



VILLAGE OF POPLAR GROVE

"A Great Place to Call Home"

VILLAGE BOARD OF TRUSTEES

Wednesday, January 19, 2022 - 7:00 PM

200 N. Hill Street, Poplar Grove, IL 61065

AGENDA

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF PHONE PARTICIPATION (Roll Call)

APPROVAL OF AGENDA (Voice Vote)

APPROVAL OF MINUTES (Voice Vote)

1. Motion to minutes from December 15, 2021 board meeting

PUBLIC COMMENT *Public Comment is encouraged. The Village Board will receive comments from the public, pursuant to State Statutes. Comments will be limited to five minutes on topics relating to the Village of Poplar Grove. Be further advised that matters brought up at this time may be referred to the appropriate committee or individual for further discussion or consideration.*

ADMINISTRATION & ZONING, TRUSTEE QUIMBY

2. Motion to approve **Ordinance 2022-02** an ordinance amending the schedule for the village board and committee meetings of the Village of Poplar Grove, Illinois

FINANCE AND PUBLIC WORKS, TRUSTEE MILLER

3. Motion to approve **Resolution 2022-01** a resolution of the Village of Poplar Grove, Illinois approving an engagement agreement with Lauterbach and Amen LLP for the financial audit services

4. Motion to approve **Resolution 2022-02** a resolution of the Village of Poplar Grove, Illinois to approve and authorize the Village President to execute an agreement with Zoos Are US, Inc. for petting zoo services

- [5.](#) Motion to approve **Resolution 2022-03** a resolution of the Village of Poplar Grove, Illinois to approve and authorize the village president to execute an agreement with Tilford's Auto and Truck Service Center for towing services.
- [6.](#) Motion to approve **Ordinance 2022-01** an ordinance of the Village of Poplar Grove, Illinois approving and authorizing the village to enter into a lease agreement with Kelly A. Kolec D/B/A Majestic Cuts Dog Grooming for a portion of the real property located at 100 South State Street, Poplar Grove
7. Motion to approve D&L Light Electric to upgrade electric services in the village board room not to exceed \$5,000.00
8. Motion to approve check disbursement for payments scheduled to be paid prior to January 31, 2022, in the amount of \$123,831.64 in AP checks, \$13,193.43 in insurance expense checks, and \$7,853.15 EFTS for a total of \$ 144,878.22

NEW BUSINESS

9. Discussion on site tight ordinance
- [10.](#) Discussion on President Sattler's veto of **Ordinance 2021- 43, Ordinance 2021-45** and **Resolution 2021-69**

GOOD OF THE VILLAGE

ADJOURNMENT (Voice Vote)

KJA 1/17/2022



VILLAGE OF POPLAR GROVE

"A Great Place to Call Home"

VILLAGE BOARD OF TRUSTEES

Wednesday, December 15, 2021 - 7:00 PM

200 N. Hill Street, Poplar Grove, IL 61065

MINUTES

CALL TO ORDER

Meeting was called to order at 7:00 pm by President Don Sattler

ROLL CALL

PRESENT

President Don Sattler

Finance Chairman Eric Miller

Admin Chairman Ron Quimby

Trustee Jeff Goings

Trustee Ed Wethington via phone

Trustee Dan Cheek via phone

Clerk Karri Anderberg

Deputy Clerk Katie Jaster

Attorney Roxanne Sosnowski

Public Works Director Mitch Hilden

Treasurer Carina Boyd

Engineer Chris Dopkins

PLEDGE OF ALLEGIANCE

APPROVAL OF PHONE PARTICIPATION (Roll Call)

Motion made by Finance Chairman Miller, Seconded by Admin Chairman Quimby.

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

APPROVAL OF AGENDA (Voice Vote)

Motion made by Finance Chairman Miller, Seconded by Admin Chairman Quimby.

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

Motion made by Finance Chairman Miller, Seconded by Admin Chairman Quimby amend item 20 to read \$298,621.58 in AP checks for a total of \$319,668.16 .

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

APPROVAL OF MINUTES (Voice Vote)

Motion made by Admin Chairman Quimby, Seconded by Finance Chairman Miller.

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

1. Motion to approve minutes from the November 17, 2021 board meeting
2. Motion to approve minutes from October 10, 2021 Public Hearing

PUBLIC COMMENT *Public Comment is encouraged. The Village Board will receive comments from the public, pursuant to State Statutes. Comments will be limited to five minutes on topics relating to the Village of Poplar Grove. Be further advised that matters brought up at this time may be referred to the appropriate committee or individual for further discussion or consideration.*

David Noe- Mr. Noe is very upset that he was not told by previous board that he had only 12 months to hook up to sewer once he became available to him. Mr. Noe contacted the other homes that where on the pervious ordinance and stated that they were not aware either. Mr. Noe is asking if the board could do anything as his sceptic tank failed and the \$5,000 hook fee was expensive.

Trustee Goings asked for this item to be put on the next committee meeting and if Clerk Anderberg and staff could do research if there was any signed agreement with any of the homes.

ADMINISTRATION & ZONING, TRUSTEE QUIMBY

3. Motion to approve **Ordinance 2021-39** an ordinance of the Village of Poplar Grove amending section 6-2-4-4 and section 6-2-5 of chapter 2 combined waterworks and sewerage system of the Village of Poplar Grove code of ordinances

Motion made by Admin Chairman Quimby, Seconded by Finance Chairman Miller.

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

4. Motion to approve **Ordinance 2021-34** an ordinance of the Village of Poplar Grove Illinois amending article II business and license regulations, chapter 2 liquor control, of the Village of Poplar Grove code of ordinances

Motion made by Admin Chairman Quimby, Seconded by Finance Chairman Miller.

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee

Wethington, Trustee Cheek

5. Motion to approve **Ordinance 2021-43** an ordinance of the Village of Poplar Grove, Illinois amending title 1-administration, chapter 6- village officers and employees of the village code
Motion made by Admin Chairman Quimby, Seconded by Finance Chairman Miller.
Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek
6. Motion to approve **Ordinance 2021-44** an ordinance of the Village of Poplar Grove, Illinois establishing meeting dates and times of the board of trustees of the Village of Poplar Grove and its committees and commissions for calendar year 2022
Motion made by Admin Chairman Quimby, Seconded by Trustee Goings.
Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek
7. Motion to approve **Ordinance 2021-45** an ordinance of the Village of Poplar Grove, amending article VII, building regulations, of the Village of Poplar Grove code of ordinances
8. Motion to approve **Resolution 2021-66** a resolution of the Village of Poplar Grove, Illinois to approve and authorize the village president to execute a joint purchase master contract with State of Illinois Central Management Services for the purchase of bulk rock salt.
Motion made by Admin Chairman Quimby, Seconded by Trustee Goings.
Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek
9. Motion to approve **Resolution 2021-69** a resolution of the Village of Poplar Grove, Illinois to approve the professional service agreement with B&F Construction Code Services, Inc. to provide a village zoning administrator.
Motion made by Admin Chairman Quimby, Seconded by Trustee Goings.
Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

FINANCE AND PUBLIC WORKS, TRUSTEE MILLER

10. Motion to approve **Resolution 2021-64** an resolution of the Village of Poplar Grove, Illinois to approve authorize the village president to execute an agreement with Pyrotecnico fireworks, Inc. for fireworks display services
Motion made by Finance Chairman Miller, Seconded by Trustee Goings.
Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek
11. Motion to approve waiver of disconnection fees for 236 Briarwood Drive.

Motion made by Finance Chairman Miller, Seconded by Trustee Goings.

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

Trustee Miller state the amount is \$110.00

12. Motion to approve **Ordinance 2021-40** an ordinance abating the tax heretofore levied for the year 2021 to pay debt service of the general obligation refunding bonds (alternate revenue source), series 2015B, of the Village of Poplar Grove, Boone County, Illinois.

Motion made by Finance Chairman Miller, Seconded by Trustee Goings.

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

13. Motion to approve **Ordinance 2021-41** an ordinance abating the tax heretofore levied for the year 2021 to pay debt service of the general obligation refunding bonds (alternate revenue source), series 2015, of the Village of Poplar Grove, Boone County, Illinois.

Motion made by Finance Chairman Miller, Seconded by Admin Chairman Quimby.

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

14. Motion to approve Comed Smart LED Street Lighting program

Motion made by Finance Chairman Miller, Seconded by Trustee Goings.

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

15. Motion to approve **Ordinance 2021-42** an ordinance abating the tax heretofore levied for the year 2021 to pay debt service of the general obligation refunding bonds (alternate revenue source), series 2012A and general obligation refunding bonds (alternate revenue source), series 2012B, of the Village of Poplar Grove, Boone County, Illinois.

Motion made by Finance Chairman Miller, Seconded by Trustee Wethington.

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

16. Motion to approve **Resolution 2021-65** a resolution of the Village of Poplar Grove, Illinois to approve and authorize the Village President to execute an agreement with Bufalo Contracting, Inc. for restoration and remodeling services

Motion made by Finance Chairman Miller, Seconded by Trustee Wethington.

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Wethington, Trustee Cheek

Voting Nay: Trustee Goings

17. Motion to approve **Resolution 2021-67** a resolution of the Village of Poplar Grove, Illinois approving schedules for inclusion in business regulation section of village code
Motion made by Finance Chairman Miller, Seconded by Admin Chairman Quimby.
Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

18. Motion to approve **Resolution 21-68** A Resolution of the Village of Poplar Grove resolving to enter into a professional service agreement for design & construction engineering services for the Sherman Oak drainage improvements.
Motion made by Finance Chairman Miller, Seconded by Trustee Wethington.
Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

19. Motion to approve **Ordinance 2021-38** an ordinance authorizing the levy and collection of taxes for the general corporate, liability insurance, social security, and audit purposes for the fiscal year commencing on May 1, 2021 and ending on April 30, 2022 for the Village of Poplar Grove, Boone County, Illinois
Motion made by Finance Chairman Miller, Seconded by Trustee Goings.
Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

20. Motion to approve check disbursement for payments scheduled to be paid prior to December 31, 2021 in the amount of \$298,621.58 in AP checks, \$13,193.43 in insurance expense checks, and \$7,853.15 EFTS for a total of \$319,668.16
Motion made by Finance Chairman Miller, Seconded by Trustee Goings.
Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

GOOD OF THE VILLAGE

Village Hall Closed for Christmas Holiday December 23, 2021 and December 24, 2021

Village Hall Closed for New Years Holiday December 30, 2021 and December 31, 2021

Committee of the Whole January 10, 2022 6:30 pm

Board of Trustees January 19, 2022 7:00 pm

ADJOURNMENT (Voice Vote)

KJA 12/13/2021

Motion made by Finance Chairman Miller, Seconded by Trustee Goings.

Voting Yea: Finance Chairman Miller, Admin Chairman Quimby, Trustee Goings, Trustee Wethington, Trustee Cheek

Meeting adjourned at 7:36pm

ORDINANCE NO. 2022-02

AN ORDINANCE AMENDING THE SCHEDULE FOR VILLAGE BOARD AND COMMITTEE MEETINGS OF THE VILLAGE OF POPLAR GROVE, ILLINOIS

WHEREAS, the Village of Poplar Grove, Illinois (“Village”) has adopted a Code of Ordinances (“Code”) for the Village; and

WHEREAS, Title I, Chapter 5 of the Code establishes days and times of Village Board meetings and for certain Village committees; and

WHEREAS, the Village wishes to amend its Code sections establishing days and times of Village Board meetings and for certain Village committees; and

WHEREAS, the Village has determined that adopting such a policy, as set forth herein, is in the best interest of the Village and its citizens.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Poplar Grove, Illinois as follows:

SECTION 1-5-1 of the Village Code of Ordinances shall be amended as follows:

1-5-1 - MEETINGS OF THE BOARD OF TRUSTEES.

