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LOVES PARK CITY COUNCIL AGENDA
MONDAY, JULY 13, 2020- 6 P.M.

- I. CALL TO ORDER**
- II. INVOCATION & PLEDGE OF ALLEGIANCE**
 - 1. Invocation given by Pastor Bobby Sheets of Riverside Community Church followed by the Pledge of Allegiance.**
- III. ROLL CALL**
- IV. APPROVAL OF CITY COUNCIL MINUTES OF PREVIOUS MEETING**
- V. COMMUNICATIONS, MAYOR'S REPORT AND ANNOUNCEMENTS**
- VI. APPROVE PAYMENT OF BILLS**
- VII. OFFICER'S REPORTS**
 - 1. Public Safety**
 - 2. Public Works**
- VIII. COMMITTEE REPORTS**
 - 1. Finance and Administration/Jacobson (Finance, Personnel, Buildings & Grounds, Purchasing, Recreation & Beautification)**
 - 2. Public Safety/Allton (Police, Fire, Public Safety & Health)**
 - 3. Public Works/Schlensker (Street, Water & Utilities)**
 - 4. Codes and Regulations/Peterson (Ordinances & Licenses)**
 - 5. Community Development/Frykman (Development, Planning, Zoning, Annexation, Building & Drainage)**
- IX. UNFINISHED BUSINESS**

X. NEW BUSINESS

- 1. Present the name of Mike Owens for appointment to the Zoning Board of Appeals, replacing Brian Kern, with a term to expire June 30, 2025.**

XI. RESOLUTIONS & MOTIONS

- 1. Resolution authorizing the City of Loves Park to include meal allowance compensation in IMRF earnings for Local 150 Operating Engineers Collective Bargaining Agreement.**
- 2. Resolution authorizing the City Treasurer to engage Lucas Group CPAs & Advisors, LLC to perform the annual audit for fiscal years 2020 through 2022.**

XII. ORDINANCES 2ND READING

- 1. Ordinance providing for a Zoning Map Amendment from the R1 Zoning District to the IH Zoning District for the property known as 5128 Forest Hills Road.**
- 2. Ordinance providing for a Special Use Permit for a church in the RU Zoning District the property known as 5373 Pebble Creek Trail.**

XIII. ORDINANCES 1ST READING

- 1. Ordinance providing for an R1 Liquor License for Fuji Cancun, 6566 E. Riverside Blvd.**

XIV. PUBLIC COMMENT

XV. EXECUTIVE SESSION

XVI. GOOD OF THE ORDER

XVII. ADJOURNMENT

CITY COUNCIL, CITY OF LOVES PARK, ILLINOIS

Journal of Proceedings

Regular Meeting, Monday, July 6, 2020

Mayor Gregory Jury called to order the meeting of the Loves Park City Council at 6:01 p.m.

City Treasurer John Danielson opened the meeting with an invocation followed by the pledge of allegiance.

Present: Mayor Gregory Jury

Aldermen Nancy Warden, John Jacobson, Jim Puckett, Clint Little, John Pruitt, Charles Frykman (electronically), Mark Peterson, A. Marie Holmes (electronically), Robert Schlensker

