



Kendall County Board Agenda
Adjourned September Meeting
Kendall County Historic Courthouse,
110 W. Madison Street, Yorkville, IL 60560
Tuesday January 7, 2025, at 6:00 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Invocation
4. Roll Call
5. Determination of a Quorum
6. Approval of Agenda
7. Special Recognition
8. Public Comment
9. Consent Agenda
 - A. Approval of County Board minutes from December 2, 2024, County Board Reorganizational Meeting ([p. 2](#))
 - B. Approval of Committee Minutes ([p. 4](#))
 - C. Approval of claims in the amount of \$753,594.72 from December 31, 2024
 - D. Approval of Service agreement between Kendall County and the Village of Millington for the Provision of Demand Response Transportation ([p. 7](#))
 - E. Approval of Kendall Area Transit Section 5311 Grant Financial Report June 30, 2024 ([p. 15](#))
 - F. Approval of Kendall Area Transit IL Downstate Operating Assistance (DOAP) Grant Financial Report June 30, 2024 ([p. 26](#))
 - G. Approval of Kendall Area Transit Coronavirus Aid, Relief and Economic Security Act (CARES) Grant Financial Report June 30, 2024 ([p. 36](#))
10. New Business
11. Standing Committee Reports
12. Special Committee Reports
13. Liaison Reports
14. Other Business
15. Chairman's Report
16. Public Comment
17. Questions from the press
18. Executive Session
19. Adjournment

If special accommodation 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

**KENDALL COUNTY BOARD
REORGANIZATIONAL MEETING
DECEMBER 2, 2024**

STATE OF ILLINOIS)
)SS
COUNTY OF KENDALL)

The Kendall County Board Special Meeting was held at the Kendall County Office Building in the City of Yorkville on Monday, December 2, 2024 at 6:00 p.m.

INTRODUCTIONS

County Clerk, Debbie Gillette welcomed everyone and introduced Eric Weis State's Attorney, Matt Prochaska Clerk of the Circuit Court and Judge Krentz.

PLEDGE OF ALLEGIANCE

SWEARING IN OF COUNTY BOARD MEMBERS

Hon. Stephen Krentz swore in the following County Board members: Mr. Zach Bachmann, Mr. Brian DeBolt, Mr. Scott Gengler, Mr. Dan Koukol, and Mr. Seth Wormley.

ROLL CALL

The County Clerk called the roll. Members present: Zach Bachmann, Brian DeBolt, Elizabeth Flowers, Scott Gengler, Matt Kellogg, Dan Koukol, Ruben Rodriguez, Brooke Shanley and Seth Wormley. Member absent Jason Peterson.

The County Clerk reported that a quorum was present.

SPECIAL MODERATOR

The County Clerk will be the Special Moderator for the elections and appointment.

County Clerk Gillette stated that the County Board's Rules of Order do not specify a specific method for nominations for each office. A motion that all the nominations for the offices to be voted upon tonight will be made from the floor would be entertained.

Member DeBolt moved to approve that the nominations for the offices would be made from the floor. Member Wormley seconded the motion. Clerk Gillette asked for a voice vote on the motion. All members present voting aye. **Motion carried.**

ELECTION OF COUNTY BOARD CHAIRMAN

The Clerk opened the floor for nominations for the office of County Board Chairman.

Member Rodriguez nominated Matt Kellogg. Member Gengler seconded the nomination.

The Clerk then called the roll for Matt Kellogg for the position of County Board Chairman. All members voting aye except Members Flowers and Shanley. **Motion carried 7-2.**

ELECTION OF COUNTY BOARD VICE-CHAIRMAN

The Clerk opened the floor for nominations for the office of County Board Vice Chairman.

Member DeBolt nominated Scott Gengler. Member Rodriguez seconded the nomination.

The Clerk then called the roll for Scott Gengler for the position of County Board Vice Chairman. All members voting aye except Members Flowers and Shanley. **Motion carried 7-2.**

ELECTION OF FOREST PRESERVE PRESIDENT

The Clerk opened the floor for nominations for the office of Forest Preserve President.

Member Kellogg nominated Brian DeBolt. Member koukol seconded the nomination.

The Clerk then called the roll for Brian DeBolt for the position of Forest Preserve President. All members voting aye except Members Flowers and Shanley. **Motion carried 7-2.**

ELECTION OF FOREST PRESERVE VICE-PRESIDENT

The Clerk opened the floor for nominations for the office of Forest Preserve Vice President.