- A. Regular Meetings. The regular meetings of the Village Board of Trustees shall be held on **the second and** third Wednesday of each month and at the hour of seven o’clock p.m. at the Village Hall (or at any other suitable place that may be provided in the Village by the Board of Trustees).
- B. Special Meetings. Special meetings of the Board of Trustees may be called by the President or any three trustees by directing the Village Clerk to give notice thereof to the members of the Board of Trustees by mail or email, or in the case of emergency, by personal notice served by the Village Clerk.
- C. Number of Regular Meetings. The Village Board shall hold ~~12~~ **24** regular meetings per fiscal year.

SECTION 1-5-4 of the Village Code of Ordinances shall be amended as follows:

1-5-4 – COMMITTEES.

- A. To afford the opportunity to more thoroughly examine matters presented to the Village for deliberation and action, the Village Board of Trustees shall meet, ~~in the manner and at the times proscribed herein,~~ **as needed** as a Committee of the Whole.

Except as amended in this Ordinance, all other provisions and terms of Sections 1-5-1 and 1-5-4 of the Village Code of Ordinances shall remain in full force and effect as previously enacted except that those ordinances, or parts thereof, in conflict herewith are hereby repealed to the extent of such conflict.

This ordinance shall be in full force and effect after its approval, passage, and publication in pamphlet form as required by law.

PASSED UPON MOTION BY _____

SECONDED BY _____

BY ROLL CALL VOTE THIS _____ DAY OF _____, 2022

AS FOLLOWS:

VOTING "AYE": _____

VOTING "NAY": _____

ABSENT, ABSTAIN, OTHER _____

APPROVED _____, 2022

VILLAGE PRESIDENT

ATTEST:

VILLAGE CLERK

Village of Poplar Grove

PROPOSAL: 2022 Poplar Grove Audit RFP

For the Years Ending:

April 30, 2022

and Optional Years

April 30, 2023, 2024 and 2025

Due Date:

December 10, 2021



Lauterbach & Amen, LLP

Certified Public Accountants

668 N. River Road

Naperville, Illinois 60563

Phone: 630.393.1483

Fax: 630.393.2516

lauterbachamen.com



PROPOSAL TO PROVIDE PROFESSIONAL AUDITING SERVICES



Village of Poplar Grove

For the Years Ending: April 30, 2022 and Optional Years April 30, 2023, 2024 and 2025

Due Date: December 10, 2021

Contact Information

Ronald J. Amen, Partner

630.393.1483

ramen@lauterbachamen.com

Jamie L. Wilkey, Partner

630.393.1483

jwilkey@lauterbachamen.com



TABLE OF CONTENTS

Transmittal Letter	3-4
Firm Profile.....	5-10
Key Engagement Personnel	11-14
Audit Approach	15-20
Price and Billing	21-22
References	23-24
Appendix	25-26



December 10, 2021

Village of Poplar Grove
Attention: Carina Boyd, Treasurer
200 N. Hill Street
Poplar Grove, IL 61065

Lauterbach & Amen, LLP (L&A) is pleased to respond to your request to provide auditing services to the Village of Poplar Grove (Village).

Enclosed in this proposal are details about our practice, our people and our reputation for quality service to governments, as well as an outline of our audit approach and scope of the audit process. L&A is a firm entirely specialized in the governmental sector, allowing us to provide an unrivaled commitment to exceeding your expectations with regards to quality service, government specific expertise, and timing and approach of the audit process. Our five partners share a combined 125+ years of exclusive government experience, with past experience in nonprofit, tax and commercial clients. Their years of experience in the governmental sector will directly benefit the Village. L&A possesses the resources and drive to continually exceed your expectations.

At L&A our mission is to provide accounting, compilation, assurance, and consulting services to governments in the spirit of excellence and altruism. As a firm, we are committed to adhering to stringent moral standards in addition to the legally imposed professional standards and guidelines, priding ourselves in our flexible attitude towards accommodating our clients, and continually striving to be an elite personal client service firm. L&A will attain the highest quality employees who share our core values and capacities in order to continue to service our clients at the level at which they are accustomed. Our staff utilizes their expertise to educate clients with the anticipation that it will lead to accurate solutions to challenges that may arise in the daily course of financial activities. Our goal is to maintain personalized relationships with our current clients, while continuing to acquire new clients with the hopes of creating equally valuable bonds. At L&A we continually strive to distinguish ourselves from other accounting firms by emphasizing the following:

EXPERTISE

- Providing professional audit and consulting services to over 400 local governments on an annual basis, and providing compilation and benefit services to over 450 police and firefighters' pension funds.
- Possessing exclusive expertise in the area of local government, as evidenced by our exemplary retention rate of the Certificate of Achievement for Excellence in Financial Reporting for clients with continual submissions to the program. L&A is also in the top ten firms nationally that submit audits to the Certificate of Achievement Program.
- Striving to continually be a proven leader in the government accounting industry and assisting our clients on the implementation of new, complex pronouncements and issues affecting local government, including one-on-one assistance with the understanding and implementation of these new pronouncements and issues. We will provide thorough and timely answers to any of your questions or needs.
- Maintaining a highly professional staff, each of which possess extensive knowledge in the area of local government, continually broadening their knowledge of local government issues through in-house training, involvement in various local government organizations and through continuing professional education programs.
- Engaging in audit planning, preliminary work and continual communication with our clients to ensure an efficient and quality audit process. This also ensures that audit issues will be identified early and solutions will be implemented timely.

SERVICE AND QUALITY

- Allowing our clients to dictate scheduling needs related to the audit process and adhering to those needs. We continually meet or exceed the deadlines established by our clients.
- Identifying, communicating and assisting in the implementation of identified opportunities for improved and more efficient financial or procedural operations.
- Maintaining a program of continuity for multi-year engagements, including minimal rotation of the team, allowing for the establishment of efficient working relationships with the Village.
- Continually promoting communication with management from the beginning of our engagement and throughout the year. This includes an entrance conference and planning meetings with the Village, weekly meetings with management to review the progress of the engagement, if requested, an exit conference to discuss our findings and report production issues, meetings with elected officials during the evenings to answer questions regarding the audit and any other related issues, and continual communication throughout the year. We are committed to listening to your needs and customizing the audit process to meet those needs.
- Customizing our audit approach to focus on those areas that represent significant risk to the Village and any of the Village's uniquely complex issues.

CLIENT TRAINING OPPORTUNITIES

- Conducting annual training sessions with our clients in a small group setting covering such topics as: new GASB pronouncements, understanding the financial statements, identification of finance department efficiencies and best practices.
- Forming professional resource alliances with other businesses in the areas of human resources, tax and information technology so, if required and if permitted by current audit independence standards, we would be able to provide the Village the highest level of service.

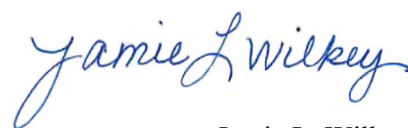
During the time we have worked with the Village, our firm has gained valuable knowledge of Village operations, work flow, and internal controls that assist in providing a thorough but efficient audit. We have enjoyed our working relationship with the Village and look forward to hopefully continue working with management and the Board for years to come.

We are very excited about the opportunity to continue to serve the Village and are committed to providing the Village with quality service and commit to perform the work within the established time period. We believe we have talented people and the appropriate experience to provide you with a quality audit at a fair and competitive price. The Partners that are signing this proposal are entitled to represent the Firm, empowered to submit the proposal and authorized to sign a contract with the Village. This proposal is a firm and irrevocable offer for 60 days. If you have any questions about this proposal or need to discuss these matters further, please contact us. We look forward to your reply.

Respectfully Submitted,



Ronald J. Amen
Partner
ramen@lauterbachamen.com
630.393.1483



Jamie L. Wilkey
Partner
jwilkey@lauterbachamen.com
630.393.1483



FIRM PROFILE

LAUTERBACHAMEN.COM

Lauterbach & Amen, LLP (L&A) is based in Naperville, Illinois. Founded in 1997 by Sherry Lauterbach and Ron Amen, the firm provides clients with accurate, timely and personalized services that combine large-firm capabilities with small-firm values. Through the years, our services have evolved to meet the growing demands of our clients in the governmental, nonprofit and private sectors.

L&A clients can expect unparalleled service from an experienced team of knowledgeable professionals who double as valuable management resources.

SERVICES



Actuarial



Audit



Financial



Payroll



Pension



Tax

5 Partners | 45+ Managers | 115+ Staff

INDUSTRIES

GOVERNMENT

NONPROFIT

PRIVATE SECTOR



FIRM PROFILE

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Firm Philosophy

We have a full-time commitment to accounting and financial reporting, with extensive expertise in the government and nonprofit sectors. Through our experience, we are able to help clients anticipate and prepare for changes in their operating environment. The value of our services lies not only in the performance of an efficient audit, but in our detailed review of finance practices, and our extensive knowledge of key topics affecting local governments. With our extensive experience in the field of local governmental accounting and auditing, we have served a substantial number of municipalities, park districts, libraries, special districts, school districts, pension funds, joint ventures, and various other governmental organizations. We have included a partial list of such entities as references, and would encourage you to contact any or all of them for references as to our qualifications and level of service. We have also provided our current client listing as evidence of our expertise in and commitment to governmental accounting and auditing.

Close Working Relationship with Management

A close working relationship with management on a year-round basis is the best way to provide our clients with the benefit of our depth of knowledge. This approach also allows for the timely resolution of questions and problems as they arise rather than after the fact. Through understanding the client's activities and a close working relationship with management, L&A can best respond to and help initiate programs that lead to improved operations and efficiencies.

An Audit is a People-Oriented Endeavor

The team at L&A recognizes that we are involved in a people-oriented endeavor. Our goals and objectives, therefore, are centered around this understanding.

We strive:

- To create an environment that encourages a high level of communication between the client and our team
- To provide clients with the highest attainable level of staff capabilities through selective recruiting and creation of a work environment that aids personal growth
- To continually improve the quality of our services
- To support our financial, business, professional and social communities



FIRM PROFILE

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A Strong Commitment to the Industry

Our involvement in the local government field includes active membership, support and participation in numerous professional organizations which serve the financial and management teams of local government, including:



- Government Finance Officers Association (GFOA)
- Wisconsin Government Finance Officers Association (WGFOA)
- Illinois Municipal Treasurers Association (IMTA)
- American Institute of Certified Public Accountants
- Illinois CPA Society Committees on Governmental Accounting
- AICPA Government Audit Quality Center
- AICPA Nonprofit Center
- Illinois Association of Park Districts/ Illinois Parks and Recreation Association (IAPD/IPRA)
- Illinois Public Pension Fund Association (IPPFA)
- Illinois Government Finance Officers Association (IGFOA)
- Michigan Government Finance Officers Association (MGFOA)
- Illinois Association of School Business Officials (IASBO)
- Illinois Library Association
- IGFOA Technical Accounting and Review Committee (TARC)
- Township Officials of Illinois
- Illinois Department of Insurance—Task Force
- Special Review Committee - Certificate of Achievement for Excellence in Financial Reporting - GFOA



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Client Educational Opportunities

Helping to share our knowledge and expertise in the governmental industry is one of the greatest values we can bring to our clients. We are committed to continually reviewing our process to ensure an efficient audit, ensuring exemplary communication with our clients, and providing education on issues affecting local governments on a year-round basis. This no additional cost education includes annual group training sessions with our clients covering such topics as the implementation of GASB pronouncements, changes to auditing standards, understanding of the financial statements, identification of department efficiencies and best practices, and other statutory or hot topics affecting governments.

“L&A’s value add approach to an audit includes extensive no-cost client training throughout the year.”

Government Expertise = Extensive Services Available

It has been our experience that questions or problems may arise during the year for which a client might call upon us for assistance. The following is a partial list of the services we can provide to our clients:

- Financial reporting-assistance in the implementation of authoritative pronouncement requirements
- Assistance in obtaining or securing the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA)
- Utility or enterprise funds-analysis, forecasting, rate structure, and consulting services
- Federal, state and local grant reporting requirements
- Budget-assistance in obtaining the Distinguished Budget Award from the GFOA, appropriation and tax levy documents
- Personnel Issues-evaluation and executive search
- Policies and procedures documentation and implementation
- Temporary staffing and training
- Pension fund related issues, including benefit calculations, funding analysis, etc.
- Human resources-taxability issues, fringe benefits, policies, etc.
- Outsourced finance and accounting department functions, including all levels of finance functions
- Taxpayer compliance-specialized audits for selected revenue sources

Communication is the Key

We consider it essential to maintain the lines of communication throughout the year. To attain this, we both formally (via meetings, letters, etc.) and informally (via telephone calls, emails, etc.) keep our clients advised of changes and recent developments related to governments.