Absent: Alderman Doug Allton

Also Present: City Clerk Bob Burden
City Attorney Greg Cox

1. Approve Minutes 06/29/20 The Journal of Proceedings for the regular meeting of June 29, 2020 was approved as submitted by the city clerk on a motion by Alderman Little. Second by Alderman Schlensker. Motion carried. 8 Ayes (Aldermen Jacobson, Puckett, Little, Pruitt, Frykman, Peterson, Holmes, Schlensker) 1 Present (Alderman Warden) 1 Absent (Alderman Allton)
2. Fireworks Display Mayor Jury thanked the Rockford Speedway and the Rivets Stadium for putting on the 4th of July fireworks displays.
3. Water Department Bills Alderman Jacobson presented the Water Department bills dated June 29, 2020 in the amount of \$54,037.26, and moved that they be paid. Second by Alderman Peterson. Motion carried. 9 Ayes (Aldermen Warden, Jacobson, Puckett, Little, Pruitt, Frykman, Peterson, Holmes, Schlensker) 1 Absent (Alderman Allton)
4. General Fund Bills Alderman Jacobson presented the General Fund bills dated June 29, 2020 in the amount of \$259,190.48, and moved that they be paid. Second by Alderman Peterson. Motion carried. 9 Ayes (Aldermen Warden, Jacobson, Puckett, Little, Pruitt, Frykman, Peterson, Holmes, Schlensker) 1 Absent (Alderman Allton)
5. Public Safety Report Alderman Schlensker presented the Police Department Report dated July 6, 2020, to be placed on file.
6. Public Works Report Alderman Schlensker presented the Street Department Report dated July 6, 2020; presented the Water Department Report dated July 6, 2020, to be placed on file.
7. Finance & Administration Committee Alderman Jacobson of the Finance and Administration Committee presented General Fund and all other bills dated July 6, 2020 in the amount of \$259,190.48, for consideration at next week's city council meeting; presented the Treasurer's Report for May 2020, with an ending balance of \$5,552,751.89; presented the minutes from the committee meeting held June 29, 2020, to be placed on file.
8. Public Works Committee Alderman Schlensker of the Public Works Committee presented the Water Department list of bills dated July 6, 2020 in the amount of \$27,882.19, for consideration at next week's city council meeting.
9. Community Development Alderman Frykman of the Community Development Committee presented the minutes from the committee meeting held April 27, 2020, to be placed on file.

10. Ordinances First Reading Alderman Frykman presented for first reading Agenda Items 1-3, from Ordinances First Reading.
11. 1st Reading
ZMA For 5128
Forest Hills
Road Alderman Frykman presented for first reading an ordinance providing for a Zoning Map Amendment from the R1 Zoning District to the IH Zoning District for the property known as 5128 Forest Hills Road, and moved to waive the reading of the ordinance as all aldermen have been provided copies. Second by Alderman Warden. Motion carried. 9 Ayes (Aldermen Warden, Jacobson, Puckett, Little, Pruitt, Frykman, Peterson, Holmes, Schlensker) 1 Absent (Alderman Allton) Laid over
12. 1st Reading
SUP For 5373
Pebble Creek
Trail Alderman Frykman presented for first reading an ordinance providing for a Special Use Permit for a church in the RU Zoning District for the property known as 5373 Pebble Creek Trail and moved to waive the reading of the ordinance as all aldermen have been provided copies. Second by Alderman Warden. Motion carried. 9 Ayes (Aldermen Warden, Jacobson, Puckett, Little, Pruitt, Frykman, Peterson, Holmes, Schlensker) 1 Absent (Alderman Allton) Laid over
13. 1st Reading
SUP For 1110
Windsor Road Alderman Frykman presented for first reading an ordinance providing for Special Use Permit for outside storage in the IG Zoning District for the property known as 1110 Windsor Road, and moved to waive the reading of the ordinance as all aldermen have been provided copies. Second by Alderman Warden. Motion carried. 9 Ayes (Aldermen Warden, Jacobson, Puckett, Little, Pruitt, Frykman, Peterson, Holmes, Schlensker) 1 Absent (Alderman Allton) Laid over
14. Suspend Rules Alderman Frykman moved to suspend any and all rules to bring the above ordinance in for second reading. Second by Alderman Warden. Motion carried. 9 Ayes (Aldermen Warden, Jacobson, Puckett, Little, Pruitt, Frykman, Peterson, Holmes, Schlensker) 1 Absent (Alderman Allton)
15. ORD 4349-20
SUP For 1110
Windsor Road Alderman Frykman presented for second reading an ordinance providing for Special Use Permit for outside storage in the IG Zoning District for the property known as 1110 Windsor Road, and moved for passage of the ordinance. Second by Alderman Warden. Motion carried. 8 Ayes (Aldermen Warden, Jacobson, Puckett, Pruitt, Frykman, Peterson, Holmes, Schlensker) 1 Nay (Alderman Little) 1 Absent (Alderman Allton)
ORDINANCE NO. 4349-20
16. Adjourn Alderman Jacobson moved that the meeting be adjourned. Second by Alderman Schlensker. Motion carried by voice vote. The meeting was adjourned at 6:10 p.m.

