

CARROLL COUNTY BOARD MEETING

Small Courtroom, Courthouse

March 19, 2026 9:30 a.m.

*****PLEASE SILENCE CELL PHONES*****

Opening Prayer

Call to Order

Pledge of Allegiance

Roll Call

Public Comments

Consent Agenda

- 1. Approval of the March 5th & March 10th Meeting Minutes**
- 2. Approval of Bills Paid in Vacation**
- 3. Approval of Committee on Claims**
- 4. Approval of Board Members Services**

Tabled Items

Department Reports

Animal Control

Assessor

Circuit Clerk

County Clerk & Recorder

Emergency Management

GIS

Health Department

Highway

- 1. Monthly Report**

Probation

Sheriff

- 1. Monthly Report**

States Attorney

Transit

- 1. Monthly Report**

Treasurer

Zoning/ZBA

County Administrator

Affiliate Reports

Blackhawk Hills Regional Council – Kevin Barnes

Business Employment Skills Team/Workforce – Chris Flikkema

Community Mental Health Board – Melinda Appel

Emergency Telephone System Board – Matt Magill, 911 Director

Health Board – William Iske

Hotel/Motel - Susan Jacobs

Jo Daviess Carroll Co Joint Action Solid Waste Agency –Melinda Appel

LRA – Susan Jacobs

1. Monthly Report

NWILED – Susan Jacobs

Senior Services Board – David Soldat

Tri-County Opportunities Council – David Soldat

United County Council of Illinois – Julie Bickelhaupt

Upper Mississippi River International Port District – Susan Jacobs

1. Monthly Report

Veterans Assistance Commission – Susan Jacobs

Whiteside/Carroll & Jo/Carroll Enterprise Zones – Julie Bickelhaupt

Committee Reports

Ad Hoc Inmate Housing Committee – William Iske

Ad Hoc Transit Garage Committee – Chris Flikkema

Ad Hoc Planning and Development Committee – Julie Bickelhaupt

Ad Hoc Highway Committee – Melinda Appel

Business

- 1. Presentation of FY2025 Carroll County Financial Audit – Matt Schueler, Wipfli**
- 2. Consideration to Accept the FY 2025 Carroll County Audit**
- 3. Approval of Amended 2026 Legal Holiday Schedule**
- 4. Approval of Resolution authorizing execution of Section 5311 - Federal grant and the DOAP-state grant for FY27.**
- 5. Approval of Resolution of the Public Transportation Applicant Ordinance.**
- 6. Approval of annual service contract for FY27 between the County of Carroll and the Carroll County Senior Services Organization for public transportation services as the operator.**
- 7. Approval of WHKS contract for \$18,032.50 to evaluate the structure and start the design of the Meyers Bridge over the east fork of Plum River.**

Executive Session

Chair Report

Appointments

Adjournment

Next Meeting – County Board Meeting – April 2, 4:00 p.m.

CARROLL COUNTY BOARD MEETING

301 N. MAIN ST., MT. CARROLL, IL

SMALL COURTROOM

MARCH 5, 2026, AT 4 P.M.

INVOCATION was given by County Board Member Susan Jacobs.

CALL TO ORDER - Chair Bickelhaupt called the Board meeting to order at 4 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL-Roll call shows Julie Bickelhaupt, Susan Jacobs, Christopher Flikkema, David Soldat, Jason Beyers, Melinda Appel, Kevin Barnes, and Judy Fitzpatrick were all present. William Iske was absent.

PUBLIC COMMENTS-None

CONSENT AGENDA-

1. Approval of February 19, 2026 meeting minutes
2. Approval of Bills Paid in Vacation
3. Approval of Committee on Claims

Motion by Jacobs, seconded by Soldat to approve the consent agenda. Roll call voted shows Appel, Jacobs, Bickelhaupt, Fitzpatrick, Soldat, Barnes, Beyers and Flikkema all voting aye. Motion carried.

TABLED ITEMS- Motion by Jacobs, seconded by Flikkema to un-table items 1, 2, and 3 on the agenda. Motion carried.

County Administrator Jachnicki went over the highlights of the three Collective Bargaining Agreements. Salary adjustments and percentage increases will be retroactive to December 1, 2025.

1. Chair Bickelhaupt presented for Approval of the Illinois Fraternal Order of Police Labor Council Collective Bargaining Agreement. Motion by Appel, seconded by Soldat to approve the Bargaining Agreement. Roll call shows Bickelhaupt, Beyers, Flikkema, Barnes, Jacobs, Appel, Soldat and Fitzpatrick all voting aye. Motion carried.
2. Chair Bickelhaupt presented for Approval of the Mid-American Carpenters Regional Council-Carpenters Local Union No. 790 Collective Bargaining Agreement. Motion by Jacobs, seconded by Flikkema to approve the Bargaining Agreement. Roll call vote shows Jacobs, Bickelhaupt, Appel, Fitzpatrick, Beyers, Barnes, Soldat and Flikkema all voting aye. Motion carried.
3. Chair Bickelhaupt presented for Approval of the Teamsters Local Union No. 722 Collective Bargaining Agreement. Motion by Jacobs, seconded by Appel to approve the Bargaining Agreement. Roll call vote shows Appel, Beyers, Bickelhaupt, Jacobs, Fitzpatrick, Barnes, Flikkema and Soldat all voting aye. Motion carried.

DEPARTMENT REPORTS

Animal Control- ACO Lisa Larson was not present. County Engineer Renkes reported for ACO Larsen that one of the Labrador Retrievers at the pound has been chosen to participate in a search and rescue program.

Assessor- Chief Assessor Annette Gruhn reported that the Board of Review had their final meeting today. There was a total of 47 appeals.

The final abstract has been sent to the Illinois Department of Revenue.

She reported that the estimated EAV for 2025 payable 2026 tax year is about 651,000,000 before exemptions. That is an increase of 50,000,000 over last year.

Circuit Clerk- Circuit Clerk Patty Hiher reported that the file cabinets in her basement have been removed and were scrapped.

She reported that more Villages and Cities have signed up for E-Citations. The program is going well.

County Clerk-County Clerk Amy Buss advised no report.

Emergency Management-Emergency Management Director Jim Klinefelter reported since the completion of the EOC, it has hosted 23 various meetings.

He reported that he helped in Ogle County for a recent search and rescue mission.

He will be attending a training course in Washington D.C., March 8th thru March 10th.

GIS-GIS Director Jerney Hughes was present advised no report.

Health Department- Dawn Holland was present advised no report.

Highway-Monthly Report was submitted.

County Engineer Sara Renkes encouraged the Board to read Senate Bill 3838 dealing with Broadband and right of ways.

Probation- Chief Probation Managing Officer Steve Brown was present advised no report.

Sheriff-Sheriff Ryan Kloepping reported that the Jail Renovation is complete and next month discussion on Phase II will begin.

He reported that his department had a tabletop live shooting incident training with the SROs.

State's Attorney-State's Attorney Aaron Kaney was present advised no report.

Transit- PCOM Mary Maszk was not present due to attending a conference.

Treasurer- Treasurer Lydia Hutchcraft reported the new wages that were just approved with the Bargaining Agreements have been input into the payroll software for next payroll.

She reported the retro pay will not be paid out on the upcoming payroll on March 18th. It probably will be paid out on a separate payroll around March 25th.

Zoning/Zoning Board of Appeals-Zoning Officer Jaicee Buckner reported she will be participating in a Zoning Roundtable in Oregon, IL tomorrow and that the next ZBA meeting will be April 6th.

County Administrator- County Administrator Jachnicki advised no report.

AFFILIATE REPORTS

Blackhawk Hills Regional Council-No report.

Business Employment Skills Team/Workforce-No report.

Community Mental Health-No report.

Emergency Telephone System-No report.

Health Board-No report.

Hotel/Motel Board-No report.

Jo Daviess/Carroll Co. Joint Action Solid Waste Agency- County Board Member Appel reported that the agency received an extension until June 3, 2026 to file their Waste Management Plan Update with the State.

LRA-No report.

NWILED- A monthly report was submitted.

Senior Services Board-No Report.

Tri-County Opportunities Council-No Report.

United County Council of Illinois-No Report.

Veterans Assistance Commission-No Report.

Whiteside/Carroll & Jo/Carroll Enterprise Zones-No Report.

Upper Mississippi River International Port District-County Board Member suggested that the Upper Mississippi River International Port District plan for Appel Island be submitted to Ad Hoc Planning and Development Committee for the County Strategic Plan.

COMMITTEE REPORTS

Ad Hoc Inmate Housing Committee- Vice Chair Iske was not present.

Ad Hoc Transit Garage Committee-County Board Member Flikkema advised no report.

Ad Hoc Planning and Development Committee-Chair Bickelhaupt reported that the next meeting will be March 26, 2026. The committee will continue working on the County Strategic Plan.

Ad Hoc Highway Committee- Board Member Appel reported the next meeting is scheduled for March 10th.

BUSINESS

1. Chair Bickelhaupt presented for Approval of Raffle License for American Cancer Society. Motion by Jacobs, seconded by Flikkema to approve. Motion carried.
2. Chair Bickelhaupt presented for Approval of Raffle License for Mississippi Flyway Waterfowl USA. Motion by Beyers, seconded by Flikkema. Motion carried.
3. Chair Bickelhaupt presented for Approval of Amendment to Chapter 320, Raffle & Poker Runs. Chair Bickelhaupt explained that the amendment is giving the Chair the authority to approve Raffles and Poker Runs without going to the full board for approval. The reason for the change is time constraints for the applicants. Motion by Jacobs, seconded by Appel to approve the amendment. Motion carried.
4. Chair Bickelhaupt presented for Approval for release of funds in the amount of \$4,000 from the Opioid Grant to the Probation Department for drug testing supplies. Chief Probation Managing Officer Brown explained their drug supply is getting low, and the new supply should last approximately two years. Motion by Jacobs, seconded by Flikkema to approve the release of funds. Roll call vote shows Flikkema, Beyers, Barns, Soldat, Appel, Jacobs, Fitzpatrick, and Bickelhaupt all voting aye. Motion carried.
5. Chair Bickelhaupt presented for Approval by County Board vote giving Sara Renkes-County Engineer, and Sirena Brinkmeier, Office Manager, Certificate of Authority to place Carroll County's salt acquisition with the CMS web-based system. County Engineer Renkes explained this is an IDOT requirement. Motion by Jacobs, seconded by Soldat to approve. Motion carried.
6. Chair Bickelhaupt presented for Approval of purchasing an Asphalt Hot Box not to exceed \$45,000. County Engineer Renkes included information on the purchase in her monthly report plus explained it to the Board. Motion by Jacob, seconded by Flikkema to approve. Roll call vote shows Barnes, Fitzpatrick, Bickelhaupt, Soldat, Beyers, Jacobs, Appel, and Flikkema all voting aye. Motion carried.
7. Chair Bickelhaupt presented for Approval of IDOT Joint Funding Agreement-Allocating \$800,000 of State Funds to the design of the Morrison Road reconstruction project. County Engineer Renkes had included this information in her monthly report plus explained it to the Board. Motion by Jacobs, seconded by Beyers to approve. Roll call vote shows Soldat, Flikkema, Bickelhaupt, Appel, Fitzpatrick, Beyers, Barnes and Jacobs all voting aye. Motion carried.
8. Chair Bickelhaupt presented for Approval of the resolution to appropriate funds from the County Matching fund for the design cost of \$800,000 and an estimated \$150,000 for work outside of the design contract. County Engineer Renkes explained. Motion by Jacobs, seconded by Flikkema to approve. Roll call vote shows Jacobs, Soldat, Barnes, Flikkema, Beyers, Bickelhaupt, Fitzpatrick and Appel all voting aye. Motion carried.

9. Chair Bickelhaupt presented Approval of the design contract with Chastain and Associates, LLC at the cost of \$798,528.77. County Engineer Renkes explained. Motion by Jacobs, second by Beyers to approve. Roll call vote shows Flikkema, Appel, Barnes, Bickelhaupt, Fitzpatrick, Jacobs, Beyers and Soldat all voting aye. Motion carried.
10. Chair Bickelhaupt presented Chapter 700 discussion and possible action. Zoning Officer Buckner went over the updates throughout the Chapter. Motion by Jacobs, second by Soldat to approve Chapter 700 as presented. Discussion. Roll call vote shows Bickelhaupt, Soldat, Appel, Jacobs, Beyers, Barnes, Fitzpatrick and Flikkema all voting nay. Motion denied.

EXECUTIVE SESSION- None

Chair Report-No report.

APPOINTMENTS- None

Motion by Jacobs, seconded by Barnes to adjourn at 5:05 p.m. Motion carried.

Minutes submitted by Amy R. Buss, County Clerk and Recorder

CARROLL COUNTY SPECIAL BOARD MEETING

SMALL COURTROOM, COURTHOUSE

MARCH 10, 2026 4:00 P.M.

INVOCATION was given by County Board Member Melinda Appel.

CALL TO ORDER-Chair Bickelhaupt called the meeting to order at 4 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL- Roll call shows Julie Bickelhaupt, Susan Jacobs, William Iske, Christopher Flikkema, Melinda Appel, Jason Beyers and Judy Fitzpatrick present. David Soldat and Kevin Barnes were absent.

PUBLIC COMMENTS-None

BUSINESS

1. Chair Bickelhaupt presented for Approval the Appointment of Michael O'Brien for State's Attorney. The term will be March 23, 2026, until November 30, 2026. Motion by Fitzpatrick, second by Jacobs to approve the appointment. County Administrator Jachnicki explained the procedure the Carroll County Republican Central Committee used to pick Mr. O'Brien as their choice for the appointment. Roll call shows Jacobs, Fitzpatrick, Appel, Iske, Flikkema and Beyers all voting aye. Chair Bickelhaupt abstained. Motion carried.

Motion by Appel, seconded by Fitzpatrick to adjourn at 4:04 p.m. Motion carried.

Next meeting on March 19, 2026, at 9:30 a.m.

Minutes submitted by Amy R. Buss
Carroll County Clerk and Recorder

Selection Criteria: Vendor =
Bank =

Bills Paid in Vacation

Batch =
Due Date = 3/6/2026
Invoice Date =

Open Invoices by Fund/Department (APLT22) Carroll County

Vendor		Account		Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description		
Fund:	011	GENERAL FUND			
Dept:	01	COURTHOUSE UPKEEP			
640762	REPUBLIC SERVICES		01101005003	REPAIRS & MAINTENANCE	\$243.70
	0721-008748934	3/6/2026	SHERIFF		
640917	STRATUS NETWORKS		01101005460	iFIBER LEASE	\$1,096.83
	249147	3/6/2026	ETHERNET		
Subtotal for Department: 01 :					\$1,340.53
Total for Fund: 011 :					\$1,518.15

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account		Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description		
Fund:	011	GENERAL FUND			
Dept:	35	HIGHWAY OFFICE UPKEEP			
640917	STRATUS NETWORKS		01135005460	iFIBER LEASE	\$177.62
	249147	3/6/2026	ETHERNET		
Subtotal for Department: 35 :					\$177.62
Total for Fund: 011 :					\$1,518.15

Selection Criteria:

Vendor =

Bank =

Batch =

Due Date = 3/17/2026

Invoice Date =

Open Invoices by Fund/Department (APLT22)**Carroll County**

Vendor		Account	Account Description	Invoice Amt	
Invoice		Inv Date	Invoice Description		
Fund:	011	GENERAL FUND			
Dept:	07	ELECTIONS			
640661	ANITA K SKOOG		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
6240	ARLENE BICKELHAUPT		01107005019	JUDGES, BALLOTS & SUPPLIES	\$75.00
	2026 PRIMARY	3/17/2026	COUNTING CENTER WORKER		
6798	CAROL STONER		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640568	CHARLES F GAUWITZ		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
6669	CHRISTINE OTTENS		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640920	CRAIG A. BAULING		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
4934	CYNTHIA WOESSNER		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640297	DARLA BURKHOLDER		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640928	DEBORAH ANN WEST PETERSON		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640827	DEBORAH HUIZENGA		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640932	DEBRA HEREAU		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor	Invoice	Inv Date	Account Invoice Description	Account Description	Invoice Amt
640930 DENISE A. HARRIDGE	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00
640707 DIANE MANIKOWSKI	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00
640716 DiAnn Adolph	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00
6790 DOLORIS A. STITZEL	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00
6812 DORIS SWANSON	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00
640563 GRANT K WIEGERT	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00
6352 JAMES O. ECKBURG	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00
640218 JAMES STRAUCH	2026 PRIMARY	3/17/2026	01107005019 COUNTING CENTER WORKER	JUDGES, BALLOTS & SUPPLIES	\$75.00
640664 JANET HOCKMAN	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00
640919 JANET M BRADLEY	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00
640725 JANICE GENGENBACH	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00
640669 JERRY BREARTON	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00
640829 JOAN S. BROOKS	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00
640926 JODY SWIECH	2026 PRIMARY	3/17/2026	01107005019 ELECTION JUDGE BASE PAY	JUDGES, BALLOTS & SUPPLIES	\$170.00

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account		Account Description	Invoice Amt
	Invoice	Inv Date	Invoice Description		
6499	JOHN A. JIRGENSON		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
1276	JUDY DAMPMAN		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640312	KAREN G. MCCARTY		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
6378	KATHLEEN M FOSSETT		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
6304	KATHLEEN N. CARROLL		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640969	KIM VANRAALTE		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640348	LANA KAY ECKBURG		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640663	LAURIE S FOLTZ		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640516	LeAnne Nye		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
6823	LINDA A. THIETJE		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640840	LINDA KESSLER		01107005019	JUDGES, BALLOTS & SUPPLIES	\$75.00
	2026 PRIMARY	3/17/2026	COUNTING CENTER WORKER		
640530	LISA L. WIERSEMA		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
184	LONI AUDE		01107005019	JUDGES, BALLOTS & SUPPLIES	\$75.00
	2026 PRIMARY	3/17/2026	COUNTING CENTER WORKER		
640710	MARGARET PISSARRECK		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account		Account Description	Invoice Amt
	Invoice	Inv Date	Invoice Description		
6500	MARJORIE K. JACKSON		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640670	MARK A THOELE		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640531	MARK A. WIERSEMA		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640298	MARYBETH LANDHERR		01107005019	JUDGES, BALLOTS & SUPPLIES	\$75.00
	2026 PRIMARY	3/17/2026	COUNTING CENTER WORKER		
6682	MICHAEL PICOLOTTI		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640217	MICHAEL STRAUCH		01107005019	JUDGES, BALLOTS & SUPPLIES	\$75.00
	2026 PRIMARY	3/17/2026	COUNTING CENTER WORKER		
640833	MICHELLE A. ISKE		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640718	NANCY SPENCER		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640303	NOLA J. CHARLES		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640126	PAMELA DARROW		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
641029	PAUL CHEESEMAM		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640831	PAUL WINKLER		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640671	PAULA M THOELE		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
6318	PEGGY L. DANNELS		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor			Account	Account Description	Invoice Amt
	Invoice	Inv Date	Invoice Description		
6683	PHYLLIS M. PICOLOTTI		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640683	RANDALL ADOLPH		01107005019	JUDGES, BALLOTS & SUPPLIES	\$75.00
	2026 PRIMARY	3/17/2026	COUNTING CENTER WORKER		
640238	RICK KESSLER		01107005019	JUDGES, BALLOTS & SUPPLIES	\$75.00
	2026 PRIMARY	3/17/2026	COUNTING CENTER WORKER		
6848	RITA WASHINGTON		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
6820	RUTH M. THEDE		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640524	SARAH J. BATES		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640076	SHERYL RUTER		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640294	SUE BOELKINS		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640220	SUSAN MORGAN		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
6459	VICKY L. HAYES		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640667	VIRGINIA M DESWARTE		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
640726	WILLIAM GENGEBACH		01107005019	JUDGES, BALLOTS & SUPPLIES	\$170.00
	2026 PRIMARY	3/17/2026	ELECTION JUDGE BASE PAY		
				Subtotal for Department: 07 :	\$10,290.00
				Total for Fund: 011 :	\$10,290.00

Selection Criteria:

Vendor =

Bank =

Committee on Claims

Batch =

Due Date = 3/19/2026

Invoice Date =

Open Invoices by Fund/Department (APLT22)**Carroll County**

Vendor		Account	Account Description	Invoice Amt	
Invoice		Inv Date	Invoice Description		
Fund:	011	GENERAL FUND			
Dept:	01	COURTHOUSE UPKEEP			
1464	CARDMEMBER SERVICES		01101005003	REPAIRS & MAINTENANCE	\$76.69
	KLOEPPING_MACH 2026	3/19/2026	RYAN KLOEPPING		
900	CITY OF MT. CARROLL		01101005004	UTILITIES--ELECTRICITY & WATE	\$173.25
	1.1.26-2.1.26	3/19/2026	10034001, 1033001, 10759001		
900	CITY OF MT. CARROLL		01101005004	UTILITIES--ELECTRICITY & WATE	\$186.50
	1.1.26-2.1.26	3/19/2026	10034001, 1033001, 10759001		
640875	HD SUPPLY		01101005003	REPAIRS & MAINTENANCE	\$556.25
	9246363261	3/19/2026	COURTHOUSE		
640875	HD SUPPLY		01101005003	REPAIRS & MAINTENANCE	\$564.95
	9246395464	3/19/2026	COURTHOUSE		
640884	JCE CO-OP		01101005004	UTILITIES--ELECTRICITY & WATE	\$4,414.01
	222004_3.28.26	3/19/2026	COURTHOUSE		
1800	NICOR GAS		01101005006	UTILITIES--GAS	\$1,334.28
	86673320007_4.16.26	3/19/2026	COURTHOUSE		
640874	R.P. LUMBER		01101005003	REPAIRS & MAINTENANCE	\$18.58
	4754203	3/19/2026	SHERIFF		
640874	R.P. LUMBER		01101005003	REPAIRS & MAINTENANCE	\$55.98
	4774033	3/19/2026	SHERIFF		
640238	RICK KESSLER		01101005003	REPAIRS & MAINTENANCE	\$21.77
	DEC25-FEB26	3/19/2026	MILEAGE REIMBURSEMENT		

Open Invoices by Fund/Department (APLT22)

Carroll County

<i>Vendor</i>			<i>Account</i>	<i>Account Description</i>	<i>Invoice Amt</i>
	Invoice	Inv Date	Invoice Description		
Subtotal for Department: 01 :					\$7,402.26
Total for Fund: 011 :					\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account		Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description		
Fund:	011	GENERAL FUND			
Dept:	02	SUPPLIES AND RENTALS			
640198	TECHNOLOGY MANAGEMENT REV. FUND		01102005319	RENTALS & LEASE	\$259.00
	T2613948	3/19/2026	SHERIFF		
Subtotal for Department: 02 :					\$259.00
Total for Fund: 011 :					\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account	Account Description	Invoice Amt	
Invoice		Inv Date	Invoice Description		
Fund:	011	GENERAL FUND			
Dept:	03	OFFICE EQUIPMENT MAINTENANC			
4192	STERLING BUSINESS EQUIP. CENT.		01103005025	OFFICE EQUIPMENT MAINTENAN	\$112.00
	INV465418	3/19/2026	ASSESSMENT OFFICE		
Subtotal for Department: 03 :					\$112.00
Total for Fund: 011 :					\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account	Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description	
Fund:	011	GENERAL FUND		
Dept:	05	SUPERVISOR OF ASSESSMENTS		
640989	AFFORDABLE WATER, INC	01105005323	PRINTING SUPPLIES & OTHERS	\$27.50
	98046	3/19/2026	ASSESSMENT OFFICE	
4660	VANGUARD APPRAISALS INC.	01105005027	APPRAISAL SOFTWARE	\$14,775.00
	26155	3/19/2026	ASSESSOR	
Subtotal for Department: 05 :				\$14,802.50
Total for Fund: 011 :				\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor	Invoice	Inv Date	Account Invoice Description	Account Description	Invoice Amt
Fund:	011		GENERAL FUND		
Dept:	07		ELECTIONS		
1464	CARDMEMBER SERVICES BUSS_MARCH 2026	3/19/2026	01107005323 AMY BUSS	PRINTING, SUPPLIES & POSTAG	\$801.18
1580	CARROLL CO. FARM BUREAU 2026 PRIMARY	3/19/2026	01107005022 POLLING LOCATION	HELP AMERICA VOTE ACT	\$100.00
820	CHERRY/GROVE SHANNON TWP. 2026 PRIMARY	3/19/2026	01107005022 ELECTION	HELP AMERICA VOTE ACT	\$140.00
1490	ELKHORN GROVE TOWNSHIP 2026 PRIMARY	3/19/2026	01107005022 ELECTION	HELP AMERICA VOTE ACT	\$140.00
1650	FAIRHAVEN TOWNSHIP 2026 PRIMARY	3/19/2026	01107005022 ELECTION	HELP AMERICA VOTE ACT	\$165.00
1600	FREEDOM TOWNSHIP 2026 PRIMARY	3/19/2026	01107005022 ELECTION	HELP AMERICA VOTE ACT	\$140.00
640393	LIBERTY SYSTEMS, LLC 8163	3/19/2026	01107005323 COUNTY CLERK / PAPER ROLLS	PRINTING, SUPPLIES & POSTAG	\$5.00
640393	LIBERTY SYSTEMS, LLC 8192	3/19/2026	01107005182 QUARTERLY ELECTION SERVICE AGREEMENT	SOFTWARE LEASE	\$12,200.00
2960	MIRROR DEMOCRAT COUNTY CLERK 2.28.26	3/19/2026	01107005024 ELECTION NOTICES	ELECTION PUBLICATIONS	\$5,800.00
3090	MT. CARROLL TOWNSHIP 2026 PRIMARY	3/19/2026	01107005022 ELECTION	HELP AMERICA VOTE ACT	\$140.00
640837	RIVERPORT RAILROAD MARCH 2026	3/19/2026	01107005022 ELECTION	HELP AMERICA VOTE ACT	\$200.00
3590	ROCK CREEK/LIMA TOWNSHIP MARCH 2026	3/19/2026	01107005022 ELECTION	HELP AMERICA VOTE ACT	\$140.00

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor	Invoice	Inv Date	Account Invoice Description	Account Description	Invoice Amt
640515	SAVANNA FIRE DEPARTMENT 2026 PRIMARY	3/19/2026	01107005022 ELECTION	HELP AMERICA VOTE ACT	\$400.00
3820	SAVANNA TOWNSHIP 2026 PRIMARY	3/19/2026	01107005022 ELECTION	HELP AMERICA VOTE ACT	\$315.00
4770	WASHINGTON TOWNSHIP 2026 PRIMARY	3/19/2026	01107005022 ELECTION	HELP AMERICA VOTE ACT	\$75.00
4960	WYSOX TOWNSHIP SUPERVISOR 2026 PRIMARY	3/19/2026	01107005022 ELECTION	HELP AMERICA VOTE ACT	\$140.00
4970	YORK TOWNSHIP 2026 PRIMARY	3/19/2026	01107005022 ELECTION	HELP AMERICA VOTE ACT	\$140.00
				Subtotal for Department: 07 :	\$21,041.18
				Total for Fund: 011 :	\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account		Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description		
Fund:	011	GENERAL FUND			
Dept:	10	ACCOUNTING SERVICES & AUDIT			
2630	WIPFLI		01110005023	ACCOUNTING SERVICE & AUDIT	\$18,343.77
		3175391	3/19/2026	COUNTY AUDIT	
Subtotal for Department: 10 :					\$18,343.77
Total for Fund: 011 :					\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account	Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description	
Fund:	011	GENERAL FUND		
Dept:	12	COUNTY TREASURER		
640989	AFFORDABLE WATER, INC	01112005323	PRINTING & SUPPLIES	\$7.50
	97702	3/19/2026	TREASURER	
1464	CARDMEMBER SERVICES	01112005323	PRINTING & SUPPLIES	\$24.97
	HUTCHCRAFT_MARCH 2026	3/19/2026	LYDIA HUTCHCRAFT	
Subtotal for Department: 12 :				\$32.47
Total for Fund: 011 :				\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account	Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description	
Fund:	011	GENERAL FUND		
Dept:	13	COUNTY CLERK AND RECORDER		
640989	AFFORDABLE WATER, INC	01113005323	PRINTING & SUPPLIES	\$15.00
	98346	3/19/2026	COUNTY CLERK	
1464	CARDMEMBER SERVICES	01113005323	PRINTING & SUPPLIES	\$160.31
	BUSS_MARCH 2026	3/19/2026	AMY BUSS	
1091	COMPUTER DYNAMICS	01113005323	PRINTING & SUPPLIES	\$120.25
	131138	3/19/2026	COUNTY CLERK	
Subtotal for Department: 13 :				\$295.56
Total for Fund: 011 :				\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Invoice	Inv Date	Account	Account Description	Invoice Amt
				Invoice Description		
Fund:	011	GENERAL FUND				
Dept:	18	CORONER				
2136	ICMEA TREASURER			01118005010	DUES	\$600.00
	2026 DUES		3/19/2026	CORONER		
3364	MARK PETERS, M.D.			01118006038	AUTOPSIES	\$1,550.00
	2.28.26		3/19/2026	CORONER		
					Subtotal for Department: 18 :	\$2,150.00
					Total for Fund: 011 :	\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Invoice	Inv Date	Account	Account Description	Invoice Amt
				Invoice Description		
Fund:	011	GENERAL FUND				
Dept:	19	DOG CATCHER				
640884	JCE CO-OP			01119006039	AUTO TELEPHONE & SUPPLIES	\$109.86
	222001_3.28.26	3/19/2026	ANIMAL CONTROL SHELTER			
Subtotal for Department: 19 :						\$109.86
Total for Fund: 011 :						\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor	Invoice	Inv Date	Account Invoice Description	Account Description	Invoice Amt
Fund:	011		GENERAL FUND		
Dept:	20		COUNTY SHERRIFF		
640533	AL'S QUALITY SERVICE INC 104583	3/19/2026	01120006044 SHERIFF	SQUAD CAR MAINTENANCE	\$83.25
640659	AT&T MOBILITY 287318885952X03032026	3/19/2026	01120006044 SHERIFF	SQUAD CAR MAINTENANCE	\$792.25
620	BUSHMAN'S SERVICE 2.25.2026	3/19/2026	01120006044 SHERIFF	SQUAD CAR MAINTENANCE	\$1,017.02
1464	CARDMEMBER SERVICES KLOEPPING_MACH 2026	3/19/2026	01120006048 RYAN KLOEPPING	TRAINING FEES	\$424.08
1464	CARDMEMBER SERVICES LAMBERT_MARCH 2026	3/19/2026	01120006048 RYAN LAMBERT	TRAINING FEES	\$750.00
1464	CARDMEMBER SERVICES KLOEPPING_MACH 2026	3/19/2026	01120006046 RYAN KLOEPPING	UNIFORMS	\$252.73
1464	CARDMEMBER SERVICES KLOEPPING_MACH 2026	3/19/2026	01120006051 RYAN KLOEPPING	SHERIFF--FUEL	\$101.04
1464	CARDMEMBER SERVICES KLOEPPING_MACH 2026	3/19/2026	01120006044 RYAN KLOEPPING	SQUAD CAR MAINTENANCE	\$169.40
1464	CARDMEMBER SERVICES KLOEPPING_MACH 2026	3/19/2026	01120005323 RYAN KLOEPPING	OFFICE SUPPLIES	\$44.25
640474	CARQUEST OF MT. CARROLL 152577	3/19/2026	01120006044 SHERIFF	SQUAD CAR MAINTENANCE	\$12.34
2040	CARROLL COUNTY HIGHWAY DEPT. FEBRUARY 2026	3/19/2026	01120006051 SHERIFF FUEL	SHERIFF--FUEL	\$4,110.11
3970	ILLINOIS SHERIFF'S ASSOC. 6168	3/19/2026	01120005010 DUES	DUES	\$975.00

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor	Invoice	Inv Date	Account Invoice Description	Account Description	Invoice Amt
640316 KALEEL'S CLOTHING & PRINTING	23404	3/19/2026	01120006046 SHERIFF	UNIFORMS	\$288.00
3540 QUILL CORPORATION	47843656	3/19/2026	01120005323 SHERIFF	OFFICE SUPPLIES	\$648.42
3929 SHAW'S FOODS	3.3.26	3/19/2026	01120006073 JAIL	DIETING OF PRISONERS	\$4,586.28
641028 STUN-CUFF	219	3/19/2026	01120006087 SHERIFF	PRISONER GENERAL CARE	\$175.00
640588 SUNSET LAW ENFORCEMENT	0013040-IN	3/19/2026	01120006037 SHERIFF	WEAPONS & AMMO	\$381.90
32003 UNIFORM DEN EAST, INC	99633-01	3/19/2026	01120006046 SHERIFF / NEW HIRE	UNIFORMS	\$192.49
Subtotal for Department: 20 :					\$15,003.56
Total for Fund: 011 :					\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Invoice	Inv Date	Account	Account Description	Invoice Amt
				Invoice Description		
Fund:	011	GENERAL FUND				
Dept:	22	EMERGENCY SERVICES				
640659	AT&T MOBILITY			01122007055	CELL PHONE	\$108.72
	287314771337X03032026		3/19/2026	EMA		
					Subtotal for Department: 22 :	\$108.72
					Total for Fund: 011 :	\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Invoice	Inv Date	Account	Account Description	Invoice Amt
				Invoice Description		
Fund:	011	GENERAL FUND				
Dept:	24	PUBLIC DEFENDER				
4326	THOMSON REUTERS-WEST			01124007116	LEGAL SEARCH SUBSCRIPTION	\$100.00
	853270650		3/19/2026	JUDGE		
					Subtotal for Department: 24 :	\$100.00
					Total for Fund: 011 :	\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account	Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description	
Fund:	011	GENERAL FUND		
Dept:	25	PROBATION		
640989	AFFORDABLE WATER, INC	01125005323	PRINTING & SUPPLIES	\$10.50
	98343	3/19/2026	PROBATION	
640989	AFFORDABLE WATER, INC	01125005323	PRINTING & SUPPLIES	\$45.00
	97701	3/19/2026	PROBATION	
1464	CARDMEMBER SERVICES	01125005323	PRINTING & SUPPLIES	\$275.53
	BROWN_MARCH 2026	3/19/2026	STEVE BROWN	
1464	CARDMEMBER SERVICES	01125007057	MEETING & TRAINING	\$435.00
	BROWN_MARCH 2026	3/19/2026	STEVE BROWN	
1464	CARDMEMBER SERVICES	01125007072	PERSONAL SAFETY	\$18.00
	BROWN_MARCH 2026	3/19/2026	STEVE BROWN	
3172	NEIGHBORHOOD OFFICE SOLUTIONS	01125005323	PRINTING & SUPPLIES	\$49.50
	11519	3/19/2026	PROBATION	
Subtotal for Department: 25 :				\$833.53
Total for Fund: 011 :				\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account	Account Description	Invoice Amt	
Invoice		Inv Date	Invoice Description		
Fund:	011	GENERAL FUND			
Dept:	26	STATES ATTORNEY			
640659	AT&T MOBILITY		01126005323	PRINTING & SUPPLIES	\$83.44
	287359640105x03032026	3/19/2026	STATES ATTY		
940	CLINTON COUNTY SHERIFF'S OFF.		01126005341	OTHER EXPENDITURES	\$47.40
	IN2600733	3/19/2026	STATES ATTY		
4326	THOMSON REUTERS-WEST		01126005323	PRINTING & SUPPLIES	\$498.01
	853274052	3/19/2026	STATES ATTY		
Subtotal for Department: 26 :					\$628.85
Total for Fund: 011 :					\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account	Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description	
Fund:	011	GENERAL FUND		
Dept:	27	CIRCUIT CLERK		
640989	AFFORDABLE WATER, INC	01127005323	PRINTING & SUPPLIES	\$7.50
	98345	3/19/2026	CIRCUIT CLERK	
1464	CARDMEMBER SERVICES	01127005014	EDUCATION	\$319.65
	HIHER_MARCH 2026	3/19/2026	PATRICIA HIHER	
1464	CARDMEMBER SERVICES	01127005323	PRINTING & SUPPLIES	\$62.47
	HIHER_MARCH 2026	3/19/2026	PATRICIA HIHER	
3410	PITNEY BOWES INC	01127005327	POSTAGE	\$91.29
	1029024999	3/19/2026	CIRCUIT CLERK	
Subtotal for Department: 27 :				\$480.91
Total for Fund: 011 :				\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account	Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description	
Fund:	011	GENERAL FUND		
Dept:	28	COURT EXPENSES - JUDGES		
640989	AFFORDABLE WATER, INC	01128005323	PRINTING & SUPPLIES-BOOKS/P	\$7.50
	98342	3/19/2026	JUDGE	
2529	LANGUAGE LINE	01128005341	OTHER EXPENDITURES	\$71.38
	11827939	3/19/2026	JUDGE	
4326	THOMSON REUTERS-WEST	01128005323	PRINTING & SUPPLIES-BOOKS/P	\$334.70
	853270650	3/19/2026	JUDGE	
Subtotal for Department: 28 :				\$413.58
Total for Fund: 011 :				\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Invoice	Inv Date	Account	Account Description	Invoice Amt
				Invoice Description		
Fund:	011	GENERAL FUND				
Dept:	29	REGIONAL OFFICE OF EDUCATION				
690	REGIONAL OFFICE OF EDUCATION			01129007102	SHARED COSTS - JO DAVIES & S	\$1,807.28
	FEBRUARY 2026			3/19/2026 GENERAL FUND		
691	REGIONAL OFFICE OF EDUCATION # 8			01129007103	SHARED RENT - JO DAVIES & ST	\$258.91
	FEBRUARY 2026			3/19/2026 OFFICE RENT		
					Subtotal for Department: 29 :	\$2,066.19
					Total for Fund: 011 :	\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Invoice	Inv Date	Account	Account Description	Invoice Amt
				Invoice Description		
Fund:	011	GENERAL FUND				
Dept:	30	COUNTY ADMINISTRATOR				
1464	CARDMEMBER SERVICES			01130005323	PRINTING, SUPPLIES & POSTAG	\$27.99
	MAGILL_MARCH 2026		3/19/2026	MATTHEW MAGILL		
1091	COMPUTER DYNAMICS			01130005253	IT MANAGE SERVICES	\$4,904.00
	397789		3/19/2026	REMOTE MANAGED SERVICES		
					Subtotal for Department: 30 :	\$4,931.99
					Total for Fund: 011 :	\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account		Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description		
Fund:	011	GENERAL FUND			
Dept:	31	FINANCIAL SOFTWARE			
2630	WIPFLI		01131005431	FINANCIAL SOFTWARE SUPPOR	\$1,118.30
		3189513	3/19/2026	PAYROLL PROCESSING	
2630	WIPFLI		01131005431	FINANCIAL SOFTWARE SUPPOR	\$6,354.70
		3139917	3/19/2026	PAYROLL	
2630	WIPFLI		01131005431	FINANCIAL SOFTWARE SUPPOR	\$5.30
		3148795	3/19/2026	PAYROLL	
Subtotal for Department: 31 :					\$7,478.30
Total for Fund: 011 :					\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account	Account Description	Invoice Amt	
Invoice		Inv Date	Invoice Description		
Fund:	011	GENERAL FUND			
Dept:	35	HIGHWAY OFFICE UPKEEP			
900	CITY OF MT. CARROLL		01135005004	UTILITIES- WATER / ELECTRICIT	\$87.50
	1.1.26-2.1.26	3/19/2026	10034001, 1033001, 10759001		
640884	JCE CO-OP		01135005004	UTILITIES- WATER / ELECTRICIT	\$225.66
	222002_3.28.26	3/19/2026	HWY DEPT OFFICE		
1800	NICOR GAS		01135005006	UTILITIES--GAS	\$291.47
	86643320004_4.16.26	3/19/2026	HWY OFFICE BLDG		
Subtotal for Department: 35 :					\$604.63
Total for Fund: 011 :					\$97,198.86

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account		Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description		
Fund:	013	BRIDGE AID FUND			
Dept:	00	NonDepartmental			
4900	WILLETT HOFMANN & ASSOC INC.		01300005114	AID TO TWPS IN BLDING BRIDGE	\$461.66
	CLAIM 2461	3/19/2026	PHASE III CONST ENG / MT. CARROLL		
4900	WILLETT HOFMANN & ASSOC INC.		01300005112	REIMBURSEMENTS	\$1,846.64
	CLAIM 2461	3/19/2026	PHASE III CONST ENG / MT. CARROLL		
Subtotal for Department: 00 :					\$2,308.30
Total for Fund: 013 :					\$2,308.30

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor	Invoice	Inv Date	Account	Account Description	Invoice Amt
			Invoice Description		
Fund:	014		COUNTY HIGHWAY FUND		
Dept:	00		NonDepartmental		
640995	AG VIEW FS, INC		01400005112	REIMBURSEMENTS	\$4,143.28
	CLAIM 4463-C	3/19/2026	ACO & SHERIFF FUEL		
640995	AG VIEW FS, INC		01400005104	MATERIALS, STORES & SUPPLIE	\$2,319.02
	CLAIM 4463-C	3/19/2026	HWY DEPT DIESEL FUEL		
620	BUSHMAN'S SERVICE		01400005103	HIGHWAY EQUIPMENT MAINTEN	\$151.38
	CLAIM 4463-C	3/19/2026	CLAIM 4463-C		
1464	CARDMEMBER SERVICES		01400005104	MATERIALS, STORES & SUPPLIE	\$46.35
	RENKES_MARCH 2026	3/19/2026	SARA RENKES		
1464	CARDMEMBER SERVICES		01400005109	ADMINISTRATIVE	\$488.50
	RENKES_MARCH 2026	3/19/2026	SARA RENKES		
900	CITY OF MT. CARROLL		01400005105	GARAGE OPERATION & MAINTEN	\$104.00
	CLAIM 4463-C	3/19/2026	GARAGE WATER/SEWER		
1100	CONCORDE INC.		01400005109	ADMINISTRATIVE	\$85.00
	CLAIM 4463-C	3/19/2026	CLINIC COLLECTION COSTS		
1387	DUBUQUE FIRE EQUIPMENT, INC		01400005104	MATERIALS, STORES & SUPPLIE	\$531.75
	CLAIM 4463-C	3/19/2026	HWY DEPT		
2140	IL ASSOCIATION OF COUNTY		01400005106	ENGINEERING FEES	\$300.00
	CLAIM 4463-C	3/19/2026	SPRING CONF REGISTRATION		
641026	INTERSTATE POWER SYSTEMS		01400005103	HIGHWAY EQUIPMENT MAINTEN	\$653.12
	CLAIM 4463-C	3/19/2026	PARTS		
640884	JCE CO-OP		01400005105	GARAGE OPERATION & MAINTEN	\$321.10
	CLAIM 4463-C	3/19/2026	GARAGE		
2899	MIDWEST WHEEL CO.		01400005103	HIGHWAY EQUIPMENT MAINTEN	\$231.06
	CLAIM 4463-C	3/19/2026	PARTS		

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor	Invoice	Inv Date	Account Invoice Description	Account Description	Invoice Amt
2899	MIDWEST WHEEL CO. CLAIM 4463-C	3/19/2026	01400005103 PARTS	HIGHWAY EQUIPMENT MAINTEN	\$108.38
640625	MOTO MARK'S REPAIR & SALES, LLC CLAIM 4463-C	3/19/2026	01400005104 SHOP SUPPLIES	MATERIALS, STORES & SUPPLIE	\$130.24
640625	MOTO MARK'S REPAIR & SALES, LLC CLAIM 4463-C	3/19/2026	01400005103 PARTS	HIGHWAY EQUIPMENT MAINTEN	\$19.90
3172	NEIGHBORHOOD OFFICE SOLUTIONS CLAIM 4463-C	3/19/2026	01400005109 HWY DEPT / COPIER	ADMINISTRATIVE	\$39.50
1800	NICOR GAS CLAIM 4463-C	3/19/2026	01400005105 GARAGE / GAS	GARAGE OPERATION & MAINTEN	\$1,276.48
640874	R.P. LUMBER CLAIM 4463-C	3/19/2026	01400005104 SHOP SUPPLIES	MATERIALS, STORES & SUPPLIE	\$100.53
640330	STERLING NAPA AUTO PARTS CLAIM 4463-C	3/19/2026	01400005104 SHOP SUPPLIES	MATERIALS, STORES & SUPPLIE	\$5.18
4577	U.S. CELLULAR CLAIM 4463-C	3/19/2026	01400005109 CO ENG CELLPHONE	ADMINISTRATIVE	\$92.53
4577	U.S. CELLULAR CLAIM 4463-C	3/19/2026	01400005112 ACO CELLPHONE	REIMBURSEMENTS	\$80.71
640356	ULINE CLAIM 4463-C	3/19/2026	01400005104 SUPPLIES	MATERIALS, STORES & SUPPLIE	\$679.86
640878	WARNING LITES OF SOUTHERN ILLINOIS CLAIM 4463-C	3/19/2026	01400005112 HWY SIGNS / SAVANNA TWP	REIMBURSEMENTS	\$76.00
Subtotal for Department: 00 :					\$11,983.87
Total for Fund: 014 :					\$11,983.87

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account	Account Description	Invoice Amt	
Invoice		Inv Date	Invoice Description		
Fund:	015	TOWNSHIP MOTOR FUEL TAX			
Dept:	00	NonDepartmental			
675	CARGILL, INCORPORATED		01500005120	MAINT/CONSTRUCTION - ROADS	\$10,381.79
	8008-MT	3/19/2026	HWY SALT / YORK		
3052	MORTON SALT, INC		01500005120	MAINT/CONSTRUCTION - ROADS	\$2,362.03
	8009-MT	3/19/2026	HWY SALT / ROCK CREEK-LIMA		
Subtotal for Department: 00 :					\$12,743.82
Total for Fund: 015 :					\$12,743.82

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Invoice	Inv Date	Account	Account Description	Invoice Amt
				Invoice Description		
Fund:	018	COUNTY MATCHING FUND				
Dept:	00	NonDepartmental				
640942	HUTCHISON ENGINEERING, INC			01800005118	PROJECTS TO BE IDENTIFIED	\$4,385.37
	MAT 551		3/19/2026	PHASE III CONST ENG OF IDEAL ROAD		
					Subtotal for Department: 00 :	\$4,385.37
					Total for Fund: 018 :	\$4,385.37

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Invoice	Inv Date	Account	Account Description	Invoice Amt
				Invoice Description		
Fund:	019	FICA OR SOCIAL SECURIT				
		Y FUND				
Dept:	00	NonDepartmental				
690	REGIONAL OFFICE OF EDUCATION			01900005131	SUPERINTENDENT SHARE TRUS	\$117.59
	FEBRUARY 2026		3/19/2026	SOCIAL SECURITY LEVY		
					Subtotal for Department: 00 :	\$117.59
					Total for Fund: 019 :	\$117.59

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account		Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description		
Fund:	020	IMRF FUND			
Dept:	00	NonDepartmental			
690	REGIONAL OFFICE OF EDUCATION		02000005129	SUPERINTENDENT SHARE TRUS	\$155.95
	FEBRUARY 2026	3/19/2026	IMRF LEVY		
				Subtotal for Department: 00 :	\$155.95
				Total for Fund: 020 :	\$155.95

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Invoice	Inv Date	Account	Account Description	Invoice Amt
				Invoice Description		
Fund:	023	COUNTY RECORDER FEES				
Dept:	00	NonDepartmental				
1660	FIDLAR TECHNOLOGIES			02300006031	RECORDERS--TRANSACTION FE	\$714.40
	0710372-IN		3/19/2026	AVID & APEX FEBRUARY 2026		
					Subtotal for Department: 00 :	\$714.40
					Total for Fund: 023 :	\$714.40

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account		Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description		
Fund:	032	PROBATION SERVICE FEE			
Dept:	00	NonDepartmental			
1464	CARDMEMBER SERVICES		03200007201	FUEL & VEH MAINT.	\$26.00
	BROWN_MARCH 2026	3/19/2026	STEVE BROWN		
Subtotal for Department: 00 :					\$26.00
Total for Fund: 032 :					\$26.00

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor	Invoice	Inv Date	Account Invoice Description	Account Description	Invoice Amt
Fund: 041 COUNTY 911 ETSB FUND Dept: 00 NonDepartmental					
640989	AFFORDABLE WATER, INC 97699	3/19/2026	04100005323 911	PRINTING, SUPPLIES & POSTAG	\$13.50
640659	AT&T MOBILITY 287318886106X03032026	3/19/2026	04100005373 911	NETWORKING & TELEPHONE	\$507.36
1464	CARDMEMBER SERVICES MAGILL_MARCH 2026	3/19/2026	04100005323 MATTHEW MAGILL	PRINTING, SUPPLIES & POSTAG	\$9.56
1464	CARDMEMBER SERVICES MAGILL_MARCH 2026	3/19/2026	04100005192 MATTHEW MAGILL	EQUIPMENT & REPAIRS	\$160.23
41017	COMPUTER DYNAMICS 131099	3/19/2026	04100005192 COURTHOUSE / 911	EQUIPMENT & REPAIRS	\$215.00
41017	COMPUTER DYNAMICS 131065	3/19/2026	04100005192 COURTHOUSE / 911	EQUIPMENT & REPAIRS	\$750.00
1329	DELL MARKETING L.P. 10864569992	3/19/2026	04100005323 911	PRINTING, SUPPLIES & POSTAG	\$665.96
41020	HERRELL ELECTRIC 0A1716	3/19/2026	04100005144 COURTHOUSE / 911	CAPITAL PROJECTS	\$549.11
41029	LECTRONICS, INC 93262	3/19/2026	04100005191 ETSB	CONTRACTUAL SERVICES	\$1,625.00
41029	LECTRONICS, INC 93576	3/19/2026	04100005192 ETSB	EQUIPMENT & REPAIRS	\$1,155.16
640472	NG-911/SOLACOM 14719	3/19/2026	04100005373 911	NETWORKING & TELEPHONE	\$1,392.00
640869	RAPIDSOS, INC INV16964	3/19/2026	04100005191 ETSB	CONTRACTUAL SERVICES	\$5,976.00

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor	Invoice	Inv Date	Account Invoice Description	Account Description	Invoice Amt
				Subtotal for Department: 00 :	\$13,018.88
				Total for Fund: 041 :	\$13,018.88

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account		Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description		
Fund:	044	GEOGRAPHIC INFO SYSTE			
Dept:	00	NonDepartmental			
1464	CARDMEMBER SERVICES		04400009207	GIS LEASES & MAINTENANCE	\$35.00
	HUGHES_MARCH 2026		3/19/2026	JEREMY HUGHES	
2960	MIRROR DEMOCRAT		04400005191	CONTRACTUAL SERVICES	\$300.00
	01580279-001		3/19/2026	GIS / P&D PUBLIC SURVEY	
				Subtotal for Department: 00 :	\$335.00
				Total for Fund: 044 :	\$335.00

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor	Invoice	Inv Date	Account Invoice Description	Account Description	Invoice Amt
Fund:	054		COUNTY HEALTH FUND		
Dept:	00		NonDepartmental		
1464	CARDMEMBER SERVICES HOLLAND_MARCH 2026	3/19/2026	05400006258 DAWN HOLLAND	SIPA VISION	\$68.10
1464	CARDMEMBER SERVICES HOLLAND_MARCH 2026	3/19/2026	05400005085 DAWN HOLLAND	TELEPHONE	\$21.83
1464	CARDMEMBER SERVICES LIEB_MARCH 2026	3/19/2026	05400006258 DOUGLAS LIEB	SIPA VISION	\$45.40
1464	CARDMEMBER SERVICES LIEB_MARCH 2026	3/19/2026	05400005012 DOUGLAS LIEB	TRAVEL	\$27.40
1464	CARDMEMBER SERVICES LIEB_MARCH 2026	3/19/2026	05400005323 DOUGLAS LIEB	PRINTING, SUPPLIES & POSTAG	\$288.38
640801	CHLOE KNALSEN FEB-MARCH 2026	3/19/2026	05400006257 SIPA REIMBURSEMENT	SIPA DENTAL	\$8.32
640801	CHLOE KNALSEN FEB-MARCH 2026	3/19/2026	05400006258 SIPA REIMBURSEMENT	SIPA VISION	\$2.52
640801	CHLOE KNALSEN FEB-MARCH 2026	3/19/2026	05400006256 SIPA REIMBURSEMENT	SIPA ENHANCED INSURANCE	\$149.00
54144	CITY OF MT.CARROLL 1.1.26-2.1.26	3/19/2026	05400005004 HEALTH DEPT	UTILITIES--ELECTRICITY & WATE	\$87.50
54143	COMPUTER DYNAMICS OF N.W. IL. 397751	3/19/2026	05400005344 HEALTH DEPT	CONTRACTUAL	\$11.00
54000	DAWN HOLLAND FEB-MARCH 2026	3/19/2026	05400006256 SIPA REIMBURSEMENT	SIPA ENHANCED INSURANCE	\$149.00
54000	DAWN HOLLAND FEB-MARCH 2026	3/19/2026	05400006258 SIPA REIMBURSEMENT	SIPA VISION	\$2.52

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor	Invoice	Inv Date	Account Invoice Description	Account Description	Invoice Amt
54000 DAWN HOLLAND	FEB-MARCH 2026	3/19/2026	05400006257 SIPA REIMBURSEMENT	SIPA DENTAL	\$8.32
54039 DOUGLAS LIEB	FEB-MARCH 2026	3/19/2026	05400006258 SIPA REIMBURSEMENT	SIPA VISION	\$2.52
54039 DOUGLAS LIEB	FEB-MARCH 2026	3/19/2026	05400006256 SIPA REIMBURSEMENT	SIPA ENHANCED INSURANCE	\$149.00
54039 DOUGLAS LIEB	FEB-MARCH 2026	3/19/2026	05400006257 SIPA REIMBURSEMENT	SIPA DENTAL	\$8.32
640880 JCE CO-OP	222006_3.28.26	3/19/2026	05400005004 HEALTH DEPT	UTILITIES--ELECTRICITY & WATE	\$379.06
640880 JCE CO-OP	222007_3.24.26	3/19/2026	05400005085 HEALTH DEPT	TELEPHONE	\$74.99
54119 KITTY JOHN ENTERPRISES	APRIL-JUNE 2026	3/19/2026	05400005004 HEALTH DEPT	UTILITIES--ELECTRICITY & WATE	\$144.60
54151 LAMAR COMPANIES	117994286	3/19/2026	05400005344 HEALTH DEPT	CONTRACTUAL	\$450.00
2614 LEAF	19910495	3/19/2026	05400005344 HEALTH DEPT	CONTRACTUAL	\$216.29
2614 LEAF	19923242	3/19/2026	05400005344 HEALTH DEPT	CONTRACTUAL	\$267.36
54147 LYONS LAB	15472	3/19/2026	05400005344 HEALTH DEPT	CONTRACTUAL	\$365.00
54118 NICOR	172641999393_4.16.26	3/19/2026	05400005004 HEALTH DEPT	UTILITIES--ELECTRICITY & WATE	\$179.66
54134 QUEST DIAGNOSTICS	9219679691	3/19/2026	05400005344 HEALTH DEPT	CONTRACTUAL	\$800.13
640120 REENA L. HANDEL	3.19.26	3/19/2026	05400005323 REIMBURSEMENT / HEALTH DEPT	PRINTING, SUPPLIES & POSTAG	\$81.80

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor	Invoice	Inv Date	Account Invoice Description	Account Description	Invoice Amt
640106 SARAH MCCASKEY	FEB-MARCH 2026	3/19/2026	05400006257 SIPA REIMBURSEMENT	SIPA DENTAL	\$8.32
640106 SARAH MCCASKEY	FEB-MARCH 2026	3/19/2026	05400006258 SIPA REIMBURSEMENT	SIPA VISION	\$2.52
640106 SARAH MCCASKEY	FEB-MARCH 2026	3/19/2026	05400006256 SIPA REIMBURSEMENT	SIPA ENHANCED INSURANCE	\$149.00
54018 STEPHENSON COUNTY HEALTH DEPART.	DEC25-MARCH26	3/19/2026	05400005382 HEALTH DEPT / MONTHLY ADMIN CONTRACT	MANAGEMENT CONTRACT	\$8,500.52
54008 Stericycle	8013445536	3/19/2026	05400005344 HEALTH DEPT	CONTRACTUAL	\$95.43
54050 STERLING BUSINESS MACHINES	INV460233	3/19/2026	05400005323 HEALTH DEPT	PRINTING, SUPPLIES & POSTAG	\$14.65
54005 US CELLULAR	07902398883	3/19/2026	05400005085 HEALTH DEPT	TELEPHONE	\$38.70
Subtotal for Department: 00 :					\$12,797.16
Total for Fund: 054 :					\$12,797.16

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account		Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description		
Fund:	055	GRANTS			
Dept:	00	NonDepartmental			
2960	MIRROR DEMOCRAT		05500005149	GRANT MONEY EXPENSES	\$475.00
	CIRCLERK_2.28.26	3/19/2026	CIRCUIT CLERK		
Subtotal for Department: 00 :					\$475.00
Total for Fund: 055 :					\$475.00

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account	Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description	
Fund:	074	TRANSPORTATION GRANT		
Dept:	00	NonDepartmental		
30001	CARROLL COUNTY SENIOR SERVICES ORG	07400005510	DISBURSEMENTS	\$25,517.78
	CCT #049 2.13-2.27.26	3/19/2026	BI-WEEKLY REIMBURSEMENT	
640846	MARY MASZK	07400005012	TRAVEL	\$261.72
	MARCH 2026	3/19/2026	RTAC CONFERENCE / MILEAGE	
2960	MIRROR DEMOCRAT	07400005323	PRINTING, SUPPLIES & POSTAG	\$480.00
	PCOM 2.28.26	3/19/2026	PUBLIC HEARING/VEHICLE	
Subtotal for Department: 00 :				\$26,259.50
Total for Fund: 074 :				\$26,259.50

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account	Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description	
Fund:	082	LAW ENFORCEMENT OPERATIONAL EXP		
Dept:	00	NonDepartmental		
640012	SIRCHIE ACQUISITION COMPANY, LLC	08200005522	SHERIFF LAW ENFORCE OP EXP	\$68.66
	0732910-IN	3/19/2026	SHERIFF	
Subtotal for Department: 00 :				\$68.66
Total for Fund: 082 :				\$68.66

Open Invoices by Fund/Department (APLT22)

Carroll County

Vendor		Account		Account Description	Invoice Amt
Invoice		Inv Date	Invoice Description		
Fund:	086	OPIOID SETTLEMENT			
Dept:	00	NonDepartmental			
640748	OCV,LLC		08600005194	EXPENSES	\$15,522.00
	OCV-3979	3/19/2026	SHERIFF		
Subtotal for Department: 00 :					\$15,522.00
Total for Fund: 086 :					\$15,522.00

Vendor	Account	Account Description	Invoice Amt
Invoice	Inv Date	Invoice Description	

Fund Totals		
Fund	Fund Name	Fund Total
011	GENERAL FUND	\$97,198.86
013	BRIDGE AID FUND	\$2,308.30
014	COUNTY HIGHWAY FUND	\$11,983.87
015	TOWNSHIP MOTOR FUEL	\$12,743.82
018	COUNTY MATCHING FUN	\$4,385.37
019	FICA OR SOCIAL SECURIT	\$117.59
020	IMRF FUND	\$155.95
023	COUNTY RECORDER FEES	\$714.40
032	PROBATION SERVICE FEE	\$26.00
041	COUNTY 911 ETSB FUND	\$13,018.88
044	GEOGRAPHIC INFO SYSTE	\$335.00
054	COUNTY HEALTH FUND	\$12,797.16
055	GRANTS	\$475.00
074	TRANSPORTATION GRAN	\$26,259.50
082	LAW ENFORCEMENT OPE	\$68.66
086	OPIOID SETTLEMENT	\$15,522.00
Total:		\$198,110.36

BOARD MEMBER SERVICES

December 2025 – February 2026

Julie Bickelhaupt

5 County Board (Dec 2025 – Feb 2026)
2 Planning and Development (Dec 2025 – Feb 2026)
1 Highway Dept. (Dec 2025 – Feb 2026)
1 ROE (Jan 2026) – 68 miles
1 Carroll-Whiteside Enterprise Zone (Jan 2026) – 52 miles

10 Meetings Paid x \$65/meeting = \$650.00
Chair Stipend = \$1,500.00
120 miles x \$0.725/mile = \$87.00
Sub Total: \$2,237.00
Deduct Mileage (check mailed): \$87.00
Total Direct Deposit: \$2,150.00

Chris Flikkema

6 County Board (Dec 2025 – Feb 2026)
2 Planning and Development (Dec 2025 – Feb 2026)
1 Transit Garage (Jan 2026)
1 Highway Department (Dec 2025 – Feb 2026)
2 BEST Board (Dec 2025 – Feb 2026) – 156 miles

12 Meetings Paid x \$65/meeting = \$780.00
156 miles x \$0.725/mile = \$113.10
Sub Total: \$893.10
Deduct Mileage (check mailed): \$113.10
Total Direct Deposit: \$780.00

William Iske

4 County Board (Dec 2025 – Feb 2026)
2 Board of Health (Dec 2025 – Feb 2026)
1 Highway Dept. (Jan 2026)
1 Planning and Development (Feb 2026)

8 Meetings Paid x \$60/meeting = \$480.00
Total Direct Deposit: \$480.00

Susan Jacobs

5 County Board (Dec 2025 – Feb 2026)
2 Hotel-Motel (Dec 2025 – Feb 2026)
1 VAC (Jan 2026)
3 LRA (Dec - Feb 2026)
1 UMRIPED (Jan 2026)
1 Transit (Jan 2026)
2 NWILED (Dec 2025 – Feb 2026) – 115 miles

15 Meetings Paid x \$60/meeting = \$900.00
115 miles x \$0.725/mile = \$83.38
Ticket for NWILED Event = \$125.00
Sub Total: \$1,108.38
Deduct Mileage & Ticket (check mailed): \$208.38
Total Direct Deposit: \$900.00

Judy Fitzpatrick

3 County Board (Dec 2025 – Feb 2026)

3 Meetings Paid x \$60/meeting = \$180.00
Total Direct Deposit = \$180.00

Melinda Appel

4 County Board (Dec 2025 – Feb 2026)
2 Hwy Dept. (Dec 2025 – Feb 2026)
2 Solid Waste (Dec 2025 – Feb 2026) – 100 miles

8 Meetings Paid x \$65/meeting = \$520.00
100 miles x \$0.725/mile = \$72.50
Sub Total: \$592.50
Deduct Mileage (check mailed): \$72.50
Total Direct Deposit: \$520.00

David Soldat

6 County Board (Dec 2025 – Feb 2026)
3 Senior Services (Dec 2025 – Feb 2026)
2 911 Board (Dec 2025 – Feb 2026)
2 Bob Jachnicki Meetings (Dec 2025 – Feb 2026)
1 Tri-County Board (Dec 2025 – Feb 2026)

14 Meetings Paid x \$65/meeting = \$910.00
Total Direct Deposit: \$910.00

Jason Beyers

6 County Board (Dec 2025 – Feb 2026)

3 Ad Hoc Planning & Development Committee (Dec 2025 – Feb 2026)

9 Meetings Paid x \$65/meeting = \$585.00
Total Direct Deposit: \$585.00

Kevin Barnes

None Submitted

0 Meeting Paid x \$65/meeting = \$0.00
Total Direct Deposit: \$0.00

HIGHWAY DEPARTMENT MONTHLY REPORT
March 19, 2026

FREEDOM TOWNSHIP BRIDGE PETITION FOR AID SECTION 25-04121-00-BR MEYERS ROAD

1. Agenda Item: Approval of WHKS contract for \$18,032.50 to evaluate the structure and start the design of the Meyers Bridge over the east fork of Plum River.

Freedom Township successfully petitioned the County for Bridge Aid last October to replace the bridge on Meyers Road, which crosses the east fork of the Plum River, and for associated work. The total cost of \$703,000 is to be divided, with 80% covered by the Township Bridge Fund through IDOT and the remaining 20% split between the county and township. The county share would be funded from the County Bridge Fund, amounting to \$72,300.

This specific contract is to conduct a Bridge Condition Report to determine whether to rehabilitate or replace the structure and to establish the scope of the design. There will be a follow-up consultant contract to complete the design after this scope is established. This allows for a more accurate price on the design and construction work that will follow this report.

The department recommends approval of this contract.

Monthly Statistics - February 2026

Carroll County Sheriff's Office

Patrol Division

Traffic Stops:	231
Citations Issued:	142
Warnings issued:	110
Civil Process:	30
Arrests:	12
Accidents:	19
Calls for Service:	203

Communications / 911 Center

• 911 Calls Received:	232
• Non-Emergency Calls:	1,368
• EMS Calls Dispatched:	167
• Fire Calls Dispatched:	49
• Total Calls Handled:	1,600

Corrections Division

• Total Booked:	37
• Prisoner Transports:	3

Carroll County Transportation								
Monthly Numbers								
Month/Year	Drive Hours (with clients)	Dead head hours (no clients)	Total hours	Miles (with clients)	Miles (no clients)	Total Miles	Vehicles used in maximum service	Average used in month
7/31/25	1,350	371	1,721	34,198	6,597	40,795	14	10.5
8/31/25	1,385	370	1,755	36,868	5,958	42,826	14	10.5
9/30/25	1,485	334	1,819	40,389	5,143	45,532	12	10
10/31/25	1,647	406	2,053	43,716	7,392	51,108	13	10.5
11/30/25	1,229	318	1,547	32,545	4,827	37,372	13	10.5
12/31/25	1,371	350	1,721	35,212	5,202	40,414	14	10.25
1/31/26	1,247	389	1,636	32,539	5,205	37,744	13	10.5
2/28/26	1,348	365	1,713	34,759	6,160	40,919	15	10.8
3/31/26			0			0		
4/30/26			0			0		
5/31/26			0			0		
6/30/26			0			0		
Totals	11,062	2,903	13,965	290,226	46,484	336,710		

Ride Numbers													
	General Public				Medicaid			Other					
	Under 65 No Disabilities	Under 65 Disabled	Over 65 no disabilities	Over 65 disabled	ModivCare	MTM	General Medicaid	Students	Totals				
7/31/25	174	97	27	0	44	75	136	89	642				
8/31/25	177	124	30	0	61	105	126	233	856				
9/30/25	141	137	55	0	41	103	134	402	1,013				
10/31/25	297	169	143	0	43	104	154	432	1,342				
11/30/25	265	136	191	2	36	69	114	304	1,117				
12/31/25	261	141	197	1	30	54	114	329	1,127				
1/31/26	195	143	163	1	24	61	97	377	1,061				
2/28/26	194	188	220	4	35	56	113	491	1,301				
3/31/26									0				
4/30/26									0				
5/31/26									0				
6/30/26									0				
Totals	1,704	1,135	1,026	8	314	627	988	2,657	8,459				
	Contracts												
	RHPC	Riverview	Sinnissippi	Veterans	CGH	FHN	NIAAA	Eastland School	CC Housing	Camp Benson	HCC	Lutheran Soc Serv	Totals
7/31/25	328	0	2	102	0	0	658	1	0	1,711	0	2	2,804
8/31/25	361	0	0	68	0	0	712	0	0	24	0	49	1,214
9/30/25	305	0	1	63	0	0	762	0	0	0	0	9	1,140
10/31/25	271	0	0	78	0	0	486	2	0	0	0	7	844
11/30/25	169	0	1	74	0	0	278	0	0	0	0	1	523
12/31/25	113	0	8	74	0	0	256	0	13	0	0	2	466
1/31/26	110	0	0	72	0	0	249	0	0	0	0	0	431
2/28/26	106	4	0	66	0	0	185	0	0	0	0	0	361
3/31/26													0
4/30/26													0
5/31/26													0
6/30/26													0
Totals	1,763	4	12	597	0	0	3,586	3	13	1,735	0	70	7,783

	Punch Cards							
	Students (School age)	Under 65 No Disabilities	Under 65 Disabled	Over 65 No Disabilities	Over 65 Disabled	CC Probation	HCC Workforce	Total Punch Cards
7/31/25	9	229	66	34	0	1	0	339
8/31/25	3	194	104	12	0	1	0	314
9/30/25	17	225	126	14	0	2	0	384
10/31/25	33	350	182	96	0	1	0	662
11/30/25	17	228	172	148	0	2	0	567
12/31/25	14	258	198	215	0	5	0	690
1/31/26	14	238	194	194	0	3	0	643
2/28/26	18	270	189	163	0	8	0	648
3/31/26								0
4/30/26								0
5/31/26								0
6/30/26								0
Totals	125	1,992	1,231	876	0	23	0	4,247
Total Rides	FY26	FY25	FY24	FY23	FY22			
7/31/25	3,785	2,056	1,929	2,225	1,599			
8/31/25	2,384	2,263	2,464	2,618	1,855			
9/30/25	2,537	2,377	2,395	2,231	2,055			
10/31/25	2,848	2,842	2,548	2,212	2,427			
11/30/25	2,207	2,286	2,278	2,077	2,149			
12/31/25	2,283	2,316	2,011	1,848	2,091			
1/31/26	2,135	2,530	1,805	2,123	2,111			
2/28/26	2,310	2,367	2,425	1,760	2,085			
3/31/26	0	2,447	2,228	2,507	2,721			
4/30/26	0	2,705	2,442	1,995	2,292			
5/31/26	0	2,629	2,543	2,482	2,525			
6/30/26	0	3,442	2,118	2,444	2,537			
Total Rides	20,489	30,260	27,186	26,522	26,447			

3:00 p.m., Wednesday, March 4th, 2026

JCDLRA Boardroom

3651 Crim Drive, Savanna, IL, 61074

Zoom Meeting Link

<https://us02web.zoom.us/j/5791926975>

Meeting ID: 579 192 6975

- I. Call to Order**
- 2. Roll Call**
- 3. Pledge of Allegiance**
- 4. Agenda Additions**
- 5. Approval of February Minutes**
- 6. JCE Co-Op Fiber/Phone Presentation**
- 7. Old Business**

A. Grant Update – The LRA and Carroll County partnered and applied for a BUILD grant (Better Utilizing Investments to Leverage Development) – U.S. Department of Transportation

The goal of the program is to fund projects that will have a significant local or regional impact and improve transportation infrastructure.

The application was submitted on Monday, February 23rd under the LRA and includes: rebuilding the access road from Hwy 84 to Main Avenue as well as structural improvements to the Apple River Bridge under Carroll County and improvements to the LRA's truck route including expanded turning radius, lighting, security and a truck staging

area

Min Award Size \$1M – Max Award Size \$25M

Awards expected to be announced in the June/July timeframe

Bill for Foth for the Grant Services: \$14,412.30

B. Depot Display Agreement – No Update

8. New Business

A. Bills over \$2,500 – Foth – BUILD Grant - \$14,412.20 will be reimbursed by OLDCC

B. Staff Reports

1. Executive Director

a. Report/issues updates – In order to sell the parade ground (Riverview Campus Lots 2 & 3) to the Port Authority, the LRA will need to: i.) Lift moratorium on sale of Riverview Campus Lots 4 2 and 2 3

ii.) Resolution 40: Signatory Authorization for Property Sale to UMRIPD

iii.) Sale of Riverview Campus Lots 4 2 and 2 3 to UMRIPD

iv.) 2026 Mowing – The LRA has had a contractual relationship with Johnson's Lawn Care out of Savanna since 2021. We have gone out for bids one time in that time frame with very few responses. Our 2025 agreement with Johnson's Lawn Care was \$1,000 per mow. The acreage will remain about the same as last year.

2021 - \$20.50 per acre - \$8,900

2022 - \$20.50 per acre - \$9,900

2023 – \$900 per mow - \$9,200

2024 - \$900 per mow - \$10,100

2025 - \$1,000 per mow - \$11,500

We can push this out to next month and get bids or continue working with Johnson Lawn Care for the 2026 season. Johnson Lawn Care has asked for an increase for the 2026; \$1050 per mow. (We also have him mow the Access Road, even though it is county, just to keep it looking decent)

b. Caretaker Agreement – The San Antonio contracting office will be sending an RFP for the LRA's caretaker duties and it is anticipated that office will be in contact with the LRA in the next few weeks.

c. Correspondence –

d. Property transfers –

e. Employment report – February - 86 employees on site

Midwest 3PL – 22

Riverport – 10

PSC – 12

Inserv – 18

Curry Rail – 7

Johnson Logging – 4

Eastland Feed & Grain – 2

Depot RV Campground – 2

LRA – 5 (3 part time)

KaChing – 4 (during a conversation they claim to employee 30-35 people, but have not provided proper proof)

2. Deputy Director –

3. Bookkeeping –

a. Bank account balances

b. CD Transfers

c. Cash flow

d. Budget update – FY2026

e. Water/Sewer Income vs. Expenses

f. Outstanding Invoices-

C. Board of Directors Reports

1. Foreign Trade Zone #271 -

2. Jo-Carroll Enterprise Zone -

3. Other directors' reports –

D. Attorney's Report: --

E. Other new business –

9. Reports to the Board

A. Site Manager / BRAC Environmental Coordinator –

1. Parcel 20 – Draft EIS: The public comment period has ended and the Army's contractor is compiling the comments received from the agencies and the public. A final legal determination was made based on recent Supreme Court decision, the Army will not include the UMRIPD draft plan of adjacent development impacts into the Parcel 20 EIS
 2. Parcel 8 – Property Transfer – Environmental Covenant comments from IEPA and USEPA have been addressed and returned to legal and the agencies for back check.
 3. Installation wide PFAS work is being coordinated with BRAC and the regulators in upcoming meetings for scoping a contract for further investigation with a goal to be awarded in 4th quarter FY26
 4. It was determined the RAB was not disband so a letter to all members and stakeholders was sent out with notice that a meeting will be held in the coming months. Formal notice will be released prior regarding the date, place and time. It is likely the RAB will re-convene in April.
 5. A study of potential for PFAS into the potable water service at SVDA is underway. The contractor will be gathering information from the installation in the coming weeks.
- B. Tenants –
- C. UMRI Port District –
- D. USFWS –
- E. Water/Sewer Operator Update – The SCADA system continues to have issues with communicating between the wells and water tower. PSC was not able to remotely determine or fix the issue. The cost to have PSC make a site visit and troubleshoot was steep vs the cost to have the operators come onsite daily to fill the water tower manually and answer any overnight call out alarms. One of the operators found a fuse that may have been loose, and it is now working again.
- F. Guests -

10. Public Comments

11. Adjournment

Jo-Carroll Depot LRA Board of Directors
18901 B Street
Savanna Depot Business, Industry & Technology Park
Savanna, IL 61074

**3:00 p.m., Wednesday, February 4th,
2026**

JCDLRA Board Room

Zoom Meeting
<https://us02web.zoom.us/j/5791926975>
Meeting ID: 579 192 6975

1. **Call to Order** – Chairman Steve Keeffer called the February 4th, 2026 Board of Directors meeting to order at 3:00 pm.

2. **Roll Call** – was answered as follows: Present – Steve Keeffer, Bill Wright, Bill Robinson, Kevin Reibel, Tim Wand, and Susan Jacobs.

Staff present: Mara Roche, Rob Davies. Attorney Phil Jensen was present.

Others present: Amiee Martelle (Riverport Railroad) Scott Sigman (EASE), Linda Balcom (Balcom Environmental), Ed Britton (USFWS) Brian Potempa (Ka-Ching), Debra Frost (Public), Hendrica Regez (Public), and Antoniu Achim (Public).

3. **Pledge of Allegiance** was recited.

4. **Agenda Additions** – None.

5. **Approval of Meeting Minutes** – Draft meeting minutes of the January meeting were presented for review.

Mr. Reibel made a motion to approve the minutes. Mr. Robinson seconded. Motion passed unanimously by voice vote.

6. **Old Business**

A. Grant Update – Ms. Roche noted that a contract was able to be negotiated with FOTH in their response to the Grant Writing Specialist RFP. Discussion Followed.

B. Depot Display Agreement: No update. Discussion followed.

7. New Business

A. Bills over \$2,500: - None.

Staff Reports

8. Executive Director:

Report/issues updates – Grant Specialist:

Mr. Wright made a motion to approve FOTH as the Grant Specialist for the BUILD/PIDP grant for the amount of \$40,000. Mr. Robinson seconded. Motion passed unanimously by voice vote.

A. Caretaker Agreement – Ms. Roche noted that the Request for Proposal from the Army will be arriving within the next 60 days to outline the LRA's Caretaker Agreement Duties. Discussion followed.

B. Correspondence – Ms. Roche noted that the LRA had received correspondence from one of the owners of Riverport Railroad to address issues with site security. Discussion followed.

C. Property transfers – Ms. Roche noted that the Army is continuing to work on the transfer of Parcel 8. Discussion followed.

D. Employment report – 86.

E. Water & Sewer – None.

F. Internship – None.

G. Additional Update – Ms. Roche noted that the final agreement with Jo-Carroll Co-Op had been received and signed, and that fiber extension into the industrial park would begin in March. Discussion Followed.

Deputy Director – Mr. Davies provided an update on the DOE and DCEO grants.

Bookkeeping

Bank Account Balances – As of January 30th total cash on hand: \$153,185.59. A CD will become due in April.

a. Cash flow – Cash flow for the month of December:

Income: \$950.02.

Expenses \$41,451.58.

b. Budget - Year to Date:

Income: \$192,318.00.

Expenses \$143,799.66.

Gain of \$48,518.34.

c. Water/Sewer Income and Expenses:

January Income: \$0.00

January Expenses: \$3,095.71

YTD: Expenses: \$11,560.47

Income YTD: \$0.00.

YTD deficit of \$11,560.47. Actual loss \$7,789.47.

Discussion followed.

D. Outstanding Invoices – None.

E. Board of Directors Reports

1. Foreign Trade Zone #271 – The FTZ's first quarter board meeting will be held February 18th.
2. Enterprise Zone – None.
3. Other directors' reports – None.

F. Attorney's Report – Ms. Roche wanted it noted under the Attorney's Report that the LRA had received a FOIA request. Discussion followed.

G. Other New Business – None.

Reports to the Board

A. Site Manager / BRAC Environmental Coordinator – Ms. Roche noted that the Army is compiling their response to the Public Comments on the transfer of Parcel 20. Discussion followed.

B. Tenants – Ms. Martelle provided an update.

C. UMRI Port District – Mr. Keefer provided an update. The UMRIPD board meeting scheduled for 3 p.m. on February 5th was cancelled due to lack of quorum, and the Public Hearing for the Port Proposal would continue with it's scheduled time of 5 p.m. on February 5th at the Savanna Cultural Center.

D. USFWS – Mr. Britton provided an update.

E. Water/Sewer Operator Update – Ms. Roche provided an update.

F. Guests – None.

9. Public Comments – Ms. Frost requested a repository on the documents referenced in the Parcel 20 transfer for the draft EIS. Ms. Frost was directed to contact either the Army or Tetra Tech, as they are the parties who created the draft EIS. Ms. Frost stated that she was concerned Tetra Tech would not provide her the documents, as she is not associated with the Army or the LRA. Mr. Keefer again advised Ms. Frost to contact either the Army or Tetra Tech, as the LRA did not have a part in the creation of the draft EIS. Ms. Regez elaborated, stating that the Draft EIS references multiple surveys and documents in the appendix and that they would like access to those. Ms. Roche informed Ms. Frost and Ms. Regez that the appendix documents can be clicked on when viewed online, and that will provide them a direct link to the documents requested. Ms. Frost then asked for the contact information of Todd Knuth (Army), to inquire about the draft EIS documents. Ms. Frost was provided with Mr. Knuth's email. Ms. Regez asked the board if the two port proposals that would be presented at the public hearing were connected. Mr. Keefer informed her that while the two proposals were geographically similar, they were different plans. Mr. Keefer informed all parties that the proposals would be discussed at the public hearing and

encouraged all to attend.

10. **Adjournment – Ms. Jacobs made a motion to adjourn the meeting. Mr. Wand seconded. The motion passed unanimously by voice vote.**

The meeting adjourned at 4:09 pm.

DRAFT



Upper Mississippi River International Port District

BOARD MEETING AGENDA

Date: March 5th, 2026

Time: 1:00 p.m. CDT

Location: Board Room
3651 Crim Drive
Savanna, IL 61074

Zoom Meeting Link
<https://us02web.zoom.us/j/5791926975>

- I. Call to Order
- II. Roll Call
- III. Approval of the Agenda
- IV. Approval of January Meeting Minutes
- V. On-going Business
 - a. Port Master Plan: Presentation by Alan Myers, WSP
 - b. Capital Improvement Program: Update
- VI. New Business

a. Bills over \$2500 –

Chastain & Associates - \$2,952.60 – Invoice 9427-06 - CIP Funds

Valu Pros - \$9,000 – Invoice VP-25-210 -CIP Funds

Valu Pros - \$9,000 – Invoice VP-25-211 – CIP Funds

b. Resolution: 2025/2: Signatory Authorization for Property Purchases

c. Purchase of Riverview Campus Lots ^{2,3} ~~1&2~~ from JCDLRA 112,400. ²⁰

d. Purchase of 3077 School Lane from Camille Rangel = 719,700

e. Purchase of 3231 McIntyre Road from Camille Rangel = 21,300

f. UMRIPD Website

1,461,600

VII. Reports

a. Secretary:

b. Treasurer:

c. Jo Carroll Local Redevelopment Authority:

VIII. Public Comment

IX. Adjournment



Upper Mississippi River International Port District

3651 Crim Drive, Savanna, IL

BOARD MEETING MINUTES

Date: January 8th, 2026

Time: 13:00 CDT

Location: Board Room
3651 Crim Drive
Savanna, IL 61074

I. Call to Order

A roll call was held. Commissioners Steve Keeffer, Nikki Nolan, and Susan Jacobs were present.

A quorum was met.

The meeting was called to order at 1:00 pm.

Guests in attendance were Sara Renkes (Carroll County Engineer), Aimee Martelle (Riverport Railroad), Ed Britton (USFWS), Linda Balcom (Balcom Environmental), Alan Meyers (WSP), Scott Sigman (EASE), and Chris Falk (Public).

Commissioners Doran and Wand were not present.

UMRIPD staff member, Rob Davies was present.

II. Approval of the Agenda

Commissioner Jacobs motioned to approve the meeting agenda, seconded by Commissioner Nolan, approved by voice vote unanimously.

III. Approval of November Meeting Minutes

Commissioner Nolan motioned to approve the November minutes, seconded by Commissioner Jacobs, approved by voice vote unanimously.

IV. New Business

- A. **Fleeting Permit** – The pre-application for a fleeting permit with the United States Army Corps of Engineers was discussed. **Commissioner Jacobs made a motion to approve the submission for the fleeting permit pre-application to USACE. Commissioner Nolan seconded. The motion passed unanimously by roll-call vote.**
- B. **PMP Public Meetings Schedule** – Commissioner Jacobs made a motion to approve the PMP public meeting dates of February 5th, 2026 and March 5th, 2026. Commissioner Nolan seconded. The motion passed unanimously.
- C. **Bills over \$2,500** – None.

V. On-Going Business

- D. **Port Master Plan Update** – Mr. Meyers gave a presentation on the progress with the Port Master Plan. Mr. Meyers provided a timeline for the progression of the plan and noted that a draft would be provided to the board for review ahead of the February 5th meeting. Discussion followed.
- E. **Capital Improvement Program** – Commissioner Keeffer provided an update on CIP progress.

VI. Reports

- a. **Secretary.** Nothing to report.
- b. **Treasurer.**

Citizens State Bank:

Previous Balance: \$826,131.78

Interest Earned 11/30/25: \$1,924.95

Interest Earned 12/31/25: \$1,860.62

Current Balance: \$828,552.35

Checks Cleared:

#1008 – Chastain & Associates \$1,365.00

Current Balance: \$828,552.35

Upcoming Check: #1009 – Chastain & Associates \$533.00 for Acquisition Services under CIP grant.

Apple River State Bank

Previous Balance: \$31,145.48

Checks Cleared:

#1001 – Jo-Carroll Depot LRA - \$23,494.46

Current Balance: \$7,651.02

Upcoming:

Deposit of IDOT Checks: \$23,494.46

Check #1002 – Jo-Carroll Depot - \$24,708.20 for Reimbursement to LRA for payment of WSP Invoice: Master Planning Services

- c. Jo-Carroll Local Redevelopment Authority.** The LRA board meeting was held 1/7/2026 at 15:00. A public meeting will be held on 1/13/2026 at 5 pm to discuss the transfer of Parcel 20. The meeting will be held at the Savanna Middle School.

VII. Public Comment. Mr. Falk requested clarification on the location of the Conveyor Port option. Mr. Meyers provided clarification on possible options for the location of a conveyor port. Mr. Falk then asked if the Fleeting Permits would apply to the interior of Apple River Island. Ms. Roche stated that the permits that were being applied for did not apply to the slough side of Apple River Island but noted that future permit applications may. Mr. Falk asked for clarification on the permitting process. Ms. Balcom provided clarification. Commissioner Jacobs asked for specifications on where the bathymetry studies were conducted. Mr. Meyers stated that the studies were performed throughout all of Brickhouse Slough, the entire circumference of Apple River Island, and north and south of Apple River Island. Ms. Martelle asked if Mr. Meyers' presentation was available for distribution. Mr. Davies informed Ms. Martelle that slideshow presented during the meeting was not available to the public, but that the finalized PMP would be available to the public. Ms. Martelle asked if the proposed conveyors would go over private property. Mr. Meyers clarified that the conveyors would go over USFWS property and right-of-way property, and there was no intention of utilizing private property. Mr. Sigman inquired how long the standard permitting process was for the fleeting application. Ms. Balcom informed that the pre-application process can take anywhere between 9-24 months, and that once there is approval it can take between 2-5 years for the regulatory permitting.

VIII. Adjournment

Commissioner Jacobs moved, seconded by Commissioner Nolan, to adjourn at 2:02 pm CDT, unanimously approved by voice vote.

Carroll County, Illinois

Mt. Carroll, Illinois

Financial Report

Year Ended November 30, 2025

Carroll County, Illinois

Year Ended November 30, 2025

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Carroll County, Illinois

Year Ended November 30, 2025

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Independent Auditor's Report

To the County Board
Carroll County, Illinois
Mt. Carroll, Illinois

Report on the Audit of the Basic Financial Statements

Opinions

We have audited the accompanying basic financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Carroll County, Illinois (the "County"), as of and for the year ended November 30, 2025, and the related notes to the basic financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Carroll County, Illinois as of November 30, 2025, and respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Basic Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2025 the County adopted new accounting guidance, GASB No. 101, *Compensated Absences* and GASB No. 102, *Certain Risk Disclosures*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Basic Financial Statements

Management is responsible for the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP), and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the basic financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Basic Financial Statements

Our objectives are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the basic financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison information, multiyear schedule of changes in net pension liability and related ratios, and multiyear schedule of contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The County has omitted a management's discussion and analysis that accounting principles generally accepted in the United States require to be presented to supplement the financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the County's basic financial statements. The supplementary information as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

The logo for Wipfli LLP, featuring the company name in a stylized, handwritten-style script.

Wipfli LLP

Sterling, Illinois
March 6, 2026

Basic Financial Statements

Carroll County, Illinois

Statement of Net Position

<i>November 30, 2025</i>	Governmental Activities
Assets	
Current assets	
Cash, deposits, and investments	\$ 16,404,287
Accounts receivable	112,890
Property taxes receivable	4,080,193
Due from other governments	730,853
Inventory	602
Total current assets	21,328,825
Capital assets	
Land and other non-depreciable assets	932,503
Depreciable property and equipment, net of depreciation and amortization	12,101,171
Total capital assets	13,033,674
Total assets	34,362,499
Deferred outflow of resources	
Deferred outflows of pension resources	1,575,135
Total deferred outflow of resources	1,575,135

Carroll County, Illinois

Statement of Net Position (Continued)

<i>November 30, 2025</i>	Governmental Activities
Liabilities	
Current liabilities	
Accounts payable and accrued payroll	712,174
Total current liabilities	712,174
Long-term liabilities	
Accrued compensated absences	801,535
Net pension liability	753,401
Total long-term liabilities	1,554,936
Total liabilities	2,267,110
Deferred inflow of resources	
Deferred inflows of pension resources	36,433
Deferred revenue - other	294,610
Unavailable property taxes	4,080,193
Total deferred inflow of resources	4,411,236
Net position	
Net investment in capital assets	13,033,674
Restricted for	
General control and administration	1,143,573
Public safety	1,328,265
Judiciary and court related	978,069
Transportation	5,651,314
Public health	511,565
Public welfare	340,965
Employee benefits	1,211,887
Unrestricted	5,059,976
Total net position	\$ 29,259,288

Carroll County, Illinois

Statement of Activities

					Net (Expense) Revenue and Changes in Net Position
		Program Revenues			Total
Year Ended November 30, 2025	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Functions/Programs					
Governmental activities					
General control and administration	\$ 2,684,414	\$ 470,576	\$ 336,809	\$ -	\$ (1,877,029)
Public safety	2,975,486	177,863	363,357	-	(2,434,266)
Judiciary and court related	1,368,761	264,157	588,412	-	(516,192)
Corrections	657,655	-	-	-	(657,655)
Transportation	2,929,835	98,137	1,507,234	701,905	(622,559)
Public health	575,662	101,968	280,760	-	(192,934)
Public welfare	1,226,453	-	-	-	(1,226,453)
Interest	11,909	-	-	-	(11,909)
Total governmental activities	12,430,175	1,112,701	3,076,572	701,905	(7,538,997)
General revenue					
Taxes					
Property taxes					3,882,384
Sales tax					924,413
State income taxes					1,085,313
Public safety taxes					353,910
Other					348,656
Investment income					427,873
Gain (loss) on capital assets					(25,857)
Miscellaneous					425,767
Total general revenues					7,422,459
Change in net position					
					(116,538)
Net position, beginning of year, as previously reported					29,888,053
Prior period restatement - change in accounting principle (GASB 101)					(512,227)
Net position, beginning of year, restated					29,375,826
Net position, ending					\$ 29,259,288

Carroll County, Illinois

Balance Sheet - Governmental Funds

<i>November 30, 2025</i>	General Fund	County Highway	Capital Projects Unrestricted	Nonmajor Governmental Funds	Total
Assets					
Cash, deposits, and investments	\$ 2,555,095	\$ 528,441	\$ 2,273,984	\$ 11,046,767	\$ 16,404,287
Receivables, net of allowance					
Accounts receivable	31,404	19,638	-	61,848	112,890
Property taxes receivable	1,474,400	486,675	-	2,119,118	4,080,193
Due from other governments	409,738	-	-	321,115	730,853
Inventory	-	-	-	602	602
Total assets	4,470,637	1,034,754	2,273,984	13,549,450	21,328,825
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	96,963	15,141	-	456,784	568,888
Payroll and related	96,848	19,066	-	27,372	143,286
Total liabilities	193,811	34,207	-	484,156	712,174
Deferred inflow of resources					
Unavailable property taxes	1,474,400	486,675	-	2,119,118	4,080,193
Deferred revenue-other	200	-	-	294,410	294,610
Total deferred inflow of resources	1,474,600	486,675	-	2,413,528	4,374,803
Fund balances					
Nonspendable	-	-	-	602	602
Restricted for					
General control and administration	-	-	-	1,143,573	1,143,573
Public safety	-	-	-	1,328,265	1,328,265
Judiciary and court related	-	-	-	978,069	978,069
Transportation	-	513,872	-	5,137,442	5,651,314
Public health	-	-	-	510,963	510,963
Public welfare	-	-	-	340,965	340,965
Employee benefits	-	-	-	1,211,887	1,211,887
Committed	-	-	2,273,984	-	2,273,984
Unassigned	2,802,226	-	-	-	2,802,226
Total fund balances	2,802,226	513,872	2,273,984	10,651,766	16,241,848
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,470,637	\$ 1,034,754	\$ 2,273,984	\$ 13,549,450	\$ 21,328,825

Carroll County, Illinois
Reconciliation of the Balance Sheet of
Governmental Funds to the Statement of Net Position
November 30, 2025

Total fund balances - governmental funds	\$	16,241,848
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Amounts reported for governmental activities in the statement of net position are different because:

Capital and right to use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		13,033,674
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Compensated absences	(801,535)	
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Net pension liability and deferred outflows/inflows of resources	<u>785,301</u>	
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(16,234)

Net position - governmental activities, per statement of net position	\$	<u>29,259,288</u>
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Carroll County, Illinois

Statement of Revenues, Expenditures and Changes In Fund Balance - Governmental Funds

<i>Year Ended November 30, 2025</i>	General Fund	County Highway	Former Major Fund - Community Mental Health
Revenues			
Property taxes	\$1,360,609	\$ 472,051	\$ -
Intergovernmental revenue	2,838,125	424,693	-
Charges for services	692,714	98,137	-
Licenses and permits	-	-	-
Interest	86,061	11,661	-
Miscellaneous	105,447	22,779	-
Total revenues	5,082,956	1,029,321	-
Expenditures			
Current			
General control and administration	1,499,994	-	-
Public safety	1,858,134	-	-
Judiciary and court related	965,111	-	-
Corrections	587,128	-	-
Transportation	27,148	850,411	-
Public health	-	-	-
Public welfare	-	-	-
Debt service:			
Principal payments	76,897	-	-
Interest	11,909	-	-
Capital outlay	-	227,420	-
Total expenditures	5,026,321	1,077,831	-
Excess (deficiency) of revenue over expenditures	56,635	(48,510)	-
Other financing sources and (uses)			
Transfers in	265,369	-	-
Transfers out	(760,780)	-	-
Total other financing sources and (uses)	(495,411)	-	-
Net change in fund balance	(438,776)	(48,510)	-
Fund balances, beginning of year as previously presented	3,241,002	562,382	43,928
Change within financial reporting entity (major to nonmajor fund)	-	-	(43,928)
Change within financial reporting entity (nonmajor to major fund)	-	-	-
Fund balances, beginning of year, as restated	3,241,002	562,382	-
Fund balances, end of year	\$2,802,226	\$ 513,872	\$ -

Carroll County, Illinois

Statement of Revenues, Expenditures and Changes In Fund Balance - Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	Capital Projects Unrestricted	Nonmajor Governmental Funds	Total
Revenues			
Property taxes	\$ -	\$ 2,049,724	\$ 3,882,384
Intergovernmental revenue	-	3,130,150	6,392,968
Charges for services	-	599,555	1,390,406
Licenses and permits	-	11,464	11,464
Interest	51,795	278,356	427,873
Miscellaneous	-	106,173	234,399
Total revenues	51,795	6,175,422	12,339,494
Expenditures			
Current			
General control and administration	-	826,096	2,326,090
Public safety	-	736,251	2,594,385
Judiciary and court related	-	266,977	1,232,088
Corrections	-	73,789	660,917
Transportation	-	1,211,713	2,089,272
Public health	-	486,742	486,742
Public welfare	-	1,226,453	1,226,453
Debt service:			
Principal payments	-	-	76,897
Interest	-	-	11,909
Capital outlay	-	235,459	462,879
Total expenditures	-	5,063,480	11,167,632
Excess (deficiency) of revenue over expenditures	51,795	1,111,942	1,171,862
Other financing sources and (uses)			
Transfers in	700,000	170,538	1,135,907
Transfers out	-	(375,127)	(1,135,907)
Total other financing sources and (uses)	700,000	(204,589)	-
Net change in fund balance	751,795	907,353	1,171,862
Fund balances, beginning of year as previously presented	-	11,222,674	15,069,986
Change within financial reporting entity (major to nonmajor fund)	-	43,928	-
Change within financial reporting entity (nonmajor to major fund)	1,522,189	(1,522,189)	-
Fund balances, beginning of year, as restated	1,522,189	9,744,413	15,069,986
Fund balances, end of year	\$ 2,273,984	\$ 10,651,766	\$ 16,241,848

Carroll County, Illinois

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended November 30, 2025

Net change in fund balance - governmental funds	\$ 1,171,862
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Amounts reported for governmental activities in the statement of net position are different because:

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation and amortization expense. Donated capital assets are only reported in the statement of activities. This is the amount by which depreciation and amortization expense exceeds newly capitalized fixed assets in the period.

(608,969)

In the statement of activities, net pension obligations, and deferred sources are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year net pension liabilities and related deferred outflows exceed the amount paid by.

(652,762)

Repayment of lease obligations are reported in governmental funds as expenditures, but the repayment reduced long-term liabilities in the statement of net position:

Lease obligation repayment	76,897
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Vacation and compensated pay for employees is expensed in the statement of activities. However, since these amounts will not be paid from current resources, this expense is not recorded in the governmental funds. This is the amount by which vacation and compensated pay increased over the prior period.

(103,566)

Change in net position of governmental activities	\$ (116,538)
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Carroll County, Illinois

Statement of Fiduciary Net Position

<i>November 30, 2025</i>	Custodial Funds
Assets	
Cash, deposits, and investments	\$ 1,309,353
Due from other governments	101,045
Receivables	96,771
Total assets	1,507,169
Liabilities	
Accounts payable	150,048
Total liabilities	150,048
Net Position	
Restricted for others	\$ 1,357,121

Carroll County, Illinois

Statement of Changes in Fiduciary Net Position

<i>Year Ended November 30, 2025</i>	Custodial Funds
Additions	
Amount received as fiscal agent	\$ 743,866
Fines for other governments	729,355
Property tax collections for other governments	41,138,350
Intergovernmental revenues	1,237,626
Total additions	43,849,197
Deductions	
Fines distributed to other governments	742,974
Property tax collections to other governments	41,222,094
Payments made on behalf of others	743,037
Intergovernmental disbursements	1,195,336
Total deductions	43,903,441
Change in net position	(54,244)
Net position, beginning of year	1,411,365
Net position, end of year	\$ 1,357,121

Carroll County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Introduction

The basic financial statements of Carroll County, Illinois (the "County") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements is described below.

The Financial Reporting Entity

This report includes all of the funds of Carroll County, Illinois. The reporting entity for the County consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organizations are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

Blended Component Unit - The 911 Fund serves all the citizens of the County. The budget and appropriation ordinance is approved by the 911 Board of Trustees, and the legal liability for any 911 Fund debt remains with the County. The 911 Fund is reported as a Special Revenue Fund.

Joint Ventures

The County has entered into an intergovernmental agreement with Jo Daviess County, Illinois to establish an entity known as the Jo-Carroll Depot Local Redevelopment Authority (LRA). This LRA replaces an entity previously known as the Savanna Army Depot Local Redevelopment Authority. The former entity was charged with the authority to prepare a plan for the re-use of the Savanna Army Depot facilities in accordance with the Base Closure Community Redevelopment Assistance Act. The current LRA is charged with the authority to implement the re-use plan for the Savanna Army Depot and to modify the plan as may become necessary. Both Counties are jointly and severally liable for all liabilities, debts and obligations of any kind incurred by the LRA. The County's share of LRA's operating expenses for the fiscal year ended November 30, 2025 was \$0. The agreement provides for the LRA to consent to an audit of its funds by either County as either County may direct. These financial statements are available through the Jo-Carroll Depot Local Redevelopment Authority offices in Savanna, Illinois.

Carroll County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Presentation

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) display information about the reporting government as a whole. These statements include all the financial activities of the County, except for the fiduciary funds. The fiduciary funds are only reported in the statement of fiduciary net position at the fund financial statement level. The governmental activities column incorporates data from governmental funds and internal service funds. Eliminations have been made to minimize the double counting of internal transactions. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients for goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund statements provide information about the County's funds, including fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major governmental funds.

The County reports the following major governmental funds:

General Fund – This fund is the County's primary operating fund. The General Fund is used to account for all financial resources of the County except those which are required to be accounted for in another fund. The services which are administered by the Department and accounted for in the general fund include general control and administration, county development, public safety, judiciary and court related, public health, and other miscellaneous expenditures.

County Highway Fund – This fund is used to operate the County Highway Department, including, but not limited to salaries, supplies, and purchase of machinery and equipment.

Capital Projects Unrestricted - This fund is used to record the activity related to unrestricted capital projects.

Fiduciary

Custodial Funds - Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

Carroll County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the County gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available (susceptible to accrual). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers all imposed nonexchange revenues reported in the governmental funds to be available if the revenues are collected within 60 days after the end of the current fiscal year.

Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Carroll County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Appropriations in all budgeted funds lapse at the end of the fiscal year.

Cash and Investments

The County considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. The County considers deposits with financial institutions, including nonnegotiable certificates of deposit, to be nonparticipating contracts reported at cost.

The cash balances of most of the County funds are pooled and invested. Each fund's share of the investment pool is reflected on its respective balance sheet.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices.

The County is a participant in the Local Government Investment Pool (LGIP) which is authorized in Illinois Compiled Statutes 30 ILCS 235 under the Public Funds Investment Act. The LGIP is not registered with the Securities Exchange Commission as an investment company. The LGIP operates and reports to participants on the amortized cost basis. LGIP pool shares are bought and redeemed at \$1 based on the amortized cost of the investments in LGIP. The investment is not subject to the fair value hierarchy disclosures.

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as quoted market prices in active markets for identical assets or liabilities; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs' therefore, requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on techniques that maximize the use of relevant observable inputs and minimizes the use of unobservable inputs.

Carroll County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Accounts Receivable/Property Taxes

The County's property tax is levied each year on all taxable real property located in the County. The 2024 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2025. The County must file its tax levy by the last Tuesday of December each year. The 2024 levy was approved on November 21, 2024. The 2025 levy was approved on November 20, 2025.

The township assessors are responsible for assessment of all taxable real property within the County. The County Clerk computes the annual tax of each parcel of real property and prepares tax books used by the County Collector as a basis for issuing tax bills to all taxpayers in the County.

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2025 became due and payable in two installments, generally in July 2026 and September 2026. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The cost of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased. The County's inventory consists of Health Department expendable immunization vaccines.

Prepaid items represent payments made by the County for which benefits extend beyond November 30, 2025. The costs of governmental fund type inventory and prepaid items are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Purchased or constructed capital assets, including property, plant, equipment, and infrastructure (roads, bridges, and similar items), are reported at cost or estimated historical cost in the government-wide financial statements. The County defines capital assets as assets with an initial cost of more than \$5,000 and an estimated life of one year or more.

Additions or improvements that significantly extend the useful life of an assets, or that significantly increase the capacity of an asset are capitalized. Expenditures for equipment, vehicles, real property acquisitions, improvements, and infrastructure are recorded as capital outlay. Donated assets are recorded at their acquisition value at the date of donation. Maintenance and repairs of a routine nature are charged to expenses/expenditures as incurred and are not capitalized.

Carroll County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Capital Assets (Continued)

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

	Capitalization Threshold	Years
Land	\$ 20,000	Capitalize only
Land improvements	\$ 5,000	1-20 years
Buildings	\$ 20,000	1-50 years
Building improvements	\$ 5,000	1-50 years
Vehicles	\$ 2,000	1-10 years
Office furniture and equipment	\$ 2,000	1-10 years
Infrastructure	\$ 20,000	1-40 years
Software	\$ 5,000	1-5 years

Capital assets not being depreciated include land and construction in progress.

Right to Use Asset

The County is a lessee in multiple noncancelable operating and financing leases. If the contract provides the County the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the present value when the underlying rate or index is fixed and predictable for the life of the lease. Variable costs that depend on an unpredictable index are accounted for as expenses as they are incurred. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

The ROU asset for finance leases is amortized on a straight-line basis over the lease term. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease expense. The County recognizes short-term lease cost on a straight-line basis over the lease term.

Carroll County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period[s] and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents the acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Compensated Absences

Vacation -The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability will be paid from available funds within 60 days after year end. The liability for compensated absences includes salary-related benefits, where applicable.

Sick Leave - Accumulated sick leave rolls into an IMRF credit when employees leave the employ of the County. A monetary obligation exists due to the IMRF credit that is created.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from the IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the County's policy to use externally restricted resources first.

Carroll County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance: This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance: These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the County Board – the County’s highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the County Board removes the specified use by taking the same type of action that imposed the original commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance: This classification reflects the amounts constrained by the County’s “intent” to be used for specific purposes, but the amounts are neither restricted nor committed. The County Board has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance: This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the County’s policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

Carroll County, Illinois

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Adoption of GASB Pronouncements

During the fiscal year ended November 30, 2025, the County implemented the following GASB Pronouncements:

GASB Statement No. 101: *Compensated Absences*: As of December 1, 2024, the County implemented GASB Statement No. 101. The statement updates the accounting rules for how state and local governments recognize and measure liabilities for employee absences like vacation, sick leave, and paid time off. The statement focuses on recognizing liabilities for both used but unpaid leave and unused leave that is likely to be used or paid out. It also provides guidance on measuring these liabilities, including the impact of salary-related payments. The County adopted this guidance retroactively for the year beginning December 1, 2024.

GASB Statement No. 102: *Certain Risk Disclosures*: As of December 1, 2024, the County implemented GASB Statement No. 102. The statement requires state and local governments to disclose information in notes to financial statements about specific, known risks related to concentrations and constraints that make them vulnerable to a substantial impact. The County adopted this guidance retroactively for the year beginning December 1, 2024. There was no impact to implementing this standard.

Note 2: Stewardship, Compliance and Accountability

Deficit Fund Equity

As of November 30, 2025, the County had no funds with a deficit fund equity.

Note 3: Cash Deposits with Financial Institutions

Deposits

Custodial credit risk: Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County has a deposit policy for custodial credit risk. As of November 30, 2025, the County's bank balance was \$10,944,443. Of the bank balance, \$10,861,222 was insured and collateralized with securities in the County's name. The balance of \$83,221 was uncollateralized at TBK Bank.

Note 4: Investments

As of November 30, 2025, the County had the following investments:

	Fair Value	
	Governmental Activities	Total
Local government investment pool	\$ 7,354,443	\$ 7,354,443

Carroll County, Illinois

Notes to Financial Statements

Note 4: Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no specific policy on the interest rate risk at year-end.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investment by maturity:

Investment Type	Total	Remaining Maturity (in Years)			
		0-1	1-5	5-10	More than 10
Local government investment pool	\$ 7,354,443	\$ 7,354,443	\$ -	\$ -	\$ -

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in U.S. Government obligations are not considered to be of any credit risk since they carry the full obligation and guarantee of the U.S. Government. Presented below is the actual rating as of year-end for each investment type:

Investment Type	Total as of November 30, 2025			
	AAAm	Aa	Unrated	
Local government investment pool	\$ 7,354,443	\$ 7,354,443	\$ -	\$ -

Concentration of credit risk. The County's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the County's total investments.

Custodial credit risk-investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of November 30, 2025, there are no investments with custodial credit risk in that all of its investments are insured.

Foreign Currency Risk. The County has no foreign currency risk for investments at year end.

Carroll County, Illinois

Notes to Financial Statements

Note 5: Capital Assets

Governmental activities capital asset balances and activity for the year ended November 30, 2025, were as follows:

Governmental Activities	Balance 12/1/2024	Additions	Deletions & Transfers	Balance 11/30/25
Capital assets, not being depreciated:				
Land	\$ 155,732	\$ -	\$ -	\$ 155,732
Construction in progress	661,350	214,579	(99,158)	776,771
Total capital assets, not being depreciated	817,082	214,579	(99,158)	932,503
Capital assets, being depreciated/amortized:				
Buildings	1,160,550	20,880	-	1,181,430
Buildings and improvements	2,177,520	-	73,301	2,250,821
Office furniture, equipment and vehicle	5,596,780	227,419	(116,150)	5,708,049
Infrastructure	13,294,007	-	-	13,294,007
Right to use assets - equipment	257,332	-	-	257,332
Total capital assets, being depreciated/amortized	22,486,189	248,299	(42,849)	22,691,639
Accumulated depreciation/amortization:				
Buildings	(429,863)	(33,621)	-	(463,484)
Buildings and improvements	(818,177)	(83,236)	-	(901,413)
Office furniture, equipment and vehicle	(3,850,322)	(307,549)	116,150	(4,041,721)
Infrastructure	(4,358,544)	(567,974)	-	(4,926,518)
Right to use assets - equipment	(203,722)	(53,610)	-	(257,332)
Total accumulated depreciation/amortization	(9,660,628)	(1,045,990)	116,150	(10,590,468)
Total capital assets, being depreciated/amortized, net	\$ 12,825,561	\$ (797,691)	\$ 73,301	\$ 12,101,171
Governmental activities capital assets, net	\$ 13,642,643	\$ (583,112)	\$ (25,857)	\$ 13,033,674

Depreciation and amortization expense was charged to functions of the County as follows:

Governmental activities:	
General control and administration	\$ 175,899
Public safety	126,183
Judiciary and court related	12,382
Public health	16,428
Transportation	715,098
Total depreciation and amortization expense, governmental activities	\$ 1,045,990

Carroll County, Illinois

Notes to Financial Statements

Note 6: Retirement Plans

Illinois Municipal Retirement Fund (IMRF)

Plan Description and Benefits

Plan description – The County’s defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County’s plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF’s pension benefits is provided in the “Benefits Provided” section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan’s fiduciary net position, and required supplementary information. The report is available for download at <https://www.imrf.org>.

Benefits provided - IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff’s Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 12/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 12/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Carroll County, Illinois

Notes to Financial Statements

Note 6: Retirement Plans (Continued)

Regular Plan

Employees Covered by the Benefit Terms - At the December 31, 2024 valuation date, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	54
Inactive plan member entitled to but not yet receiving benefits	34
Active employees	51
Total	139

Contributions - As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2024 was 5.49%. For the fiscal year ended November 30, 2025, the County contributed \$182,745 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability - The County's Net Pension Liability was measured as of December 31, 2024, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

Actuarial assumptions – The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value of Assets
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation according to an experience study from years 2020 to 2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Carroll County, Illinois

Notes to Financial Statements

Note 6: Retirement Plans (Continued)

The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2024:

Asset Class	Portfolio Target Percentage	Return 12/31/2024	Projected Returns/Risk	
			One Year Arithmetic	Ten Year Geometric
Equities	33.5 %	19.02 %	5.70 %	4.35 %
International equity	18.0 %	6.35 %	7.10 %	5.40 %
Fixed income	24.5 %	3.14 %	5.30 %	5.20 %
Real estate	10.5 %	2.25 %	7.30 %	6.40 %
Alternatives	12.5 %	6.72 %		
Private equity		N/A	10.00 %	6.25 %
Hedge funds		N/A	N/A	N/A
Commodities		N/A	6.05 %	4.85 %
Cash equivalents	1.0 %	5.57 %	3.60 %	3.60 %

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

Carroll County, Illinois

Notes to Financial Statements

Note 6: Retirement Plans (Continued)

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at January 1, 2024	\$ 17,241,678	\$ 16,654,829	\$ 586,849
Changes for the year:			
Service cost	212,417	-	212,417
Interest on the total pension liability	1,225,695	-	1,225,695
Differences between expected and actual experience of the total pension liability	37,315	-	37,315
Contributions - employer	-	138,020	(138,020)
Contributions - employees	-	113,028	(113,028)
Net investment income	-	1,632,119	(1,632,119)
Benefit payments, including refunds of employee contributions	(883,497)	(883,497)	-
Other (net transfer)	-	(387,463)	387,463
Net changes	591,930	612,207	(20,277)
Balances at December 31, 2024	\$ 17,833,608	\$ 17,267,036	\$ 566,572

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the plan's net pension liability, calculated using the single discount rate of 7.25 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net pension liability (asset)	\$ 2,588,067	\$ 566,572	\$ (1,067,612)

Carroll County, Illinois

Notes to Financial Statements

Note 6: Retirement Plans (Continued)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - For year ended November 30, 2025, the County recognized pension expense (income) of \$711,159. At November 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Difference between expected and actual experience	\$ 379,510	\$ 22,070
Changes in assumptions	-	1,388
Net difference between projected and actual earnings on pension plan investments	371,816	-
Total deferred amounts to be recognized in pension expense in future periods	751,326	23,458
Pension contributions subsequent to the measurement date	172,177	-
Total deferred amounts related to pensions	\$ 923,503	\$ 23,458

The County reported \$172,177 as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the measurement period ending November 30, 2026.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending November 30	Net Deferred Outflows (Inflows) of Resources
2026	\$ 393,393
2027	628,061
2028	(201,262)
2029	(92,324)
Total	\$ 727,868

Carroll County, Illinois

Notes to Financial Statements

Note 6: Retirement Plans (Continued)

Sheriff's Law Enforcements (SLEP):

Employees Covered by the Benefit Terms - At December 31, 2024, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	23
Inactive plan member entitled to but not yet receiving benefits	10
Active employees	24
Total	57

Contributions - As set by statute, the County's Sheriff's Law Enforcement Plan Members are required to contribute 7.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rate for calendar year 2024 was 6.28%. For the fiscal year ended November 30, 2025, the employer contributed \$108,640 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability - The County's Net Pension Liability was measured as of December 31, 2024, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

Actuarial assumptions – The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value of Assets
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience based Table of Rates, specific to the type of eligibility condition, last updated for the 2023 valuation according to an experience study from years 2020 to 2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

Carroll County, Illinois

Notes to Financial Statements

Note 6: Retirement Plans (Continued)

Sheriff's Law Enforcements (SLEP) (Continued)

The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2024:

Asset Class	Portfolio Target Percentage	Return 12/31/2024	Projected Returns/Risk	
			One Year Arithmetic	Ten Year Geometric
Equities	33.5 %	19.02 %	5.70 %	4.35 %
International equity	18.0 %	6.35 %	7.10 %	5.40 %
Fixed income	24.5 %	3.14 %	5.30 %	5.20 %
Real estate	10.5 %	2.25 %	7.30 %	6.40 %
Alternatives	12.5 %	6.72 %		
Private equity		N/A	10.00 %	6.25 %
Hedge funds		N/A	N/A	N/A
Commodities		N/A	6.05 %	4.85 %
Cash equivalents	1.0 %	5.57 %	3.60 %	3.60 %

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

Carroll County, Illinois

Notes to Financial Statements

Note 6: Retirement Plans (Continued)

Sheriff's Law Enforcements (SLEP) (Continued)

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at January 1, 2024	\$ 7,120,861	\$ 7,089,244	\$ 31,617
Changes for the year:			
Service cost	169,531	-	169,531
Interest on the total pension liability	503,210	-	503,210
Differences between expected and actual experience of the total pension liability	302,558	-	302,558
Contributions - employer	-	75,270	(75,270)
Contributions - employees	-	88,523	(88,523)
Net investment income	-	704,652	(704,652)
Benefit payments, including refunds of employee contributions	(529,587)	(529,587)	-
Other (net transfer)	-	(48,358)	48,358
Net changes	445,712	290,500	155,212
Balances at December 31, 2024	\$ 7,566,573	\$ 7,379,744	\$ 186,829

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate - The following presents the plan's net pension liability, calculated using the single discount rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net pension liability/(asset)	\$ 1,107,526	\$ 186,829	\$ (562,375)

Carroll County, Illinois

Notes to Financial Statements

Note 6: Retirement Plans (Continued)

Sheriff's Law Enforcements (SLEP) (Continued)

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - For the year ended November 30, 2025, the County recognized pension expense (income) of \$304,093. At November 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Difference between expected and actual experience	\$ 371,555	\$ 173
Changes in assumptions	-	12,802
Net difference between projected and actual earnings on pension plan investments	177,338	-
 Total deferred amounts to be recognized in pension expense in future periods	 548,893	 12,975
 Pension contributions subsequent to the measurement date	 102,739	 -
 Total deferred amounts related to pensions	 \$ 651,632	 \$ 12,975

The County reported \$102,739 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ending November 30, 2026.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending November 30	Net Deferred Outflows (Inflows) of Resources
2026	\$ 255,146
2027	373,554
2028	(51,643)
2029	(41,139)
 Total	 \$ 535,918

Carroll County, Illinois

Notes to Financial Statements

Note 6: Retirement Plans (Continued)

Aggregate Pension Amounts - At November 30, 2025, the County reported the following from all pension plans:

	IMRF-Regular	IMRF-SLEP	All Pension Plans
Net pension liability/(asset)	\$ 566,572	\$ 186,829	\$ 753,401
Deferred outflows of resources	923,503	651,632	1,575,135
Deferred inflows of resources	23,458	12,975	36,433
Pension expense (income)	711,159	304,093	1,015,252

Note 7: Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The plan was approved to comply with IRC Section 457(g) which allows for the plan to hold its assets in trust. Under these requirements, the assets of the plan are not subject to the general creditors of the County, the County does not own the amount deferred by employee and, therefore, the liability and corresponding investment are not reflected in the financial statements.

Note 8: Other Postemployment Benefits

The County has evaluated its potential other postemployment benefits liability. The County provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the County are required to pay 100% of the current premium. However, only an insignificant number of former employees has chosen to stay in the County's current health insurance plan. Therefore, there has been low utilization and, therefore, an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Additionally, the County has no former employees for whom the County was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the County has not recorded any postemployment benefit liability as of November 30, 2025.

Note 9: Construction and Other Significant Commitments

Construction commitments. The County has active construction projects as of November 30, 2025.

In March 2024, the County entered into a construction contract with Hutchison Engineering, Inc. in the amount of \$946,153 and for the construction of Ideal Road Project. As of November 30, 2025, the remaining amount of the contract is \$268,838.

Carroll County, Illinois

Notes to Financial Statements

Note 10: Risk Management

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. In order to protect against such risks of loss, the County purchases insurance coverage. The maximum deductible in effect through these policies as of November 30, 2025 was \$1,000. During the year ended November 30, 2025, there were no significant reductions in coverage. Also, there have been no settlements which have exceeded insurance coverage in the past three years.

For risks of loss related to injuries to employees, the County purchases coverage through the Illinois Counties Risk Management Pool. Potentially the County could be assessed additional premiums for its share of any losses of the pool. Historically, the County has not been assessed any additional premiums.

Note 11: Long-Term Debt

Long-term debt activity for the year ended November 30, 2025 are as follows:

Long-term debt	Balance 12/1/2024	Additions	Reductions	Balance 11/30/25	Amounts due Within One Year
Compensated absences	\$ 697,969	\$ 103,566	\$ -	\$ 801,535	\$ -
Lease obligations - direct borrowing	76,897	-	(76,897)	-	-
Totals	\$ 774,866	\$ 103,566	\$ (76,897)	\$ 801,535	\$ -

The County had election equipment qualifying as lease obligations that were paid off as of November 30, 2025.

The County is subject to a debt limitation of 5.75% of its assessed valuation of \$556,588,462. As of November 30, 2025, the County had \$32,003,837 remaining legal debt margin.

Note 12: Minimum Year-End Fund Balance Policies

The County has adopted minimum year-end fund balance policies. According to the County's policy the County will attempt to maintain a minimum fund balance of 30% of annual expenses and transfers for funds that routinely pay wages and benefits. The funds that the County is maintaining are the General Fund, Highway fund, Motor Fuel Tax Fund, Social Security Fund, IMRF Fund, GIS Fund, and the County Health Fund. If the fund balance drops below 30% of annual expenses and transfers the finance committee will develop an action plan to restore the fund balance to the desired level. The County has managed to maintain all of these fund balances at the desired level so no action plan is necessary.

Carroll County, Illinois

Notes to Financial Statements

Note 13: Interfund Transfers

Below are the interfund transfers as of November 30, 2025:

Transfer From	Transfers In	Transfers Out
Major funds:		
General fund	\$ 265,369	\$ 760,780
Capital Projects Unrestricted fund	700,000	-
Nonmajor governmental funds	170,538	375,127
Total all funds	\$ 1,135,907	\$ 1,135,907

The purpose of the significant transfers to/from other funds are as follows:

- \$215,000 was transferred from the Public Safety Sales Tax Fund (nonmajor) to the General Fund to offset public safety expenditures in the General Fund.
- \$700,000 was transferred from the General Fund to the Capital Projects Unrestricted Fund to keep track of county projects for the future.
- \$40,536 was transferred from the 911 Fund (nonmajor) to the General, Social Security (nonmajor), and IMRF (nonmajor) Funds to offset the 911 payroll and benefit related expenditures.

Note 14: Subsequent Events

The County has evaluated subsequent events through March 6, 2026, which is the date the financial statements were available to be issued.

Carroll County, Illinois

Notes to Financial Statements

Note 15: Accounting Changes and Error Corrections

During fiscal year 2025, the County implemented GASB Statement No. 101 related to compensated absences. As a result of the change in accounting principle, the County's accrued compensated absences beginning balances were restated for the Governmental Activities. The Community Mental Health Fund was previously reported as a major fund in fiscal year 2024 and is now reported in nonmajor governmental. The Capital Projects Unrestricted Fund was previously reported as a nonmajor governmental fund, but is reported as a major governmental fund in fiscal year 2025, as shown below:

	Governmental Activities	Capital Projects Unrestricted	Community Mental Health	Nonmajor Governmental
11/30/2025, Balance as previously reported	\$ 29,888,053	\$ -	\$ 43,928	\$ 11,222,674
Change in accounting principle (GASB 101)	(512,227)	-	-	-
Change in financial reporting entity (major to nonmajor fund)	-	-	(43,928)	43,928
Change in financial report entity (nonmajor to major fund)	-	1,522,189	-	(1,522,189)
11/30/2025 Balance as restated	\$ 29,375,826	\$ 1,522,189	\$ -	\$ 9,744,413

Note 16: Impact of Pending Accounting Principles

GASB Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025. The County has not determined the effect of this Statement.

GASB Statement No. 104, *Disclosures in Certain Capital Assets*, mandates the disclosure of specific types of capital assets, including lease, intangible, subscription, and assets held for sale, in the capital asset note disclosures. This aims to enhance consistency and comparability in financial reporting among governments. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025. The County has not determined the effect of this Statement.

GASB Statement No. 105, *Subsequent Events*, improves the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users. The requirements of this Statement are effective for fiscal years beginning after June 15, 2026. The County has not determined the effect of this Statement.

Required Supplementary Information

Carroll County, Illinois

Budgetary Comparison Schedule

Required Supplementary Information

<i>Year Ended November 30, 2025</i>	General Fund		
	Original and Final Budget	Actual	Variance with Final Budget
Revenues			
Property taxes	\$ 1,362,350	\$ 1,360,609	\$ (1,741)
Intergovernmental revenue	2,471,866	2,838,125	366,259
Charges for services	779,097	692,714	(86,383)
Interest	98,000	86,061	(11,939)
Miscellaneous	54,388	105,447	51,059
Total revenues	4,765,701	5,082,956	317,255
Expenditures			
General control and administration	1,708,673	1,499,994	208,679
Public safety	2,051,452	1,858,134	193,318
Judiciary and court related	1,032,014	965,111	66,903
Corrections	511,848	587,128	(75,280)
Transportation	437,000	27,148	409,852
Debt service			
Principal payments	-	76,897	(76,897)
Interest	-	11,909	(11,909)
Total expenditures	5,740,987	5,026,321	714,666
Excess (deficiency) of revenue over expenditures	(975,286)	56,635	1,031,921
Other financing sources (uses)			
Transfers in	334,447	265,369	(69,078)
Transfers out	(720,961)	(760,780)	(39,819)
Total other financing sources (uses)	(386,514)	(495,411)	(108,897)
Net change in fund balance	<u>\$ (1,361,800)</u>	(438,776)	<u>\$ 923,024</u>
Fund balance at beginning of year		<u>3,241,002</u>	
Fund balance at end of year		<u>\$ 2,802,226</u>	

Carroll County, Illinois

Budgetary Comparison Schedule

Required Supplementary Information

<i>Year Ended November 30, 2025</i>	County Highway		
	Original and Final Budget	Actual	Variance with Final Budget
Revenues			
Property taxes	\$ 472,660	\$ 472,051	\$ (609)
Intergovernmental revenue	435,300	424,693	(10,607)
Charges for services	70,000	98,137	28,137
Interest	4,200	11,661	7,461
Miscellaneous	11,000	22,779	11,779
Total revenues	993,160	1,029,321	36,161
Expenditures			
Transportation	1,311,922	850,411	461,511
Capital outlay	-	227,420	(227,420)
Total expenditures	1,311,922	1,077,831	234,091
Net change in fund balance	<u>\$ (318,762)</u>	(48,510)	<u>\$ 270,252</u>
Fund balance at beginning of year		<u>562,382</u>	
Fund balance at end of year		<u>\$ 513,872</u>	

Carroll County, Illinois

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund

Last Ten Calendar Years

IMRF Regular Plan	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Calendar year ending December 31										
Total pension liability:										
Service cost	\$ 212,417	\$ 207,889	\$ 221,372	\$ 205,302	\$ 220,410	\$ 220,518	\$ 208,716	\$ 211,479	\$ 225,997	\$ 223,551
Interest on total pension liability	1,225,695	1,159,109	1,084,207	1,074,633	1,010,791	964,075	929,736	931,351	884,445	844,274
Changes of benefit changes	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	37,315	406,644	477,812	(490,634)	408,709	(6,186)	(87,400)	(249,152)	25,667	(60,454)
Changes of assumption	-	(2,828)	-	-	(144,282)	-	376,150	(388,483)	(30,640)	14,957
Benefit payments, including refunds of employee contributions	(883,497)	(825,798)	(661,258)	(669,303)	(545,661)	(522,350)	(541,635)	(509,048)	(499,619)	(443,251)
Net change in total pension liability	591,930	945,016	1,122,133	119,998	949,967	656,057	885,567	(3,853)	605,850	579,077
Total pension liability, beginning	17,241,678	16,296,662	15,174,529	15,054,531	14,104,564	13,448,507	12,562,940	12,566,793	11,960,943	11,381,866
Total pension liability, ending (a)	17,833,608	17,241,678	16,296,662	15,174,529	15,054,531	14,104,564	13,448,507	12,562,940	12,566,793	11,960,943
Plan fiduciary net position:										
Contributions - employer	138,020	132,887	216,768	278,988	263,233	248,454	255,177	262,170	308,195	301,109
Contributions - employees	113,028	114,777	108,991	100,633	102,775	95,820	95,723	99,834	93,100	93,542
Net investment income	1,632,119	1,655,111	(2,146,505)	2,512,890	1,893,059	2,117,093	(590,871)	1,900,102	705,250	51,211
Benefit payments, including refunds of employee contributions	(883,497)	(825,798)	(661,258)	(669,303)	(545,661)	(522,350)	(541,635)	(509,048)	(499,619)	(443,251)
Other (net transfers)	(387,463)	467,123	166,082	(273,440)	88,048	68,499	160,874	(381,612)	76,343	(35,229)
Net change in plan fiduciary net position	612,207	1,544,100	(2,315,922)	1,949,768	1,801,454	2,007,516	(620,732)	1,371,446	683,269	(32,618)
Plan net position, beginning	16,654,829	15,110,729	17,426,651	15,476,883	13,675,429	11,667,913	12,288,645	10,917,199	10,233,930	10,266,548
Plan net position, ending (b)	\$ 17,267,036	\$ 16,654,829	\$ 15,110,729	\$ 17,426,651	\$ 15,476,883	\$ 13,675,429	\$ 11,667,913	\$ 12,288,645	\$ 10,917,199	\$ 10,233,930
Net pension liability (asset) - Ending (a) - (b)	\$ 566,572	\$ 586,849	\$ 1,185,933	\$ (2,252,122)	\$ (422,352)	\$ 429,135	\$ 1,780,594	\$ 274,295	\$ 1,649,594	\$ 1,727,013
Plan fiduciary net position as a percentage of the total pension liability	96.82 %	96.60 %	92.72 %	114.84 %	102.81 %	96.96 %	86.76 %	97.82 %	86.87 %	85.56 %
Covered valuation payroll	2,514,023	2,550,593	2,421,995	2,236,276	2,283,880	2,129,332	2,121,178	2,067,911	2,066,163	2,074,773
Net pension liability as a percentage of covered payroll	22.54 %	23.01 %	48.97 %	(100.71)%	(18.49)%	20.15 %	83.94 %	13.26 %	79.84 %	83.24 %

See Notes to Required Supplementary Information.

Carroll County, Illinois

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund

Last Ten Calendar Years

IMRF SLEP Plan	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Calendar year ending December 31										
Total pension liability:										
Service cost	\$ 169,531	\$ 130,521	\$ 119,673	\$ 121,152	\$ 119,353	\$ 129,664	\$ 124,970	\$ 118,621	\$ 119,567	\$ 132,357
Interest on total pension liability	503,210	473,360	455,463	443,822	441,334	415,891	383,852	369,937	348,819	331,999
Changes of benefit changes	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience of the total pension liability	302,558	280,455	70,712	(8,005)	(135,701)	140,662	236,116	4,032	29,337	(54,068)
Changes of assumption	-	(26,186)	-	-	(22,362)	-	148,069	(80,299)	(5,482)	5,393
Benefit payments, including refunds of employee contributions	(529,587)	(402,252)	(406,584)	(384,741)	(353,677)	(306,583)	(247,309)	(212,574)	(220,233)	(137,369)
Net change in total pension liability	445,712	455,898	239,264	172,228	48,947	379,634	645,698	199,717	272,008	278,312
Total pension liability, beginning	7,120,861	6,664,963	6,425,699	6,253,471	6,204,524	5,824,890	5,179,192	4,979,475	4,707,467	4,429,155
Total pension liability, ending (a)	7,566,573	7,120,861	6,664,963	6,425,699	6,253,471	6,204,524	5,824,890	5,179,192	4,979,475	4,707,467
Plan fiduciary net position:										
Contributions - employer	75,270	48,253	75,709	116,590	141,615	129,349	101,613	140,290	136,111	114,848
Contributions - employees	88,523	72,381	59,959	54,142	53,422	52,619	53,294	52,920	50,401	66,088
Net investment income	704,652	725,928	(1,042,468)	1,182,693	890,210	984,148	(299,602)	820,206	295,879	21,605
Benefit payments, including refunds of employee contributions	(529,587)	(402,252)	(406,584)	(384,741)	(353,677)	(306,583)	(247,309)	(212,574)	(220,233)	(137,369)
Other (net transfers)	(48,358)	187,623	10,759	4,452	50,619	30,092	140,567	(63,729)	83,676	(80,922)
Net change in plan fiduciary net position	290,500	631,933	(1,302,625)	973,136	782,189	889,625	(251,437)	737,113	345,834	(15,750)
Plan net position, beginning	7,089,244	6,457,311	7,759,936	6,786,800	6,004,611	5,114,986	5,366,423	4,629,310	4,283,476	4,299,226
Plan net position, ending (b)	\$ 7,379,744	\$ 7,089,244	\$ 6,457,311	\$ 7,759,936	\$ 6,786,800	\$ 6,004,611	\$ 5,114,986	\$ 5,366,423	\$ 4,629,310	\$ 4,283,476
Net pension liability (asset) - Ending (a) - (b)	\$ 186,829	\$ 31,617	\$ 207,652	\$ (1,334,237)	\$ (533,329)	\$ 199,913	\$ 709,904	\$ (187,231)	\$ 350,165	\$ 423,991
Plan fiduciary net position as a percentage of the total pension liability	97.53 %	99.56 %	96.88 %	120.76 %	108.53 %	96.78 %	87.81 %	103.62 %	92.97 %	90.99 %
Covered valuation payroll	1,198,559	965,074	799,460	721,884	712,288	701,582	710,582	705,597	672,016	690,766
Net pension liability as a percentage of covered payroll	15.59 %	3.28 %	25.97 %	(184.83)%	(74.88)%	28.49 %	99.90 %	(26.54)%	52.11 %	61.38 %

See Notes to Required Supplementary Information.

Carroll County, Illinois

Multiyear Schedule of IMRF Contributions

Illinois Municipal Retirement Fund

Last Ten Fiscal Years

Regular Plan

Fiscal Year Ending November 30	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2025	\$ 184,341	\$ 182,745	\$ 1,596	\$ 2,833,415	6.45 %
2024	139,883	139,251	632	2,557,150	5.45 %
2023	139,524	139,021	503	2,549,399	5.45 %
2022	234,708	232,548	2,160	2,576,956	9.02 %
2021	224,866	224,866	-	2,185,711	10.29 %
2020	231,310	231,310	-	2,192,470	10.55 %
2019	202,482	202,482	-	2,125,752	9.53 %
2018	243,647	243,647	-	2,028,229	12.01 %
2017	244,114	244,114	-	2,058,545	11.86 %
2016	257,033	257,033	-	2,064,551	12.45 %

* Estimated based on 6.58% 2025 calendar year contribution rate, 5.49% 2024 calendar year contribution rate, and covered valuation payroll of \$2,833,415.

SLEP Plan

Fiscal Year November 30	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2025	\$ 108,640	\$ 108,640	\$ -	\$ 1,309,805	8.29 %
2024	74,416	74,169	247	1,200,077	6.18 %
2023	50,391	50,391	-	952,646	5.29 %
2022	85,869	85,869	-	836,844	10.26 %
2021	111,984	111,984	-	695,542	16.10 %
2020	106,682	106,682	-	696,428	15.32 %
2019	79,946	79,946	-	694,016	11.52 %
2018	99,324	99,324	-	690,584	14.38 %
2017	107,592	107,592	-	699,897	15.37 %
2016	105,300	105,300	-	664,549	15.85 %

* Estimated based on 8.45% 2025 calendar year contribution rate, 6.28% 2024 calendar year contribution rate, and covered valuation payroll of \$1,309,805.

The County implemented GASB Statement No. 68 in fiscal year 2015.

Carroll County, Illinois

Notes to Required Supplementary Information

Note 1: Basis of Accounting

Annual budgets are adopted for all governmental funds using the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

Note 2: Excess of Disbursements Over Appropriations

The County had no major funds with expenditures exceeding appropriations for fiscal year 2025.

Note 3: Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2024 Contribution Rate for IMRF*

Valuation date:

Notes:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine 2024 contribution rates:

Actuarial cost method

Aggregate entry age normal

Amortization method

Level percent of payroll, closed

Remaining amortization period

Non Taxing bodies: 10-year rolling period.

Taxing bodies (Regular, SLEP and ECO groups): 19 year closed period until remaining period.
Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.

SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 14 years for most employers (five employers were financed over 15 years; one employer was financed over 16 years; two employers were financed over 17 years; one employer was financed over 20; three employers were financed over 23 years; four employers were financed over 24 years and one employer were financed over 25 years).

Asset valuation method

5-year smoothed market; 20% corridor

Wage growth

2.75%

Inflation

2.25%

Salary increases

2.75% to 13.75%, including inflation

Investment rate of return

7.25%

Retirement age

Experience based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019. For non-disabled retirees, the Pub-2010, Amount-Weighted, below median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Mortality

Other Information:

Notes:

There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2022 actuarial valuation.

Supplementary Information

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds

<i>November 30, 2025</i>	911	Veterans Assistance Commission	Law Library	State's Attorney Drug Fines and Forfeiture
Assets				
Cash, deposits, and investments	\$ 818,668	\$ 1,193	\$ 17,118	\$ 30,536
Receivables, net of allowance				
Accounts receivable	-	-	165	-
Property taxes receivable	-	120,000	-	-
Due from other governments	74,452	-	-	-
Inventory	-	-	-	-
Total assets	893,120	121,193	17,283	30,536
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	37,078	826	-	3,300
Payroll and related	-	-	-	-
Total liabilities	37,078	826	-	3,300
Deferred inflow of resources				
Unavailable property taxes	-	120,000	-	-
Deferred revenue-other	-	-	-	-
Total deferred inflow of resources	-	120,000	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted for				
General control and administration	-	-	-	-
Public safety	856,042	-	-	-
Judiciary and court related	-	-	17,283	27,236
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	367	-	-
Employee benefits	-	-	-	-
Total fund balances	856,042	367	17,283	27,236
Total liabilities, deferred inflows of resources, and fund balances	\$ 893,120	\$ 121,193	\$ 17,283	\$ 30,536

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds (Continued)

<i>November 30, 2025</i>	Senior Citizen	Social Security	Ag Co-op Extension	Tourism Promotion
Assets				
Cash, deposits, and investments	\$ 5,294	\$ 411,586	\$ -	\$ 75,556
Receivables, net of allowance				
Accounts receivable	-	-	-	-
Property taxes receivable	122,000	345,000	75,000	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Total assets	127,294	756,586	75,000	75,556
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	-	11,604	-	-
Payroll and related	-	-	-	-
Total liabilities	-	11,604	-	-
Deferred inflow of resources				
Unavailable property taxes	122,000	345,000	75,000	-
Deferred revenue-other	-	-	-	-
Total deferred inflow of resources	122,000	345,000	75,000	-
Fund balances				
Nonspendable	-	-	-	-
Restricted for				
General control and administration	-	-	-	75,556
Public safety	-	-	-	-
Judiciary and court related	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	5,294	-	-	-
Employee benefits	-	399,982	-	-
Total fund balances	5,294	399,982	-	75,556
Total liabilities, deferred inflows of resources, and fund balances	\$ 127,294	\$ 756,586	\$ 75,000	\$ 75,556

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds (Continued)

<i>November 30, 2025</i>	Maintenance and Child Support	Court Automation	Probation Service Fee	Document Storage Fee
Assets				
Cash, deposits, and investments	\$ 115,008	\$ 163,373	\$ 155,788	\$ 141,522
Receivables, net of allowance				
Accounts receivable	-	2,105	420	2,078
Property taxes receivable	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Total assets	115,008	165,478	156,208	143,600
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	-	200	-	3,957
Payroll and related	-	-	-	-
Total liabilities	-	200	-	3,957
Deferred inflow of resources				
Unavailable property taxes	-	-	-	-
Deferred revenue-other	-	-	-	-
Total deferred inflow of resources	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted for				
General control and administration	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	115,008	165,278	156,208	139,643
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	115,008	165,278	156,208	139,643
Total liabilities, deferred inflows of resources, and fund balances	\$ 115,008	\$ 165,478	\$ 156,208	\$ 143,600

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds (Continued)

<i>November 30, 2025</i>	State's Attorney VOCA	Geographical Information Systems	Animal Control	Tax Sale Automation
Assets				
Cash, deposits, and investments	\$ 48,609	\$ 158,941	\$ 35,722	\$ 31,477
Receivables, net of allowance				
Accounts receivable	-	405	1,634	-
Property taxes receivable	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Total assets	48,609	159,346	37,356	31,477
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	-	1,064	223	-
Payroll and related	924	4,310	-	-
Total liabilities	924	5,374	223	-
Deferred inflow of resources				
Unavailable property taxes	-	-	-	-
Deferred revenue-other	-	-	-	-
Total deferred inflow of resources	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted for				
General control and administration	-	153,972	-	31,477
Public safety	-	-	37,133	-
Judiciary and court related	47,685	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	47,685	153,972	37,133	31,477
Total liabilities, deferred inflows of resources, and fund balances	\$ 48,609	\$ 159,346	\$ 37,356	\$ 31,477

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds (Continued)

<i>November 30, 2025</i>	DUI Enforcement Equipment	GIS Fee Resolution	County Recorder's Fees	Vital Records Automation
Assets				
Cash, deposits, and investments	\$ 12,573	\$ 51,779	\$ 112,494	\$ 6,828
Receivables, net of allowance				
Accounts receivable	80	4,652	4,529	220
Property taxes receivable	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Total assets	12,653	56,431	117,023	7,048
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	-	-	1,118	-
Payroll and related	-	-	-	-
Total liabilities	-	-	1,118	-
Deferred inflow of resources				
Unavailable property taxes	-	-	-	-
Deferred revenue-other	-	-	-	-
Total deferred inflow of resources	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted for				
General control and administration	-	56,431	115,905	7,048
Public safety	12,653	-	-	-
Judiciary and court related	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	12,653	56,431	115,905	7,048
Total liabilities, deferred inflows of resources, and fund balances	\$ 12,653	\$ 56,431	\$ 117,023	\$ 7,048

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds (Continued)

<i>November 30, 2025</i>	Liability Insurance	County Health Department	Grant	Public Safety Tax
Assets				
Cash, deposits, and investments	\$ 479,218	\$ 798,938	\$ 129,611	\$ 290,699
Receivables, net of allowance				
Accounts receivable	-	8,710	-	-
Property taxes receivable	200,000	17,000	-	-
Due from other governments	-	6,438	-	88,767
Inventory	-	602	-	-
Total assets	679,218	831,688	129,611	379,466
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	-	9,086	-	43,807
Payroll and related	-	12,240	-	-
Total liabilities	-	21,326	-	43,807
Deferred inflow of resources				
Unavailable property taxes	200,000	17,000	-	-
Deferred revenue-other	-	281,797	12,613	-
Total deferred inflow of resources	200,000	298,797	12,613	-
Fund balances				
Nonspendable	-	602	-	-
Restricted for				
General control and administration	479,218	-	116,998	-
Public safety	-	-	-	335,659
Judiciary and court related	-	-	-	-
Transportation	-	-	-	-
Public health	-	510,963	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	479,218	511,565	116,998	335,659
Total liabilities, deferred inflows of resources, and fund balances	\$ 679,218	\$ 831,688	\$ 129,611	\$ 379,466

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds (Continued)

<i>November 30, 2025</i>	Pet Population Control	Squad Car Acquisition and Maintenance	Victims Impact	Transportation Grant
Assets				
Cash, deposits, and investments	\$ 1,482	\$ 81,785	\$ 4,039	\$ 221,144
Receivables, net of allowance				
Accounts receivable	-	-	-	-
Property taxes receivable	-	-	-	-
Due from other governments	-	-	-	108,994
Inventory	-	-	-	-
Total assets	1,482	81,785	4,039	330,138
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	-	-	-	45,296
Payroll and related	-	-	-	1,911
Total liabilities	-	-	-	47,207
Deferred inflow of resources				
Unavailable property taxes	-	-	-	-
Deferred revenue-other	-	-	-	-
Total deferred inflow of resources	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted for				
General control and administration	-	81,785	4,039	-
Public safety	1,482	-	-	-
Judiciary and court related	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	282,931
Employee benefits	-	-	-	-
Total fund balances	1,482	81,785	4,039	282,931
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,482	\$ 81,785	\$ 4,039	\$ 330,138

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds (Continued)

<i>November 30, 2025</i>	Failure to Appear	Circuit Clerk Operation and Administration	Sex Offender Registration Fund	Historical Society
Assets				
Cash, deposits, and investments	\$ 5,292	\$ 39,331	\$ 7,601	\$ -
Receivables, net of allowance				
Accounts receivable	-	513	-	-
Property taxes receivable	-	-	-	7,000
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Total assets	5,292	39,844	7,601	7,000
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	-	-	-	-
Payroll and related	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflow of resources				
Unavailable property taxes	-	-	-	7,000
Deferred revenue-other	-	-	-	-
Total deferred inflow of resources	-	-	-	7,000
Fund balances				
Nonspendable	-	-	-	-
Restricted for				
General control and administration	-	-	-	-
Public safety	5,292	-	-	-
Judiciary and court related	-	39,844	7,601	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	5,292	39,844	7,601	-
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,292	\$ 39,844	\$ 7,601	\$ 7,000

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds (Continued)

<i>November 30, 2025</i>	Coroner's Fees	Court Security Fee	St Atty Records Automation	Public Def Records Automation
Assets				
Cash, deposits, and investments	\$ 19,894	\$ 43,628	\$ 2,426	\$ 4,930
Receivables, net of allowance				
Accounts receivable	400	4,737	16	52
Property taxes receivable	-	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Total assets	20,294	48,365	2,442	4,982
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	-	69	-	-
Payroll and related	-	2,839	-	-
Total liabilities	-	2,908	-	-
Deferred inflow of resources				
Unavailable property taxes	-	-	-	-
Deferred revenue-other	-	-	-	-
Total deferred inflow of resources	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted for				
General control and administration	20,294	-	-	-
Public safety	-	45,457	-	-
Judiciary and court related	-	-	2,442	4,982
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	20,294	45,457	2,442	4,982
Total liabilities, deferred inflows of resources, and fund balances	\$ 20,294	\$ 48,365	\$ 2,442	\$ 4,982

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds (Continued)

<i>November 30, 2025</i>	Law Enforcement Operation (LEO)	Probation Court Fee	Motor Fuel Tax	Matching
Assets				
Cash, deposits, and investments	\$ 54,917	\$ 10,621	\$ 1,718,387	\$ 1,830,810
Receivables, net of allowance				
Accounts receivable	420	80	-	-
Property taxes receivable	-	-	-	270,000
Due from other governments	-	-	42,464	-
Inventory	-	-	-	-
Total assets	55,337	10,701	1,760,851	2,100,810
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	386	-	144,042	24,650
Payroll and related	-	-	5,148	-
Total liabilities	386	-	149,190	24,650
Deferred inflow of resources				
Unavailable property taxes	-	-	-	270,000
Deferred revenue-other	-	-	-	-
Total deferred inflow of resources	-	-	-	270,000
Fund balances				
Nonspendable	-	-	-	-
Restricted for				
General control and administration	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	54,951	10,701	-	-
Transportation	-	-	1,611,661	1,806,160
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	54,951	10,701	1,611,661	1,806,160
Total liabilities, deferred inflows of resources, and fund balances	\$ 55,337	\$ 10,701	\$ 1,760,851	\$ 2,100,810

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds (Continued)

<i>November 30, 2025</i>	IMRF	Sheriff's Fees	Prisoner Commissary	Marriage
Assets				
Cash, deposits, and investments	\$ 895,335	\$ 1,678	\$ 23,875	\$ 850
Receivables, net of allowance				
Accounts receivable	-	-	-	-
Property taxes receivable	308,000	-	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Total assets	1,203,335	1,678	23,875	850
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	83,430	-	-	-
Payroll and related	-	-	-	-
Total liabilities	83,430	-	-	-
Deferred inflow of resources				
Unavailable property taxes	308,000	-	-	-
Deferred revenue-other	-	-	-	-
Total deferred inflow of resources	308,000	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted for				
General control and administration	-	-	-	850
Public safety	-	1,678	23,875	-
Judiciary and court related	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	811,905	-	-	-
Total fund balances	811,905	1,678	23,875	850
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,203,335	\$ 1,678	\$ 23,875	\$ 850

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds (Continued)

<i>November 30, 2025</i>	K-9 Fund	County Bridge	Opioid Settlement	Public Defender Safety Act
Assets				
Cash, deposits, and investments	\$ 8,994	\$ 1,725,029	\$ 100,862	\$ 55,487
Receivables, net of allowance				
Accounts receivable	-	29,970	-	-
Property taxes receivable	-	236,900	-	-
Due from other governments	-	-	-	-
Inventory	-	-	-	-
Total assets	8,994	1,991,899	100,862	55,487
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	-	35,378	-	11,270
Payroll and related	-	-	-	-
Total liabilities	-	35,378	-	11,270
Deferred inflow of resources				
Unavailable property taxes	-	236,900	-	-
Deferred revenue-other	-	-	-	-
Total deferred inflow of resources	-	236,900	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted for				
General control and administration	-	-	-	-
Public safety	8,994	-	-	-
Judiciary and court related	-	-	100,862	44,217
Transportation	-	1,719,621	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Employee benefits	-	-	-	-
Total fund balances	8,994	1,719,621	100,862	44,217
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,994	\$ 1,991,899	\$ 100,862	\$ 55,487

Carroll County, Illinois

Combining Balance Sheet - Nonmajor Governmental Funds (Continued)

<i>November 30, 2025</i>	E-Citation	Community Mental Health	Total
Assets			
Cash, deposits, and investments	\$ 43,466	\$ 52,373	\$ 11,046,767
Receivables, net of allowance			
Accounts receivable	662	-	61,848
Property taxes receivable	-	418,218	2,119,118
Due from other governments	-	-	321,115
Inventory	-	-	602
Total assets	44,128	470,591	13,549,450
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities			
Accounts payable	-	-	456,784
Payroll and related	-	-	27,372
Total liabilities	-	-	484,156
Deferred inflow of resources			
Unavailable property taxes	-	418,218	2,119,118
Deferred revenue-other	-	-	294,410
Total deferred inflow of resources	-	418,218	2,413,528
Fund balances			
Nonspendable	-	-	602
Restricted for			
General control and administration	-	-	1,143,573
Public safety	-	-	1,328,265
Judiciary and court related	44,128	-	978,069
Transportation	-	-	5,137,442
Public health	-	-	510,963
Public welfare	-	52,373	340,965
Employee benefits	-	-	1,211,887
Total fund balances	44,128	52,373	10,651,766
Total liabilities, deferred inflows of resources, and fund balances	\$ 44,128	\$ 470,591	\$ 13,549,450

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds

<i>Year Ended November 30, 2025</i>	911	Veterans Assistance Commission	Law Library	State's Attorney Drug Fines and Forfeiture
Revenues				
Property taxes	\$ -	\$ 86,515	\$ -	\$ -
Intergovernmental revenue	347,367	-	-	-
Charges for services	-	-	2,240	1,338
Licenses and permits	-	-	-	-
Interest	15,558	-	508	420
Miscellaneous	-	-	-	-
Total revenues	362,925	86,515	2,748	1,758
Expenditures				
Current				
General control and administration	-	-	-	-
Public safety	255,254	-	-	-
Judiciary and court related	-	-	678	3,300
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	86,515	-	-
Capital outlay	-	-	-	-
Total expenditures	255,254	86,515	678	3,300
Excess (deficiency) of revenues over expenditures	107,671	-	2,070	(1,542)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(40,536)	-	-	-
Total	(40,536)	-	-	-
Net change in fund balance	67,135	-	2,070	(1,542)
Fund balance, beginning of year as previously presented	788,907	367	15,213	28,778
Change within financial reporting entity (non-major to major fund)	-	-	-	-
Change within financial reporting entity (major to non-major fund)	-	-	-	-
Fund balance, beginning of year, as restated	788,907	367	15,213	28,778
Fund balance, end of year	\$ 856,042	\$ 367	\$ 17,283	\$ 27,236

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	Senior Citizen	Social Security	Ag Co-op Extension	Tourism Promotion
Revenues				
Property taxes	\$ 121,876	\$ 339,666	\$ 74,949	\$ -
Intergovernmental revenue	-	-	-	-
Charges for services	-	-	-	51,171
Licenses and permits	-	-	-	-
Interest	-	11,475	-	2,230
Miscellaneous	-	-	-	186
Total revenues	121,876	351,141	74,949	53,587
Expenditures				
Current				
General control and administration	-	72,103	74,949	58,120
Public safety	-	118,504	-	-
Judiciary and court related	-	61,716	-	-
Corrections	-	36,037	-	-
Transportation	-	43,125	-	-
Public health	-	1,044	-	-
Public welfare	121,876	-	-	-
Capital outlay	-	-	-	-
Total expenditures	121,876	332,529	74,949	58,120
Excess (deficiency) of revenues over expenditures	-	18,612	-	(4,533)
Other financing sources (uses)				
Transfers in	-	1,906	-	-
Transfers out	-	(25,615)	-	(2,500)
Total	-	(23,709)	-	(2,500)
Net change in fund balance	-	(5,097)	-	(7,033)
Fund balance, beginning of year as previously presented	5,294	405,079	-	82,589
Change within financial reporting entity (non-major to major fund)	-	-	-	-
Change within financial reporting entity (major to non-major fund)	-	-	-	-
Fund balance, beginning of year, as restated	5,294	405,079	-	82,589
Fund balance, end of year	\$ 5,294	\$ 399,982	\$ -	\$ 75,556

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	Maintenance and Child Support	Court Automation	Probation Service Fee	Document Storage Fee
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-
Charges for services	5,012	26,042	12,637	25,909
Licenses and permits	-	-	-	-
Interest	873	3,528	4,768	8,061
Miscellaneous	-	-	-	-
Total revenues	5,885	29,570	17,405	33,970
Expenditures				
Current				
General control and administration	-	-	-	-
Public safety	-	-	236	-
Judiciary and court related	91	7,924	6,602	16,352
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	91	7,924	6,838	16,352
Excess (deficiency) of revenues over expenditures	5,794	21,646	10,567	17,618
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(800)	-	-	(294)
Total	(800)	-	-	(294)
Net change in fund balance	4,994	21,646	10,567	17,324
Fund balance, beginning of year as previously presented	110,014	143,632	145,641	122,319
Change within financial reporting entity (non-major to major fund)	-	-	-	-
Change within financial reporting entity (major to non-major fund)	-	-	-	-
Fund balance, beginning of year, as restated	110,014	143,632	145,641	122,319
Fund balance, end of year	\$ 115,008	\$ 165,278	\$ 156,208	\$ 139,643

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	State's Attorney VOCA	Geographical Information Systems	Animal Control	Tax Sale Automation
Revenues				
Property taxes	\$ -	\$ -	\$ -	-
Intergovernmental revenue	27,000	-	-	-
Charges for services	-	155	2,434	4,000
Licenses and permits	-	-	11,464	-
Interest	1	4,309	1,027	982
Miscellaneous	-	3,240	-	-
Total revenues	27,001	7,704	14,925	4,982
Expenditures				
Current				
General control and administration	-	47,779	-	4,317
Public safety	-	-	8,182	-
Judiciary and court related	24,738	-	-	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	24,738	47,779	8,182	4,317
Excess (deficiency) of revenues over expenditures	2,263	(40,075)	6,743	665
Other financing sources (uses)				
Transfers in	20,961	62,000	-	-
Transfers out	-	-	-	-
Total	20,961	62,000	-	-
Net change in fund balance	23,224	21,925	6,743	665
Fund balance, beginning of year as previously presented	24,461	132,047	30,390	30,812
Change within financial reporting entity (non-major to major fund)	-	-	-	-
Change within financial reporting entity (major to non-major fund)	-	-	-	-
Fund balance, beginning of year, as restated	24,461	132,047	30,390	30,812
Fund balance, end of year	\$ 47,685	\$ 153,972	\$ 37,133	\$ 31,477

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	DUI Enforcement Equipment	GIS Fee Resolution	County Recorder's Fees	Vital Records Automation
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-
Charges for services	4,499	70,606	57,923	3,437
Licenses and permits	-	-	-	-
Interest	438	2,120	3,211	232
Miscellaneous	-	-	-	-
Total revenues	4,937	72,726	61,134	3,669
Expenditures				
Current				
General control and administration	-	-	40,045	2,507
Public safety	3,956	-	-	-
Judiciary and court related	-	-	-	1,800
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	3,956	-	40,045	4,307
Excess (deficiency) of revenues over expenditures	981	72,726	21,089	(638)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	(62,000)	-	-
Total	-	(62,000)	-	-
Net change in fund balance	981	10,726	21,089	(638)
Fund balance, beginning of year as previously presented	11,672	45,705	94,816	7,686
Change within financial reporting entity (non-major to major fund)	-	-	-	-
Change within financial reporting entity (major to non-major fund)	-	-	-	-
Fund balance, beginning of year, as restated	11,672	45,705	94,816	7,686
Fund balance, end of year	\$ 12,653	\$ 56,431	\$ 115,905	\$ 7,048

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	Liability Insurance	County Health Department	Grant	Public Safety Tax
Revenues				
Property taxes	\$ 199,830	\$ 16,015	\$ -	\$ -
Intergovernmental revenue	-	302,794	319,011	353,910
Charges for services	-	101,968	-	-
Licenses and permits	-	-	-	-
Interest	10,984	13,178	3,978	9,332
Miscellaneous	9,107	40,116	-	-
Total revenues	219,921	474,071	322,989	363,242
Expenditures				
Current				
General control and administration	186,294	-	215,610	-
Public safety	-	-	-	93,807
Judiciary and court related	-	-	-	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	484,604	-	-
Public welfare	-	-	-	-
Capital outlay	-	-	20,880	-
Total expenditures	186,294	484,604	236,490	93,807
Excess (deficiency) of revenues over expenditures	33,627	(10,533)	86,499	269,435
Other financing sources (uses)				
Transfers in	-	43,997	-	-
Transfers out	(10,000)	-	-	(215,000)
Total	(10,000)	43,997	-	(215,000)
Net change in fund balance	23,627	33,464	86,499	54,435
Fund balance, beginning of year as previously presented	455,591	478,101	30,499	281,224
Change within financial reporting entity (non-major to major fund)	-	-	-	-
Change within financial reporting entity (major to non-major fund)	-	-	-	-
Fund balance, beginning of year, as restated	455,591	478,101	30,499	281,224
Fund balance, end of year	\$ 479,218	\$ 511,565	\$ 116,998	\$ 335,659

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	Pet Population Control	Squad Car Acquisition and Maintenance	Victims Impact	Transportation Grant
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	601,588
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	22	1,812	-	138
Miscellaneous	4,792	25,000	-	86
Total revenues	4,814	26,812	-	601,812
Expenditures				
Current				
General control and administration	-	-	-	-
Public safety	2,931	-	-	-
Judiciary and court related	-	-	500	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	603,804
Capital outlay	-	-	-	18,876
Total expenditures	2,931	-	500	622,680
Excess (deficiency) of revenues over expenditures	1,883	26,812	(500)	(20,868)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total	-	-	-	-
Net change in fund balance	1,883	26,812	(500)	(20,868)
Fund balance, beginning of year as previously presented	(401)	54,973	4,539	303,799
Change within financial reporting entity (non-major to major fund)	-	-	-	-
Change within financial reporting entity (major to non-major fund)	-	-	-	-
Fund balance, beginning of year, as restated	(401)	54,973	4,539	303,799
Fund balance, end of year	\$ 1,482	\$ 81,785	\$ 4,039	\$ 282,931

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	Failure to Appear	Circuit Clerk Operation and Administration	Sex Offender Registration Fund	Historical Society
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ 7,004
Intergovernmental revenue	-	-	-	-
Charges for services	324	7,265	2,015	-
Licenses and permits	-	-	-	-
Interest	325	18	-	-
Miscellaneous	-	-	-	-
Total revenues	649	7,283	2,015	7,004
Expenditures				
Current				
General control and administration	-	-	-	7,004
Public safety	6,000	-	-	-
Judiciary and court related	-	4,118	1,964	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	6,000	4,118	1,964	7,004
Excess (deficiency) of revenues over expenditures	(5,351)	3,165	51	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total	-	-	-	-
Net change in fund balance	(5,351)	3,165	51	-
Fund balance, beginning of year as previously presented	10,643	36,679	7,550	-
Change within financial reporting entity (non-major to major fund)	-	-	-	-
Change within financial reporting entity (major to non-major fund)	-	-	-	-
Fund balance, beginning of year, as restated	10,643	36,679	7,550	-
Fund balance, end of year	\$ 5,292	\$ 39,844	\$ 7,601	\$ -

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	Coroner's Fees	Court Security Fee	St Atty Records Automation	Public Def Records Automation
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-
Charges for services	6,100	60,825	326	739
Licenses and permits	-	-	-	-
Interest	1,243	1,441	70	141
Miscellaneous	-	-	-	-
Total revenues	7,343	62,266	396	880
Expenditures				
Current				
General control and administration	41,808	-	-	-
Public safety	-	67,623	-	-
Judiciary and court related	-	-	-	-
Corrections	-	-	-	-
Transportation	-	-	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	41,808	67,623	-	-
Excess (deficiency) of revenues over expenditures	(34,465)	(5,357)	396	880
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total	-	-	-	-
Net change in fund balance	(34,465)	(5,357)	396	880
Fund balance, beginning of year as previously presented	54,759	50,814	2,046	4,102
Change within financial reporting entity (non-major to major fund)	-	-	-	-
Change within financial reporting entity (major to non-major fund)	-	-	-	-
Fund balance, beginning of year, as restated	54,759	50,814	2,046	4,102
Fund balance, end of year	\$ 20,294	\$ 45,457	\$ 2,442	\$ 4,982

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	Law Enforcement Operation (LEO)	Probation Court Fee	Motor Fuel Tax	Matching
Revenues				
Property taxes	\$ -	\$ -	\$ -	229,798
Intergovernmental revenue	-	-	766,461	107,530
Charges for services	18,019	1,320	-	-
Licenses and permits	-	-	-	-
Interest	1,650	308	34,811	53,582
Miscellaneous	-	-	-	-
Total revenues	19,669	1,628	801,272	390,910
Expenditures				
Current				
General control and administration	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	15,869	-	-	-
Corrections	-	-	-	-
Transportation	-	-	657,286	56,771
Public health	-	-	-	-
Public welfare	-	-	-	-
Capital outlay	-	-	2,936	190,154
Total expenditures	15,869	-	660,222	246,925
Excess (deficiency) of revenues over expenditures	3,800	1,628	141,050	143,985
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total	-	-	-	-
Net change in fund balance	3,800	1,628	141,050	143,985
Fund balance, beginning of year as previously presented	51,151	9,073	1,470,611	1,662,175
Change within financial reporting entity (non-major to major fund)	-	-	-	-
Change within financial reporting entity (major to non-major fund)	-	-	-	-
Fund balance, beginning of year, as restated	51,151	9,073	1,470,611	1,662,175
Fund balance, end of year	\$ 54,951	\$ 10,701	\$ 1,611,661	\$ 1,806,160

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	IMRF	Sheriff's Fees	Prisoner Commissary	Marriage
Revenues				
Property taxes	\$ 324,708	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	-
Charges for services	-	44,175	9,386	120
Licenses and permits	-	-	-	-
Interest	26,774	(1)	1	-
Miscellaneous	-	-	-	-
Total revenues	351,482	44,174	9,387	120
Expenditures				
Current				
General control and administration	75,534	-	-	180
Public safety	124,141	46,653	8,964	-
Judiciary and court related	64,653	-	-	-
Corrections	37,752	-	-	-
Transportation	45,178	-	-	-
Public health	1,094	-	-	-
Public welfare	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	348,352	46,653	8,964	180
Excess (deficiency) of revenues over expenditures	3,130	(2,479)	423	(60)
Other financing sources (uses)				
Transfers in	1,855	-	-	-
Transfers out	(18,382)	-	-	-
Total	(16,527)	-	-	-
Net change in fund balance	(13,397)	(2,479)	423	(60)
Fund balance, beginning of year as previously presented	825,302	4,157	23,452	910
Change within financial reporting entity (non-major to major fund)	-	-	-	-
Change within financial reporting entity (major to non-major fund)	-	-	-	-
Fund balance, beginning of year, as restated	825,302	4,157	23,452	910
Fund balance, end of year	\$ 811,905	\$ 1,678	\$ 23,875	\$ 850

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	K-9 Fund	County Bridge	Opioid Settlement	Public Defender Safety Act
Revenues				
Property taxes	\$ -	\$ 229,798	\$ -	\$ -
Intergovernmental revenue	-	304,489	-	-
Charges for services	-	-	21,631	49,939
Licenses and permits	-	-	-	-
Interest	1	55,669	-	-
Miscellaneous	250	23,396	-	-
Total revenues	251	613,352	21,631	49,939
Expenditures				
Current				
General control and administration	-	-	-	-
Public safety	-	-	-	-
Judiciary and court related	-	-	1,045	43,052
Corrections	-	-	-	-
Transportation	-	409,353	-	-
Public health	-	-	-	-
Public welfare	-	-	-	-
Capital outlay	-	1,713	-	-
Total expenditures	-	411,066	1,045	43,052
Excess (deficiency) of revenues over expenditures	251	202,286	20,586	6,887
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total	-	-	-	-
Net change in fund balance	251	202,286	20,586	6,887
Fund balance, beginning of year as previously presented	8,743	1,517,335	80,276	37,330
Change within financial reporting entity (non-major to major fund)	-	-	-	-
Change within financial reporting entity (major to non-major fund)	-	-	-	-
Fund balance, beginning of year, as restated	8,743	1,517,335	80,276	37,330
Fund balance, end of year	\$ 8,994	\$ 1,719,621	\$ 100,862	\$ 44,217

Carroll County, Illinois

Combining Statement of Revenues, Expenditures and Changes In Fund Balance - Nonmajor Governmental Funds (Continued)

<i>Year Ended November 30, 2025</i>	E-Citation	Community Mental Health	Formerly Nonmajor - Capital Projects Unrestricted	Total
Revenues				
Property taxes	\$ -	\$ 419,565	\$ -	\$ 2,049,724
Intergovernmental revenue	-	-	-	3,130,150
Charges for services	8,000	-	-	599,555
Licenses and permits	-	-	-	11,464
Interest	-	3,138	-	278,356
Miscellaneous	-	-	-	106,173
Total revenues	8,000	422,703	-	6,175,422
Expenditures				
Current				
General control and administration	-	-	-	826,096
Public safety	-	-	-	736,251
Judiciary and court related	12,575	-	-	266,977
Corrections	-	-	-	73,789
Transportation	-	-	-	1,211,713
Public health	-	-	-	486,742
Public welfare	-	414,258	-	1,226,453
Capital outlay	-	-	-	235,459
Total expenditures	12,575	414,258	-	5,063,480
Excess (deficiency) of revenues over expenditures	(4,575)	8,445	-	1,111,942
Other financing sources (uses)				
Transfers in	39,073	-	-	170,538
Transfers out	-	-	-	(375,127)
Total	39,073	-	-	(204,589)
Net change in fund balance	34,498	8,445	-	907,353
Fund balance, beginning of year as previously presented	9,630	-	1,522,189	11,222,674
Change within financial reporting entity (non-major to major fund)	-	-	(1,522,189)	(1,522,189)
Change within financial reporting entity (major to non-major fund)	-	43,928	-	43,928
Fund balance, beginning of year, as restated	9,630	43,928	-	9,744,413
Fund balance, end of year	\$ 44,128	\$ 52,373	\$ -	\$ 10,651,766

Carroll County, Illinois

Combining Statement of Fiduciary Net Position

<i>November 30, 2025</i>	Non-resident Heir	Rental Housing Surcharge	Circuit Clerk	Death and Fetal Death
Assets				
Cash, deposits, and investments	\$ 29,899	\$ 23	\$ 52,630	\$ 611
Due from other governments	-	-	-	-
Receivables	-	3,186	-	272
Total assets	29,899	3,209	52,630	883
Liabilities				
Accounts payable	-	3,186	8,756	584
Total liabilities	-	3,186	8,756	584
Net Position				
Restricted for others	\$ 29,899	\$ 23	\$ 43,874	\$ 299

Carroll County, Illinois

Combining Statement of Fiduciary Net Position (Continued)

<i>November 30, 2025</i>	Sheriff Trust	County Trustee	Tax Collection	Township Motor Fuel Tax
Assets				
Cash, deposits, and investments	\$ 5,599	\$ 6,176	\$ 118,845	\$ 1,039,527
Due from other governments	-	-	-	101,045
Receivables	-	-	-	-
Total assets	5,599	6,176	118,845	1,140,572
Liabilities				
Accounts payable	-	-	-	5,122
Total liabilities	-	-	-	5,122
Net Position				
Restricted for others	\$ 5,599	\$ 6,176	\$ 118,845	\$ 1,135,450

Carroll County, Illinois

Combining Statement of Fiduciary Net Position (Continued)

<i>November 30, 2025</i>	Township Bridge	Tax Redemption (County Clerk Trust)	Clerk and Recorder	Total
Assets				
Cash, deposits, and investments	\$ 10,817	\$ -	\$ 45,226	\$ 1,309,353
Due from other governments	-	-	-	101,045
Receivables	-	49,294	44,019	96,771
Total assets	10,817	49,294	89,245	1,507,169
Liabilities				
Accounts payable	-	96,648	35,752	150,048
Total liabilities	-	96,648	35,752	150,048
Net Position				
Restricted for others	\$ 10,817	\$ (47,354)	\$ 53,493	\$ 1,357,121

Carroll County, Illinois

Combining Statement of Changes in Fiduciary Net Position

<i>Year Ended November 30, 2025</i>	Non-resident Heir	Rental Housing Surcharge	Circuit Clerk	Death and Fetal Death
Additions				
Amount received as fiscal agent	\$ 1,566	\$ 41,929	\$ -	\$ 4,491
Fines for other governments	-	-	729,355	-
Property tax collections for other governments	-	-	-	-
Intergovernmental revenues	-	-	-	-
Total additions	1,566	41,929	729,355	4,491
Deductions				
Fines distributed to other governments	-	-	742,974	-
Property tax collections to other governments	-	-	-	-
Payments made on behalf of others	-	49,518	-	4,316
Intergovernmental disbursements	-	-	-	-
Total deductions	-	49,518	742,974	4,316
Change in net position	1,566	(7,589)	(13,619)	175
Net position, beginning of year	28,333	7,612	57,493	124
Net position, end of year	\$ 29,899	\$ 23	\$ 43,874	\$ 299

Carroll County, Illinois

Combining Statement of Changes in Fiduciary Net Position - (Continued)

<i>Year Ended November 30, 2025</i>	Sheriff Trust	County Trustee	Tax Collection	Township Motor Fuel Tax
Additions				
Amount received as fiscal agent	\$ 185,562	\$ 38,300	\$ -	\$ -
Fines for other governments	-	-	-	-
Property tax collections for other governments	-	-	40,570,490	-
Intergovernmental revenues	-	-	-	1,228,961
Total additions	185,562	38,300	40,570,490	1,228,961
Deductions				
Fines distributed to other governments	-	-	-	-
Property tax collections to other governments	-	-	40,541,299	-
Payments made on behalf of others	186,051	34,599	-	-
Intergovernmental disbursements	-	-	-	1,161,444
Total deductions	186,051	34,599	40,541,299	1,161,444
Change in net position	(489)	3,701	29,191	67,517
Net position, beginning of year	6,088	2,475	89,654	1,067,933
Net position, end of year	\$ 5,599	\$ 6,176	\$ 118,845	\$ 1,135,450

Carroll County, Illinois

Combining Statement of Changes in Fiduciary Net Position - (Continued)

<i>Year Ended November 30, 2025</i>	Township Bridge	Tax Redemption (County Clerk Trust)	Clerk and Recorder	Total
Additions				
Amount received as fiscal agent	\$ -	\$ -	\$ 472,018	\$ 743,866
Fines for other governments	-	-	-	729,355
Property tax collections for other governments	-	567,860	-	41,138,350
Intergovernmental revenues	8,665	-	-	1,237,626
Total additions	8,665	567,860	472,018	43,849,197
Deductions				
Fines distributed to other governments	-	-	-	742,974
Property tax collections to other governments	-	680,795	-	41,222,094
Payments made on behalf of others	-	-	468,553	743,037
Intergovernmental disbursements	33,892	-	-	1,195,336
Total deductions	33,892	680,795	468,553	43,903,441
Change in net position	(25,227)	(112,935)	3,465	(54,244)
Net position, beginning of year	36,044	65,581	50,028	1,411,365
Net position, end of year	\$ 10,817	\$ (47,354)	\$ 53,493	\$ 1,357,121

Carroll County, Illinois

Schedule of Expenditures from Taxes Extended for Tort Immunity Purposes

Year Ended November 30, 2025

Property, liability, and workers' compensation insurance	\$	180,786
Unemployment		2,475
County's share of insurance costs paid by the Regional Superintendent's Trust Fund		2,425
Miscellaneous		608
Total	\$	186,294

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the County Board
Carroll County, Illinois
Mt. Carroll, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Carroll County, Illinois (the "County"), as of and for the year ended November 30, 2025 and the related notes to the basic financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 6, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the basic financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is reasonable possibility that a material misstatement of the County's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The logo for Wipfli LLP, featuring the company name in a stylized, handwritten-style script.

Wipfli LLP

Sterling, Illinois

March 6, 2026

STATE OF ILLINOIS
IN THE CIRCUIT COURT OF THE FIFTEENTH JUDICIAL CIRCUIT
COUNTIES OF CARROLL, JO DAVIESS, LEE, OGLE and STEPHENSON

SUBJECT: Amended Legal Holidays-2026

FILED
1 MAR 10 2026 # 2026-10
LEE COUNTY CIRCUIT CLERK

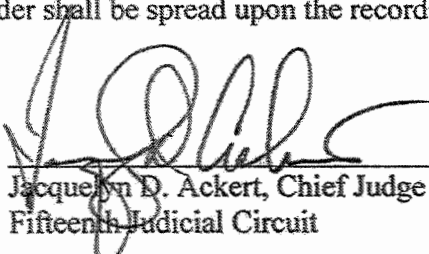
IT IS HEREBY ORDERED THAT:

- (1) The Circuit Court of the Fifteenth Judicial Circuit (Counties of Carroll, Jo Daviess, Lee, Ogle and Stephenson) shall adjourn, and the Offices of the Circuit Clerk of the Fifteenth Judicial Circuit and the Probation Departments of said counties shall be closed on the following legal holidays for the year 2026:

January 1	New Year's Day	Thursday
January 19	Martin Luther King, Jr. Day	Monday
February 12	Lincoln's Birthday	Thursday
February 16	Washington's Birthday (Observed)	Monday
April 3	Spring Holiday	Friday
May 25	Memorial Day	Monday
June 19	Juneteenth Independence Day	Friday
July 3	Independence Day (Observed)	Friday
September 7	Labor Day	Monday
October 12	Columbus Day (Observed)	Monday
November 11	Veterans' Day	Wednesday
November 26	Thanksgiving Day	Thursday
November 27	Day Following Thanksgiving Day	Friday
December 24	Christmas Eve	Thursday
December 25	Christmas Day	Friday

- (2) All matters returnable on said legal holidays be continued to the next business day of this Court.
- (3) The time for filing all motions and pleadings is extended to the next business day of this Court.

Dated this 10th day of March 2026. This Order shall be spread upon the records of this Court and published.


Jacquelyn D. Ackert, Chief Judge
Fifteenth Judicial Circuit

Office of Intermodal Project Implementation
Section 5311 Application
Part II: Forms, Certifications, and Assurances

State Fiscal Year: 2027

Submitted by:

Legal Name of Applicant Agency: County of Carroll

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Data Input Sheet

The Section 5311 Application requires the applicant to complete various certifications and assurances. These forms require the applicant to fill-in various repetitive fields in order to be complete. On this page, complete all fields and the various forms will be auto-populated with the correct values; the applicant only needs to print, sign, and scan the executed assurance.

IDOT has also converted Exhibit I and J, previously Excel spreadsheets, to the new fillable form. Note these exhibits are formatted for 11 x 17 ledger size paper.

Organization Status of the Applicant

Applicant is (select one): ☒ County ☐ City ☐ Mass Transit District

Information About the Applicant

Applicant Name

COUNTY OF CARROLL

Name of Authorized Official to Execute Certifications:

Julie Bickelhaupt

Title of Authorized Official to Execute Certifications:

Carroll County Board Chairman

Name of Applicant's Legal Counsel/Attorney:

Name of the Applicant's Contact to Discuss Application:

Mary Maszk

Title of Applicant's Contact Person

PCOM

Name of the Governing Board

Carroll County

Information for Completing the Enabling Ordinance and Board Resolution:

Ordinance Number:	Number, Elected Governing Board	Members Present for Vote	Aye Votes to Ordinance	Nay Votes to Ordinance	Abstaining Votes to Ordinance
	Day of Governing Board Adoption	Month of Governing Board Adoption	Year of Governing Board Adoption		

Applicant's Certification of Intent

Applicant's Name:	County of Carroll		
Address 1:	301 N. Main Street		
Address 2:			
City:	Mount Carroll	State	IL Zip Code 61053

Applicant's Contact Person		Title	
Mary Maszk		PCOM	
Phone	Fax	E-mail	
(815) 244-0296	(815) 244-3709	pcom@carrollcountyil.gov	

The applicant hereby applies to the State of Illinois through the Illinois Department of Transportation, Office of Intermodal Project Implementation, for grants under Article II and Article III of the Downstate Public Transportation Act for operating and administrative assistance for public transportation service.

Officer or Official of the Applicant Organization

Signature	Date
Typed Name of Signature Above	
Mary Maszk	

**RESOLUTION AUTHORIZING EXECUTION AND AMENDMENT OF
SECTION 5311 GRANT AGREEMENT**

WHEREAS, the provision of public transit service is essential to the transportation of persons in the non-urbanized area; and

WHEREAS, 49 U.S.C. § 5311 ("Section 5311"), makes funds available to the State of Illinois to help offset certain operating deficits and administrative expenses of a system providing public transit service in non-urbanized areas; and

WHEREAS, the State of Illinois, acting by and through the Illinois Department of Transportation, is authorized by 30 ILCS 740/3-1 *et seq.* to provide the Section 5311 grant; and

WHEREAS, grants for said funds will impose certain obligations upon the recipient, including the provision by it of the local share of funds necessary to cover costs not covered by funds provided under Section 5311.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF COUNTY OF CARROLL:

Section 1. That an application be made to the Office of Intermodal Project Implementation, Department of Transportation, State of Illinois, for a financial assistance grant under Section 5311 for fiscal year 2027 for the purpose of offsetting a portion of the Public Transportation Program operating deficits of County of Carroll.

Section 2. That while participating in said operating assistance program, County of Carroll will provide all required local matching funds.

Section 3. That the Carroll County Board Chairman of the County of Carroll Carroll County is hereby authorized and directed to execute and file on behalf of County of Carroll such application.

Section 4. That the Carroll County Board Chairman of the County of Carroll Carroll County is authorized to furnish such additional information as may be required by the Office of Intermodal Project Implementation and the Federal Transit Administration in connection with the aforesaid application for said grant.

Section 5. That the Carroll County Board Chairman of the County of Carroll Carroll County is hereby authorized and directed to execute and file on behalf of County of Carroll a Section 5311 Grant Agreement ("Agreement") with the Illinois Department of Transportation, and amend such Agreement, if necessary, in order to obtain grant assistance under the provisions of Section 5311 for fiscal year 2027.

Section 6. That the Carroll County Board Chairman of the County of Carroll Carroll County is hereby authorized to provide such information and to file such documents as may be required to perform the Agreement and to receive the grant for fiscal year 2027.

PRESENTED and ADOPTED this day of .

Signature of Authorized Official

Date

Attest

--

--

--

Title

Julie Bickelhaupt, Carroll County Board Chairman

Public Transportation Applicant Ordinance

ORDINANCE NUMBER: _____

AN ORDINANCE TO PROVIDE PUBLIC TRANSPORTATION

IN COUNTY OF CARROLL, ILLINOIS

WHEREAS, public transportation is an essential public purpose for which public funds may be expended under Article 13, Section 7 of the Illinois Constitution; and

WHEREAS, County of Carroll wishes to provide public transportation for its citizens and become eligible for grants from the State of Illinois or any department or agency thereof, from any unit of local government, from the Federal government or any department or agency thereof; and

WHEREAS, Illinois Compiled Statutes 740/2-1 et seq., authorizes a county to provide for public transportation within the (county or counties) limits:

NOW, THEREFORE, BE IT ORDAINED by the Carroll County Board Chairman and County of Carroll that:

Section 1. County of Carroll shall hereby provide public transportation within the county or counties limits.

Section 2. The clerk/secretary to the governing board of County of Carroll shall file a certified copy of this Ordinance, within sixty days after passage of this ordinance.

Section 3. This Ordinance shall be in full force and effect from and after its passage and approval, as required by law.

Section 4. That the Carroll County Board Chairman of the County of Carroll Carroll County is hereby authorized and directed to execute and file on behalf of County of Carroll a Grant Application to the Illinois Department of Transportation.

Section 5. That the Carroll County Board Chairman of the County of Carroll Carroll County is hereby authorized and directed to execute and file on behalf of County of Carroll all required Grant Agreements with the Illinois Department of Transportation.

PASSED by the Carroll County Board Chairman and the Carroll County on the of , and deposited and filed in the office of the clerk/secretary on that date.

Elected Board Members: _____

Members Present at Vote: _____

Members Voting "Aye": _____ Members Voting "Nay": _____ Members Abstaining: _____

Signature of

Date

--	--

Acceptance of the Special Warranty

WHEREAS, Section 5311 of the Federal Transit Act of 1964, as amended, makes funds available to help offset certain operating deficits of a system providing public transit service in non-urbanized areas; and

WHEREAS, 49 U.S.C. § 5333(b) requires that fair and equitable arrangements must be made to protect the interests of employees affected by such assistance as a condition of receipt of funds under Section 5311; and

WHEREAS a simplified process for assuring employee protections that accommodates the needs of participants in the Section 5311 program has been agreed upon by the U.S. Department of Labor and the U.S. Department of Transportation by allowing execution of a Special Section 5333(b) Warranty for Section 5311 projects (Special Warranty), which the Secretary of Labor certified on May 31, 1979;

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF COUNTY OF CARROLL:

Section 1. That an application be made to the Office of Intermodal Project Implementation, Department of Transportation, State of Illinois, for a financial assistance grant under Section 5311 of the Federal Transit Act of 1964, as amended.

Section 2. As a condition of the receipt of Section 5311 funds, County of Carroll hereby agrees in writing to the terms and conditions of the Special Warranty (attached) regarding fair and equitable arrangements to protect the interests of employees affected by such assistance.

PASSED by the Carroll County on the day of .

Signature of Authorized Official

Date

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Authorized Official's Name Typed

Julie Bickelhaupt, Carroll County Board Chairman



Title VI Subrecipient's Questionnaire

As a recipient of Federal grant funding, the Illinois Department of Transportation (IDOT) is required to ensure that all subrecipients are in compliance with Title VI of the Civil Rights Act of 1964 rules, regulations, and Executive Orders, which govern Title VI on Federally-funded project. To ensure that subrecipient of Federal Transit Administration funding are in compliance with these requirements, your organization must complete the following questionnaire in its entirety.

If you have questions on how to complete this form, please contact the Illinois Department of Transportation, Bureau of Civil Rights, Room 317, 2300 S. Dirksen Parkway, Springfield, IL 62764 or call (217) 782-2762.

Legal Name of Applicant

Date of Report

County of Carroll

PART 1: TITLE VI PLAN & COMPLAINT PROCEDURES

1.	Does your organization have a Title VI Program?	☒ Yes	☐ No
A.	If "Yes," does your organization's Title VI Program include:		
(i)	A Title VI notice to the public that indicates the applicant complies with Title VI, and informs members of the public of the protections against discrimination afforded to them by Title VI.	☒ Yes	☐ No
(ii)	Instructions to the public regarding how to file a Title VI discrimination complaint?	☒ Yes	☐ No
(iii)	A list of any public transportation-related Title VI investigations, complaints, or lawsuits filed with the recipient since the time of the last submission?	☒ Yes	☐ No
(iv)	A public participation plan that includes an outreach plan to engage minority and limited English proficient populations, as well as a summary of outreach efforts made since the last Title VI Program submission?	☒ Yes	☐ No
(v)	A copy of the recipient's plan for providing language assistance to persons with limited English proficiency?	☒ Yes	☐ No
(vi)	A table depicting the racial breakdown of the membership of transit-related, non-elected planning boards, advisory councils or committees, or similar bodies (whose membership is selected to the applicant)?	☒ Yes	☐ No
(vii)	If the applicant has constructed a transit facility, a copy a copy of the Title VI equity analysis conducted during the planning stage with regard to the location of the facility?	☒ Yes	☐ No
2.	Does your system operate fixed route services?	☐ Yes	☒ No
A.	If "Yes," does your organization's Title VI Program include:		
(i)	System-wide service standards for vehicle load factors, vehicle headways, on-time performance, and service availability?	☐ Yes	☐ No
(ii)	System-wide service policies for the distribution of transit amenities and vehicle assignment?	☐ Yes	☐ No

If you answered "Yes" above, then you must submit a copy of your organization's Title VI Program as part of the application process.

If "No," in the space provided below, please explain how your organization plans to meet its Title VI Program obligations.

This text box will expand; type as much as necessary. Expansion will occur after tabbing to the next field.

PART 2: NON-DISCRIMINATION POLICY & STATEMENT

Does your organization have a non-discrimination policy that is incorporated into a Statement of Nondiscrimination?



Yes



No

If your answered "Yes" above, then you must submit a copy of your organization's nondiscrimination policy statement as part of the application process.

If "No," in the space provided below, please explain.

This text box will expand; type as much as necessary. Expansion will occur after tabbing to the next field.

PART 3: Title VI Coordinator/Specialists

Does your organization have a person employed who is responsible for handling civil rights issues and/or a Title VI Coordinator/Specialist?



Yes



No

If "Yes," then please provide the following information about the Title VI employee:

Name

Carla Whitebread

Title

Specialist

Mailing Address

Blue Mountain Road

City

Mount Carroll

State

IL

Zip

61053

Telephone

(815) 244-1170

SIGNATURE OF AUTHORIZED REPRESENTATIVE

By signing below, i certify that I am authorized to sign this questionnaire on behalf of my organization, and that the information contained in this report is accurate and complete to the best of my knowledge.

Signature

Date

Printed Name

Julie Bickelhaupt

Printed Title

Carroll County Board Chairman

Equal Employment Opportunity (EEO) Checklist

(page 1 of 2)

EEO Overview

Since 1977, USDOT has required recipients and subrecipients of transit funding meeting certain criteria to establish Equal Employment Opportunity (EEO) Programs and to comply with applicable laws and regulations.

FTA is responsible for ensuring that its recipients do not engage in employment discrimination:

A person may not be excluded from participating in, denied a benefit of, or discriminated against under, a project, program, or activity receiving financial assistance under this chapter because of race, color, religion, national origin, sex, disability, or age (49 U.S.C. § 5332(b)).

This provision applies to employment opportunities and supplements employment protections found in Title VI of the Civil Rights Act of 1964 (Title VI). The Title VI regulations prohibiting employment discrimination are found at 49 CFR § 21.5(c) - Nondiscrimination in Federally Assisted Programs of the Department of Transportation. It is important to note that while Title VI and 49 CFR Part 21 only prohibit discrimination based on race, color, and national origin, Federal Transit Laws (49 U.S.C. § 5332) includes protections on the basis of religion, sex, disability, and age. In this context, the term 'sex' includes pregnancy, childbirth, or related medical conditions; gender identity; and sexual orientation.

Title VII of the Civil Rights Act of 1964 (Title VII), as amended by the Equal Employment Opportunity Act of 1972 and the Civil Rights Act of 1991, prohibits discrimination on the basis of race, color, religion, national origin, or sex in all institutions with 15 or more employees -- including state and local governments and labor organizations. (42 U.S.C. §§ 2000e et seq.) Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA) applies to private employers and state and local government employers with at least 15 employees, regardless of whether they receive federal financial assistance. It prohibits covered employers from discriminating on the basis of an applicant's or employee's genetic information (such as the results of genetic tests or family medical history), generally prohibits employers from acquiring genetic information of applicants and employees, and requires employers to keep genetic information confidential, with very limited exceptions. The U.S. Equal Employment Opportunity Commission (EEOC) is the enforcement authority for Title VII and provides official interpretation of employment laws that prohibit discrimination as outlined in 29 CFR Part 1600. EEOC enforces not only Title VII and GINA, but also the Equal Pay Act of 1963, the Age Discrimination in Employment Act of 1967, Title I of the Americans with Disabilities Act of 1990, Sections 501 and 505 of the Rehabilitation Act of 1973. FTA defers to the most current regulations and guidance issued by EEOC when making complaint and compliance determinations. EEOC regulations and guidance are incorporated by reference.

The FTA Master Agreement requires all applicants, recipients, subrecipients, and contractors receiving FTA funding to comply with applicable Federal civil rights laws and regulations and to follow applicable Federal guidance. Any FTA applicant, recipient, subrecipient, and contractor who meet both of the following threshold requirements must implement all of the EEO Program elements:

- Employs 100 or more transit-related employees; and
- Requests or receives capital or operating assistance in excess of \$1 million in the previous Federal fiscal year, or
- Requests or receives planning assistance in excess of \$250,000 in the previous Federal fiscal year.

Agencies between 50 -99 transit-related employees are required to prepare and maintain an EEO Program that includes the Statement of Policy, dissemination plan, designation of personnel, assessment of employment practices, and a monitoring and reporting system. These smaller agencies are not required to conduct a utilization analysis with goals and timetables or to submit the EEO Program to FTA every four years. Instead, these agencies will be required to provide the EEO Program to FTA if requested by the Office of Civil Rights or for any State Management Review or Triennial Review.

This Circular applies to state-administered programs covered by Federal Transit Laws and FTA Master Agreement funding categories such as seniors, persons with disabilities, and rural assistance programs funded under Enhanced Mobility of Seniors and Individuals with Disabilities (49 U.S.C. § 5310), Formula Grants for Rural Areas (49 U.S.C. § 5311), Bus and Bus facilities (49 U.S.C. § 5339), and other specialized grant programs funded through FTA.

FTA applicants, recipients, subrecipients, and contractors who do not meet the EEO Program threshold above are not required to submit an EEO Program to FTA, but are still required to comply with all Equal Employment Opportunity statutes and regulations.

Equal Employment Opportunity (EEO) Checklist

(page 2 of 2)

Every four years, on a date determined by FTA, each recipient that meets the threshold described in section 1.4 of this Circular, is required to submit the following information to the Federal Transit Administration (FTA) as part of its EEO Program. Subrecipients of Section 5311 funding must submit the information below to the primary recipient (IDOT), on a schedule to be determined by IDOT.

☐ **Full EEO Program Requirements**

Any applicant, recipient, subrecipient, and contractor who:

- Employs 100 or more-transit related employees; and
- Requests or receives capital or operating assistance in excess of \$1 million in the previous Federal fiscal year;
- OR -
- Requests or receives planning assistance in excess of \$250,000 in the previous Federal fiscal year

Must submit the full EEO Program, including the following elements, every year, to IDOT, as required:

- ☐ Statement of Policy
- ☐ Dissemination Plan
- ☐ Designation of Responsible Personnel
- ☐ Utilization Analysis
- ☐ Goals and Timetables
- ☐ Assessment of Employees' Practices
- ☐ Monitoring and Reporting Plan

☐ **Abbreviated EEO Program Requirements**

Any applicant, recipient, subrecipient, and contractor who:

- Employs 50 - 99 or more-transit related employees; and
- Requests or receives capital or operating assistance in excess of \$1 million in the previous Federal fiscal year;
- OR -
- Requests or receives planning assistance in excess of \$250,000 in the previous Federal fiscal year

Must submit the abbreviated EEO Program, including the following elements, to IDOT, as required:

- ☐ Statement of Policy
- ☐ Dissemination Plan
- ☐ Designation of Responsible Personnel
- ☐ Assessment of Employees' Practices
- ☐ Monitoring and Reporting Plan

☒ **Not Applicable (based on above stated requirements)**

Submit this completed checklist with your application.

CERTIFICATION AND RESTRICTIONS ON LOBBYING
(For Federal Funding Over \$100,000)

I, Julie Bickelhaupt, Carroll County Board Chairman, hereby certifies on behalf of County of Carroll that:

No federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan, or cooperative agreement.

If any funds other than federal appropriated funds have been paid or will be paid to any person influencing or attempting to influence an officer or employee of any agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with the federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including sub-contracts, sub-grants and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The undersigned certifies or affirms the truthfulness and accuracy of the contents of the statements submitted on or with this certification and understands that the provisions of 31 U.S.C. Section 3801, et seq., are applicable thereto.

Name of Applicant/Subrecipient

County of Carroll

Type or Print Name of Authorized Official

Julie Bickelhaupt

Signature

Date

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Not every provision of every certification will apply to every applicant or award. If a provision of a certification does not apply to the applicant or its award, FTA will not enforce that provision.

Text in italic is not part of a certification and is of no legal effect. Its purpose is to provide explanation and context for the certification.

CATEGORY 1. CERTIFICATIONS AND ASSURANCES REQUIRED OF EVERY APPLICANT.

All applicants must make the certifications in this category.

1.1. Standard Assurances.

The certifications in this subcategory appear as part of the applicant's registration or annual registration renewal in the System for Award Management (SAM.gov) and on the Office of Management and Budget's standard form 424B "Assurances—Non-Construction Programs". This certification has been modified in places to include analogous certifications required by U.S. DOT statutes or regulations.

As the duly authorized representative of the applicant, you certify that the applicant:

- (a) Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
- (b) Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
- (c) Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
- (d) Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
- (e) Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§ 4728–4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 CFR 900, Subpart F).
- (f) Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to:

- (1) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin, as effectuated by U.S. DOT regulation 49 CFR Part 21, including any amendments thereto;
 - (2) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§ 1681–1683, and 1685–1686), which prohibits discrimination on the basis of sex, as effectuated by U.S. DOT regulation 49 CFR Part 25;
 - (3) Section 5332 of the Federal Transit Law (49 U.S.C. § 5332), which prohibits any person being excluded from participating in, denied a benefit of, or discriminated against under, a project, program, or activity receiving financial assistance from FTA because of race, color, religion, national origin, sex, disability, or age.
 - (4) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of handicaps, as effectuated by U.S. DOT regulation 49 CFR Part 27;
 - (5) The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101–6107), which prohibits discrimination on the basis of age;
 - (6) The Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse;
 - (7) The comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91–616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism;
 - (8) Sections 523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§ 290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records;
 - (9) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§ 3601 et seq.), as amended, relating to nondiscrimination in the sale, rental, or financing of housing;
 - (10) Any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and,
 - (11) the requirements of any other nondiscrimination statute(s) which may apply to the application.
- (g) Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (“Uniform Act”) (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases. The requirements of the Uniform Act are effectuated by U.S. DOT regulation 49 CFR Part 24.
- (h) Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§ 1501–1508 and 7324–7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

- (i) Will comply, as applicable, with the provisions of the Davis–Bacon Act (40 U.S.C. §§ 276a to 276a-7), the Copeland Act (40 U.S.C. § 276c and 18 U.S.C. § 874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§ 327–333), regarding labor standards for federally assisted construction sub-agreements.
- (j) Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
- (k) Will comply with environmental standards which may be prescribed pursuant to the following:
 - (1) Institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514;
 - (2) Notification of violating facilities pursuant to EO 11738;
 - (3) Protection of wetlands pursuant to EO 11990;
 - (4) Evaluation of flood hazards in floodplains in accordance with EO 11988;
 - (5) Assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§ 1451 et seq.);
 - (6) Conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§ 7401 et seq.);
 - (7) Protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and
 - (8) Protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93–205).
- (l) Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§ 1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
- (m) Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. § 470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§ 469a-1 et seq.).
- (n) Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
- (o) Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§ 2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.

- (p) Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§ 4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
- (q) Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and 2 CFR Part 200, Subpart F, “Audit Requirements”, as adopted and implemented by U.S. DOT at 2 CFR Part 1201.
- (r) Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing the program under which it is applying for assistance.
- (s) Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. § 7104) which prohibits grant award recipients or a subrecipient from:
 - (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect;
 - (2) Procuring a commercial sex act during the period of time that the award is in effect; or
 - (3) Using forced labor in the performance of the award or subawards under the award.

1.2. Standard Assurances: Additional Assurances for Construction Projects.

This certification appears on the Office of Management and Budget’s standard form 424D “Assurances—Construction Programs” and applies specifically to federally assisted projects for construction. This certification has been modified in places to include analogous certifications required by U.S. DOT statutes or regulations.

As the duly authorized representative of the applicant, you certify that the applicant:

- (a) Will not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency; will record the Federal awarding agency directives; and will include a covenant in the title of real property acquired in whole or in part with Federal assistance funds to assure nondiscrimination during the useful life of the project.
- (b) Will comply with the requirements of the assistance awarding agency with regard to the drafting, review, and approval of construction plans and specifications.
- (c) Will provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work confirms with the approved plans and specifications, and will furnish progressive reports and such other information as may be required by the assistance awarding agency or State.

1.3. Procurement.

The Uniform Administrative Requirements, 2 CFR § 200.325, allow a recipient to self-certify that its procurement system complies with Federal requirements, in lieu of submitting to certain pre-procurement reviews.

The applicant certifies that its procurement system complies with:

- (a) U.S. DOT regulations, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” 2 CFR Part 1201, which incorporates by reference U.S. OMB regulatory guidance, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” 2 CFR Part 200, particularly 2 CFR §§ 200.317–200.327 “Procurement Standards;
- (b) Federal laws, regulations, and requirements applicable to FTA procurements; and
- (c) The latest edition of FTA Circular 4220.1 and other applicable Federal guidance.

1.4. Increased Micro-Purchase Threshold.

A recipient may establish a micro-purchase threshold that is higher than the Federal micro-purchase threshold. Pursuant to 2 CFR § 200.320(a)(1)(iv), the recipient may self-certify a micro-purchase threshold up to \$50,000. Pursuant to 2 CFR § 200.320(a)(1)(v), the recipient may set a micro-purchase threshold higher than \$50,000, but only with the approval of the recipient’s Federal cognizant agency for indirect costs. To determine an applicant’s cognizant agency for indirect costs, consult the definition of “cognizant agency for indirect costs” in 2 CFR § 200.1.

If the recipient uses a micro-purchase threshold that is higher than the Federal micro-purchase threshold, the recipient certifies:

- (a) The recipient’s micro-purchase threshold does not exceed \$50,000, or the recipient has approval from its Federal cognizant agency for indirect costs to use a higher micro-purchase threshold;
- (b) The recipient has a written justification for its micro-purchase threshold; and
- (c) The recipient has supporting documentation of any of the following:
 - (1) The recipient qualifies as a low-risk auditee, in accordance with the criteria in 2 CFR § 200.520 for the most recent audit;
 - (2) The recipient has an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or
 - (3) For public institutions, a higher threshold is consistent with State law.

1.5. Suspension and Debarment.

Pursuant to Executive Order 12549, as implemented at 2 CFR Parts 180 and 1200, prior to entering into a covered transaction with an applicant, FTA must determine whether the applicant is excluded from participating in covered non-procurement transactions. For this purpose, FTA is authorized to collect a certification from each applicant regarding the applicant's exclusion status. 2 CFR § 180.300. Additionally, each applicant must disclose any information required by 2 CFR § 180.335 about the applicant and the applicant's principals prior to entering into an award agreement with FTA. This certification serves both purposes.

The applicant certifies, to the best of its knowledge and belief, that the applicant and each of its principals:

- (a) Is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily or involuntarily excluded from covered transactions by any Federal department or agency;
- (b) Has not, within the preceding three years, been convicted of or had a civil judgment rendered against him or her for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public or private agreement or transaction; violation of Federal or State antitrust statutes, including those proscribing price fixing between competitors, allocation of customers between competitors, and bid rigging; commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, receiving stolen property, making false claims, or obstruction of justice; or commission of any other offense indicating a lack of business integrity or business honesty;
- (c) Is not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any offense described in paragraph (b) of this certification; and
- (d) Has not, within the preceding three years, had one or more public transactions (Federal, State, or local) terminated for cause or default.

1.6. Lobbying.

If the applicant will apply for a grant or cooperative agreement exceeding \$100,000, or a loan, line of credit, loan guarantee, or loan insurance exceeding \$150,000, it must make the following certification and, if applicable, make a disclosure regarding the applicant's lobbying activities. This certification is required by 49 CFR § 20.110 and app. A to that part.

This certification does not apply to an applicant that is an Indian Tribe, Indian organization, or an Indian tribal organization exempt from the requirements of 49 CFR Part 20.

1.6.1. Certification for Contracts, Grants, Loans, and Cooperative Agreements.

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- (b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

1.6.2. Statement for Loan Guarantees and Loan Insurance.

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement

shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

1.7. Real Property Use

This certification responds to Recommendation #7 in the U.S. Department of Transportation's Office of Inspector General Report FS2024025 (May 20, 2024).

If the applicant will use assistance provided by the Federal Transit Administration to acquire or improve real property, the applicant certifies that it will comply with the requirements of 2 CFR § 200.311, including but not limited to, requirements to use the property for the purposes authorized in its award, and to seek disposition instructions from FTA when the property no longer is needed for any authorized purpose.

CATEGORY 2. PUBLIC TRANSPORTATION AGENCY SAFETY PLANS

This certification is required of each applicant under the Urbanized Area Formula Grants Program (49 U.S.C. § 5307), each rail operator that is subject to FTA's state safety oversight programs, and each State that is required to draft and certify a Public Transportation Agency Safety Plan on behalf of a Small Public Transportation Provider (as that term is defined at 49 CFR § 673.5) pursuant to 49 CFR § 673.11(d).

This certification is required by 49 U.S.C. § 5307(c)(1)(L), 49 U.S.C. § 5329(d)(1), and 49 CFR § 673.13. This certification is a condition of receipt of Urbanized Area Formula Grants Program (49 U.S.C. § 5307) funding.

This certification does not apply to any applicant that only receives financial assistance from FTA under the Formula Grants for the Enhanced Mobility of Seniors Program (49 U.S.C. § 5310), the Formula Grants for Rural Areas Program (49 U.S.C. § 5311), or combination of these two programs, unless it operates a rail fixed guideway public transportation system.

If the applicant is an operator, the applicant certifies that it has established a Public Transportation Agency Safety Plan meeting the requirements of 49 U.S.C. § 5329(d)(1) and 49 CFR Part 673; including, specifically, that the board of directors (or equivalent entity) of the applicant has approved, or, in the case of an applicant that will apply for assistance under 49 U.S.C. § 5307 that is serving an urbanized area with a population of 200,000 or more, the safety committee of the entity established under 49 U.S.C. § 5329(d)(5), followed by the board of directors (or equivalent entity) of the applicant has approved, the Public Transportation Agency Safety Plan or any updates thereto; and, for each recipient serving an urbanized area with a population of fewer than 200,000, that the Public Transportation Agency Safety Plan has been developed in cooperation with frontline employee representatives.

If the applicant is a State that drafts and certifies a Public Transportation Agency Safety Plan on behalf of a public transportation operator, the applicant certifies that:

- (a) It has drafted and certified a Public Transportation Agency Safety Plan meeting the requirements of 49 U.S.C. § 5329(d)(1) and 49 CFR Part 673 for each Small Public Transportation Provider (as that term is defined at 49 CFR § 673.5) in the State, unless the Small Public Transportation Provider provided notification to the State that it was opting out of the State-drafted plan and drafting its own Public Transportation Agency Safety Plan; and
- (b) Each Small Public Transportation Provider within the State that opts to use a State-drafted Public Transportation Agency Safety Plan has a plan that has been approved by the provider's Accountable Executive (as that term is defined at 49 CFR § 673.5), Board of Directors or Equivalent Authority (as that term is defined at 49 CFR § 673.5), and, if the Small Public Transportation Provider serves an urbanized area with a population of 200,000 or more, the safety committee of the Small Public Transportation Provider established under 49 U.S.C. § 5329(d)(5).

CATEGORY 3. TAX LIABILITY AND FELONY CONVICTIONS.

If the applicant is a business association (regardless of for-profit, not for-profit, or tax-exempt status), it must make this certification. Federal appropriations acts since at least 2014 have prohibited FTA from using funds to enter into an agreement with any corporation that has unpaid Federal tax liabilities or recent felony convictions without first considering the corporation for debarment. E.g., Further Consolidated Appropriations Act, 2024, Pub. L. 118-47, div. B, tit. VII, §§ 744-745. U.S. DOT Order 4200.6 defines a "corporation" as "any private corporation, partnership, trust, joint-stock company, sole proprietorship, or other business association", and applies the restriction to all tiers of subawards. As prescribed by U.S. DOT Order 4200.6, FTA requires each business association applicant to certify as to its tax and felony status.

If the applicant is a private corporation, partnership, trust, joint-stock company, sole proprietorship, or other business association, the applicant certifies that:

- (a) It has no unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability; and
- (b) It has not been convicted of a felony criminal violation under any Federal law within the preceding 24 months.

CATEGORY 4. PRIVATE SECTOR PROTECTIONS.

If the applicant will apply for funds that it will use to acquire or operate public transportation facilities or equipment, the applicant must make the following certification regarding protections for the private sector.

4.1. Charter Service Agreement.

To enforce the provisions of 49 U.S.C. § 5323(d), FTA's charter service regulation requires each applicant seeking assistance from FTA for the purpose of acquiring or operating any public transportation equipment or facilities to make the following Charter Service Agreement. 49 CFR § 604.4.

The applicant agrees that it, and each of its subrecipients, and thirdparty contractors at any level who use FTA-funded vehicles, may provide charter service using equipment or facilities acquired with Federal assistance authorized under the Federal Transit Laws only in compliance with the regulations set out in 49 CFR Part 604, the terms and conditions of which are incorporated herein by reference.

4.2. School Bus Agreement.

To enforce the provisions of 49 U.S.C. § 5323(f), FTA's school bus regulation requires each applicant seeking assistance from FTA for the purpose of acquiring or operating any public transportation equipment or facilities to make the following agreement regarding the provision of school bus services. 49 CFR § 605.15.

- (a) If the applicant is not authorized by the FTA Administrator under 49 CFR § 605.11 to engage in school bus operations, the applicant agrees and certifies as follows:
 - (1) The applicant and any operator of project equipment agrees that it will not engage in school bus operations in competition with private school bus operators.
 - (2) The applicant agrees that it will not engage in any practice which constitutes a means of avoiding the requirements of this agreement, part 605 of the Federal Mass Transit Regulations, or section 164(b) of the Federal-Aid Highway Act of 1973 (49 U.S.C. 1602a(b)).
- (b) If the applicant is authorized or obtains authorization from the FTA Administrator to engage in school bus operations under 49 CFR § 605.11, the applicant agrees as follows:
 - (1) The applicant agrees that neither it nor any operator of project equipment will engage in school bus operations in competition with private school bus operators except as provided herein.
 - (2) The applicant, or any operator of project equipment, agrees to promptly notify the FTA Administrator of any changes in its operations which might jeopardize the continuation of an exemption under § 605.11.

- (3) The applicant agrees that it will not engage in any practice which constitutes a means of avoiding the requirements of this agreement, part 605 of the Federal Transit Administration regulations or section 164(b) of the Federal-Aid Highway Act of 1973 (49 U.S.C. 1602a(b)).
- (4) The applicant agrees that the project facilities and equipment shall be used for the provision of mass transportation services within its urban area and that any other use of project facilities and equipment will be incidental to and shall not interfere with the use of such facilities and equipment in mass transportation service to the public.

CATEGORY 5. TRANSIT ASSET MANAGEMENT PLAN.

If the applicant owns, operates, or manages capital assets used to provide public transportation, the following certification is required by 49 U.S.C. § 5326(a).

The applicant certifies that it is in compliance with 49 CFR Part 625.

CATEGORY 6. ROLLING STOCK BUY AMERICA REVIEWS AND BUS TESTING.

6.1. Rolling Stock Buy America Reviews.

If the applicant will apply for an award to acquire rolling stock for use in revenue service, it must make this certification. This certification is required by 49 CFR § 663.7.

The applicant certifies that it will conduct or cause to be conducted the pre-award and post-delivery audits prescribed by 49 CFR Part 663 and will maintain on file the certifications required by Subparts B, C, and D of 49 CFR Part 663.

6.2. Bus Testing.

If the applicant will apply for funds for the purchase or lease of any new bus model, or any bus model with a major change in configuration or components, the applicant must make this certification. This certification is required by 49 CFR § 665.7.

The applicant certifies that the bus was tested at the Bus Testing Facility established in accordance with 49 U.S.C. § 5318 (currently the Larson Transportation Institute's Bus Research and Testing Center at Pennsylvania State University) and that the bus received a passing test score as required by 49 CFR Part 665. The applicant has received or will receive the appropriate full Bus Testing Report and any applicable partial testing reports before final acceptance of the first vehicle.

CATEGORY 7. URBANIZED AREA FORMULA GRANTS PROGRAM.

If the applicant will apply for an award under the Urbanized Area Formula Grants Program (49 U.S.C. § 5307), or any other program or award that is subject to the requirements of 49 U.S.C. § 5307, including the Formula Grants for the Enhanced Mobility of Seniors Program (49 U.S.C. § 5310); “flex funds” from infrastructure programs administered by the Federal Highways Administration (see 49 U.S.C. § 5334(i)); projects that will receive an award authorized by the Transportation Infrastructure Finance and Innovation Act (“TIFIA”) (23 U.S.C. §§ 601–609) or State Infrastructure Bank Program (23 U.S.C. § 610) (see 49 U.S.C. § 5323(o)); formula awards or competitive awards to urbanized areas under the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339(a) and (b)); or low or no emission awards to any area under the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339(c)), the applicant must make the following certification. This certification is required by 49 U.S.C. § 5307(c)(1).

The applicant certifies that it:

- (a) Has or will have the legal, financial, and technical capacity to carry out the program of projects (developed pursuant 49 U.S.C. § 5307(b)), including safety and security aspects of the program;
- (b) Has or will have satisfactory continuing control over the use of equipment and facilities;
- (c) Will maintain equipment and facilities in accordance with the applicant’s transit asset management plan;
- (d) Will ensure that, during non-peak hours for transportation using or involving a facility or equipment of a project financed under this section, a fare that is not more than 50 percent of the peak hour fare will be charged for any—
 - (1) Senior;
 - (2) Individual who, because of illness, injury, age, congenital malfunction, or any other incapacity or temporary or permanent disability (including an individual who is a wheelchair user or has semi-ambulatory capability), cannot use a public transportation service or a public transportation facility effectively without special facilities, planning, or design; and
 - (3) Individual presenting a Medicare card issued to that individual under title II or XVIII of the Social Security Act (42 U.S.C. §§ 401 et seq., and 1395 et seq.);
- (e) In carrying out a procurement under 49 U.S.C. § 5307, will comply with 49 U.S.C. §§ 5323 (general provisions) and 5325 (contract requirements);
- (f) Has complied with 49 U.S.C. § 5307(b) (program of projects requirements);
- (g) Has available and will provide the required amounts as provided by 49 U.S.C. § 5307(d) (cost sharing);
- (h) Will comply with 49 U.S.C. §§ 5303 (metropolitan transportation planning) and 5304 (statewide and nonmetropolitan transportation planning);

- (i) Has a locally developed process to solicit and consider public comment before raising a fare or carrying out a major reduction of transportation;
- (j) Either—
 - (1) Will expend for each fiscal year for public transportation security projects, including increased lighting in or adjacent to a public transportation system (including bus stops, subway stations, parking lots, and garages), increased camera surveillance of an area in or adjacent to that system, providing an emergency telephone line to contact law enforcement or security personnel in an area in or adjacent to that system, and any other project intended to increase the security and safety of an existing or planned public transportation system, at least 1 percent of the amount the recipient receives for each fiscal year under 49 U.S.C. § 5336; or
 - (2) Has decided that the expenditure for security projects is not necessary;
- (k) In the case of an applicant for an urbanized area with a population of not fewer than 200,000 individuals, as determined by the Bureau of the Census, will submit an annual report listing projects carried out in the preceding fiscal year under 49 U.S.C. § 5307 for associated transit improvements as defined in 49 U.S.C. § 5302; and
- (l) Will comply with 49 U.S.C. § 5329(d) (public transportation agency safety plan).

CATEGORY 8. FORMULA GRANTS FOR RURAL AREAS.

If the applicant will apply for funds made available to it under the Formula Grants for Rural Areas Program (49 U.S.C. § 5311), it must make this certification. Paragraph (a) of this certification helps FTA make the determinations required by 49 U.S.C. § 5311(b)(2)(C). Paragraph (b) of this certification is required by 49 U.S.C. § 5311(f)(2). Paragraph (c) of this certification, which applies to funds apportioned for the Appalachian Development Public Transportation Assistance Program, is necessary to enforce the conditions of 49 U.S.C. § 5311(c)(2)(D).

- (a) The applicant certifies that its State program for public transportation service projects, including agreements with private providers for public transportation service—
 - (1) Provides a fair distribution of amounts in the State, including Indian reservations; and
 - (2) Provides the maximum feasible coordination of public transportation service assisted under 49 U.S.C. § 5311 with transportation service assisted by other Federal sources; and
- (b) If the applicant will in any fiscal year expend less than 15% of the total amount made available to it under 49 U.S.C. § 5311 to carry out a program to develop and support intercity bus transportation, the applicant certifies that it has consulted with affected

intercity bus service providers, and the intercity bus service needs of the State are being met adequately.

- (c) If the applicant will use for a highway project amounts that cannot be used for operating expenses authorized under 49 U.S.C. § 5311(c)(2) (Appalachian Development Public Transportation Assistance Program), the applicant certifies that—
 - (1) It has approved the use in writing only after providing appropriate notice and an opportunity for comment and appeal to affected public transportation providers; and
 - (2) It has determined that otherwise eligible local transit needs are being addressed.

CATEGORY 9. FIXED GUIDEWAY CAPITAL INVESTMENT GRANTS AND THE EXPEDITED PROJECT DELIVERY FOR CAPITAL INVESTMENT GRANTS PILOT PROGRAM.

If the applicant will apply for an award under any subsection of the Fixed Guideway Capital Investment Program (49 U.S.C. § 5309), including an award made pursuant to the FAST Act's Expedited Project Delivery for Capital Investment Grants Pilot Program (Pub. L. 114-94, div. A, title III, § 3005(b)), the applicant must make the following certification. This certification is required by 49 U.S.C. § 5309(c)(2) and Pub. L. 114-94, div. A, title III, § 3005(b)(3)(B).

The applicant certifies that it:

- (a) Has or will have the legal, financial, and technical capacity to carry out its Award, including the safety and security aspects of that Award,
- (b) Has or will have satisfactory continuing control over the use of equipment and facilities acquired or improved under its Award.
- (c) Will maintain equipment and facilities acquired or improved under its Award in accordance with its transit asset management plan; and
- (d) Will comply with 49 U.S.C. §§ 5303 (metropolitan transportation planning) and 5304 (statewide and nonmetropolitan transportation planning).

CATEGORY 10. GRANTS FOR BUSES AND BUS FACILITIES AND LOW OR NO EMISSION VEHICLE DEPLOYMENT GRANT PROGRAMS.

If the applicant is in an urbanized area and will apply for an award under subsection (a) (formula grants), subsection (b) (buses and bus facilities competitive grants), or subsection (c) (low or no emissions grants) of the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339), the applicant must make the certification in Category 7 for Urbanized Area Formula Grants (49 U.S.C. § 5307). This certification is required by 49 U.S.C. § 5339(a)(3), (b)(6), and (c)(3), respectively.

If the applicant is in a rural area and will apply for an award under subsection (a) (formula grants), subsection (b) (bus and bus facilities competitive grants), or subsection (c) (low or no emissions grants) of the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339), the applicant must make the certification in Category 8 for Formula Grants for Rural Areas (49 U.S.C. § 5311). This certification is required by 49 U.S.C. § 5339(a)(3), (b)(6), and (c)(3), respectively.

Making this certification will incorporate by reference the applicable certifications in Category 7 or Category 8.

If the applicant will receive a competitive award under subsection (b) (buses and bus facilities competitive grants), or subsection (c) (low or no emissions grants) of the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339) related to zero emissions vehicles or related infrastructure, it must make the following certification. This certification is required by 49 U.S.C. § 5339(d).

The applicant will use 5 percent of grants related to zero emissions vehicles (as defined in 49 U.S.C. § 5339(c)(1)) or related infrastructure under 49 U.S.C. § 5339(b) or (c) to fund workforce development training as described in section 49 U.S.C. § 5314(b)(2) (including registered apprenticeships and other labor-management training programs) under the recipient's plan to address the impact of the transition to zero emission vehicles on the applicant's current workforce; or the applicant certifies a smaller percentage is necessary to carry out that plan.

CATEGORY 11. ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES PROGRAMS.

If the applicant will apply for an award under the Formula Grants for the Enhanced Mobility of Seniors and Individuals with Disabilities Program (49 U.S.C. § 5310), it must make the certification in Category 7 for Urbanized Area Formula Grants (49 U.S.C. § 5307). This certification is required by 49 U.S.C. § 5310(e)(1). Making this certification will incorporate by reference the certification in Category 7, except that FTA has determined that (d), (f), (i), (j), and (k) of Category 7 do not apply to awards made under 49 U.S.C. § 5310 and will not be enforced.

In addition to the certification in Category 7, the applicant must make the following certification that is specific to the Formula Grants for the Enhanced Mobility of Seniors and Individuals with Disabilities Program. This certification is required by 49 U.S.C. § 5310(e)(2).

The applicant certifies that:

- (a) The projects selected by the applicant are included in a locally developed, coordinated public transit-human services transportation plan;

- (b) The plan described in clause (a) was developed and approved through a process that included participation by seniors, individuals with disabilities, representatives of public, private, and nonprofit transportation and human services providers, and other members of the public;
- (c) To the maximum extent feasible, the services funded under 49 U.S.C. § 5310 will be coordinated with transportation services assisted by other Federal departments and agencies, including any transportation activities carried out by a recipient of a grant from the Department of Health and Human Services; and
- (d) If the applicant will allocate funds received under 49 U.S.C. § 5310 to subrecipients, it will do so on a fair and equitable basis.

CATEGORY 12. STATE OF GOOD REPAIR GRANTS.

If the applicant will apply for an award under FTA's State of Good Repair Grants Program (49 U.S.C. § 5337), it must make the following certification. Because FTA generally does not review the transit asset management plans of public transportation providers, the asset management certification is necessary to enforce the provisions of 49 U.S.C. § 5337(a)(4). The certification with regard to acquiring restricted rail rolling stock is required by 49 U.S.C. § 5323(u)(4). Note that this certification is not limited to the use of Federal funds.

The applicant certifies that the projects it will carry out using assistance authorized by the State of Good Repair Grants Program, 49 U.S.C. § 5337, are aligned with the applicant's most recent transit asset management plan and are identified in the investment and prioritization section of such plan, consistent with the requirements of 49 CFR Part 625.

If the applicant operates a rail fixed guideway service, the applicant certifies that, in the fiscal year for which an award is available to the applicant under the State of Good Repair Grants Program, 49 U.S.C. § 5337, the applicant will not award any contract or subcontract for the procurement of rail rolling stock for use in public transportation with a rail rolling stock manufacturer described in 49 U.S.C. § 5323(u)(1).

CATEGORY 13. INFRASTRUCTURE FINANCE PROGRAMS.

If the applicant will apply for an award for a project that will include assistance under the Transportation Infrastructure Finance and Innovation Act ("TIFIA") Program (23 U.S.C. §§ 601–609) or the State Infrastructure Banks ("SIB") Program (23 U.S.C. § 610), it must make the certifications in Category 7 for the Urbanized Area Formula Grants Program, Category 9 for the Fixed Guideway Capital Investment Grants program, and Category 12 for the State of Good Repair Grants program. These certifications are required by 49 U.S.C. § 5323(o).

Making this certification will incorporate the certifications in Categories 7, 9, and 12 by reference.

CATEGORY 14. ALCOHOL AND CONTROLLED SUBSTANCES TESTING.

If the applicant will apply for an award under FTA's Urbanized Area Formula Grants Program (49 U.S.C. § 5307), Fixed Guideway Capital Investment Program (49 U.S.C. § 5309), Formula Grants for Rural Areas Program (49 U.S.C. § 5311), or Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339) programs, the applicant must make the following certification. The applicant must make this certification on its own behalf and on behalf of its subrecipients and contractors. This certification is required by 49 CFR § 655.83.

The applicant certifies that it, its subrecipients, and its contractors are compliant with FTA's regulation for the Prevention of Alcohol Misuse and Prohibited Drug Use in Transit Operations, 49 CFR Part 655.

CATEGORY 15. RAIL SAFETY TRAINING AND OVERSIGHT.

If the applicant is a State with at least one rail fixed guideway system, or is a State Safety Oversight Agency, or operates a rail fixed guideway system, it must make the following certification. The elements of this certification are required by 49 CFR §§ 672.31 and 674.39.

The applicant certifies that the rail fixed guideway public transportation system and the State Safety Oversight Agency for the State are:

- (a) Compliant with the requirements of 49 CFR Part 672, "Public Transportation Safety Certification Training Program"; and
- (b) Compliant with the requirements of 49 CFR Part 674, "State Safety Oversight".

CATEGORY 16. DEMAND RESPONSIVE SERVICE.

If the applicant operates demand responsive service and will apply for an award to purchase a non-rail vehicle that is not accessible within the meaning of 49 CFR Part 37, it must make the following certification. This certification is required by 49 CFR § 37.77.

The applicant certifies that the service it provides to individuals with disabilities is equivalent to that provided to other persons. A demand responsive system, when viewed in its entirety, is deemed to provide equivalent service if the service available to individuals with disabilities, including individuals who use wheelchairs, is provided in the most integrated setting appropriate to the needs of the individual and is equivalent to the service provided other individuals with respect to the following service characteristics:

- (a) Response time;
- (b) Fares;
- (c) Geographic area of service;
- (d) Hours and days of service;

- (e) Restrictions or priorities based on trip purpose;
- (f) Availability of information and reservation capability; and
- (g) Any constraints on capacity or service availability.

CATEGORY 17. INTEREST AND FINANCING COSTS.

If the applicant will pay for interest or other financing costs of a project using assistance awarded under the Urbanized Area Formula Grants Program (49 U.S.C. § 5307), the Fixed Guideway Capital Investment Grants Program (49 U.S.C. § 5309), or any program that must comply with the requirements of 49 U.S.C. § 5307, including the Formula Grants for the Enhanced Mobility of Seniors Program (49 U.S.C. § 5310), “flex funds” from infrastructure programs administered by the Federal Highways Administration (see 49 U.S.C. § 5334(i)), or awards to urbanized areas under the Grants for Buses and Bus Facilities Program (49 U.S.C. § 5339), the applicant must make the following certification. This certification is required by 49 U.S.C. §§ 5307(e)(3) and 5309(k)(2)(D).

The applicant certifies that:

- (a) Its application includes the cost of interest earned and payable on bonds issued by the applicant only to the extent proceeds of the bonds were or will be expended in carrying out the project identified in its application; and
- (b) The applicant has shown or will show reasonable diligence in seeking the most favorable financing terms available to the project at the time of borrowing.

CATEGORY 18. CYBERSECURITY CERTIFICATION FOR RAIL ROLLING STOCK AND OPERATIONS.

If the applicant operates a rail fixed guideway public transportation system, it must make this certification. This certification is required by 49 U.S.C. § 5323(v). For information about standards or practices that may apply to a rail fixed guideway public transportation system, visit <https://www.nist.gov/cyberframework> and <https://www.cisa.gov/>.

The applicant certifies that it has established a process to develop, maintain, and execute a written plan for identifying and reducing cybersecurity risks that complies with the requirements of 49 U.S.C. § 5323(v)(2).

CATEGORY 19. PUBLIC TRANSPORTATION ON INDIAN RESERVATIONS FORMULA AND DISCRETIONARY PROGRAM (TRIBAL TRANSIT PROGRAMS).

Before FTA may provide Federal assistance for an Award financed under either the Public Transportation on Indian Reservations Formula or Discretionary Program authorized under 49 U.S.C. § 5311(c)(1), as amended by the FAST Act, (Tribal Transit Programs), the applicant

must select the Certifications in this Category, except as FTA determines otherwise in writing. Tribal Transit Program applicants may certify to this Category and Category 1 (Certifications and Assurances Required of Every Applicant) and need not make any other certification, to meet Tribal Transit Program certification requirements. If an applicant will apply for any program in addition to the Tribal Transit Program, additional certifications may be required.

FTA has established terms and conditions for Tribal Transit Program grants financed with Federal assistance appropriated or made available under 49 U.S.C. § 5311(c)(1). The applicant certifies that:

- (a) It has or will have the legal, financial, and technical capacity to carry out its Award, including the safety and security aspects of that Award.
- (b) It has or will have satisfactory continuing control over the use of its equipment and facilities acquired or improved under its Award.
- (c) It will maintain its equipment and facilities acquired or improved under its Award, in accordance with its transit asset management plan and consistent with FTA regulations, “Transit Asset Management,” 49 CFR Part 625. Its Award will achieve maximum feasible coordination with transportation service financed by other federal sources.
- (d) With respect to its procurement system:
 - (1) It will have a procurement system that complies with U.S. DOT regulations, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” 2 CFR Part 1201, which incorporates by reference U.S. OMB regulatory guidance, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,” 2 CFR Part 200, for Awards made on or after December 26, 2014,
 - (2) It will have a procurement system that complies with U.S. DOT regulations, “Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments,” 49 CFR Part 18, specifically former 49 CFR § 18.36, for Awards made before December 26, 2014, or
 - (3) It will inform FTA promptly if its procurement system does not comply with either of those U.S. DOT regulations.
- (e) It will comply with the Certifications, Assurances, and Agreements in:
 - (1) Category 4.1 and 4.2 (Charter Service Agreement and School Bus Agreement),
 - (2) Category 5 (Transit Asset Management Plan),
 - (3) Category 6.1 and 6.2 (Rolling Stock Buy America Reviews and Bus Testing),
 - (4) Category 8 (Formula Grants for Rural Areas),
 - (5) Category 14 (Alcohol and Controlled Substances Testing), and
 - (6) Category 16 (Demand Responsive Service).

CATEGORY 20. EMERGENCY RELIEF PROGRAM.

An applicant to the Public Transportation Emergency Relief Program, 49 U.S.C. § 5324, must make the following certification. The certification is required by 49 U.S.C. § 5324(f) and must be made before the applicant can receive a grant under the Emergency Relief program.

The applicant certifies that the applicant has insurance required under State law for all structures related to the emergency relief program grant application.

**FEDERAL FISCAL YEAR 2025 CERTIFICATIONS AND ASSURANCES FOR FTA
ASSISTANCE PROGRAMS**

(Signature pages alternate to providing Certifications and Assurances in TrAMS.)

Name of Applicant: County of Carroll

The Applicant certifies to the applicable provisions of all categories: (check here) ✓.

Or,

The Applicant certifies to the applicable provisions of the categories it has selected:

Category	Certification
01 Certifications and Assurances Required of Every Applicant	_____
02 Public Transportation Agency Safety Plans	_____
03 Tax Liability and Felony Convictions	_____
04 Private Sector Protections	_____
05 Transit Asset Management Plan	_____
06 Rolling Stock Buy America Reviews and Bus Testing	_____
07 Urbanized Area Formula Grants Program	_____
08 Formula Grants for Rural Areas	_____
09 Fixed Guideway Capital Investment Grants and the Expedited Project Delivery for Capital Investment Grants Pilot Program	_____
10 Grants for Buses and Bus Facilities and Low or No Emission Vehicle Deployment Grant Programs	_____
11 Enhanced Mobility of Seniors and Individuals with Disabilities Programs	_____

- | | | |
|----|---|-------|
| 12 | State of Good Repair Grants | _____ |
| 13 | Infrastructure Finance Programs | _____ |
| 14 | Alcohol and Controlled Substances Testing | _____ |
| 15 | Rail Safety Training and Oversight | _____ |
| 16 | Demand Responsive Service | _____ |
| 17 | Interest and Financing Costs | _____ |
| 18 | Cybersecurity Certification for Rail Rolling Stock and Operations | _____ |
| 19 | Tribal Transit Programs | _____ |
| 20 | Emergency Relief Program | _____ |

CERTIFICATIONS AND ASSURANCES SIGNATURE PAGE

AFFIRMATION OF APPLICANT

Name of the Applicant: County of Carroll

BY SIGNING BELOW, on behalf of the Applicant, I declare that it has duly authorized me to make these Certifications and Assurances and bind its compliance. Thus, it agrees to comply with all federal laws, regulations, and requirements, follow applicable federal guidance, and comply with the Certifications and Assurances as indicated on the foregoing page applicable to each application its Authorized Representative makes to the Federal Transit Administration (FTA) in the federal fiscal year, irrespective of whether the individual that acted on his or her Applicant's behalf continues to represent it.

The Certifications and Assurances the Applicant selects apply to each Award for which it now seeks, or may seek in the future, of federal assistance to be awarded by FTA during the federal fiscal year.

The Applicant affirms the truthfulness and accuracy of the Certifications and Assurances it has selected in the statements submitted with this document and any other submission made to FTA, and acknowledges that the Program Fraud Civil Remedies Act of 1986, 31 U.S.C. § 3801 *et seq.*, and implementing U.S. DOT regulations, "Program Fraud Civil Remedies," 49 CFR part 31, apply to any certification, assurance or submission made to FTA. The criminal provisions of 18 U.S.C. § 1001 apply to any certification, assurance, or submission made in connection with a federal public transportation program authorized by 49 U.S.C. chapter 53 or any other statute

In signing this document, I declare under penalties of perjury that the foregoing Certifications and Assurances, and any other statements made by me on behalf of the Applicant are true and accurate.

Signature _____ Date: _____

Name _____ Authorized Representative of Applicant

AFFIRMATION OF APPLICANT'S ATTORNEY

For (Name of Applicant): County of Carroll

As the undersigned Attorney for the above-named Applicant, I hereby affirm the Applicant has the authority under state, local, or tribal government law, as applicable, to make and comply with the Certifications and Assurances as indicated on the foregoing pages. I further affirm that, in my opinion, the Certifications and Assurances have been legally made and constitute legal and binding obligations on it.

I further affirm that, to the best of my knowledge, there is no legislation or litigation pending or imminent that might adversely affect the validity of these Certifications and Assurances, or of the performance of its FTA assisted Award.

Signature _____ Date: _____

Name _____ Attorney for Applicant

Each Applicant for federal assistance to be awarded by FTA must provide an Affirmation of Applicant's Attorney pertaining to the Applicant's legal capacity. The Applicant may enter its electronic signature in lieu of the Attorney's signature within TrAMS, provided the Applicant has on file and uploaded to TrAMS this hard-copy Affirmation, signed by the attorney and dated this federal fiscal year.

Mary Maszk

From: Schafer, David J. <David.Schafer@Illinois.gov>
Sent: Friday, February 6, 2026 8:19 PM
To: Mary Maszk
Cc: Ohrwall, Melissa R.; Daniel McLoughlin
Subject: Carroll County SFY27 Funding Apportionments
Attachments: bobs-2835.pdf

This email serves as formal notification of Carroll County's State Fiscal Year 2027 (SFY27) Downstate Operating Assistance Program (DOAP) and FTA Section 5311 appropriated funding levels.

IDOT will release the SFY27 applications in BlackCat no later than March 1, 2026. Completed applications are due no later than April 1, 2026.

IDOT completed a DOAP appropriation realignment which will take effect with State Fiscal Year 2027. This realignment was necessary to more accurately align the individual DOAP appropriations with the reimbursement activities of our transit partners. The realignment was based on each agency's FY25 operating expenses and escalated by 7% for 2026 and another 7% for 2027. In addition, projected reimbursements were calculated at 80% and an additional 20% adjustment was added. If an agency expands service or incurs operating costs beyond what is appropriated for 2027, adjustments will be made.

Carroll County's SFY27 apportionments are as follows:

- DOAP: \$1,066,798
- Section 5311: \$55,652

Please note that DOAP funding remains subject to annual legislative authorization and may change.

Attached is the IDOT GATA Risk Assessment Form, which must be completed annually and submitted directly to the Bureau of Business Services at DOT.GATA@Illinois.gov. A separate risk assessment will be completed as part of the BlackCat application.

If you have any questions regarding your SFY27 apportionment or application, please contact your assigned IDOT Project Manager.

Thanks,

David J. Schafer
Bureau Chief | Transit Operations
Illinois Department of Transportation
David.schafer@illinois.gov
Office: 217-782-4981
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 [Chat with me on Teams!](#)

Grant Amount Breakdown for FY27					
CCT		PCOM		Total Grant Amounts	
5311	DOAP	5311	DOAP	5311	DOAP
\$ 20,652.00	\$ 1,006,798.00	\$ 35,000.00	\$ 60,000.00	\$ 55,652.00	\$ 1,066,798.00

Above is the explanation of how the grant amounts are being split between the PCOM, which was set by the Carroll County Board, and the Carroll County Senior Center/Carroll County Transit budget.

PURCHASE OF SERVICE CONTRACT

Between

**CARROLL COUNTY
(GRANTEE)**

And

**CARROLL COUNTY SENIOR SERVICES ORGANIZATION
(OPERATOR)**

STATE FISCAL YEAR

July 1, 2026 through June 30, 2027

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WHEREAS, CARROLL COUNTY SENIOR SERVICES ORGANIZATION, the OPERATOR, has an interest in the provision of transportation services to the public,

WHEREAS, CARROLL COUNTY, the GRANTEE, has officially designated that the Carroll County Transit be the public transit system operated by the Carroll County Senior Services Organization,

WHEREAS, Funding for public transportation is available from the Formula Grants for Rural Areas Program of the Illinois Department of Transportation, the IDOT,

NOW, THEREFORE, THE PARTIES DO HEREBY MUTUALLY AGREE AS FOLLOWS:

A. Purpose

1. The purpose of this contract is to arrange for public transportation services under the support of the designated public transit system.
 - a. IDOT is the pass-through-entity of funding from the U.S. Department of Transportation, CFDA #20-509. Funding for public transportation is provided via the Section 5311 (5311) and Downstate Operating Assistance Program (DOAP) Programs.
 - b. As a recipient of these State and Federal funds, the GRANTEE agrees to abide by the Certifications and Assurances of the Federal Transit Administration (FTA) and, as such, will provide a signed copy of the Affirmation of Applicant page for the System's records.

B. Time Frame

The contract period shall begin on July 1, 2026, and continue through June 30, 2027 (FY27).

C. Funding of Public Transportation Services (Project)

5311 funding, administered by IDOT, will be paid by the GRANTEE, to the OPERATOR, in an amount not to exceed \$20,652.00, for the OPERATOR's eligible operating deficit incurred during FY27. DOAP funding, administered by IDOT, will be paid by the GRANTEE, to the OPERATOR, in an amount not to exceed \$1,006,798.00, for the OPERATOR's eligible operating deficit incurred during FY27. The total 5311 and DOAP funding available for FY27 is \$1,027,450.00. If additional 5311 or DOAP funding is awarded, the GRANTEE will determine how the additional monies will be spent for the Project. 5311 and DOAP must be expended in the fiscal year awarded unless IDOT authorizes differently.

Fares and Local Matching Funds (LMF) are additional funding sources. LMF are funds accrued from contracts, donations, etc. It is the responsibility of the GRANTEE (PCOM), with the OPERATOR available assistance, to raise LMF monies for public transportation. Once both 5311 and DOAP funds are fully expended, the PCOM will evaluate for the GRANTEE if the remaining fares and LMF monies can sustain public transportation. The GRANTEE will then determine if public transportation shall be limited or suspended until 5311 and DOAP funds are available. In no event shall payments to the OPERATOR, under this contract, exceed the total funding available for public transportation system costs.

D. Description of the Project

1. The Project will be provided in vehicles available to the public without discrimination.
2. No denial of service without documentation and cause.
3. The Project shall be daily demand-response public transportation and, upon OPERATOR feasibility and approval, special request designations.
4. The Project shall be provided Monday through Friday from 6 a.m. to 6 p.m.
5. The Project, with approval of the GRANTEE, may be limited or not performed on certain dates with prior notification to the public at the beginning of each fiscal year by the OPERATOR.
6. The OPERATOR shall present to the GRANTEE a proposed design and scheduling of the Project to meet the needs of the Carroll County service area for approval by the GRANTEE prior to the start of each fiscal year.

E. Reimbursements

1. The OPERATOR will submit an invoice for operating expense reimbursement to the PCOM. Once the invoice is approved by the PCOM it will be submitted to the GRANTEE by the Thursday preceding a County Board meeting. Upon GRANTEE approval for payment, a reimbursement check will be delivered to the OPERATOR by the PCOM - usually by the Friday following the County Board meeting.
2. Operating expenses will first be reimbursed with 5311 funds - up to 50%, less the collected fares. Next, the outstanding, unpaid amount will be reimbursed by DOAP funds - up to 80%. Subsequently, any remaining amount will be paid using LMF. Once 5311 funds are fully expended, DOAP funds will be used to pay expenses – again, up to 80% with LMF used to pay any remaining operating expenses.
3. Invoices will be submitted on a bi-weekly schedule, detailing the nature of the expenses, and accompanied with properly completed payrolls, time records, invoices, contracts, vouchers, etc.
4. BOOKKEEPING SALARY—Carroll County Senior Services Organization shall reimburse the GRANTEE for the annual bookkeeping salary, FICA taxes and Illinois Unemployment for fiscal year 2027. The annual bookkeeping salary is \$TBD. Annual employer related FICA taxes of 7.65% are \$TBD. The reimbursement will be paid in 12 equal installments. The reimbursement for July through December, 2026 is \$TBD. In January 2027, Illinois Unemployment taxes will be determined according to the percentage set by the State of Illinois and added to the monthly amount to be reimbursed. When the Illinois Unemployment taxes have been fully paid, the monthly amount will be \$TBD plus applicable Illinois Unemployment taxes for the remaining months of the contract. The reimbursement will be made during the last payroll period of each month. The reimbursement will be deposited by Carroll County Transit before the last day of the month.

F. Reporting

1. IDOT's record keeping software 'BlackCat' is software the PCOM shall record all mandated data. The PCOM may elect to share access to 'BlackCat' with the OPERATOR. The PCOM shall be responsible for completing the monthly reports for IDOT by the end of the following month.
2. The OPERATOR shall submit to the PCOM weekly, monthly, quarterly and end of fiscal year reports for expenses, incomes, and deposits.
3. In addition, the OPERATOR shall submit end of quarter (Sept, Dec, March, and June) reports to the PCOM with the following data:
 - a. Ridership numbers identifying passenger usage by adult, seniors, student, passes, contracts, and other data as requested by the GRANTEE;
 - b. Deny Service Report - including explanation of denial;
 - c. National Transit Database Report showing the total daily vehicle hours and miles driven, the total daily passenger hours and miles riding, and vehicles used; and
 - d. Deposit Report - in detail.
4. The following items shall be reported to the PCOM when they occur:
 - a. Vehicle accidents - include verification driver drug/alcohol test completed within 2 hours of the accident; copy of crash report and all accident-related documents; and other items subsequently requested by PCOM.
 - b. Incidents involving driver or passenger(s) – including such things as complaints, fighting, injuries, physical or verbal abuse, etc. with all related reports.
 - c. Cancellations or significant delays in the Project with explanation.

G. OPERATOR Responsibilities

1. The OPERATOR shall serve as a third-party contractor.
2. The OPERATOR agrees to make their records related to public transportation available to the PCOM.
3. The OPERATOR shall comply with all applicable state and federal laws, including, but not limited to: FTA charter rule, equal employment opportunity laws, nondiscrimination laws, traffic laws, motor vehicle equipment laws, confidentiality laws and freedom of information laws.
4. The OPERATOR shall comply with all Federal Clauses included in this contract and the master contract with the GRANTEE and IDOT.

5. The OPERATOR shall accept all risk and indemnify and hold the GRANTEE harmless for all losses, damage, claims, demands, liabilities, suits or proceedings including court costs, attorney and witness fees relating to loss or damage of property or to injury or death of any person arising out of the acts or omissions of the OPERATOR, its employees or agents.
6. The Project funded under this contract and uses of vehicles provided by IDOT and titled to the GRANTEE shall be insured with the following coverage by the OPERATOR:
 - a. Commercial Auto Liability – combined single limit of \$2,000,000
 - b. Uninsured and Underinsured Motorist - \$2,000,000
 - c. The GRANTEE must be added as an Additional Insured to the OPERATOR's policy.
 A current copy of the insurance policy shall be provided to the GRANTEE.
7. The OPERATOR shall provide any necessary training for personnel consistent with the mandates required by IDOT. The GRANTEE reserves the right to hold specialized training in which any OPERATOR employees must attend upon the PCOM's request.
8. The OPERATOR employs all drivers for the Project provided under this contract. Vehicles that have a 16-passenger capacity or more shall be required to have a Commercial Driver's License with a passenger endorsement.
9. The OPERATOR's vehicle operations shall follow IDOT regulations and may be inspected by the GRANTEE at any time but annually at minimum. A vehicle report shall be provided to the PCOM upon request identifying all vehicles including make, model, year, mileage and estimated condition.
10. The OPERATOR shall establish a drug and alcohol testing program conforming to the rules for the FTA under FAST-ACT and shall take precedence over the items contained herein unless made a part of this contract by amendment procedure. Copies of the testing program shall be forwarded to the PCOM.
11. The OPERATOR shall supply additional public transportation services to the public or individual client groups as requested by the GRANTEE provided capacity for such service exists and funding is available.
12. Vehicle purchases, replacement or surplus will be the OPERATOR'S responsibility, with GRANTEE approval.

H. Amendments

Any changes to this contract must be in writing and mutually agreed upon by the GRANTEE and the OPERATOR. Changes must also be in concurrence with IDOT, Office of Intermodal Project Implementation.

I. Termination

Either party through written notice to the other party may initiate cancellation of this contract at least 90 days prior to the date of cancellation.

J. Saving Clause

Should any provision of this contract be deemed unenforceable by a court of law, all other provisions shall remain in effect.

K. Encumbrance of Project Property

1. Unless expressly authorized in writing by the IDOT, the OPERATOR agrees to refrain from:
 - a. Executing any transfer of title, lease, lien, pledge, mortgage, encumbrance, contract, grant anticipation note, alienation, or other obligation that in any way would affect the GRANTEE's interest in any real property or equipment; or
 - b. Obliging itself in any manner to any third party with respect to the GRANTEE's real property or equipment.
2. The OPERATOR agrees to refrain from taking any action or acting in a manner that would adversely affect the GRANTEE's interest or impair the OPERATOR's continuing control over the use of the GRANTEE's real property or equipment.

L. Ethics

1. The OPERATOR shall maintain a written code or standard of conduct which shall govern the performance of its employees, officers, board members or agents engaged in the award and

administration of contracts supported by Federal or State funds. Such code shall provide that no employee, officer, board member, or agent of the OPERATOR may participate in the selection, award or administration of a contract supported by Federal or State funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when any of the parties set forth below has a financial or other interest in the firm selected for award:

- a. The employee, officer, board member or agent;
 - b. Any member of his or her immediate family;
 - c. His or her partner; or
 - d. An organization that employs, or is about to employ, any of the above. The conflict-of-interest requirement for former employees, officers, board members and agents shall apply for one year. The code shall also provide that the OPERATOR's employees, officers, board members or agent shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors or parties to sub-contracts.
2. Interest of Members of or Delegates to Congress. No member of or delegate to the Congress of the United States shall be admitted to any share or part of the Project or any benefit therefrom.
 3. Bonus or Commission. The OPERATOR warrants that it has not paid, and agrees not to pay, any bonus or commission for the purpose of obtaining approval of its application for the financial assistance hereunder.
 4. False or Fraudulent Statements or Claims. The OPERATOR acknowledges that if it makes a false, fictitious, or fraudulent claim, statement, submission, or certification to the GRANTEE in connection with the Project, the GRANTEE reserves the right to impose on the Operator the penalties of 18 U.S.C. Section 1001, 31 U.S.C. Sections 3801 et seq., and 49 U.S.C. app. Section 1607a(h), as IDOT may deem appropriate. The terms of U.S. DOT regulations, "Program Fraud Civil Remedies", 49 C.F.R. Part 31, apply to the Project.

M. General Audit and Inspections

1. The OPERATOR and its subcontractors certify that it shall maintain, for a minimum of three (3) years after the completion of the contract, adequate books, records, and supporting documents to verify the amounts, recipients, and uses of all disbursements of funds passing in conjunction with the contract; the contract and all books, records, and supporting documents related to the contract shall be available for review and audit by the Auditor General, the GRANTEE, or the Federal Transit Administration (hereinafter "Auditing Parties"); and the OPERATOR agrees to cooperate fully with any audit conducted by the Auditing Parties and to provide full access to all relevant materials. Failure to maintain the books, records, and supporting documents required by this section shall establish a presumption in favor of the State for the recovery of any funds paid by the State under the contract for which adequate books, records, and supporting documentation are not available to support their purported disbursement.
2. The OPERATOR shall permit and shall require its contractors to permit the GRANTEE or any other State or Federal agency authorized to perform such audit and inspection, to inspect all work, materials, payrolls, and other data and records, regarding the Project, and to audit the books, records, and accounts of the OPERATOR and its contractors regarding the Project. The GRANTEE may also require the Operator to furnish at any time prior to close-out of the Project, audit reports prepared according to generally accepted accounting principles. The Operator agrees to comply promptly with recommendations contained in the GRANTEE's final audit report.

N. Non-Collusion

The OPERATOR agrees not to pay any bonus, commission, fee or gratuity for the purpose of obtaining any approval of its application for any grant pursuant to this contract. No State officer or employee, or member of the State General Assembly or of any unit of local government which contributes to the Project funds shall be admitted to any share or part of this contract or to any benefits arising therefrom.

O. Contract Clarifications

This contract contains the entire contract between the OPERATOR and the GRANTEE. There are no other contracts or understandings, written or verbal, which require any Project subcontractors.

FEDERAL CLAUSES

ACCESS TO RECORDS AND REPORTS

- a. Record Retention. The Contractor will retain, and will require its subcontractors of all tiers to retain, complete and readily accessible records related in whole or in part to the contract, including, but not limited to, data, documents, reports, statistics, leases, subcontracts, arrangements, other third-party Contracts of any type, and supporting materials related to those records.
- b. Retention Period. The Contractor agrees to comply with the record retention requirements in accordance with 2 C.F.R. § 200.334. The Contractor shall maintain all books, records, accounts and reports required under this Contract for a period of at not less than three (3) years after the date of termination or expiration of this Contract, except in the event of litigation or settlement of claims arising from the performance of this Contract, in which case records shall be maintained until the disposition of all such litigation, appeals, claims or exceptions related thereto.
- c. Access to Records. The Contractor agrees to provide sufficient access to FTA and its contractors to inspect and audit records and information related to performance of this contract in accordance with 2 CFR § 200.337.
- d. Access to the Sites of Performance. The Contractor agrees to permit FTA and its contractors access to the sites of performance under this contract in accordance with 2 CFR § 200.337.

AMERICANS WITH DISABILITIES ACT (ADA)

The contractor agrees to comply with all applicable requirements of section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. § 794, which prohibits discrimination on the basis of handicaps, with the Americans with Disabilities Act of 1990 (ADA), as amended, 42 U.S.C. §§ 12101 et seq., which requires that accessible facilities and services be made available to persons with disabilities, including any subsequent amendments to that Act, and with the Architectural Barriers act of 1968, as amended, 42 U.S.C. §§ 4151 et seq., which requires that buildings and public accommodations be accessible to persons with disabilities, including any subsequent amendments to that Act. In addition, the contractor agrees to comply with any and all applicable requirements issued by the FTA, DOT, DOJ, U.S. GSA, U.S. EEOC, U.S. FCC, any subsequent amendments thereto and any other nondiscrimination statute(s) that may apply to the Project.

BOND REQUIREMENTS

For construction or facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold, the Federal awarding agency or pass-through entity may accept the bonding policy and requirements of the non-Federal entity provided that the Federal awarding agency or pass-through entity has made a determination that the Federal interest is adequately protected. If such a determination has not been made, the minimum requirements must be as follows:

- (a) A bid guarantee from each bidder equivalent to five percent of the bid price. The "bid guarantee" must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.
- (b) A performance bond on the part of the contractor for 100 percent of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's requirements under such contract.
- (c) A payment bond on the part of the contractor for 100 percent of the contract price. A "payment bond" is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

It is also understood and agreed that if the bidder should withdraw any part or all of their bid within [90] days after the bid opening without the written consent of the Agency, or refuse or be unable to enter into this Contract as provided above, or refuse or be unable to furnish adequate and acceptable Performance and Payment Bonds, or refuse or be unable to furnish adequate and acceptable insurance, as provided above, it shall forfeit its bid guaranty to the extent Agency's damages occasioned by such withdrawal, or refusal, or inability to enter into a Contract, or provide adequate security thereof.

It is further understood and agreed that to the extent the defaulting bidder's bid guaranty shall prove inadequate to fully recompense Agency for the damages occasioned by default, then the bidder agrees to indemnify Agency and pay over to Agency the difference between the bid guarantee and Agency's total damages so as to make Agency whole.

The bidder understands that any material alteration of any of the above or any of the material contained herein, other than that requested will render the bid unresponsive.

Performance Guarantee. A Performance Guarantee in the amount of 100% of the Contract value is required by the Agency to ensure faithful performance of the Contract. Either a Performance Bond or an Irrevocable Stand-By Letter of Credit shall be provided by the Contractor and shall remain in full force for the term of the Contract. The successful Bidder shall certify that it will provide the requisite Performance Guarantee to the Agency within ten (10) business days from Contract execution. The Agency requires all Performance Bonds to be provided by a fully qualified surety company acceptable to the Agency and listed as a company currently authorized under 31 C.F.R. part 22 as possessing a Certificate of Authority as described hereunder. Agency may require additional performance bond protection when the contract price is increased. The increase in protection shall generally equal 100 percent of the increase in contract price. The Agency may secure additional protection by directing the Contractor to increase the amount of the existing bond or to obtain an additional bond.

If the Bidder chooses to provide a Letter of Credit as its Performance Guarantee, the Bidder shall furnish with its bid, certification that an Irrevocable Stand-By Letter of Credit will be furnished should the Bidder become the successful Contractor. The Bidder shall also provide a statement from the banking institution certifying that an Irrevocable Stand-By Letter of Credit for the action will be provided if the Contract is awarded to the Bidder. The Irrevocable Stand By Letter of Credit will only be accepted by the Agency if:

1. A bank in good standing issues it. The Agency will not accept a Letter of Credit from an entity other than a bank.
2. It is in writing and signed by the issuing bank.
3. It conspicuously states that it is an irrevocable, non-transferable, "standby" Letter of Credit
4. The Agency is identified as the Beneficiary.
5. It is in an amount equal to 100% of the Contract value. This amount must be in U.S. dollars.
6. The effective date of the Letter of Credit is the same as the effective date of the Contract
7. The expiration date of the Letter of Credit coincides with the term of the contract.
8. It indicates that it is being issued in order to support the obligation of the Contractor to perform under the Contract. It must specifically reference the Contract between the Agency and the Contractor the work stipulated herein.

BUS TESTING

The Contractor [Manufacturer] agrees to comply with the Bus Testing requirements under 49 U.S.C. 5318(e) and FTA's implementing regulation at 49 C.F.R. part 665 to ensure that the requisite testing is performed for all new bus models or any bus model with a major change in configuration or components, and that the bus model has achieved a passing score. Upon completion of the testing, the contractor

shall obtain a copy of the bus testing reports from the operator of the testing facility and make that report(s) publicly available prior to final acceptance of the first vehicle by the recipient.

BUY AMERICA REQUIREMENTS

The contractor agrees to comply with 49 U.S.C. 5323(j) and 49 C.F.R. part 661 and 2 CFR § 200.322 Domestic preferences for procurements, which provide that Federal funds may not be obligated unless all steel, iron, and manufactured products used in FTA funded projects are produced in the United States, unless a waiver has been granted by FTA or the product is subject to a general waiver. General waivers are listed in 49 C.F.R. § 661.7.

Construction materials used in the Project are subject to the domestic preference requirement of the Build America, Buy America Act, Pub. L. 117-58, div. G, tit. IX, §§ 70911 – 70927 (2021), as implemented by the U.S. Office of Management and Budget, the U.S. Department of Transportation, and FTA. The Recipient acknowledges that this agreement is neither a waiver of § 70914(a) nor a finding under § 70914(b).

Separate requirements for rolling stock are set out at 49 U.S.C. 5323(j)(2)(C), 49 U.S.C. § 5323(u) and 49 C.F.R. § 661.11. Domestic preferences for procurements.

The bidder or offeror must submit to the Agency the appropriate Buy America certification. Bids or offers that are not accompanied by a completed Buy America certification will be rejected as nonresponsive. For more information, please see the FTA's Buy America webpage at: <https://www.transit.dot.gov/buyamerica>.

RESTRICTIONS ON LOBBYING

Conditions on use of funds.

(a) No appropriated funds may be expended by the recipient of a Federal contract, grant, loan, or cooperative agreement to pay any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any of the following covered Federal actions: the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(b) Each person who requests or receives from an agency a Federal contract, grant, loan, or cooperative agreement shall file with that agency a certification, that the person has not made, and will not make, any payment prohibited by paragraph (a) of this section.

(c) Each person who requests or receives from an agency a Federal contract, grant, loan, or a cooperative agreement shall file with that agency a disclosure form if such person has made or has agreed to make any payment using non-appropriated funds (to include profits from any covered Federal action), which would be prohibited under paragraph (a) of this section if paid for with appropriated funds.

(d) Each person who requests or receives from an agency a commitment providing for the United States to insure or guarantee a loan shall file with that agency a statement, whether that person has made or has agreed to make any payment to influence or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with that loan insurance or guarantee.

(e) Each person who requests or receives from an agency a commitment providing for the United States to insure or guarantee a loan shall file with that agency a disclosure form if that person has made or has agreed to make any payment to influence or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with that loan insurance or guarantee.

Certification and disclosure.

(a) Each person shall file a certification, and a disclosure form, if required, with each submission that initiates agency consideration of such person for:

(1) Award of a Federal contract, grant, or cooperative agreement exceeding \$100,000; or

(2) An award of a Federal loan or a commitment providing for the United States to insure or guarantee a loan exceeding \$150,000.

(b) Each person shall file a certification, and a disclosure form, if required, upon receipt by such person of:

(1) A Federal contract, grant, or cooperative agreement exceeding \$100,000; or

(2) A Federal loan or a commitment providing for the United States to insure or guarantee a loan exceeding \$150,000,

Unless such person previously filed a certification, and a disclosure form, if required, under paragraph (a) of this section.

(c) Each person shall file a disclosure form at the end of each calendar quarter in which there occurs any event that requires disclosure or that materially affects the accuracy of the information contained in any disclosure form previously filed by such person under paragraphs

(a) or (b) of this section. An event that materially affects the accuracy of the information reported includes:

(1) A cumulative increase of \$25,000 or more in the amount paid or expected to be paid for influencing or attempting to influence a covered Federal action; or

(2) A change in the person(s) or individual(s) influencing or attempting to influence a covered Federal action; or,

(3) A change in the officer(s), employee(s), or Member(s) contacted to influence or attempt to influence a covered Federal action.

(d) Any person who requests or receives from a person referred to in paragraphs (a) or (b) of this section:

\$150,000; or,

(1) A subcontract exceeding \$100,000 at any tier under a Federal contract;

(2) A subgrant, contract, or subcontract exceeding \$100,000 at any tier under a Federal grant;

(3) A contract or subcontract exceeding \$100,000 at any tier under a Federal loan exceeding \$150,000; or,

(4) A contract or subcontract exceeding \$100,000 at any tier under a Federal cooperative agreement,

Shall file a certification, and a disclosure form, if required, to the next tier above.

(e) All disclosure forms, but not certifications, shall be forwarded from tier to tier until received by the person referred to in paragraphs (a) or (b) of this section. That person shall forward all disclosure forms to the agency.

(f) Any certification or disclosure form filed under paragraph (e) of this section shall be treated as a material representation of fact upon which all receiving tiers shall rely. All liability arising from an erroneous representation shall be borne solely by the tier filing that representation and shall not be shared by any tier to which the erroneous representation is forwarded. Submitting an erroneous certification or disclosure constitutes a failure to file the required certification or disclosure, respectively. If a person fails to file a required certification or disclosure, the United States may pursue all available remedies, including those authorized by section 1352, title 31, U.S. Code.

(g) For awards and commitments in process prior to December 23, 1989, but not made before that date, certifications shall be required at award or commitment, covering activities occurring between December 23, 1989, and the date of award or commitment. However, for

awards and commitments in process prior to the December 23, 1989 effective date of these provisions, but not made before December 23, 1989, disclosure forms shall not be required at time of award or commitment but shall be filed within 30 days.

(h) No reporting is required for an activity paid for with appropriated funds if that activity is allowable under either subpart B or C.

CARGO PREFERENCE REQUIREMENTS

The contractor agrees:

- a. to use privately owned United States-Flag commercial vessels to ship at least 50 percent of the gross tonnage (computed separately for dry bulk carriers, dry cargo liners, and tankers) involved, whenever shipping any equipment, material, or commodities pursuant to the underlying contract to the extent such vessels are available at fair and reasonable rates for United States-Flag commercial vessels;
- b. to furnish within 20 working days following the date of loading for shipments originating within the United States or within 30 working days following the date of loading for shipments originating outside the United States, a legible copy of a rated, "on-board" commercial ocean bill-of-lading in English for each shipment of cargo described in the preceding paragraph to the Division of National Cargo, Office of Market Development, Maritime Administration, Washington, DC 20590 and to the FTA Recipient (through the contractor in the case of a subcontractor's bill-of-lading.); and
- c. to include these requirements in all subcontracts issued pursuant to this contract when the subcontract may involve the transport of equipment, material, or commodities by ocean vessel. 1. Federal transit laws, specifically 49 U.S.C. § 5323(d);

CHARTER SERVICE

The contractor agrees to comply with 49 U.S.C. 5323(d), 5323(r), and 49 C.F.R. part 604, which provides that Recipients and subrecipients of FTA assistance are prohibited from providing charter service using federally funded equipment or facilities if there is at least one private charter operator willing and able to provide the service, except as permitted under:

1. Federal transit laws, specifically 49 U.S.C. § 5323(d);
2. FTA regulations, "Charter Service," 49 C.F.R. part 604;
3. Any other federal Charter Service regulations; or
4. Federal guidance, except as FTA determines otherwise in writing.

The contractor agrees that if it engages in a pattern of violations of FTA's Charter Service regulations, FTA may require corrective measures or impose remedies on it. These corrective measures and remedies may include:

1. Barring it or any subcontractor operating public transportation under its Award that has provided prohibited charter service from receiving federal assistance from FTA;
2. Withholding an amount of federal assistance as provided by Appendix D to part 604 of FTA's Charter Service regulations; or
3. Any other appropriate remedy that may apply.

The contractor should also include the substance of this clause in each subcontract that may involve operating public transit services.

CIVIL RIGHTS LAWS AND REGULATIONS

The following Federal Civil Rights laws and regulations apply to all contracts.

1 Federal Equal Employment Opportunity (EEO) Requirements. These include, but are not limited to:

a) Nondiscrimination in Federal Public Transportation Programs. 49 U.S.C. § 5332, covering projects, programs, and activities financed under 49 U.S.C. Chapter 53, prohibits discrimination on the basis of race, color, religion, national origin, sex (including sexual orientation and gender identity), disability, or age, and prohibits discrimination in employment or business opportunity.

b) Prohibition against Employment Discrimination. Title VII of the Civil Rights Act of 1964, as amended, 42 U.S.C. § 2000e, and Executive Order No. 11246, "Equal Employment Opportunity," September 24, 1965, as amended, prohibit discrimination in employment on the basis of race, color, religion, sex, or national origin.

2 Non-discrimination on the Basis of Sex. Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. § 1681 et seq. and implementing Federal regulations, "Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance," 49 C.F.R. part 25 prohibit discrimination on the basis of sex.

3 Non-discrimination on the Basis of Age. The "Age Discrimination Act of 1975," as amended, 42 U.S.C. § 6101 et seq., and Department of Health and Human Services implementing regulations, "Nondiscrimination on the Basis of Age in Programs or Activities Receiving Federal Financial Assistance," 45 C.F.R. part 90, prohibit discrimination by participants in federally assisted programs against individuals on the basis of age. The Age Discrimination in Employment Act (ADEA), 29 U.S.C. § 621 et seq., and Equal Employment Opportunity Commission (EEOC) implementing regulations, "Age Discrimination in Employment Act," 29 C.F.R. part 1625, also prohibit employment discrimination against individuals age 40 and over on the basis of age.

4 Federal Protections for Individuals with Disabilities. The Americans with Disabilities Act of 1990, as amended (ADA), 42 U.S.C. § 12101 et seq., prohibits discrimination against qualified individuals with disabilities in programs, activities, and services, and imposes specific requirements on public and private entities. Third party contractors must comply with their responsibilities under Titles I, II, III, IV, and V of the ADA in employment, public services, public accommodations, telecommunications, and other provisions, many of which are subject to regulations issued by other Federal agencies.

CIVIL RIGHTS AND EQUAL OPPORTUNITY

The Agency is an Equal Opportunity Employer. As such, the Agency agrees to comply with all applicable Federal civil rights laws and implementing regulations. Apart from inconsistent requirements imposed by Federal laws or regulations, the Agency agrees to comply with the requirements of 49 U.S.C. § 5323(h) (3) by not using any Federal assistance awarded by FTA to support procurements using exclusionary or discriminatory specifications. Under this Contract, the Contractor shall at all times comply with the following requirements and shall include these requirements in each subcontract entered into as part thereof.

1. Non-discrimination. In accordance with Federal transit law at 49 U.S.C. § 5332, the Contractor agrees that it will not discriminate against any employee or applicant for employment because of race, color, religion, national origin, sex, disability, or age. In addition, the Contractor agrees to comply with applicable Federal implementing regulations and other implementing requirements FTA may issue.

2. Race, Color, Religion, National Origin, Sex. In accordance with Title VII of the Civil Rights Act, as amended, 42 U.S.C. § 2000e et seq., and Federal transit laws at 49 U.S.C. § 5332, the Contractor agrees to comply with all applicable equal employment opportunity requirements of U.S. Department of Labor (U.S. DOL) regulations, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor," 41 C.F.R. chapter 60, and Executive Order No. 11246, "Equal Employment Opportunity in Federal Employment," September 24, 1965, 42 U.S.C. § 2000e note, as amended by any later Executive Order that amends or supersedes it, referenced in 42 U.S.C. § 2000e note. The Contractor agrees to take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, national origin, or sex (including sexual orientation

and gender identity). Such action shall include, but not be limited to, the following: employment, promotion, demotion or transfer, recruitment or recruitment advertising, layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. In addition, the Contractor agrees to comply with any implementing requirements FTA may issue.

3. **Age.** In accordance with the Age Discrimination in Employment Act, 29 U.S.C. §§ 621- 634, U.S. Equal Employment Opportunity Commission (U.S. EEOC) regulations, "Age Discrimination in Employment Act," 29 C.F.R. part 1625, the Age Discrimination Act of 1975, as amended, 42 U.S.C. § 6101 et seq., U.S. Health and Human Services regulations, "Nondiscrimination on the Basis of Age in Programs or Activities Receiving Federal Financial Assistance," 45 C.F.R. part 90, and Federal transit law at 49 U.S.C. § 5332, the Contractor agrees to refrain from discrimination against present and prospective employees for reason of age. In addition, the Contractor agrees to comply with any Implementing requirements FTA may issue.

4. **Disabilities.** In accordance with section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. § 794, the Americans with Disabilities Act of 1990, as amended, 42 U.S.C. § 12101 et seq., the Architectural Barriers Act of 1968, as amended, 42 U.S.C. § 4151 et seq., and Federal transit law at 49 U.S.C. § 5332, the Contractor agrees that it will not discriminate against individuals on the basis of disability. In addition, the Contractor agrees to comply with any implementing requirements FTA may issue.

5. **Promoting Free Speech and Religious Liberty.** The Contractor shall ensure that Federal funding is expended in full accordance with the U.S. Constitution, Federal Law, and statutory and public policy requirements: including, but not limited to, those protecting free speech, religious liberty, public welfare, the environment, and prohibiting discrimination.

CLEAN AIR ACT AND FEDERAL WATER POLLUTION CONTROL ACT

The Contractor agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. § 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. § 1251-1387). Violations must be reported to FTA and the Regional Office of the Environmental Protection Agency. The following applies for contracts of amounts in excess of \$150,000:

Clean Air Act

(1) The contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.

(2) The contractor agrees to report each violation to the Agency and understands and agrees that the Agency will, in turn, report each violation as required to assure notification to the Agency, Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.

(3) The contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with Federal assistance provided by FTA.

Federal Water Pollution Control Act

(1) The contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq.

(2) The contractor agrees to report each violation to the Agency and understands and agrees that the Agency will, in turn, report each violation as required to assure notification to the Agency, Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.

(3) The contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with Federal assistance provided by FTA.

CONFORMANCE WITH ITS NATIONAL ARCHITECTURE

Intelligent Transportation Systems (ITS) projects shall conform to the National ITS Architecture and standards pursuant to 23 CFR § 940. Conformance with the National ITS Architecture is interpreted to mean the use of the National ITS Architecture to develop a regional ITS architecture in support of integration and the subsequent adherence of all ITS projects to that regional ITS architecture. Development of the regional ITS architecture should be consistent with the transportation planning process for Statewide and Metropolitan Transportation Planning (49 CFR Part 613 and 621).

CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

a. Applicability: This requirement applies to all FTA grant and cooperative agreement programs.

b. Where applicable (see 40 U.S.C. § 3701), all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. §§ 3702 and 3704, as supplemented by Department of Labor regulations at 29 C.F.R. Part 5. See 2 C.F.R. Part 200, Appendix II.

c. Under 40 U.S.C. § 3702, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week.

d. The requirements of 40 U.S.C. § 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

e. The regulation at 29 C.F.R. § 5.5(b) provides the required contract clause concerning compliance with the Contract Work Hours and Safety Standards Act:

Compliance with the Contract Work Hours and Safety Standards Act.

(1) Overtime requirements. No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

(2) Violation; liability for unpaid wages; liquidated damages. In the event of any violation of the clause set forth in paragraph (1) of this section the contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (1) of this section, in the sum of \$10 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (1) of this section.

(3) Withholding for unpaid wages and liquidated damages. The agency shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the contractor or subcontractor under any such contract or any other Federal contract with the same prime contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (2) of this section.

(4) Subcontracts. The contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (1) through (4) of this section."

DAVIS BACON ACT AND COPELAND ANTI-KICKBACK ACT

For all prime construction, alteration or repair contracts in excess of \$2,000 awarded by FTA, the Contractor shall comply with the Davis-Bacon Act and the Copeland "Anti-Kickback" Act. Under 49 U.S.C. § 5333(a), prevailing wage protections apply to laborers and mechanics employed on FTA assisted construction, alteration, or repair projects. The Contractor will comply with the Davis-Bacon Act, 40 U.S.C. §§ 3141-3144, and 3146-3148 as supplemented by DOL regulations at 29 C.F.R. part 5, "Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction." In accordance with the statute, the Contractor shall pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, the Contractor agrees to pay wages not less than once a week. The Contractor shall also comply with the Copeland "Anti-Kickback" Act (40 U.S.C. § 3145), as supplemented by DOL regulations at 29 C.F.R. part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in part by Loans or Grants from the United States." The Contractor is prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled.

DEBARMENT AND SUSPENSION

The Contractor shall comply and facilitate compliance with U.S. DOT regulations, "Non-procurement Suspension and Debarment," 2 C.F.R. part 1200, which adopts and supplements the U.S. Office of Management and Budget (U.S. OMB) "Guidelines to Agencies on Government-wide Debarment and Suspension (Non-procurement)," 2 C.F.R. part 180. These provisions apply to each contract at any tier of \$25,000 or more, and to each contract at any tier for a federally required audit (irrespective of the contract amount), and to each contract at any tier that must be approved by an FTA official irrespective of the contract amount. As such, the Contractor shall verify that its principals, affiliates, and subcontractors are eligible to participate in this federally funded contract and are not presently declared by any Federal department or agency to be:

- a) Debarred from participation in any federally assisted Award;
- b) Suspended from participation in any federally assisted Award;
- c) Proposed for debarment from participation in any federally assisted Award;
- d) Declared ineligible to participate in any federally assisted Award;
- e) Voluntarily excluded from participation in any federally assisted Award; or
- f) Disqualified from participation in any federally assisted Award.

By signing and submitting its bid or proposal, the bidder or proposer certifies as follows:

The certification in this clause is a material representation of fact relied upon by the AGENCY. If it is later determined by the AGENCY that the bidder or proposer knowingly rendered an erroneous certification, in addition to remedies available to the AGENCY, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. part 180, subpart C, as supplemented by 2 C.F.R. part 1200, while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

DISADVANTAGED BUSINESS ENTERPRISE (DBE)

(Does not apply to projects fully funded by the Tribal Transportation Program (TTP).)

It is the policy of the Agency and the United States Department of Transportation ("DOT") that Disadvantaged Business Enterprises ("DBE's"), as defined herein and in the Federal regulations published at 49 C.F.R. part 26, shall have an equal opportunity to participate in DOT-assisted contracts.

The contractor or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 C.F.R. part 26 in the award and administration of DOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the Agency deems appropriate, which may include, but is not limited to:

- (1) Withholding monthly progress payments;
- (2) Assessing sanctions;
- (3) Liquidated damages; and/or
- (4) Disqualifying the contractor from future bidding as non-responsible. 49 C.F.R. § 26.13(b).

Prime contractors are required to pay subcontractors for satisfactory performance of their contracts no later than 30 days from receipt of each payment the Agency makes to the prime contractor. 49 C.F.R. § 26.29(a).

Finally, for contracts with defined DBE contract goals, each FTA Recipient must include in each prime contract a provision stating that the contractor shall utilize the specific DBEs listed unless the contractor obtains the Agency's written consent; and that, unless the Agency's consent is provided, the contractor shall not be entitled to any payment for work or material unless it is performed or supplied by the listed DBE. 49 C.F.R. § 26.53(f) (1).

ENERGY CONSERVATION

The contractor agrees to comply with mandatory standards and policies relating to energy efficiency, which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. § 6201).

EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this contract, the contractor agrees as follows:

- (1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that

employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.

(2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

(3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.

(4) The contractor will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(5) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(7) In the event of the contractor's non-compliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be canceled, terminated or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(8) The contractor will include the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance: Provided, however, that in the event the contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

NOTICE TO THIRD PARTY PARTICIPANTS

Federal requirements that apply to the Recipient or the Award, the accompanying Underlying Agreement, and any Amendments thereto may change due to changes in federal law, regulation, other requirements, or guidance, or changes in the Recipient's Underlying Agreement including any information incorporated by reference and made part of that Underlying Agreement; and Applicable changes to those federal requirements will apply to each Third Party Agreement and parties thereto at any tier.

FLY AMERICA

a) Definitions. As used in this clause:

1) "International air transportation" means transportation by air between a place in the United States and a place outside the United States or between two places both of which are outside the United States.

2) "United States" means the 50 States, the District of Columbia, and outlying areas.

3) "U.S.-flag air carrier" means an air carrier holding a certificate under 49 U.S.C. Chapter 411.

b) When Federal funds are used to fund travel, Section 5 of the International Air Transportation Fair Competitive Practices Act of 1974 (49 U.S.C. 40118) (Fly America Act) requires contractors, Agencies, and others use U.S.-flag air carriers for U.S. Government-financed international air transportation of personnel (and their personal effects) or property, to the extent that service by those carriers is available. It requires the Comptroller General of the United States, in the absence of satisfactory proof of the necessity for foreign-flag air transportation, to disallow expenditures from funds, appropriated or otherwise established for the account of the United States, for international air transportation secured aboard a foreign-flag air carrier if a U.S.-flag air carrier is available to provide such services.

c) If available, the Contractor, in performing work under this contract, shall use U.S.-flag carriers for international air transportation of personnel (and their personal effects) or property.

d) In the event that the Contractor selects a carrier other than a U.S.-flag air carrier for international air transportation, the Contractor shall include a statement on vouchers involving such transportation essentially as follows:

Statement of Unavailability of U.S.-Flag Air Carriers

International air transportation of persons (and their personal effects) or property by U.S.-flag air carrier was not available or it was necessary to use foreign-flag air carrier service for the following reasons. See FAR § 47.403. [State reasons]:

e) Contractor shall include the substance of this clause, including this paragraph (e), in each subcontract or purchase under this contract that may involve international air transportation.

INCORPORATION OF FEDERAL TRANSIT ADMINISTRATION (FTA) TERMS

The provisions within include, in part, certain Standard Terms and Conditions required under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR § 200), whether or not expressly set forth in the preceding contract provisions. All contractual provisions required by DOT, detailed in 2 CFR § 200 or as amended by 2 CFR § 1201, or the most recent version of FTA Circular 4220.1 are hereby incorporated by reference. Anything to the contrary herein notwithstanding, all mandated terms shall be

deemed to control in the event of a conflict with other provisions contained in this Contract. The Contractor shall not perform any act, fail to perform any act, or refuse to comply with any request which would cause a violation of the FTA terms and conditions.

NO GOVERNMENT OBLIGATION TO THIRD PARTIES

The Recipient and Contractor acknowledge and agree that, notwithstanding any concurrence by the Federal Government in or approval of the solicitation or award of the underlying Contract, absent the express written consent by the Federal Government, the Federal Government is not a party to this Contract and shall not be subject to any obligations or liabilities to the Recipient, Contractor or any other party (whether or not a party to that contract) pertaining to any matter resulting from the underlying Contract. The Contractor agrees to include the above clause in each subcontract financed in whole or in part with Federal assistance provided by the FTA. It is further agreed that the clause shall not be modified, except to identify the subcontractor who will be subject to its provisions.

NOTIFICATION TO FTA

If a current or prospective legal matter that may affect the Federal Government emerges, the Recipient must promptly notify the FTA Chief Counsel and FTA Regional Counsel for the Region in which the Recipient is located. The Recipient must include a similar notification requirement in its Third-Party Agreements and must require each Third-Party Participant to include an equivalent provision in its sub-agreements at every tier, for any agreement that is a "covered transaction" according to 2 C.F.R. §§ 180.220 and 1200.220.

(1) The types of legal matters that require notification include, but are not limited to, a major dispute, breach, default, litigation, or naming the Federal Government as a party to litigation or a legal disagreement in any forum for any reason.

(2) Matters that may affect the Federal Government include, but are not limited to, the Federal Government's interests in the Award, the accompanying Underlying Agreement, and any Amendments thereto, or the Federal Government's administration or enforcement of federal laws, regulations, and requirements.

(3) The Recipient must promptly notify the U.S. DOT Inspector General in addition to the FTA Chief Counsel or Regional Counsel for the Region in which the Recipient is located, if the Recipient has knowledge of potential fraud, waste, or abuse occurring on a Project receiving assistance from FTA. The notification provision applies if a person has or may have submitted a false claim under the False Claims Act, 31 U.S.C. § 3729 et seq., or has or may have committed a criminal or civil violation of law pertaining to such matters as fraud, conflict of interest, bribery, gratuity, or similar misconduct. This responsibility occurs whether the Project is subject to this Agreement or another agreement between the Recipient and FTA, or an agreement involving a principal, officer, employee, agent, or Third-Party Participant of the Recipient. It also applies to subcontractors at any tier. Knowledge, as used in this paragraph, includes, but is not limited to, knowledge of a criminal or civil investigation by a Federal, state, or local law enforcement or other investigative agency, a criminal indictment or civil complaint, or probable cause that could support a criminal indictment, or any other credible information in the possession of the Recipient.

PATENT RIGHTS AND RIGHTS IN DATA

Intellectual Property Rights

This Project is funded through a Federal award with FTA for experimental, developmental, or research work purposes. As such, certain Patent Rights and Data Rights apply to all subject data first produced in the performance of this Contract. The Contractor shall grant the Agency intellectual property access and licenses deemed necessary for the work performed under this Contract and in accordance with the requirements of 37 C.F.R. part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by FTA or U.S. DOT.

The terms of an intellectual property agreement and software license rights will be finalized prior to execution of this Contract and shall, at a minimum, include the following restrictions:

Except for its own internal use, the Contractor may not publish or reproduce subject data in whole or in part, or in any manner or form, nor may the Contractor authorize others to do so, without the written consent of FTA, until such time as FTA may have either released or approved the release of such data to the public. This restriction on publication, however, does not apply to any contract with an academic institution.

For purposes of this Contract, the term "subject data" means recorded information whether or not copyrighted, and that is delivered or specified to be delivered as required by the Contract. Examples of "subject data" include, but are not limited to computer software, standards, specifications, engineering drawings and associated lists, process sheets, manuals, technical reports, catalog item identifications, and related information, but do not include financial reports, cost analyses, or other similar information used for performance or administration of the Contract.

1. The Federal Government reserves a royalty-free, non-exclusive and irrevocable license to reproduce, publish, or otherwise use, and to authorize others to use for "Federal

a. Any subject data developed under the Contract, whether or not a copyright has been obtained; and

b. Any rights of copyright purchased by the Contractor using Federal assistance in whole or in part by the FTA.

Government Purposes," any subject data or copyright described below. For "Federal Government Purposes," means use only for the direct purposes of the Federal Government. Without the copyright owner's consent, the Federal Government may not extend its Federal license to any other party.

2. Unless FTA determines otherwise, the Contractor performing experimental, developmental, or research work required as part of this Contract agrees to permit FTA to make available to the public, either FTA's license in the copyright to any subject data developed in the course of the Contract, or a copy of the subject data first produced under the Contract for which a copyright has not been obtained. If the experimental, developmental, or research work, which is the subject of this Contract, is not completed for any reason whatsoever, all data developed under the Contract shall become subject data as defined herein and shall be delivered as the Federal Government may direct.

3. Unless prohibited by state law, upon request by the Federal Government, the Contractor agrees to indemnify, save, and hold harmless the Federal Government, its officers, agents, and employees acting within the scope of their official duties against any liability, including costs and expenses, resulting from any willful or intentional violation by the Contractor of proprietary rights, copyrights, or right of privacy, arising out of the publication, translation, reproduction, delivery, use, or disposition of any data furnished under that contract. The Contractor shall not be required to indemnify the Federal Government for any such liability arising out of the wrongful act of any employee, official, or agents of the Federal Government.

4. Nothing contained in this clause on rights in data shall imply a license to the Federal Government under any patent or be construed as affecting the scope of any license or other right otherwise granted to the Federal Government under any patent.

5. Data developed by the Contractor and financed entirely without using Federal assistance provided by the Federal Government that has been incorporated into work required by the underlying Contract is exempt from the requirements herein, provided that the Contractor identifies those data in writing at the time of delivery of the Contract work.

6. The Contractor agrees to include these requirements in each subcontract for experimental, developmental, or research work financed in whole or in part with Federal assistance.

PRE-AWARD AND POST-DELIVERY AUDITS OF ROLLING STOCK PURCHASES

(Does not apply to projects fully funded by the Tribal Transportation Program (TTP).)

The Contractor agrees to comply with 49 U.S.C. § 5323(m) and FTA's implementing regulation at 49 C.F.R. part 663. The Contractor shall comply with the Buy America certification(s) submitted with its proposal/bid. The Contractor agrees to participate and cooperate in any pre-award and post-delivery audits performed pursuant to 49 C.F.R. part 663 and related FTA guidance.

SOLID WASTES

A Recipient that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

PROGRAM FRAUD AND FALSE OR FRAUDULENT STATEMENTS AND RELATED ACTS

The Contractor acknowledges that the provisions of the Program Fraud Civil Remedies Act of 1986, as amended, 31 U.S.C. § 3801 et seq. and U.S. DOT regulations, "Program Fraud Civil Remedies," 49 C.F.R. part 31, apply to its actions pertaining to this Project. Upon execution of the underlying contract, the Contractor certifies or affirms the truthfulness and accuracy of any statement it has made, it makes, it may make, or causes to be made, pertaining to the underlying contract or the FTA assisted project for which this contract work is being performed. In addition to other penalties that may be applicable, the Contractor further acknowledges that if it makes, or causes to be made, a false, fictitious, or fraudulent claim, statement, submission, or certification, the Federal Government reserves the right to impose the penalties of the Program Fraud Civil Remedies Act of 1986 on the Contractor to the extent the Federal Government deems appropriate. The Contractor also acknowledges that if it makes, or causes to be made, a false, fictitious, or fraudulent claim, statement, submission, or certification to the Federal Government under a contract connected with a project that is financed in whole or in part with Federal assistance originally awarded by FTA under the authority of 49 U.S.C. chapter 53, the Government reserves the right to impose the penalties of 18 U.S.C. § 1001 and 49 U.S.C. § 5323(l) on the Contractor, to the extent the Federal Government deems appropriate.

The Contractor agrees to include the above two clauses in each subcontract financed in whole or in part with Federal assistance provided by FTA. It is further agreed that the clauses shall not be modified, except to identify the subcontractor who will be subject to the provisions.

PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT

a) Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:

- 1) Procure or obtain;
- 2) Extend or renew a contract to procure or obtain; or

3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

(i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).

(ii) Telecommunications or video surveillance services provided by such entities or using such equipment.

(iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

b) In implementing the prohibition under Public Law 115-232, section 889, subsection (f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained.

c) See Public Law 115-232, section 889 for additional information.

d) See also § 200.471.

PROMPT PAYMENT

(Does not apply to projects fully funded by the Tribal Transportation Program (TTP).)

The contractor is required to pay its subcontractors performing work related to this contract for satisfactory performance of that work no later than 30 days after the contractor's receipt of payment for that work. In addition, the contractor is required to return any retainage payments to those subcontractors within 30 days after the subcontractor's work related to this contract is satisfactorily completed.

The contractor must promptly notify the Agency, whenever a DBE subcontractor performing work related to this contract is terminated or fails to complete its work and must make good faith efforts to engage another DBE subcontractor to perform at least the same amount of work. The contractor may not terminate any DBE subcontractor and perform that work through its own forces or those of an affiliate without prior written consent of the Agency.

PUBLIC TRANSPORTATION EMPLOYEE PROTECTIVE ARRANGEMENTS

The Contractor agrees to comply with the following employee protective arrangements of 49 U.S.C. § 5333(b):

1. U.S. DOL Certification. Under this Contract or any Amendments thereto that involve public transportation operations that are supported with federal assistance, a certification issued by U.S. DOL is a condition of the Contract.
2. Special Warranty. When the Contract involves public transportation operations and is supported with federal assistance appropriated or made available for 49 U.S.C. § 5311, U.S. DOL will provide a Special Warranty for its Award, including its Award of federal assistance under the Tribal Transit Program. The U.S. DOL Special Warranty is a condition of the Contract.
3. Special Arrangements. The conditions of 49 U.S.C. § 5333(b) do not apply to Contractors providing public transportation operations pursuant to 49 U.S.C. § 5310. FTA reserves the right to make case-by-case determinations of the applicability of 49 U.S.C. § 5333(b) for

all transfers of funding authorized under title 23, United States Code (flex funds), and make other exceptions as it deems appropriate, and, in those instances, any special arrangements required by FTA will be incorporated herein as required.

SAFE OPERATION OF MOTOR VEHICLES

Seat Belt Use

The Contractor is encouraged to adopt and promote on-the-job seat belt use policies and programs for its employees and other personnel that operate company-owned vehicles, company rented vehicles, or personally operated vehicles. The terms "company-owned" and "company-leased" refer to vehicles owned or leased either by the Contractor or Agency.

Distracted Driving

The Contractor agrees to adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers, including policies to ban text messaging while using an electronic device supplied by an employer, and driving a vehicle the driver owns or rents, a vehicle Contractor owns, leases, or rents, or a privately-owned vehicle when on official business in connection with the work performed under this Contract.

SCHOOL BUS OPERATIONS

The contractor agrees to comply with 49 U.S.C. 5323(f), and 49 C.F.R. part 604, and not engage in school bus operations using federally funded equipment or facilities in competition with private operators of school buses, except as permitted under:

1. Federal transit laws, specifically 49 U.S.C. § 5323(f);
2. FTA regulations, "School Bus Operations," 49 C.F.R. part 605;
3. Any other Federal School Bus regulations; or
4. Federal guidance, except as FTA determines otherwise in writing.

If Contractor violates this School Bus Agreement, FTA may:

1. Bar the Contractor from receiving Federal assistance for public transportation; or
2. Require the contractor to take such remedial measures as FTA considers appropriate.

When operating exclusive school bus service under an allowable exemption, the contractor may not use federally funded equipment, vehicles, or facilities.

The Contractor should include the substance of this clause in each subcontract or purchase under this contract that may operate public transportation services.

SEISMIC SAFETY

The contractor agrees that any new building or addition to an existing building will be designed and constructed in accordance with the standards for Seismic Safety required in Department of Transportation (DOT) Seismic Safety Regulations 49 C.F.R. part 41 and will certify to compliance to the extent required by the regulation. The contractor also agrees to ensure that all work performed under this contract, including work performed by a subcontractor, is in compliance with the standards required by the Seismic Safety regulations and the certification of compliance issued on the project.

SIMPLIFIED ACQUISITION THRESHOLD

Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. § 1908, or otherwise set by law, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. (Note that the simplified acquisition threshold determines the procurement procedures that must be employed pursuant to 2 C.F.R. §§ 200.317–200.327. The simplified acquisition threshold does not exempt a procurement from other eligibility or processes requirements that may apply. Foreexample, Buy America's eligibility and process requirements apply to any procurement in excess of \$150,000. 49 U.S.C. § 5323(j)(13).)

SPECIAL DOL EEO CLAUSE

The applicant hereby agrees that it will incorporate or cause to be incorporated into any contract for construction work, or modification thereof, as defined in the regulations of the Secretary of Labor at 41 CFR Chapter 60, which is paid for in whole or in part with funds obtained from the Federal Government or borrowed on the credit of the Federal Government pursuant to a grant, contract, loan, insurance, or guarantee, or undertaken pursuant to any Federal program involving such grant, contract, loan, insurance, or guarantee, the following equal opportunity clause:

During the performance of this contract, the contractor agrees as follows:

- (1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:
Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
- (2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- (3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.
- (4) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (5) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(7) In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(8) The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

The applicant further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: Provided, That if the applicant so participating is a State or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract.

SPECIAL NOTIFICATION REQUIREMENTS FOR STATES

Applies to States –

a. To the extent required under federal law, the State, as the Recipient, agrees to provide the following information about federal assistance awarded for its State Program, Project, or related activities:

(1) The Identification of FTA as the federal agency providing the federal assistance for a State Program or Project;

(2) The Catalog of Federal Domestic Assistance Number of the program from which the federal assistance for a State Program or Project is authorized; and

(3) The amount of federal assistance FTA has provided for a State Program or Project.

b. Documents - The State agrees to provide the information required under this provision in the following documents: (1) applications for federal assistance, (2) requests for proposals or solicitations, (3) forms, (4) notifications, (5) press releases, and (6) other publications.

SUBSTANCE ABUSE REQUIREMENTS

The Contractor agrees to establish and implement a drug and alcohol testing program that complies with 49 C.F.R. part 655, produce any documentation necessary to establish its compliance with part 655, and permit any authorized representative of the United States Department of Transportation or its operating administrations, the State Oversight Agency, or Agency, to inspect the facilities and records associated with the implementation of the drug and alcohol testing program as required under 49 C.F.R. part 655 and review the testing process. The Contractor agrees further to certify annually its compliance with part 655 and to submit the Management Information System (MIS) reports to the Agency.

TERMINATION

Termination for Convenience (General Provision)

The Agency may terminate this contract, in whole or in part, at any time by written notice to the Contractor when it is in the Agency's best interest. The Contractor shall be paid its costs, including contract close-out costs, and profit on work performed up to the time of termination. The Contractor shall promptly submit its termination claim to Agency to be paid the Contractor. If the Contractor has any property in its possession belonging to Agency, the Contractor will account for the same, and dispose of it in the manner Agency directs.

Termination for Default [Breach or Cause] (General Provision)

If the Contractor does not deliver supplies in accordance with the contract delivery schedule, or if the contract is for services, the Contractor fails to perform in the manner called for in the contract, or if the Contractor fails to comply with any other provisions of the contract, the Agency may terminate this contract for default. Termination shall be effected by serving a Notice of Termination on the Contractor setting forth the manner in which the Contractor is in default. The Contractor will be paid only the contract price for supplies delivered and accepted, or services performed in accordance with the manner of performance set forth in the contract. If it is later determined by the Agency that the Contractor had an excusable reason for not performing, such as a strike, fire, or flood, events which are not the fault of or are beyond the control of the Contractor, the Agency, after setting up a new delivery of performance schedule, may allow the Contractor to continue work, or treat the termination as a Termination for Convenience.

Opportunity to Cure (General Provision)

The Agency, in its sole discretion may, in the case of a termination for breach or default, allow the Contractor [an appropriately short period of time] in which to cure the defect. In such case, the Notice of Termination will state the time period in which cure is permitted and other appropriate conditions.

If Contractor fails to remedy to Agency's satisfaction the breach or default of any of the terms, covenants, or conditions of this Contract within [10 days] after receipt by Contractor of written notice from Agency setting forth the nature of said breach or default, Agency shall have the right to terminate the contract without any further obligation to Contractor. Any such termination for default shall not in any way operate to preclude Agency from also pursuing all available remedies against Contractor and its sureties for said breach or default.

Waiver of Remedies for any Breach

In the event that Agency elects to waive its remedies for any breach by Contractor of any covenant, term or condition of this contract, such waiver by Agency shall not limit Agency's remedies for any succeeding breach of that or of any other covenant, term, or condition of this contract.

Termination for Convenience (Professional or Transit Service Contracts)

The Agency, by written notice, may terminate this contract, in whole or in part, when it is in the Agency's interest. If this contract is terminated, the Agency shall be liable only for payment under the payment provisions of this contract for services rendered before the effective date of termination.

Termination for Default (Supplies and Service)

If the Contractor fails to deliver supplies or to perform the services within the time specified in this contract or any extension, or if the Contractor fails to comply with any other provisions of this contract, the Agency may terminate this contract for default. The Agency shall terminate by delivering to the Contractor a Notice of Termination specifying the nature of the default. The Contractor will only be paid the contract price for supplies delivered and accepted, or services performed in accordance with the manner or performance set forth in this contract. If, after termination for failure to fulfill contract obligations, it is determined that the Contractor was not in default, the rights and obligations of the parties shall be the same as if the termination had been issued for the convenience of the Agency.

Termination for Default (Transportation Services)

If the Contractor fails to pick up the commodities or to perform the services, including delivery services, within the time specified in this contract or any extension, or if the Contractor fails to comply with any other provisions of this contract, the Agency may terminate this contract for default. The Agency shall terminate by delivering to the Contractor a Notice of Termination specifying the nature of default. The Contractor will only be paid the contract price for services performed in accordance with the manner of performance set forth in this contract. If this contract is terminated while the Contractor has possession of Agency goods, the Contractor shall, upon direction of the Agency, protect and preserve the goods until surrendered to the Agency or its agent. The Contractor and Agency shall agree on payment for the preservation and protection of goods. Failure to agree on an amount will be resolved under the Dispute clause.

If, after termination for failure to fulfill contract obligations, it is determined that the Contractor was not in default, the rights and obligations of the parties shall be the same as if the termination had been issued for the convenience of the Agency.

Termination for Default (Construction)

If the Contractor refuses or fails to prosecute the work or any separable part, with the diligence that will ensure its completion within the time specified in this contract or any extension or fails to complete the work within this time, or if the Contractor fails to comply with any other provision of this contract, Agency may terminate this contract for default. The Agency shall terminate by delivering to the Contractor a Notice of Termination specifying the nature of the default. In this event, the Agency may take over the work and complete it by contract or otherwise, and may take possession of and use any materials, appliances, and plant on the work site necessary for completing the work. The Contractor and its sureties shall be liable for any damage to the Agency resulting from the Contractor's refusal or failure to complete the work within specified time, whether or not the Contractor's right to proceed with the work is terminated. This liability includes any increased costs incurred by the Agency in completing the work.

The Contractor's right to proceed shall not be terminated nor shall the Contractor be charged with damages under this clause if:

1. The delay in completing the work arises from unforeseeable causes beyond the control and without the fault or negligence of the Contractor. Examples of such causes include: acts of God, acts of Agency, acts of another contractor in the performance of a contract with Agency, epidemics, quarantine restrictions, strikes, freight embargoes; and
2. The Contractor, within [10] days from the beginning of any delay, notifies Agency in writing of the causes of delay. If, in the judgment of Agency, the delay is excusable, the time for completing the work shall be extended. The judgment of Agency shall be final and conclusive for the parties, but subject to appeal under the Disputes clause(s) of this contract.
3. If, after termination of the Contractor's right to proceed, it is determined that the Contractor was not in default, or that the delay was excusable, the rights and obligations of the parties will be the same as if the termination had been issued for the convenience of Agency.

Termination for Convenience or Default (Architect and Engineering)

The Agency may terminate this contract in whole or in part, for the Agency's convenience or because of the failure of the Contractor to fulfill the contract obligations. The Agency shall terminate by delivering to the Contractor a Notice of Termination specifying the nature, extent, and effective date of the termination. Upon receipt of the notice, the Contractor shall (1) immediately discontinue all services affected (unless the notice directs otherwise), and (2) deliver to the Agency's Contracting Officer all data, drawings, specifications, reports, estimates, summaries, and other information and materials accumulated in performing this contract, whether completed or in process. Agency has a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, all such data, drawings, specifications, reports, estimates, summaries, and other information and materials.

If the termination is for the convenience of the Agency, the Agency's Contracting Officer shall make an equitable adjustment in the contract price but shall allow no anticipated profit on unperformed services.

If the termination is for failure of the Contractor to fulfill the contract obligations, the Agency may complete the work by contract or otherwise and the Contractor shall be liable for any additional cost incurred by the Agency.

If, after termination for failure to fulfill contract obligations, it is determined that the Contractor was not in default, the rights and obligations of the parties shall be the same as if the termination had been issued for the convenience of Agency.

Termination for Convenience or Default (Cost-Type Contracts)

The Agency may terminate this contract, or any portion of it, by serving a Notice of Termination on the Contractor. The notice shall state whether the termination is for convenience of Agency or for the default of the Contractor. If the termination is for default, the notice shall state the manner in which the Contractor has failed to perform the requirements of the contract. The Contractor shall account for any property in its possession paid for from funds received from

the Agency, or property supplied to the Contractor by the Agency. If the termination is for default, the Agency may fix the fee, if the contract provides for a fee, to be paid the Contractor in proportion to the value, if any, of work performed up to the time of termination. The Contractor shall promptly submit its termination claim to the Agency and the parties shall negotiate the termination settlement to be paid the Contractor. If the termination is for the convenience of Agency, the Contractor shall be paid its contract close-out costs, and a fee, if the contract provided for payment of a fee, in proportion to the work performed up to the time of termination.

If, after serving a Notice of Termination for Default, the Agency determines that the Contractor has an excusable reason for not performing, the Agency, after setting up a new work schedule, may allow the Contractor to continue work, or treat the termination as a Termination for Convenience.

VETERANS HIRING PREFERENCE

Veterans Employment - Recipients and subrecipients of Federal financial assistance shall ensure that contractors working on a capital project funded using such assistance give a hiring preference, to the extent practicable, to veterans (as defined in section 2108 of title 5) who have the requisite skills and abilities to perform the construction work required under the contract. This subsection shall not be understood, construed or enforced in any manner that would require an employer to give a preference to any veteran over any equally qualified applicant who is a member of any racial or ethnic minority, female, an individual with a disability, or a former employee.

VIOLATION AND BREACH OF CONTRACT

Disputes: Disputes arising in the performance of this Contract that are not resolved by agreement of the parties shall be decided in writing by the authorized representative of the agency. This decision shall be final and conclusive unless within [10] days from the date of receipt

of its copy, the Contractor mails or otherwise furnishes a written appeal to the agencies authorized representative. In connection with any such appeal, the Contractor shall be afforded an opportunity to be heard and to offer evidence in support of its position. The decision of the agencies authorized representative shall be binding upon the Contractor and the Contractor shall abide by the decision.

Performance During Dispute:

Unless otherwise directed by the agencies authorized representative, contractor shall continue performance under this contract while matters in dispute are being resolved.

Claims for Damages:

Should either party to the contract suffer injury or damage to person or property because of any act or omission of the party or of any of his employees, agents or others for whose acts he is legally liable, a claim for damages therefore shall be made in writing to such other party within a reasonable time after the first observance of such injury or damage.

Remedies:

Unless this contract provides otherwise, all claims, counterclaims, disputes and other matters in question between the agencies authorized representative and contractor arising out of or relating to this agreement or its breach will be decided by arbitration if the parties mutually agree, or in a court of competent jurisdiction within the State in which the Agency is located.

Rights and Remedies:

Duties and obligations imposed by the contract documents and the rights and remedies available thereunder shall be in addition to and not a limitation of any duties, obligations, rights and remedies otherwise imposed or available by law. No action or failure to act by the Agency or contractor shall constitute a waiver of any right or duty afforded any of them under the contract, nor shall any such action or failure to act constitute an approval of or acquiescence in any breach thereunder, except as may be specifically agreed in writing.

TRAFFICKING IN PERSONS

The contractor agrees that it and its employees that participate in the Recipient's Award, may not:

- (a) Engage in severe forms of trafficking in persons during the period of time that the Recipient's Award is in effect;
- (b) Procure a commercial sex act during the period of time that the Recipient's Award is in effect; or
- (c) Use forced labor in the performance of the Recipient's Award or sub-agreements thereunder.

FEDERAL TAX LIABILITY AND RECENT FELONY CONVICTIONS

(1) The contractor certifies that it:

(a) Does not have any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability; and

(b) Was not convicted of the felony criminal violation under any Federal law within the preceding 24 months.

If the contractor cannot so certify, the Recipient will refer the matter to FTA and not enter into any Third Party Agreement with the Third Party Participant without FTA's written approval.

(2) Flow-Down. The Recipient agrees to require the contractor to flow this requirement down to participants at all lower tiers, without regard to the value of any sub-agreement.

SEVERABILITY

The Contractor agrees that if any provision of this agreement or any amendment thereto is determined to be invalid, then the remaining provisions thereof that conform to federal laws, regulations, requirements, and guidance will continue in effect.

SAFE OPERATION OF MOTOR VEHICLES

Seat Belt Use

The Contractor is encouraged to adopt and promote on-the-job seat belt use policies and programs for its employees and other personnel that operate company-owned vehicles, company rented vehicles, or personally operated vehicles. The terms "company-owned" and "company-leased" refer to vehicles owned or leased either by the Contractor or Agency.

Distracted Driving

The Contractor agrees to adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers, including policies to ban text messaging while using an electronic device supplied by an employer, and driving a vehicle the driver owns or rents, a vehicle Contractor owns, leases, or rents, or a privately-owned vehicle when on official business in connection with the work performed under this Contract.

Federal Clauses Continued:

NO FEDERAL GOVERNMENT OBLIGATIONS TO THIRD PARTIES

Except if the Federal Government expressly consents in writing, the Federal Government does not and shall not have any commitment or liability related to the Underlying Agreement, to any Third-Party Participant at any tier to this solicitation and contract.

FALSE STATEMENTS OR CLAIMS/CIVIL AND CRIMINAL FRAUD

The Contractor recognizes that the requirements of the Program Fraud Civil Remedies act of 1986, as amended, 31 U.S.C. § 3801 et seq. and U.S. DOT regulations, "Program Fraud Civil Remedies," 49 C.F.R. Part 31, apply to its actions pertaining to the Project. Accordingly, by signing a contract or agreement, the Contractor certifies or affirms the truthfulness and accuracy of any statement it has made, it makes, or it may make pertaining to the Project and any subsequent contract or agreement. In addition to other penalties that may be applicable, the Contractor also acknowledges that if it makes a false, fictitious, or fraudulent claim, statement, submission or certification, the Federal Government reserves the right to impose the penalties of the Program Fraud Civil Remedies Act of 1986, as amended, on the Contractor to the extent the Federal Government deems appropriate. The contractor acknowledges that 49 U.S.C. § 5323(l)(1) authorizes the Federal Government to impose the penalties under 18 U.S.C. § 1001 if the contractor provides a false, fictitious, or fraudulent claim, statement, submission, certification, assurance, or representation in connection with a federal public transportation program under 49 U.S.C. chapter 53 or any other applicable federal law.

ACCESS TO THIRD PARTY CONTRACT RECORDS

The Contractor shall permit the authorized representatives of the Buyer(s), such as the Federal Transit Administration or the State of Illinois to inspect and audit all data and records of the Contractor relating to the Contractor's performance under any subsequent contract or agreement. This applies to all third-party contract records (at any tier), as required. The Contractor and its subcontractors shall maintain books, records, and documents and shall undertake such accounting procedures and practices as may be deemed necessary to assure proper accounting of all funds paid pursuant to any subsequent contract or agreement. All costs charged to items performed under any subsequent contract or agreement shall be supported by properly executed and clearly identified invoices, contracts, vouchers, or checks evidencing in detail the nature and propriety of the charges. These records shall be subject at all reasonable times of the normal business

day to inspection, review, or audit by the Buyer, its authorized representative(s), the US Secretary of Transportation, Comptroller, the State Auditor, or other governmental officials authorized by law to monitor the contract or agreement and project site. The Contractor's fiscal management system shall include the capability to provide accurate, current, and complete disclosure of the financial status of any subsequent contract or agreement upon request.

CHANGES TO FEDERAL REQUIREMENTS

The Contractor agrees that the most recent of such Federal, State, and Local requirements will govern the administration of the procurement solicitation and any subsequent contract at any particular time, except if there is sufficient evidence in any contract of a contrary intent. Such contrary intent might be evidenced by a letter signed by the Federal Transit Administration (FTA) or the Illinois Department of Transportation (IDOT), the language of which modifies or otherwise conditions the text of the procurement solicitation or contract. Requirements that apply to the Agency, Award, the accompanying Underlying Agreement, and any Amendments thereto may change due to changes in federal, state or local law, regulation, other requirements, or guidance, or changes in the Agency's Underlying Agreement including any information incorporated by reference and made part of that Underlying Agreement, and applicable changes to those federal requirements will apply to this Agreement and parties thereto at any tier.

TERMINATION

The Buyer(s) may terminate this contract for convenience, in whole or in part, at any time by the provision of written notice to the Contractor. The Contractor shall be paid its costs, including contract close-out costs, and profit on work performed up to the time of termination. The Contractor shall promptly submit its termination claim to be paid the Contractor. If the Contractor has any property in its possession belonging to the Buyer(s), the Contractor will account for the same, and dispose of it in the manner the Buyer(s) directs.

CIVIL RIGHTS (TITLE VI, ADA, EEO EXCEPT SPECIAL DOL EEO CLAUSE FOR CONSTRUCTION PROJECTS)

The Contractor agrees to and assures that each third party contract at any tier will prohibit discrimination based on race, color, religion, national origin, sex, gender identity, disability, age or veteran's status. Contractor also agrees to prohibit the exclusion from participation in employment or business opportunity for reasons identified in 49 U.S.C. § 5332, as amended, denial from program benefits identified in 49 U.S.C. § 5332, as amended, and discrimination identified in 49 U.S.C. § 5332, as amended, including discrimination in employment or a business opportunity identified in 49 U.S.C. § 5332, as amended. In addition, the Contractor agrees to comply with applicable Federal or State requirements that may be issued. The Contractor and its subcontractors agree to, and assure that it will comply with all applicable Federal and State of Illinois Equal Employment Opportunity (EEO) laws and regulations. The Contractor agrees that it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, marital status, pregnancy, gender identity, sexual orientation, parental status, national origin, age, disability, family medical history or genetic information, political affiliation, military service, or other non-merit based factors or any other consideration made unlawful by federal, state or local laws. The Contractor agrees to take affirmative action to ensure that applicants are employed and that employees are treated during employment, without regard to their race, color, religion, sex, marital status, pregnancy, gender identity, sexual orientation, parental status, national origin, age, disability, family medical history or genetic information, political affiliation, military service, or other non-merit based factors or any other consideration made unlawful by federal, state or local laws. Such action shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other compensation, and selection for training, including apprenticeship. The Contractor also agrees to assist the Buyer in obtaining compliance with implementing any new requirements FTA may issue, including but not limited to:

- (a) Comply with Title VII of the Civil Rights Act of 1964, as amended, 42 U.S.C. § 2000e et seq., as amended,
- (b) Facilitate compliance with Executive Order No. 11246, "Equal Employment Opportunity" September 24, 1965 (42 U.S.C. § 2000e note.), as amended by any later Executive Order that amends or supersedes it in part and is applicable to federal assistance programs,
- (c) Comply with federal transit law, specifically 49 U.S.C. § 5332, as amended,
- (d) FTA Circular 4704.1 "Equal Employment Opportunity (EEO) Requirements and Guidelines for Federal Transit Administration Recipients," as amended and
- (e) Follow other federal guidance pertaining to EEO laws, regulations, and requirements, and prohibitions against discrimination on the basis of disability. In the event of the Contractor's non-compliance with the provisions of the following Equal Employment Opportunity Clause, the Illinois Human Rights Act, or the Rules and Regulations of the Illinois Department of Human Rights ("Department"), the Contractor may be declared ineligible for future contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations, and any subsequent Agreement may be canceled or voided in whole or in part, and such other sanctions or penalties may be imposed or remedies invoked as provided by statute or regulation. The contractor agrees to and assures that each third-party participant will prohibit discrimination based on race, color or national origin. Additionally, will comply with Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. § 2000d et seq., as amended, U.S. DOT regulations, "Nondiscrimination in Federally-Assisted Programs of the Department of Transportation – Effectuation of Title VI of the Civil Rights Act of 1964," as amended, 49 C.F.R. part 21, as amended, and Federal transit law, specifically 49 U.S.C. § 5332, as amended. Contractor agrees to comply with the most recent Title VI Requirements and federal or state guidance that may be issued. (f) The Consultant agrees to ensure that Federal funding is expended in full accordance with the U.S. Constitution, Federal Law, and statutory and public policy requirements: including, but not limited to, those protecting free speech.

SPECIAL DOL EEO CLAUSE FOR CONSTRUCTION PROJECTS

The contractor agrees to comply when undertaking "construction" as recognized by the U.S. Department of Labor (U.S. DOL), with U.S. DOL regulations, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor," as amended, and Executive Order No. 11246, "Equal Employment Opportunity in Federal Employment," as amended. See the Equal Employment Opportunity Compliance section for additional requirements relating to Equal Employment Opportunity compliance.

DISADVANTAGED BUSINESS ENTERPRISES (DBES)

To the extent authorized by applicable federal laws, regulations, or requirements, the contractor agrees to facilitate, and assures that each Third-Party Participant will facilitate, participation by small business concerns owned and controlled by socially and economically disadvantaged individuals, also referred to as "Disadvantaged Business Enterprises" (DBEs). In conjunction with the performance of any subsequent Agreement, the Contractor will cooperate with the Buyer(s) in meeting its commitments and goals with regard to the maximum utilization of Disadvantaged Business Enterprises (DBE), as defined in 49 CFR Part 26, and will use its best efforts to insure that Disadvantaged Business Enterprises shall have the maximum practicable opportunity to compete for subcontract work under any subsequent Agreement. If a DBE goal is requested in the solicitation, the contractor certifies, under penalty of perjury and other applicable penal laws that if awarded the federal-aid contract, the contractor will make a good faith effort to utilize certified DBE firms to perform DBE work at or above the amount or percentage of the dollar value specified in the bidding documents. Additionally, DBE firms selected must

only perform the type of work that they were certified to perform. The bidder further certifies the bidder's understanding that the bidder may not unilaterally terminate, substitute for, or replace any DBE firm that was designated in the executed contract, in whole or in any part, with another DBE, any non-DBE firm or with the contractor's own forces or those of an affiliate of the contractor, without the prior written consent of Buyer. Disadvantaged Business Enterprises (DBE's), which are awarded a contract or an agreement by the Buyer or Contractor (subcontracts), are advised that failure to adhere to DBE requirements and policies may result in: the termination of this contract, withholding monthly progress payments, assessing sanctions, liquidated damages, and/or disqualifying the contractor from future bidding opportunities as non-responsible. A prime contractor cannot terminate a DBE subcontractor or supplier for convenience without written consent of the owner. If the prime contractor wishes to remove a DBE firm from the contract for any reason, the selected prime contractor must maintain documents that the following steps were adhered to:

Notify the Owner immediately of any Delays or incomplete work by the DBE firm.

Give the DBE firm a notice to cure and give them 7 days to respond or provide an acceptable schedule to complete the work.

If the DBE firm fails to cure the situation or complete the work on time, the prime contractor must get approval from the owner to remove the DBE firm from the project. The prime contractor must then make good faith efforts to find another DBE firm(s) to perform a commercially useful function for the project. The DBE firm(s) must perform at least the same value of work under the contract, to the extent needed to meet the contract goal established in the solicitation. The new DBE firm(s) may perform a different function than the initial DBE, but any change in subcontractor from the original bid/proposal must be approved by the owner in writing. Disadvantaged Business Enterprises, which are awarded a contract or an agreement by the Buyer or the Contractor (subcontracts) are advised that failure to adhere to DBE requirements and policies, as defined in 49 CFR Part 26, constitutes a breach of contract.

INCORPORATION OF FTA TERMS

As a condition of a Bid or Proposal submittal, it is the responsibility of the Contractor to ensure all applicable solicitation clauses, terms, and conditions, are included in all subcontracted work contracts or agreements.

Debarment and Suspension

The Contractor agrees to comply with federal debarment and suspension requirements, and Reviews the SAM at <https://www.sam.gov>, if necessary to comply with U.S. DOT regulations, 2 C.F.R. part 1200. The Contractor hereby certifies that it is not currently listed among the General Services Administration's (GSAs) "List of Parties Excluded From Federal Procurement or Non-procurement Programs" which are debarred, suspended, ineligible, or otherwise excluded from participation in performing any work funded in whole or in part with federal financial assistance. During the performance of the work described in a procurement solicitation and any subsequent Agreement, should the Contractor be placed on the GSA's "List of Parties Excluded From Federal Procurement or Non-procurement Programs", it will notify the Buyer(s) immediately of this change in status. A certification form is normally included with the Exhibits section of any procurement solicitation. Contractors may not normally participate in a procurement solicitation, if they are listed on any Local, State, or Federal debarment program. A fully-detailed request for waiver may be submitted for consideration, if a Contractor believes their appearance on a debarment list is inaccurate or unjustified. Contractor must provide a similar provision in each lower tier covered transaction and check [sam.gov](https://www.sam.gov) for any subcontract \$25,000 or over.

BUY AMERICA

This provision requires that federal tax dollars used to purchase steel, iron, and manufactured goods used in a transit project must produced domestically in the United States, unless a waiver has been granted by FTA or a product is subject to a general waiver. General waivers are listed in 49 C.F.R. 661.7. Manufactured goods must be 100-percent produced in the U.S. A manufactured good is considered produced in the United States if: (1) All of the manufacturing processes for the product take place in the United States; and (2) All of the components of the product are of U.S. origin. A component is considered of U.S. origin if it is manufactured in the United States, regardless of the origin of its subcomponents. 49 CFR 661.5(d). Contractors agree to insert the provisions of this clause in all subcontracts issued pursuant to subsequent contracts or agreements relative to this procurement Project. A waiver from the provision may be sought by the Contractor, through the Buyer, if grounds for a waiver exist. Waivers may require subsequent approval by other regulatory bodies. This provision requires that federal tax dollars used to purchase steel, iron, and manufactured goods used in a transit project must produced domestically in the United States, unless a waiver has been granted by FTA or a product is subject to a general waiver. General waivers are listed in 49 C.F.R. 661.7. When procuring rolling stock, which includes train control, communication, traction power equipment, and rolling stock prototypes, the cost of the components and subcomponents produced in the U.S. must be:

more than 60 percent for FY2016 and FY2017

more than 65 percent for FY2018 and FY2019

more than 70 percent for FY2020 and beyond

Final assembly for rolling stock also must occur in the U.S. Additionally, rolling stock procurements are subject to the pre-award and post-delivery Buy America audit provisions set forth in 49 U.S.C. § 5323(m) and 49 CFR part 663. For rolling stock purchases for which the average cost of the vehicle is more than \$300,000, the FAST Act allows the cost of steel or iron produced in the U.S. and used in the rolling stock frames or car shells to be included in the domestic content calculation, regardless of whether the frame or car shell is produced in the U.S. Contractors agree to insert the provisions of this clause in all subcontracts issued pursuant to subsequent contracts or agreements relative to this procurement Project. A waiver from the provision may be sought by the Contractor, through the Buyer, if grounds for a waiver exist. Waivers may require subsequent approval by other regulatory bodies.

RESOLUTION OF DISPUTES, BREACHES, OR OTHER LITIGATION

Disputes

Except as otherwise provided in any subsequent Contract, any dispute concerning a question of fact arising under a contract, which is not disposed of by mutual agreement, shall be decided by the Contracting Officer, who shall reduce his/her decision to a written response and mail or otherwise furnish a copy thereof to the Contractor. The decision of the Contracting Officer shall be final and conclusive, unless determined by a court of competent jurisdiction to have been fraudulent, or capricious, or arbitrary, or so grossly erroneous as necessarily to imply bad faith, or not supported by substantial evidence. In connection with any appeal proceeding under this clause, Buyer shall afford the Contractor an opportunity to be heard and to offer evidence in support of its appeal. Pending final decision of a dispute hereunder, the Contractor shall proceed diligently with the performance of the contract and in accordance with the Contracting Officer's decision. FTA's review of protests is limited to allegations that the Grantee (Buyer) failed to follow the above procedure. This clause does not preclude consideration of law questions in connection with decisions provided for in this clause, provided that nothing in an Agreement or Contract shall be construed as making final the decision of any administrative official, representative, or board on a question of law.

Breach of Contract

If, through any cause, the Contractor shall fail to fulfill in a timely and proper manner its obligations under any subsequent contract or agreement, or if the Contractor shall violate any of the covenants, agreements, or stipulations of any subsequent contract or agreement, the Buyer(s) shall thereupon have the right to terminate any subsequent contract or agreement by giving written notice to the Contractor of such termination and specifying the effective date thereof, at least five (5) calendar days before the effective date of such termination. In such event, all unfinished drawings, maps, photographs or other material prepared by the Contractor under any subsequent contract or agreement shall, at the option of the Buyer(s), become its property, and the Contractor shall be entitled to receive just and equitable compensation for any satisfactory work completed on such documents, materials, or equipment. Notwithstanding the above, the Contractor shall not be relieved of liability to the Buyer(s) for damages sustained by the Buyer, by virtue of any breach of any subsequent contract or agreement by the Contractor, and the Buyer(s) may withhold any payments to the Contractor until such time as the final compensation to the Contractor is determined.

Any subsequent contract or agreement also may be terminated at the discretion of both parties due to circumstances beyond the control of the Contractor, such as national disaster, acts of God, or strikes by organized labor unions.

Termination for Default

If the Contractor does not deliver goods or materials in accordance with any subsequent contract delivery schedule, or, if any subsequent contract is for services, the Contractor fails to perform in the manner called for in a subsequent contract, or if the Contractor fails to comply with any other provisions of a subsequent contract, the Buyer(s) may terminate the contract for default. Termination shall be effected by serving a notice of termination on the Contractor setting forth the manner in which the Contractor is in default. The Contractor will only be paid the contract price for goods or materials delivered and accepted, or services performed in accordance with the manner of performance set forth in any contract.

If it is later determined by the Buyer(s) that the Contractor had an excusable reason for not performing, such as a strike, fire, or flood, events which are not the fault of, or are beyond the control of the Contractor, the Buyer(s), after setting up a new delivery or performance schedule, may allow the Contractor to continue work, or treat the termination as a termination for convenience.

Determination of Outstanding Fees at Time of Termination

The Buyer(s) may terminate any subsequent contract, or any portion of it, by serving a notice of termination on the Contractor. The notice shall state whether the termination is for the convenience of the Buyer(s) or for default of the Contractor. If the termination is for default, the notice shall state the manner in which the Contractor has failed to perform the requirements of the given contract. The Contractor shall account for any property in its possession paid for with funds received from the Buyer(s), or property supplied to the Contractor by the Buyer(s). The Contractor shall promptly submit its termination claim to the Buyer(s) and the parties shall negotiate the termination settlement to be paid the Contractor.

If the termination is for the convenience of the Buyer(s), the Contractor shall be paid its contract close-out costs, and a fee, if the contract provided for payment of a fee, in proportion to the work performed up to the time of termination. If the termination is for default, the Buyer(s) may determine the fee, if the contract provides for a fee, to be paid the Contractor in proportion to the value, if any, of work performed up to the time of termination.

If, after serving a notice of termination for default, the Buyer(s) determines that the Contractor has an excusable reason for not performing, such as a strike, fire, flood, or events which are not the fault of and are beyond the control of the Contractor, the Buyer(s), after setting up a new work schedule, may allow the Contractor to continue work, or treat the termination as a termination for convenience.

LOBBYING

Contractors that apply or bid for an award exceeding \$100,000 must file the required Byrd Anti-Lobbying Amendment certification. Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant or any other contract award covered by 31 U.S.C. § 1352. Each tier must also disclose any lobbying with non-federal funds that takes place in connection with obtaining any Federal award. Pursuant to Federal regulations, the Contractors are required to have all subcontractors providing more than \$100,000.00 in services or materials to also complete this certification and include it with any Bid/Proposal submittal. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

CLEAN AIR

The contractor agrees to comply with all applicable standards, orders and regulations issued pursuant to the Clean Air Act (42 U.S.C. §§ 7401 – 7671q), as amended. The contractor must report and require subcontractors to report any violations to the Federal Transit Administration and the Regional Office of the Environmental Protection Agency (EPA).

CLEAN WATER

The contractor agrees to comply with all applicable standards, orders and regulations issued relating to the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended. The contractor must report and require subcontractors to report any violations to the Federal Transit Administration and the Regional Office of the Environmental Protection Agency (EPA).

CARGO PREFERENCE

For any transport of property or persons, solicitation respondents agree to comply with 46 U.S.C. § 55305 and the U.S. Maritime Administration regulations, "Cargo Preference- Use of U.S. Flag Vessels", 46C.F.R., Part 381, to the extent said regulations apply to the project. The regulations require that U.S. Flag vessels be used to transport at least 50 percent of any federally assisted property. Contractors agree to insert the provisions of this clause in all subcontracts issued pursuant to subsequent contracts or agreements relative to this procurement Project. A waiver from the provision may be sought by the Contractor, through the Buyer, if grounds for a waiver exist. Waivers may require subsequent approval by other regulatory bodies.

FLY AMERICA

For any transport of property or persons, solicitation respondents understand and agree that the Buyer, when using Federal funds, will not participate in the costs of international air transportation of any persons involved in, or property acquired for the project, unless air transportation is provided by U.S. Flag air carriers, to the extent that air service by U.S. Flagged air carriers is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974, as amended, 49 U.S.C., Subsection 40118, and with U.S. GSA regulations, "Use of United States Flag Air Carriers", 41 C.F.R., Subsections 301-10.131 through 301-10.143. Contractors agree to insert the provisions of this clause in all subcontracts issued pursuant to subsequent contracts or agreements relative to this procurement Project.

A waiver from the provision may be sought by the Contractor, through the Buyer, if grounds for a waiver exist. Waivers may require subsequent approval by other regulatory bodies.

DAVIS-BACON ACT

The contractor agrees to comply with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The Contractor agrees to place a copy of the current prevailing wage determination issued by the U.S. DOL in each solicitation for third party subcontract work under the Project, and agrees to refrain from awarding any affected third party subcontract until the Buyer or Contractor agrees to the required wage determination. The contractor agrees to report suspected violations to the buyer.

CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

The contractor agrees to comply with the Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Contracts that involve the employment of mechanics or laborers must comply with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

COPELAND ANTI-KICKBACK ACT

The contractor agrees to comply with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"), as amended, in addition to other requirements that may apply. The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The contractor agrees to report suspected and reported violations to the buyer.

BONDING -- (IDOT has lowered the bond threshold for Federal pass-through funds to \$100,000.)

Performance bonds are required for construction projects costing in excess of One Hundred Thousand Dollars (\$100,000). The Contractor shall furnish a performance bond in an amount equal to one hundred percent (100%) of the contract price. Performance bonds may also be required in other instances, with the bond percentage to be determined in the contract award.

SEISMIC SAFETY

The contractor agrees to comply with the Earthquake Hazards Reduction Act of 1977, as amended, 42 U.S.C. § 7701 et seq., and U.S. DOT regulations, "Seismic Safety," 49 C.F.R. part 41, specifically, 49 C.F.R. § 41.117, as amended for any new buildings and additions to any existing buildings.

PATENT RIGHTS

The Federal Government may acquire patent rights when the contractor produces a patented or patentable invention, improvement, or discovery. The Federal Government's rights arise when the patent or patentable information is conceived or reduced to practice with federal assistance provided through this Underlying Agreement, or when a patent is issued or patented information becomes available as described in the Master Agreement, the contractor or Buyer will notify FTA immediately and provide a detailed report satisfactory to FTA. Unless the Federal Government determines otherwise in writing, irrespective of its status or the status of any Third Party Participant as a large business, small business, state government, state instrumentality, local government, Indian tribe, nonprofit organization, institution of higher education, or individual, the Recipient will transmit the Federal Government's patent rights to FTA, as specified in 35 U.S.C. § 200 et seq and U.S. Department of Commerce regulations, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," 37 C.F.R. part 401.

RIGHTS IN DATA AND COPYRIGHTS

For projects funded through a Federal award with FTA for experimental, developmental, or research work purposes, depending on the nature of the Underlying Agreement, the Federal Government may acquire patent rights when the Recipient or Third Party Participant produces a patented or patentable invention, improvement, or discovery. As such, certain Patent Rights and Data Rights apply to all subject data first produced in the performance of this Contract. The Contractor shall grant the AGENCY intellectual property access and licenses deemed necessary for the work performed under this Agreement and in accordance with the requirements of 37 C.F.R. part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by FTA or U.S. DOT. Subject data includes, but is not limited to: computer software, standards, specifications, engineering drawings and associated lists, process sheets, manuals, technical reports, catalog item identifications, and related information, but do not include financial reports, cost analyses, or other similar information used for performance or administration of the Underlying Agreement.

ENERGY CONSERVATION

The Contractor agrees to comply with the mandatory energy standards and policies of its state energy conservation plans under the Energy Policy and Conservation Act, as amended, 42 U.S.C. § 6321 et seq., as amended.

RECYCLED PRODUCTS

The Contractor agrees to give preference to the purchase and/or provision of recycled products or products that conserve natural resources, where appropriate and applicable, for use in this acquisition, pursuant to the various Environmental Protection Agency (EPA) guidelines contained in 40 CFR, Parts 247-254, as amended.

CONFORMANCE WITH ITS NATIONAL ARCHITECTURE

Solicitation respondents agree to conform, to the extent applicable, to the National Intelligent Transportation Systems (ITS) Architecture and Standards as required by Section 5206(e) of TEA-21, 23 U.S.C. Subsection 502 note, and with FTA Notice: "FTA National ITS Architecture Policy on Transit Projects"; 66 Federal Regulations 1455 seq., January 8, 2001, and other subsequent Federal directives that may be issued regarding ITS.

ADA ACCESS

The Contractor agrees to comply with and assure that they, and any subsequent subcontractor providing work, materials, equipment, or services under a procurement Project, solicitation, or contract will comply with all applicable State and Federal requirements, including but not limited to the most recent guidelines on the Americans with Disability Act of 1990 (ADA), DOT Public Transportation Regulations and the Section 504 of the Rehabilitation act of 1973 and the Architectural Barriers act of 1968, as amended, which requires that buildings and public accommodations be accessible to individuals with disabilities. Contracts for rolling stock or facilities design/construction/renovation must comply with the accessibility requirements of the state of Illinois and Federal requirements.

SAFE OPERATION OF MOTOR VEHICLES

Seat Belt Use -The Contractor is encouraged to adopt and promote on the job seat belt use policies and programs for its employees and other personnel that operate company owned vehicles, company rented vehicles, or personally operated vehicles. The terms "company owned" and "company leased" refer to vehicles owned or leased either by the Contractor or Agency. **Distracted Driving** - The Contractor agrees to adopt and enforce workplace safety policies to decrease crashes caused by distracted drivers, including policies to ban text messaging while using an electronic device supplied by an employer, and driving a vehicle the driver owns or rents, a vehicle Contractor owns, leases, or rents, or a privately owned vehicle when on official business in connection with the work performed under this Contract.

TRAFFICKING IN PERSONS

Contractor and its subcontractors or their employees shall not: (A) engage in severe forms of trafficking in persons during the Contract Term; (B) procure a commercial sex act during the Contract Term; or (C) use forced labor in the performance of the Contract. Contractor shall inform AGENCY immediately of any information Contractor receives from any source alleging a violation of a prohibition in this section. AGENCY may terminate this Contract for any violation of this section; such right of termination is in addition to all other remedies for noncompliance that are available to the AGENCY.

PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT.

a. Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to: 1. Procure or obtain; 2. Extend or renew a contract to procure or obtain; or 3. Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities). i. For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities). ii. Telecommunications or video surveillance services provided by such entities or using such equipment. iii. Telecommunications or video surveillance equipment or services procured or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country. b. In implementing the prohibition under Public Law 115232, section 889, subsection (f), paragraph (1), heads of executive agencies administering loan, grant, or subsidy programs shall prioritize available funding and technical support to assist affected businesses, institutions and organizations as is reasonably necessary for those affected entities to transition from covered communications equipment and services, to procure replacement equipment and services, and to ensure that communications service to users and customers is sustained. c. See Public Law 115232, section 889 for additional information. d. See also § 200.471.

STATE CLAUSES

COMPLETE SCOPE

(This requires a paragraph that clearly states the complete scope of the project.)

ACCESS TO THIRD PARTY CONTRACT RECORDS

The Contractor shall permit the authorized representatives of the Buyer(s), such as the Federal Transit Administration or the State of Illinois to inspect and audit all data and records of the Contractor relating to the Contractor's performance under any subsequent contract or agreement. This applies to all third-party contract records (at any tier), as required. The Contractor and its subcontractors shall maintain books, records, and documents and shall undertake such accounting procedures and practices as may be deemed necessary to assure proper accounting of all funds paid pursuant to any subsequent contract or agreement. All costs charged to items performed under any subsequent contract or agreement shall be supported by properly executed and clearly identified invoices, contracts, vouchers, or checks evidencing in detail the nature and propriety of the charges. These records shall be subject at all reasonable times of the normal business day to inspection, review, or audit by the Buyer, its authorized representative(s), the US Secretary of Transportation, Comptroller, the State Auditor, or other governmental officials authorized by law to monitor the contract or agreement and project site. The Contractor's fiscal management system shall include the capability to provide accurate, current, and complete disclosure of the financial status of any subsequent contract or agreement upon request.

BONDING

Performance bonds are required for construction projects costing in excess of One Hundred Thousand Dollars (\$100,000). The Contractor shall furnish a performance bond in an amount equal to one hundred percent (100%) of the contract price. Performance bonds may also be required in other instances, with the bond percentage to be determined in the contract award.

TERMINATION

The Buyer(s) may terminate this contract for convenience, in whole or in part, at any time by the provision of written notice to the Contractor. The Contractor shall be paid its costs, including contract close-out costs, and profit on work performed up to the time of termination. The Contractor shall promptly submit its termination claim to be paid the Contractor. If the Contractor has any property in its possession belonging to the Buyer(s), the Contractor will account for the same, and dispose of it in the manner the Buyer(s) directs.

LOBBYING

Contractors that apply or bid for an award exceeding \$100,000 must file the required Byrd Anti-Lobbying Amendment certification. Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant or any other contract award covered by 31 U.S.C. § 1352. Each tier must also disclose any lobbying with non-federal funds that takes place in connection with obtaining any Federal award. Pursuant to Federal regulations, the Contractors are required to have all subcontractors providing more than \$100,000.00 in services or materials to also complete this certification and include it with any Bid/Proposal submittal. If any funds other than Federal appropriated funds have been

paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

CERTIFIED PAYROLLS

As applicable (normally construction and service contracts), the Buyers shall obtain from the Contractor, and each subcontractor, a certified copy of each weekly payroll within seven (7) days after the submission of an invoice for completed work. Following a review by the Buyers, or their designated agent, for compliance with state and federal labor laws, the payroll copy shall be retained by the Buyers, for later review by the authorized representatives of the appropriate State of Illinois or Federal agencies.

METHOD OF PAYMENT

(This requires a paragraph that clearly states the method of payment.)

CONTRACT PERIOD

(This requires a paragraph that clearly states the contract period. (i.e. the start date and finish date)

FINANCIAL ASSISTANCE ACKNOWLEDGEMENT

Contracts resulting from procurement solicitations are subject to financial assistance agreements between the Buyer, the Illinois Department of Transportation, and/or the United States Department of Transportation.

PROHIBITED INTEREST OF LOCAL OFFICIAL

No member, or officer, or employee of Carroll County, or local public body with financial interest or control in this contract during their tenure or for one year thereafter shall have any interest, direct or indirect, in this contract or the proceeds thereof.

CONTRACT CHANGES

Any proposed change in this contract shall be submitted to Carroll County for its prior approval.

SUBCONTRACTS

The Contractor shall not enter into any sub-contracts or agreements, or start any work by the work forces of a subcontractor, or use any materials from the stores of a subcontractor, with respect to this acquisition Project and any subsequent contracts, without the prior concurrence of the Buyer(s). All such subcontracts and agreements shall be approved by the Buyer(s).

VENDOR REGISTRATION WITH ILLINOIS DEPARTMENT OF HUMAN RIGHTS

Vendor must provide proof of Registration with the Illinois Department of Human Rights

ASSIGNMENT

The Contractor shall not assign its performance of any portion of the specified services under any subsequent contract or agreement without the advance written consent of the Buyer(s). It is hereby understood and agreed; that said consent must be sought in writing not less than ten (10) calendar days prior to the date of any proposed assignment. The Buyer(s) reserve the right to accept or reject any such assignment, although Buyer acceptance shall not be unreasonably withheld. Acceptance of subcontractor's is contingent upon each subcontractor's ability to comply with the applicable terms, conditions, and clauses, particularly the assurances, contained in any subsequent contract or agreement.

RETENTION OF RECORDS

The Contractor shall comply with 49 U.S.C. § 5325(g), and federal access to records requirements as set forth in the applicable U.S. DOT Common Rules. Contractor is to maintain verifiable records which include all Project eligible costs incurred while completing those tasks contained in any contracted Scope of Work. The Contractor shall retain all books, records, documents, and other material relevant to any subsequent contract or agreement for a period of five (5) calendar years following the Buyer's final payment and all other pending matters are closed. If any litigation, claim, negotiation, audit, or other action involving any contract or agreement for a Project's records has been initiated prior to the expiration of the five-year period, the Contractor shall retain the appropriate records of the Project for the five-year period immediately following completion of the action and resolution of all issues arising from it. The Contractor agrees that the Buyer or its designee shall have full access and the right to examine any of said records at all reasonable times during said period.

OWNERSHIP OF DOCUMENTS

The Contractor shall permit the authorized representatives of the Buyer(s), such as the Federal Transit Administration or the State of Illinois to inspect and audit all data and records of the Contractor relating to the Contractor's performance under any subsequent contract or agreement. This applies to all third party contract records (at any tier), as required. The Contractor and its subcontractors shall maintain books, records, and documents and shall undertake such accounting procedures and practices as may be deemed necessary to assure proper accounting of all funds paid pursuant to any subsequent contract or agreement. All costs charged to items performed under any subsequent contract or agreement shall be supported by properly executed and clearly identified invoices, contracts, vouchers, or checks evidencing in detail the nature and propriety of the charges. These records shall be subject at all reasonable times of the normal business day to inspection, review, or audit by the Buyer, its authorized representative(s), the US Secretary of Transportation, Comptroller, the State Auditor, or other governmental officials authorized by law to monitor the contract or agreement and project site. The Contractor's fiscal management system shall include the capability to provide accurate, current, and complete disclosure of the financial status of any subsequent contract or agreement upon request.

GOVERNMENT (IL) INSPECTION

The Contractor shall permit the authorized representatives of the Buyer(s), such as the Federal Transit Administration or the State of Illinois to inspect and audit all data and records of the Contractor relating to the Contractor's performance under any subsequent contract or agreement. This applies to all third party contract records (at any tier), as required. The Contractor and its subcontractors shall maintain books, records, and documents and shall undertake such accounting procedures and practices as may be deemed necessary to assure proper accounting of all funds paid pursuant to any subsequent contract or agreement. All costs charged to items performed under any subsequent contract or agreement shall be supported by properly executed and clearly identified invoices, contracts, vouchers, or checks evidencing in detail the nature and propriety of the charges. These records shall be subject at all reasonable times of the normal business day to inspection, review, or audit by the Buyer, its authorized representative(s), the US Secretary of Transportation, Comptroller, the State Auditor, or other governmental officials authorized by law to monitor the contract or agreement and project site. The Contractor's fiscal management system shall include the capability to provide accurate, current, and complete disclosure of the financial status of any subsequent contract or agreement upon request.

INSURANCE

The Contractor and his subcontractors shall maintain Workmen's Compensation, Public Liability, Property Damage, and Vehicle Liability Insurance in amounts and on terms satisfactory to the Buyers and any specific insurance requirements noted in a procurement solicitation.

At a minimum, the following insurance requirements shall be met by the Contractor. When applicable, more stringent or revised insurance requirements may be required.

The selected Contractor shall obtain and keep in force, at its own expense, during the full term of any subsequent contract or agreement the following insurance coverage:

1. Statutory Workers' Compensation and Employer's Liability Insurance - All employees of the Contractor performing work under any Contract or Agreement for this Project shall be insured in the statutory amount required to comply with the laws of the State of Illinois, or their respective State of incorporation, as appropriate.
2. Comprehensive Vehicle Liability Insurance - All vehicles used in conjunction with the performance of any Project Agreement, whether owned, non-owned, leased, or hired shall be insured; limits for bodily injury or death shall not be less than Five Hundred Thousand and Zero One-Hundredths Dollars (\$500,000.00) per person and One Million and Zero One-Hundredths Dollars (\$1,000,000.00) per occurrence, and property damage limits of not less than Five Hundred Thousand and Zero One-Hundredths Dollars (\$500,000.00); or as an alternative, not less than One Million and Zero One-Hundredths Dollars (\$1,000,000.00) combined single-limit coverage.
3. Comprehensive General Liability Insurance - When applicable, the Contractor shall maintain this insurance with limits for bodily injury or death of not less than Five Hundred Thousand and Zero One-hundredths Dollars (\$500,000.00) per incident, and One Million and Zero One-hundredths Dollars (\$1,000,000.00) aggregate. This insurance coverage must cover at least the following types of coverage:
 - a. Operations - Premises Liability;
 - b. Independent Contractor's Liability;
 - c. Broad Form Contractual Liability, covering the Contractor's obligations under any contract or agreement for the Project;
 - d. Products Liability;
 - e. Completed Operations Liability;
 - f. Personal Injury Liability, including claims arising from employees of the contractor; and
 - g. Broad Form Property Damage Liability.
4. Umbrella Liability Insurance of not-less-than One Million Dollars (\$1,000,000.00).

All such insurance, when required, shall be provided by insurance companies having a Best's rating of not less than A+XII, as shown in the most current issue of Best's Key Rating Guide, Property - Casualty.

The Contractor shall indemnify and hold the Buyer harmless against any direct or indirect damages that shall be suffered or claimed for injuries to persons or property during the performance of the work described in any subsequent contract or agreement for this Project. Notwithstanding, the Buyer reserves all claims or rights of action against the Contractor as may be required in the best interests of the Buyer.

The Buyer shall be named specifically as an additionally insured party for that insurance coverage required for a given Project procurement. A Certificate of Insurance with the Buyer listed as an additionally insured party shall be provided within ten (10) calendar days following the execution of a contract or agreement. The Contractor's insurer shall agree to give the Buyer a minimum of ten (10) calendar days advance written notice of a cancellation of insurance or a reduction in coverage below the limits set forth in the contract or herein. Coverage in the minimum amounts set forth herein shall not be construed to relieve the Contractor from liabilities in excess of such coverage. The Contractor and all of its insurers shall waive all rights of recovery or subrogation against the Buyer and their insurance companies. Both parties agree to provide prompt notice in writing of the institution of any suit or proceeding and permit defense of the same, and will provide all needed information and assistance to enable either party to do so. The Contractor shall give immediate notice to Buyer of any suit, claim, or action filed which arises out of the performance of any contract or agreement. Copies of all pertinent papers shall be supplied to the appropriate party immediately.

When applicable, the Contractor shall require its subcontractors to obtain an amount of insurance coverage which is deemed adequate by the Contractor, for their levels of Project participation. The Contractor shall be liable to the extent that any subcontractor insurance coverage is inadequate. Subcontractors shall submit insurance certificates evidencing coverage, prior to any commencement of work. The Buyer reserves the right to inspect Contractor and Subcontractor insurance policies, in regard to insurance requirements, prior to the commencement of any work.

PRIME CONTRACTOR PARTICIPATION

When appropriate, normally construction and service-related contracts, the selected Contractor will be designated the prime contractor and shall normally perform, with his own staff, work equivalent to at least fifty percent (50%) of the total amount of work for the Project. Only non-equipment and materials pay items of a contract will be used in computing the total amount of work conducted by the prime contractor at the work site. The participation percentage of a prime contractor is normally negotiable until finalized in an awarded contract.

WARRANTY OF CONSTRUCTION

A warranty of construction will normally be provided for construction projects. Construction warranties will normally be for a minimum period of one (1) calendar year, unless otherwise noted in the contract award, from the date of each Project completion, as evidenced by the date of final acceptance of the work. At a minimum, the Contractor warrants that work performed under any contract conforms to the contract requirements and is free of any defect of equipment, material, or workmanship performed by the Contractor or any of its subcontractors or suppliers. The Buyers shall be entitled to all warranties as provided by law.

Under this warranty condition, the Contractor shall remedy at its own expense any such failure to conform, or any such defect. Nothing in the above intends or implies that this warranty provision shall apply to work which has been abused or neglected by the Buyer. The Contractor shall not limit or exclude any implied warranties, and any attempt to do so shall render a contract voidable at the option of the Buyer. The Contractor warrants that the goods and equipment furnished will conform to the specifications, drawings, plans, descriptions or requirements noted in the solicitation or submittal packages, and any subsequent contract or agreement, as amended. The Contractor warrants that any construction services, work, or materials purchased by the Buyer will conform to the standards promulgated by the U.S. Department of Labor, under the Occupational Safety and Health Act (OSHA) of 1970. Construction warranties may be covered in further detail by the Construction Specifications of a given solicitation package.

This contract is for one year beginning on July 1, 2026 and ending on June 30, 2027.

Julie Bickelhaupt
Carroll County Board Chairman

Date

Craig Dimmick
Carroll County Senior Services
Organization Board Chairman

Date



Using Federal Funds? ☐ Yes ☒ No

Agreement For

State Funded PE

Agreement Type

Original

Using State Funds (Non-MFT)? ☒ Yes ☐ No

LOCAL PUBLIC AGENCY

Local Public Agency	County	Section Number	Job Number
Carroll County	Carroll	25-04121-00-BR	
Project Number	Contact Name	Phone Number	Email
	Sara Renkes, P.E.	(815) 244-3195	coengr@carrollcountyil.gov

SECTION PROVISIONS

Local Street/Road Name	Key Route	Length	Structure Number
North Meyers Road		40	008-3213
Location Termini			Add Location
Back to Back of Abutments			Remove Location

Project Description

This initial consultant engineering agreement will result in a BCR that will determine whether to rehabilitate or replace the structure and will establish the scope to design the rehabilitation or replacement.

A successor consultant engineering agreement will complete Phase I and Phase II engineering to design the rehabilitation or replacement.

Construction of the rehabilitation or replacement will follow.

Engineering Funding	☒ MFT/TBP ☐ State ☐ Other	
Anticipated Construction Funding	☐ Federal ☒ MFT/TBP ☐ State ☐ Other	

AGREEMENT FOR

☒ Phase I - Preliminary Engineering ☐ Phase II - Design Engineering

CONSULTANT

Prime Consultant (Firm) Name	Contact Name	Phone Number	Email
WHKS & Co	Cory Chamberlain	(217) 483-9457	cchamberlain@whks.com
Address	City	State	Zip Code
3501 Constitution Dr. Suite B.	Springfield	IL	62711

THIS AGREEMENT IS MADE between the above Local Public Agency (LPA) and Consultant (ENGINEER) and covers certain professional engineering services in connection with the improvement of the above SECTION. Project funding allotted to the LPA by the State of Illinois under the general supervision of the State Department of Transportation, hereinafter called the "DEPARTMENT," will be used entirely or in part to finance ENGINEERING services as described under AGREEMENT PROVISIONS.

Since the services contemplated under the AGREEMENT are professional in nature, it is understood that the ENGINEER, acting as an individual, partnership, firm or legal entity, qualifies for professional status and will be governed by professional ethics in its relationship to the LPA and the DEPARTMENT. The LPA acknowledges the professional and ethical status of the ENGINEER by entering into an AGREEMENT on the basis of its qualifications and experience and determining its compensation by mutually satisfactory negotiations.

WHEREVER IN THIS AGREEMENT or attached exhibits the following terms are used, they shall be interpreted to mean:

Regional Engineer

Deputy Director, Office of Highways Project Implementation, Regional Engineer, Department of

AGREEMENT EXHIBITS

The following EXHIBITS are attached hereto and made a part of hereof this AGREEMENT:

- ☒ EXHIBIT A: Scope of Services
- ☒ EXHIBIT B: Project Schedule
- ☒ EXHIBIT C: Qualification Based Selection (QBS) Checklist
- ☐ EXHIBIT D: Cost Estimate of Consultant Services (BLR 05513 or BLR 05514)
- ☐ EXHIBIT ____ : Direct Costs Summary Sheet
- ☒ Exhibit E: Consultant Engineering Est-Specific Rate
- ☐ _____
- ☐ _____

I. THE ENGINEER AGREES,

1. To perform or be responsible for the performance of the Scope of Services presented in EXHIBIT A for the LPA in connection with the proposed improvements herein before described.
2. The Classifications of the employees used in the work shall be consistent with the employee classifications and estimated staff hours. If higher-salaried personnel of the firm, including the Principal Engineer, perform services that are to be performed by lesser-salaried personnel, the wage rate billed for such services shall be commensurate with the payroll rate for the work performed.
3. That the ENGINEER shall be responsible for the accuracy of the work and shall promptly make necessary revisions or corrections required as a result of the ENGINEER'S error, omissions or negligent acts without additional compensation. Acceptance of work by the LPA or DEPARTMENT will not relieve the ENGINEER of the responsibility to make subsequent correction of any such errors or omissions or the responsibility for clarifying ambiguities.
4. That the ENGINEER will comply with applicable Federal laws and regulations, State of Illinois Statutes, and the local laws or ordinances of the LPA.
5. To pay its subconsultants for satisfactory performance no later than 30 days from receipt of each payment from the LPA.
6. To invoice the LPA, The ENGINEER shall submit all invoices to the LPA within three months of the completion of the work called for in the AGREEMENT or any subsequent Amendment or Supplement.
7. The ENGINEER or subconsultant shall not discriminate on the basis of race, color, national origin or sex in the performance of this AGREEMENT. The ENGINEER shall carry out applicable requirements of 49 CFR part 26 in the administration of US Department of Transportation (US DOT) assisted contract. Failure by the Engineer to carry out these requirements is a material breach of this AGREEMENT, which may result in the termination of this AGREEMENT or such other remedy as the LPA deems appropriate.
8. That none of the services to be furnished by the ENGINEER shall be sublet, assigned or transferred to any other party or parties without written consent of the LPA. The consent to sublet, assign or otherwise transfer any portion of the services to be furnished by the ENGINEER shall be construed to relieve the ENGINEER of any responsibility for the fulfillment of this AGREEMENT.
9. For Preliminary Engineering Contracts:
 - (a) To attend meetings and visit the site of the proposed improvement when requested to do so by representatives of the LPA or the DEPARTMENT, as defined in Exhibit A (Scope of Services).
 - (b) That all plans and other documents furnished by the ENGINEER pursuant to the AGREEMENT will be endorsed by the ENGINEER and affixed the ENGINEER's professional seal when such seal is required by law. Such endorsements must be made by a person, duly licensed or registered in the appropriate category by the Department of Professional Regulation of the State of Illinois. It will be the ENGINEER's responsibility to affix the proper seal as required by the Bureau of Local Roads and Streets manual published by the DEPARTMENT.
 - (c) That the ENGINEER is qualified technically and is thoroughly conversant with the design standards and policies applicable for the PROJECT; and that the ENGINEER has sufficient properly trained, organized and experienced personnel to perform the services enumerated in Exhibit A (Scope of Services).
10. That the engineering services shall include all equipment, instruments, supplies, transportation and personnel required to perform the duties of the ENGINEER in connection with this AGREEMENT (See DIRECT COST tab in BLR 05513 or BLR 05514).

II. THE LPA AGREES,

1. To certify by execution of this AGREEMENT that the selection of the ENGINEER was performed in accordance with the Professional Services Selection Act (50 ILCS 510) (Exhibit C).
2. To furnish the ENGINEER all presently available survey data, plans, specifications, and project information.
3. To pay the ENGINEER:

- (a) For progressive payments - Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LPA, monthly payments for the work performed shall be due and payable to the ENGINEER, such payments to be equal to the value of the partially completed work minus all previous partial payments made to the ENGINEER.
- (b) Final payment - Upon approval of the work by the LPA but not later than 60 days after the work is completed and reports have been made and accepted by the LPA and DEPARTMENT a sum of money equal to the basic fee as determined in this AGREEMENT less the total of the amount of partial payments previously paid to the ENGINEER shall be due and payable to the ENGINEER.

(c) For Non-Federal County Projects - (605 ILCS 5/5-409)

- (1) For progressive payments - Upon receipt of monthly invoices from the ENGINEER and the approval thereof by the LPA, monthly payments for the work performed shall be due and payable to the ENGINEER. Such payments to be equal to the value of the partially completed work in all previous partial payments made to the ENGINEER.
- (2) Final payment - Upon approval of the work by the LPA but not later than 60 days after the work is completed and reports have been made and accepted by the LPA and STATE, a sum of money equal to the basic fee as determined in the AGREEMENT less the total of the amount of partial payments previously paid to the ENGINEER shall be due and payable to the ENGINEER.

4. To pay the ENGINEER as compensation for all services rendered in accordance with the AGREEMENT on the basis of the following compensation method as discussed in 5-5.10 of the BLR Manual.

Method of Compensation:

☐ Percent

☐ Lump Sum

☒ Specific Rate \$18,032.50 (Maximum Fee \$150,000)

☐ Cost plus Fixed Fee:

Total Compensation = DL + DC + OH + FF

Where:

DL is the total Direct Labor,

DC is the total Direct Cost,

OH is the firm's overhead rate applied to their DL and

FF is the Fixed Fee.

Where FF = (0.33 + R) DL + %SubDL, where R is the advertised Complexity Factor and %SubDL is 10% profit allowed on the direct labor of the subconsultants.

The Fixed Fee cannot exceed 15% of the DL + OH.

5. The recipient shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any US DOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The recipient shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of US DOT-assisted contracts. The recipient's DBE program, as required by 49 CFR part 26 and as approved by US DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as violation of this AGREEMENT. Upon notification to the recipient of its failure to carry out its approved program, the Department may impose sanctions as provided for under part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C 3801 et seq.).

III. IT IS MUTUALLY AGREED,

1. To maintain, for a minimum of 3 years after the completion of the contract, adequate books, records and supporting documents to verify the amount, recipients and uses of all disbursements of funds passing in conjunction with the contract; the contract and all books, records and supporting documents related to the contract shall be available for review and audit by the Auditor General, and the DEPARTMENT; the Federal Highways Administration (FHWA) or any authorized representative of the federal government, and to provide full access to all relevant materials. Failure to maintain the books, records and supporting documents required by this section shall establish a presumption in favor of the DEPARTMENT for the recovery of any funds paid by the DEPARTMENT under the contract for which adequate books, records and supporting documentation are not available to support their purported disbursement.

2. That the ENGINEER shall be responsible for any all damages to property or persons out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and save harmless the LPA, the DEPARTMENT, and their officers, agents and employees from all suits, claims, actions or damages liabilities, costs or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy.

The LPA will notify the ENGINEER of any error or omission believed by the LPA to be caused by the negligence of the ENGINEER as soon as practicable after the discovery. The LPA reserves the right to take immediate action to remedy any error or omission if notification is not successful; if the ENGINEER fails to reply to a notification; or if the conditions created by the error or omission are in need of urgent correction to avoid accumulation of additional construction costs or damages to property and

reasonable notice is not practicable.

3. This AGREEMENT may be terminated by the LPA upon giving notice in writing to the ENGINEER at the ENGINEER's last known post office address. Upon such termination, the ENGINEER shall cause to be delivered to the LPA all drawings, plats, surveys, reports, permits, agreements, soils and foundation analysis, provisions, specifications, partial and completed estimates and data, if any from soil survey and subsurface investigation with the understanding that all such materials becomes the property of the LPA. The LPA will be responsible for reimbursement of all eligible expenses incurred under the terms of this AGREEMENT up to the date of the written notice of termination.
4. In the event that the DEPARTMENT stops payment to the LPA, the LPA may suspend work on the project. If this agreement is suspended by the LPA for more than thirty (30) calendar days, consecutive or in aggregate, over the term of this AGREEMENT, the ENGINEER shall be compensated for all services performed and reimbursable expenses incurred prior to receipt of notice of suspension. In addition, upon the resumption of services the LPA shall compensate the ENGINEER, for expenses incurred as a result of the suspension and resumption of its services, and the ENGINEER's schedule and fees for the remainder of the project shall be equitably adjusted.
5. This AGREEMENT shall continue as an open contract and the obligations created herein shall remain in full force and effect until the completion of construction of any phase of professional services performed by others based upon the service provided herein. All obligations of the ENGINEER accepted under this AGREEMENT shall cease if construction or subsequent professional services are not commenced within 5 years after final payment by the LPA.
6. That the ENGINEER shall be responsible for any and all damages to property or persons arising out of an error, omission and/or negligent act in the prosecution of the ENGINEER's work and shall indemnify and have harmless the LPA, the DEPARTMENT, and their officers, employees from all suits, claims, actions or damages liabilities, costs or damages of any nature whatsoever resulting there from. These indemnities shall not be limited by the listing of any insurance policy.
7. The ENGINEER and LPA certify that their respective firm or agency:
 - (a) has not employed or retained for commission, percentage, brokerage, contingent fee or other considerations, any firm or person (other than a bona fide employee working solely for the LPA or the ENGINEER) to solicit or secure this AGREEMENT,
 - (b) has not agreed, as an express or implied condition for obtaining this AGREEMENT, to employ or retain the services of any firm or person in connection with carrying out the AGREEMENT or
 - (c) has not paid, or agreed to pay any firm, organization or person (other than a bona fide employee working solely for the LPA or the ENGINEER) any fee, contribution, donation or consideration of any kind for, or in connection with, procuring or carrying out the AGREEMENT.
 - (d) that neither the ENGINEER nor the LPA is/are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency,
 - (e) has not within a three-year period preceding the AGREEMENT been convicted of or had a civil judgment rendered against them for commission of fraud or criminal offense in connection with obtaining, attempting to obtain or performing a public (Federal, State or local) transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property.
 - (f) are not presently indicated for or otherwise criminally or civilly charged by a government entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph and
 - (g) has not within a three-year period preceding this AGREEMENT had one or more public transaction (Federal, State, local) terminated for cause or default.

Where the ENGINEER or LPA is unable to certify to any of the above statements in this clarification, an explanation shall be attached to this AGREEMENT.

8. In the event of delays due to unforeseeable causes beyond the control of and without fault or negligence of the ENGINEER no claim for damages shall be made by either party. Termination of the AGREEMENT or adjustment of the fee for the remaining services may be requested by either party if the overall delay from the unforeseen causes prevents completion of the work within six months after the specified completion date. Examples of unforeseen causes included but are not limited to: acts of God or a public enemy; acts of the LPA, DEPARTMENT, or other approving party not resulting from the ENGINEER's unacceptable services; fire; strikes; and floods.

If delays occur due to any cause preventing compliance with the PROJECT SCHEDULE, the ENGINEER shall apply in writing to the LPA for an extension of time. If approved, the PROJECT SCHEDULE shall be revised accordingly.

9. By execution of this AGREEMENT the LPA and ENGINEER certify compliance with the Drug Free Workplace (30 ILCS 580). The Drug Free Workplace Act requires that no grantee or contractor shall receive a grant or be considered for the purpose of being awarded a contract for the procurement of any property or service from the DEPARTMENT unless that grantee or contractor will provide a drug free workplace. False certification or violation of the certification may result in sanctions including, but not limited to suspension of contract on grant payments, termination of a contract or grant and debarment of the contracting or grant opportunities with the DEPARTMENT for at least one (1) year but not more than (5) years.

For the purpose of this certification, "grantee" or "Contractor" means a corporation, partnership or an entity with twenty-five (25) or more employees at the time of issuing the grant or a department, division or other unit thereof, directly responsible for the specific performance under contract or grant of \$5,000 or more from the DEPARTMENT, as defined the Act.

The contractor/grantee certifies and agrees that it will provide a drug free workplace by:

- (a) Publishing a statement:

- (1) Notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a

- controlled substance, including cannabis, is prohibited in the grantee's or contractor's workplace.
- (2) Specifying actions that will be taken against employees for violations of such prohibition.
 - (3) Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
 - (a) abide by the terms of the statement; and
 - (b) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than (5) days after such conviction.
 - (b) Establishing a drug free awareness program to inform employees about:
 - (1) The dangers of drug abuse in the workplace;
 - (2) The grantee's or contractor's policy to maintain a drug free workplace;
 - (3) Any available drug counseling, rehabilitation and employee assistance program; and
 - (4) The penalties that may be imposed upon an employee for drug violations.
 - (c) Providing a copy of the statement required by subparagraph (a) to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
 - (d) Notifying the contracting, or granting agency within ten (10) days after receiving notice under part (b) of paragraph (3) of subsection (a) above from an employee or otherwise, receiving actual notice of such conviction.
 - (e) Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program.
 - (f) Assisting employees in selecting a course of action in the event drug counseling, treatment and rehabilitation is required and indicating that a trained referral team is in place.

Making a good faith effort to continue to maintain a drug free workplace through implementation of the Drug Free Workplace Act, the ENGINEER and LPA agree to meet the PROJECT SCHEDULE outlined in EXHIBIT B. Time is of the essence on this project and the ENGINEER's ability to meet the PROJECT SCHEDULE will be a factor in the LPA selecting the ENGINEER for future projects. The ENGINEER will submit progress reports with each invoice showing work that was completed during the last reporting period and work they expect to accomplish during the following period.

10. Due to the physical location of the project, certain work classifications may be subject to the Prevailing Wage Act (820 ILCS 130/0.01 et seq.).
11. For Preliminary Engineering Contracts:
 - (a) That tracing, plans, specifications, estimates, maps and other documents prepared by the ENGINEER in accordance with this AGREEMENT shall be delivered to and become the property of the LPA and that basic survey notes, sketches, charts, CADD files, related electronic files, and other data prepared or obtained in accordance with this AGREEMENT shall be made available, upon request to the LPA or to the DEPARTMENT, without restriction or limitation as to their use. Any re-use of these documents without the ENGINEER involvement shall be at the LPA's sole risk and will not impose liability upon the ENGINEER.
 - (b) That all reports, plans, estimates and special provisions furnished by the ENGINEER shall conform to the current Standard Specifications for Road and Bridge Construction, Bureau of Local Roads and Streets Manual or any other applicable requirements of the DEPARTMENT, it being understood that all such furnished documents shall be approved by the LPA and the DEPARTMENT before final acceptance. During the performance of the engineering services herein provided for, the ENGINEER shall be responsible for any loss or damage to the documents herein enumerated while they are in the ENGINEER's possession and any such loss or damage shall be restored at the ENGINEER's expense.

AGREEMENT SUMMARY

Prime Consultant (Firm) Name	TIN/FEIN/SS Number	Agreement Amount
WHKS & Co	42-0943938	\$18,032.50

Subconsultants	TIN/FEIN/SS Number	Agreement Amount
Subconsultant Total		
Prime Consultant Total		\$18,032.50
Total for all work		\$18,032.50

AGREEMENT SIGNATURES

Executed by the LPA:

Attest: The

Local Public Agency Type
County

 of

Local Public Agency
Carroll County

By (Signature & Date)

By (Signature & Date)

Local Public Agency
Carroll County

Local Public Agency Type
County

Clerk

Title
COUNTY BOARD CHAIR

(SEAL)

Executed by the ENGINEER:

Attest: Prime Consultant (Firm) Name
WHKS & Co

By (Signature & Date)

Chad Hodel
Digitally signed by Chad Hodel
DN: cn=Chad Hodel, o=WHKS & Co.,
Inc., email=chodel@whks.com, c=US
Date: 2026.03.03 11:16:41 -06'00'

Title
Vice President

By (Signature & Date)

Cory Chamberlain
Digitally signed by Cory
Chamberlain
Date: 2026.03.03 10:20:44 -06'00'

Title
Vice President

For information about IDOTs collection and use of confidential information review the department's [Identity Protection Policy](#).

Local Public Agency	Prime Consultant (Firm) Name	County	Section Number
Carroll County	WHKS & Co	Carroll	25-04121-00-BR

**EXHIBIT A
SCOPE OF SERVICES**

To perform or be responsible for the performance of the engineering services for the LPA, in connection with the PROJECT herein before described and enumerated below

Perform field inspection, complete construction cost estimates, and prepare Abbreviated Bridge Condition Report (ABCR) for SN 008-3213.

The existing structure is a single-span, steel stringer bridge with CIP concrete deck supported by pile bent abutments. The structure is in poor overall condition. Based on preliminary review, the following will be investigated as possible alternatives:

1. Complete Bridge Replacement with PPC Deck Beam Bridge
2. Superstructure Replacement with PPC Deck Beam or Steel Beams.
3. Superstructure Repair (beam repair/strengthening/painting)
4. A "Do Nothing" Scenario

No special access equipment and/or access methods are assumed in the direct cost.

Client to provide plans or other data necessary for the completion of the project including, but not limited to, existing construction documents, photographs, design data, repair history, traffic counts, and existing survey data

Local Public Agency	Prime Consultant (Firm) Name	County	Section Number
Carroll County	WHKS & Co	Carroll	25-04121-00-BR

**EXHIBIT B
PROJECT SCHEDULE**

ABCR schedule to be completed in coordination with the county to meet anticipated January 2028 letting date for any repair, rehabilitation or replacement.

Local Public Agency	Prime Consultant (Firm) Name	County	Section Number
Carroll County	WHKS & Co	Carroll	25-04121-00-BR

Exhibit C
Qualification Based Selection (QBS) Checklist

The LPA must complete Exhibit C. If the value meets or will exceed the small dollar threshold in 50 ILCS 510, QBS requirements must be followed. Under the threshold, QBS requirements do not apply. The small dollar threshold is adjusted annually and can be found in IDOT Circular Letters. If the value is under the threshold with federal funds being used, federal small purchase guidelines must be followed.

☐ Form Not Applicable (engineering services less than the threshold)

Items 1-13 are required when using federal funds and QBS process is applicable. Items 14-16 are required when using State funds and the QBS process is applicable.

		No	Yes
1	Do the written QBS policies and procedures discuss the initial administration (procurement, management and administration) concerning engineering and design related consultant services?	☐	☐
2	Do the written QBS policies and procedures follow the requirements as outlined in Section 5-5 and specifically Section 5-5.06 (e) of the BLRS Manual?	☐	☐
3	Was the scope of services for this project clearly defined?	☐	☐
4	Was public notice given for this project?	☐	☐
5	Do the written QBS policies and procedures cover conflicts of interest?	☐	☐
6	Do the written QBS policies and procedures use covered methods of verification for suspension and debarment?	☐	☐
7	Do the written QBS policies and procedures discuss the methods of evaluation?	☐	☐
Project Criteria		Weighting	
8	Do the written QBS policies and procedures discuss the method of selection?	☐	☐
Selection committee (titles) for this project			
Top three consultants ranked for this project in order			
1			
2			
3			
9	Was an estimated cost of engineering for this project developed in-house prior to contract negotiation?	☐	☐
10	Were negotiations for this project performed in accordance with federal requirements.	☐	☐
11	Were acceptable costs for this project verified?	☐	☐
12	Do the written QBS policies and procedures cover review and approving for payment, before forwarding the request for reimbursement to IDOT for further review and approval?	☐	☐
13	Do the written QBS policies and procedures cover ongoing and finalizing administration of the project (monitoring, evaluation, closing-out a contract, records retention, responsibility, remedies to violations or breaches to a contract, and resolution of disputes)?	☐	☐
14	QBS according to State requirements used?	☐	☒
15	Existing relationship used in lieu of QBS process?	☒	☐
16	LPA is a home rule community (Exempt from QBS).	☒	☐

**Exhibit
Direct Costs Worksheet**

Local Public Agency	County	Section Number	Job Number
Carroll County	Carroll	25-04121-00-BR	

Consultant/Subconsultant Name

ITEM	ALLOWABLE	QUANTITY	CONTRACT RATE	TOTAL
Per Diem (Per Federal GSA)	Up to Federal rate maximum			
Lodging (per Federal GSA)	Actual Cost (Up to Federal rate maximum)			
Lodging Taxes and Fees (per Federal GSA)	Actual Cost			
Air Fare	Coach rate, actual cost, requires minimum two weeks; notice, with prior IDOT approval			
Vehicle Mileage (per Federal GSA)	Up to federal rate maximum	620	\$0.72	\$449.50
Vehicle Owned or Leased (No mileage charged allowed)	\$32.50/half day (4 hours or less) or \$65/full			
Vehicle Rental	Actual Cost (Up to \$55/day)			
Tolls	Actual Cost			
Parking	Actual Cost			
Overtime	Premium portion (Submit supporting documentation)			
Shift Differential	Actual Cost (Based on firm's policy)			
Overnight Delivery/Postage/Courier Service	Actual Cost (Submit supporting documentation)			
Copies of Deliverables/Mylars (In-house)	Actual Cost (Submit supporting documentation)			
Copies of Deliverables/Mylars (Outside)	Actual Cost (Submit supporting documentation)			
Project Specific Insurance	Actual Cost			
Monuments (Permanent)	Actual Cost			
Photo Processing	Actual Cost			
2-Way Radio (Survey or Phase III Only)	Actual Cost			
Telephone Usage (Traffic System Monitoring Only)	Actual Cost			
CADD	Actual Cost (Max \$15/hour)			
Web Site	Actual Cost (Submit supporting documentation)			
Advertisements	Actual Cost (Submit supporting documentation)			
Public Meeting Facility Rental	Actual Cost (Submit supporting documentation)			
Public Meeting Exhibits/Renderings & Equipment	Actual Cost (Submit supporting documentation)			
Recording Fees	Actual Cost			
Transcriptions (specific to project)	Actual Cost			
Courthouse Fees	Actual Cost			
Storm Sewer Cleaning and Televising	Actual Cost (Requires 2-3 quotes with IDOT approval)			

ITEM	ALLOWABLE	QUANTITY	CONTRACT RATE	TOTAL
Traffic Control and Protection	Actual Cost (Requires 2-3 quotes with IDOT approval)			
Aerial Photography and Mapping	Actual Cost (Requires 2-3 quotes with IDOT approval)			
Utility Exploratory Trenching	Actual Cost (Requires 2-3 quotes with IDOT approval)			
Testing of Soil Samples	Actual Cost			
Lab Services	Actual Cost (Provide breakdown of each cost)			
Equipment and/or Specialized Equipment Rental	Actual Cost (Requires 2-3 quotes with IDOT approval)			
TOTAL DIRECT COSTS:				\$449.50



EXHIBIT E

Engineering Estimate Summary	
WHKS Labor Fee (Est)	\$ 17,582.50
WHKS Direct Cost (Est)	\$ 450.00
Survey/ROW Plats (N.A.)	\$ -
Soil Borings (N.A.)	\$ -
Contingency 0%	\$ -
Total Engineering Estimate	\$ 18,032.50

3501 Constitution Drive, Suite B
Springfield, IL 62711
Phone: (217) 483-WHKS
Fax: (217) 483-9458

Project Data

Client: Carroll County

Route: North Meyers Road

Section No.: 25-04121-00-BR

Structure #'s: 008-3213

Scope: Proposed alternatives to be investigated include Complete Replacement, Superstructure Replacement, Superstructure Repair (beam repair/strengthening/painting), and Do Nothing. Review existing plans and inspection data, perform supplemental field inspection, and prepare BCR. The goal is to assist the county to determine what work is needed and to complete a construction cost estimate for each alternative for determination of scope. This project is being financed in part with Township Bridge Funds and Local Funds with a desired January 2028 letting. No special access equipment and/or access methods are assumed in the direct cost.

Item Description	Total Hours	Project Manager	Transportation Eng III	Transportation Eng II	Transportation Eng I	Structural Eng III	Structural Eng II	Structural Eng I	Hydraulic Eng III	Hydraulic Eng II	Hydraulic Eng I	Engineering Tech III	Engineering Tech II	Engineering Tech I	Const Observer	Admin.
001 SN 008-3213 (1-Span Steel Multi-Beam)																
01 Project Admin & Management	4	4														
02 Billing/Invoicing (2 invoices @ 0.5hrs/invoice)	1	1														
03 Project Kickoff & Closeout	4	2						1								
04 Preparation, Travel, & Field Inspection	20					10						10				
05 Abbreviated Bridge Condition Report (BCR)	53	1				24		24				4				
06 Abbreviated Substructure Analysis (If Required)	4					2		2								
07 QC/QA	4	2				2										
Labor Hours Subtotal	90	10	0	0	0	39	0	27	0	0	0	14	0	0	0	0
Labor Costs Subtotal	\$ 17,582.50	\$ 2,275.00	\$ -	\$ -	\$ -	\$ 8,872.50	\$ -	\$ 4,387.50	\$ -	\$ -	\$ -	\$ 2,047.50	\$ -	\$ -	\$ -	\$ -
	97.5%															
Total Labor Hours	90	10	0	0	0	39	0	27	0	0	0	14	0	0	0	0
Total Labor Cost	\$ 17,582.50	\$ 2,275.00	\$ -	\$ -	\$ -	\$ 8,872.50	\$ -	\$ 4,387.50	\$ -	\$ -	\$ -	\$ 2,047.50	\$ -	\$ -	\$ -	\$ -

STATE OF ILLINOIS,
County of Carroll }
 }ss.
Road District of }
the Township Freedom }

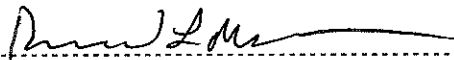
To the County Board of Carroll County, Illinois:

The undersigned, Highway Commissioner of the Road District of the Township Freedom
in said County, would respectfully represent that Bridge needs to be Replaced
over the East Fork Plum River where the same is crossed by the highway
Meyers Road

in said Road District, for which said work the Road District of Freedom is wholly
responsible; that the total cost of said work will be \$703,000.00 Dollars,
which sum will be more than two cents on the One Hundred Dollars valuation on the latest assessment
roll of said Road District, and the levy for road and bridge tax for the two years last past in said Road District
was in each year not less than the maximum allowable rate as provided for in Section 56 of an Act entitled,
"An Act to revise the law in relation to roads and bridges," approved June 27, 1913, in force July 1, 1913, as
amended, the major part of which levy is needed for the ordinary repair of roads and bridges in said Road
District.

Wherefore, the said Highway Commissioner hereby petitions you for aid, and for an appropriation
from the County Treasury of a sum sufficient to meet one half the expenses of said bridge or other work,
said Road District being prepared to furnish the other half of the amount required.

Dated at Mt. Carroll, this 7th day of October, A. D. 2025


Highway Commissioner

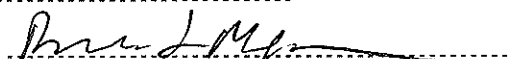
STATE OF ILLINOIS,
County of Carroll }
 }ss.
Road District of }
the Township Freedom }

I, the undersigned Highway Commissioner of the Road District of the Township Freedom
County aforesaid, hereby state that I have made a careful estimate of the probable cost of the:

Replacement of Structure 008-3213 and ALL associated Work.

	CO BR FUND	FREEDOM TWP	TWP BR FUND	TOTALS
Pre Eng:	\$ 7,500.00	\$ 7,500.00	\$ 40,000.00	\$ 55,000.00
Const:	\$60,000.00	\$ 60,000.00	\$ 480,000.00	\$600,000.00
Const Eng:	\$ 4,800.00	\$ 4,800.00	\$ 38,400.00	\$ 48,000.00
Totals:	\$ 72,300.00	\$ 72,300.00	\$ 558,400.00	\$ 703,000.00

and I do estimate that the probable cost of the same will be \$703,000.00 Dollars.
Witness my hand this 6th day of _____, A. D. 2025


Highway Commissioner

RESOLUTION

WHEREAS, The County of Carroll has entered into an agreement with the State of Illinois for the Engineering and Construction for Section 25-04121-00-BR, Carroll County, and,

WHEREAS, in compliance with the aforementioned agreement, it is necessary for the County to appropriate funds to pay its share of the cost of the improvement,

NOW THEREFORE, be it resolved that there is hereby appropriated the sum of Seventy-Two Thousand and Three Hundred Dollars (\$72,300) of County Bridge Funds, thereof or as may be necessary to pay the cost of Engineering and Construction for this improvement as provided in the Agreement, and,

BE IT FURTHER RESOLVED, that the County agrees to pass a supplemental resolution to provide necessary funds for its share of the cost of this improvement if the amount appropriated herein proves to be insufficient to cover said cost.

I, Amy Buss, County Clerk in and for said County, in the State of Illinois, hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by the County Board of Carroll County, held at Mount Carroll on October 7, 2025.

{SEAL}



Amy R. Buss

Carroll County Clerk