FIRM PROFILE

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Quality Assurance

We are committed to providing the highest quality audit product to our clients during all phases of the audit. Our Quality Assurance Team is responsible for reviewing all financial statements before issuance, assisting in technical inquiries and reviewing workpapers and reports of all engagements to verify compliance with professional standards and our Firm's policies. At L&A we pride ourselves in providing a quality audit. As such, we are a member of the Private Companies Practice Section (PCPS) of the Division for CPA Firms of the AICPA, submitting our accounting and auditing practice to quality control reviews of our compliance with professional standards as established by the AICPA.

Peer Review

The firm undergoes an independent peer review of our accounting and auditing practice as a condition of membership in the American Institute of Certified Public Accountants (AICPA), the national organization of CPA's in public practice, industry, government and education. Our reports have been reviewed by numerous federal and state oversight agencies as well as other external professional agencies and organizations. Furthermore, there has never been any action taken against our Firm with any state or federal regulatory body or professional organization to which we have submitted our reports.

Independence

We require that all personnel inform the Firm of any lack of independence with respect to all clients. Specific guidelines to be followed are those set forth in the AICPA's Code of Professional Ethics. Additionally, we are in compliance with the standards established by the General Accounting Office (GAO). More specifically, we are completely independent with respect to the Village.

License to Practice

The Firm and all key personnel are duly licensed to practice in the State of Illinois. Our State of Illinois license number is 066-003655.



CRAIN'S
CHICAGO BUSINESS.

L&A was ranked as the 17th largest accounting firm in the Chicagoland area, according to an annual survey published by Crain's Chicago Business.



FIRM PROFILE

LAUTERBACHAMEN.COM

DFK International/USA

Lauterbach and Amen is an independent member of DFK International, a worldwide association of independent accounting and management consulting firms, with locations in over 40 major markets throughout the United States and representation in over 85 countries worldwide. Our membership in DFK enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.

Other Information

L&A has not had any federal or state desk reviews of its audits during the last three years. No disciplinary action has been taken against the firm during the last three years by state regulatory bodies or professional associations.

Per our firm's quality control document, all audit staff are required to meet the AICPA's continuing professional education requirements. Because we are niched in government, the required CPE hours for all of the staff outlined in this proposal are focused on the government industry, with hours also dedicated to Uniform Guidance/Single Audit continuing professional education as required by our industry. The firm utilizes a mix of self-study, in-house training, state Society or AICPA programs, Government Audit Quality Center programs, and programs offered by various government associations, such as the IGFOA. Currently, the firm has 26 CPAs who are licensed to perform services.

Conclusion

We are thrilled to have the opportunity to continue to serve the Village. We truly believe we have a passion for the government industry and a passion for providing a level of service well beyond just issuing you audited financial statements. Our approach to client service includes open year-round communication, a large network of resources to assist with even non-audit related questions, and a dedication to furthering education on our industry technical standards and best practices. At L&A you will be served by partners who are dedicated to the government industry and a group of over 160 L&A employees that share in that passion and spend all twelve months of the year working on government engagements.



KEY ENGAGEMENT PERSONNEL

LAUTERBACHAMEN.COM

Ronald J. Amen, CPA

Managing Partner

Ron Amen has over 32 years of experience serving clients in the governmental sector. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, State and Federal government entities, universities, nonprofits and other governments.

Educational and Membership Background

- University of Nebraska
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Government Finance Officers Association (GFOA) and Illinois GFOA
- Member of AICPA Government Audit Quality Center
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses

Governmental Accounting and Auditing Experience

Ron has managed numerous governmental engagements during his experience in public accounting. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background. Due to his extensive government background, he is often used as a resource for providing creative solutions to issues affecting local governments. He functions as a working partner, in that he is available and present during each phase of the audit process.

Ron has also participated in the management of some large commercial and nonprofit engagements. This experience includes audits, tax preparation, consulting and strategic planning for both commercial and nonprofit clients.



668 N. River Road

Naperville, Illinois 60563



630.393.1483



ramen@lauterbachamen.com



KEY ENGAGEMENT PERSONNEL

LAUTERBACHAMEN.COM

Jamie L. Wilkey

Technical Partner

Jamie Wilkey has over 20 years of professional accounting experience exclusively in the governmental sector. She has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts and various other units of government.

Educational and Membership Background

- Truman State University
- Northern Illinois University
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Technical Accounting Review Committee (TARC) with IGFOA
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses
- Instructor for IPPFA Training Courses

Governmental Accounting and Auditing Experience

Jamie's experience in the governmental sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects. Jamie has been responsible for the management of numerous annual audits for government units, all of which has either received the Certificate of Achievement for Excellence in Financial Reporting Award from the GFOA in the first year of their submittal to the program or maintained their Certificate standing.

Jamie also has extensive government consulting experience, which includes the responsibility for all financial operations of the government unit, including, but not limited to, the maintaining of the general ledger, trial balance, balance sheet and consolidated financials. Jamie has also assisted numerous clients with payroll processing, budget preparation, supervision of accounts receivable, accounts payable and utilities billing processing, tax levies and related documents, and the recommendation and implementation of various finance/accounting department procedures and policies.



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KEY ENGAGEMENT PERSONNEL

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Matt R. Beran, CPA

Operations Partner

Matt Beran has over 18 years of professional accounting experience, 12 of those are exclusively in the governmental sector. Prior to working in government, Mr. Beran was a supervisor at one of the Big 4 accounting firms. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts, nonprofits and various other units of government.

Educational and Membership Background

- Truman State University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of School Board Officials (IASBO)
- Instructor for IMTA Training Courses
- Instructor for IASBO Training Courses

Governmental Accounting and Auditing Experience

Matt's experience in the government sector includes managing numerous governmental engagements. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background.

Matt has been responsible for the training of staff at Lauterbach and Amen. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual versus modified accrual accounting. He researches new GASB pronouncements and gains an understanding of the change and how it will affect clients, audit staff, and the audit process. Then Matt passes along this knowledge to clients to ensure they understand what is changing.

Matt has also been responsible for various agreed-upon procedures including forensic audits. He has been able to observe various municipalities, park districts and libraries and prepare an extensive report on their current internal controls and procedures. Matt will also then give various suggestions on how to improve internal controls and procedures to improve efficiency and accuracy while still having proper segregation of duties.



668 N. River Road

Naperville, Illinois 60563



630.393.1483



mberan@lauterbachamen.com



KEY ENGAGEMENT PERSONNEL

LAUTERBACHAMEN.COM

Audit Team Key Personnel

Monika Adamski



Monika has 12 years of professional accounting experience exclusively in the governmental sector. She is a graduate of DePaul University. Monika is specialized in municipal and state agency audits as well as school districts and nonprofit entities and also specializes in internal control assessment for all governmental clients.

Tim Gavin



Tim has 15 years of professional accounting experience exclusively in the governmental sector. He is a graduate of Northern Illinois University and is a Certified Public Accountant. Tim is specialized in audits, accounting services and financial reporting. He retains highly specialized skills in accounting and auditing software.

Jennifer Martinson



Jen has 9 years of professional accounting experience exclusively in the governmental sector. She is a graduate of the University of Miami and a Certified Public Accountant. Jen specializes in municipal audits, staff training and new hire training. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual adjustments.

Brad Porter



Brad has 7 years of professional accounting experience exclusively in the governmental sector. He is a graduate of University of Saint Francis and a Certified Public Accountant. Brad specializes in staff development and the training and auditing of local governments and park districts.

Don Shaw



Don has 12 years of professional accounting experience, 8 of those years are exclusively in the governmental sector. He is a graduate of Northern Illinois University and is a Certified Public Accountant. Don specializes in municipalities, school districts and Uniform Grant Guidance single audit testing, reporting and submission.

Ann Scales



Ann has 12 years of professional accounting experience exclusively in the governmental sector. She is a graduate of Marquette University and is a Certified Public Accountant. Ann specializes in finalizing Comprehensive Annual Financial Reports for our clients - meeting the requirements established by the GFOA. Ann has completed the AICPA's Nonprofit Level I and Level II Certificate Program. She specializes in auditing and performing consulting services for municipalities and nonprofits.



AUDIT APPROACH






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Overview

We are prepared to meet or exceed all requirements and expectations of the Village. The partners of L&A will be involved in all phases of the audit of the Village as outlined below. L&A does not use statistical sampling in any phase of the audit process. Sample sizes used for testing are in accordance with standards established by the profession and will be determined in the planning phase.

Throughout the audit process we will inform management of audit issues as they arise and maintain the highest level of professionalism in the identification and communication of these issues. Discussion of the issues will take place immediately following their discovery and will allow management ample time to rectify any issues.

Below is our proposed schedule for your audit phases in accordance with the requirements stated in the RFP:

	PHASE		TIMING	HOURS (EST)
	Phase 1	Planning	April	8 Hours
	Phase 2	Preliminary Fieldwork	May	24 Hours
	Phase 3	Fieldwork	June/July	113 Hours
	Phase 4	Drafts	Late July	24 Hours
	Phase 5	Audit Completion	August	12 Hours



AUDIT APPROACH

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GFOA Certificate of Achievement

L&A fully supports the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. We have assisted many clients in obtaining their certificates and have submitted over a thousand award applications to GFOA over the years. We also work with our clients in subsequent years on the implementation of any recommendations provided by the GFOA. We will respond to GFOA comments for improvement and take care of the filing of the necessary documents each year. We currently submit in excess of one-hundred reports to the GFOA on an annual basis and are in the top ten firms nationally that submit to the program.



Audit Scope and Standards

L&A will issue an opinion on the governmental activities, business-type activities, each major fund and the aggregate remaining fund information, including the notes to the financial statements, which collectively comprise the Village's financial statements, with "in-relation-to" coverage provided on the combining and individual fund financial statements and on any supplementary information. We will not provide an opinion on the Management Discussion and Analysis, but will provide customary review of this information. Introductory and Statistical sections of the Annual Financial Report, if applicable, will not be audited by us.

The audit will be conducted in accordance with generally accepted auditing standards, and, if a single audit becomes necessary, the standards for financial audits contained in Governmental Auditing Standards (2004), issued by the Comptroller General of the United States, and the Single Audit Act of 1996; and the provisions of Uniform Grant Guidance 2CFR-2000/OMB Circular A-133, Audits of State and Local Governments and Nonprofit Organizations.



AUDIT APPROACH

LAUTERBACHAMEN.COM

Phase 1: Planning



April

The purpose of the planning phase is to provide the foundation for the direction that the audit will take. During the planning phase of the audit we will hold an entrance conference with the Village to discuss the audit approach, develop a schedule for completing the audit, and review the areas that we will be focusing on during our audit procedures and testing.

The following is an outline of the key steps performed during the planning phase of the audit:

- Discussing and agreeing upon report formats to provide information which complies with generally accepted accounting principles. The format should be agreed upon during the planning phase of the audit to ensure timely issuance of the report. Our plan is to adopt a format similar to the previous year.
- Discussing availability of accounting records and source documents and developing a detailed list of schedules to be prepared by the Village.
- Developing a schedule for completing the subsequent phase of the audit.

Phase 2: Preliminary Fieldwork



May

Preliminary fieldwork is the next phase of the audit process and involves expanding our understanding of the Village and its finances through a review of various documents and through discussions with the Village. During this phase, we will begin the required study and evaluation of internal accounting controls as part of the financial and compliance audit.