Member Wormley nominated Ruben Rodriguez. Member DeBolt seconded the nomination.

The Clerk then called the roll for Ruben Rodriguez for the position of Forest Preserve Vice President. All members voting aye except Members Flowers and Shanley. **Motion carried 7-2.**

ELECTION OF FOREST PRESERVE SECRETARY

The Clerk stated that on June 20, 2017 the Forest Preserve Commission approved Resolution 17-06-003 the approval of the rules of order in which the Secretary has become an appointed position. The President as soon as possible after assuming office shall appoint with the advice and consent of the commission by a majority affirmative vote of those present.

APPOINTMENT OF FOREST PRESERVE TREASURER

Member DeBolt made motion to appoint the County Treasurer as the Forest Preserve Treasurer. Member Flowers seconded the motion.

The Clerk called the roll on the motion. All members present voting aye. **Motion carried.**

CHAIRMAN'S COMMENTS

Chairman Kellogg gave his thanks to board members and that the team is back. Mr. Kellogg stated that he is looking forward to working with the board members on all the new projects.

ADJOURNMENT

Member Koukol moved to adjourn. Member Flowers seconded the motion. Chairman Kellogg asked for a voice vote on the motion. All members present voting aye. **Motion carried.**

Respectfully submitted by
Debbie Gillette
County Clerk

COUNTY OF KENDALL, ILLINOIS
ECONOMIC DEVELOPMENT & ADMINISTRATION COMMITTEE
Meeting Minutes for Thursday, September 18, 2024 at 5:30 p.m.

Call to Order: The meeting was called to order by Committee Chair Elizabeth Flowers at 5:31 p.m.

Roll Call

Attendee	Status	Arrived	Left Meeting
Elizabeth Flowers	here		
Scott Gengler	here		
Dan Koukol	here		
Brooke Shanley	here		
Seth Wormley	absent		

With four (4) members present a quorum was established.

Staff Present: Christina Burns, Latreese Caldwell, Jennifer Karales, Matt Asselmeier, Roger Bonuchi, Taylor Cosgrove, Todd Volker, Brianna Falk

Approval of Agenda – Member Shanley made a motion to approve the agenda, second by Member Koukol. **With four (4) members voting aye, the motion was carried by a vote of 4 - 0.**

Approval of Minutes – Member Gengler made a motion to approve the August 29, 2004 Committee Meeting minutes, second by Member Shanley. **With four (4) members voting aye, the motion was carried by a vote of 4 - 0.**

Committee Reports and Updates

- A. Animal Control Department Update** – County Administrator Christina Burns gave the Animal Control update to the committee and referred to page five of the packet for the monthly reports. She informed the committee that Animal Control Director Taylor Cosgrove has been dealing with a cat hoarding situation, that included the impounding of 36 cats with more in the residence that still need to be captured. All the cats will need medical examinations, including spay/neutering along with vaccinations. AC has set-up a temporary space in the garage to house all of the cats but are reaching out to rescue organizations and veterinary clinics for help in the care and housing. Additionally, AC has been called to investigate another possible cat hoarding situation and received sixteen more kittens that were abandoned in Newark. Animal Control has added to new staff members to its team. All HVAC, swipe card entrance and panic button upgrades have been completed.
- B. Emergency Management Agency Update** – Director of Emergency Management Roger Bonuchi gave a monthly report update to the committee. EMA recently swore in another volunteer that had finished all the requirements. Mr. Bonuchi was able to procure radios and funding for the software that they needed.
- C. Revolving Loan Status Update** – Financial Analyst Jennifer Karales provided the committee with an update on the status of the Revolving Loans (pg. 14). Not included on the report was a payment made by Camp Muddy Paws.
- D. Economic Development Update** – Todd Volker, the Economic Development Coordinator, pointed the committee to page 15 of their packet for his monthly updates. He's currently busy organizing events for October's Manufacturing Month. In November, there will be several workshops focused on Business Succession, which will be split into two parts. Due to the success of the first job fair, a second one is scheduled for October 16th. Additionally, there will be a joint conference with Kane and DuPage counties about exporting. This event will take place at the DuPage International Trade Center at the College of DuPage and will be free for everyone to attend.

E. KAT Update - Financial Analyst Jennifer Karales presented an update on the Kendall Area Transit (KAT) program to the committee, referencing page 21 of the packet. Ridership data shows that only 43 rides in July and 45 rides in August were turned away due to capacity, with approximately 3000 rides given each month. KAT also welcomed a site visit from the Federal Transit Administration (FTA), during which they assessed the buses and facilities, as well as conducted inquiries with VAC and PCOMM. The FTA concluded their review with no additional findings, indicating a satisfactory evaluation of the assessed areas.

New Committee Business

A. Discussion of Animal Control Ordinance – No discussion on this topic at this meeting, Director of Animal Control Taylor Cosgrove will have the ordinance ready for the next meeting.

B. Approval of Resolution Adopting Illinois Emergency Management Mutual Aid System

Member Shanley made a motion for Approval of Resolution Adopting Illinois Emergency Management Mutual Aid System to forward to County Board meeting, second by Member Koukol. **With four (4) members voting aye, the motion was carried by a vote of 4 - 0.**

Director of Emergency Management Roger Bonuchi briefed the committee on the IEMMAS resolution, this formalized document promotes the sharing of people and resources across jurisdictional boundaries.

C. Approval of 2025 REP Nuclear Grant Agreement

Member Koukol made a motion for the Approval of 2025 REP Nuclear Grant Agreement to forward to County Board meeting, second by Member Shanley. **With four (4) members voting aye, the motion was carried by a vote of 4 - 0.**

Director of Emergency Management Roger Bonuchi briefed the committee on the 2025 REP Nuclear Grant Agreement. The Radiological Emergency Preparedness (REP) grant is a state funded preparedness program intended to support local government planning, training and exercise requirements associated with, off-site disaster response and recovery from a nuclear power plant accident. This agreement outlines the rules and expectations that need to be followed to receive this grant. Grants are made primarily to local government entities located within the 10-mile Emergency Planning Zone. Mr. Bonuchi is looking for approval of the REP grant agreement between the State of Illinois, IEMA-OHS and the County of Kendall effective July 1, 2024, through June 30, 2025, in the amount not to exceed \$23,583.

D. Approval of Memorandum of Understanding KenCom Executive Board/Kendall County Emergency Phone Service and Communications Board and Kendall County Emergency Management Agency Regarding Encryption Key

Member Shanley made a motion for Approval of Memorandum of Understanding KenCom Executive Board/Kendall County Emergency Phone Service and Communications Board and Kendall County Emergency Management Agency Regarding Encryption Key and forward to next County Board meeting, second by Member Gengler. **With four (4) members voting aye, the motion was carried by a vote of 4 - 0.**

Director of Emergency Management Roger Bonuchi briefed the committee on the need for the MOU. This request is for the ability to communicate with the Sheriff's department, the P25 digital protocol is being used by the Sheriff's department and this allows KenCom to keep the communication with them. The encryption key will be installed by the vendor.

Old Committee Business

A. Discussion and Approval of Kendall Area Transit Logo

Financial Analyst Jennifer Karales presented updated options for the KAT logo to the committee and directed them to page 80 of the packet. It was the consensus of the committee that the logo numbered #20 on page 80 is the approved logo.

B. Discussion of Made in Kendall Recognition Program

Discussion by the committee centered around the language of the definition of “community maker” and could this be clarified. Christina Burns and Todd Volker were able to clarify that category. The promotion of the “Made in Kendall” will be made through the distribution of emails, the Chambers of Commerce, social media, and website. Economic Development Coordinator Todd Volker is looking into sponsorship dollars to fund advertisement for the awards recognizing the businesses. The committee agrees to the program guidelines as written.

C. Discussion of Economic Development Priorities

County Administrator Christina Burns invites the committee for their feedback on priorities and what they would like to see in the Economic Development programs.

Chairman’s Report – Chair Flowers has thanked everyone for their work on this committee especially through the busy budget season.

Public Comment – None

Executive Session – None

Items for the Committee of the Whole Meeting – None

Action Items for County Board

- Approval of Resolution Adopting Illinois Emergency Management Mutual Aid System
- Approval of 2025 REP Nuclear Grant Agreement
- Approval of Memorandum of Understanding KenCom Executive Board/Kendall County Emergency Phone Service and Communications Board and Kendall County Emergency Management Agency Regarding Encryption Key

Adjournment – Member Shanley made a motion to adjourn, second by Member Gengler. **With four (4) members present in agreement; the meeting was adjourned at 6:13 p.m.**