APPROVED:

Robert J. Burden, City Clerk

STANDING COMMITTEE MEETINGS:

Community Development:	Following City Council Meeting 6:15 p.m.
Finance and Administration:	Prior to Council Meeting 5:40 p.m.
Public Works:	Prior to Council Meeting 5:15 p.m.
Zoning Board of Appeals:	3 rd Thursday of the Month 5:30 p.m.



LOVES PARK **POLICE**

540 Loves Park Drive, Loves Park, IL 61111

Phone 815/654-5015 Fax 815/633-0555

To: Alderman Doug Allton

From: Chief Charles Lynde

Date: 07/13/2020

Subject: Police Activity Report

Police activity report for the week of 06/28/2020 through 07/04/2020

Calls for Service 431

Total Number of Arrests 46

Accidents 11

MICHAEL MCCAMMOND
DEPUTY CHIEF OF POLICE

CHARLES LYNDE
CHIEF OF POLICE

SHANE LYNCH
DEPUTY CHIEF OF POLICE

Loves Park Water Department

Weekly Activity Report

Submitted by: Craig McDonald
Department Manager

Date: **7/2/20-7/8/20**

Previous week's activity:

1. Routine work:
 - a. Install new meters
 - b. JULIE locates
 - c. Chemical tests
 - d. Back wash wells as needed
 - e. Read commercial and residential meters
2. Finished removing radium sludge at well #5
3. Continue drilling test well B at well #7 site at 930 Windsor Rd. and sampling for water quality
4. Repaired service leak 525 Loves Park Dr.
5. Replaced chlorine injection equipment at well #5

Work anticipated for this week:

1. Routine work
2. Continue drilling test well B at well #7 site at 930 Windsor Rd. and sampling for water quality
3. Start hydrant repairs from flushing

Department of Public Works
Street Department Weekly Activity Report

Submitted by: Shannon Messinger
Street Department Manager

Week of July 6, 2020 thru July 13, 2020

Previous week's activity:

1. Continued working on trucks & equipment.
2. Continued mowing.
3. Continue painting crosswalks.
4. Continued concrete repairs on the westside of N2nd.
5. Continued dirt and asphalt work for concrete repairs.
6. Put up the flags along N2nd.

Proposed work:

1. Finish concrete repairs on the westside of N2nd.
2. Continue mowing.
3. Continue painting crosswalks.
4. Continue various dirt & asphalt restorations for the concrete repairs.
5. Take down the flags along N2nd.

Notes: We started our concrete repairs around June 1st, once we returned to full staff. We started with some repairs on the far eastside of the City and are now working west of N2nd. We have been doing all of the work in house including the removal, pouring, restorations and asphalt patching. We will have completed by next week 290 ft of curb and 641 ft of sidewalk. If this work was contracted it would have cost the City about \$26,000. To date we have only spent about \$6,000 for concrete and various materials not including labor which is a fixed cost within our budget. I just wanted to give a shout out to the guys doing the work. They are going above and beyond and doing a great job!

MONTHLY BUILDING REPORT LOVES PARK JUNE 2020 SUMMARY

		VALUATION
COMMERCIAL/ASSEMBLY NEW CONSTRUCTION*	0 UNITS	\$0.00
RESIDENTIAL NEW CONSTRUCTION	10 UNITS	\$1,278,204.00
OTHERS (Remodels, Additions, Accessory Structures, Roofs, Siding etc. <u><i>This total is building permits only</i></u>)	88	\$1,468,861.00
<i>Valuation Grand Total</i>		<i>\$2,747,065.00</i>
 TOTAL PERMITS ISSUED (ALL TRADES)	 <i>181</i>	
PERMIT FEES COLLECTED	<i>\$22,157.00</i>	