The purpose of our study and evaluation will be to obtain sufficient knowledge and understanding of the internal accounting and administrative control systems used by the Village for reliance on the system of internal control and the degree of such reliance; or to aid us in designing substantive tests in the absence of such reliance. We will hold progress meetings with key management, as necessary, to keep you apprised of the results of our preliminary review and to discuss the key internal controls to be tested.



AUDIT APPROACH

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Phase 2: Preliminary Fieldwork (Cont'd)



May

Our approach to the study and evaluation of the internal accounting and administrative controls will be accomplished through the following techniques:

- We will perform an in-depth review of internal control documentation and working papers made available by the prior audit firm and the Village.
- We will use internal control questionnaires, narratives and/or flowcharting techniques to document key flows of information. Because of our extensive commitment to government, the questionnaires utilized are designed specifically for use on governmental engagements and, therefore, will provide you with the most meaningful information. We will utilize this information and identify key internal control procedures which will be tested in order to warrant reliance on the identified controls. The objectives of such reliance will be to reduce the extent of substantive work performed, resulting in a more cost-efficient audit approach.
- We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.

We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.

Phase 3: Fieldwork



June/July

This phase of the audit will consist primarily of substantive testing of year-end balances. If any audit issues come to our attention during the course of our work, we will immediately inform you so that action can be taken before the completion of our fieldwork.

We will design our detailed testing procedures to provide both compliance and financial audit coverage where applicable. We utilize custom designed audit programs that are specifically designed for government clients and; therefore, provide for the most efficient and effective approach.



Phase 3: Fieldwork (Cont'd)



June/July

At a minimum, management is to provide supporting schedules for the following areas once we return for fieldwork:

Cash	Accounts Payable
Investments	Payroll
Governmental Revenues/Receivables	Debt Service
Proprietary Revenues/Receivables	Fund Balance/Net Position
Inventories	Grants
Interfunds	Risk Management
Capital Assets	

For financial audit purposes, we will assess the risk of material misstatement associated with a given objective, and perform substantive and compliance procedures. Our substantive procedures will gather evidence as to the completeness, accuracy, or validity of the information contained in the financial statements. These procedures will include confirmation of year-end balances, vouching documents and analytic reviews. Through our compliance procedures, we will gather evidence related to the existence and effectiveness of specific internal controls. These procedures includes examinations of documents for proper approval and review of procedures for compliance with rules, regulations and Village policies.

At the conclusion of fieldwork, workpapers will be reviewed by the engagement partner and we will prepare the Annual Financial Report in accordance with generally accepted accounting principles for government entities. In addition, we will prepare a management letter and other required communication letters that we will review and discuss with the Village during the draft phase of the audit.

Our firm has state of the art production hardware and software. We believe the investment to stay on the cutting edge of technology benefits not only in reporting, but also in suggestions and recommendations.



AUDIT APPROACH

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Phase 4: Drafts



Late July

The final completion and quality review of the initial draft of the Annual Financial Report will be completed at our office and a draft of the Annual Financial Report and related communication letters will be provided to the Village no later than the date agreed to during the entrance conference. The Village will then have a sufficient amount of time to review the draft for questions and/or changes. L&A will then return to the Village's location for the final draft where we will review the Village's questions and/or changes to the Annual Financial Report as well as the client communication letters and submit a final draft of the Annual Financial Report to the Village.

Phase 5: Audit Completion



August

Upon approval of the drafts by the Village, we will deliver final, bound financial Annual Financial Reports. At the completion of our audit, we will also provide a the final management letter addressing reportable conditions, if any, and other comments and observations for improvements. The management letter will be provided as a separate document. The management letter will contain, as warranted and appropriate:

- Specific recommendations for improvement of the accounting practice and procedures and the internal accounting and administrative controls.
- Comments on the design, controls and audit trails of new and redesigned automated systems, along with suggestions to improve processing methods and procedures.
- Suggestions for operational improvements or cost efficiencies noted during the course of our work.
- Findings relative to compliance with the applicable rules and regulations.
- Comments regarding compliance with laws.
- Other comments or recommendations and best practices that we believe may be relevant.
- Upcoming GASB Pronouncements or auditing standards that may affect the Village's financial statements in the future.

L&A strives for continual communication with Village staff and management as well as the Board. As such, the engagement partner will be available for meetings and/or formal presentations of the Annual Financial Report and communication letters with representatives of the Village.



PRICE AND BILLING

VILLAGE OF
POPLAR GROVE AUDIT
FEE PROPOSAL FORM

Charge for examination and reporting of the Village of Poplar Grove’s Financial Statements and all tasks outlined in the proposed Scope of Services.

Audit Fees		Single Audit Fees (if necessary)
FY2022	\$ <u>15,930</u>	\$ <u>3,000</u>
FY2023	\$ <u>16,250</u>	\$ <u>3,050</u>
FY2024	\$ <u>16,570</u>	\$ <u>3,100</u>
FY2025	\$ <u>16,890</u>	\$ <u>3,150</u>

Hourly Rates for Extra Services

Partner - \$150
Manager - \$120
In-Charge - \$80

Fee Breakdown

	2022	2023	2024	2025
CAFR	% <u>98</u>	% <u>98</u>	% <u>98</u>	% <u>98</u>
AFR for the State of Illinois	% <u>2</u>	% <u>2</u>	% <u>2</u>	% <u>2</u>

The above Audit and Single Audit (if necessary) Fees represent the annual maximum “not to exceed” fees, inclusive of all direct and indirect costs including all out of pocket expenses.

Payment will be made upon receipt of progress billings, with final payment made after receipt of the final Comprehensive Annual Financial Report.

The contract will be automatically extended each year unless the Village, prior to November 30th of each year, gives written notice to the auditor of the Village’s termination of the contract. The Village shall have the right to cancel the contract for any reason.

The Auditor and the Village agree that an equitable adjustment in the contract price may be negotiated only if the cost or the time required for performance of the audit service is increased, pursuant to a change in scope requested by the Village.



PRICE AND BILLING

LAUTERBACHAMEN.COM

HOURS SCHEDULE					
	Hours	Standard Rate	Quoted Rate	Total	% of Time
Partner	23	\$160	\$150	\$3,450	13%
Manager	71	\$130	\$120	\$8,520	39%
In-Charge	87	\$90	\$80	\$6,960	48%
	181			\$18,930	100%

In 24 years of providing auditing services, Lauterbach & Amen, LLP has never increased an audit price from what was proposed in the RFP. This includes implementation of all future FASB and GASB pronouncements.

Our firm stresses that we are available throughout the year to provide technical accounting and financial reporting assistance to the Village. We encourage clients to contact us with questions that may arise. In addition, we provide no cost client training to introduce new GASB pronouncements and auditing standards that may affect the Village, as well as providing other training topics based on client requests and needs.

Schedules Requested

The proposed annual prices are based upon staff support at all levels from the Village personnel and that the Village will provide adjusted trial balances and support (detailed schedules that reconcile to the trial balance) for all balance sheet accounts. At a minimum, management is to provide supporting schedules for the areas outlined in the Fieldwork Phase of the Audit Approach section of this proposal.

Additional Services

Should it become necessary for the Village to request us to render additional services to either supplement the services requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement or new accounting standards, then such additional work will be performed only after discussing with management the level of effort and estimated costs prior to performing any such work.

As independence standards have recently become more stringent related to the types of additional services auditors can perform, L&A would review these independence standards and the types of services requested prior to proposing on any additional services.



REFERENCES

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We know that our best endorsement comes from satisfied clients. We invite you to contact the following clients who have been serviced by our firm to inquire about their experience and how our services continue to bring value to our clients. Additional references can be provided upon request.

Village of Cherry Valley

Maureen Gumowski

815.332.1233

mgumowski@cherryvalley.org



City of Harvard

Dave Nelson

815.943.6468

nelson@cityofharvard.org



Village of Sugar Grove*

Matt Anastasia

630.466.4507

manastasia@sugargrovel.gov



Village of Hampshire

Lori Lyons

847.683.2181

llyons@hampshireil.org



City of Rockford *

Carrie Hagerty

779.348.7467

carrie.hagerty@rockfordil.gov



* Indicates governments who currently hold the GFOA Certificate of Achievement.



REFERENCES

LAUTERBACHAMEN.COM

Additional Clients Served

L&A stands by our quality and service. As such, we encourage you to reach out to any of the clients listed below that we serve to learn more about their experience with our firm.

Municipalities, Townships and Counties

Addison Township	Cuba Township	Harvard	Markham	Pingree Grove*	Streamwood*
Algonquin	Dolton	Henry County	Mendota	Plano	Streator
Antioch*	East Dundee*	Hinckley	Midlothian	Poplar Grove	Sugar Grove*
Barrington	East Hazel Crest	Hinsdale	Milton Township	Princeton	Sycamore*
Barrington Hills	East Moline	Homewood	Monee	Prospect Heights	Thornton*
Bartlett*	Elburn	Inverness	Montgomery*	Riverside*	Timberlane
Beach Park*	Elk Grove Village*	Johnsburg*	Morton Grove*	Riverwoods	Vernon Hills
Berkeley	Elwood*	Justice	Mount Prospect	Rock Island*	Volo
Bloomington*	Elyssa's Mission	Kenilworth	Naperville Township	Rockford*	Warrenville*
Bradley	Evanston	Kildeer*	New Milford	Rolling Meadows*	Waukegan
Buffalo Grove*	Fox River Grove	Lake Barrington	Normal*	Rosemont	West Chicago*
Burlington	Frankfort*	Lake Bluff	North Aurora*	Round Lake Beach	Western Springs
Burnham	Georgetown	Lake Villa	North Barrington	Sandwich	Wheaton*
Burr Ridge	Gilberts*	LaSalle County	North Riverside*	Schaumburg	Willow Springs
Campton Hills	Glen Ellyn*	Libertyville*	Northbrook	Shabbona	Wilmette*
Carpentersville*	Glencoe*	Lincolnwood*	Northfield*	Skokie	Winnetka*
Cary	Glenview*	Lindenhurst	Northfield Township	Sleepy Hollow	Winthrop Harbor
Champaign	Golf	Lombard*	Orland Park	South Barrington	Woodridge*
Cherry Valley	Grayslake	Lyndon	Palos Park*	South Elgin*	York Township
Cortland	Gurnee*	Manhattan*	Park Forest*	Stickney	Yorkville*
Country Club Hills	Hampshire	Maple Park	Park Ridge	Stone Park	Zion Township

* Indicates governments who currently hold the GFOA Certificate of Achievement.



Municipalities

110+



Park Districts

65+



School Districts

35+



Libraries

45+



Pension Funds

450+



Other Entities

100+



ELLIN & TUCKER

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Lauterbach & Amen, LLP and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

FIRM'S RESPONSIBILITY

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and remediating weaknesses in its system of quality control, if any.

PEER REVIEWER'S RESPONSIBILITY

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

REQUIRED SELECTIONS AND CONSIDERATIONS

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.



APPENDIX

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ELLIN & TUCKER

OPINION

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2019 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

A stylized, handwritten signature in blue ink that reads 'Ellin & Tucker'.

ELLIN & TUCKER
Certified Public Accountants

Baltimore, Maryland
December 27, 2019

PAGE | 2

RESOLUTION NUMBER: 2022-01**A RESOLUTION OF THE VILLAGE OF POPLAR GROVE, ILLINOIS APPROVING
AN ENGAGEMENT AGREEMENT WITH LAUTERBACH & AMEN LLP FOR
FINANCIAL AUDIT SERVICES**

WHEREAS, the Village of Poplar Grove, Illinois (“Village”) is required to have an annual audit performed; and

WHEREAS, Lauterbach & Amen LLP responded to the specifications for bid for auditing services set forth by the Village; and

WHEREAS, the Village desires to engage the services of Lauterbach & Amen LLP to perform the annual audit for fiscal year May 1, 2021 – April 30, 2022; and

WHEREAS, Lauterbach & Amen LLP has provided an engagement agreement outlining the auditing services which will be provided for a fee of \$XX,XXX, a copy of which is attached hereto as Exhibit A, and incorporated herein; and

WHEREAS, the Village now desires to approve the engagement agreement.

NOW THEREFORE, BE IT RESOLVED by the Village President and Village Board of the Village of Poplar Grove, Illinois as follows:

1. The above recitals are incorporated herein and made a part hereof.
2. The Village hereby approves the engagement agreement with Lauterbach & Amen for costs not to exceed \$XX,XXX, attached hereto as Exhibit A, or one in substantially similar form.
3. The Village President and Village Clerk are authorized to sign and attest any and necessary documents to effectuate the foregoing.

PASSED UPON MOTION BY _____

SECONDED BY _____

BY ROLL CALL VOTE THIS _____ DAY OF _____, 2022

AS FOLLOWS:

VOTING “AYE”: _____

VOTING “NAY”: _____

ABSENT, ABSTAIN, OTHER _____

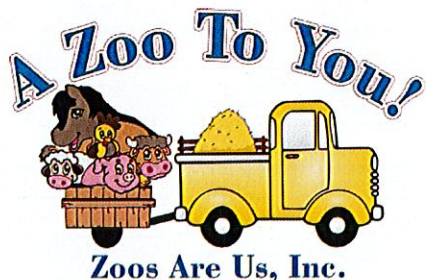
APPROVED _____, 2022

VILLAGE PRESIDENT

ATTEST:

VILLAGE CLERK

EXHIBIT A- ENGAGEMENT AGREEMENT



Zoos Are Us, Inc.
16809 Church Rd.
Huntley, IL 60142
(815) 568-9052
azootoyou2@gmail.com
www.zoosareus.com

BILL TO

Carina Boyd
Village of Poplar Grove
200 N Hill St
Poplar Grove, IL 61065
United States

INVOICE 2584**DATE 12/17/2021 TERMS Due on receipt****PHONE #**

815-765-3201

EMAIL

treasurer@villageofpoplargrove.

DAY OF EVENT PHONE #

815-847-9710

DATE	DESCRIPTION	QTY	RATE	AMOUNT
06/11/2022	Petting Zoo Large Zoo Large Zoo includes 20-25 animals, including goats, sheep, chickens, bunnies, a mini donkey, a llama and a calf. A Zoo to You will provide an enclosure of 24 x 24 ft., a canopy for the animals (if needed) and antibacterial hand sanitizer. Includes 2 Zookeepers.	1	675.00	675.00
06/11/2022	Travel Fee	1	40.00	40.00
06/11/2022	Bulk Feed 25lbs	1	75.00	75.00

2PM to 6PM

if deposit is paid by 2/1/22 then receive 5% off your balance, new total would be \$750.50. if paid in full by 2/1/22 then receive 10% off your total balance, new total would be \$711.00. If neither is paid, then the above invoice amount applies.

0511

TOTAL DUE**\$790.00****INVOICE APPROVAL****G/L Account Code:** 01-55-4302**Description:** Petting Zoo for 22 Neighbors Night**DEPT:** _____ **ADMIN:** CB

All animal clean-up will be provided by Zoos R Us Inc. -\$35 fee will apply for each additionally insured needed.
The above mentioned items will be provided for the fee listed. A 50% non-refundable deposit and signed contract is required to hold the scheduled date and time for your event.

Event Coordinator Signature _____ Date _____

Zoos Are Us Inc. Policies and Preparations Contract Part 2

General

- 1) Please have parking and permit arrangements made prior to arrival. Space will be needed for a vehicle and up to a 32 foot trailer. Parking fees are the responsibility of the contract holder.
- 2) Patrons may be charged to participate in your activity if you choose to do so. Please have a responsible party collecting these fees.
- 3) Signage indicating cost or sponsorship for the event is welcome, but will not be handled by Zoos Are Us Inc.
- 4) Zoos Are Us Inc. reserves the right to prohibit admission to all activities.
- 5) The date and time you have requested is NOT guaranteed until both a deposit and signed contract has been received.
- 6) Gratuity is not included in our fees.

Payment / Cancellation

- 1) Payments will be accepted via Cash, Major Credit Cards, or Corporate Check Only. Sorry no personal checks will be accepted.
- 2) Deposits are non-refundable. A 50% deposit is required to secure your booking.
- 3) In case of SEVERE weather, and cancellation is necessary, we must be notified in NO LESS than three hours prior to the event in order to receive a refund of your deposit.

Zoo

- 1) Please ensure an easy access route for our truck and trailer for set-up purposes. Please note a \$100 additional fee will apply if animals must be carried to the area provided.
- 2) A site map including access route and set up area provided ahead of time would be helpful, however this is not necessary for events held at private residences.
- 3) Zoos Are Us Inc. staff will arrive approx. ½ hour prior to the start time of your event for set-up purposes only.
- 4) Access to a convenient water source, if water is unavailable please notify us prior to the event.

Ponies

- 1) Breaks will be given to all ponies when needed.
- 2) For the safety of all patrons, please let us know in advance if special events like fireworks or fire trucks with Santa will be arriving at your event.
- 3) Zoos Are Us Inc. staff will arrive approx. ½ hour prior to the start time of your event for set-up purposes only.
- 5) For the safety of our animals, there is an 80 pound weight limit per pony. If this presents a problem please contact us in advance to reserve a pony with a 125 pound weight limit.
- 6) A level surface is required for both the Zoo and Pony Wheel

Exotic Show

- 1) Exotic Shows scheduled for outdoors require a temperature of no less than 65 degrees, or above 90 degrees- Please have indoor arrangements made if this may be an issue.
- 2) Zoos Are Us Inc. staff will arrive approx.. ½ hour prior to the start time of your event for set-up purposes only.

Reindeer Displays

- 1) Zoos Are Us Inc. staff will arrive approx.. ½ hour prior to the start time of your event for set-up purposes only.

TO BE COMPLETED BY EVENT COORDINATOR:

Area that is to be used for set-up	Feed Options (All monies received are property of Zoos R US Inc.)			
Please check one	Feed Sales by the Cup___ (Customers will incur additional fee of \$2)			
GRASS___	Feed Sales in Bulk___ (Additional fee incurred by contract holder)			
ASPHALT/CONCRETE___	15lb___ \$40.00	25lb___ \$75.00	50lb___ \$125.00	100lb___ \$200.00
INDOORS___				

Please note Zoos Are Us Inc. is NOT responsible for damage to lawn and landscaping at or near set-up areas made by either animals or truck and trailers.

My signature below indicates I have read and understand fully the policies and preparations outlined above and on part one of the contract.

Signature _____ Date _____

Zoos Are Us Inc.
Payment Preference

Payment

Payment Method (Check one):

Cash: _____

Corporate Check _____ (Make Checks payable to Zoos Are Us, Inc.)

Credit Card _____

If you would like to pay by credit card please fill out the following:

Card Number: _____

Exp. Date ____/____ Sec. Code _____ Billing Zip Code _____

Card Holder Signature _____

Billing Address _____

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Zoos Are Us Inc.

2 Business name/disregarded entity name, if different from above

A Zoo to You

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☐ C Corporation

☒ S Corporation

☐ Partnership

☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

16809 Church Rd.

6 City, state, and ZIP code

Huntley, IL 60142

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

____ - ____ - ____

or

Employer identification number

8 1 - 4 2 1 8 6 1 4

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person ►

Date ► 3/18/2021

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
11/3/2021

Item 4.

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER McGowan Allied Specialty 140 Fountain Parkway N Suite 570 St. Petersburg OH 33716		CONTACT NAME: Brandee Mellert PHONE (A/C, No, Ext): (727) 547-3050 E-MAIL: bmellert@mcgowanallied.com FAX (A/C, No): (727) 367-1407	
License#: 973 AZOOT0Y-01		INSURER(S) AFFORDING COVERAGE	
INSURED Zoos Are Us, Inc. DBA: A Zoo To You 16809 Church Road Huntley IL 60142		INSURER A: T.H.E. Insurance Company INSURER B: Accident Fund Insurance Company of America INSURER C: INSURER D: INSURER E: INSURER F:	
		NAIC # 12866 10166	

COVERAGES**CERTIFICATE NUMBER:** 1018046628**REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			CPP010591605	10/27/2021	10/27/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 0 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			CPP010591605	10/27/2021	10/27/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
B	<input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	N/A	ARP12003743901	8/3/2021	8/3/2022	PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Proof of Insurance

CERTIFICATE HOLDER**CANCELLATION**

Proof of Insurance	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--------------------------	---

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Marketing and
Regulatory
Programs

Animal and
Plant Health
Inspection
Service

Animal Care

Expiration Date: 12-22-2021

United States Department of Agriculture

This is to certify that
ZOOS ARE US INC

is a licensed Class C - Exhibitor
under the

Animal Welfare Act (7 U.S.C. 2131 et seq.)

Certificate No. 33-C-0499

Customer No. 500836

A handwritten signature in black ink, reading "Elizabeth Goldstein".

Deputy Administrator

RESOLUTION NUMBER: 2022-02**A RESOLUTION OF THE VILLAGE OF POPLAR GROVE, ILLINOIS TO APPROVE
AND AUTHORIZE THE VILLAGE PRESIDENT TO EXECUTE AN AGREEMENT
WITH ZOOS ARE US, INC. FOR PETTING ZOO SERVICES**

WHEREAS, the Village of Poplar Grove (the “Village”) is in need of petting zoo services;
and

WHEREAS, the Village desires to retain the services of Zoos Are Us, Inc. (“Zoos Are Us”) to provide such petting zoo services; and

WHEREAS, the Village and Zoos Are Us have reached an accord as to the terms and conditions upon which Zoos Are Us will provide such services and have memorialized the same in the agreement attached hereto as Exhibit A and incorporated herein (“Agreement”); and

WHEREAS, the Village has determined it is in the best interest of the Village and its citizens to enter into the Agreement.

NOW THEREFORE, BE IT RESOLVED by the Village President and Board of Trustees of the Village of Poplar Grove, Illinois as follows:

1. The above recitals are incorporated herein and made a part hereof.
2. The Village hereby accepts and approves the Agreement attached hereto as Exhibit A, or one in substantially similar form.
3. The Village President and Village Clerk are hereby authorized to execute and attest the Agreement.

PASSED UPON MOTION BY _____

SECONDED BY _____

BY ROLL CALL VOTE THIS ____ DAY OF _____, 2022

AS FOLLOWS:

VOTING “AYE”: _____

VOTING “NAY”: _____

ABSENT, ABSTAIN, OTHER _____

APPROVED _____, 2022

VILLAGE PRESIDENT

ATTEST:

VILLAGE CLERK

EXHIBIT A- AGREEMENT

CONTRACT FOR TOW SERVICES

THIS CONTRACT FOR TOW SERVICES (“Contract”) is dated this ____ day of _____, 2022 and is by and between the VILLAGE OF POPLAR GROVE, an Illinois Municipal Corporation (“Village”), and TILFORD’S AUTO AND TRUCK SERVICE CENTER, a Sole Proprietorship (“Towing Company”). The Village and Towing Company are at times referred to collectively herein as the “Parties”.

RECITALS:

WHEREAS, the Village is in need of towing services; and

WHEREAS, Towing Company provides towing services; and

WHEREAS, the Village and Towing Company have set forth herein the terms and conditions upon which Towing Company will provide towing services.

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein and other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. The above-recitals are incorporated herein and made a part hereof.
2. The scope of services shall be as follows:
 - A. Tow Process: The Public Works Director or his/her designee, shall contact Towing Company to tow any vehicle unlawfully parked, impeding the right of way or parked on a public street during a snow emergency. Any towed vehicle shall remain impounded until the registered owner or registered owner’s agent remits the parking fine to Poplar Grove Village Hall. Upon fine payment, the registered owner or the registered owner’s agent will be issued a receipt by the Village showing payment of the fine. Upon the registered owner or the registered owner’s agent presenting the receipt to the Towing Company, the Towing Company shall then release the vehicle to the registered owner or the registered owner’s agent. Notwithstanding the foregoing, the Towing Company may continue to hold the vehicle until all Towing Company towing and storage fees have been paid by the registered owner or the registered owner’s agent.
 - B. The Towing Company shall obtain and maintain, at its own expense, all required permits and licenses which may be required to perform towing services under this Contract, and/or required by federal, state, and local regulations and laws.
 - C. To the extent applicable, the Towing Company agrees to not pay less than the prevailing wages as found by the Illinois Department of Labor to laborers, workmen and mechanics performing work under this Contract.
 - D. The Towing Company shall maintain logs/records of every tow performed on behalf of the Village. Such logs/records shall include, but not be limited to, the date of the tow, name of owner/driver, Vehicle Identification Number (VIN),

make/model/year of vehicle and any and all charges, fees, costs, and interest assessed by the Towing Company to the owner/driver of the vehicle. The Village shall have the right to inspect such logs at any time during customary operating hours of the Towing Company or the Towing Company shall provide copies of such records/logs to the Village upon request by the Village.

- E. The Towing Company shall not subcontract services without the prior written consent of the Village.
 - F. The Towing Company shall be responsible for the protection of the vehicle and its contents until claimed by the registered owner (or authorized agent of the registered owner) or lawfully disposed of by the Towing Company. The Village reserves the right to assess any charges to the Towing Company in the event a vehicle is damaged while in the possession of the Towing Company.
 - G. The Towing Company must respond promptly to the requested location within 20 minutes regardless of the time of the request. If unable to respond to the request within that time frame, Towing Company must contact the requestor within five minutes of the request.
 - H. The following rates shall be adhered to by the Towing Company: \$150 tow fee, plus \$75 storage fee after the first business day.
 - I. Towing Company shall comply with any and all applicable federal, state and local laws and regulations in the performance of its duties and obligations under this Contract and perform all services in a competent and courteous manner.
 - J. Towing Company shall own, lease or have access/rights to all vehicles being used for Village tow requests.
 - K. Towing Company must ensure that all employed tow operators maintain a valid driver's license and consent to all Village requested background checks of tow operators.
 - L. Tow company must immediately notify the Village if new or additional drivers are employed and give complete driver information, so that a background check may be conducted on that new or additional employee.
 - M. Have one telephone number for contact on a 24-hour basis and be willing to provide 24-hour a day towing service including the towing of abandoned vehicles. If service cannot be provided due to equipment failure, prior commitment or other unforeseen circumstances, the Towing Company so affected will notify the Village of the out-of-service status and when service is restored.
3. Term. The term of the Contract shall be a (3) year period commencing as of the date first written above and expiring as of February 28th, 2024. This Contract may be renewed for additional one (1) year terms upon the written agreement of the Parties hereto. Any renewal of this Contract must be made in writing, signed by the Village and Towing Company, prior to the expiration of the then current term.

4. Insurance. At all times during the performance of this Contract, Towing Company shall maintain the following policies of insurance:
- A. Comprehensive General Liability Insurance: An amount not less than \$1,000,000.00/occurrence, \$2,000,000.00/policy limit.
 - B. Automobile Liability Insurance: An amount not less than \$1,000,000.00 combined single limit. Said coverage is to be extended to cover hired or non-owned vehicles.
 - C. Umbrella or Excess Liability Insurance: An amount not less than \$2,000,000.00.
 - D. Workers' Compensation Insurance: An amount no less than statutorily required limits. Employer's liability in an amount not less than \$500,000.00 each accident, \$500,000.00 disease (policy limit) and \$500,000.00 disease (each employee).
 - E. All insurance policies required under this Contract shall be underwritten by insurance companies with a minimum A.M. Best rating of A:VII.

All insurance policies shall name the Village as an additional insured. Prior to commencement of any work under the Contract, Towing Company shall provide the Village with a Certificate of Insurance evidencing compliance with this Paragraph. Each Certificate of Insurance shall provide that the insurer must give the Village at least thirty (30) days prior written notice of cancellation or termination of the Towing Company's coverage thereunder.

5. Indemnity and Hold Harmless. Towing Company shall pay, indemnify, defend and hold harmless the Village, its officers, representatives, elected and appointed officials, agents, and employees ("Indemnified Parties") from and against any and all claims, loss, expense, liability, damage or cost (including, without limitation, judgments, attorneys' fees and costs, court costs and the cost of appellate proceedings) which any of the Indemnified Parties incur because of injury to, or death of any person, or on account of damage to property, including the loss of use thereof, or any other claim arising out of, in connection with or as a consequence of the performance of, or the failure to perform, the work contemplated under this Contract by Towing Company, its agents, employees, subcontractors or anyone for whose acts Towing Company may be liable with respect to the work contemplated herein.
6. Breach. In the event of a breach of the Contract by either Party, the non-breaching party shall have any and all remedies available to it at law or in equity, including, but not limited to, the right to terminate this Contract. Such remedies shall be cumulative and not exclusive. The prevailing party in any action to enforce the provisions of this Contract shall be entitled to recover its costs, including reasonable attorneys' fees.
7. Termination. The Village retains the right to terminate or suspend this Contract, in its sole and absolute discretion, at any time prior to the expiration of the Contract, upon providing Towing Company with at least ten (10) days prior written notice of its intent to terminate or suspend this Contract. Upon termination, the Towing Company shall cause to be delivered to the Village all documents related to tows performed for the Village, including,

but not limited to, reports, permits, agreements, and partially and completed estimates.

8. Notice. Any and all notices, demands, and communications provided for herein or made hereunder shall be given in writing and shall be deemed given to a party at the earlier of (i) when actually hand-delivered to an employee of such party, (ii) if mailed to such party by registered or certified U.S. mail, when a return receipt is received by sender, or (iii) if sent by overnight courier service, addressed to such a party at the address designated below for such party:

If to Tilford's Auto and Truck Services:

Tilford's Auto and Truck Services
Attn: Alex Tilford
100 N. State Street
Poplar Grove, IL 61065

If to Village of Poplar Grove:

Village of Poplar Grove
Attn: Village President
200 N. Hill Street
Poplar Grove, IL 61065

With Copy To:

Sosnowski Szeto, LLP
Attn: Roxanne M. Sosnowski
6735 Vistagreen Way, Suite 300
Rockford, IL 61107

9. This Contract shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.
10. Counterparts. This Contract may be executed in counterparts, each of which shall be deemed an original and all of which, when taken together, shall constitute one and the same instrument.
11. Severability. In case any provision of this Contract shall be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall, to the extent permitted by law, not in any way be affected or impaired thereby.
12. Choice of Law. This Contract shall be governed by, and construed and enforced in accordance with, the laws of the State of Illinois. The parties hereby submit and consent to the exclusive jurisdiction of the State of Illinois and agree that any such litigation shall be conducted only in the courts of Boone County, Illinois, or the federal courts for the United States for the Northern District of Illinois, and no other courts, regardless of where this Contract is made and/or to be performed.
13. Modification. Except as otherwise provided for herein, this Contract may not be amended, modified, or terminated, nor may any obligation hereunder be waived orally, and no such amendment, modification, termination, or waiver shall be effective for any purpose unless it is in writing, and bears the signatures of all of the Parties hereto.

IN WITNESS WHEREOF, the parties hereto have duly executed and delivered this Contract as of the day and year first above written.

VILLAGE OF POPLAR GROVE

TILFORD'S AUTO AND
TRUCK SERVICES

By: _____
Don Sattler, Village President

By: _____

ATTEST:

Its: _____

Karri Anderberg, Village Clerk

RESOLUTION NUMBER: 2022-03

**A RESOLUTION OF THE VILLAGE OF POPLAR GROVE, ILLINOIS TO APPROVE
AND AUTHORIZE THE VILLAGE PRESIDENT TO EXECUTE AN AGREEMENT
WITH TILFORD’S AUTO AND TRUCK SERVICE CENTER FOR TOWING
SERVICES**

WHEREAS, the Village of Poplar Grove, Illinois (“Village”) previously entered into an Agreement with Tilford’s Auto and Truck Service Center (“Tilford”) to provide towing services in February 2020; and

WHEREAS, the Village and Tilford desire to execute a new Agreement for an additional three-year term set to expire in February 2024; and

WHEREAS, the Village and Tilford have reached an accord as to the terms and conditions upon which Tilford will continue to provide towing services and have memorialized the same in the Contract for Tow Services (“Agreement”) attached hereto as Exhibit A and incorporated herein; and

WHEREAS, the Village has determined it is in the best interest of the Village and its citizens to enter into the Agreement.

NOW THEREFORE, BE IT RESOLVED by the Village Board of Trustees of the Village of Poplar Grove, Illinois as follows:

1. The above recitals are incorporated herein and made a part hereof.
1. The Village hereby accepts and approves the Contract for Tow Services attached hereto as Exhibit A, or one in substantially similar form.
2. The Village President and Village Clerk are hereby authorized to execute and attest the Agreement.

PASSED UPON MOTION BY _____

SECONDED BY _____

BY ROLL CALL VOTE THIS _____ DAY OF _____, 2022

AS FOLLOWS:

VOTING “AYE”: _____

VOTING “NAY”: _____

ABSENT, ABSTAIN, OTHER _____

APPROVED _____, 2022

VILLAGE PRESIDENT

ATTEST:

VILLAGE CLERK

EXHIBIT A – CONTRACT FOR TOW SERVICES

ORDINANCE NO. 2022-01

**AN ORDINANCE OF THE VILLAGE OF POPLAR GROVE, ILLINOIS
APPROVING AND AUTHORIZING THE VILLAGE TO ENTER INTO A LEASE
AGREEMENT WITH KELLY A. KOLEC D/B/A MAJESTIC CUTS DOG
GROOMING FOR A PORTION OF THE REAL PROPERTY LOCATED AT 100
S. STATE STREET, POPLAR GROVE**

WHEREAS, the Village of Poplar Grove, Illinois is an Illinois Municipal Corporation (hereinafter referred to as the “Village”); and

WHEREAS, the Village desires to enter into a Real Estate Lease Agreement with Kelly A. Kolec d/b/a Majestic Cuts Dog Grooming (“Majestic”) for a portion of the property commonly known as 100 S. State Street, Poplar Grove, Illinois; and

WHEREAS, the Village and Majestic have reached an accord as to the terms and conditions upon which said property will be leased; and

WHEREAS, the Village and Majestic have memorialized such terms and conditions in a Real Estate Lease Agreement, a copy of which are attached hereto as Exhibit A and incorporated herein; and

WHEREAS, the Village has determined it is in the best interest of the Village and its citizens to enter into said Real Estate Lease Agreement; and

WHEREAS, the Village now desires to approve said Real Estate Lease Agreement and authorize the Village President to execute and the Village Clerk to attest the same.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND VILLAGE BOARD OF THE VILLAGE OF POPLAR GROVE, ILLINOIS AS FOLLOWS:

Section 1. The foregoing recitals shall be and are hereby incorporated in this Section 1 as if said recitals were fully set forth.

Section 2. The Village hereby approves the Real Estate Lease Agreement attached hereto as Exhibit A, or one in substantially similar form, and hereby authorizes the Village President to execute and the Village Clerk to attest the same, and any other documents necessary or helpful to implement the intent of this Ordinance.

Section 3. This Ordinance shall be effective upon its passage by the Village Board, its approval by the Village President, and its publication as provided by law.

Section 4. All ordinances or parts of ordinances in conflict with this Ordinance are repealed insofar as they conflict.

Section 5. If any section, clause or provision of this Ordinance be declared by a Court of competent jurisdiction to be invalid, such decision shall not affect the validity of the Ordinance as a whole or any part thereof, other than the part so declared to be invalid, and this Village Board hereby expressly declares that it would have enacted this Ordinance even with the invalid portion deleted.

