.

**COUNTY OF KENDALL, ILLINOIS
CORONAVIRUS AID, RELIEF, AND ECONOMIC
SECURITY ACT GRANT
FINANCIAL REPORT
June 30, 2023**

COUNTY OF KENDALL, ILLINOIS
Coronavirus Aid, Relief, and Economic Security Act Program

Year Ended June 30, 2023
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CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Coronavirus Aid, Relief, and Economic Security Act Program Agreement of the County of Kendall, Illinois, (the "County") which is comprised of the annual financial report for the year ended June 30, 2023, and the related notes to the financial statements.

In our opinion, the Coronavirus Aid, Relief, and Economic Security Act Program Agreement Annual Financial Report referred to above presents fairly, in all material respects, the revenues and expenses of the Coronavirus Aid, Relief, and Economic Security Act Program Agreement of the County of Kendall, Illinois, for the year ended June 30, 2023, in accordance with the financial reporting provisions of the Illinois Department of Transportation Division of Public and Intermodal Transportation as described in Note 1.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Coronavirus Aid, Relief, and Economic Security Act Program Agreement of the County of Kendall, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the basis of the financial reporting provisions of the Illinois Department of Transportation Division of Public and Intermodal Transportation, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Coronavirus Aid, Relief, and Economic Security Act Program Agreement of the County of Kendall, Illinois' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Coronavirus Aid, Relief, and Economic Security Act Program Agreement of the County of Kendall, Illinois' ability to continue as a going concern for a reasonable period of time.

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

Restriction of Use

This report is intended solely for the information and use of the County Board and management of Kendall County, Illinois and for filing with the State of Illinois, Department of Transportation Division of Public and Intermodal Transportation, and is not intended to be and should not be used by anyone other than those specified parties.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
December 1, 2023

Required Audited Schedule of Revenues and Expenses under
the CARES Act Grant OP-21-21-CARE
Operating Period January 20, 2020 to June 30, 2023
Contract Number

Expenses

Line Item	Eligible Expenses	Actual Administrative Expenses	Actual Operating Expenses	Total
501	Labor			
502	Fringe Benefits			
503	Services			
504.01	Fuel and Oil			
504.02	Tires and Tubes			
504.99	Other Materials			
505	Utilities			
506	Casualty and Liability			
507	Taxes			
508	Purchase of Service		363,041.51	363,041.51
509	Miscellaneous			
511	Interest Expense			
512	Lease and Rentals			
	Other:			
	Total Expenses		\$363,041.51	\$363,041.51

Revised 06/16/21

DPIT OP-ASRE-CARES

**Required Audited Schedule of Revenues and Expenses under
the CARES Act Grant OP-21-21-CARE
Operating Period January 20, 2020 to June 30, 2023
Contract Number**

Expenses

	Administrative Expenses	Operating Expenses	Total
1) Expenses: Per Single Audit		\$363,042	\$363,042
2) Less: Ineligible Expenses per Single Audit			
3) Net Eligible Expenses ((1)-(2))		\$363,042	\$363,042
4) Less: CARES Operating Revenues (From Page 1)		\$0	\$0
5) CARES Operating Deficit ((3)-(4))		\$363,042	
6) CARES Deficit ((3)-(4))			\$363,042
7) CARES Reimbursement %	x 0%	x 100%	
			Grant Total
A) Eligible Reimbursement Per Percentages		\$363,042	\$363,042
B) Funding Limits per Contract			\$378,067
C) Maximum Section CARES Reimbursement: (Lesser of Totals for (A) or (B))			\$363,042
D) Less: IDOT Payments-Section CARES Reimbursement to Grantee			\$ 363,042
E) Amount (Over) Under Paid ((C)-(D))			\$0.00
F) Grantee Local Match Requirement (Operating Deficit-(C))			\$0

GRANTEE MATCH SOURCES	AMOUNTS
Downstate Operating Grant	
Local Contracts	
In-Kind Services, Subsidies, Donations	
TOTAL LOCAL MATCH (Must equal (F))	
LOCAL TRANSIT FUNDS RETAINED (CARRY FORWARD ACCOUNT)	
BEGINNING CARRY FORWARD (C.F.A.) BALANCE	
FY Local Transit (Local Contracts) Amounts Received	
Less expended for Capital \$ Operating \$	
ENDING CARRY FORWARD (C.F.A.) BALANCE	

I certify that the revenues and costs claimed for reimbursement are adequately supported and the approved cost allocation plan (if applicable) has been followed as provided in the project budget.

Prepared By: Justin Dooley
 Title: Finance Director
 Reviewed By/PCOM: _____
 Date: _____
 CPA Approval: _____
 Date: _____

Prepared By: Justin Dooley

Title: Finance Director

Reviewed by PCOM: _____

Date: _____

Reviewed by Grantee: _____
 Authorized Representative

Date: _____

COUNTY OF KENDALL, ILLINOIS

Coronavirus Aid, Relief, and Economic Security Act Program

Year Ended June 30, 2023
Notes to Financial Statements

NOTE 1: Summary of Significant Accounting Policies

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the County of Kendall's (the "County") accounting policies are described below.

A. Basis of Presentation

The financial statement presents a comparison between direct expenditures and program revenues for the Coronavirus Aid, Relief, and Economic Security Act Program. Direct expenditures are those that are specifically associated with these programs. Program revenues include grants that are restricted to meeting the operational or capital requirements of the programs, and interest earned on grants that is required to be used to support the program.

B. Measurement Focus and Basis of Accounting

The financial statement is prepared using the accrual basis of accounting. This means that all revenues earned and expenditures incurred are reported in the financial statement. The Schedule of Revenue and Expenses is a reporting format in accordance with provisions of the grant agreement between the Illinois Department of Transportation and Kendall County, Illinois. Such financial information includes only the revenues and expenses as promulgated within the format of the prescribed form.

NOTE 2: Grant Agreements

Coronavirus Aid, Relief, and Economic Security Act Grant

The Agreement is made by and between the Illinois Department of Transportation, Division of Public and Intermodal Transportation (the "State"), and the County of Kendall (the "County").

The County proposes to provide public transportation services in a Non-urbanized area of Illinois (the "project"), as described in the County's final approved application.

The State has applied under Section 5311 of the Federal Transit Act, as amended (49 U.S.C. Section 5311), to the Federal Transit Administration (FTA) for federal operating, capital and administrative assistance for this Project.