MONTHLY FEES COLLECTED- MACHESNEY PARK JUNE 2020 SUMMARY

PERMIT FEES	<i>\$6,502.88</i>
INSPECTION FEES	\$0.00
 TOTAL	 <i>\$6,502.88</i>

JUNE 2020 RESIDENTIAL/NEW CONSTRUCTION			
ADDRESS	STREET NAME	BUILDING EST VALUE (\$)	BLDG PERMIT APPL DATE
TOTAL COMMERCIAL/ASSEMBLY		\$0.00	
6814	TUPELO ROAD	\$108,912.00	03-Jun-20
4511	SQUAW VALLEY DRIVE	\$107,400.00	16-Jun-20
4509	SQUAW VALLEY DRIVE	\$107,400.00	16-Jun-20
4515	SQUAW VALLEY DRIVE	\$107,400.00	16-Jun-20
4513	SQUAW VALLEY DRIVE	\$107,400.00	16-Jun-20
5035	VAIL DRIVE	\$192,204.00	16-Jun-20
1114	BENBROOK DRIVE	\$136,512.00	19-Jun-20
12647	NEW YORK STREET	\$154,512.00	19-Jun-20
12623	NEW YORK STREET	\$128,232.00	19-Jun-20
1118	BENBROOK DRIVE	\$128,232.00	19-Jun-20
TOTAL RESIDENTIAL		\$1,278,204.00	10

**CITY OF LOVES PARK
AGENDA
FINANCE & ADMINISTRATION COMMITTEE
MONDAY, JULY 13, 2020 – 5:40 P.M.**

1. CALL TO ORDER

2. ROLL CALL

3. APPROVAL OF MINUTES

4. ITEMS FOR CONSIDERATION

A. Resolution authorizing the City of Loves Park to include meal allowance compensation in IMRF earnings for the Local 150 Operating Engineers Collective Bargaining Agreement.

B. Resolution authorizing the City Treasurer to engage Lucas Group CPAs & Advisors, LLC, to perform the annual audit for fiscal years 2020 through 2022.

5. LIST OF BILLS

6. GENERAL DISCUSSION/PUBLIC COMMENT

7. ADJOURN

FINANCE AND ADMINISTRATION COMMITTEE
MEETING MINUTES

DATE OF MEETING: July 6, 2020

CALLED TO ORDER: 5:40 P.M.

MEMBERS PRESENT: Aldermen John Jacobson, Charles Frykman, John Pruitt, Mark Peterson

ALSO PRESENT: Mayor Jury, Attorney Galluzzo, Aldermen A. Marie Holmes, Robert Schlensker, Nancy Warden, Jim Puckett, Clint Little, Clerk Burden

MINUTES APPROVAL: June 29, 2020

Alderman Peterson moved to approve minutes. Second by Alderman Pruitt.
Motion carried. 4 Ayes – 0 Nays

ITEMS FOR CONSIDERATION

1. List of Bills: No questions or concerns.
2. General Discussion
3. Adjournment.

Alderman Peterson moved for adjournment. Second by Alderman Pruitt.
Motion carried. 4 Ayes – 0 Nays

Adjournment: 5:43 P.M.

RESPECTFULLY SUBMITTED: CHAIRMAN JACOBSON OF THE FINANCE COMMITTEE



CITY OF LOVES PARK

100 HEART BOULEVARD
LOVES PARK, ILLINOIS 61111
815-654-5030 • Fax: 815-633-2359

Gregory R. Jury, *Mayor* • Robert J. Burden, *City Clerk* • John C. Danielson, *City Treasurer*

CIVIL SERVICE COMMISSION OF THE CITY OF LOVES PARK AGENDA

City Hall, 100 Heart Boulevard, Loves Park, IL 61111

Monday, July 13, 2020 at 6:15 p.m.