PASSED UPON MOTION BY _____

SECONDED BY _____

BY ROLL CALL VOTE THIS _____ DAY OF _____, 2022

AS FOLLOWS:

VOTING "AYE": _____

VOTING "NAY": _____

ABSENT, ABSTAIN, OTHER _____

APPROVED _____, 2022

ATTEST:

CLERK

PRESIDENT

EXHIBIT A-
REAL ESTATE LEASE AGREEMENT

REAL ESTATE LEASE AGREEMENT

THIS REAL ESTATE LEASE AGREEMENT ("Lease") is made this ____ day of January, 2022, by and between THE VILLAGE OF POPLAR GROVE, an Illinois municipal corporation ("Lessor"), and KELLY A. KOLEC d/b/a MAJESTIC CUTS DOG GROOMING ("Lessee").

WHEREAS, Lessor is the owner of the real property commonly known as 100 S. State Street, Poplar Grove, IL 61065 which is improved with a commercial building and municipal well and well house (the real property, building and municipal well are collectively referred to herein as the "Property"); and

WHEREAS, Lessor desires to lease a portion of the Property to the Lessee and Lessee desires to lease said portion of the Property from the Lessor; and

WHEREAS, the portion of the Property to be leased to Lessee consists of the commercial building, excluding any portion of the Property housing the municipal well and well house and appurtenances thereto. The portion of the Property being leased to Lessee and is more fully described in Exhibit A, attached hereto and incorporated herein (the "Premises"); and

WHEREAS, Lessor and Lessee have reached an accord as to the terms and conditions upon which the Lessor will lease the Premises to the Lessee and have memorialized the same herein.

NOW, THEREFORE, in consideration of the mutual covenants and promises herein contained and other good and valuable consideration the receipt and sufficiency of which is acknowledged, the parties, intending to be legally bound, agree, represent and warrant as follows:

- 1) Recitals. The above recitals are incorporated herein and made a part hereof.
- 2) Prior Lease. Upon commencement of this Lease, the prior lease (Third Renewal to Lease Agreement) between the Lessor and Lessee's predecessor in interest ("Majestic Cuts, Ltd.", a copy of which is attached hereto as Exhibit B and incorporated herein, shall automatically terminate on December 31, 2021 ("Prior Lease").
- 3) Leased Premises. Lessor hereby leases to Lessee, and Lessee hereby leases and rents from Lessor, the Premises (and building located thereon) which is described in Exhibit A, attached hereto and incorporated herein. Lessee shall not be entitled to have access to or occupy those portions of the Property utilized for the municipal well, well house and appurtenances thereto.
- 4) Term.
 - 4.1 The term of this Lease shall commence on January 1, 2022, and shall continue for one (1) year thereafter expiring on December 31, 2022 ("Term"). Lessee shall be permitted to continue occupancy of the Premises on January 1, 2022.

- 4.2 At least 60 days prior to the expiration of the Term, the Parties will notify one another of its intent to renew the lease or not. To the extent both Parties desire to renew the lease, they will memorialize the terms and conditions of such renewal in writing. In the event this lease is not renewed and if Lessee holds over and continues in possession of the Premises after expiration of the Term of this Lease, Lessee will be deemed to be occupying the Premises on the basis of a month-to-month tenancy, subject to all of the terms and conditions of this Lease as they were in effect immediately prior to the expiration of the Term, except however that the Rent payable by Lessee for its possession during the holdover tenancy provided for under this Section 4.2 shall be double the Rent that was in effect immediately prior to the expiration of the Term.
- 4.3 Upon expiration of the Term of this Lease, or upon any earlier termination of this Lease, Lessee shall surrender the Premises to Lessor in at least substantially as good a condition as the Premises existed upon occupancy, ordinary wear and tear excepted, with all areas cleaned to broom clean condition, and with all personal property of Lessee removed from the Premises.
- 5) Rent. The rent payable hereunder shall be Three Hundred and No/100ths Dollars (\$300.00) per month in addition to a sum of One Hundred and No/100ths Dollars (\$75.00) per month to be utilized towards the payment of property taxes, for a total of Three Hundred and Seventy Five and No/100ths Dollars (\$375.00) per month during the Term of this Lease. Such monthly payments shall be payable in advance of the 1st day of January, 2022, and continuing on the 1st day of each month thereafter during the Term of this Lease. Payments shall be made payable to the "Village of Poplar Grove" and mailed or delivered to 200 N. Hill Street, Poplar Grove, IL 61065, or any other address that Lessor may designate from time to time in writing to Lessee.
- If rent is not received by the Lessor on or before the fifth day of each month, Lessee shall pay to the Lessor a late fee of \$50.00. The late fee is not a grace period and the Lessor is entitled to make written demand for any rent unpaid on the second day of the rental period.
- 6) Deposit. Upon signing of this Lease, Lessee shall pay to Lessor a security deposit in the amount of Four Hundred and No/100ths Dollars (400.00). Lessor acknowledges that such amount was previously deposited by the Lessee as a term and condition of the Prior Lease and the Parties agree that such amount shall continue to be held by the Lessor as the security deposit under this Lease. Lessor may apply all or any portion of the security deposit in payment of any amounts due Lessor from Lessee, and upon Lessor's demand, Lessee shall in such case during the Term of this Lease promptly deposit with Lessor such additional amounts as may then be required to bring the Security Deposit up to the full stated amount. Upon termination of the Lease, full performance of all matters and payment of all amounts due by Lessee, so much of the

Security Deposit as remains unapplied shall be returned to the Lessee. Where all or a portion of the Security Deposit is applied by Lessor as compensation for property damage, Lessor, when and as required by law, shall provide to Lessee an itemized statement of such damage and of the estimated or actual costs of repairing the same. Lessor may pursue a cause of action to recover damages in excess of the Security Deposit.

- 7) Real Estate Taxes. The Parties acknowledge that the Property is currently exempt from real estate taxes. However, should the Lessor ever become responsible for real estate taxes on the Property which are imposed as a result of or in connection with this Lease, Lessee shall be responsible for paying the amount of such real estate taxes to the Lessor within 30 days of written demand by the Lessor.
- 8) Utilities. Lessee shall be responsible for paying any and all utilities to the Premises, including, but not limited to: gas, water, garbage removal, sewer, telephone service and electricity. Any other monthly utility expenses not described in the preceding sentence, including, but not limited to, internet service and security system, shall be the responsibility of the Lessee and shall be paid as and when due by Lessee. The Parties acknowledge that the Lessor has a separate electrical meter for the municipal well and shall be responsible for payment of such electrical bill.
- 9) Maintenance and Repair.
 - 9.1 Lessee, throughout the Term of this Lease, shall at its own expense be responsible for any and all maintenance and repair to the Premises, including, but not limited to, plumbing fixtures, electrical fixtures; windows; equipment; other fixtures of a general nature to a commercial building, doors, interior walls, floors, outside landscaping, yard maintenance, and snow removal. Notwithstanding the foregoing, Lessor shall be responsible for any necessary repairs to the roof; HVAC system, roof, plumbing system (with the exception of plumbing fixtures), and electrical system (with the exception of electrical fixtures) of the Premises. Lessee shall, at a minimum, maintain the Premises in substantially the same condition as the Premises existed upon the occupancy of the Premises, ordinary wear and tear excepted.
 - 9.2 Lessee shall be responsible for all repairs, maintenance, or replacements relating roof, HVAC system and parking lot of the Premises that are made necessary by the negligent or intentional acts of Lessee or its employees, agents, or invitees.
- 10) Lessee's Improvements. Lessee will not make any alterations, installations, improvements or changes to the Premises at any time, for any reason, without the prior written approval of Lessor.
 - 10.1 Lessee shall not permit any lien or claim for lien of any mechanic, laborer or supplier or any other lien to be filed against the Property, or any part thereof arising out of work performed, or alleged to have been performed by, or at the direction of, or on

behalf of Lessee. If any such lien or claim for lien is filed, Lessee, within thirty (30) days thereafter, either shall have such lien or claim for lien released of record or Lessee shall deliver to Lessor either: (i) a bond in form, content, amount, and issued by surety, satisfactory to Lessor, indemnifying Lessor against all costs and liabilities resulting from such lien or claim for lien and the foreclosure or attempted foreclosure thereof, or (ii) endorsements to the title policies of Lessor and Lessor's mortgagee "insuring over" such liens satisfactory to Lessor and Lessor's mortgagee respectively. If Lessee fails to have such lien or claim for lien so released or to deliver such bond or title endorsement to Lessor, Lessor, without after reasonably investigating the validity of such lien, and upon at least thirty (30) days' prior written notice to Lessee, may pay or discharge the same and Lessee shall reimburse Lessor within ten (10) days for the amount so paid by Lessor, including Lessor's expenses and attorneys' fees.

11. Insurance. Lessee, during the entire term of this Lease agreement, shall keep the Premises insured for the protection of the Lessor (and the Lessor shall be so named as an insured in any such policies), by maintaining general public liability and property damage insurance against claims for bodily injury or death and property damage occurring upon the Premises and areas adjacent thereto, to the extent of not less than \$1,000,000.00 for bodily injury or death to any person, and to the extent of not less than \$1,000,000.00 for bodily injury or death to any number of persons arising out of the same accident or disaster, and to the extent of \$1,000,000.00 for property damage. Lessee shall be responsible to insure any part of the Premises, including the building, against loss due to property damage or casualty. Lessee shall be responsible to insure its personal property located on the Premises.

Unless otherwise agreed upon by the Parties in writing, in the event the Premises is damaged, in whole or in part, by fire or other casualty, Lessee shall proceed to rebuild, repair or restore the Premises to a similar condition as existed prior to damage, regardless of whether or not Lessee has sufficient insurance coverage or proceeds, and this Lease shall remain in full force and effect. Lessee shall begin repairs within two (2) months from casualty, diligently pursue and complete repairs within twelve (12) months. Said dates shall be deferred for a like period due to any delay caused by labor controversy, act of God, other casualty, governmental regulations, insurance adjustment, or causes beyond the Lessee's control. Lessee's Rent and other charges payable by Lessee shall not abate as a result of any damage or destruction to the Premises that results in the suspension of business in the Premises. If Lessee fails to begin or complete the repairs within the times and in the manner provided for herein, then, provided Lessor has given Lessee thirty (30) business days' prior notice and the right to cure; 1) Lessor may rebuild, repair and restore the Premises and 2) Lessee shall be liable to Lessor for actual costs, plus a 10% management fee, in addition to any other remedies and damages the Lessor may have.

12. Indemnification. Lessee assumes liability for and shall indemnify, protect, save and hold harmless Lessor from and against any and all losses, damages, penalties, claims, actions, suits, costs, expenses and disbursements including attorneys' fees and expenses and court costs incurred by Lessor in defending claims of whatsoever kind and nature imposed upon, incurred by or asserted against the Lessor in any way relating to or arising out of this Lease

and from the possession, use, operation and maintenance of the Premises by the Lessee. The indemnities contained in this paragraph shall continue in full force and effect, notwithstanding the termination of this Lease.

13. Inspection and Exhibition of Premises. Lessee, upon paying Rent and performing the covenants and agreements of this Lease, shall quietly have, hold and enjoy the Premises and all rights granted to Lessee in this Lease. Lessor or any agent of Lessor may enter the Premises at all reasonable times and upon reasonable notice to inspect the Premises. When conveniently possible, Lessor shall give prior notice before such entry. Lessor may retain at all times keys to Premises. In the event of an apparent or actual emergency, Lessor may enter the Premises at any time without notice. Lessor shall have the right to place signage on the Premises for the purposes of advertising to prospective tenants, purchasers or others. Lessor shall not be liable to Lessee in any manner for any such action nor shall the exercise of such right be deemed an eviction or disturbance of Lessee's use or possession. Lessor shall at all times, and in its sole discretion, have full and complete access to the municipal well and appurtenances thereto.
14. Use of Premises. The Premises shall be used by Lessee for commercial dog/cat grooming business purposes, and for such other purposes for which the Lessor may from time to time consent to in writing. Lessee shall use and maintain the Premises in a clean, sanitary, safe, careful and proper manner. Lessee shall comply with all applicable laws, ordinances and regulations as to the use, occupancy, maintenance and condition of the Premises. Lessee will not allow the Premises to be used for any purposes or in any manner that will damage the reputation of, increase the rate of insurance, increase the hazard of fire, or otherwise be injurious to Premises. The Lessee shall keep the Premises free of rodents, insects, pest and any obnoxious or noxious odors. The Premises shall not be used for any extra hazardous use. Lessee shall dispose of all rubbish, trash, garbage and other waste in a clean and sanitary manner from the Premises. Lessee shall properly use and operate all appliances, electrical, gas and plumbing fixtures and shall not destroy, deface, damage, impair nor remove any part of the building, equipment or appurtenances thereto. Lessee shall not permit any of its agents, employees, representatives, guests or invitees to violate any of Lessee's obligations under this Lease.

Lessee has examined the Premises and appurtenances, prior to and as a condition precedent to its acceptance and execution of this Lease, and is satisfied with the physical condition thereof, and Lessee's taking possession shall be conclusive evidence of its receipt thereof in good order and repair. LESSEE AGREES THAT NO REPRESENTATIONS OR WARRANTIES AS TO HABITABILITY, SUITABILITY, CONDITION OR REPAIR HAVE BEEN MADE BY LESSOR OR ITS REPRESENTATIVES, OFFICERS, OR AGENTS WHICH ARE NOT HEREIN EXPRESSED IN THE ADDITIONAL COVENANTS AND THAT NO OTHER PROMISE TO DECORATE, ALTER, REPAIR OR IMPROVE, EITHER BEFORE OR AT THE EXECUTION HEREOF, NOT CONTAINED HEREIN, HAS BEEN MADE BY LESSOR OR ITS REPRESENTATIVES, OFFICERS OR AGENTS.

15. Lessee's Default and Lessor's Remedies.

15.1 The occurrence of any one or more of the following events constitutes a default by Lessee under this Lease:

- a. Lessee's failure to pay any installment of rent, or any other amounts due from Lessee under this Lease as and when due;
- b. Lessee's failure to observe or comply with any covenant with respect to assignment and subletting set forth in this Lease;
- c. Lessee's failure to cure, within two (2) days after receipt of notice from Lessor, any hazardous condition which Lessee has created or permitted to exist on the Premises in violation of law or this Lease;
- d. Lessee's failure to observe or perform any other covenant, agreement, condition or provision of this Lease, if such failure shall continue for fifteen (15) calendar days after notice thereof from Lessor to Lessee;
- e. Lessee admits in writing its inability to pay its debts as they mature, or Lessee makes an assignment for the benefit of creditors, or Lessee applies for or consents to the appointment of a trustee or receiver for Lessee or for substantially all of Lessee's assets;
- f. A trustee or receiver is appointed, voluntarily or involuntarily, for Lessee or for substantially all of its assets and is not discharged within sixty (60) days after such appointment;
- g. Bankruptcy, reorganization, insolvency or liquidation proceedings, or other proceedings for relief under any bankruptcy law or similar law for the relief of debtors, are instituted either (i) by Lessee, or (ii) against Lessee and are allowed against it or are consented to by it or are not dismissed within sixty (60) days after such institution; and/or
- h. Lessee abandons the Premises. For purposes of this Lease, abandonment shall be deemed to have occurred upon Lessee failing to operate its business on the Premises for a period of thirty (30) days.

15.2 If a default by Lessee occurs under this Lease, Lessor shall have the right to pursue any and all rights and remedies it may have available to it at equity or at law, including, but not limited to, the following remedies, which shall be cumulative (and not exclude any other remedy) and exercisable in the Lessor's discretion, without the necessity of any further notice other than that which may be required in any given case by the provisions of the Illinois Forcible Entry and Detainer Act, 735 ILCS 5/9-101 *et seq.*, or any successor law thereto, and shall be entitled to recover reasonable court costs and attorneys' fees:

- a. Lessor may enforce the provisions of this Lease and Lessor's rights by suit or suits in equity or at law for specific performance of any covenant or agreement, or for enforcement of any other legal or equitable remedy, including, without limitation, injunctive relief and recovery of moneys due or becoming due from Lessee hereunder;
- b. Lessor may terminate Lessee's right to possession of the Premises, in which case this Lease shall terminate and Lessee shall immediately and peaceably surrender possession of the Premises to Lessor. In such event, Lessor shall have the immediate right to re-enter and remove all persons and property remaining on the Premises. Lessor shall also have the right, whether or not Lessee peaceably surrenders possession, to obtain an order of possession and judgment for unpaid rent, additional rent, and reasonable court costs and attorneys' fees pursuant to the provisions of the Illinois Forcible Entry and Detainer Act (or any successor law thereto), in which case Lessor shall also have the right to remove all persons and property remaining on the Premises. Whether the Lessor obtains possession of the Premises peaceably or by judicial process, any property remaining on the Premises at the time Lessor takes possession may, at Lessor's election, either (a) be discarded, destroyed, or disposed of, (b) be sold by Lessor, or (c) be removed from the Premises and stored by Lessor at the cost of, at the risk of, and for the account of Lessee; in each event without Lessor being deemed guilty of trespass, conversion or any other tort, or becoming liable for any loss or damage that may be occasioned thereby;
- c. In the event that Lessor elects to terminate the Lessee's right to possession pursuant to the provisions of Section 15.(b), Lessor will be entitled to recover from Lessee all damages incurred by Lessor by reason of Lessee's default, including without limitation (a) reasonable court costs and attorneys' fees incurred in enforcing Lessor's rights hereunder, and (b) the difference between (i) the equivalent of the amount of the rent that would otherwise be payable under this Lease by Lessee if this Lease were still in effect, less (ii) the net proceeds of any reletting effected pursuant to the provisions of Section 15.2(d) after deducting all of Lessor's reasonable expenses in connection with such reletting, including without limitation, all repossession costs, brokerage commissions, legal expenses, reasonable attorneys' fees and costs, alteration costs, and expenses of preparation of the Premises, or any portion thereof, for such reletting; and/or
- d. In the event that Lessor should elect to terminate the Lessee's right to possession pursuant to the provisions of Section 15.2(b), Lessor may relet the Premises and execute any new lease as lessor in its own name. Lessee shall have no right or authority whatsoever to collect any rent or other charge from such new lessee. The proceeds arising from any such reletting for the period of the reletting that coincides with the term of this Lease agreement shall be a credit toward the amounts due from Lessee as follows:

- i. First, to the payment of any indebtedness or other obligation other than rent due hereunder from Lessee to Lessor, including without limitation storage charges or brokerage commissions owing from Lessee to Lessor as a result of such reletting;
 - ii. Second, to the payment of the costs and expenses of reletting the Premises, including alterations and repairs that Lessor, in its sole and absolute discretion deems reasonably necessary and advisable and reasonable attorneys' fees incurred by Lessor in connection with the retaking of such Premises and such reletting;
 - iii. Third, to the payment of rent, and other charges due and unpaid under this Lease; and
 - iv. Fourth, to the payment of future rent and other damages payable by Lessee under this lease.
- e. It is expressly agreed by Lessee that after service of notice or commencement of a suit or after final judgment for possession of the Premises, Lessor may receive and collect any rent due and the payment of said rent shall not waive or affect said notice, said suit or said judgment.
- 16) Waiver. No party shall be deemed to have waived any right, power or privilege under this Lease, unless such waiver shall have been executed in writing and expressly acknowledged by the parties to be charged with such waiver.
- 17) No Assignment or Sublease. Lessee shall not enter into a sublease for the Premises or in any other way assign its rights under this Lease without the express written consent of Lessor which consent may be withheld for any reason in the sole discretion of Lessor.
- 18) Surrender of Leased Premises. At the expiration or earlier termination of the Lease, Lessee shall immediately and peaceably surrender the Premises, together with alterations, installations and improvements to the Premises, to Lessor. Lessee shall surrender the Premises to the Lessor in as good condition as when the Lease commenced, ordinary wear and tear excepted, and shall then return all keys/means of access to Lessor and provide Lessor with Lessee's forwarding address.
- 19) Notices to Parties. Any notices, demands or other communications required or permitted hereunder shall be in writing and delivered to the other party or the other party's authorized agent, either in person or by United States Certified Mail, Return Receipt Requested, postage fully prepaid, to the address set forth hereinafter, or to such other addresses as either party may designate in writing and deliver as herein provided:

LESSOR:
Village of Poplar Grove
200 N. Hill Street.

LESSEE:
Kelly A. Kolec
d/b/a Majestic Cuts Dog Grooming

Poplar Grove, IL 61065

305 Candlewick Blvd. SE
Poplar Grove, IL 61065

- 20) Construction and Venue. The interpretation and validity of this Lease shall be governed by the laws of the State of Illinois, without giving effect to that state's principles of conflicts of law or choice of law. The parties further consent to and submit to the exclusive jurisdiction and venue with respect to any matters pertaining to this Lease in and by the state and federal courts sitting in Boone County, Illinois.
- 21) Entire Agreement. This Lease, and the Exhibits attached hereto contain the entire agreement between Lessor and Lessee concerning the Property and Premises and there are no other agreements, either oral or written.
- 22) Binding Effect. This Lease shall be binding upon and inure to the benefits of Lessor and Lessee and their respective heirs, legal representatives, successors and permitted assigns, but this provision shall not operate to permit any transfer, assignment, mortgage, encumbrance, lien, charge or subletting contrary to the provisions of this Lease.
- 23) Use of Headings: The clause headings appearing in this Lease have been inserted for the purpose of convenience and ready reference. They do not purport to, and shall not be deemed to, define, limit or extend the scope or intent of the clauses to which they pertain.
- 24) Amendments and Modifications: Except as otherwise provided for herein, this Lease may not be amended, modified, or terminated, nor may any obligation hereunder be waived orally, and no such amendment, modification, termination, or waiver shall be effective for any purpose unless it is in writing, and bears the signatures of all of the Parties hereto.
- 25) Counterparts: This Lease may be signed in any number of counterparts, each of which shall be an original, with the main effect as if the signatures thereto and hereto were upon the same instrument.
- 26) Severability: In the event any provision of this Lease is declared to be illegal or unenforceable, the remaining portions of this Lease shall remain in full force and effect.

IN WITNESS WHEREOF, THE PARTIES HERETO HAVE VOLUNTARILY SET THEIR HANDS AND SEALS ON THIS REAL ESTATE LEASE AGREEMENT ON THE DAY AND YEAR FIRST ABOVE WRITTEN, AND BY DOING SO HAVE ACKNOWLEDGED THAT THEY HAVE READ THE FOREGOING INSTRUMENT IN ITS ENTIRETY AND ACKNOWLEDGE THAT THE SAME IS A LEGALLY BINDING AGREEMENT, AND THAT THEY HAVE CONSCIOUSLY EXECUTED THE SAME AS THEIR OWN FREE AND VOLUNTARY ACT AND DO HEREBY SUBMIT TO AND ACKNOWLEDGE THE TERMS AND CONDITIONS HEREIN.

LESSOR:

VILLAGE OF POPLAR GROVE

By: _____
Don Sattler, Village President

ATTEST:

By: _____
Karri Anderberg, Village Clerk

LESSEE:

KELLY A. KOLEC, d/b/a MAJESTIC CUTS DOG GROOMING

By: _____
Kelly Kolec

Exhibit A

Description of Premises

EXHIBIT B

Prior Lease



B&F CONSTRUCTION CODE SERVICES, INC.

Building & Fire Protection Plan Review

Training • Inspections • Code Consulting

To: Karri Anderberg – Village Clerk

From: Seth Sommer – Director of Quality Control – B & F Construction Code Services, Inc.

Date: January 7, 2022

Re: Monthly Report – December

Summary

The number of permits, inspections, code enforcement, and other activities equaled 166. This number increased from 92 in November to 166 in December.

We have been performing permit close-out inspections in December which is why inspections increased substantially, from 47 in November to 118 in December.

Below are the statistics for the month of December.

Category

Complaints	0
Verbal/Written Warnings	31
Permits Issued	14
Court Tickets Issued	0
Meetings	2
Phone Calls/Admin. (Mondays only)	0
B&F Inspections	118
Stop Work Orders	1
Total	166