The State's application has been approved by the FTA, and the County represents that it is an eligible recipient and has made application to the State for a public transportation grant under the provisions of Illinois Compiled Statutes 20 ILCS 2705/49, et seq. and 30 ILCS 740/1 et seq. (the "Acts"), and the County's final application, including subsequent submittals, information, and documentation, as provided by the County in support thereof, has been approved by the State.

COUNTY OF KENDALL, ILLINOIS

Coronavirus Aid, Relief, and Economic Security Act Program

Year Ended June 30, 2023

Notes to Financial Statements

NOTE 2: Grant Agreements (Continued)

Coronavirus Aid, Relief, and Economic Security Act Grant (Continued)

In consideration of the mutual covenants, the parties agree that the above recitals are made a part of this Agreement, that this Agreement is made to provide federal financial assistance (the "Grant") to the County, to set forth the terms and conditions upon which the Grant will be made available, and to set forth the agreement of the Parties as to the manner in which the Project will be undertaken, used, and completed.

Definitions as used in this Agreement

- A. "AICPA" means the American Institute of Certified Public Accountants.
- B. "FTA" means the Federal Transit Administration of the United States Department of Transportation. Any reference in any law, map, regulation, document, paper, or other record of the United States to the Urban Mass Transportation Administration shall be deemed a reference to the Federal Transit Administration.
- C. "OMB" means the U.S. Office of Management and Budget.

Project Scope

The County agrees to provide, or cause to be provided through its contractor(s), the public transportation services described in the County's final approved application, and the service plan on file at the State's offices and subsequent submittals, information, and documentation, provided by the County in support thereof, all as approved by State representatives. The County's application and service plan are incorporated into this Agreement.

Project Budget

The State will fund up to 100% of eligible operating deficit incurred by the County during the Term to reimburse the County for the provision of public transportation and intercity bus service, as approved by the State for the Project, up to the amount as stated in the Uniform Budget. The method for determining the intercity bus portion of the project shall be in accordance with the Department's guidelines, as from time to time adopted.

In no event shall the State's funding participation under this Agreement exceed the total State Grant available for the Project. The maximum amount of operating and administrative assistance for the Project under this Agreement is \$363,042.

COUNTY OF KENDALL, ILLINOIS
Coronavirus Aid, Relief, and Economic Security Act Program

Year Ended June 30, 2023
Notes to Financial Statements

NOTE 2: Grant Agreements (Continued)

Coronavirus Aid, Relief, and Economic Security Act Grant (Continued)

Project Budget (Continued)

The County further understands that the State shall not make a grant which, when combined with federal funds or funds from any other source, is in excess of 100% of the Project Cost. In the event payment or reimbursement by the State results in receipt by the County from all sources a total amount in excess of 100% of the Project Costs, the State does not waive its right to require the County to promptly refund any excess funds provided under this Agreement. The determination of any refund due to the State will be made after project close-out and completion of an audit.

The County shall carry out the Project and shall incur obligations against and make disbursements of Project funds only in conformity with the Uniform Budget. Budget line items may be adjusted by the County with prior notification of the Department. However, any amendment to the Uniform Budget should be in accordance with the provisions of Article VI and Article XXVI, Section 26.5 of this agreement. No liability shall be incurred by the State in excess of the aforementioned amounts of the Grant.

NOTE 3: Contingencies

Grant Revenues

The Coronavirus Aid, Relief, and Economic Security Act grant program is created from funding from a state grant which is governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant program are subject to audit and adjustment by the granting agencies. Any disallowed claims resulting from such audits could become a liability of the County. In the opinion of the County, any such disallowed claims will not have a material adverse effect on the overall financial position of the County.

NOTE 4: Subsequent Events

Grant Revenues

As of June 30, 2023, the County was due \$0 from the Illinois Department of Transportation for the Coronavirus Aid, Relief, and Economic Security Act Grant.



Kendall County Agenda Briefing

Meeting Type: Economic Development and Administration
Meeting Date: 12/20/2023
Subject: Hazard Mitigation Plan Status Update
Prepared by: Roger Bonuchi, Emergency Management Director
Department: Emergency Management

Action Requested:

Review of proposed Hazard Mitigation Plan

Board/Committee Review:

NA

Fiscal impact:

None

Background and Discussion:

Kendall County EMA has been working with American Environmental, IEMA, and FEMA since November 2022 on an update of our Hazard Mitigation Plan. A number of municipalities and other entities within Kendall County are also participants. We are moving toward our last step of the plan update process that will include requesting that the County adopt the Plan. Adoption will ensure that the County is eligible to apply for mitigation project funding from FEMA/IEMA in the future. Projects listed for the County are a wish list of what you'd like to see accomplished if funding becomes available. The Plan does not obligate the County to fund or complete the projects listed if funding does not become available. There is no downside to adopting the Plan. Other participating municipalities, fire districts, and police departments have the same steps and standing as the County. Following concurrence from the committee, the plan will begin the public review and IEMA and FEMA approval process. The plan would return to the County Board at a future date following review of those agencies.

Staff Recommendation:

Review of proposed Hazard Mitigation Plan

Attachments:

Draft Adoption Resolution - Kendall County.pdf

Kendall Co. HMP Update - Frequently Asked Questions.pdf

Kendall Co. Mitigation Action Tables - Kendall Co. AHMP Update.pdf

Public Forum Adoption Process

Frequently Asked Questions

Kendall County Multi-Jurisdictional Multi-Hazard Mitigation Plan Update

1) What is the Kendall County Multi-Hazard Mitigation Plan?

The Kendall County Multi-Jurisdictional Multi-Hazard Mitigation Plan evaluates damage to life and property from natural and man-made hazards that have impacted the County and identifies projects and activities to reduce these damages. The Plan is considered to be multi-jurisdictional because it includes municipalities and other jurisdictions (townships, fire protection districts, schools, etc.) who want to participate.

2) What is hazard mitigation?

Hazard mitigation is any action taken to **reduce** the long-term risk to people and property from natural and man-made hazards **before** an event occurs.

3) Why is this Plan being updated?

The Plan update fulfills federal planning requirements of the Stafford Act as amended by the Disaster Mitigation Act and the Disaster Recovery and Reform Act. While meeting federal requirements, this Plan update also provides these benefits:

- Funding for mitigation projects and activities **before** disasters occur.
- Funding for projects and activities **following** declared disasters.
- Increased awareness about natural hazards and closer cooperation among the various organizations and political jurisdictions involved in emergency planning and response.

4) Who is updating this Plan?

The Kendall County Multi-Jurisdictional Multi-Hazard Mitigation Planning Committee is updating the Plan with assistance from technical experts in emergency planning, environmental matters, and infrastructure. The Committee will include members from education, emergency services, municipal, township and county government, health care, and law enforcement.

5) How can I participate?

You are invited to attend public meetings of the Kendall County Multi-Hazard Mitigation Planning Committee. In addition, you are encouraged to provide photographs, other documentation, and anecdotal information about damages you experienced from natural and man-made hazards in Kendall County. Surveys will be available at participating jurisdictions and through Kendall County to help gather specific information from residents. All of this information will be used to update the Plan. The draft Plan update will be presented at a public forum for further public input.

More information can be obtained by contacting:

Roger Bonuchi, Director
Kendall County Emergency Management Agency
1102 Cornell Lane
Yorkville, IL 60560
(630) 553-4500

(NAME of MUNICIPALITY or COUNTY), Illinois

Resolution No. _____

A Resolution of (NAME of MUNICIPALITY or COUNTY) adopting the 2024 Kendall County Multi-Jurisdictional Multi-Hazard Mitigation Plan

WHEREAS the (NAME of MUNICIPALITY or COUNTY BOARD/COUNCIL) recognizes the threat that natural and man-made hazards, including severe thunderstorms, severe winter storms, floods, and tornadoes among others, pose to people and property within (NAME of MUNICIPALITY or COUNTY); and

WHEREAS the (NAME of MUNICIPALITY or COUNTY) has prepared a multi-hazard mitigation plan, hereby known as the 2024 Kendall County Multi-Jurisdictional Multi-Hazard Mitigation Plan in accordance with federal laws, including the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended; the National Flood Insurance Act of 1968, and the National Dam Safety Program Act, as amended; and

WHEREAS the 2024 Kendall County Multi-Jurisdictional Multi-Hazard Mitigation Plan identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in (NAME of MUNICIPALITY or COUNTY) from the impacts of future hazards and disasters; and

WHEREAS adoption by the (NAME of MUNICIPALITY or COUNTY) demonstrates its commitment to hazard mitigation and achieving the goals outlines in the 2024 Kendall County Multi-Jurisdictional Multi-Hazard Mitigation Plan.

NOW THEREFORE, BE IT RESOLVED BY (NAME of MUNICIPALITY or COUNTY), ILLINOIS, THAT:

The (NAME of MUNICIPALITY or COUNTY BOARD/COUNCIL) adopts the 2024 Kendall County Multi-Jurisdictional Multi-Hazard Mitigation Plan and agrees to participate in the annual maintenance and evaluation of the Plan.

ADOPTED by a vote of ___ in favor and ___ against, and ___ abstaining, this ___ day of _____, 2024.

CERTIFIED by (SIGNATURE)
(NAME & TITLE)

ATTESTED by (SIGNATURE)
(NAME & TITLE)

What Happens Next – Public Forum and Adoption

- ❖ The **final meeting** of the Hazard Mitigation Planning Committee will be held as a **Public Forum to present the Plan update for review and comment**. Individuals in the community are invited to come and review the Plan.
 - We'll hold the Public Forum **in the evening**, from 5:00 p.m. to 7:00 p.m. on Tuesday, February 20th at the Oswego Fire Protection District Station 1 so that those who are interested have the opportunity to attend.
 - It will be held as an **open house-style** public forum so that the public can come and go as they please.
- ❖ **Each participating jurisdiction will be provided an electronic copy** of the Plan update.
- ❖ The **County will post the Plan update on its website** and have a hard copy available for review at the EMA Office.
- ❖ There will be a **two-week comment period** following the public forum so those that are unable to attend can still provide input. Comments will be accepted through March 5th.
- ❖ Once the comment period is over, AEC will **take any comments we receive and incorporate them into the Plan update** and submit it to IEMA/FEMA.
- ❖ It will take anywhere between **2 to 4 months for IEMA and FEMA to complete their review of the Plan update**. AEC will make any edits they request and then FEMA will issue what's called an Approval Pending Adoption (APA) letter.
- ❖ **Once the County receives the APA letter, an email will be sent** to participants with a model adoption resolution **letting them know know that it's time to adopt the Plan update**. Each participating jurisdiction will need to **adopt the Plan by formal resolution to become eligible to apply for mitigation project fundings**. We don't want to adopt the Plan before we receive the APA letter in case changes need to be made.
- ❖ **Once the jurisdictions adopt the Plan, they will need to provide AEC with the signed resolution**. AEC will then submit the resolutions to IEMA/FEMA who will issue the Final Approval letter which starts the clock on the 5 year update of the Plan

Figure MIT-__
Kendall County Hazard Mitigation Actions
(Sheet 1 of __)

Activity/Project Description	Hazard(s) to be Mitigated	Community Lifeline(s) to be Mitigated	Type of Mitigation Activity	Population Affected (Size, SVI, CEJST, and/or EDRC) [§]	Reduce Effects of Hazard(s) on Buildings & Infrastructure		Goal(s) Met	Priority	Cost/Benefit Analysis	Organization / Department Responsible for Implementation & Administration	Time Frame to Complete Activity	Funding Source(s) [†]	Status
					New	Existing							
Develop a list of at risk/socially vulnerable populations within the County in order to alert these individuals of hazard events and provide services such as check ins.	EC, EH, EQ, F, MMH, SS, SWS, T	C	LP&R E&A	Small SVI: 0.1222	---	---	4, 9	P2/P4	Low/High	Community Health Division & Environmental Health Division / Public Health Department	1-2 years	County	New
Partner with local fire departments/fire protection districts to distribute carbon monoxide detectors and public information on the risk to life and property associated with the natural and man-made hazards that impact the County and the proactive approaches they can take to reduce their risk.	DR, EC, EH, EQ, F, MMH, SS, SWS, T	---	E&A	Large SVI: 0.1222	---	---	4	P2/P4	Low/Medium	Emergency Response Specialist / Public Health Department	2-3 years	County	New
Strengthen professional workforce capabilities related to building code administration and enforcement activities by acquiring software and hardware to assist in building and structure permitting and enforcement.	EC, EH, F, SS, SWS, T	S&S	LP&R	Large SVI: 0.1222	Yes	Yes	1, 2, 6, 7, 8, 9	P1/P3	Medium/High	Planning, Building & Zoning Director	2-5 years	County / FEMA BRIC	New
Update Land Resource Management Plan for unincorporated areas of the County as well as the incorporated municipalities of Millbrook and Plattville.	F, SS	S&S	LP&R	Large SVI: 0.1222	Yes	Yes	2, 6, 7, 8	P2	Low/Medium	Planning, Building & Zoning Director	2-5 years	County	New

[§] Size refers to the general size of the population affected (i.e., small, medium, or large, while a Social Vulnerability Index (SVI) ranking of 0.6 or greater, a Climate and Economic Justice Screening Tool (CEJST) designation of “Yes”, and/or an Economically Disadvantaged Rural Community (EDRC) designation of “Yes” identifies potentially underserved communities and/or socially vulnerable populations using the SVI, CEJST, and EDRC as described in Section 1.2.

[†] Identifies the most likely funding source to be pursued for the activity/project described. However, if funding is unavailable through the most likely or other suggested sources, then implementation of medium to large-scale activities/projects is unlikely due to the County’s size (approx. 32,700 individuals in unincorporated areas), projected population growth and budgetary constraints. The County works hard to maintain critical services to its residents. Additional funding is necessary if implementation is to be achieved within the time frames specified.

Acronyms

<u>Hazard(s) to be Mitigated:</u>				<u>Community Lifelines to be Mitigated:</u>				<u>Type of Mitigation Activity:</u>			
DR	Drought	MMH	Man-Made Hazard	C	Communications	H&M	Health & Medical	E&A	Education & Awareness	NSP	Natural Systems Protection
EC	Extreme Cold	SS	Severe Storms	E	Energy (Power & Fuel)	S&S	Safety & Security	LP&R	Local Plans & Regulations	S&IP	Structure & Infrastructure Projects
EH	Excessive Heat	SWS	Severe Winter Storm	FWS	Food, Water, Shelter	T	Transportation				
EQ	Earthquake	T	Tornado	HM	Hazardous Material						
F	Flood										
<u>Priority:</u>											
P1	High Priority			P3	Moderate Priority						
P2	Significant Priority			P4	Important						

Figure MIT-__
Kendall County Hazard Mitigation Actions
(Sheet 2 of __)

Activity/Project Description	Hazard(s) to be Mitigated	Community Lifeline(s) to be Mitigated	Type of Mitigation Activity	Population Affected (Size, SVI, CEJST, and/or EDRC) [§]	Reduce Effects of Hazard(s) on Buildings & Infrastructure		Goal(s) Met	Priority	Cost/Benefit Analysis	Organization / Department Responsible for Implementation & Administration	Time Frame to Complete Activity	Funding Source(s) [†]	Status
					New	Existing							
Update the County's stormwater ordinance.	F, SS	S&S	LP&R	Large SVI: 0.1222	Yes	Yes	2, 6, 7	P2	Low/Medium	Planning, Building & Zoning Director	1-2 years	County	Existing (2011) No. 7
Implement a floodplain buyout program to acquire repetitive flood loss properties and remove existing structures in Black Hawk Springs and along the Fox River and Blackberry Creek in Oswego.	F	S&S	LP&R S&IP NSP	Small SVI: 0.1222	---	Yes	2, 4, 6	P1	Medium/High	Planning, Building & Zoning Director	2-5 years	County / FEMA BRIC FMA	Existing (2011) No. 13
Ensure all county-owned critical facilities are equipped with weather radios to establish a Communications Community Lifeline that notifies staff and residents of natural and man-made hazard event information.	EC, EH, EQ, F, MMH, SS, SWS, T	---	E&A	Small SVI: 0.1222	---	---	4	P2/P4	Low/High	EMA Director	1-5 years	County	Existing (2011) No. 1

[§] Size refers to the general size of the population affected (i.e., small, medium, or large, while a Social Vulnerability Index (SVI) ranking of 0.6 or greater, a Climate and Economic Justice Screening Tool (CEJST) designation of "Yes", and/or an Economically Disadvantaged Rural Community (EDRC) designation of "Yes" identifies potentially underserved communities and/or socially vulnerable populations using the SVI, CEJST, and EDRC as described in Section 1.2.

[†] Identifies the most likely funding source to be pursued for the activity/project described. However, if funding is unavailable through the most likely or other suggested sources, then implementation of medium to large-scale activities/projects is unlikely due to the County's size (approx. 32,700 individuals in unincorporated areas), projected population growth and budgetary constraints. The County works hard to maintain critical services to its residents. Additional funding is necessary if implementation is to be achieved within the time frames specified.

Acronyms

Hazard(s) to be Mitigated:

DR	Drought	MMH	Man-Made Hazard
EC	Extreme Cold	SS	Severe Storms
EH	Excessive Heat	SWS	Severe Winter Storm
EQ	Earthquake	T	Tornado
F	Flood		

Community Lifelines to be Mitigated:

C	Communications	H&M	Health & Medical
E	Energy (Power & Fuel)	S&S	Safety & Security
FWS	Food, Water, Shelter	T	Transportation
HM	Hazardous Material		

Type of Mitigation Activity:

E&A	Education & Awareness	NSP	Natural Systems Protection
LP&R	Local Plans & Regulations	S&IP	Structure & Infrastructure Projects

Priority:

P1	High Priority	P3	Moderate Priority
P2	Significant Priority	P4	Important

Figure MIT-__
Kendall County Hazard Mitigation Actions
(Sheet 3 of __)

Activity/Project Description	Hazard(s) to be Mitigated	Community Lifeline(s) to be Mitigated	Type of Mitigation Activity	Population Affected (Size, SVI, CEJST, and/or EDRC) [§]	Reduce Effects of Hazard(s) on Buildings & Infrastructure		Goal(s) Met	Priority	Cost/Benefit Analysis	Organization / Department Responsible for Implementation & Administration	Time Frame to Complete Activity	Funding Source(s) [†]	Status
					New	Existing							
Purchase and distribute weather radios to county residents to establish a Communications Community Lifeline.	EC, EH, EQ, F, MMH, SS, SWS, T	---	E&A	Small SVI: 0.1222	---	---	4	P2/P4	Low/High	EMA Director	1-5 years	County	Existing (2011) No. 2
Develop mutual aid agreements with local government entities to improve coordination and enhance emergency preparedness, response, recovery, and mitigation activities within the County.	EC, EH, EQ, F, MMH, SS, SWS, T	S&S	LP&R	Large SVI: 0.1222	Yes	Yes	1, 2, 4, 5	P1	Low/Medium	Chair County Board / EMA Director / Sheriff	2-5 years	County	Existing (2011) No. 4
Make public information materials available to residents that detail the risks to life and property associated with the natural and man-made hazards that impact the County, including the nearby nuclear facilities, and the proactive approaches they can take to reduce their risk.	DR, EC, EH, EQ, F, MMH, SS, SWS, T	---	E&A	Large SVI: 0.1222	---	---	3, 4	P2/P4	Low/Medium	EMA Director	1-5 years	County	New / Existing (2011) No. 5

[§] Size refers to the general size of the population affected (i.e., small, medium, or large, while a Social Vulnerability Index (SVI) ranking of 0.6 or greater, a Climate and Economic Justice Screening Tool (CEJST) designation of “Yes”, and/or an Economically Disadvantaged Rural Community (EDRC) designation of “Yes” identifies potentially underserved communities and/or socially vulnerable populations using the SVI, CEJST, and EDRC as described in Section 1.2.

[†] Identifies the most likely funding source to be pursued for the activity/project described. However, if funding is unavailable through the most likely or other suggested sources, then implementation of medium to large-scale activities/projects is unlikely due to the County’s size (approx. 32,700 individuals in unincorporated areas), projected population growth and budgetary constraints. The County works hard to maintain critical services to its residents. Additional funding is necessary if implementation is to be achieved within the time frames specified.

Acronyms

Hazard(s) to be Mitigated:

DR	Drought	MMH	Man-Made Hazard
EC	Extreme Cold	SS	Severe Storms
EH	Excessive Heat	SWS	Severe Winter Storm
EQ	Earthquake	T	Tornado
F	Flood		

Community Lifelines to be Mitigated:

C	Communications	H&M	Health & Medical
E	Energy (Power & Fuel)	S&S	Safety & Security
FWS	Food, Water, Shelter	T	Transportation
HM	Hazardous Material		

Type of Mitigation Activity:

E&A	Education & Awareness	NSP	Natural Systems Protection
LP&R	Local Plans & Regulations	S&IP	Structure & Infrastructure Projects

Priority:

P1	High Priority	P3	Moderate Priority
P2	Significant Priority	P4	Important

**Figure MIT-__
Kendall County Hazard Mitigation Actions
(Sheet 4 of __)**

Activity/Project Description	Hazard(s) to be Mitigated	Community Lifeline(s) to be Mitigated	Type of Mitigation Activity	Population Affected (Size, SVI, CEJST, and/or EDRC) [§]	Reduce Effects of Hazard(s) on Buildings & Infrastructure		Goal(s) Met	Priority	Cost/Benefit Analysis	Organization / Department Responsible for Implementation & Administration	Time Frame to Complete Activity	Funding Source(s) [†]	Status
					New	Existing							
Review new Flood Insurance Rate Maps (FIRMs) when they become available. Update the flood ordinance to exceed federal standards and reflect the revised FIRMs and present both for adoption. Enforce flood ordinance to ensure new development does not increase flood vulnerability or create unintended exposures to flooding.*	F	S&S	LP&R	Small SVI: 0.1222	Yes	Yes	2, 6, 7	P1	Low/High	Chair County Board / Planning, Building & Zoning Director	1-5 years	County	New
Continue to make the most recent Flood Insurance Rate Maps available at the Planning, Building & Zoning Department to assist the public in considering where to construct new buildings.*	F	S&S	E&A	Small SVI: 0.1222	Yes	---	2, 3, 4 6, 7	P2	Low/Medium	Planning, Building & Zoning Director	1-5 years	County	New
Continue to make County and Village officials aware of the most recent Flood Insurance Rate Maps and issues related to construction in a floodplain.*	F	S&S	E&A	Small SVI: 0.1222	Yes	---	3	P2	Low/Medium	Planning, Building & Zoning Director	1-5 years	County	New

[§] Size refers to the general size of the population affected (i.e., small, medium, or large, while a Social Vulnerability Index (SVI) ranking of 0.6 or greater, a Climate and Economic Justice Screening Tool (CEJST) designation of “Yes”, and/or an Economically Disadvantaged Rural Community (EDRC) designation of “Yes” identifies potentially underserved communities and/or socially vulnerable populations using the SVI, CEJST, and EDRC as described in Section 1.2.

[†] Identifies the most likely funding source to be pursued for the activity/project described. However, if funding is unavailable through the most likely or other suggested sources, then implementation of medium to large-scale activities/projects is unlikely due to the County’s size (approx. 32,700 individuals in unincorporated areas), projected population growth and budgetary constraints. The County works hard to maintain critical services to its residents. Additional funding is necessary if implementation is to be achieved within the time frames specified.

* Mitigation action to ensure continued compliance with NFIP. The Kendall County Planning, Building & Zoning Department is responsible for the administration and enforcement of the County’s ordinances regulating the development of land in the unincorporated areas of the County as well as the incorporated villages of Millbrook and Plattville. Therefore, projects related to continued compliance with the National Flood Insurance Program for Plattville will originate with the County.

Acronyms

<u>Hazard(s) to be Mitigated:</u>				<u>Community Lifelines to be Mitigated:</u>				<u>Type of Mitigation Activity:</u>							
DR	Drought	MMH	Man-Made Hazard	C	Communications	H&M	Health & Medical	E&A	Education & Awareness	NSP	Natural Systems Protection	LP&R	Local Plans & Regulations	S&IP	Structure & Infrastructure Projects
EC	Extreme Cold	SS	Severe Storms	E	Energy (Power & Fuel)	S&S	Safety & Security								
EH	Excessive Heat	SWS	Severe Winter Storm	FWS	Food, Water, Shelter	T	Transportation								
EQ	Earthquake	T	Tornado	HM	Hazardous Material										
F	Flood														
<u>Priority:</u>															
P1	High Priority			P3	Moderate Priority										
P2	Significant Priority			P4	Important										



Kendall County Agenda Briefing

Meeting Type: Economic Development and Administration

Meeting Date: 12/20/2023

Subject: Animal Control Volunteer Waiver

Prepared by: Taylor Cosgrove

Department: Animal Control

Action Requested:

Animal Control volunteer waiver update

Board/Committee Review:

Economic Development & Administration Committee

Fiscal impact:

none

Background and Discussion:

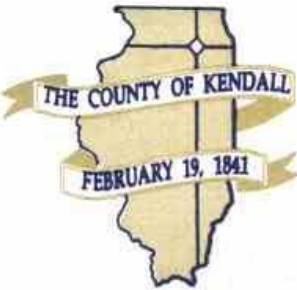
Our volunteer waiver that is currently in use is missing a few items that need to be addressed and changed. The updated waiver includes changes pertaining to use of images in marketing and social media, as well as the employee volunteer addendum, that resolves our prior issues of county employees volunteering at animal control.

Staff Recommendation:

N/A

Attachments:

Attached is the new and updated version of our volunteer waiver to be used if approved moving forward. We have also attached the old version that is currently in use.



Kendall County Animal Control

630-553-9256

630-553-1615 Fax

802 John St.

Yorkville, IL 60560

Acknowledgment and Waiver of Liability

Date: _____

Volunteer's Name : _____ Phone: _____

Emergency contact person: _____ Phone: _____

I, _____, understand and agree that Kendall County Animal Control and/or its staff are not responsible for ANY injuries or losses on or off of the premises. I further understand that there are risks of physical injury, and I agree to assume the full risk of any injuries (including death), damages, or loss which I may sustain as a result of any activity involving animals and/or any other activities that I perform as a volunteer for the Kendall County Animal Control. I do hereby fully release and discharge the County of Kendall, the Kendall County Animal Control and their past, present and future board members, elected officials, department heads, insurers, agents, and employees (collectively "Released Parties") from any and all liability (including attorneys' fees and costs), claims and any causes of action from injuries or illness (including death), damages or loss which I, my legal heirs, devisees, agents and assigns may have or which may accrue to me, my legal heirs, devisees, agents, and assigns on account of my volunteering with the Kendall County Animal Control. This is a complete and irrevocable release and waiver of liability. Specifically, and without limitation, I hereby release the Released Parties from any liability, claim or cause of action arising out of the Released Parties' negligence and/or arising out of any act or omission by me. I further agree to indemnify and hold harmless Released Parties against all claims, damages and losses by third parties (including attorneys' fees and expenses) to the extent that such claims, damages and losses arise out of any willful or negligent acts or omissions committed by me at Kendall County Animal Control. In the event of any emergency, I authorize the Released Parties to secure from any licensed hospital, physician and /or medical personnel any treatment deemed necessary for my immediate care and agree that I will be responsible for payment of any and all medical services rendered. The Released Parties are not responsible for any loss or theft of personal property brought to or left at the Kendall County Animal Control and/or at Kendall County Animal Control events. This Acknowledgment and Waiver of Liability shall remain in effect until I provide written notice of revocation in writing to the Kendall County Animal Control Director. By signing below, I acknowledge that I am signing this Acknowledgment and Waiver of Liability voluntarily, and I intend my signature to be a complete and unconditional release of liability. I have read and fully understand each and every provision of this Acknowledgement and Waiver of Liability set forth above, including permission to secure medical treatment and the release of all claims.

Signed: _____

Witness : _____

KCAC Staff Member : _____



KENDALL COUNTY ANIMAL CONTROL

802 John Street
Yorkville, Illinois 60560
T: 630-553-9256
F: 630-553-1615

VOLUNTEER ACKNOWLEDGEMENT AND WAIVER AND RELEASE OF LIABILITY

(to be completed by all individuals before volunteering at Kendall County Animal Control)

Date:

Volunteer's Name:

Volunteer's Address:

Volunteer's Phone:

Volunteer's

Email Address:

**Emergency Contact
Person's Name:**

Emergency

Contact's Phone:

In consideration for being permitted to volunteer at the Kendall County Animal Control Department, the undersigned agrees to the following terms and conditions:

- 1. Volunteer Requirements.** While volunteering at the Kendall County Animal Control, I will follow the directives of Kendall County staff, and I will wear all required safety equipment/gear requested by Kendall County staff.
- 2. Kendall County Employee.** If I am a current employee of Kendall County, I understand that I must fully complete and sign the Employee Addendum attached to this Volunteer Acknowledgment and Waiver and Release of Liability ("Waiver"), which shall be fully incorporated into this Waiver by reference herein.
- 3. Acknowledgment and Acceptance of Risks.** I understand that volunteering at the Kendall County Animal Control involves certain risks. I understand that these risks include risks of injury, illness, death, and property damage or loss, and that they may arise from my own actions or from the actions of others while volunteering at the facility. By signing my name below, I affirm that I am volunteering with knowledge of the hazards and potential dangers involved, and I agree to accept all risks set forth above. I understand that Kendall County, its elected officials, employees, volunteers, insureds, successors, and assigns (hereinafter collectively referred to as "Releasees") cannot eliminate all risks or guarantee my safety while volunteering at Kendall County Animal Control. I understand that I am solely responsible for knowing my own physical condition and my ability to participate in this volunteer opportunity.
- 4. Waiver and Release of Claims.** Knowing the risks described above, I agree, on behalf of myself and my family, heirs, assigns, and personal representative(s) to assume all the risks surrounding my volunteer services at Kendall County Animal Control. I understand and agree that I am fully responsible for the consequences of my actions. I hereby release, hold harmless and agree to indemnify and defend (with counsel of Releasees' own choosing) the Releasees from and against any present or future claims, losses, liabilities, costs and expenses (including, but not limited to attorneys' fees, expert fees, and court costs) for injury to person or property, or for any other damage, which I may suffer, or for which I may be liable to any other person, resulting from any cause while volunteering for Kendall County and Kendall County

Animal Control. Pursuant to 55 ILCS 5/3-9005, no attorney may be assigned to represent the Releasees unless the Kendall County State's Attorney has pre-approved the appointment of the attorney to represent the Releasees. Releasees' participation in their defense shall not remove my duty to indemnify, defend, and hold Releasees harmless, as set forth above. Releasees do not waive their defenses or immunities under the Local Government and Governmental Employees Tort Immunity Act (745 ILCS 10/1 *et seq.*) by reason of this indemnification provision. This is a complete and irrevocable release and waiver of liability.

5. **Authorization to Seek Emergency Medical Treatment.** I authorize the Releasees to seek emergency medical treatment on my behalf in case of injury, accident, or illness to me arising from my volunteering with Kendall County Animal Control. I understand that I will be responsible for payment in full of all medical, dental and vision care expenses and for all other expenses and damages that I sustain from such injury, accident and/or illness.
6. **Consent to Record/Photograph.** By signing my name below, I hereby consent for Kendall County, Illinois and its elected officials, employees, and agents to record, videotape and photograph my image and/or voice (collectively referred to as my "image") to be used for informational and marketing materials published by Kendall County and its Kendall County Animal Control. By signing below, I affirm that I understand no special compensation will be provided to me for use of my image and that I will not receive advance notice before my image is used for these purposes. I understand this consent can be revoked at any time by sending written notice to the Kendall County Animal Control Director, 802 John Street, Yorkville, Illinois 60560.
7. **Loss or Theft of Personal Property.** By signing below, I affirm that Releasees are not responsible for any loss or theft of my personal property brought to and/or left at Kendall County Animal Control and/or at Kendall County Animal Control events.
8. **Entire Agreement.** This Waiver represents the entire agreement between the parties regarding its subject matter and there are no other promises or conditions in any other agreement whether oral or written. This Waiver supersedes any prior written or oral agreements between the parties regarding its subject matter and may not be modified except in writing acknowledged by both parties.
9. **Choice of Law and Venue.** This Waiver shall be construed in accordance with the laws and Constitution of the State of Illinois and if any provision is invalid for any reason, such invalidation shall not render invalid other provisions which can be given effect without the invalid provision. The parties agree that the venue for any legal proceedings between them shall be the Circuit Court of Kendall County, Illinois, Twenty-Third Judicial Circuit, State of Illinois.
10. **No Employment Contract.** By signing below, I acknowledge that my execution of this Waiver and participation in the volunteer opportunity with Kendall County Animal Control in no way creates a contract of employment with Releasees. I am participating in this volunteer opportunity without promise, expectation, and/or receipt of any compensation or benefits from Kendall County.

I HAVE CAREFULLY READ THIS WAIVER AND FULLY UNDERSTAND ITS CONTENTS. I AFFIRM THAT I AM AT LEAST 18 YEARS OF AGE. I AM AWARE THAT THIS IS A WAIVER AND RELEASE OF LIABILITY, AND SIGN IT OF MY OWN FREE WILL.

Volunteer's Signature

Date



KENDALL COUNTY ANIMAL CONTROL

802 John Street
Yorkville, Illinois 60560
T: 630-553-9256
F: 630-553-1615

**EMPLOYEE ADDENDUM TO
VOLUNTEER ACKNOWLEDGEMENT & WAIVER OF LIABILITY**

(to be completed by any current Kendall County employee requesting to volunteer at Kendall County Animal Control during their non-compensated time)

Date: _____

Volunteer's Name: _____

I am currently employed by Kendall County, Illinois and/or one of its elected offices. Yes No

If you checked "yes", please complete and return this Employee Addendum Form to Kendall County Animal Control before performing any volunteer services.

The undersigned agrees to the following terms and conditions, which are incorporated by reference herein into my signed Kendall County Animal Control Volunteer Acknowledgment and Waiver and Release of Liability ("Waiver"):

1. I currently work at Kendall County _____ ("Employer").
2. My current job title is: _____.
3. I am requesting to volunteer at Kendall County Animal Control during my non-working time, and my request is made freely and without coercion.
4. My volunteer hours will occur only during non-compensated, non-working time.
5. **While volunteering at Kendall County Animal Control, I will not perform any services that are the same type of services that I perform and/or am assigned to perform for my Employer (hereinafter collectively referred to as "same services"). I must immediately notify the Animal Control Director or their designee if I am asked to perform the same services.**
6. My volunteer hours at Kendall County Animal Control are not considered "hours worked" and will not be applied toward benefits and/or service credits by my Employer. I affirm that I am not receiving any compensation for my volunteer services with Kendall County Animal Control.
7. By signing below, I affirm that I have reviewed all the above with my Employer.

Volunteer's Signature

Date

Reviewed by:

Employer's Signature

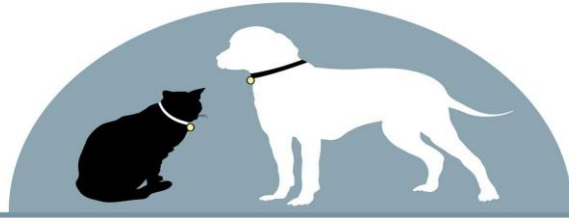
Date

Received by Kendall County Animal Control:

Witness (Printed Name)

Witness (Signature)

Date



KENDALL COUNTY
ANIMAL CONTROL

Financial Statements FY23
November 2023

KENDALL COUNTY ANIMAL CONTROL FUND #1301
Statement of Revenues And Expenditures
11/30/2023

	CURRENT YEAR				PRIOR YEAR	VARIANCE
	FY23 Budget	November Actual	FY23 YTD	YTD Percent of Budget	FY22 YTD	FY23 YTD v. FY22 YTD
REVENUE						
Fines & Fees	\$ 20,000	\$ 5,932	\$ 59,088	295.4%	\$ 32,189	\$ 26,899
Miscellaneous	300		12	4.0%	108	(96)
Donations	5,000		3,283	65.7%	1,234	2,049
Rabies Tags Sold	300,000	13,678	256,544	85.5%	250,805	5,739
Intact Registration Fee	13,000	1,290	12,375	95.2%	8,898	3,477
Transfer In from State Pet Fund			-			
Total Revenue	\$ 338,300	\$ 20,900	\$ 331,302	97.9%	\$ 293,234	\$ 38,067
EXPENDITURE						
Salary - Other	\$ 119,808	\$ 7,838	\$ 87,889	73.4%	\$ 63,042	\$ 24,847
Salary - Administrator	6,500	500	6,300	96.9%	6,500	(200)
Salary - Animal Control Warden	61,800	4,615	56,538	91.5%	50,769	5,769
Salary - Assistant Warden	41,600	3,520	44,352	106.6%	41,762	2,590
Overtime	500	-	265	53.0%	693	(428)
Office Supplies	1,200	126	1,376	114.7%	1,024	352
Postage	1,600	66	1,499	93.7%	1,565	(66)
Training	2,000		188	9.4%	240	(52)
Telephone & Pager	1,200	84	1,013	84.4%	805	208
Contractual Service	6,000		363	6.0%	-	363
Equipment	3,500		3,044	87.0%	2,026	1,018
Vehicle Maintenance	1,600		1,737	108.6%	350	1,388
Gasoline/Fuel/Oil	600	139	1,194	199.0%	303	891
Uniforms	750		594	79.2%	374	220
Refunds	500				940	
Observation/Disposal	500		62	12.3%	200	(138)
Microchips	1,500		1,052	70.1%	1,375	(323)
Volunteers/Public Relations	1,000		587	58.7%	-	587
Neuter/Spay Fees		70	-	100.0%	-	-
Rabies Tags	2,500		2,377	95.1%	2,313	64
Transportation, Board & Care	10,000	3,036	9,904	99.0%	6,196	3,707
Kennel Improvements					-	-
Capital Expenditures					-	-
Total Operating Expenditure	\$ 264,658	\$ 19,995	\$ 220,333	83.3%	\$ 180,476	\$ 39,857
TRANSFERS OUT						
Transfer to General Fund	\$ 35,200	\$ 11,590	\$ 24,134	68.6%	\$ 50,968	\$ (26,834)
Transfer to IMRF Fund	17,075	939	11,386	66.7%	11,333	53
Transfer to SS Fund	13,000	1,260	15,172	116.7%	12,541	2,631
Transfer to Building Fund	15,000	15,000	15,000		35,050	
Total Transfers Out	\$ 80,275	\$ 28,790	\$ 65,693	81.8%	\$ 109,892	\$ (24,150)
Total Expenditure & Transfers Out	\$ 344,933	\$ 48,784	\$ 286,026	82.9%	\$ 290,369	\$ 15,707
Total Revenue Over/(Under) Expenditure	\$ (6,633)	\$ (27,884)	\$ 45,276	-682.6%	\$ 2,866	\$ 42,411

**KENDALL COUNTY ANIMAL CONTROL FUND #1301
FUND (CASH) BALANCE
FY 2023**

MONTH	FY23 Monthly REVENUE OVER/(UNDER) EXPENSES	FY23 FUND (CASH) BALANCE	FY22 Monthly REVENUE OVER/(UNDER) EXPENSES	FY22 FUND (CASH) BALANCE
Beginning Fund (Cash) Balance		\$ 153,804		\$ 159,477
December-22	\$ 10,068	163,872	\$ (6,190)	153,287
January-23	15,569	179,441	21,276	174,563
February-23	22,472	201,913	392	174,955
March-23	5,701	207,614	4,448	179,403
April-23	(10,885)	196,729	6,407	185,809
May-23	9,548	206,277	5,664	191,473
June-23	14,436	220,713	14,073	205,546
July-23	6,294	227,007	1,276	206,822
August-23	11,574	238,581	11,342	218,164
September-23	1,487	240,068	10,828	228,992
October-23	(8,149)	231,919	(4,195)	224,798
November-23	(27,885)	204,033	(70,994)	153,804
Fund (Cash)	\$ 50,229		\$ (5,673)	
YTD Fund Balance		\$ 204,033		\$ 153,804

KENDALL COUNTY ANIMAL CONTROL
Statement of Revenues And Expenditures
11/30/2023

Animal Medical Care Fund #1302

	FY23 Budget	November Actual	YTD Actual	YTD Percent of Budget	Fund Balance
Beginning Balance	\$ 16,300				FY13 \$250 FY14 21,935 FY15 33,497
Revenue					FY16 32,810 FY17 32,325 FY18 26,165 FY19 20,132
Donations & Receipts	10	188	5,508	55077.9%	FY20 18,939
Total Revenue	10	188	5,508	55077.9%	FY21 18,050 FY22 \$ 16,300
Expenditure					
Animal Medical Care Expenses	3,000	-	3,266	108.9%	
Heartworm Testing	500	-	138	27.5%	
FeLuk/FIV Testing	750	-	437	58.3%	
Total Expenditure	4,250	-	3,840	90.4%	
Ending Balance	\$ 12,060	\$ 188	\$ 1,667		

County Animal Population Control Fund #1309

	FY23 Budget	November Actual	YTD Actual	YTD Percent of Budget	Fund Balance
Beginning Balance	\$ 114,739				FY11 46,246 FY12 60,939 FY13 64,358
Revenue					FY14 71,549 FY15 83,094 FY16 97,935 FY17 106,508
Fees	12,000	2,490	19,028	158.6%	FY18 108,859
Total Revenue	12,000	2,490	19,028	158.6%	FY19 117,265 FY20 115,665 FY21 114,716 FY22 114,739
Expenditure					
Spay/Neuter Fees - Targeted Dogs/Cats	10,000	-	9,528	95.3%	
Spay/Neuter Fees - Adopted Dogs/Cats	30,000	4,825	31,960	106.5%	
Total Expenditure	40,000	4,825	41,488	103.7%	
Ending Balance	\$ 86,739	\$ (2,335)	\$ (22,460)		

Animal Control Capital Fund #1400

	FY23 Budget	November Actual	YTD Actual	YTD Percent of Budget	Fund Balance
Beginning Balance	\$ 42,131				FY11 87,769
Expenditure					FY13 46,762 FY14 51,661 FY15 69,276 FY16 125,571 FY17 134,712 FY18 142,293
Expense - Building Improvements	10,000	-			FY19 113,553
Capital Expenditure	2,500	-	(3,800)	-152.0%	FY20 3,551 FY21 23,607 FY22 \$ 42,131
Total Expenditure	12,500	-	(3,800)	-30.4%	
Transfers In					
Transfers In - from Animal Control Fund	15,000	15,000	15,000	100.0%	
Total Transfers In	15,000	15,000	15,000		
Ending Balance	\$ 44,631	\$ 15,000	\$ 18,800		

Kendall County Economic Development Commission
Loan Status
11/30/2023

Account Name	Last Pymt	A Monthly Payment		Interest Rate	B Total Paid		D Principal Balance	E Bank Totals	
	Loan Date	Principal	Interest		Principal	Interest		Interest Earned	Bank Balance includes I earned
Surplus - EDC BB #815-535								447,667.95	925,342.59
<u>Law Office Corporation</u> Payment: #92/242	11/1/2023	104.34			480.67	98.38			
Loan Status: Midland State Bank	3/11/2015	450.56 120,000.00 120,450.56		1.50%	36,133.13	11,410.61	84,317.43	124.34	48,247.13
<u>Lucky's Beef N Dogs</u> Payment: #49/176	11/9/2023	225.00			164.96	60.44			
Loan Status: BB 286	5/23/2017	32,086.20		2.90%	7,406.02	3,243.98	24,680.18		12,766.96
<u>Grace Holistic Center for Education</u> Payment: #32/84	10/31/2023	1,332.63			1,154.66	177.97			
Loan Status: Midland State Bank	5/1/2021	100,000.00		3.25%	35,443.23	7,200.93	64,556.77	50.27	42,694.43
<u>Camp Mutty Paws</u> Payment: #19/84	11/22/2023	727.10			572.31	127.69			
Loan Status: Midland State Bank	5/1/2022	54,100.00		3.50%	10,893.81	2,570.09	43,206.19	11.43	14,229.53
Minooka Water Project	2/7/2023			1.00%					750,000.00
Total Loan Statuses		306,636.76			89,876.19	24,425.61	216,760.57	447,792.29	1,793,280.64

Total Assets (D +E) 2,010,041.21