- I. Call to Order
- II. Public Comment
- III. New Business
 - A. Schedule next Meetings
 - B. Annual Election of Commission Officers
- IV. Old Business
 - A. Approval of Minutes: June 22, 2020
 - B. Police Department: Sergeant Promotion Testing Process (*status/action*)
 - C. Police Department: Electronic Application System (*status/action*)
 - D. Other Testing Needed – Police or General Clerical (*status/action*)
 - E. Civil Service – Classification Plan
- V. Adjournment

* Items indicated as “closed session” may be conducted in closed session pursuant to Section 2(c)(1) of the Open Meetings Act, 5 ILCS 120/2(c)(1) or other applicable provisions of the Act.

CITY OF LOVES PARK

BY ALDERMAN John Jacobson

RESOLUTION NO.

DATE: July 13, 2020

**DEPARTMENT: Finance & Administration
Committee**

RESOLVED, that by the adoption of this resolution,

The City of Loves Park hereby includes in IMRF earnings the meal allowance compensation provided for in the Local 150 Operating Engineers collective bargaining agreement effective from the beginning of the bargaining relationship, 05/01/1996. This resolution is the result of an audit finding during an IMRF audit conducted in April 2020.

Ald. John Jacobson, Chairman

Ald. Chuck Frykman

Ald. Mark Peterson, Vice Chairman

Mayor Gregory R. Jury

Ald. John Pruitt

Attest: Robert J. Burden

**MOTION:
SECOND:
VOTING:**



Suggested Resolution to Include Taxable Allowances as IMRF Earnings

IMRF Form 6.74 (11/2017)

PLEASE ENTER Employer IMRF I.D. Number
00343

You cannot include vehicle allowances as IMRF earnings in this resolution.

RESOLUTION

Number _____

WHEREAS, standard member earnings reportable to the Illinois Municipal Retirement Fund do not include expense allowances; and

WHEREAS, the governing body of an IMRF participating unit of government may elect to include in IMRF earnings taxable expense allowances; and

WHEREAS, the City Council _____ of the
BOARD, COUNCIL, etc.

City of Loves Park _____ is authorized to include
EMPLOYER NAME

taxable expense allowances as earnings reportable to IMRF and it is desirable that it do so.

NOW THEREFORE BE IT RESOLVED that the City Council _____ of the
BOARD, COUNCIL, etc.

City of Loves Park _____ does hereby elect to
EMPLOYER NAME

include as earnings reportable to IMRF the following taxable expense allowances effective 05/01/1996 :
EFFECTIVE DATE

Meal allowance payable under the Local 150 Operating Engineers collective bargaining agreements effective 05/01/1996.

BE IT FURTHER RESOLVED that Robert J. Burden _____ is authorized and directed
CLERK OF SECRETARY OF THE BOARD
to file a duly certified copy of this resolution with the Illinois Municipal Retirement Fund.

CERTIFICATION

I, Robert J. Burden _____, the City Clerk _____
NAME CLERK OR SECRETARY
of the City of Loves Park _____ of the County of Winnebago/Boone _____
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 City Council _____ at a meeting duly convened
GOVERNING BODY
and held on the _____ day of July _____, 20 20 .

SIGNATURE OF CLERK OR SECRETARY OF THE BOARD

IMRF

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

CITY OF LOVES PARK

BY ALDERMAN John Jacobson RESOLUTION NO.

**DATE: July 13, 2020 DEPARTMENT: Finance & Administration
Committee**

RESOLVED, that by the adoption of this resolution,

The City Treasurer is authorized to engage Lucas Group CPAs + Advisors, LLC, 524 West Stephenson Street, Suite 200, Freeport, IL 61032, to perform the annual audit for fiscal years 2020 through 2022. Funds for this service will be drawn from Acct. #01-04-6270 Auditing.

Fees are based on the following schedule:

For year ending April 30, 2020 \$29,000

For year ending April 30, 2021 \$30,500

For year ending April 30, 2022 \$33,000

For further detail see attached engagement letter.