Respectfully submitted,
Sally A. Seeger
Administrative Assistant



Kendall County Agenda Briefing

Meeting Type: County Board

Meeting Date: Meeting 1/7/2025

Subject: **Approval of Service agreement between Kendall County and the Village of Millington for the Provision of Demand Response Transportation**

Prepared by: Jennifer Breault, PCOM

Department: Administration

Action Requested:

Approval of Service agreement between Kendall County and the Village of Millington for the Provision of Demand Response Transportation

Board/Committee Review:

N/A

Fiscal impact:

\$464 to Kendall Area Transit

Background and Discussion:

This document constitutes an agreement between Kendall County and the Village of Millington for the provision of public transportation services by Kendall Area Transit within the boundaries of the Village of Millington . This contract is effective for a three-year period, commencing on January 1, 2025, and concluding on December 31, 2027. The Village of Millington agrees to remit an annual payment of \$464 to Kendall County for the services rendered by Kendall Area Transit pertaining to public transportation.

Staff Recommendation:

Approval of Service agreement between Kendall County and the Village of Millington for the Provision of Demand Response Transportation

Attachments:

Service agreement between Kendall County and the Village of Millington

Service Agreement between Kendall County and Village of Millington for the Provision of Demand-Response Transportation

WHEREAS, this Service Agreement, hereinafter referred to as the “Agreement,” is made by and between Kendall County, Illinois, hereinafter referred to as the “County,” and Village of Millington hereinafter referred to as “Village of Millington”; and

WHEREAS, it is the mutual concern of the parties hereto that the transportation services provided hereunder be of high professional quality; and

WHEREAS, the County agrees to provide community and public transportation services in Kendall County (hereinafter referred to as the “Service Area”).

WITNESSETH

For and in consideration of the mutual covenants, and benefits hereinafter set forth, the County and Village of Millington agree as follows:

Section A. Effective Date, Service Area, Term, Termination

1. **Effective Date.** This Agreement shall be effective January 1st, 2025, upon execution by County and Village of Millington. The County hereby agrees to operate a demand-response transit system commonly known as Kendall Area Transit, hereinafter referred to as “KAT”.
2. **Service Area.** Village of Millington authorizes the County to provide community and public transportation services within the limits of Village of Millington hereinafter referred to as “Service Area.”
3. **Term; Termination.**
 - a. This Agreement shall remain in effect until December 31st, 2027. However, this Agreement may be terminated before December 31st, 2027, if Village of Millington provides sixty (60) days advance written notice to the County of its intent to terminate this Agreement.
 - b. The County shall have the right to terminate this Agreement before December 31st, 2027 upon giving sixty (60) days written notice to Village of Millington.
 - c. This Agreement may, if agreed to in writing by all parties prior to termination date, be extended by an additional two-year term. Any such extensions shall be executed by all parties no later than thirty (30) days prior to the termination date.

Section B. Description of Service

1. The County shall provide demand-response (dial-a-ride, paratransit) transportation service to the residents of Village of Millington in the same manner provided to residents of other communities within the County of Kendall that annually contribute funding towards the KAT program.
2. **Dial-a-ride Service.** KAT is the community and public transportation program of Kendall County. KAT transportation services are generally known as demand-response, also known as dial-a-ride and paratransit. KAT is operated for the general public, with special emphasis on service for senior citizens and persons with disabilities. KAT is administered by the County of Kendall. KAT demand-response service is available Monday through Friday from 6:00 a.m. to 7:00 p.m., except holidays. Fares range from \$2-\$5 for a one-way trip. All rides are pre-arranged by calling the KAT dispatch center, and all rides are based on vehicle space and availability. Service will be provided to Kendall County locations, with designated out-of-county locations, restricted mostly to medical, social services, and educational facilities. All fares and routes are subject to change at KAT's sole discretion.
3. **Changes to Service.** The County reserves the right to adjust the demand-response transportation services provided under the terms of this Agreement. Where appropriate, the County will consider input provided by Village of Millington before implementing changes. However, both parties understand and agree that the County reserves final decision-making authority regarding adjustments in the dial-a-ride transportation service.

Section C. General Requirements

1. **Personnel.** The County shall employ and furnish such personnel as shall be reasonably required for the efficient and economical operation of the transit system for Village of Millington residents. The County agrees that all services to be undertaken by the County shall be carried out by competent and properly trained personnel. The Village of Millington understands and agrees that the County may contract with an outside vendor to operate the KAT system.
2. **Operation.** The County shall operate the transportation system for Village of Millington residents on the days, during the hours and over the routes with such scheduling, and at such fares as in accordance with Section B of this Agreement.

Section D. Payment

1. Beginning January 1st, 2025, Village of Millington will provide \$464 annually to the County in bi-annual payments. This compensation will be used as local match funding for various State and Federal transportation grants. Issuance of payment will adhere to the following schedule:
 - a. Fiscal Year 2025: \$464

- Due May 15th, 2025: \$232
 - Due November 15th, 2025: \$232
- b. Fiscal Year 2026: \$464
- Due May 15th, 2026: \$232
 - Due November 15th, 2026: \$232
- c. Fiscal Year 2027: \$464
- Due May 15th, 2027: \$232
 - Due November 15th, 2027: \$232
2. Payment shall be remitted to Kendall County's address: Kendall Area Transit 111 West Fox Street, Yorkville, IL 60560
3. In the event the Agreement is terminated as described in Section A.3, Village of Millington will reimburse all expenses incurred by the County in the provision of services, including any eligible expenses that may be incurred after the termination date.

Section E. Notices

1. Any notices directed to the County shall be sent to:

Kendall County Administration
Yorkville, IL 60560
Fax (630) 553-4171

c.c. Kendall County State's Attorney
807 John Street
Yorkville, IL 60560
fax (630) 553-4204

Section F. Miscellaneous

1. **Grant Funds.** Compensation under this Agreement is considered funding of last resort and is not intended to replace other State and Federal program obligations.
2. **Force Majeure.** The County shall not be liable for any failure, delay or interruption of service nor for failure or delay in performance of any obligations under this Agreement due to strikes, lockouts, acts of God, governmental restrictions, enemy action, civil commotion, unavoidable casualty, unavailability of fuel supplies or parts, and any similar acts beyond the control of the County.
3. **Modifications.** No modification, additions, or deletion of this Agreement shall be effective unless and until such changes are approved in writing by all parties to the Agreement.
4. **Non-Discrimination.** Village of Millington its officers, employees, subcontractors, and agents agree not to commit unlawful discrimination/ unlawful harassment and further agree

to comply with all applicable provisions of the Illinois Human Rights Act, Title VII of the Civil Rights Act of 1964, as amended, the Americans with Disabilities Act, the Age Discrimination in Employment Act, Section 504 of the Federal Rehabilitation Act, the Illinois Public Works Employment Discrimination Act, 775 ILCS 10/0.01 et seq., as amended, the Equal Pay Act of 2003, as amended, and all applicable rules and regulations. Village of Millington its officers, employees, subcontractors, and agents shall maintain a written sexual harassment policy that complies with the requirements of 775 ILCS 5/2-105 and shall comply with all fair employment practices and equal employment opportunity/affirmative action requirements set forth in applicable state and federal laws and regulations. The Village of Millington shall comply with any applicable reporting requirements of Section 11 of the Equal Pay Act of 2003.

5. **Choice of Law and Venue.** This Agreement shall be construed in accordance with the law and Constitution of the State of Illinois and, if any provision is invalid for any reason, such invalidations 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.

Entire Agreement. The Agreement and any addenda constitute the entire agreement between Village of Millington and the County. If any provision of the Agreement is in conflict with the laws of the State of Illinois or the United States of America, said provision shall be considered invalid and the remaining provisions shall remain in force. This Agreement supersedes all prior agreements and understandings, whether written, or oral, between Village of Millington and the County with respect to the subject matter hereof.

IN WITNESS WHEREOF, the said County has approved this Agreement and authorized it to be signed, sealed, and attested by the County Clerk and said Village of Millington has approved the Agreement and authorized to be signed by Doug Holley, President and to be sealed and attested to by Lenec Kissa on this 9th day of December, 2024.

KENDALL COUNTY

BY: _____

WITNESS: _____

Village of Millington

BY: Doug Holley

ATTEST: [Signature]

Village Clerk



Kendall County Agenda Briefing

Meeting Type: County Board
Meeting Date: Meeting 1/7/2025
Subject: **Kendall Area Transit Audits**
Prepared by: **Jennifer Breault, PCOM**
Department: **Administration**

Action Requested:

Approval of Kendall Area Transit IL Downstate Operating Assistance (DOAP) Grant Financial Report June 30, 2024

Approval of Kendall Area Transit Section 5311 Grant Financial Report June 30, 2024

Approval of Kendall Area Transit Coronavirus Aid, Relief, and Economic Security Act (CARES) Grant Financial Report June 30, 2024

Board/Committee Review:

Economic Development and Administration

Fiscal impact:

N/A

Background and Discussion:

Kendall County auditor Mack & Associates completed the audit for Kendall Area Transit grants for the period July 1, 2023 – June 30, 2024. 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 Grant Audits: IL Downstate Operating Assistance (DOAP) Grant, Section 5311 Grant, and Coronavirus Aid, Relief, and Economic Security Act (CARES) Grant

Attachments:

IL Downstate Operating Assistance (DOAP) Grant Audit, Section 5311 Grant Audit, and Coronavirus Aid, Relief, and Economic Security Act (CARES) Grant



116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
MADISON SCHEEL, CPA
CHRIS CHRISTENSEN
JESSIKA MCGARVEY

CERTIFIED PUBLIC ACCOUNTANTS

November 20, 2024

To the County Board
Kendall County

We have audited the financial statements of the Section 5311 Grant Agreement, the Illinois Downstate Operating Assistance Program, and the Coronavirus Aid, Relief, and Economic Security Act Program of the County of Kendall for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 26, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County of Kendall are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 20, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Oversight Committee and management of the County of Kendall and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

COUNTY OF KENDALL, ILLINOIS
SECTION 5311 GRANT
FINANCIAL REPORT
June 30, 2024

COUNTY OF KENDALL, ILLINOIS
Section 5311 Grant

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116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
MADISON SCHEEL, CPA
CHRIS CHRISTENSEN
JESSIKA MCGARVEY

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, 2024, 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, 2024, 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
November 20, 2024

County of Kendall

Section 5311 Annual Financial Report
Operating Period July 1, 2023 to June 30, 2024
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	\$6,464.00		\$6,464.00
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		104,386.00	\$104,386.00
509	Miscellaneous			\$0.00
511	Interest Expense			0.00
512	Lease and Rentals			
	Other:			
	Total Expenses	\$6,464.00	\$104,386.00	\$110,850.00

Revised 7/21/15

County of Kendall
Operating Period July 1, 2023 to June 30, 2024
Section 5311 Grant Reimbursement

	Administrative Expenses	Operating Expenses	Total	
1) Expenses: Per Single Audit	\$6,464	\$104,386	\$110,850	
2) Less: Ineligible Expenses per Single Audit	\$0	\$0	\$0	
3) Net Eligible Expenses ((1)-(2))	\$6,464	\$104,386	\$110,850	
4) Less: Section 5311 Operating Revenues (From Page 1)		\$0	\$0	
5) Section 5311 Operating Deficit ((3)-(4))		\$104,386		
6) Section 5311 Deficit ((3)-(4))			\$104,386	
7) Section 5311 Reimbursement %	x 80%	x 50%		
				Grant Total
A) Eligible Reimbursement Per Percentages	\$5,171	\$52,193		\$57,364
B) Funding Limits per Contract				\$64,193
C) Maximum Section 5311 Reimbursement: (Lesser of Totals for (A) or (B))			\$57,364	\$57,364
D) Less: IDOT Payments-Section 5311 Reimbursement to Grantee				\$54,132
E) Amount (Over) Under Paid ((C)-(D))				3,232.00
F) Grantee Local Match Requirement (Operating Deficit-(C))			\$47,022	

GRANTEE MATCH SOURCES	AMOUNTS
Downstate Operating Grant	\$47,022
Local Contracts	\$0
In-Kind Services, Subsidies, Donations	
TOTAL LOCAL MATCH (Must equal (F))	\$47,022
LOCAL TRANSIT FUNDS RETAINED (CARRY FORWARD ACCOUNT)	
BEGINNING CARRY FORWARD (C.F.A.) BALANCE	\$0
FY Local Transit (Local Contracts) Amounts Received	\$580,920
Less expended for Operating	(\$580,920)
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: CFO

Reviewed By/PCOM: _____

Date: 10/8/2024

CPA Approval: _____

Date: _____

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

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, 2024

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 2024 (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 \$64,193. 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, 2024

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, 2024, the County was due \$3,232 from the Illinois Department of Transportation for the Section 5311 Grant.

**COUNTY OF KENDALL, ILLINOIS
ILLINOIS DOWNSTATE OPERATING
ASSISTANCE GRANT
FINANCIAL REPORT
June 30, 2024**

COUNTY OF KENDALL, ILLINOIS
Illinois Downstate Operating Assistance Program

Year Ended June 30, 2024
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116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
MADISON SCHEEL, CPA
CHRIS CHRISTENSEN
JESSIKA MCGARVEY

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, 2024, 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, 2024, 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
November 20, 2024

Grantee:

Kendall County
SCHEDULE OF REVENUE AND EXPENSE
 under DOWNSSTATE OPERATING ASSISTANCE GRANT OP- 24 -21-IL
 for the Year Ended June 30, 2024
 (Page 1 of 2)

Operating Revenues and Income

401	Passenger fares for transit services	51,034.00
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</i> <i>Downstate Operating Assistance</i>	-
412	State special fare assistance	-
413	Federal cash grants & reimbursement	57,364.00
413 .99	Sec. 5307 capital funds applied to state eligible op. expenses	350,000.00
.99	Job Access Reverse Commute & New Freedom	-
440	Subsidy from other sectors of operations	-
Total Operating Revenues		458,398.00

Operating Expenses

501	Labor	6,464.00
502	Fringe benefits	-
503	Professional services	
504	Materials & supplies consumed	
505	Utilities	
506	Casualty & liability	
507	Taxes	
508	Net purchased transportation	1,785,676.00
509	Miscellaneous expense	
511	Interest expense	-
512	Leases, rentals, and purchase-lease payments	
518		-
Total Operating Expenses		1,792,140.00

Ineligible Expenses:

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

Less Total Ineligible Expenses

Total Eligible Operating Expenses

1,792,140.00

Revised 02/18/14

Kendall County
SCHEDULE OF REVENUE AND EXPENSE
under DOWNSTATE OPERATING ASSISTANCE GRANT OP- 24 -21-IL
for the Year Ended June 30, 2024
(Page 2 of 2)

Total Eligible Operating Expenses	<u>1,792,140.00</u>
Total Operating Revenue & Income	<u>458,398.00</u>
Deficit	<u>1,333,742.00</u>
65% of Eligible Expense	<u>1,164,891.00</u>
Maximum Contract Amount	<u>1,365,000.00</u>
FY 24 Eligible Downstate Operating Assistance (Deficit, 65% of eligible expense, or maximum contract amount, whichever is less)	<u>1,164,891.00</u>
FY 24 Downstate Operating Assistance Received (prior to close of fiscal year)	<u>1,049,465.00</u>
FY 24 Downstate Operating Assistance Receivable (at close of fiscal year and subsequently received)	<u>115,426.00</u>
FY 24 Downstate Operating Assistance (Over) Under Paid	<u>-</u>

Prepared By: Justin Dooley Title: CFO

Reviewed by PCOM: Jennifer Breault Date: 10/16/2024

Reviewed by Grantee: _____ Date: _____
Authorized Representative

Revised 02/18/14

COUNTY OF KENDALL, ILLINOIS
Illinois Downstate Operating Assistance Program

Year Ended June 30, 2024
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, 2024
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 2024, 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 \$1,365,000 (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, 2024
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 2024 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 (3NN0 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, 2024, the County was due the fourth quarter grant requests for state fiscal year 2024. The County was due a total of \$115,426, which was received in August 2024.

**COUNTY OF KENDALL, ILLINOIS
CORONAVIRUS AID, RELIEF, AND ECONOMIC
SECURITY ACT GRANT
FINANCIAL REPORT
June 30, 2024**

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

Year Ended June 30, 2024
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116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
MADISON SCHEEL, CPA
CHRIS CHRISTENSEN
JESSIKA MCGARVEY

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, 2024, 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, 2024, 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
November 20, 2024

Required Audited Schedule of Revenues and Expenses under
the CARES Act Grant OP-21-21-CARE
Operating Period January 20, 2020 to June 30, 2024
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, 2024
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: CFO
 Reviewed By/PCOM: _____
 Date: _____
 CPA Approval: _____
 Date: _____

Prepared By: Justin Dooley

Title: CFO

Reviewed by PCOM: Jennifer Breault

Date: _____

Reviewed by Grantee: _____
 Authorized Representative

Date: _____

COUNTY OF KENDALL, ILLINOIS

Coronavirus Aid, Relief, and Economic Security Act Program

Year Ended June 30, 2024

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, 2024

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, 2024

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, 2024, the County was due \$0 from the Illinois Department of Transportation for the Coronavirus Aid, Relief, and Economic Security Act Grant.