WHEREAS, Fayette County desires to replace the existing structure over Flat Creek, where the same is
crossed by T.R. 312 (N 1400 Street), southeast of Shobonier, Str. No. 026-3144; and known to the Illinois
Department of Transportation as Section 17-20129-00-BR and Job No. C-97-056-19; and

WHEREAS, the cost of said improvement has necessitated the use of federal funds; and

WHEREAS, the federal fund source requires a match of local funds; and

WHEREAS, the use of federal funds requires a joint funding agreement (AGREEMENT) with the Illinois
Department of Transportation; and

NOW THEREFORE, BE IT RESOLVED, that the County Board authorizes Eighty Thousand dollars
($80,000), or as much as such sum as may be needed, to match federal funds in the completion of the
aforementioned project known as Section 17-20129-00-BR; and

BE IT FINALLY RESOLVED, that the Fayette County Board Chairman is hereby authorized and directed to
execute the above-mentioned AGREEMENT and any other such documents related to the advancement
and completion of said project.

Jenny Austin Waggoner,
Fayette County Board Chairwoman

I, Jessica Barker, County Clerk, in and for Fayette County, Illinois, and keeper of the records and files
thereof, as provided by statute, do hereby certify the foregoing to be a true, perfect and complete copy
of the resolution approved by the County Board of Fayette County at its meeting on the 2nd
day of February 2021.

IN TESTIMONY WHEREOF; I have unto set my hand and seal, at my office, this 20th day of
February 2021.

Jessica Barker,
Fayette County Clerk
Ordinance

ORDINANCE NUMBER 2021-02-02-B
AN ORDINANCE TO PROVIDE FOR PUBLIC TRANSPORTATION
IN FAYETTE COUNTY, ILLINOIS for Fiscal year 2022, beginning on July 1, 2021 and ending on June 30, 2022.

Whereby, 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, FAYETTE County 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 FAYETTE County limits:

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

Section 1. Shelby County shall hereby provide public transportation within the county limits.

Section 2. The County Clerk of the County of FAYETTE 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 County Board Chairman of Shelby County is hereby authorized and directed to execute and file on behalf of FAYETTE County a Grant Application to the Illinois Department of Transportation.

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

APPROVED by the Chairman of the FAYETTE County Board, this 2nd day of February 2021 and deposited and filed in the office of the FAYETTE County Clerk of said County on that date.

Elected Board Members: 14

PRESENT 12

AYE 12

NAY 0

Jessica Parker
Clerk of FAYETTE County, Illinois

Herbert Wagoner
Chairman of FAYETTE County, Illinois
Intergovernmental Agreement

This Agreement is entered into by and between the County of Shelby and the counties of Fayette, Clay, Moultrie, Montgomery, and Christian, (hereinafter referred to as the "Participants") for the provision of public transportation in said counties.

WHEREAS, Participants have applied for a grant pursuant to Section 5311 of the Federal Transit Act of 1991 and the Downstate Public Transportation Act (30ILCS 740/2-1 et seq.) in order for financial assistance to be made available for public transportation programs in rural and small urban areas within Shelby, Fayette, Clay, Moultrie, Montgomery, and Christian Counties; and

WHEREAS, it is the mutual desire of the Participants that the County of Shelby be designated as the "Primary Participant" pursuant to Section 601.105(b) of the Illinois Department of Transportation Regulations for Public Transportation Assistance to Programs in Non-Urbanized Areas for the administration and distribution of Federal Section 5311 and Downstate Public Transportation funds.

And WHEREAS, Illinois Compiled Statutes 740/2-1 et seq. authorizes a county to provide for public transportation within the county limits;

WITNESSETH:

1. The County of Shelby shall be designated as the "Primary Participant" pursuant to Section 601.105(b) of the Illinois Department of Transportation Regulations for Public Transportation Assistance to Programs in Non-Urbanized Areas providing for the administration and distribution of Federal Section 5311 and Downstate Public Transportation Act funds.

2. It shall be the responsibility of the Primary Participant to receive all Section 5311 Funds from the Illinois Department of Transportation pursuant to said Department's agreements with the Participants.

3. The Primary Participant shall disburse said funds to C.E.F.S. Economic Opportunity Corporation a not-for-profit corporation, the service provider under the terms and conditions of said agreements.

4. Delivery of services by service provider shall be made in accordance with agreements entered into by service provider with the Primary Participant.

5. Participants are not responsible to the service provider for any local matching funds, but may provide match as desired.

6. That the terms of this Agreement will be effective for the twelve-month grant period.

7. Any revision of this Agreement must be agreed to by the Participants as evidenced by an addendum signed by the authorized representative of each.

8. This Agreement or any part thereof may be renegotiated where changes are required by State or Federal law, rules, regulations, or court action, or when Participants agree that a new intergovernmental agreement would meet their particular needs.
9. This intergovernmental agreement is binding upon the Participants, their successors and assigns.

10. If any section, sentence, clause, phrase or portion of this Intergovernmental Agreement is, for any reason, held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portion of the Agreement. It is hereby declared the intent of the Participants that this Agreement shall remain valid and enforceable, notwithstanding the invalidity of any part hereof.

11. That only one original copy of this Intergovernmental Agreement shall be signed and executed by Participants and that any photocopies of the executed Intergovernmental Agreement shall be deemed to be duplicate originals.

12. The term of this agreement shall be for the Grant Fiscal year of July 1, 2021 to June 30, 2022 and will be submitted for approval annually.

COUNTY OF SHELBY, a body political and corporate

By: ____________________________

Chairperson, Shelby County Board

ATTEST:

______________________________
Shelby County Clerk

COUNTY OF FAYETTE, a body political and corporate

By: ____________________________

Chairperson, Fayette County Board

ATTEST:

______________________________
Fayette County Clerk
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A RESOLUTION RELATING TO PARTICIPATION BY ELECTED OFFICIALS IN THE ILLINOIS MUNICIPAL RETIREMENT FUND
IMRF Form 6.64 (Rev. 03/17)  (Income tax information can be found on the reverse side of this resolution)

RESOLUTION
Number 2021-02-02-C

WHEREAS, the Board of Fayette County

is a participant in the Illinois Municipal Retirement Fund; and

WHEREAS, elected officials may participate in the Illinois Municipal Retirement Fund if they are in positions

normally requiring performance of duty for 1000 hours or more per year; and

WHEREAS, this governing body can determine what the normal annual hourly requirements of its elected officials are, and should make such determination for the guidance and direction of the Board of Trustees of the Illinois Municipal Retirement Fund;*

NOW THEREFORE BE IT RESOLVED that the County Board

finds the following elected positions qualify for membership in IMRF.

<table>
<thead>
<tr>
<th>TITLE OF ELECTED POSITION</th>
<th>DATE POSITION BECAME QUALIFIED</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Clerk</td>
<td>1/01/1951</td>
</tr>
<tr>
<td>Treasurer</td>
<td>1/01/1951</td>
</tr>
<tr>
<td>Supervisor of Assessments</td>
<td>1/01/1951</td>
</tr>
<tr>
<td>Sheriff</td>
<td>1/01/1951</td>
</tr>
</tbody>
</table>

CERTIFICATION

I, Jessica Barker, the Secretary of the board of the Fayette County of the County of Fayette, State of Illinois, do hereby certify that I am keeper of its books and records and that the foregoing is a true and correct copy of a resolution duly adopted by its County Board at a meeting duly convened and held on the 2nd day of February, 2021.

* Any person who knowingly makes any false statement or falsifies or permits to be falsified any record of the Illinois Municipal Retirement Fund in an attempt to defraud IMRF is guilty of a Class 3 felony (40 ILCS 5/1-135).

IMRF
2211 York Road, Suite 500, Oak Brook, Illinois 60523-2337
Employer Only Phone: 1-800-728-7971
www.imrf.org

IMRF Form 6.64 (Rev. 03/17)
RESOLUTION

Number 2021-02-02-D

WHEREAS, the Fayette County

EMPLOYER NAME

is a participant in the Illinois Municipal Retirement Fund; and

WHEREAS, elected officials may participate in the Illinois Municipal Retirement Fund if they are in positions normally requiring performance of duty for 1000 hours or more per year; and

WHEREAS, this governing body can determine what the normal annual hourly requirements of its elected officials are, and should make such determination for the guidance and direction of the Board of Trustees of the Illinois Municipal Retirement Fund;*

NOW THEREFORE BE IT RESOLVED that the County Board

BOARD, COUNCIL, ETC.

finds the following elected positions qualify for membership in IMRF.

TITLE OF ELECTED POSITION

DATE POSITION BECAME QUALIFIED

Circuit Clerk

1/01/1951

States Attorney

1/01/1951

Coroner

1/01/1951

CERTIFICATION

I, Jessica Barker, the Secretary of the board

CLERK OR SECRETARY OF THE BOARD

of the Fayette County of the County of Fayette,

EMPLOYER NAME COUNTY

State of Illinois, do hereby certify that I am keeper of its books and records and that the foregoing is a true and correct copy of a resolution duly adopted by its County Board at a meeting duly convened and held on the 2nd day of February 2021.

BOARD, COUNCIL, ETC.

SIGNATURE CLERK OR SECRETARY OF THE BOARD

* Any person who knowingly makes any false statement or falsifies or permits to be falsified any record of the Illinois Municipal Retirement Fund in an attempt to defraud IMRF is guilty of a Class 3 felony (40 ILCS 5/1-135).
COUNTY OF FAYETTE, ILLINOIS

ORDINANCE NUMBER 2021-02-02-E

AN ORDINANCE APPROVING THE AGREEMENT BETWEEN FRANKLIN & VAUGHN AND FAYETTE COUNTY

ADOPTED BY THE FAYETTE COUNTY BOARD OF THE COUNTY OF FAYETTE, ILLINOIS
THIS 12th DAY OF FEBRUARY, 2021

PUBLISHED BY THE AUTHORITY OF THE COUNTY BOARD OF FAYETTE COUNTY
THIS 12th DAY OF FEBRUARY, 2021
ORDINANCE NO. 2021-02-02-E

AN ORDINANCE APPROVING THE AGREEMENT BETWEEN FRANKLIN & VAUGHN
AND FAYETTE COUNTY

WHEREAS, Fayette County, Illinois (the "County"), has therefore been duly organized
and is now operating as a county under the provisions of the Illinois Counties Code, and all
laws amendatory thereof and supplementary thereto (the "Code"); and

WHEREAS, Franklin & Vaughn is a Certified Public Account who completes the
financial statement audit for the County of Fayette and wishes to enter into an Agreement with
Fayette County for the Fiscal year ending in 2020 (see Agreement attached hereto as Exhibit A); and,

WHEREAS, that said Agreement is for the financial statement audit for the fiscal year
of 2020 and will cost $36,500.00 (thirty-six thousand and five hundred dollars); and

WHEREAS, it is in the best interests of the County to approve the attached Agreement.

NOW THEREFORE, BE IT ORDAINED BY THE COUNTY BOARD OF FAYETTE
COUNTY, ILLINOIS:

SECTION 1. INCORPORATION OF PREAMBLES.

The County hereby finds that the recitals contained in the preambles to this Ordinance
are true and correct and does incorporate them into this Ordinance by the reference.

SECTION 2. APPROVAL OF RECOMMENDATION.

The County hereby approves the Agreement for Franklin & Vaughn.

SECTION 3. AUTHORIZING TO OFFICERS.

The County Board Chairwoman is authorized, empowered and directed to execute the
Agreement in the name of the County. The County Clerk is hereby authorized empowered and
directed to attest the signature of the County Board Chairwoman on such Contract. Upon
passage and signing of this Ordinance and the Contract, the County Clerk shall file a certified copy of such executed documents.

**SECTION 4. AUTHORIZATION TO OTHERS.**

All Officers, Employees and Agents of the County are hereby authorized, empowered and directed to take any and all actions necessary, appropriate or convenient to effectuate the purposes of this Ordinance and complete the execution of the Contract.

**SECTION 5. SEVERABILITY.**

If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the other provisions of this Ordinance.

**SECTION 6. REPEALER.**

All ordinances, resolutions, or orders, or parts thereof, in conflict with the provisions of this Ordinance are to the extent of such conflict hereby repealed.

ADOPTED by the County Board of the Fayette County, Illinois on the ____ day of February, 2021, upon yea and nay vote as follows:

Ayes 12
Nays 0
Absent 0

APPROVED by the Chairwoman of the Fayette County Board, Illinois, on the ____ day of February, 2021.

[Signature]
Jenny Wagonner, Chairwoman
Fayette County Board, Illinois

ATTEST:

[Signature]
Jessica Banker
Fayette County Clerk

(SEAL)
January 7, 2021

Fayette County, Illinois
Attn: Jessica Barker, County Clerk
221 South Seventh Street, Room 106
Vandalia, IL 62471

Dear Jessica:

Enclosed, please find two copies of the engagement letter between our firm and Fayette County, Illinois for us to perform a financial statement audit for the fiscal year ending November 30, 2020.

Please obtain the signatures of the following individuals at the conclusion of the engagement letter: 1) yourself, in your capacity as County Clerk; and 2) Jennifer Waggoner, as County Board Chair. Once the letter is signed, you may either return one signed copy to any of our three office locations noted below, or you may simply notify me and I will be happy to pick up the letter during my next visit to the county. The other copy of the letter is for permanent retention in your files.

Please contact me if you have any questions about any of the letter’s content. Most of the wording is unchanged from the prior engagement letter signed last year for the November 30, 2019 audit. I have kept the not-to-exceed fee the same as in last year’s contract, $36,500, although our actual audit fee for the 11/30/19 audit finished at $33,900, which was $2,600 below the agreed-upon not-to-exceed fee.

Franklin & Vaughn, LLC greatly appreciates the opportunity to submit this engagement letter for the consideration of Fayette County, Illinois. We are eager to immediately begin internal planning for the November 30, 2020 audit and then start audit fieldwork as soon as practical thereafter.

Sincerely,

[Signature]
Nathan D. Franklin, CPA, CGMA
Principal
Franklin & Vaughn, LLC

Enclosures
ENGAGEMENT LETTER

January 7, 2021

Fayette County Board
Fayette County, Illinois
221 South Seventh Street
P.O. Box 401
Vandalia, Illinois 62471

We are pleased to confirm our understanding of the services we are to provide Fayette County, Illinois for the year ended November 30, 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Fayette County, Illinois as of and for the year ended November 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement Fayette County, Illinois’ basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. However, Fayette County, Illinois has elected to omit MD&A that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements.

As part of our engagement, we will apply certain limited procedures to Fayette County, Illinois’ RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

3. Major funds – statements of revenue, expenditures and changes in fund balance – budget and actual (budgetary basis)

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

1. Schedule of expenditures of federal awards.
2. Individual fund financial statements.
Fayette County, Illinois
January 7, 2021
Page Two

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

1. Schedule of equalized assessed valuation, tax levies, rates and extensions.

Audit Objectives

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

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

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

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

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

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.
Because the determination of waste and abuse is subjective, Government Auditing Standards do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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

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

**Audit Procedures – Internal Control**

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

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

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

**Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Fayette County, Illinois’ compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.
The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Fayette County, Illinois' major programs. For federal programs that are included in the 2019 Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the 2019 Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Fayette County, Illinois' compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in converting your records from the cash basis to the accrual basis of accounting, maintaining your depreciation schedule, and preparing the financial statements, schedule of expenditures of federal awards, and related notes of Fayette County, Illinois in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

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

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

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

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

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written presentation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

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

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

You agree to assume all management responsibilities relating to the financial statements, audit adjustments, schedule of expenditures of federal awards, related notes, depreciation schedule, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, audit adjustments, schedule of expenditures of federal awards, related notes, and depreciation schedule and that you have reviewed and approved the financial statements, audit adjustments, schedule of expenditures of federal awards, related notes, and depreciation schedule prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.
Fayette County, Illinois
January 7, 2021
Page Six

Engagement Administration, Fees, and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

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

The audit documentation for this engagement is the property of Franklin & Vaughn, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Illinois Department of Healthcare and Family Services, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Franklin & Vaughn, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

We expect to begin our audit in January 2021 and to issue our report no later than August 31, 2021. Nathan D. Franklin, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $36,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

FRANKLIN & VAUGHN, LLC

RESPONSE:
This letter correctly sets forth the understanding of Fayette County, Illinois

Name: [Signature]
Title: Chairwoman-Fayette County Board
Date: 2.2.21

Name: [Signature]
Title: County Clerk & Recorder
Date: 9.2.2021
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Resolution #2021-02-02-F

Fayette, Illinois
RESOLUTION OPPOSING THE PASSAGE OF HB3563

WHEREAS, the Fayette County Board, being elected by the People of Fayette County and being duly sworn by their Oath of Office to uphold the Constitution of the United States and the Constitution of the State of Illinois; and

WHEREAS, the Fayette County Board declares its opposition to the House Bill 3563 and urges the governor to veto the Bill; and

WHEREAS, the House Bill 3563 causes Fayette County law enforcement undue risk to their employment and livelihood; and

WHEREAS, given the House Bill 3563 potential impact on law enforcement it will have a devastating effect on the ability of Fayette County police officers to keep Fayette County safe.

NOW, THEREFORE BE IT RESOLVED that the County Board of Fayette County, Illinois, declares their opposition to House Bill 3563 for the welfare of Fayette County. The Fayette County Board requests the Governor Veto House Bill 3563. Legislation for police reform should be created along with Law Enforcement Agencies in the future to ensure the productive reform.

ADOPTED by the County Board of the Fayette County, Illinois on the 2nd day of February, 2021, upon yea and nay vote as follows:

Ayes 12

Nays 0

Absent 4

APPROVED by the Chairwoman of the Fayette County Board, Illinois, on the 2nd day of February, 2021.

Jenny Waggoner, Chairperson
Fayette County Board, Illinois

ATTEST:

Jessica Barker
Fayette County Clerk

[Seal]
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