Ald. John Jacobson, Chairman

Ald. Chuck Frykman

Ald. Mark Peterson, Vice Chairman

Mayor Gregory R. Jury

Ald. John Pruitt

Attest: Robert J. Burden

MOTION:

SECOND:

VOTING:



June 30, 2020

City of Loves Park
100 Heart Boulevard
Loves Park, IL 61111

To the City Council and John Danielson, Treasurer:

We are pleased to confirm our understanding of the services we are to provide City of Loves Park for the years ended April 30, 2020, 2021, and 2022. We will audit the financial statements of the governmental activities, the business-type 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 City of Loves Park as of and for the years ended April 30, 2020, 2021, and 2022. 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 City of Loves Park's 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. As part of our engagement, we will apply certain limited procedures to City of Loves Park's 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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Supplemental schedules as required by GASB Statement Nos. 67 and 68
- 3) Supplemental schedules as required by GASB Statement No. 75
- 4) Budgetary comparison information – major funds

We have also been engaged to report on supplementary information other than RSI that accompanies City of Loves Park's 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, in a report combined with our auditor's report on the financial statements:

- 1) Combining & Individual Fund Financial Statements and Schedules
- 2) Schedules of Revenue and Expenditures, including budgetary comparison information – General Fund
- 3) Schedules of Revenue and Expenses, including budgetary comparison information – Water Fund

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 or any assurance on that other information.

1) Statistical Information for a Comprehensive Annual Financial Report (CAFR)

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 accepting accounting principles, and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of City of Loves Park and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of City of Loves Park's financial statements. Our report will be addressed to the City Council of the City of Loves Park. 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 may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that 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 on compliance, and (2) that 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 paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that City of Loves Park is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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 and 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 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes 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. 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; 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*.

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 and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Loves Park's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit 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*.

Other Services

We will assist in preparing the financial statements and related notes of City of Loves Park in conformity with U.S. generally accepted accounting principles based on information provided by you. We will also assist in preparing and filing the Annual Financial Report to the Illinois State Comptroller 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 statement and Annual Financial Report services as 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 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, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and 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 and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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) additional information that we may request for the purpose of the audit, and (3) 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 for confirming to us in the written 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 of each opinion unit taken 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 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 and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the 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 make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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 other 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 and related notes, Annual Financial Report preparation services, 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 and related notes and that you have reviewed and approved the financial statements and related notes 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.

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.

We will provide copies of our reports to the City; 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 Lucas Group CPAs + Advisors, 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 the Illinois State Comptroller or its designee, 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 Lucas Group CPAs + Advisors, LLC 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 date or for any additional period requested by the Illinois State Comptroller. If we are aware that a federal awarding agency 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 2020 audit in August 2020. Lucas Beggin 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 fees, including expenses, will not exceed the following:

For the year ending April 30, 2020: \$29,000

For the year ending April 30, 2021: \$30,500

For the year ending April 30, 2022: \$33,000

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 may be rendered as work progresses and are payable on presentation. 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 report(s). 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 City of Loves Park 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 below and return the original letter to us.

Sincerely,

Lucas Group CPAs + Advisors, LLC

Lucas Group CPAs + Advisors, LLC

RESPONSE:

This letter correctly sets forth the understanding of **City of Loves Park**.

By: _____

Title: Treasurer

By: _____

Title: Governance (Officer/Council Member)

Date: _____

Date: _____

ORDINANCE NO.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOVES PARK,
ILLINOIS:

WHEREAS, upon the petition for a Zoning Map Amendment as provided
for in Ordinance No. 795 of the City of Loves Park, Illinois and

WHEREAS, a public hearing before the Zoning Board of Appeals was held
thereon after due notice in the manner provided by law, and

WHEREAS, said Board has made a report containing findings of fact and
recommending the approval of the Zoning Map Amendment

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE
CITY OF LOVES PARK, ILLINOIS:

That a Zoning Map Amendment from the R1 (Single-Family Residential)
Zoning District to the IH (Heavy Industrial) Zoning District under the terms of the Zoning
Ordinance No. 795 of the City of Loves Park, Illinois, is hereby granted on property
legally described as follows:

Part of Lots Three (3), Four (4), Five (5) and Six (6) as desinated upon the Plat of
Chamberlain's Second Subdivision, the Plat of which is recorded in the Recorder's
Office in Book 16 of Plats, Page 15, situated in Winnebago County, Illinois, bounded
and described as follows, to wit: Beginning at the most Easterly corner of said Lot
Three (3), thence Southwesterly along the Southeasterly lines of Lots Three (3) and
Four (4) 120 feet to the most Southerly corner of said Lot Four (4); thence
Northwesterly along the Southwesterly line of Lot Four (4) 120 feet; thence
Southwesterly parallel with the Southeasterly lines of Lots Five (5) and Six (6) of said
Subdivision t a point 20 feet Northeasterly from the Southwesterly line of Lot Six (6) of
said Subdivision; thence Northwesterly parallel with the line dividing said Lots Six (6)
and Five (5) 30 feet; thence Northeasterly parallel with the Southeasterly lines of said
Lot Three (3), Four (4), Five (5) and Six (6) to the Northeasterly line of said Lot Three
(3); thence Southeasterly along the Northeasterly line of said Lot Three (3) 150 feet to
the place of beginning; EXCEPTING THEREFROM the premises conveyed to the
State of Illinois Department of Transportation by Warranty Deed recorded in Microfilm
No. 7609-0662 for roadway purposes; situated in the County of Winnebago and State
of Illinois.

COMMONLY KNOWN AS: 5128 Forest Hills Road
PROPERTY CODE: 12-07-326-005

The findings and recommendation of the Zoning Board of Appeals on the question of
granting this Zoning Map Amendment are hereby accepted, adopted and made a part of
this Ordinance. This Ordinance shall be in full force and effect from and after its
passage and approval as provided by law.

APPROVED:

MAYOR

ATTEST:

CITY CLERK

PASSED:

APPROVED:

PUBLISHED:

ORDINANCE NO.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOVES PARK,
ILLINOIS:

WHEREAS, upon the petition for a Special Use Permit as provided for in Ordinance No. 795 of the City of Loves Park, Illinois and

WHEREAS, a public hearing before the Zoning Board of Appeals was held thereon after due notice in the manner provided by law, and

WHEREAS, said Board has made a report containing findings of fact and recommending the approval of the Special Use Permit

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE
CITY OF LOVES PARK, ILLINOIS:

That a Special Use Permit for a church in the RU (Rural Urban) Zoning District under the terms of the Zoning Ordinance No. 795 of the City of Loves Park, Illinois, is hereby granted on property legally described as follows:

Parcel I

Lot Fifty-Nine (59) as designated upon Plat No. 2 of Pepper Tree Farms, being a Subdivision of Park of the North Half (1/2) of Section 4, Township 44 North, Range 2 East of the Third Principal Meridian, the Plat of which Subdivision is recorded in Book 35 of Plats on Page 262 in the Recorder's Office of Winnebago County, Illinois; situated in the County of Winnebago and the State of Illinois.

Parcel II

Part of the East 840 feet of the South 1565 feet (except the South 60 feet thereof) of the Northwest Quarter (1/4) of Section 4, Township 44 North, Range 2 East of the Third Principal Meridian, in Winnebago County, more particularly described as follows:

Commencing at the Southeast corner of said Northwest Quarter (1/4); thence North 0 Degrees 58 Minutes 05 Seconds East 1564.45 Feet along the East line of said Northwest Quarter (1/4) to the North line of the South 1565 feet thereof (description based on the South line of Plat No. 2 of Pepper Tree Farms Recorded April 10, 1974 in Book 35 of Plats on Page 262 in the Recorder's Office of Winnebago County, Illinois); thence North 89 Degrees 16 Minutes 00 Seconds West, 95.20 feet along the North line of said South 1565 feet (and the South line of said Plat No. 2 of Pepper Tree Farms) to the point of Beginning; thence south 0 Degrees 57 Minutes 05 Seconds West, 600 Feet; thence North 89 Degrees 16 Minutes 00 Seconds West, 744.80 Feet, parallel with said North line to the West line of said East 840 Feet; thence North 0 Degrees 57 Minutes 05 Seconds East, 600.00 Feet along said West line to the North line of the South 1565 Feet thereof; thence South 89 Degrees 16 minutes 00 Seconds East, 744.80 Feet along the North line of said South 1565 Feet (and the South line of said Plat No. 2 of Pepper Tree Farms) to the point of beginning; situated in the County of Winnebago and the State of Illinois.

PROPERTY CODE: 12-04-176-008 & 12-04-176-030
COMMONLY KNOWN AS: 5373 Pebble Creek Trail

Conditions:

1. The Special Use Permit expires with the change in property ownership, or discontinuance of Pebble Creek Church.
2. The owner is responsible for the maintenance, repair, and replacement of all landscape materials. The plant materials and landscape bed areas shall be tended and maintained in a healthy growing condition and free from refuse, debris, and weeds at all times. Existing trees and shrubs shall be kept and maintained.
3. The dumpster enclosure shall be installed before the church opens to the public.
4. The Special Use Permit shall be revoked with verified complaints from Adjacent property owners and/or local authorities.

The findings and recommendation of the Zoning Board of Appeals on the question of granting this Special Use Permit, in addition to the Site Plan approved by the Zoning Board of Appeals, are hereby accepted, adopted and made a part of this Ordinance. This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

A P P R O V E D:

MAYOR

A T T E S T:

CITY CLERK

PASSED:
APPROVED:
PUBLISHED:

[illegible]

EXISTING 1 STORY BUILDING WITH
EXPOSED LOWER LEVEL
4624 S.F. PER FLOOR
TO BE PARTIALLY REMODELED
EXISTING USE, CHURCH (A3)
PROPOSED USE, CHURCH (A3)

ORDINANCE NO. _____

AN ORDINANCE APPROVING THE ISSUANCE OF A CLASS “R-1” LIQUOR LICENSE TO FUJI CAJUN, INC D/B/A "FUJI CAJUN" PURSUANT TO CHAPTER 6, SECTION 6-37 OF THE CODE OF ORDINANCES OF THE CITY OF LOVES PARK, ILLINOIS

WHEREAS, Chapter 6, Sections 6-37 and 6-43 of the Loves Park Code of Ordinances (“Code”) of the City of Loves Park (“City”) regulate the number and classes of liquor licenses, respectively, existing within the City; and

WHEREAS, a Class “R-1” liquor license authorizes the retail sale on premises specified, of alcoholic liquor for consumption on the premises by restaurants, subject to the requirement that at least 55 percent (55%) of the premises’ gross receipts be from the sale of food; and

WHEREAS, a Class “R-1” liquor license further authorizes the retail sale of packaged alcoholic liquor, provided that said retail sales of such liquor shall not exceed ten percent (10%) of the total sales of all alcoholic beverages; and

WHEREAS, the City now desires to approve the issuance of a Class “R-1” liquor license to Fuji Cajun, Inc., doing business as “Fuji Cajun” (“Licensee”), pursuant to Chapter 6, Section 6-37 of the Code; and

WHEREAS, said liquor license shall be issued for use only within the approved restaurant dining area of the building located at 6566 East Riverside Boulevard, Loves Park, Illinois, 61111; and

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOVES PARK, WINNEBAGO COUNTY, ILLINOIS, AS FOLLOWS:

1. The above recitals are incorporated by reference herein and made a part hereof.
2. The issuance of a Class “R-1” liquor license to the Licensee for use at the premises is hereby approved pursuant to Chapter 6, Section 6-37 of the Code.
3. Final issuance of the liquor license by the local liquor commissioner will be subject to review and approval of the liquor license application by the local liquor commissioner along with compliance by Licensee with all Ordinances of the City of Loves Park and all applicable State and/or Federal laws.
4. All other provisions of the Code and any City Ordinances or Resolutions shall remain in effect as previously enacted except that those Ordinances, Resolutions or parts thereof in conflict with the provisions of this Ordinances are hereby repealed.
5. This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

APPROVED:

Mayor Gregory R. Jury

ATTEST:

City Clerk Robert Burden

PASSED:

APPROVED:

PUBLISHED: