

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
MEETING AGENDA**

**TUESDAY, JUNE 2, 2020  
6:00 P.M.**

**KENDALL COUNTY BOARD ROOM**

- I. Call to Order
- II. Pledge of Allegiance
- III. Invocation
- IV. Roll Call
- V. Approval of Agenda
- VI. Public Comments

**CONSENT AGENDA**

- VII. Approval of Minutes
  - Kendall County Forest Preserve District Commission meeting on May 19, 2020
- VIII. \*Approval of Claims in the Amount of \$10,983.15

**OLD BUSINESS**

- IX. **MOTION**: Approval of the Mack & Associates, PC FY19 Audit Report for the Kendall County Forest Preserve District

**NEW BUSINESS**

- X. **MOTION**: Approval to Obtain an Owner's Title Insurance Policy from Wheatland Title, Inc. of Yorkville for \$550.00 for 3.295-acres of Property Located Adjacent to Hoover Forest Preserve to be Conveyed to the District by the Kendall County Highway Department for Tree Mitigation Purposes to Satisfy the Eldamain Phase I and II Mitigation Agreement between KC Highway, IDOT and IDNR, Including the Assignment of a \$13,000 per acre Fair Market Value to be Conveyed to the District via Quit Claim Deed.
- XI. **MOTION**: Approval of Change Order #2 with D. Construction for the Phase I OSLAD Development Project for an Amount Not-to-Exceed \$3,400.00 for the Installation of an Additional Pond Trail Culvert Pipe (66 LF @ \$50/ft.); Metal End Section (\$1 @ \$200) and Rip Rap (2 SY @ \$100 per) at Pickerill-Pigott Forest Preserve
- XII. **MOTION**: Approval of a USF&WS Partners for Fish and Wildlife Program Landowner Agreement – Sub-Recipient Agreement to the Cooperative Agreement between the U.S. Fish and Wildlife Service and Pheasants Forever, Inc. for 24.5-acres of Prairie Seed Mix Valued at \$8,000.00, Including a District Match of \$3,867.08 for In-Kind Natural Area Restoration Project Support
- XIII. Executive Session
- XIV. Other Items of Business
  - KCFPD COVID 19 (Coronavirus) Response Updates – Phased Plan for Reopening of Services and Amenities
- XV. Public Comments
- XVI. Adjournment

*(\* Requires affirmative vote of the majority of those elected (6) for passage (KCFPD Rules of Order Section G.2.b.v.a)*

Kendall County Board Room - 111 W. Fox Street - 2<sup>nd</sup> Floor - Yorkville, Illinois 60560

If special accommodations or arrangements are needed to attend this District meeting, please contact the Administration Office at 630-553-4025 a minimum of 24-hours prior to the meeting time.

**To: Kendall County Forest Preserve District Board of Commissioners**

**From: David Guritz, Director**

**RE: Agenda Item Summaries – June 2, 2020 Commission Meeting**

**Date: June 2, 2020**

**Old Business: Item IX**

The FY19 audit report is recommended for approval. The District is working to address the following Mack & Associates, PC management comments and recommendations:

1. 2019-02 Credit Card Transactions Approval
2. 2019-03 Accounting Policies and Procedures (policies have been drafted for review in July, 2020).
3. 2019-04 Program Fee Completeness (the EquiLessons software platform will provide quarterly program reports to check against deposits)

**New Business: Item X**

The fair market value for the KC Highway proposal is taken from our valuation study of Fox River Bluffs in 2015 (\$13,000 per acre). The FMV assignment is for title purposes only.

**New Business: Item XI**

An additional culvert is needed for the pond-trail loop trail at Pickerill-Pigott Forest Preserve based on site observations. The \$3,400.00 change order allowance is a maximum not-too-exceed amount. Final pricing and cost will be based on the actual measure of the culvert pipe installed, based on D. Construction's base-bid unit prices.

**New Business: Item XII**

The District has been awarded a Partners for Fish and Wildlife Program Landowner Agreement. USF&WS will extend a supply of seed mix for 24.5-acres valued at \$8,000.00. The District's in-kind match is for planned natural areas management activities (goldenrod control; prescribed burn, and broadcast seeding). No direct matching dollars are required. The District anticipates extending 2-3 days of grounds maintenance staff support for invasive species control, prescribed burning, and broadcast seeding.

**Other Items of Business**

The District has completed a phased-plan for the reopening of services and preserve amenities. This is a working document that will be revisited as needed.

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
COMMISSION MEETING MINUTES  
MAY 19, 2020**

**I. Call to Order**

President Gilmour called the meeting to order at 7:11 pm in the Kendall County Board Room.

**II. Pledge of Allegiance**

The Pledge of Allegiance was recited at the start of the Kendall County Board meeting.

**III. Invocation**

Commissioner Prochaska offered an invocation at the start of the Kendall County Board meeting.

**IV. Roll Call**

X	Cesich (Remote)	X	Gryder
X	Flowers (Remote)	X	Hendrix (Remote)
X	Gengler (Remote)	X	Kellogg (Remote)
X	Giles (Remote)	X	Prochaska (Remote)
X	Gilmour (Remote)	X	Vickers (Remote)

Commissioners Cesich, Flowers, Gengler, Giles, Gilmour, Gryder, Hendrix, Kellogg, Prochaska, and Vickers were all present.

**V. Approval of Agenda**

Commissioner Gryder made a motion to approve the Commission meeting agenda as presented. Seconded by Commissioner Gengler. Aye, all. Opposed, none.

**VI. Public Comment**

No public comments were offered from those in attendance.

**CONSTENT AGENDA**

**VII. Approval of Minutes**

- Kendall County Forest Preserve District Commission meeting of January 21, and May 5, 2020
  - Kendall County Forest Preserve District Committee of the Whole meeting of March 10, 2020
- Director Guritz presented minutes for approval from the Kendall County Forest Preserve District Commission meetings of January 21, 2020 and May 5, 2020, and the Kendall County Forest Preserve District Committee of the Whole meeting of March 10, 2020.

**VIII. Approval of Claims for an Amount of \$21,207.23**

Director Guritz presented claims for an amount of \$21,207.23.

Commissioner Hendrix made a motion to approve the consent agenda. Seconded by Commissioner Gryder.

Motion: Commissioner Hendrix Second: Commissioner Gryder					
<b>Roll call: Consent Agenda</b>					
Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
X		Cesich	X		Gryder
X		Flowers	X		Hendrix
X		Gengler	X		Kellogg
X		Giles	X		Prochaska
X		Gilmour	X		Vickers
Motion unanimously approved.					

**OLD BUSINESS**

No agenda items posted for consideration.

**NEW BUSINESS**

**IX. MOTION: Approval of Submission of a State of Illinois – Department of Commerce and Economic Opportunity (DCEO) 2020 Rebuild Illinois Fast Track Grant Application and Request for \$1,529,500 in State Funding, with no Required District Match for Completion of the Pickerill-Pigott Forest Preserve Estate House Public Access Renovation Project**

Commissioner Gengler made a motion to approve the submission of a State of Illinois – Department of Commerce and Economic Opportunity (DCEO) 2020 Rebuild Illinois Fast Track grant application and request for \$1,529,500 in State funding, with no required District match for completion of the Pickerill-Pigott Forest Preserve estate house public access renovation project. Seconded by Commissioner Giles.

Motion: Commissioner Gengler  
 Second: Commissioner Giles  
 Roll call: Pickerill-Pigott Fast Track Grant Application

Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
X		Cesich	X		Gryder
X		Flowers	X		Hendrix
X		Gengler	X		Kellogg
X		Giles	X		Prochaska
X		Gilmour	X		Vickers

Motion unanimously approved.

**X. MOTION: Approval of Fees and Charges for Environmental Education Family Adventures Program Offerings as Part of the District’s State of Illinois – COVID-19 Phase III Reopening Service Strategy**

Commissioner Gryder made a motion to approve the fees and charges for environmental education Family Adventures program offerings as part of the District’s State of Illinois – COVID-19 Phase III reopening service strategy. Seconded by Commissioner Flowers.

Motion: Commissioner Gryder  
 Second: Commissioner Flowers  
 Roll call: Fees and Charges

Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
X		Cesich	X		Gryder
X		Flowers	X		Hendrix
X		Gengler	X		Kellogg
X		Giles	X		Prochaska
X		Gilmour	X		Vickers

Motion unanimously approved.

**XI. Executive Session**

There was no need for executive session.

**XII. Other Items of Business**

- KCFPD COVID-19 (Coronavirus) Response Report Updates

Director Guritz provided updates on preserve use and capacity, noting there were no reported concerns on overall public preserve visitation with visitors practicing social distancing.

**XIII. Public Comments**

No public comments were offered from citizens in attendance.

**XIV. Adjournment**

Commissioner Gryder made a motion to adjourn. Seconded by Commissioner Gengler. Aye, all. Opposed, none. Meeting adjourned at 11:24 am.

Respectfully submitted,

David Guritz  
Director, Kendall County Forest Preserve District

# Claims Listing

5/28/2020 9:44:39 AM

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account	Invoice Amount
Ellis Grounds	1323	MENARDS	82896	Ellis - Grounds Supplies	19001162 68580	\$230.85
					<b>Sub-Total</b>	<b>\$230.85</b>
					<b>Ellis Grounds Total</b>	<b>\$230.85</b>
Ellis House	2047	COMED	9361548011	Ellis House	19001160 62270	\$242.43
					<b>Sub-Total</b>	<b>\$242.43</b>
	2651	SERVICE EXPERTS	393370	Ellis - Repairs	19001160 68580	\$123.00
					<b>Sub-Total</b>	<b>\$123.00</b>
	1602	RICH MC CASLIN CONSTRUCTION	EL 5-12-20	Ellis - Concrete Repair	19011160 68590	\$1,500.00
	1602	RICH MC CASLIN CONSTRUCTION	Ellis-5-12-20	Ellis - Repairs	19011160 68590	\$1,000.00
					<b>Sub-Total</b>	<b>\$2,500.00</b>
Environmental Educ. Natrl Beg.					<b>Ellis House Total</b>	<b>\$2,865.43</b>
	2646	STEVE HILLGOTH	NB Refund	Natural Beginnings Refund - COVID 19	19001178 63040	\$431.50
					<b>Sub-Total</b>	<b>\$431.50</b>
					<b>Environmental Educ. Natrl Beg. Total</b>	<b>\$431.50</b>

Forest Preserve  
Director

1020	ILLINOIS STATE POLICE SERVICES FUND	IL - 1/31/2020	Background Reports	190011	62000	\$20.00
1020	ILLINOIS STATE POLICE SERVICES FUND	IL 2/29/2020	Background Reports	190011	62000	\$20.00
1020	ILLINOIS STATE POLICE SERVICES FUND	IL 3/31/2020	Background Reports - Breen	190011	62000	\$10.00
1192	KONICA MINOLTA	190011	Konica Lease may	190011	62000	\$203.01
1192	KONICA MINOLTA	9006769832	Konica Monthly Clicks 04/13/2020-05/12/2020	190011	62000	\$56.11
1323	MENARDS	83582	Hoover - Lysol Spray - COVID 19	190011	62000	\$6.98
1464	NORTHERN SAFETY CO, INC	903965886	Gloves - COVID 19	190011	62000	\$89.33
					<b>Sub-Total</b>	<b>\$405.43</b>
67	AMEREN IP	5/15/20 - Millbrook	Millbrook South	190011	63510	\$34.86
2047	COMED	9361578000	Bakers Wood	190011	63510	\$19.10
					<b>Sub-Total</b>	<b>\$53.96</b>
1323	MENARDS	82973	Hoover - Concrete	190011	68500	\$31.58
					<b>Sub-Total</b>	<b>\$31.58</b>
236	CENTRAL LIMESTONE CO INC	21113	Preserve Improvements - Hoover & Tunnell	190111	68530	\$64.65
2286	PROFESSIONAL GARAGE DOOR SERVICES	44032	Ellis - Garage Repairs	190111	68530	\$992.00
					<b>Sub-Total</b>	<b>\$1,056.65</b>



**Forest Preserve  
Director**

1141	KENDALL COUNTY COLLECTOR	Real Estate	Real Estate Taxes - Minkler Road - Other	190011 68540	\$156.36
1141	KENDALL COUNTY COLLECTOR	Real Estate Tax Bill	Real Estate Taxes- NaAuSay Township	190011 68540	\$725.58
1141	KENDALL COUNTY COLLECTOR	Real Estate Taxes	Real Estate Taxes - Minkler Road	190011 68540	\$10.00
				<b>Sub-Total</b>	<b>\$891.94</b>

				<b>Forest Preserve Director</b>	<b>Total</b>
					<b>\$2,439.56</b>

**Grounds and Natural Resources**

60	AMERICAN TIRE AND AUTOMOTIVE	3399	F-250 - Oil, Filter	19001183 62160	\$60.44
90	ATLAS BOBCAT	BW0927	Hoover Equip Repair	19001183 62160	\$385.63
413	DEKANE EQUIPMENT CORP	IA69623	Hoover Equip - Repair	19001183 62160	\$34.15
413	DEKANE EQUIPMENT CORP	IA70831	Harris Mower 2-Turn Repair	19001183 62160	\$88.13
2198	PIT STOP GARAGE	Hoover/Ellis	Hoover-Ellis Dump Truck Repair	19001183 62160	\$259.06
				<b>Sub-Total</b>	<b>\$827.41</b>

2645	KIM PIERSON	20-00009	Shelter Refund COVID 19 - June 7, 2020	19001183 63040	\$100.00
				<b>Sub-Total</b>	<b>\$100.00</b>

1452	NICOR	5/11/20 - Millbrook	Millbrook South	19001183 63090	\$123.77
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1452	NICOR	5/13/20 - Harris	Harris	19001183 63090	\$106.92
				<b>Sub-Total</b>	<b>\$230.69</b>

**Grounds and Natural Resources**

1820	UNIQUE PRODUCTS & SERVICE	391607	Harris & Hoover Supplies	19001183 63110	\$282.98
				<b>Sub-Total</b>	<b>\$282.98</b>
236	CENTRAL LIMESTONE CO INC	20905	Preserve Improvements -	19001183 68530	\$1,861.20
236	CENTRAL LIMESTONE CO INC	21113	Preserve Improvements - Hoover & Tunnell	19001183 68530	\$112.37
236	CENTRAL LIMESTONE CO INC	21209	Preserve Improvements - Jay Woods	19001183 68530	\$45.87
1668	SHERWIN-WILLIAMS CO. (THE)	4039-9	Preserve Improvements - Paint	19001183 68530	\$264.45
1668	SHERWIN-WILLIAMS CO. (THE)	4068-8	Preserve Improvements - Paint	19001183 68530	\$31.80
1668	SHERWIN-WILLIAMS CO. (THE)	7188-0	Preserve Improvements - Paint	19001183 68530	\$59.31
1668	SHERWIN-WILLIAMS CO. (THE)	7403-3	Harris - Interior - Paint	19001183 68530	\$198.35
				<b>Sub-Total</b>	<b>\$2,573.35</b>
				<b>Grounds and Natural Resources Total</b>	<b>\$4,014.43</b>
1452	NICOR	5/14/20 - Blazing St	Blazing Star	19001171 63090	\$46.24
1452	NICOR	5/14/20 - Hoover Hou	Hoover House	19001171 63090	\$42.88
1452	NICOR	5/14/20 - Kingfisher	Kingfisher	19001171 63090	\$47.05
1452	NICOR	5/14/20 - Maint	Hoover Maint Bldg	19001171 63090	\$58.27
1452	NICOR	5/14/20 - ML	Meadowhawk	19001171 63090	\$44.42

**Hoover**

1452	NICOR	5/14/20 - Moonseed	Moonseed	19001171 63090	\$45.02
1452	NICOR	5/14/20 - Shop	Hoover Shop	19001171 63090	\$49.07
1452	NICOR	5/14/20-Rookery	Hoover Rookery	19001171 63090	\$61.57
				<b>Sub-Total</b>	<b>\$394.52</b>
1323	MENARDS	83269	Hoover Building & Shop Supplies	19001171 63110	\$38.91
1820	UNIQUE PRODUCTS & SERVICE	391607	Harris & Hoover Supplies	19001171 63110	\$424.46
				<b>Sub-Total</b>	<b>\$463.37</b>
1323	MENARDS	83269	Hoover Building & Shop Supplies	19001171 63120	\$143.49
				<b>Sub-Total</b>	<b>\$143.49</b>
				<b>Hoover Total</b>	<b>\$1,001.38</b>
				<b>Grand Total</b>	<b>\$10,983.15</b>



Kendall County  
KCFPD 052620F RA

05/26/2020 12:16  
zantrim

CLERK: zantrim BATCH: 590

VENDOR REMIT NAME	INVOICE	PO	CHECK NUM	NEW INVOICES	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
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HELD INVOICES									
60	00000 AMERICAN TIRE AN 3399		053120F		60.44	.00			
CASH 000008	2020/06 INV 05/19/2020 SEP-CHK: Y		DISC: .00						
ACCT 1Y210	DEPT 11 DUE 05/29/2020 DESC:F-250 - Oil, Filter				19001183	62160		60.44	1099:
67	00001 AMEREN IP 5/15/20 - Millbrook		053120F		34.86	.00			
CASH 000008	2020/06 INV 05/19/2020 SEP-CHK: Y		DISC: .00						
ACCT 1Y210	DEPT 11 DUE 07/14/2020 DESC:Millbrook South				190011	63510		34.86	1099:
90	00000 ATLAS BOBCAT BW0927		053120F		385.63	.00			
CASH 000008	2020/06 INV 05/19/2020 SEP-CHK: Y		DISC: .00						
ACCT 1Y210	DEPT 11 DUE 05/29/2020 DESC:Hoover Equip Repair				19001183	62160		385.63	1099:
236	00000 CENTRAL LIMESTON 21209		053120F		45.87	.00			
CASH 000008	2020/06 INV 05/19/2020 SEP-CHK: Y		DISC: .00						
ACCT 1Y210	DEPT 11 DUE 05/29/2020 DESC:Preserve Improvements - Jay Woods				19001183	68530		45.87	1099:
236	00000 CENTRAL LIMESTON 21113		053120F		177.02	.00			
CASH 000008	2020/06 INV 05/19/2020 SEP-CHK: Y		DISC: .00						
ACCT 1Y210	DEPT 11 DUE 05/29/2020 DESC:Preserve Improvements - Hoover & Tunnell				19001183	68530		112.37	1099:
236	00000 CENTRAL LIMESTON 20905		053120F		1,861.20	.00			
CASH 000008	2020/06 INV 05/19/2020 SEP-CHK: Y		DISC: .00						
ACCT 1Y210	DEPT 11 DUE 05/29/2020 DESC:Preserve Improvements -				19001183	68530		64.65	1099:
413	00000 DEKANE EQUIPMENT IA70831		053120F		88.13	.00			
CASH 000008	2020/06 INV 05/19/2020 SEP-CHK: Y		DISC: .00						
ACCT 1Y210	DEPT 11 DUE 05/29/2020 DESC:Harris Mower 2-Turn Repair				19001183	62160		88.13	1099:
413	00000 DEKANE EQUIPMENT IA69623		053120F		34.15	.00			
CASH 000008	2020/06 INV 05/19/2020 SEP-CHK: Y		DISC: .00						
ACCT 1Y210	DEPT 11 DUE 05/29/2020 DESC:Hoover Equip - Repair				19001183	62160		34.15	1099:
1020	00000 ILLINOIS STATE P IL 3/31/2020		053120F		10.00	.00			
CASH 000008	2020/06 INV 05/19/2020 SEP-CHK: Y		DISC: .00						
ACCT 1Y210	DEPT 11 DUE 05/29/2020 DESC:Background Reports - Breen				190011	62000		10.00	1099:



Kendall County  
KCFPD 052620F RA

05/26/2020 12:16  
rantrim

CLERK: rantrim BATCH: 590

NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
1020 00000 ILLINOIS STATE P IL 2/29/2020			053120F	20.00	.00	.00		
CASH 000008 2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00					190011 62000	20.00	1099:	
ACCT 1Y210 DEPT 11 DUE 05/29/2020 DESC:Background Reports								
1020 00000 ILLINOIS STATE P IL - 1/31/2020			053120F	20.00	.00	.00		
CASH 000008 2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00					190011 62000	20.00	1099:	
ACCT 1Y210 DEPT 11 DUE 05/29/2020 DESC:Background Reports								
1141 00000 KENDALL COUNTY C Real Estate Tax Bill			053120F	725.58	.00	.00		
CASH 000008 2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00					190011 68540	725.58	1099:	
ACCT 1Y210 DEPT 11 DUE 06/15/2020 DESC:Real Estate Taxes-NauSay Township								
1141 00000 KENDALL COUNTY C Real Estate Taxes			053120F	10.00	.00	.00		
CASH 000008 2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00					190011 68540	10.00	1099:	
ACCT 1Y210 DEPT 11 DUE 06/15/2020 DESC:Real Estate Taxes - Minkler Road								
1141 00000 KENDALL COUNTY C Real Estate			053120F	156.36	.00	.00		
CASH 000008 2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00					190011 68540	156.36	1099:	
ACCT 1Y210 DEPT 11 DUE 06/15/2020 DESC:Real Estate Taxes - Minkler Road - Other								
1323 00000 MENARDS 82896			053120F	230.85	.00	.00		
CASH 000008 2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00					190011 68580	230.85	1099:	
ACCT 1Y210 DEPT 11 DUE 05/29/2020 DESC:Ellis - Grounds Supplies								
1323 00000 MENARDS 83269			053120F	182.40	.00	.00		
CASH 000008 2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00					190011 71 63110	38.91	1099:	
ACCT 1Y210 DEPT 11 DUE 05/29/2020 DESC:Hoover Building & Shop Supplies					190011 71 63120	143.49	1099:	
1323 00000 MENARDS 82973			053120F	31.58	.00	.00		
CASH 000008 2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00					190011 68500	31.58	1099:	
ACCT 1Y210 DEPT 11 DUE 05/29/2020 DESC:Hoover - Concrete								
1323 00000 MENARDS 83582			053120F	6.98	.00	.00		
CASH 000008 2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00					190011 62000	6.98	1099:	
ACCT 1Y210 DEPT 11 DUE 05/29/2020 DESC:Hoover - Lysol Spray - COVID 19					CVD19 - FOREST PRS-SUPPLIES			

CLERK: rentrim BATCH: 590 INVOICE PO NEW INVOICES  
 VENDOR REMIT NAME INVOICE PO CHECK RUN NET AMOUNT EXCEEDS PO BY PO BALANCE CHK/WIRE ERR

1452	00000 NICOR	2020/06 DEPT 11	5/11/20 - Millbrook	053120F	123.77	.00	.00	1099:
CASH 000008	2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00				
ACCT 1Y210		DUE 06/26/2020	DESC:Millbrook South		19001183	63090	123.77	1099:
1452	00000 NICOR	2020/06 DEPT 11	5/13/20 - Harris	053120F	106.92	.00	.00	1099:
CASH 000008	2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00				
ACCT 1Y210		DUE 06/30/2020	DESC:Harris		19001183	63090	106.92	1099:
1452	00000 NICOR	2020/06 DEPT 11	5/14/20 - Maint	053120F	58.27	.00	.00	1099:
CASH 000008	2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00				
ACCT 1Y210		DUE 06/30/2020	DESC:Hoover Maint Bldg		19001171	63090	58.27	1099:
1452	00000 NICOR	2020/06 DEPT 11	5/14/20 - Hoover Hou	053120F	42.88	.00	.00	1099:
CASH 000008	2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00				
ACCT 1Y210		DUE 06/30/2020	DESC:Hoover House		19001171	63090	42.88	1099:
1452	00000 NICOR	2020/06 DEPT 11	5/14/20 - Moonseed	053120F	45.02	.00	.00	1099:
CASH 000008	2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00				
ACCT 1Y210		DUE 06/30/2020	DESC:Mooneeed		19001171	63090	45.02	1099:
1452	00000 NICOR	2020/06 DEPT 11	5/14/20 - Shop	053120F	49.07	.00	.00	1099:
CASH 000008	2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00				
ACCT 1Y210		DUE 06/30/2020	DESC:Hoover Shop		19001171	63090	49.07	1099:
1452	00000 NICOR	2020/06 DEPT 11	5/14/20 - ML	053120F	44.42	.00	.00	1099:
CASH 000008	2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00				
ACCT 1Y210		DUE 06/30/2020	DESC:Meadowhawk		19001171	63090	44.42	1099:
1452	00000 NICOR	2020/06 DEPT 11	5/14/20 - Kingfisher	053120F	47.05	.00	.00	1099:
CASH 000008	2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00				
ACCT 1Y210		DUE 06/30/2020	DESC:Kingfisher		19001171	63090	47.05	1099:
1452	00000 NICOR	2020/06 DEPT 11	5/14/20 - Blazing St	053120F	46.24	.00	.00	1099:
CASH 000008	2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00				
ACCT 1Y210		DUE 06/30/2020	DESC:Blazing Star		19001171	63090	46.24	1099:
1452	00000 NICOR	2020/06 DEPT 11	5/14/20-Rookery	053120F	61.57	.00	.00	1099:
CASH 000008	2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00				
ACCT 1Y210		DUE 06/30/2020	DESC:Hoover Rookery		19001171	63090	61.57	1099:



Kendall County  
KCFWD 052620F RA

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zantriam

CLERK: zantriam BATCH: 590

NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
1464 00000 NORTHERN SAFETY 203965886	2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00	053120F	89.33	.00	.00			
CASH 000008	DEPT 11 DUE 05/29/2020 DESC:Gloves - COVID 19			19001162000	89.33	1099:		
ACCT 1Y210					CVD19 -FOREST PRS-SUPPLIES			
1602 00000 RICH MC CASLIN C EL 5-12-20	2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00	053120F	1,500.00	.00	.00			
CASH 000008	DEPT 11 DUE 05/29/2020 DESC:Ellis - Concrete Repair			19001116068590	1,500.00	1099:		
ACCT 1Y210								
1602 00000 RICH MC CASLIN C Ellis-5-12-20	2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00	053120F	1,000.00	.00	.00			
CASH 000008	DEPT 11 DUE 05/29/2020 DESC:Ellis - Repairs			19001116068590	1,000.00	1099:		
ACCT 1Y210								
1668 00000 SHERWIN-WILLIAMS 7188-0	2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00	053120F	59.31	.00	.00			
CASH 000008	DEPT 11 DUE 05/29/2020 DESC:Preserve Improvements - Paint			1900118368530	59.31	1099:		
ACCT 1Y210								
1668 00000 SHERWIN-WILLIAMS 4068-8	2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00	053120F	31.80	.00	.00			
CASH 000008	DEPT 11 DUE 05/29/2020 DESC:Preserve Improvements - Paint			1900118368530	31.80	1099:		
ACCT 1Y210								
1668 00000 SHERWIN-WILLIAMS 4039-9	2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00	053120F	264.45	.00	.00			
CASH 000008	DEPT 11 DUE 05/29/2020 DESC:Preserve Improvements - Paint			1900118368530	264.45	1099:		
ACCT 1Y210								
1668 00000 SHERWIN-WILLIAMS 7403-3	2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00	053120F	198.35	.00	.00			
CASH 000008	DEPT 11 DUE 05/29/2020 DESC:Harris - Interior - Paint			1900118368530	198.35	1099:		
ACCT 1Y210								
1820 00000 UNIQUE PRODUCTS 391607	2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00	053120F	707.44	.00	.00			
CASH 000008	DEPT 11 DUE 05/29/2020 DESC:Harris & Hoover Supplies			1900117163110	707.44	1099:		
ACCT 1Y210				1900118363110				
2047 00000 COMED 9361578000	2020/06 INV 05/19/2020 SEP-CHK: Y DISC: .00	053120F	19.10	.00	.00			
CASH 000008	DEPT 11 DUE 06/30/2020 DESC:Bakers Wood			19001163510	19.10	1099:		
ACCT 1Y210								

05/26/2020 12:16  
 Kendall County  
 KCFPD 052620F RA

CLERK: rantrim BATCH: 590  
 INVOICE

VENDOR REMIT NAME	INVOICE	PO	NEW INVOICES	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE	ERR
2047 00000 COMED	9361548011		053120F		242.43	.00	.00		
CASH 000008 2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00						
ACCT 1Y210	DUE 05/30/2020	DESC:Ellis House			19001160 62270			242.43	1099:
2198 00000 PIT STOP GARAGE	Hoover/Ellis		053120F		259.06	.00	.00		
CASH 000008 2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00						
ACCT 1Y210	DUE 05/29/2020	DESC:Hoover-Ellis Dump Truck Repair			19001183 62160			259.06	1099:
2286 00000 PROFESSIONAL GAR	44032		053120F		992.00	.00	.00		
CASH 000008 2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00						
ACCT 1Y210	DUE 05/29/2020	DESC:Ellis - Garage Repairs			190111 68530			992.00	1099:
2645 00000 Kim Pierson	20-00009		053120F		100.00	.00	.00		
CASH 000008 2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00						
ACCT 1Y210	DUE 05/19/2020	DESC:Shelter Refund COVID 19 - June 7, 2020			19001183 63040			100.00	1099:
2646 00000 STEVE HILLGOTH	NB Refund		053120F		431.50	.00	.00		
CASH 000008 2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00						
ACCT 1Y210	DUE 05/29/2020	DESC:Natural Beginnings Refund - COVID 19			19001178 63040			431.50	1099:
2651 00000 SERVICE EXPERTS	393370		053120F		123.00	.00	.00		
CASH 000008 2020/06 DEPT 11	INV 05/19/2020	SEP-CHK: Y	DISC: .00						
ACCT 1Y210	DUE 05/29/2020	DESC:Ellis - Repairs			19001160 68580			123.00	1099:

43 HELD INVOICES TOTAL 10,724.03

0 INVOICE(S) REPORT POST TOTAL .00

REPORT TOTALS .00





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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners  
Kendall County Forest Preserve District  
Yorkville, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund in the Kendall County Forest Preserve District ("the District"), as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the Kendall County Forest Preserve District's basic financial statements and have issued our report thereon dated March 26, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Kendall County Forest Preserve District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Kendall County Forest Preserve District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Kendall County Forest Preserve District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider to be significant deficiencies (2019-01).

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Kendall County Forest Preserve District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an

opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### **Kendall County Forest Preserve District's Response to Findings**

Kendall County Forest Preserve District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Kendall County Forest Preserve District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### **Purpose of this Report**

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

*Mack & Associates, P.C.*

Mack & Associates, P.C.

Morris, Illinois  
March 26, 2020

## KENDALL COUNTY FOREST PRESERVE DISTRICT

### Schedule of Findings For the Year Ended November 30, 2019

---

#### Finding 2019-1: Financial Statement Preparation

*Condition:*

The District does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and ensure related footnote disclosures are complete and presented in accordance with U.S. generally accepted accounting principles (GAAP). Management prepared a schedule of accounts receivable and payable for the year, however, adjusting journal entries were required to ensure compliance with GAAP.

*Criteria:*

Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements including the related disclosures, in conformity with GAAP.

*Cause:*

The District relies on the audit firm to prepare the annual financial statements and the related footnote disclosures. However, management has reviewed and approved the annual financial statements and the related footnote disclosures.

*Effect:*

The completeness of the financial statement disclosures and the accuracy of the overall financial presentation is negatively impacted as external auditors do not have the same comprehensive understanding of the District as its internal staff.

*Recommendation:*

Management should continue to review and approve the annual financial statements and the related footnote disclosures.

*Views of Responsible Officials and Planned Corrective Action:*

We agree with the finding and have developed a corrective action plan.

**KENDALL COUNTY  
FOREST PRESERVE DISTRICT  
KENDALL COUNTY, ILLINOIS  
ANNUAL FINANCIAL REPORT  
NOVEMBER 30, 2019**

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

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**KENDALL COUNTY FOREST PRESERVE DISTRICT**

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## **Independent Auditor's Report**



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SONDRA RANKIN, MBA

CERTIFIED PUBLIC ACCOUNTANTS

## Independent Auditor's Report

To the Board of Commissioners  
Kendall County Forest Preserve District  
Yorkville, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Kendall County Forest Preserve District (the "District"), a component unit of the County of Kendall, Illinois, as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Kendall County Forest Preserve District, as of November 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States require that the management's discussion and analysis and required supplementary information on pages 4 through 9 and 38 through 44 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The supplementary information on pages 45 through 54 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining and individual nonmajor fund and debt service fund financial statements on pages 49-53 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the 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. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The assessed valuations, tax rates, tax extension and tax collection information on page 54 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## **Report on Summarized Comparative Information**

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Kendall County Forest Preserve District for the year ended November 30, 2018, which are presented in summary for comparison purposes with the accompanying financial statements. In our report dated February 28, 2019, we expressed an unmodified opinion on those financial statements.

### **Other Reporting Required by *Governmental Auditing Standards***

In accordance with *Governmental Auditing Standards*, we have also issued our report dated March 26, 2020, on our consideration of the Kendall County Forest Preserve District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Kendall County Forest Preserve District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Kendall County Forest Preserve District's internal control over financial reporting and compliance.

*Mack & Associates, P.C.*

Mack & Associates, P.C.  
Certified Public Accountants

Morris, Illinois  
March 26, 2020

## **Management's Discussion and Analysis**

## KENDALL COUNTY FOREST PRESERVE DISTRICT

### Management's Discussion and Analysis (Unaudited) November 30, 2019

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Kendall County Forest Preserve District (the "District") management's discussion and analysis (MD&A) is generally intended to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the District's financial activities, (3) identify changes in the District's financial position (its ability to meet future financial demands and conditions), (4) identify any material deviations from the governmental unit's financial plan (approved budget), and (5) identify individual fund issues or concerns.

The MD&A is provided at the beginning of the report to provide an overview of the District's financial position at November 30, 2019 and the results of operations for the year. This summary should not be taken as a replacement for the audit report, which consists of the basic financial statements, notes to the financial statements, required and supplementary information.

#### FINANCIAL HIGHLIGHTS FOR FY2019

- The District's total governmental funds' expenditures exceeded total revenues by \$110,065 for the year.
- The District's net position increased \$3.3 million to \$39.8 million in 2019. This is an indicator that the District's financial position improved during the current fiscal year.
- The District's General Fund ended the year with a balance of \$326,072, Major Debt Service Funds' balances totaled \$4.97 million, and the overall District ended the year with a balance of \$7.56 million.

#### USING THIS ANNUAL REPORT

This annual report is presented in a format consistent with the presentation requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the District's modified accrual basis of accounting.

#### Report Components

The report consists of five parts as follows:

**Government-wide Financial Statements:** The Statement of Net Position and Statement of Activities provide information about the activities of the District's government-wide (or "as a whole") and present a longer-term view of the District's finances.

**Fund Financial Statements:** Fund financial statements focus on the individual parts of the District. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds ("major") funds. For *governmental activities*, the statements present how these services were financed in the short-term as well as what remains for future spending.

**Notes to the Financial Statements:** The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

## KENDALL COUNTY FOREST PRESERVE DISTRICT

**Management's Discussion and Analysis (Unaudited)**  
**November 30, 2019**

---

**Required Supplementary Information:** This Management's Discussion and Analysis, the General Fund Budgetary Comparison Schedule, the Multiyear Schedule of Changes in Net Pension Liability and Related Ratios, and the Multiyear Schedule of IMRF Contributions represent financial information required by GASB to be presented. Such information provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes (referred to as "the basic financial statements").

**Supplementary Information:** This part of the annual report includes optional financial information. This supplementary financial information is provided to address certain specific needs of various users of the District's annual report.

### Reporting Kendall County Forest Preserve as a Whole

#### *The Forest Preserve District's Entity Presentation*

This annual report includes all activities for which the District is fiscally responsible. These activities are defined as the District's reporting entity.

#### **Government-wide Statement of Net Position and the Statement of Activities**

The Statement of Net Position and Statement of Activities report information about the District as a whole and about its activities in a way that helps determine if the District's overall financial position has improved or deteriorated as a result of the year's activities. These statements include all of the District's assets and liabilities resulting from the use of the accrual basis of accounting.

The Statement of Net Position includes all of the District's net position and how they have changed. The difference between the District's assets and liabilities are another way to measure the District's overall financial position. All of the current year's revenues and expenses are accounted for in the Statement of Activities.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating.
- To assess the overall financial condition of the District additional non-financial factors such as changes in the District's property tax base and the condition of buildings and other facilities should be considered.

In the Government-wide Financial Statements, the District activities are categorized as government activities. The District's basic services are included here, such as the preservation of county land and resources, and administration of the natural heritage of the County. Property taxes and grant revenues finance most of these activities. The District receives grants from both state and federal sources to help fund projects for continued growth and improvement to the District.

#### **Fund Financial Statements**

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by state law and by bond covenants. The District can also establish other funds to control and manage monies for particular purposes or to show that it is properly using certain revenues.

## KENDALL COUNTY FOREST PRESERVE DISTRICT

### Management's Discussion and Analysis (Unaudited) November 30, 2019

#### Governmental Funds

The District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds report the acquisition of capital assets and payments for debt principal as expenditures and not as changes to asset and debt balances. The governmental fund statements provide a detailed short-term view of the District's general government operations and basic services it provides. Governmental fund information helps determine (through a review of changes to fund balance) whether there are more or less financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

The District currently has no fiduciary funds.

*Fiduciary funds* are often used to account for assets that are held in a trustee or fiduciary capacity such as pension plan assets, assets held per trust agreements, and similar arrangements.

#### Capital Assets

At November 30, 2019, the District had \$72.8 million invested in capital assets, net of depreciation. This represents a net decrease of \$362,860 from last year. There were no capital additions in 2019. See Note 5 to the financial statements for more detail.

Primary Government Capital Assets (Net of Accumulated Depreciation)		
	2019	2018
Land and construction in progress	\$ 69,061,346	69,061,346
Improvements	1,881,235	2,062,730
Buildings	1,849,890	2,005,564
Equipment	59,622	85,313
<b>Total</b>	<b>\$ 72,852,093</b>	<b>73,214,953</b>

#### Long-Term Debt

At November 30, 2019, the District had \$38.0 million in long-term debt compared to \$41.1 million at November 30, 2018. See Notes 9 and 10 to the financial statements for more detail.

Primary Government Long-Term Debt			
	2019	2018	Due In One Year
G.O. Bonds - Series 2012	\$ 1,585,000	1,930,000	365,000
G.O. Bonds - Series 2015	9,010,000	9,055,000	45,000
G.O. Bonds - Series 2016	8,805,000	8,900,000	100,000
G.O. Bonds - Series 2017	16,460,000	18,750,000	2,525,000
Unamortized Refunding Premium	1,827,812	2,381,405	495,215
Compensated Absences	27,588	26,689	-
Net Pension Obligation	318,397	24,847	-
<b>Total</b>	<b>\$ 38,033,797</b>	<b>41,067,941</b>	<b>3,530,215</b>

# KENDALL COUNTY FOREST PRESERVE DISTRICT

## Management's Discussion and Analysis (Unaudited) November 30, 2019

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As previously addressed, net position may serve the purpose over time as a useful indicator of a District's financial position. To that end, the District's assets exceeded its liabilities by \$39.8 million as of November 30, 2019.

The following table represents a condensed Statement of Net Position of the District for governmental activities as of November 30, 2019 and 2018.

	Net Position Governmental Activities November 30	
	2019	2018
<b>Assets:</b>		
Current assets	\$ 12,902,505	12,568,778
Noncurrent assets	72,852,093	73,214,953
Total assets	85,754,598	85,783,731
Deferred outflows of resources	359,247	151,781
Total assets and deferred outflow of resources	86,113,845	85,935,512
<b>Liabilities:</b>		
Current liabilities	4,209,354	4,463,943
Noncurrent liabilities	34,503,582	37,334,348
Total liabilities	38,712,936	41,798,291
Deferred inflows of resources	7,642,004	7,679,325
<b>Net position:</b>		
Net investment in capital assets	35,164,281	32,198,548
Restricted	6,812,356	7,328,764
Unrestricted	(2,217,732)	(3,069,416)
Total net position	\$ 39,758,905	36,457,896

# KENDALL COUNTY FOREST PRESERVE DISTRICT

Management's Discussion and Analysis (Unaudited)  
November 30, 2019

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

The following condensed financial information was derived from the Government-wide Statement of Activities and reflects how the District's net position changed during the fiscal year.

	Changes in Net Position Governmental Activities For the year ended November 30	
	2019	2018
Revenues:		
Program revenues:		
Charges for services	\$ 358,281	320,931
Capital grants and contributions	174,390	671,031
General revenue:		
Local property taxes	4,843,318	5,298,411
Other	286,707	885,342
Total revenues	<u>5,662,696</u>	<u>7,175,715</u>
Expenses:		
Culture and recreation	1,779,279	1,600,660
Interest	582,408	699,513
Total expenses	<u>2,361,687</u>	<u>2,300,173</u>
Change in net position	3,301,009	4,875,542
Net position, beginning of year	<u>36,457,896</u>	<u>31,582,354</u>
Net position, end of year	<u>\$ 39,758,905</u>	<u>36,457,896</u>

### General Fund Budgetary Highlights

The Board approved the fiscal year 2019 budget and appropriations ordinance on November 20, 2018. For the year ended November 30, 2019, General Fund expenditures were \$1.1 million and budgeted expenditures were \$1.1 million. The General Fund operated within the confines of the approved budget for the year ended November 30, 2019.



## KENDALL COUNTY FOREST PRESERVE DISTRICT

Management's Discussion and Analysis (Unaudited)  
November 30, 2019

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### **GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

#### Factors Likely to Have a Potential Impact on Financial Position

The Kendall County Forest Preserve District does not anticipate any factors that will have a negative impact on our financial position. In response to the slowed growth in Kendall County resulting in reduced year-after-year growth in local tax proceeds, the District has successfully implemented strategies to minimize the District's operating costs, increased program participation volumes and related fees and charges to cover direct program costs, and restructured positions to balance the overall budget within fiscal limits. Should additional capital funding be needed, the District's Board of Commissioners is also able to issue non-referendum limited tax general obligation bonds to address any significant and unanticipated large capital expenditure. The District is not prone to changes in financial position from issues stemming from State fiscal and budgetary issues, as the District does not rely on State or federal funding to support operations.

#### Analysis of the County's Financial Position and Results of Operations

The District remains in good financial position. The District increased its fund balance in its operating funds over the previous fiscal year, established a \$50,000 dedicated Risk and Liability Fund to address potential insurance deductible payments through transfer of a higher-than-expected FY19 operating budget surplus, and operated in compliance with the fund balance policy established to support and sustain general operations reserves, and prevent cash flow problems. The District's capital fund balance will be expended to complete capital funding priorities within the next 1-2 years.

The District is currently rated "A" (Stable Outlook) by Standard and Poor's and "A1" (Stable Outlook) by Moody's. It is anticipated that the District's bond rating will level off until the retirement of bonded debt in 2025. Rating agency outlooks also reflect Kendall County's access to, and participation in, the deep and diverse Chicago Metropolitan area economy; the County's very strong income and market value per capita indicators. All District tax levy rates and bonded debt are well below the State maximums allowed within the Downstate Forest Preserve District Act.

#### Contacting District's Financial Management

This report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Dave Guritz, Forest Preserve Director, at 630-553-4131.

## **Basic Financial Statements**

**Statement of Net Position**  
**November 30, 2019**  
 (With Comparative Figures for November 30, 2018)

	<u>Governmental Activities</u>	
	<u>Totals</u>	
	<u>2019</u>	<u>2018</u>
<u>Assets</u>		
Current assets:		
Cash, deposits, and investments	\$ 7,581,121	7,701,229
Receivables:		
Property taxes	5,295,073	4,853,992
Trade	26,311	13,557
Total current assets	<u>12,902,505</u>	<u>12,568,778</u>
Noncurrent assets:		
Capital assets:		
Land	69,061,346	69,061,346
Depreciable assets	8,419,790	8,419,790
Less: accumulated depreciation	<u>(4,629,043)</u>	<u>(4,266,183)</u>
Total noncurrent assets	<u>72,852,093</u>	<u>73,214,953</u>
Total assets	<u>85,754,598</u>	<u>85,783,731</u>
<u>Deferred Outflows of Resources</u>		
Deferred outflows from pensions	<u>359,247</u>	<u>151,781</u>
Total deferred outflows of resources	<u>359,247</u>	<u>151,781</u>
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	12,021	8,861
Accrued payroll	11,739	12,188
Customer deposits	19,000	19,000
Accrued interest	636,379	690,301
Bonds payable - current portion	<u>3,530,215</u>	<u>3,733,593</u>
Total current liabilities	<u>4,209,354</u>	<u>4,463,943</u>
Noncurrent liabilities:		
Accrued compensated absences	27,588	26,689
Net pension obligation	318,397	24,847
Bonds payable	<u>34,157,597</u>	<u>37,282,812</u>
Total noncurrent liabilities	<u>34,503,582</u>	<u>37,334,348</u>
<u>Deferred Inflows of Resources</u>		
Property taxes levied for subsequent years	5,295,073	4,853,992
Unamortized gain on refunding	2,157,480	2,559,573
Deferred inflows from pensions	<u>189,451</u>	<u>265,760</u>
Total deferred inflows of resources	<u>7,642,004</u>	<u>7,679,325</u>
<u>Net Position</u>		
Net investment in capital assets	35,164,281	32,198,548
Restricted	6,812,356	7,328,764
Unrestricted	<u>(2,217,732)</u>	<u>(3,069,416)</u>
Total net position	<u>\$ 39,758,905</u>	<u>36,457,896</u>

The Notes to Basic Financial Statements are an integral part of this statement.

**Statement of Activities**  
**For the Year Ended November 30, 2019**  
**(With Comparative Figures for the Year Ended November 30, 2018)**

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Total		
				Capital Grants and Contributions	2019	2018
<b>Governmental activities:</b>						
Culture and recreation	\$ 1,779,279	358,281	-	174,390	(1,246,808)	(808,698)
Unallocated interest expense	582,408	-	-	-	(582,408)	(899,513)
<b>Total governmental activities</b>	<b>2,361,687</b>	<b>358,281</b>	<b>-</b>	<b>174,390</b>	<b>(1,829,016)</b>	<b>(1,308,211)</b>
<b>General revenues:</b>						
<b>Taxes:</b>						
Property taxes					4,843,318	5,298,411
Interest					33,730	25,884
Donations					1,470	652,778
Project fund					189,684	155,053
Miscellaneous					61,823	51,627
<b>Total general revenues</b>					<b>5,130,025</b>	<b>6,183,753</b>
Change in net position					3,301,009	4,875,542
Net position, beginning of year					38,457,896	31,582,354
Net position, end of year					<b>\$ 39,758,905</b>	<b>38,457,896</b>

The Notes to Basic Financial Statements are an integral part of this statement.

KENDALL COUNTY FOREST PRESERVE DISTRICT

STATEMENT C

Balance Sheet - Governmental Funds  
 November 30, 2019  
 (With Comparative Figures for November 30, 2018)

	Debt Service Funds			Total Governmental Funds	
	General	Bond and Interest	Bond and Interest Series 2012	2019	2018
<b>Assets</b>					
Cash, deposits, and investments	\$ 341,881	4,055,534	909,838	7,581,121	7,701,229
Receivables:					
Property taxes	615,000	4,258,473	421,600	5,295,073	4,853,992
Trade	26,311	-	-	26,311	13,557
<b>Total assets</b>	<b>\$ 983,192</b>	<b>8,314,007</b>	<b>1,331,438</b>	<b>12,902,505</b>	<b>12,568,778</b>
<b>Liabilities</b>					
Accounts payable	\$ 11,381	-	-	12,021	8,861
Accrued payroll	11,739	-	-	11,739	12,188
Customer deposits	19,000	-	-	19,000	19,000
<b>Total liabilities</b>	<b>42,120</b>	<b>-</b>	<b>-</b>	<b>42,760</b>	<b>40,049</b>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for subsequent years	615,000	4,258,473	421,600	5,295,073	4,853,992
<b>Fund Balance</b>					
Restricted:					
Debt Service	-	4,055,534	909,838	4,965,372	5,118,077
Capital Projects	-	-	-	1,846,984	2,210,687
Assigned	-	-	-	426,244	27,990
Unassigned	326,072	-	-	326,072	317,983
<b>Total fund balance</b>	<b>326,072</b>	<b>4,055,534</b>	<b>909,838</b>	<b>7,564,672</b>	<b>7,674,737</b>
<b>Total liabilities, deferred inflows, and fund balance</b>	<b>\$ 983,192</b>	<b>8,314,007</b>	<b>1,331,438</b>	<b>12,902,505</b>	<b>12,568,778</b>

The Notes to Basic Financial Statements are an integral part of this statement.

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**STATEMENT C  
(CONTINUED)**

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
November 30, 2019  
(With Comparative Figures for November 30, 2018)**

	<u>2019</u>	<u>2018</u>
Total fund balance for governmental funds	\$ 7,564,672	7,674,737
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These consist of:		
Capital assets	77,481,136	77,481,136
Accumulated depreciation	(4,629,043)	(4,266,183)
Accrued interest payable on debt is not reported in the governmental funds if payments are due subsequent to the reporting date	(636,379)	(690,301)
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities – both current and long-term – are reported in the Statement of Net Position. Balances at November 30 are:		
Compensated absences	(27,588)	(26,689)
Net pension obligation	(318,397)	(24,847)
Bonds, capital leases, and discounts / premiums on bonds	(37,687,812)	(41,016,405)
Deferred inflows and outflows of resources from certain sources are not reported in the governmental funds.		
Deferred outflows (inflows) related to pensions	169,796	(113,979)
Deferred inflows related to economic gain on refunding	(2,157,480)	(2,559,573)
Net position of governmental activities	<u>\$ 39,758,905</u>	<u>36,457,896</u>

The Notes to Basic Financial Statements are an integral part of this statement.

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds  
 For the Year Ended November 30, 2019  
 (With Comparative Figures for the Year Ended November 30, 2018)

	Debt Service Funds				Total Governmental Funds	
	General	Bond and Interest	Bond and Interest Series 2012	Non-Major Funds	2019	2018
		Interest	Series 2012			
<b>Revenues:</b>						
Property taxes	\$ 590,914	3,840,346	412,058	-	4,843,318	5,298,411
Intergovernmental revenue	-	-	-	174,390	174,390	667,250
Fees, fines, and charges	358,281	-	-	-	358,281	320,931
Project fund	147,541	-	-	42,143	189,684	158,834
Interest	1,595	4,437	3,632	24,066	33,730	25,884
Other revenue	62,106	-	-	1,187	63,293	704,405
<b>Total revenues</b>	<b>1,160,437</b>	<b>3,844,783</b>	<b>415,690</b>	<b>241,786</b>	<b>5,662,696</b>	<b>7,175,715</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Culture and recreation	1,102,348	-	-	303,397	1,405,745	1,057,798
<b>Debt services:</b>						
Principal	-	2,430,000	345,000	-	2,775,000	2,940,000
Interest	-	1,539,291	52,725	-	1,592,016	1,723,913
Issuance costs and fees	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,509,487
<b>Total expenditures</b>	<b>1,102,348</b>	<b>3,969,291</b>	<b>397,725</b>	<b>303,397</b>	<b>5,772,761</b>	<b>7,231,198</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>58,089</b>	<b>(124,508)</b>	<b>17,965</b>	<b>(61,611)</b>	<b>(110,065)</b>	<b>(55,483)</b>
<b>Other financing sources (uses):</b>						
Transfers in (out)	(50,000)	(31,981)	(14,181)	96,162	-	-
<b>Total other financing sources (uses)</b>	<b>(50,000)</b>	<b>(31,981)</b>	<b>(14,181)</b>	<b>96,162</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>8,089</b>	<b>(156,489)</b>	<b>3,784</b>	<b>34,551</b>	<b>(110,065)</b>	<b>(55,483)</b>
<b>Fund balance, beginning of year</b>	<b>317,983</b>	<b>4,212,023</b>	<b>906,054</b>	<b>2,238,677</b>	<b>7,674,737</b>	<b>7,730,220</b>
<b>Fund balance, end of year</b>	<b>\$ 326,072</b>	<b>4,055,534</b>	<b>909,838</b>	<b>2,273,228</b>	<b>7,564,672</b>	<b>7,674,737</b>

The Notes to Basic Financial Statements are an integral part of this statement.

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**STATEMENT D  
(CONTINUED)**

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities  
For the Year Ended November 30, 2019  
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019	2018
Net change in fund balances- total governmental funds	\$ (110,065)	(55,483)
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	2,775,000	2,940,000
Capital debt obligation principal payments		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	-	1,353,498
Capital asset purchases	(362,860)	(372,196)
Depreciation expense		
Some expenses reported in the Statement of Activities do not require use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Change in accrued compensated absences	(699)	12,179
Change in net pension obligation and deferred pension sources	(9,775)	(26,856)
Change in accrued interest payable	53,922	24,725
Amortization of bond premiums and discounts	553,593	597,582
Amortization of gain on refunding	402,093	402,093
Change in net position of governmental activities	\$ 3,301,009	4,875,542

The Notes to Basic Financial Statements are an integral part of this statement.



## **Notes to Financial Statements**

## KENDALL COUNTY FOREST PRESERVE DISTRICT

### Notes to Basic Financial Statements November 30, 2019

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#### Note 1: Summary of Significant Accounting Policies

##### Introduction

The financial statements of the Kendall County Forest Preserve District (the "District") located in Yorkville, Illinois have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below.

##### Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities* are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

##### Financial Reporting Entity

The District is governed by a nine-member Board of Commissioners. The District is a legally separate political subdivision. These financial statements present all funds of the District. The District has the statutory authority to adopt its own budget, levy taxes, and issue bonded debt without the approval of another government. There are no component units included or excluded. A component unit is a legally separate organization for which a primary government is fiscally accountable. However, the Board of Commissioners of the District includes some of the same members as those of the County of Kendall, Illinois Board and is therefore considered to be a component unit of County of Kendall, Illinois.

##### Basis of Presentation

##### Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

##### Fund Financial Statements

The fund financial statements provide information about the District's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

## KENDALL COUNTY FOREST PRESERVE DISTRICT

### Notes to Basic Financial Statements November 30, 2019

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#### Note 1: Summary of Significant Accounting Policies (continued)

The District reports the following major governmental funds:

**General Fund** – The General Fund is used to account for all financial resources of the District except those which are required to be accounted for in another fund.

**Debt Service Funds** – The Bond and Interest Funds are the debt service funds of the District. They are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

The District has the following debt service funds:

- Bond and Interest Fund
- Bond and Interest Fund – Series 2012

During the course of operations, the District has activity among funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers among the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

## KENDALL COUNTY FOREST PRESERVE DISTRICT

### Notes to Basic Financial Statements November 30, 2019

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#### Note 1: Summary of Significant Accounting Policies (continued)

##### **Measurement Focus and Basis of Accounting**

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

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. For this purpose, the government generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

##### **Use of Estimates**

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

##### **Cash and Cash Equivalents**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. The cash balances of most District funds are pooled and invested. Each fund's share of the investment pool is reflected on its respective balance sheet.

# KENDALL COUNTY FOREST PRESERVE DISTRICT

## Notes to Basic Financial Statements November 30, 2019

### Note 1: Summary of Significant Accounting Policies (continued)

#### Investments

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

#### Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an estimated useful life in excess of two years and individual cost of more than the following:

Buildings and Improvements	\$25,000
Infrastructure	\$50,000
Equipment	\$ 5,000

As the District constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the time or increase its estimated useful life. Donated capital assets are recorded at their acquisition value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	30 – 50 years
Infrastructure	10 – 50 years
Equipment	5 – 10 years

#### Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

## KENDALL COUNTY FOREST PRESERVE DISTRICT

### Notes to Basic Financial Statements November 30, 2019

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#### Note 1: Summary of Significant Accounting Policies (continued)

##### **Net Position Flow Assumption**

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied. See Note 11 for additional information regarding the District's net position as of November 30, 2019.

##### **Fund Balance Flow Assumptions**

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last. See Note 12 for additional information regarding the District's fund balances as of November 30, 2019.

##### **Program Revenues**

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

##### **Property Taxes**

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

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2018 became due and payable in two installments, generally in June 2019 and September 2019. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

## KENDALL COUNTY FOREST PRESERVE DISTRICT

### Notes to Basic Financial Statements November 30, 2019

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#### Note 1: Summary of Significant Accounting Policies (continued)

##### **Property Taxes (continued)**

The 2018 levy was approved on November 20, 2018. Property taxes levied in 2018 are reflected as revenues in fiscal year 2019 and amounted to \$4,843,318. Amounts not collected by the Collector by November 30, 2019 are either under tax objection or forfeiture. Distributions of these tax objections and forfeiture amounts are recognized as revenue in the year of distribution since collection is uncertain.

The 2019 levy was approved on November 25, 2019. Property taxes levied in 2019 in the amount of \$5,295,073 have been recognized as deferred outflows and deferred inflows on the accompanying financial statements, as these taxes will be collected and are associated for budget purposes to be used in 2020.

##### **Compensated Absences**

###### ***Vacation***

The District's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. The liability for such leave is reported as incurred in the government-wide financial statements. The liability for compensated absences includes salary related benefits, where applicable.

###### ***Sick Leave***

Accumulated sick leave lapses when employees leave the employ of the government and, upon separation from service, no monetary obligation exists.

##### **Pensions**

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

##### **Comparative Data**

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations and is not intended to present all information necessary for fair presentation of prior year information in accordance with accounting principles generally accepted in the United States. However, presentation of prior year totals by fund type has not been presented in each of the statements since their inclusion would make the statement unduly complex and difficult to read.

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**Notes to Basic Financial Statements  
November 30, 2019**

**Note 2: Stewardship, Compliance and Accountability**

***Excess of Expenditures over Appropriations***

For the year ended November 30, 2019, the General Fund and all major debt service funds operated within the confines of the approved budget.

***Deficit Fund Equity***

At November 30, 2019, there were no funds with a deficit fund balance.

**Note 3: Cash Deposits with Financial Institutions**

***Custodial credit risk-deposits***

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's custodial credit risk policy is included in a formal written investment and cash management plan. As of November 30, 2019, the carrying amount of the District's deposits (excluding Illinois Funds Investments) was \$6,325,025, and the bank balance was \$6,325,025. The entire balance was insured or collateralized at November 30, 2019.

**Note 4: Investments**

As of November 30, 2019, the District had investments with Illinois Funds, Money Market Fund with a fair value of \$1,256,096.

*Interest rate risk.* Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

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

Investment Type	Remaining Maturity (in Years)				Total
	<1	1-5	5-10	>10	
Local Gov't Investment Pool	\$ 1,256,096	-	-	-	1,256,096

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

Investment Type	Total at	AAAm	Aa	Unrated
	11/30/19			
Local Gov't Investment Pool	\$ 1,256,096	1,256,096	-	-

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



**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**Notes to Basic Financial Statements  
November 30, 2019**

**Note 4: Investments (continued)**

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

As of November 30, 2019, there are no investments with custodial credit risk in that all of its investments are insured.

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

**Note 5: Capital Assets**

The governmental activities capital asset activity for the year ended November 30, 2019 is as follows:

Governmental Activities:	12/1/2018 Balance	Additions	Disposals/ Transfers	11/30/2019 Balance
<b>Capital assets, not being depreciated:</b>				
Land	\$ 69,061,346	-	-	69,061,346
<b>Total capital assets, not being depreciated</b>	<b>69,061,346</b>	<b>-</b>	<b>-</b>	<b>69,061,346</b>
<b>Capital assets, being depreciated:</b>				
Improvements	4,484,352	-	-	4,484,352
Buildings	3,455,762	-	-	3,455,762
Equipment	449,396	-	-	449,396
Artifacts and antiques	30,280	-	-	30,280
<b>Total capital assets, being depreciated</b>	<b>8,419,790</b>	<b>-</b>	<b>-</b>	<b>8,419,790</b>
<b>Accumulated depreciation:</b>				
Improvements	2,421,622	181,495	-	2,603,117
Buildings	1,450,198	155,674	-	1,605,872
Equipment	364,083	25,691	-	389,774
Artifacts and antiques	30,280	-	-	30,280
<b>Total accumulated depreciation</b>	<b>4,266,183</b>	<b>362,860</b>	<b>-</b>	<b>4,629,043</b>
<b>Total capital assets, being depreciated, net</b>	<b>4,153,607</b>	<b>(362,860)</b>	<b>-</b>	<b>3,790,747</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 73,214,953</b>	<b>(362,860)</b>	<b>-</b>	<b>72,852,093</b>

Depreciation expense was charged to governmental functions as follows:

Governmental activities:	
Culture and Recreation	\$362,860

## KENDALL COUNTY FOREST PRESERVE DISTRICT

### Notes to Basic Financial Statements November 30, 2019

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#### Note 6: Pension and Retirement Systems – Illinois Municipal Retirement Fund

Kendall County Regular Plan (Plan) covers employees of the County of Kendall, Kendall County Forest Preserve District, and KenCom Public Safety Dispatch. Information below is presented for the Plan as a whole, with separate disclosure of amounts allocable to the Forest Preserve District, where applicable.

##### **IMRF Plan Description**

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

##### **Benefits Provided**

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

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

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

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

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**Notes to Basic Financial Statements  
November 30, 2019**

**Note 6: Pension and Retirement Systems – Illinois Municipal Retirement Fund (continued)**

**Employees Covered by the Benefit Terms**

As of December 31, 2018, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	197
Inactive plan members entitled to but not yet receiving benefits	195
Active plan members	<u>248</u>
Total	<u>640</u>

**Contributions**

As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The required contribution rates and actual County contributions for calendar year 2018 and the fiscal year ended November 30, 2019 are summarized below. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Plan member required contribution rate	4.50%
Employer required contribution rate for 2018	10.04%
Employer required contribution rate for 2019	7.89%
Actual contributions for 2018:	
County	\$ 1,015,451
Forest Preserve	42,477
KenCom	169,191
Total	<u>\$ 1,227,119</u>
Actual contributions for fiscal year 2019:	
County	\$ 818,290
Forest Preserve District	27,343
KenCom	164,101
Total	<u>\$ 1,009,734</u>

**Net Pension Liability**

The County's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**Notes to Basic Financial Statements  
November 30, 2019**

**Note 6: Pension and Retirement Systems – Illinois Municipal Retirement Fund (continued)**

**Actuarial assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- For Non-Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF- specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<b>Asset Class</b>	<b>Portfolio Target Percentage</b>	<b>Long-term Expected Real Rate of Return</b>
Domestic Equity	37%	7.15%
International Equity	18%	7.25%
Fixed Income	28%	3.75%
Real Estate	9%	6.25%
Alternative Investments	7%	2.50-8.50%
Cash Equivalents	1%	2.50%
<b>Total</b>	<b>100%</b>	

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**Notes to Basic Financial Statements  
November 30, 2019**

**Note 6: Pension and Retirement Systems – Illinois Municipal Retirement Fund (continued)**

**Single Discount Rate**

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 3.71%, and the resulting single discount rate is 7.25%.

**Changes In the Net Pension Liability**

	<b>Pension Liability (A)</b>	<b>Plan Net Position (B)</b>	<b>Net Pension Liability (A)-(B)</b>
<b>Balances at December 31, 2017</b>	<b>\$49,018,828</b>	<b>48,467,902</b>	<b>550,926</b>
<b>Changes for the year:</b>			
Service cost	1,175,617	-	1,175,617
Interest on the total pension liability	3,641,720	-	3,641,720
Differences between expected and actual experience of the total pension liability	150,780	-	150,780
Changes of assumptions	1,594,509	-	1,594,509
Contributions - employer	-	1,227,119	(1,227,119)
Contributions - employee	-	543,232	(543,232)
Net investment income	-	(2,530,620)	2,530,620
Benefit payment, including refunds of employee contributions	(2,100,734)	(2,100,734)	-
Other (net transfer)	-	814,027	(814,027)
<b>Net changes</b>	<b>4,461,892</b>	<b>(2,046,976)</b>	<b>6,508,868</b>
<b>Balances at December 31, 2018</b>	<b>\$53,480,720</b>	<b>46,420,926</b>	<b>7,059,794</b>

Net Plan pension liability was allocated to the District based on the percentage of the calendar year 2018 contributions. The District's beginning net pension liability was \$24,847 and ending net pension liability was \$318,397 with an increase of \$293,550.

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**Notes to Basic Financial Statements  
November 30, 2019**

**Note 6: Pension and Retirement Systems – Illinois Municipal Retirement Fund (continued)**

**Sensitivity of the Net Pension Liability to Changes In the Discount Rate**

The following represents the County's proportionate share of the net pension liabilities calculated using the above-referenced single discount rate, as well as what the County's proportionate share of the net pension liabilities would be if they were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate.

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
County	\$ 11,440,264	5,631,543	902,790
Forest Preserve District	646,812	318,397	51,043
KenCom	2,254,627	1,109,854	177,922
<b>Net pension liability</b>	<b>\$ 14,341,703</b>	<b>7,059,794</b>	<b>1,131,755</b>

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended November 30, 2019, the County recognized pension expense of \$1,002,232 with \$34,667 related directly to the District. At November 30, 2019, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

<b>Deferred Amounts Related to Pensions</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Differences between expected and actual experience	\$ 297,873	776,443
Changes of assumptions	1,233,408	943,065
Net difference between projected and actual earnings on pension plan investments	<u>5,583,516</u>	<u>2,481,173</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>7,114,797</u>	<u>4,200,681</u>
Pension contributions made subsequent to the measurement date	<u>850,768</u>	<u>-</u>
<b>Total deferred amounts related to pensions</b>	<b><u>\$ 7,965,565</u></b>	<b><u>4,200,681</u></b>

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**Notes to Basic Financial Statements  
November 30, 2019**

**Note 6: Pension and Retirement Systems – Illinois Municipal Retirement Fund (continued)**

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (continued)**

Deferred outflows and inflows were allocated to the District based on the percentage of the calendar year 2018 contributions. Deferred outflows allocated to the District were \$359,247. Deferred inflows allocated to the District were \$189,451. The Plan reported \$850,768, with \$29,440 directly relating to the District, as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2019.

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

<b>Year Ending December 31,</b>	<b>Net Deferred Outflows of Resources</b>
2019	\$ 802,708
2020	222,305
2021	525,565
2022	1,363,538
2023	-
Thereafter	-
<b>Total</b>	<b>\$ 2,914,116</b>

**Payable to the Pension Plan**

At November 30, 2019, the County reported a payable of \$56,832 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2019.

**Note 7: Other Postemployment Benefits**

The District has evaluated its potential other postemployment benefits liability. The District provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the government are required to pay 100% of the current premium. However, there are no former employees that have chosen to stay on the District's health insurance plan. Therefore, there has been low utilization and an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Additionally, the District has no former employees for whom the government was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the District has not recorded any postemployment benefit liability as of November 30, 2019.

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**Notes to Basic Financial Statements  
November 30, 2019**

**Note 8: Risk Management**

The District's risk management activities are part of County of Kendall, Illinois' insurance contract. The County administers the property and casualty, liability, worker's compensation, and unemployment insurance programs of the District. The District is allocated a portion of the insurance premium as determined by the insurance carrier, which is then remitted to the County of Kendall, Illinois.

For all major programs, significant losses are covered by Illinois Counties Risk Management Trust (a local government risk pool) under a year-by-year contract (12/1 – 11/30). There are three broad categories of coverage:

- Legal Liability
- Worker's Compensation
- Property and Boiler and Machinery

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

**Note 9: Long-Term Debt**

Long-term debt activity for the year ended November 30, 2019 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
<b>Bonds payable:</b>					
General obligation bonds	\$ 38,835,000	-	2,775,000	35,860,000	3,035,000
Net premium on bonds	2,381,405	-	553,593	1,827,812	495,215
<b>Total bonds payable</b>	<b>41,016,405</b>	<b>-</b>	<b>3,328,593</b>	<b>37,687,812</b>	<b>3,530,215</b>
Net pension obligation	24,847	293,550	-	318,397	-
Compensated absences	26,689	19,884	18,985	27,588	-
<b>Governmental activity</b>					
Long-term liabilities	<b>\$ 41,067,941</b>	<b>313,434</b>	<b>3,347,578</b>	<b>38,033,797</b>	<b>3,530,215</b>



**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**Notes to Basic Financial Statements  
November 30, 2019**

**Note 9: Long-Term Debt (continued)**

***General Obligation Bonds***

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with original maturities that range from 5 to 20 years. General obligation bonds outstanding at November 30, 2019 are as follows:

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates Maturity Date	Final Maturity	Outstanding 11/30/19
Series 2012	4/10/2012	2,925,000	2.00 - 3.00	1/1/2023	\$ 1,585,000
Series 2015	5/13/2015	9,360,000	1.70 - 4.00	1/1/2027	9,010,000
Series 2016	5/31/2016	9,270,000	3.23 - 4.00	1/1/2026	8,805,000
Series 2017	4/26/2017	19,130,000	4.00 - 5.00	1/1/2024	16,460,000
<b>Total</b>					<b><u>\$ 35,860,000</u></b>

***Bond Series 2012 Refunding***

On October 4, 2012, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$2,925,000 in general obligation refunding bonds, Series 2012 with a variable interest rate (2.0 – 3.0%). Of the bond proceeds, \$2,820,000 was used to refund a portion of the general obligation, Series 2003 bonds.

The bonds shall mature each year as follows:

Date	Principal	Interest	Payments
2020	\$ 365,000	52,725	417,725
2021	385,000	42,075	427,075
2022	405,000	30,825	435,825
2023	430,000	18,975	448,975
<b>Total</b>	<b><u>\$ 1,585,000</u></b>	<b><u>144,600</u></b>	<b><u>1,729,600</u></b>

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**Notes to Basic Financial Statements  
November 30, 2019**

**Note 9: Long-Term Debt (continued)**

*Bond Series 2015 Refunding*

On May 13, 2015, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$9,360,000 in general obligation refunding bonds, Series 2015 with a variable interest rate (1.7 – 4.0%). Of the bond proceeds, \$8,680,000 was used to refund a portion of the general obligation, Series 2007 bonds.

The bonds shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2020	\$ 45,000	356,053	401,053
2021	45,000	355,017	400,017
2022	40,000	354,040	394,040
2023	45,000	352,950	397,950
2024	45,000	351,690	396,690
2025	45,000	350,430	395,430
2026	2,375,000	302,300	2,677,300
2027	6,370,000	127,400	6,497,400
Total	<u>\$9,010,000</u>	<u>2,549,880</u>	<u>11,559,880</u>

*Bond Series 2016 Refunding*

On May 31, 2016, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$9,270,000 in general obligation refunding bonds, Series 2016 with a variable interest rate (3.23 – 4.0%). Of the bond proceeds, \$8,915,000 was used to refund a portion of the general obligation, Series 2007 bonds.

The bonds shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2020	\$ 100,000	298,186	398,186
2021	100,000	294,187	394,187
2022	105,000	290,088	395,088
2023	115,000	285,687	400,687
2024	230,000	278,788	508,788
2025	5,040,000	187,450	5,227,450
2026	3,115,000	50,356	3,165,356
Total	<u>\$8,805,000</u>	<u>1,684,742</u>	<u>10,489,742</u>

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**Notes to Basic Financial Statements  
November 30, 2019**

**Note 9: Long-Term Debt (continued)**

*Bond Series 2017 Refunding*

On April 26, 2017, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$19,130,000 in general obligation refunding bonds, Series 2017 with a variable interest rate (4.0 – 5.0%). Of the bond proceeds, \$20,205,000 was used to refund a portion of the general obligation, Series 2007 bonds.

The bonds shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2020	\$ 2,525,000	759,875	3,284,875
2021	2,765,000	627,625	3,392,625
2022	3,255,000	477,125	3,732,125
2023	3,740,000	302,250	4,042,250
2024	4,175,000	104,375	4,279,375
<b>Total</b>	<b>\$ 16,460,000</b>	<b>2,271,250</b>	<b>18,731,250</b>

Debt service requirements for all bonds are summarized below:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2020	\$ 3,035,000	1,456,189	4,491,189
2021	3,295,000	1,307,654	4,602,654
2022	3,805,000	1,140,228	4,945,228
2023	4,330,000	947,337	5,277,337
2024	4,450,000	734,853	5,184,853
2025	5,085,000	537,880	5,622,880
2026	5,490,000	352,656	5,842,656
2027	6,370,000	127,400	6,497,400
<b>Total</b>	<b>\$ 35,860,000</b>	<b>6,604,197</b>	<b>42,464,197</b>

*Legal Debt Margin*

Legal debt margin is the percent of the District's assessed valuation which is subject to debt limitation. The statutory debt limitation for the District is 5.750%. The legal debt margin is as follows for the year ended November 30, 2019:

Assessed valuation (2018)	<u>\$ 3,227,251,848</u>
Statutory debt limitation (5.750%)	\$ 185,566,981
Amount of debt applicable to debt limitation	<u>35,860,000</u>
Legal debt margin	<u>\$ 149,706,981</u>

# KENDALL COUNTY FOREST PRESERVE DISTRICT

## Notes to Basic Financial Statements November 30, 2019

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### Note 10: Debt Defeasance

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements.

### Note 11: Net Position

Net position reported on the government-wide Statement of Net Position at November 30, 2019 is composed of the following:

<b>Governmental Activities</b>	
Net investment in capital assets	
Land	\$ 69,061,346
Other capital assets, net of accumulated depreciation	3,790,747
Less: related long-term debt outstanding	<u>(37,687,812)</u>
Total net investment in capital assets	<u>35,164,281</u>
<b>Restricted:</b>	
State statutes and enabling legislation	5,932,474
Donor restrictions	<u>879,882</u>
Total restrictions	<u>6,812,356</u>
Unrestricted	<u>(2,217,732)</u>
Total governmental activity net position	<u>\$ 39,758,905</u>

### Note 12: Fund Balance

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the how these balances are reported.

#### **Nonspendable Fund Balance**

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. The District does not have any nonspendable balances at year end.

# KENDALL COUNTY FOREST PRESERVE DISTRICT

## Notes to Basic Financial Statements November 30, 2019

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### Note 12: Fund Balance (continued)

#### ***Restricted Fund Balance***

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Examples of these restrictions could be those imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The District has restricted balances at year end that are listed below:

Externally imposed by donors:	
Endowment Fund - Capital Improvement	\$ 879,882
State statutes and enabling legislation	
Capital projects	967,102
Debt service	<u>4,965,372</u>
Total restricted fund balance	<u>\$ 6,812,356</u>

#### ***Committed Fund Balance***

The District commits fund balance by making motions or passing resolution to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contract requirements. There was no committed fund balance as of November 30, 2019.

#### ***Assigned Fund Balance***

The assigned fund balance classification refers to amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by the Board to assign amounts to be used for specific purposes. The District has assigned balances of \$50,000 in the Insurance Fund to pay for insurance claims as they arise, and \$376,244 in the Improvement Fund to be used on future capital projects.

#### ***Unassigned Fund Balance***

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund and for funds with negative fund balances. The General Fund had an unassigned fund balance of \$326,072 at November 30, 2019.

To avoid service disruption due to revenue short falls, the District has set a minimum fund balance target of 25% annual appropriated expenses and transfers for the General Fund. If the fund balance drops below 25% value, the District will develop an action plan to restore the fund balance to the desired level. The fund balance in the general fund exceeded the minimum fund balance target at November 30, 2019.

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

**Notes to Basic Financial Statements  
November 30, 2019**

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**Note 13: Interfund Transfers**

The Board approved the following interfund transfers during the year ended November 30, 2019:

	<u>Transfers In</u>	<u>Transfers Out</u>
<b>Major Funds:</b>		
General Fund	\$ -	50,000
Bond and Interest Fund	-	31,981
Bond and Interest Fund - Series 2012	-	14,181
<b>Non-Major Funds:</b>		
Capital Projects Fund	-	329,065
Liability Insurance Fund	50,000	-
Forest Preserve Improvement Fund	375,227	-
	<u>\$ 425,227</u>	<u>425,227</u>

The General Fund transferred \$50,000 to the Liability Insurance Fund to establish the fund and accumulate funds for future insurance claim deductible payments. The Bond and Interest and Capital Improvement Funds transferred \$375,227 to the Forest Preserve Improvement Fund to establish a fund for future capital improvements to the Forest Preserve.

**Note 14: Contingencies**

The District is periodically involved in various lawsuits. It is the opinion of the County of Kendall's State's Attorney that as of November 30, 2019, there are no matters that will have a material adverse effect on the financial condition of the District.

**Note 15: Farm License Agreements**

The District issues licenses for the purpose of farming unused land owned by the District. The licensee is responsible for maintaining the soil according to the methods adopted in the farming plan approved by the Kendall County Soil & Water Conservation District. The District receives rent payments based upon annual agreements approved by the District board. The revenue is based upon the number of tillable acres used for farming and the amount per tillable acre signed in each individual agreement. During the current fiscal year, the District received \$143,723 in farm license revenue.

**Note 16: Donations**

During the 2011 and 2014 fiscal years, the District received a donation in the amount of \$817,219 from the trust of John and Mary Subat to be used for a nature preserve building at Subat Forest Preserve. The donation will be kept in a dedicated fund until the time is right for the District to build a nature preserve building as requested. The net proceeds are recorded in the Endowment Fund.

## KENDALL COUNTY FOREST PRESERVE DISTRICT

### Notes to Basic Financial Statements November 30, 2019

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#### **Note 17: Federal Awards**

The District shares a federal identification number with the County of Kendall, Illinois; therefore, any expenditures of federal awards made by the District are reported on the County's Schedule of Expenditures of Federal Awards. This schedule is included with the County's audited annual financial report.

#### **Note 18: Subsequent Event**

Management evaluated subsequent events through March 26, 2020, the date the financial statements were available to be issued. No amounts were required to be recorded or disclosed in the financial statements as of November 30, 2019 as a result of events occurring between December 1, 2019 and March 26, 2020.

## **Required Supplementary Information**



**KENDALL COUNTY FOREST PRESERVE DISTRICT  
GENERAL FUND**

**SCHEDULE A-1**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2019  
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019		Variance with Budget	2018
	Original & Final Appropriations	Actual		Actual
<b>Revenues:</b>				
Property taxes	\$ 595,374	590,914	(4,460)	571,545
<b>Revenue from services:</b>				
Program fees	217,680	267,649	49,969	204,134
Reservations	121,875	90,632	(31,243)	116,797
<b>Total revenue from services</b>	<b>339,555</b>	<b>358,281</b>	<b>18,726</b>	<b>320,931</b>
<b>Project fund:</b>				
Farm license revenue	151,030	143,723	(7,307)	152,489
Preserve Improvements - grants	3,500	3,818	318	2,564
<b>Total project fund</b>	<b>154,530</b>	<b>147,541</b>	<b>(6,989)</b>	<b>155,053</b>
Interest	700	1,595	895	978
<b>Other revenue:</b>				
Donations	4,500	1,470	(3,030)	2,778
Security deposits	26,600	25,485	(1,115)	23,299
Miscellaneous	35,100	35,151	51	28,328
<b>Total other income</b>	<b>66,200</b>	<b>62,106</b>	<b>(4,094)</b>	<b>54,405</b>
<b>Total revenues</b>	<b>1,156,359</b>	<b>1,160,437</b>	<b>4,078</b>	<b>1,102,912</b>
<b>Expenditures:</b>				
Culture and recreation				
Administration:				
Personnel:				
Salary - full time	142,035	145,904	(3,869)	136,511
Salary - part time	14,250	7,938	6,312	-
Board per diem	3,200	4,011	(811)	2,994
Employee benefits:				
IMRF and Social Security	24,287	23,877	410	28,526
Medical insurance	38,970	23,016	15,954	18,379
Liability insurance	48,088	45,356	2,732	43,325
Insurance deductible	10,000	-	10,000	-
Contractual:				
Dues and memberships	1,200	1,114	86	1,249
Conferences	2,000	2,570	(570)	1,001
Legal publications	400	182	218	195
Contractual services	2,250	1,650	600	2,400
Audit	7,750	7,500	250	7,500
Farm lease contract expenditures	500	-	500	870
Environmental education presenters	-	300	(300)	-
Credit card fee	4,000	6,734	(2,734)	6,002

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
GENERAL FUND**

**SCHEDULE A-1  
(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2019  
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019			2018
	Original & Final Appropriations	Actual	Variance with Budget	Actual
<b>Expenditures (continued):</b>				
<b>Culture and recreation (continued):</b>				
<b>Administration (continued):</b>				
<b>Commodities:</b>				
Office supplies and postage	\$ 7,700	8,541	(841)	8,184
Electric	2,940	2,681	259	2,241
Promotion	5,000	4,854	146	7,891
Newsletter	400	-	400	99
<b>Other:</b>				
Preserve improvements	-	-	-	975
Contributions	-	2,411	(2,411)	882
<b>Ellis House:</b>				
<b>Personnel:</b>				
Salary - part time	101,436	107,451	(6,015)	100,385
<b>Employee benefits:</b>				
IMRF and social security	11,070	11,996	(926)	13,382
<b>Contractual:</b>				
Refuse pickup	1,500	1,420	80	1,611
Veterinarian and farrier	3,600	6,740	(3,140)	3,769
Event tent lease	15,255	15,255	-	15,255
Credit card fee	-	-	-	50
<b>Commodities:</b>				
Utilities	12,840	12,133	707	11,879
Office supplies and postage	1,000	1,425	(425)	1,708
Volunteer expenditures	500	593	(93)	552
Promotion	3,550	515	3,035	3,566
Animal care and supplies	8,000	9,386	(1,386)	6,795
Horse acquisition and tack	2,160	-	2,160	1,501
Uniforms	320	-	320	310
Program supplies	1,550	1,441	109	1,339
<b>Other:</b>				
Equipment	13,000	10,161	2,839	11,480
Security deposit refunds	4,600	9,539	(4,939)	13,390
<b>Hoover:</b>				
<b>Personnel:</b>				
Salary - full time	50,077	50,086	(9)	48,612
Salary - part time	49,927	54,740	(4,813)	38,761
<b>Employee benefits:</b>				
IMRF and social security	15,495	13,509	1,986	15,030
Medical insurance	13,351	10,273	3,078	10,078

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
GENERAL FUND**

**SCHEDULE A-1  
(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2019  
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019		Variance with Budget	2018
	Original & Final Appropriations	Actual		Actual
Hoover (continued):				
Commodities:				
Utilities and maintenance:				
Gas	\$ 5,300	7,873	(2,573)	4,884
Electric	15,000	16,988	(1,988)	14,093
Other utilities	6,500	3,272	3,228	4,437
Shop supplies	2,000	3,897	(1,897)	3,002
Building maintenance	9,800	10,726	(926)	9,023
Grounds maintenance	3,500	5,136	(1,636)	2,447
Other expense	3,000	2,949	51	240
Other:				
Security deposit refunds	13,000	14,294	(1,294)	15,335
Environmental education:				
Personnel:				
Salary - full time	22,877	24,602	(1,725)	22,029
Salary - part time	104,050	106,679	(2,629)	110,120
Employee benefits:				
IMRF and social security	15,791	15,644	147	17,144
Commodities:				
Environmental education	-	-	-	337
School programs	1,000	1,970	(970)	1,037
Camps	1,750	1,248	502	1,755
Natural beginnings	4,000	2,995	1,005	3,256
Other public programs	600	568	32	920
Laws of nature	550	553	(3)	553
Other:				
Security deposit refunds	-	235	(235)	-
Grounds & Natural Resources:				
Personnel:				
Salary - full time	148,502	102,027	46,475	142,491
Salary - part time	25,346	34,412	(9,066)	30,414
Employee benefits:				
IMRF and social security	25,919	10,485	15,434	22,189
Medical insurance	40,498	38,732	1,766	40,726
Contractual:				
Telephone	10,500	12,594	(2,094)	9,326
Refuse pickup	6,750	7,330	(580)	6,566
Commodities:				
Fuel	13,500	13,388	112	13,264
Uniforms	1,500	2,156	(656)	1,793
Gas	3,025	3,031	(6)	3,324
Supplies - shop	5,000	5,667	(667)	6,254
Other:				
Equipment	12,000	29,518	(17,518)	17,505
Preserve improvements	5,500	10,683	(5,183)	8,015

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
GENERAL FUND**

**SCHEDULE A-1  
(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2019  
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019		Variance with Budget	2018
	Original & Final Appropriations	Actual		Actual
Natural area management:				
Volunteer supplies	\$ 500	1,229	(729)	562
Management supplies	-	-	-	947
Pickerill Pigott:				
Personnel:				
Salary - part time	10,400	-	10,400	-
Employee benefits:				
IMRF and social security	1,617	-	1,617	81
Commodities:				
Electric	5,300	5,052	248	5,409
Supplies	500	1,038	(538)	1,816
Other:				
Security deposit refunds	-	75	(75)	-
<b>Total expenditures</b>	<b>1,149,276</b>	<b>1,102,348</b>	<b>49,662</b>	<b>1,087,971</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>7,083</b>	<b>58,089</b>	<b>(45,584)</b>	<b>14,941</b>
<b>Other financing sources (uses):</b>				
Transfers In(out)	-	(50,000)	50,000	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(50,000)</b>	<b>50,000</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ 7,083</b>	<b>8,089</b>	<b>4,416</b>	<b>14,941</b>
<b>Fund balance, beginning of year</b>		<b>317,983</b>		<b>303,042</b>
<b>Fund balance, end of year</b>		<b>\$ 326,072</b>		<b>317,983</b>

KENDALL COUNTY FOREST PRESERVE DISTRICT

SCHEDULE 1

Required Supplementary Information  
 Illinois Municipal Retirement Fund - Regular Plan  
 Multiyear Schedule of Changes in the Employer's Net Pension Liability and Related Ratios\*

	Calendar Year Ending December 31,			
	2018	2017	2016	2015
<b>TOTAL PENSION LIABILITY</b>				
Service cost	\$ 1,175,617	1,252,601	1,231,562	1,176,000
Interest on the total pension liability	3,641,720	3,592,721	3,492,759	3,184,904
Benefit changes	-	-	-	-
Differences between expected and actual experience	150,780	(491,763)	(1,458,515)	1,315,246
Assumption changes	1,594,509	(1,579,871)	(126,416)	61,836
Benefit payments and refunds	(2,100,734)	(2,083,018)	(1,820,170)	(1,653,476)
Net change in total pension liability	4,461,892	710,670	1,319,220	4,094,610
Total pension liability - beginning	49,018,828	48,308,158	46,988,938	42,894,328
Total pension liability - ending	\$ 53,480,720	49,018,828	48,308,158	46,988,938
<b>PLAN FIDUCIARY NET POSITION</b>				
Employer contributions	\$ 1,227,119	1,327,501	1,224,073	1,265,025
Employee contributions	543,232	540,612	510,863	545,967
Pension plan net investment income	(2,530,620)	7,256,630	2,721,370	196,690
Benefit payments and refunds	(2,100,734)	(2,063,018)	(1,820,170)	(1,653,476)
Other	814,027	(618,318)	196,917	(421,988)
Net change in plan fiduciary net position	(2,046,976)	6,443,407	2,833,053	(67,762)
Plan net position - beginning	48,467,902	42,024,495	39,191,442	39,259,224
Plan net position - ending	\$ 46,420,926	48,467,902	42,024,495	39,191,442
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>				
Plan fiduciary net position as a percentage of total pension liability	86.80%	98.88%	86.99%	83.41%
Covered valuation payroll	\$ 12,067,273	12,013,585	11,334,007	11,552,748
Employer's net pension liability as a percentage of covered valuation payroll	58.50%	4.59%	55.44%	67.49%

\* Schedule is being built prospectively from 2014 to show ten years' data.

Notes to Schedule:

The schedule above represents the combined changes in the Employer's Net Pension Liabilities for the County of Kendall, Illinois, the Kendall County Forest Preserve District, and KenCom Public Safety Dispatch.

**Required Supplementary Information  
Illinois Municipal Retirement Fund  
Multiyear Schedules of Employer Contributions\***

Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2018	\$ 1,211,554	1,227,119	(15,565)	12,067,273	10.17%
2017	1,327,501	1,327,501	-	12,013,585	11.05%
2016	1,224,073	1,224,073	-	11,334,007	10.80%
2015	1,265,026	1,265,025	1	11,552,748	10.95%
2014	1,172,129	1,219,788	(47,659)	10,474,794	11.64%

**Notes to Schedule:**

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

*Methods and assumptions used to determine 2018 contribution rate:*

Actuarial cost method Aggregate entry age normal  
 Amortization method Level percent of payroll, closed  
 Remaining amortization period Non-Taxing bodies: 10-year rolling period.  
 Taxing bodies (Regular, SLEP, and ECO groups): 25-year closed period  
 Early Retirement Incentive Plan liabilities; a period up to 10 years selected by the Employer upon adoption of ERI.

SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 20 years for most employers (two employers were financed over 29 years).  
 Asset valuation method 5-year smoothed market; 20% corridor  
 Wage growth 3.50%  
 Price Inflation 2.75%  
 Salary Increases 3.75% to 14.50% including inflation  
 Investment rate of return 7.50%  
 Retirement age Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011 - 2013.

Mortality For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

\* Schedule is being built prospectively from 2014 to show ten years' data.

The schedule above represents the combined employer contributions for the County of Kendall, Illinois, the Kendall County Forest Preserve District, and KenCom Public Safety Dispatch.

## **Notes to Required Supplementary Information**

## KENDALL COUNTY FOREST PRESERVE DISTRICT

### Notes to Required Supplementary Information November 30, 2019

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#### Note 1: Budgetary Comparison Schedules

The budgetary comparison schedule for the General Fund presents a comparison of the budget with actual data on a modified accrual basis. This is consistent with the modified accrual basis of accounting used to prepare the schedules of revenues, expenditures, and changes in fund balance for that fund.

The District's fiscal year 2019 budget was adopted on November 20, 2018 and was not amended.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

The appropriated budget is prepared by fund. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Appropriations in all budgeted funds lapse at the end of the fiscal year.



## **Supplementary Information**

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
BOND AND INTEREST FUND**

**SCHEDULE B-1**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2019  
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019		Variance with Budget	2018
	Original & Final Appropriations	Actual		Actual
<b>Revenues:</b>				
Property taxes	\$ 3,846,068	3,840,346	(5,722)	4,325,082
Interest	500	4,437	3,937	4,763
<b>Total revenues</b>	<b>3,846,568</b>	<b>3,844,783</b>	<b>(1,785)</b>	<b>4,329,845</b>
<b>Expenditures:</b>				
Principal	2,430,000	2,430,000	-	2,610,000
Interest	1,539,291	1,539,291	-	1,661,063
<b>Total expenditures</b>	<b>3,969,291</b>	<b>3,969,291</b>	<b>-</b>	<b>4,271,063</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(122,723)</b>	<b>(124,508)</b>	<b>(1,785)</b>	<b>58,782</b>
<b>Other financing sources (uses):</b>				
Transfers in (out)	-	(31,981)	31,981	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(31,981)</b>	<b>31,981</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ (122,723)</b>	<b>(156,489)</b>	<b>30,196</b>	<b>58,782</b>
<b>Fund balance, beginning of year</b>		<b>4,212,023</b>		<b>4,153,241</b>
<b>Fund balance, end of year</b>		<b>\$ 4,055,534</b>		<b>4,212,023</b>

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
BOND AND INTEREST FUND - SERIES 2012**

**SCHEDULE B-2**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2019  
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019		Variance with Budget	2018
	Original & Final Appropriations	Actual		Actual
<b>Revenues:</b>				
Property taxes	\$ 412,550	412,058	(492)	401,784
Interest	500	3,632	3,132	2,630
Total revenues	413,050	415,690	2,640	404,414
<b>Expenditures:</b>				
Principal	345,000	345,000	-	330,000
Interest	52,725	52,725	-	62,850
Total expenditures	397,725	397,725	-	392,850
Excess (deficiency) of revenues over (under) expenditures	15,325	17,965	2,640	11,564
<b>Other financing sources (uses):</b>				
Transfers In (out)	-	(14,181)	14,181	-
Total other financing sources (uses)	-	(14,181)	14,181	-
Net change in fund balance	\$ 15,325	3,784	(2,640)	11,564
Fund balance, beginning of year		906,054		894,490
Fund balance, end of year		\$ 909,838		906,054

KENDALL COUNTY FOREST PRESERVE DISTRICT

SCHEDULE C-1

Combining Balance Sheet - Non-Major Funds  
 November 30, 2019  
 (With Comparative Figures for November 30, 2018)

	Liability Insurance	Grant Fund	Capital Project Fund	Endowment Fund	Improvement Fund	Total 2019
<u>Assets</u>						
Cash, deposits, and investments	\$ 50,000	138,391	829,351	879,882	376,244	2,273,868
Total assets	\$ 50,000	138,391	829,351	879,882	376,244	2,273,868
<u>Liabilities</u>						
Accounts payable	-	-	640	-	-	640
Total liabilities	-	-	640	-	-	640
<u>Fund Balance</u>						
Restricted	-	138,391	828,711	879,882	-	1,846,984
Assigned	50,000	-	-	-	376,244	426,244
Total fund balance	50,000	138,391	828,711	879,882	376,244	2,273,228
Total liabilities, deferred inflows, and fund balance	\$ 50,000	138,391	829,351	879,882	376,244	2,273,868

KENDALL COUNTY FOREST PRESERVE DISTRICT

SCHEDULE C-2

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Funds  
 For the Year Ended November 30, 2019  
 (With Comparative Figures for the Year Ended November 30, 2018)

	Liability Insurance	Grant Fund	Capital Projects Fund	Endowment Fund	Improvement Fund	Total 2019
<b>Revenues:</b>						
Intergovernmental revenue	\$ -	158,250	16,140	-	-	174,390
Project fund receipts	-	-	42,143	-	-	42,143
Interest	-	-	3,227	19,822	1,017	24,066
Other revenue	-	-	1,187	-	-	1,187
<b>Total revenues</b>	<b>-</b>	<b>158,250</b>	<b>62,697</b>	<b>19,822</b>	<b>1,017</b>	<b>241,786</b>
<b>Expenditures:</b>						
Culture and recreation	-	19,859	283,538	-	-	303,397
<b>Total expenditures</b>	<b>-</b>	<b>19,859</b>	<b>283,538</b>	<b>-</b>	<b>-</b>	<b>303,397</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>-</b>	<b>138,391</b>	<b>(220,841)</b>	<b>19,822</b>	<b>1,017</b>	<b>(61,611)</b>
<b>Other financing sources (uses):</b>						
Transfers in (out)	50,000	-	(329,065)	-	375,227	96,162
<b>Total other financing sources (uses)</b>	<b>50,000</b>	<b>-</b>	<b>(329,065)</b>	<b>-</b>	<b>375,227</b>	<b>96,162</b>
<b>Net change in fund balance</b>	<b>50,000</b>	<b>138,391</b>	<b>(549,906)</b>	<b>19,822</b>	<b>376,244</b>	<b>34,551</b>
<b>Fund balance, beginning of year</b>	<b>-</b>	<b>-</b>	<b>1,378,617</b>	<b>860,060</b>	<b>-</b>	<b>2,238,677</b>
<b>Fund balance, end of year</b>	<b>\$ 50,000</b>	<b>138,391</b>	<b>828,711</b>	<b>879,882</b>	<b>376,244</b>	<b>2,273,228</b>

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
LIABILITY INSURANCE FUND**

**SCHEDULE C-3**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2019  
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019		Variance with Budget	2018
	Original & Final Appropriations	Actual		Actual
Revenues	\$ -	-	-	-
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in (out)	-	50,000	(50,000)	-
Total other financing sources (uses)	-	50,000	(50,000)	-
Net change in fund balance	\$ -	50,000	-	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 50,000		-

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
FOREST PRESERVE GRANT FUND**

**SCHEDULE C-4**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2019  
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019		Variance with Budget	2018
	Original & Final Appropriations	Actual		Actual
<b>Revenues:</b>				
Grant Award	\$ -	158,250	-	-
<b>Total revenues</b>	<b>-</b>	<b>158,250</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>				
Other expenditures	-	19,859	-	-
<b>Total expenditures</b>	<b>-</b>	<b>19,859</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ -</b>	<b>138,391</b>	<b>-</b>	<b>-</b>
<b>Fund balance, beginning of year</b>		<b>-</b>		<b>-</b>
<b>Fund balance, end of year</b>		<b>\$ 138,391</b>		<b>-</b>

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
CAPITAL PROJECTS FUND**

**SCHEDULE C-5**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2019  
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019			2018
	Original & Final Appropriations	Actual	Variance with Budget	Actual
<b>Revenues:</b>				
<b>Intergovernmental:</b>				
Grant revenue	\$ 352,500	16,140	(336,360)	-
<b>Project fund:</b>				
Receipts	207,100	42,143	(164,957)	1,321,031
Interest	1,500	3,227	1,727	2,662
<b>Other revenue:</b>				
Kendall County highway mitigation	157,500	-	(157,500)	-
Hoover easements	42,000	1,187	(40,813)	-
Trail Improvement escrow	23,177	-	(23,177)	-
Donations	32,000	-	(32,000)	-
<b>Total revenues</b>	<b>815,777</b>	<b>62,697</b>	<b>(753,080)</b>	<b>1,323,693</b>
<b>Expenditures:</b>				
Salaries	2,500	-	2,500	-
Bond disclosure fee	1,900	2,300	(400)	-
Project fund expense	420,865	118,656	302,209	1,479,314
Equipment replacement	81,950	-	81,950	-
Natural areas management	73,000	54,989	18,011	-
Preserve improvements/ master planning	1,411,552	33,075	1,378,477	-
Building Improvements	203,470	74,518	128,952	-
<b>Total expenditures</b>	<b>2,195,237</b>	<b>283,538</b>	<b>1,911,699</b>	<b>1,479,314</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,379,460)</b>	<b>(220,841)</b>	<b>(2,664,779)</b>	<b>(155,621)</b>
<b>Other financing sources (uses):</b>				
Transfers In (out)	-	(329,065)	329,065	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(329,065)</b>	<b>329,065</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>\$ (1,379,460)</b>	<b>(549,906)</b>	<b>(2,993,844)</b>	<b>(155,621)</b>
<b>Fund balance, beginning of year</b>		<b>1,378,617</b>		<b>1,534,238</b>
<b>Fund balance, end of year</b>		<b>\$ 828,711</b>		<b>1,378,617</b>



**KENDALL COUNTY FOREST PRESERVE DISTRICT  
 ENDOWMENT FUND**

**SCHEDULE C-6**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 For the Year Ended November 30, 2019  
 (With Comparative Figures for the Year Ended November 30, 2018)**

	2019		2018
	Original & Final Appropriations	Actual	Variance with Budget
Revenues:			
Interest	\$ 10,000	19,822	9,822
Expenditures	-	-	-
Net change in fund balance	\$ 10,000	19,822	9,822
Fund balance, beginning of year		860,060	845,209
Fund balance, end of year		\$ 879,882	860,060

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
FOREST PRESERVE IMPROVEMENT FUND**

**SCHEDULE C-7**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
For the Year Ended November 30, 2019  
(With Comparative Figures for the Year Ended November 30, 2018)**

	2019		Variance with Budget	2018
	Original & Final Appropriations	Actual		Actual
<b>Revenues:</b>				
Interest	\$ -	1,017	1,017	-
Total revenues	-	1,017	1,017	-
<b>Expenditures</b>	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	1,017	1,017	-
<b>Other financing sources (uses):</b>				
Transfers In (out)	-	375,227	(375,227)	-
Total other financing sources (uses)	-	375,227	(375,227)	-
Net change in fund balance	\$ -	376,244	(1,017)	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 376,244		-

**Assessed Valuations, Tax Rates, Tax Extensions  
and Tax Collections**

	Tax Year				
	2014	2015	2016	2017	2018
Assessed valuations	<u>\$ 2,528,541,825</u>	<u>2,638,618,544</u>	<u>2,839,493,270</u>	<u>3,029,500,354</u>	<u>3,227,251,848</u>
Tax rates:					
General (Corporate)	0.0211	0.0206	0.0196	0.0189	0.0183
Bond and interest	<u>0.1615</u>	<u>0.1581</u>	<u>0.1560</u>	<u>0.1563</u>	<u>0.1320</u>
Total	<u>0.1826</u>	<u>0.1787</u>	<u>0.1756</u>	<u>0.1752</u>	<u>0.1503</u>
Tax extensions:					
General (Corporate)	\$ 534,028	544,347	553,701	572,576	591,878
Bond and Interest	<u>4,082,331</u>	<u>4,171,920</u>	<u>4,429,894</u>	<u>4,735,412</u>	<u>4,259,327</u>
Total	<u>\$ 4,616,359</u>	<u>4,716,267</u>	<u>4,983,595</u>	<u>5,307,988</u>	<u>4,851,205</u>
Tax Collections	<u>\$ 4,592,588</u>	<u>4,703,288</u>	<u>4,973,937</u>	<u>5,298,411</u>	<u>4,843,318</u>

## **Other Required Reporting**



CERTIFIED PUBLIC ACCOUNTANTS

116 E. Washington Street  
Suite One  
Morris, Illinois 60450

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

TAWNYA R. MACK, CPA  
LAURI POPE, CPA  
ERICA BLUMBERG, CPA  
TREVOR DEBELAK, CPA  
CHRIS CHRISTENSEN  
SONDRA RANKIN, MBA

To the Board of Commissioners  
and Management  
Kendall County Forest Preserve District  
Yorkville, Illinois

In planning and performing our audit of the financial statements of the Kendall County Forest Preserve District, for the year ended November 30, 2019, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated March 26, 2020 on the financial statements of the Kendall County Forest Preserve District.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Very truly yours,

*Mack & Associates, P.C.*

Mack & Associates, P.C.  
Certified Public Accountants

Morris, Illinois  
March 26, 2020

## Kendall County Forest Preserve District

### Schedule of Management Comments and Recommendations November 30, 2019

---

*In addition to the significant deficiency reported in the audit report, we became aware of the following matters that are opportunities for strengthening internal controls and operating efficiency:*

#### **2019-02: Credit Card Transactions (Reoccurring)**

*Description:*

The department head has the ability to initiate credit card purchases and is also responsible for approving the disbursement voucher.

*Recommendation:*

Someone other than the department head should review and approve the detail of those expenses charged by the department head. The District is currently in the process of implementing a credit card policy. The District should consider implementing an employee reimbursement policy as well.

#### **2019-03: Policies and Procedures**

*Description:*

There are no formally documented accounting policies and procedures. Reliance is placed on the Human Resources, Accounting, and Preserve Reservations Manager for handling all transactions. However, it is unclear whether controls would still operate at a high level if the Human Resources, Accounting, and Preserve Reservations Manager were no longer with the District.

*Recommendation:*

The District should consider developing written accounting policies and procedures to maintain the current control environment at the District. Based on the Government Finance Officers Association best practice, the accounting policies and procedures should:

- Delineate the authority and responsibility of all employees, especially the authority to authorize transactions and the responsibility for the safekeeping of assets and records.
- Indicate which employees perform which procedures.
- Describe procedures as they are actually intended to be performed rather than in some idealized form.
- Explain the design and purpose of control related procedures to increase employee understanding of and support for controls.

The District should also consider cross-training employees.

## Kendall County Forest Preserve District

### Schedule of Management Comments and Recommendations November 30, 2019

---

#### **2019-04: Program Fee Completeness**

*Description:*

There is no process in place to verify completeness of lesson/program fees collected at Ellis House and remitted to the forest preserve office for deposit.

*Recommendation:*

Periodically, a report or schedule of programs, lessons, enrollment, etc. should be prepared by staff at Ellis House and remitted to the forest preserve office to reconcile to fees received in order to ensure that all fees collected were deposited.

#### **2019-05: Budgetary Compliance**

*Description:*

Expenditures in the Forest Preserve Grant Fund exceeded appropriations by \$19,859 because the District did not budget for expenditures in this non-major fund. Even though the District budgeted for the expenditures in the Capital Projects and the total expenditures for all funds were less than total appropriations, budgetary compliance is evaluated at the fund-level.

*Recommendation:*

Management should monitor the budget to ensure that expenditures are properly budgeted for.

#### **2019-06: Security Deposit Liability**

*Description:*

Management does not perform an evaluation of the security deposit liability and make the necessary adjustments to appropriately state the liability balance at year-end.

*Recommendation:*

Even though the year end liability is not materially misstated, management should track outstanding security deposits and prepare a journal entry to appropriately state the year-end liability based on the outstanding balances at November 30.

## KENDALL COUNTY FOREST PRESERVE DISTRICT

### County Revenues by Source and Expenditures by Function Last Five Fiscal Years (Information Presented Under Modified Accrual Basis) For Discussions Purposes Only

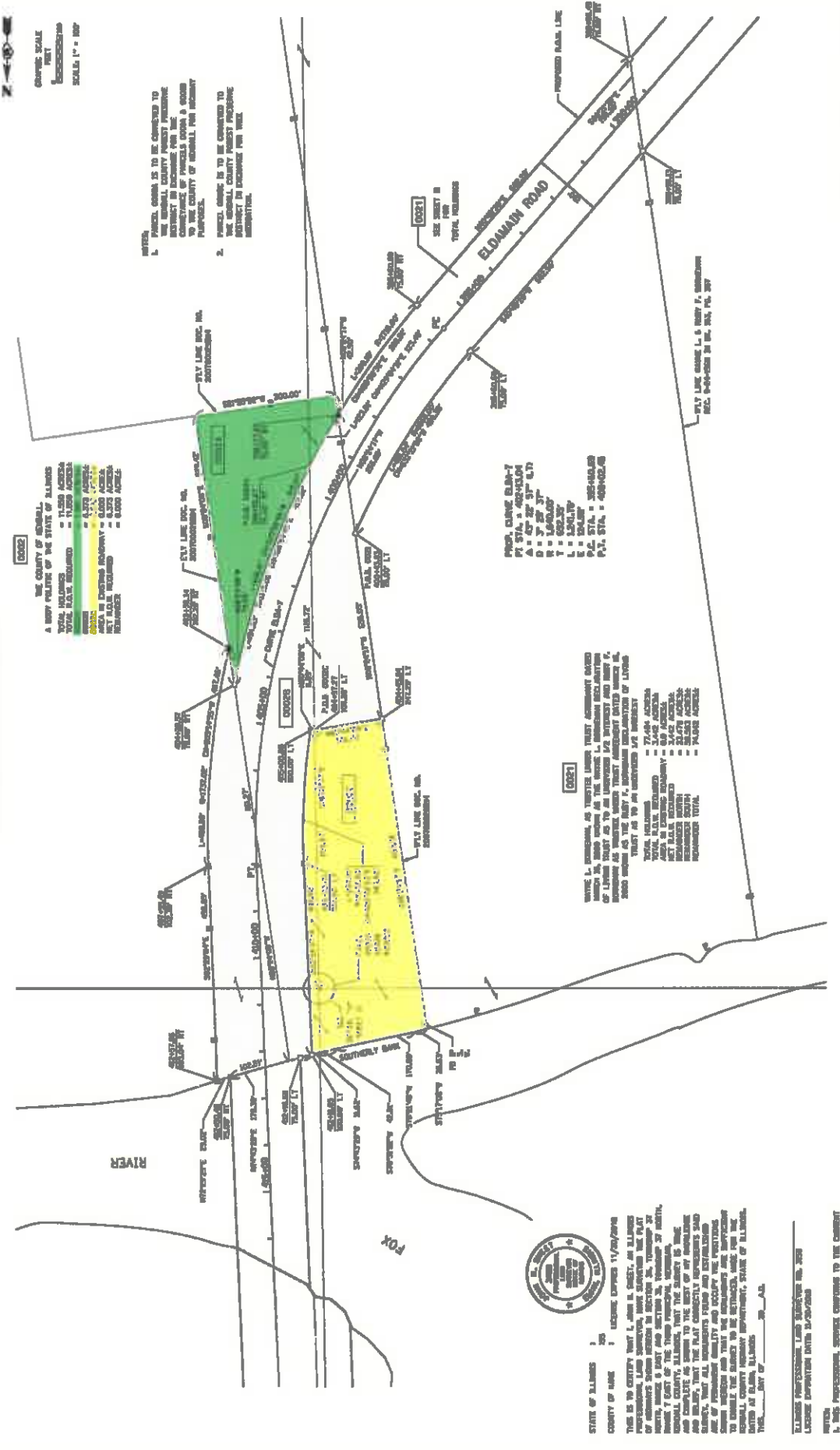
	2015	2016	2017	2018	2019
<b>Revenues by amount</b>					
Property taxes	\$ 4,592,588	4,703,288	4,973,937	5,298,411	4,843,318
Intergovernmental revenues	750,000	-	-	667,250	174,390
Fees, fines, and charges	96,096	301,204	304,047	320,931	358,281
Project fund	1,359,638	203,405	263,419	158,834	189,684
Interest	3,241	2,213	2,654	25,884	33,730
Other revenues	39,018	40,423	58,675	704,405	63,293
<b>Total revenues</b>	<b>\$ 6,840,581</b>	<b>5,250,533</b>	<b>5,602,732</b>	<b>7,175,715</b>	<b>5,662,696</b>
<b>Revenues by percentage</b>					
Property taxes	67.14%	89.58%	88.78%	73.84%	85.53%
Intergovernmental revenues	10.96%	0.00%	0.00%	9.30%	3.08%
Revenues from services	1.40%	5.74%	5.42%	4.47%	6.33%
Project fund	19.88%	3.87%	4.70%	2.21%	3.35%
Interest	0.05%	0.04%	0.05%	0.36%	0.60%
Other revenue	0.57%	0.77%	1.05%	9.82%	1.12%
<b>Total revenues</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Expenditures by amount</b>					
Culture and recreation	\$ 1,121,229	1,099,722	1,109,092	1,057,798	1,405,745
Debt service	3,509,670	4,148,561	4,135,658	4,663,913	4,367,016
Capital outlay	2,261,744	-	239,953	1,509,487	-
<b>Total revenues</b>	<b>\$ 6,892,643</b>	<b>5,248,283</b>	<b>5,484,703</b>	<b>7,231,198</b>	<b>5,772,761</b>
<b>Expenditures by percentage</b>					
Culture and recreation	16.27%	20.95%	20.22%	14.63%	24.35%
Debt service	50.92%	79.05%	75.40%	64.50%	75.65%
Capital outlay	32.81%	0.00%	4.38%	20.87%	0.00%
<b>Total revenues</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>



## KENDALL COUNTY FOREST PRESERVE DISTRICT

### County General Information Last Five Fiscal Years (Information Presented Under Modified Accrual Basis) For Discussions Purposes Only

	2015	2016	2017	2018	2019
Total fund balance - all funds	\$ 7,254,969	7,414,011	7,730,220	7,674,737	7,564,672
Cash and investments on hand	6,508,875	7,434,002	7,739,740	7,701,229	7,581,121
General fund - fund balance	245,789	269,180	303,042	317,983	326,072
Change in fund balance - all funds	91,028	159,042	316,209	(55,483)	(110,065)
General fund expenditures	1,010,238	1,014,737	1,045,771	1,087,971	1,102,348
Number of days in general fund balance	87.59	95.50	104.32	106.68	107.97



**GENERAL SCALE**  
 1" = 40'  
**VERTICAL SCALE**  
 1" = 10'

**THE COUNTY OF KENNESAW**  
 A MAP OF THE STATE OF GEORGIA  
 SHOWING THE LOCATION OF THE  
 INTERCHANGE AND THE  
 ADJACENT AREAS.  
 THE AREA IS DIVIDED INTO  
 SEVERAL ZONES.  
 THE ZONES ARE:  
 - ZONE 1: URBAN DEVELOPMENT  
 - ZONE 2: COMMERCIAL DEVELOPMENT  
 - ZONE 3: RESIDENTIAL DEVELOPMENT  
 - ZONE 4: INDUSTRIAL DEVELOPMENT  
 - ZONE 5: OPEN SPACE

**NOTE:**  
 1. PARCEL 0001 IS TO BE CONVEYED TO THE KENNESAW COUNTY PUBLIC SERVICE DISTRICT IN EXCHANGE FOR A ROAD TO THE COUNTY OF KENNESAW FOR ROAD PURPOSES.  
 2. PARCEL 0002 IS TO BE CONVEYED TO THE KENNESAW COUNTY PUBLIC SERVICE DISTRICT IN EXCHANGE FOR THE INTEREST.

**PROJ. CURVE DATA**  
 P.C. STA. = 48+40.00  
 P.T. STA. = 52+00.00  
 A = 45° 28' 37" 0.71  
 R = 160.00'  
 L = 100.00'  
 E = 100.00'  
 P.C. STA. = 52+40.00  
 P.T. STA. = 56+00.00

**NOTE 1:** KENNESAW AS TRUSTEE UNDER TRUST AGREEMENT DATED 01/11/2001 AS TO THE TRUST FOR THE INTEREST AND RIGHTS OF THE KENNESAW COUNTY PUBLIC SERVICE DISTRICT IN PARCEL 0001 AND PARCEL 0002 SHOWN AS THE PROPERTY OF THE KENNESAW COUNTY PUBLIC SERVICE DISTRICT AS TO THE UNDEVELOPED AND UNIMPROVED TOTAL.  
 TOTAL AREA REQUIRED = 2.46 ACRES  
 AREA IN EXISTING RIGHT-OF-WAY = 0.89 ACRES  
 AREA TO BE ACQUIRED = 1.57 ACRES  
 RESEARCHER SOUTH = 24.471 ACRES  
 RESEARCHER NORTH = 24.471 ACRES  
 RESEARCHER TOTAL = 48.942 ACRES

**STATE OF GEORGIA**  
 COUNTY OF KENNESAW  
 THIS IS TO CERTIFY THAT I, JOHN R. GIBBS, AS KENNESAW PROFESSIONAL LAND SURVEYOR NO. 207 OF GEORGIA'S PUBLIC SERVICE DISTRICT IN SECTION 16, TOWNSHIP 37 NORTH 7 EAST OF THE THIRD MERIDIAN, KENNESAW, KENNESAW COUNTY, GEORGIA, THAT THE SURVEY IS TRUE AND COMPLETE AS SHOWN TO THE BEST OF MY KNOWLEDGE AND BELIEF AND THAT THE INSTRUMENTS ARE SUPPORTED BY SUFFICIENT EVIDENCE TO WARRANT THEM AS TRUE AND CORRECT.  
 JOHN R. GIBBS  
 KENNESAW COUNTY PROFESSIONAL LAND SURVEYOR NO. 207  
 LICENSE EXPIRES 11/30/2018

**REVISIONS**

NO.	DATE	BY	DESCRIPTION
1	08-15-2018	JRG	ISSUED FOR PERMIT
2	08-15-2018	JRG	REVISED PER COMMENTS
3	08-15-2018	JRG	REVISED PER COMMENTS
4	08-15-2018	JRG	REVISED PER COMMENTS
5	08-15-2018	JRG	REVISED PER COMMENTS

FILE NO.	DATE	BY	DESCRIPTION
18-00000	08-15-2018	JRG	ISSUED FOR PERMIT
18-00000	08-15-2018	JRG	REVISED PER COMMENTS
18-00000	08-15-2018	JRG	REVISED PER COMMENTS
18-00000	08-15-2018	JRG	REVISED PER COMMENTS
18-00000	08-15-2018	JRG	REVISED PER COMMENTS

**KENNESAW COUNTY**  
**PERMIT TO CONSTRUCT**  
 PROJECT: KENNESAW PARKWAY INTERCHANGE  
 SCALE: 1" = 40'  
 SHEET NO. 1 OF 2  
 JOB NO. 18-00000  
 FROM: 08-15-2018 TO: 08-15-2018  
 CONTRACT NO. 18-00000

PARCEL DESCRIPTION

Route: Eldamain Road  
Section:  
County: Kendall  
Job No.: R-93-011-13  
Owner: County of Kendall, a Body  
Politc of the State of Illinois  
Parcel No.: 0002C  
Station: 404+45.84 to 411+11.05

That part of Section 31, Township 37 North, Range 7 East and that part of the East Half of Section 36, Township 37 North, Range 6 East of the Third Principal Meridian in Kendall County, Illinois, described as follows:

Commencing at a found iron rod at the northeast corner of the Southeast Quarter of said Section 36 per Monument Record 200900016878; thence on an assumed bearing of South 01 degree 09 minutes 37 seconds East, 552.27 feet along the east line of said Southeast Quarter to the Point of Beginning; thence North 80 degrees 44 minutes 09 seconds East, 8.59 feet; thence northerly, 284.01 feet along a curve to the left having a radius of 1,540.00 feet, the chord of said curve bears North 02 degrees 42 minutes 23 seconds East, 283.60 feet; thence North 02 degrees 34 minutes 37 seconds West, 408.60 feet to the southerly bank of the Fox River; thence South 74 degrees 43 minutes 29 seconds West, 11.62 feet along said southerly bank; thence South 76 degrees 31 minutes 52 seconds West, 42.91 feet along said southerly bank; thence South 78 degrees 21 minutes 48 seconds West, 170.68 feet along said southerly bank; thence South 75 degrees 17 minutes 08 seconds West, 26.63 feet along said southerly bank to the westerly line of the tract described in Document No. 200700029594; thence South 08 degrees 24 minutes 17 seconds East, 669.38 feet along said westerly line; thence North 80 degrees 44 minutes 09 seconds East, 146.44 feet to the Point of Beginning.

Said parcel contains 3.295 acres, more or less.

## APPRAISAL REPORT

Vacant Land

166.01 Acres @ Fox Road

Yorkville, IL 60560



### PREPARED FOR

Kendall County Forest Preserve District

110 W Madison Street

Yorkville, IL 60560

### PREPARED BY

Sue A. Miller

Edward V. Kling, MAI, MRICS, President

**VALUATION DATE:** February 9, 2015

**REPORT DATE:** March 2, 2015

File Number: CN1378



March 2, 2015

Mr. David Guritz  
Kendall County Forest Preserve District  
110 W Madison Street  
Yorkville, IL 60560

State of IL - Department of Natural Resources  
Springfield, IL

RE: Appraisal of Property  
Vacant Land  
166.01 Acres @ Fox Road  
Yorkville, IL 60560

Our File Number: CN1378

Dear Mr. David Guritz:

In fulfillment of your order as outlined in our communication on January 29, 2015, we are transmitting our appraisal report of the estimated market value of the Fee Simple estate for the above identified property as of February 9, 2015. The report includes our value conclusion along with supporting data and reasoning which form the basis of our opinion. A summary of salient facts and conclusions is included at the beginning of the report. The report is intended only for the use stated in the report.

The appraisers that signed the report include state licensed and certified general real estate appraisers in the State of Illinois. Sue A. Miller has performed the property inspection, scope of work determination, data analysis, and value conclusion. Edward V. Kling, MAI, MRICS, President has provided data support and market opinions in a review capacity.

The value opinion reported is qualified by certain definitions, limiting conditions, and certifications which are contained in the report. If you have any questions concerning this report, please contact our office at (630) 513-6150.

Sincerely yours,  
Real Valuation Group, LLC

Sue A. Miller  
IL State Certified Residential Appraiser  
#556.004685 (Expires 09/30/15)

Ted Schneller  
IL State Certified General Appraiser  
#553.000510 (Expires 09/30/15)

Edward V. Kling, MAI, MRICS, President  
IL State Certified General Appraiser  
#553.000692 (Expires 09/30/15)

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## SUMMARY OF SALIENT FACTS AND CONCLUSION

Property Address:	166.01 Acres @ Fox Road Yorkville, IL 60560
Property Type:	Vacant Land
Parcel Identification Number (PIN)	01-36-300-003, 01-36-400-004 and 04-01-200-003
Land Area:	7,231,396 SF 166.01 Ac. (Underlying Parcels Contain 283.119 Acres)
Flood Hazard Zone:	X / AE
Highest and Best Use:	Agricultural
Sales Comparison Approach: Before Value: "As-A-Whole" (283.12 Acres)	\$3,680,000
Sales Comparison Approach: After Value: Remaining After Partial Taking (117.11 Acres)	\$1,405,000
Sales Comparison Approach: Total Compensation: Subject (166.01 Acres)	\$2,160,000
<b>Final Value Estimate - Subject:</b>	<b>\$2,160,000</b>
Effective Valuation Date:	February 9, 2015
Date of Physical Inspection:	February 9, 2015
Date of Report:	March 2, 2015
Type of Report:	Appraisal Report
Purpose of Report:	Estimate Market Value
Exposure Time Estimate:	Six to Nine Months
Interest Appraised:	Fee Simple

## LAND VALUE (Continued)

### Land Value Conclusion (Continued)

#### Final Estimated Value for the Subject Property:

The subject contains a total of 166.01 acres of which there are 65 acres of woods, a 5.99 acre island; 2,500 feet of river frontage and; approximately 95 tillable acres of average soil class. The river frontage and wooded acreage offer development potential for residential estate type lots; the island offers recreational potential and; there is a good amount of tillable farm land of an average soil class.

Therefore, after making adjustments for differing characteristics, based on the above market data and analysis, it is the opinion of the appraisers that the market indicates a unit value for the subject property of \$13,000.00/acre. The value of the subject site is calculated as follows:

---

166.01	Site Area in SF
\$13,000.00	Estimated Unit Value
\$2,158,130	Indicated Value
\$2,160,000	Rounded

---

**TWO MILLION ONE HUNDRED SIXTY THOUSAND DOLLARS**

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**CHANGE ORDER NO. 2**

**May 29, 2020  
Pickerill-Pigott Forest Preserve: Public Access  
Phase 1 OSLAD Development  
Project #737  
Kendall County Forest Preserve District  
IDNR OSLAD Grant # OS 19-2018**

**Contractor: D. Construction, Inc.**

The following items shall be added and/or deducted from the overall scope of the project listed above. These shall be become part of the contracted work by the general contractor and its' subcontractors. Work shall be paid for in the amount(s) listed below. No further payment beyond these amount(s) shall be considered. This change order shall not change the completion date of the project.

**ADD A. Pipe at Pond Trail**

20	Storm Sewer 12' PVC	66 LF	\$50.00/LF	\$3000.00
23	Metal End Section, 12"	1 EACH	\$ 200.00/EACH	\$ 200.00
26	Rip Rap	2 SY	\$100.00/SY	\$200.00
<b>SUB-TOTAL:</b>				<b>\$3,400.00</b>

<b>Total ADD Change:</b>	<b>\$</b>	<b>3,400.00</b>
--------------------------	-----------	-----------------

Original Contract Amount:		\$ 506,467.50.00
Total Previous Change Orders:	\$	\$63,693.00
Contract Total	\$	\$ 570,160.50
Additions this Change Order:	\$	3,400.00
Deductions this Change Order:	\$	0.00
Contract Total Including All Change Orders:	\$	\$ 573,560.50

**ACCEPTED:**

\_\_\_\_\_  
Contractor Signature Title Date

**APPROVED:**

\_\_\_\_\_  
Owner Signature Title Date

Landowner Agreement No: KENDALL FPD

Cost Structure: FF03R7IL00

Other: PF/PFW DCN: F17AC00506

**PARTNERS FOR FISH AND WILDLIFE PROGRAM  
LANDOWNER AGREEMENT**

**Sub-Recipient Agreement to the Cooperative Agreement between the U.S. Fish and  
Wildlife Service and Pheasants Forever, Inc.**

This Landowner Agreement (Agreement), dated May 29, 2020, between Kendall County Forest Preserve District, Pheasants Forever, Inc., and the U.S. Fish and Wildlife Service (USFWS) is entered into pursuant to authority contained in the Partners for Fish and Wildlife Act (P.L. 109-294), the Fish and Wildlife Coordination Act (16 U.S.C. 661 et seq.) and the Fish and Wildlife Act of 1956 (16 U.S.C. 742a-j), as amended. This project was selected for funding because the Landowner(s) share(s) a common objective with the USFWS to restore habitat for the benefit of Federal trust species on private lands, and the project supports priority actions identified in the Regional Partners for Fish and Wildlife (Partners) Program Strategic Plan.

Kendall County Forest Preserve District, 110 West Madison Street, Yorkville, IL 60560, hereby agrees to participate with the USFWS in conducting certain wildlife management practices on lands owned or managed in Kendall County, State of Illinois described as follows: 41°38'4.63"N, 88°29'11.80"W.

In signing this Agreement, the Landowner(s) join(s) as a participant in a wildlife habitat improvement program and grant(s) to the Cooperator(s) and the USFWS authority to complete the habitat improvement project or the Landowner(s) may personally carry out management activities with financial or material support as described in attached Exhibit A. Any donation of supplies, equipment or direct payment from the Cooperator(s) to the Landowner(s) for carrying out the habitat improvements is included in Exhibit A. The activities conducted pursuant to this Agreement are not to replace, supplement or otherwise contribute to any mitigation or compensation that may be required of the Landowner(s) or Cooperator(s) or other parties, as a result of any mandated requirements.

The term of this Agreement (also referred to as the habitat retention period) will be completed on May 29, 2030. This Agreement may be modified at any time by mutual written consent of the parties. It may be terminated by either party upon 30 days advance written notice to the other parties. However, if the Landowner terminates the Agreement before its expiration, or if the Landowner should materially default on these commitments, then the Landowner agrees to reimburse the USFWS prior to final termination for the prorated costs of all habitat improvements placed on the land through this Agreement, and the Cooperator will work with the USFWS to determine how those funds will be used. For these purposes, the total cost of the habitat improvements to the United States is agreed to be \$8,000.00.

FWS 3-2454  
08/14

**Landowner:**

The Landowner or his/her land manager, with legal authority over land management decisions, guarantees ownership of the above-described land and warrants that there are no outstanding rights that interfere with this Landowner Agreement.

The Landowner will notify the USFWS and other Cooperators of planned or pending changes in ownership. A change of ownership shall not change the terms of this Agreement. The Agreement and terms shall be in effect on the described land for the term of the Agreement.

The Landowner agrees to allow access (with advance notice) to the USFWS and the other cooperating partners to implement the project described in Exhibit A, and to monitor project success.

The Landowner retains all rights to control trespass and retains all responsibility for taxes, assessments, and damage claims.

During the habitat retention period, the landowner must maintain the habitat restored under this award. The site will be disked or burned during the dormant season every 2-3 years or upon the advice of a biologist with Pheasants Forever or the U.S. Fish and Wildlife Service. All non-native and invasive species will be controlled at the site and not occur on more than 20% of the site or in blocks larger than 0.5 acres.

At the end of the habitat retention period, the habitat improvement project will become the sole property and complete responsibility of the Landowner. There shall be no obligation to the USFWS after the term of the Agreement has expired.

The Landowner will be responsible for securing any necessary permits. Technical advice and support will be provided by participating agencies in the application for the permits. The Landowner agrees to identify USFWS contribution to the project during public presentations, reports, or other information published about the project, as appropriate.

**USFWS:**

The USFWS will work with the Landowner and Cooperators signing this Agreement, throughout the entire Agreement term to support actions needed to ensure that the project is designed and constructed per the Agreement and functions as intended.

The USFWS, its agents, or assignees will provide advanced notice prior to accessing the Landowners property to implement the project described in the work plan, and to monitor project success.

The USFWS assumes no liability for damage or injury other than that caused by its own negligence, on the above acreage. The USFWS does not assume jurisdiction over the premises by this Agreement.

**Spatial Information Sharing:** In accordance with the Privacy Act of 1974, permission must be obtained from the Landowner before any personal information can be released. The only information that can be shared is payment information that is authorized by law. Therefore, Landowner(s) consent is requested to allow for sharing of spatial information about this project solely with conservation cooperators providing technical or financial assistance with the restoration, enhancement or management of fish and wildlife habitat.

I/We, the Landowner, consent to having spatial information about this project shared with other conservation cooperators

I/We, the Landowner, do NOT wish to have any spatial information about this project shared with other conservation cooperators

**Signatures:**

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David Guritz, Director, Kendall County Forest Preserve District Date

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, Pheasants Forever, Illinois State Coordinator Date,

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Michael Budd, USFWS Partners Program State Coordinator Date

## EXHIBIT A

The habitat improvements described below are agreed to by Kendall County Forest Preserve District, the USFWS, and Pheasants Forever in a Landowner Agreement dated May 29, 2020.

### Landowner Contact Information:

Name: David Guritz, Kendall County Forest Preserve District  
Mailing Address: 110 West Madison Street  
City: Yorkville State: IL Zip Code: 60560  
Telephone Number: (630) 553-4131

### Description of Habitat Improvement Project and Objectives:

This project will seek to establish approximately 24.5 acres of upland habitat. Prairie ecosystems in Illinois have been greatly reduced, with remnant prairie being reduced from roughly 22 million acres before European to approximately 2,000 acres today. This habitat loss has contributed to population declines in several grassland dependent wildlife species such as bobolink (*Dolichonyx oryzivorus*), eastern meadowlark (*Sturnella magna*), grasshopper sparrow (*Ammodramus savannarum*), rusty patched bumblebee (*Bombus affinis*) and eastern monarch butterfly (*Danaus plexippus*). This project will seek to establish a prairie area by seeding native grass and forb species. A high diversity, native pollinator seed mix will be seeded in the fall or winter of 2020/21.

### USFWS will:

Provide cost-share as outlined in the budget to implement the prairie establishment. The Partners Program field biologist will work closely with the landowner throughout the project period by providing technical assistance on habitat management techniques. This will include pre-project surveys, instruction and demonstration of management techniques to treat invasive and other undesirable plant species, implementing best management practices (BMPs) in the project areas, providing on-the-ground supervision during project implementation, referring the landowner to and working with other conservation agencies and organizations with common conservation goals for further assistance, and post-project site visits to identify benefits to federal trust resources and management needs.

### The Landowner(s) will:

Prepare the seedbed and seed the approximately 24.5 acre prairie establishment area. The landowner will also be responsible for maintaining the project and for any additional treatments needed in the project area for the length of the agreement. The landowner will notify the USFWS when the project plan has been completed. All non-native and invasive species will be controlled at the site and not occur on more than 20% of the site or in blocks larger than 0.5 acres during the life of the agreement.

**The other Cooperator(s) will:**

Pheasants Forever will supply the landowner with the seed as outlined in the Cooperative Agreement.

**Budget Table:**

Object Class Categories <sup>a</sup>	Contributing Partners				
	Landowner	Pheasants Forever/USFWS Cooperative Agreement	USFWS Other Programs	Other Non-USFWS	Totals
Personnel	\$	\$	\$	\$	\$
Fringe benefits	\$	\$	\$	\$	\$
Travel	\$	\$	\$	\$	\$
Equipment	\$	\$	\$	\$	\$
Supplies	\$	\$8,000.00	\$	\$	\$8,000.00
Contractual	\$	\$	\$	\$	\$
In-Kind	\$3,867.08	\$	\$	\$	\$3,867.08
Other	\$	\$	\$	\$	\$
<b>Totals</b>	<b>\$3,867.08</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$11,867.08</b>

<sup>a</sup> The total cost-share by the Cooperator, Service and Landowner must remain the same, however allocations by category may be redistributed upon prior approval by the Service

Any work to be completed may be modified with the mutual agreement of the aforementioned parties.

**Budget Narrative:**

***Pheasants Forever/USFWS Cooperative Agreement F17AC00506***

***Supplies:***

24.5 acres of seed = \$8,000.00

**Kendall County Forest Preserve District (in-kind):**

Site prep, wicking herbicide application @ \$22.12/acre @ 24.5 acres = \$541.94

Broadcast seeding @ \$21.54/acre \* 24.5 acres = \$527.73

Establishment mowing in 1<sup>st</sup> year @ \$31.50/acre \* 24.5 acres = \$771.75

Site prep burn @ \$41.34/acre \* 24.5 acres = \$1,012.83

2<sup>nd</sup> year establishment burn @ \$41.34 \* 24.5 acres = \$1,012.83

TOTAL IN-KIND FROM KENDALL FPD = \$3,867.08

**TOTAL: \$11,867.08**

Landowner: Kendall County Forest Preserve District  
County: Kendall  
Date: 05/27/2020

Practice: Prairie Enhancement  
Location: 88°29'10.052"W 41°38'1.424"N  
Assisted by: Mike Budd



 Prairie Enhancement = 24.5 Acres +/-





Landowner: Kendall County Forest Preserve District  
County: Kendall  
Date:05/27/2020

Practice: Prairie Enhancement  
Location: 88°29'10.052"W 41°38'1.424"N  
Assisted by: Mike Budd



 Prairie Enhancement = 24.5 Acres +/-



Landowner: Kendall County Forest Preserve District  
County: Kendall  
Date:05/27/2020

Practice: Prairie Enhancement  
Location: 88°29'10.052"W 41°38'1.424"N  
Assisted by: Mike Budd



Sources: Esri, HERE, DeLorme, Intermap, Increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisstopo, MapmyIndia, © OpenStreetMap contributors, and the GIS User Community

 Prairie Enhancement = 24.5 Acres +/-





## **Kendall County Forest Preserve District Reopening Plan**

May 26, 2020

## **What is this plan?**

This Kendall County Forest Preserve District Reopening Plan is an overarching guide for the organization as it continues to adjust to the COVID-19 pandemic and receives ongoing guidance from the State of Illinois and Illinois Department of Public Health regarding restrictions placed on businesses and individuals.

Individual Department Directors will develop more specific procedures at each phase to meet the organization's operational goals including staffing schedules, work locations, duties and expectations. They will also address program cancelations or modifications and alterations to work processes.

On May 5, 2020, Governor JB Pritzker released a phased plan for reopening the State of Illinois following the devastating impacts that COVID-19 has had on our society and economy. That plan will influence the Kendall County Forest Preserve District's operations as we too reopen. We will match the guidelines in each phase of the Governor's plan with appropriate actions of our own to protect employees and visitors and attempt to reach a new normal. The State has been divided into four Health Regions and the Forest Preserve District lies within the Northeast Region. As benchmarks are achieved, each region of the State will move from one phase to another, either up or down the scale depending on the metrics.

The five phases of the Governor's reopening plan include:

**Phase 1 – Rapid Spread:** The rate of infection among those tested and the number of patients admitted to the hospital is high or rapidly increasing. Strict stay-at-home and social distancing guidelines are put in place and only essential businesses remain open. Every region has experienced this phase once already, and could return to it if mitigation efforts are unsuccessful.

**Phase 2 – Flattening:** The rate of infection among those tested and the number of patients admitted to the hospital beds and ICU beds increases at an ever slower rate, moving toward a flat and even a downward trajectory. Nonessential retail stores reopen for curbside pickup and delivery. Illinoisans are directed to wear a face covering when outside the home and can begin enjoying additional outdoor activities like golf, boating and fishing while practicing social distancing. To varying degrees, every region is experiencing flattening as of early May.

**Phase 3 – Recovery:** The rate of infection among those surveillance tested, the number of patients admitted to the hospital, and the number of patients needing ICU beds is stable or declining. Manufacturing, offices, retail, barbershops and salons can reopen to the public with capacity and other limits and safety precautions. Gatherings limited to 10 people or fewer are allowed. Face coverings and social distancing are the norm.

**Phase 4 – Revitalization:** The rate of infection among those surveillance tested and the number of patients admitted to the hospital continues to decline. Gatherings of 50 people or fewer are allowed, restaurants and bars reopen, travel resumes, childcare and schools reopen under guidance from the Illinois Department of Public Health. Face coverings and social distancing are the norm.

**Phase 5 – Illinois Restored:** With a vaccine or highly effective treatment widely available or the elimination of any new cases over a sustained period, the economy fully reopens with safety precautions continuing. Conventions, festivals and large events are permitted, and all businesses, schools and places of recreation can open with new safety guidance and procedures in place reflecting the lessons learned during the COVID-19 pandemic.

#### **The Forest Preserve District's Plan for Reopening**

The following Kendall County Forest Preserve District Reopening Plan is based on the Restore Illinois plan released by the Governor's office. Descriptions of each of the Governor's plan phases are duplicated directly from his Restore Illinois proposal. The Forest Preserve's proposed actions are based on the descriptions of those phases and other official guidance as it becomes available.

**This is a living document and we expect it will be modified from time to time as we progress through recovery.**

## Phase 1: Rapid Spread

### What this phase looks like.

COVID-19 is rapidly spreading. The number of COVID-19 positive patients in the hospital, in ICU beds, and on ventilators is increasing. The public health response relies on dramatic mitigation measures, like stay-at-home orders and social distancing, to slow the spread of the virus and prevent a surge that overwhelms the health care system. With a stay-at-home order in place, only essential businesses are in operation and activities outside of the home are limited to essentials, like grocery shopping.

### What's open?

**Gatherings:** Essential gatherings, such as religious services, of 10 or fewer allowed; No non-essential gatherings of any size

**Travel:** Non-essential travel discouraged

**Health care:** Emergency procedures and COVID-19 care only

**Education and childcare:** Remote learning in P-12 schools and higher education; Childcare in groups of 10 or fewer for essential workers

**Outdoor recreation:** Walking, hiking and biking permitted; State parks closed

#### Businesses:

- **Manufacturing:** Essential manufacturing only
- **"Non-essential" businesses:** Employees of "non-essential" businesses are required to work from home except for Minimum Basic Operations
- **Bars and restaurants:** Open for delivery, pickup and drive-through only
- **Entertainment:** Closed
- **Personal care services and health clubs:** Closed
- **Retail:** Essential stores are open with strict restrictions; Non-essential stores are closed

### How we move to the next phase.

#### Cases and Capacity:

- Slowing of new case growth
- Availability of surge capacity in adult medical and surgical beds, ICU beds, and ventilators

#### Testing:

- Ability to perform 10,000 tests per day statewide
- Testing available in region for any symptomatic health care workers and first responders

## Phase 1: Forest Preserve Actions

### Employees & Contractors

All employees are required to work from home. Employees engaged in critical business functions (Finance, IT, Human Resources) report to their worksites intermittently. Maintenance & Operations crews report on reduced schedules to address limited preserve maintenance and building checks.

### Forest Preserves

**Public Access Areas:** Public access areas including parking lots remain open. Preserves and trails remain open. Pavilions, latrines and drinking fountains are closed.

**Campsite and Bunkhouse Rentals:** All existing permits are canceled through May 31, 2020. Permit reservations are still being processed.

**Shelter Rentals:** All existing permits are canceled through May 31, 2020. Permit reservations still being processed.

### Visitor Facilities

**Visitor Facilities:** All visitor facilities are closed.

**Meadowhawk Lodge and Ells House and Equestrian Center Facility Rentals:** All existing rental permits are canceled through May 31, 2020. Permit reservations are still being processed.

### Programs

#### In-School Programs, Field Trips and Youth Group Programs:

- Field Trips are canceled. Environmental Education Program Manager works to communicate cancellations with schools and provides resources to help with e-learning.
- Public Programs and Community Outreach Programs are canceled. Select programs may be scheduled to proceed virtually on a case-by-case basis, such as wildflower hikes.
- In-School Programs are canceled. Permit reservations are unavailable for the remainder of spring 2020.

### Volunteer Services

**Volunteer Workdays:** All workdays are canceled.

## Phase 2: Flattening

### What this phase looks like.

The rise in the rate of infection is beginning to slow and stabilize. Hospitalizations and ICU bed usage continue to increase but are flattening, and hospital capacity remains stable. Face coverings must always be worn when social distancing is not possible. Testing capacity increases and tracing programs are put in place to contain outbreaks and limit the spread.

### What's open?

**Gatherings:** Essential gatherings, such as religious services, of 10 or fewer allowed; No non-essential gatherings

**Travel:** Non-essential travel discouraged

**Health care:** Emergency and COVID-19 care continue; Elective procedures allowed once IDPH criteria are met

**Education and childcare:** Remote learning in P-12 schools and higher education; Childcare in groups of 10 or fewer for essential workers

**Outdoor recreation:** Walking, hiking and biking permitted; Select state parks open; Boating and fishing permitted; Golf courses open; All with IDPH approved safety guidance

#### Businesses:

- Manufacturing: Essential manufacturing only
- "Non-essential" businesses: Employees of "non-essential" businesses are required to work from home except for Minimum Basic Operations
- Bars and restaurants: Open for delivery, pickup and drive-through only
- Personal care services and health clubs: Closed
- Retail: Essential stores are open with strict restrictions; Non-essential stores open for delivery and curbside pickup

### How we move to the next phase.

**Cases and Capacity:** The determination of moving from Phase 2 to Phase 3 will be driven by the COVID-19 positivity rate in each region and measures of maintaining regional hospital surge capacity. This data will be tracked from the time a region enters Phase 2, onwards.

- At or under a 20 percent positivity rate and increasing no more than 10 percentage points over a 14-day period; AND
- No overall increase (i.e. stability or decrease) in hospital admissions for COVID-19 like illness for 28 days; AND
- Available surge capacity of at least 14 percent of ICU beds, medical and surgical beds, and ventilators

**Testing:** Testing available for all patients, health care workers, first responders, people with underlying conditions, and residents and staff in congregate living facilities

**Tracing:** Begin contact tracing and monitoring within 24 hours of diagnosis



## Phase 2: Forest Preserve Actions

### Employees & Contractors

All employees are required to work from home. Employees engaged in critical business functions (Finance, IT, Human Resources, Animal Care, Grounds Maintenance) report to their worksites intermittently. Maintenance & Operations crews increase reporting days to address additional maintenance. All employees must wear face coverings when social distancing cannot be maintained inside a facility, in work vehicles and outside in the field.

### Forest Preserves

**Public Access Areas:** Parking lots and pavilions are open on regular schedules but may be closed temporarily to reinforce social distancing guidelines. Latrines and drinking fountains are closed. Social distancing signage installed.

**Campsite and Bunkhouse Rentals:** All existing camping permits are canceled through May 31, 2020. Permit reservations are still being processed.

**Shelter Rentals:** All existing picnic permits are canceled through May 31, 2020. Permit reservations are still being processed. No groups of more than 10 are allowed to congregate under the pavilions.

### Visitor Facilities

**Visitor Facilities:** All visitor facilities are closed.

**Meadowhawk Lodge and Ellis House and Equestrian Center Facility Rentals:** All existing rental permits are canceled through May 31, 2020. Permit reservations are still being processed.

### Events, Exhibitions & Programs

**In-School Programs, Field Trips and Youth Group Programs:**

- Field Trips are canceled.
- Public Programs and Community Outreach Programs are canceled. Select programs may be scheduled to proceed virtually on a case-by-case basis, such as wildflower hikes, story times, and e learning videos.
- In-School Programs are canceled.
- Ellis Equestrian Programs are canceled.

### Volunteer Services

**Volunteer Workdays:** All workdays are canceled. Volunteer support for animal care and outdoor natural resources projects is permitted.

## Phase 3: Recovery

### What this phase looks like.

The rate of infection among those surveillance tested is stable or declining. COVID-19-related hospitalizations and ICU capacity remains stable or is decreasing. Face coverings in public continue to be required. Gatherings of 10 people or fewer for any reason can resume. Select industries can begin returning to workplaces with social distancing and sanitation practices in place. Retail establishments reopen with limited capacity, and select categories of personal care establishments can also begin to reopen with social distancing guidelines and personal protective equipment. Robust testing is available along with contact tracing to limit spread and closely monitor the trend of new cases.

### What's open?

**Gatherings:** All gatherings of 10 people or fewer are allowed with this limit subject to change based on latest data & guidance

**Travel:** Travel should follow IDPH and CDC approved guidance

**Health care:** All health care providers are open with IDPH approved guidance

**Education and childcare:** Remote learning in P-12 schools and higher education; Limited childcare and summer programs open with IDPH approved guidance

**Outdoor recreation:** State parks open; Activities permitted in groups of 10 or fewer with social distancing

#### Businesses:

- **Manufacturing:** Non-essential manufacturing that can safely operate with social distancing can reopen with IDPH approved safety guidance
- **"Non-essential" businesses:** Employees of "non-essential" businesses allowed to return to work with IDPH approved safety guidance depending upon risk level, telework strongly encouraged wherever possible; Employers are encouraged to provide accommodations for COVID-19 vulnerable employees
- **Bars and restaurants:** Open for delivery, pickup and drive-through only
- **Personal care services and health clubs:** Barbershops and salons open with IDPH approved safety guidance; Health and fitness clubs can provide outdoor classes and one-on-one personal training with IDPH approved safety guidance
- **Retail:** Open with capacity limits and IDPH approved safety guidance; including face coverings

### How we move to the next phase.

**Cases and Capacity:** The determination of moving from Phase 3 to Phase 4 will be driven by the COVID-19 positivity rate in each region and measures of maintaining regional hospital surge capacity. This data will be tracked from the time a region enters Phase 3, onwards.

- At or under a 20 percent positivity rate and increasing no more than 10 percentage points over a 14-day period; AND
- No overall increase (i.e. stability or decrease) in hospital admissions for COVID-19 like illness for 28 days; AND
- Available surge capacity of at least 14 percent of ICU beds, medical and surgical beds, and ventilators

**Testing:** Testing available in region regardless of symptoms or risk factors

**Tracing:** Begin contact tracing and monitoring within 24 hours of diagnosis for more than 90% of cases in region.

## Phase 3: Forest Preserve Actions

### Employees & Contractors

All employees return to work but telework is encouraged for those employees that can work from home. Accommodations are made for vulnerable employees and appropriate barriers are put in place at reception desks and workstation locations where social distancing cannot be maintained. All employees must wear face coverings per Kendall County Board directives when social distancing cannot be maintained inside a facility, in work vehicles and outside in the field.

### Forest Preserves

**Public Access Areas:** Parking lots and pavilions are open on regular schedules but may be closed temporarily to reinforce social distancing guidelines. Latrines and drinking fountains are closed. Social distancing signage maintained.

**Camping and Bunkhouse Rentals:** All existing camping and bunkhouse permits are canceled unless the groups are under 10 people total. Permit reservations are still being processed.

**Shelter Rentals:** All existing rental permits are canceled unless the group is under 10 people. Permit reservations are still being processed. No groups of more than 10 are allowed to congregate under the pavilions.

### Visitor Facilities

**Visitor Facilities:** All visitor facilities are closed to the public, but employees return to work, and programming resumes for all public education services within allowable limits.

**Meadowhawk Lodge and Ellis House and Equestrian Center Facility Rentals:** All existing rental permits are canceled. Permit reservations are still being processed.

### Events, Exhibitions & Programs

#### In-School Programs, Field Trips and Youth Group Programs:

- Field Trips are canceled. Permit reservations are available for 2020-2021 school year.
- Public Programs and Community Outreach Programs are permitted for a maximum group size of 10 including Forest Preserve staff. All programming will take place outdoors with the exception of addressing weather emergencies and access to washrooms otherwise closed to the public.
- In-School Programs are canceled. Permit reservations are available for 2020-2021 school year.
- Ellis Equestrian Center program services resume within the permitted maximum group size.

### Volunteer Services

**Volunteer Workdays:** Workdays are permitted with a maximum group size of 10 including Forest Preserve staff.

## Phase 4: Revitalization

### What this phase looks like.

There is a continued decline in the rate of infection in new COVID-19 cases. Hospitals have capacity and can quickly adapt for a surge of new cases in their communities. Additional measures can be carefully lifted allowing for schools and childcare programs to reopen with social distancing policies in place. Restaurants can open with limited capacity and following strict public health procedures, including personal protective equipment for employees. Gatherings of 50 people or fewer will be permitted. Testing is widely available, and tracing is commonplace.

### What's open?

**Gatherings:** Gatherings of 50 people or fewer are allowed with this limit subject to change based on latest data and guidance

**Travel:** Travel should follow IDPH and CDC approved guidance

**Health care:** All health care providers are open

**Education and childcare:** P-12 schools, higher education, all summer programs, and childcare open with IDPH approved safety guidance

**Outdoor recreation:** All outdoor recreation allowed

#### Businesses:

- **Manufacturing:** All manufacturing open with IDPH approved safety guidance
- **"Non-essential" businesses:** All employees return to work with IDPH approved safety guidance; Employers encouraged to provide accommodations for COVID-19 vulnerable employees
- **Bars and restaurants:** Open with capacity limits and IDPH approved safety guidance
- **Personal care services and health clubs:** All barbershops, salons, spas and health and fitness clubs open with IDPH approved safety guidance
- **Retail:** Open with capacity limits and IDPH approved safety guidance

### How we move to the next phase.

**Post-Pandemic:** Vaccine, effective and widely available treatment, or the elimination of new cases over a sustained period of time through herd immunity or other factors.

## Phase 4: Forest Preserve Actions

### Employees & Contractors

All employees return to work but telework is permitted with supervisory approval. Accommodations are made for vulnerable employees and appropriate barriers remain at reception desks and workstation locations where social distancing cannot be maintained. Contractors continue their work in the field with employee oversight. All employees must wear face coverings when social distancing cannot be maintained inside a facility, in work vehicles and outside in the field.

### Forest Preserves

**Public Access Areas:** Parking lots, pavilions, latrines and drinking fountains are open. Social distancing signage maintained.

**Campsite and Bunkhouse Rentals:** Camping reservations are available for groups of 50 or less.

**Shelter Rentals:** Picnic permits are available for groups of 50 or less.

### Visitor Facilities

**Visitor Facilities:** Visitor facilities are open but restricted by capacity limits.

**Meadowhawk Lodge and Ellis House and Equestrian Center:** Permit reservations are available with capacity limits.

### Events, Exhibitions & Programs

**In-School Programs, Field Trips and Youth Group Programs:**

- Field Trip reservations are available. Activities altered or revised as necessary.
- Public Programs and Community Outreach Programs are permitted for a maximum group size of 50 including Forest Preserve staff.
- In-School Program reservations are available. Activities altered or revised as necessary.
- Ellis House and Equestrian Center programs are permitted within the maximum group size limitations.

### Volunteer Services

**Volunteer Workdays:** Workdays are permitted with a maximum group size of 50 including Forest Preserve staff.

## **Phase 5: Illinois Restored**

### **What this phase looks like.**

Testing, tracing and treatment are widely available throughout the state. Either a vaccine is developed to prevent additional spread of COVID-19, a treatment option is readily available that ensures health care capacity is no longer a concern, or there are no new cases over a sustained period. All sectors of the economy re-open with new health and hygiene practices permanently in place. Large gatherings of all sizes can resume. Public health experts focus on lessons learned and building out the public health infrastructure needed to meet and overcome future challenges. Health care equity is made a priority to improve health outcomes and ensure vulnerable communities receive the quality care they deserve.

### **What's open?**

- All sectors of the economy reopen with businesses, schools, and recreation resuming normal operations with new safety guidance and procedures.
- Conventions, festivals, and large events can take place.

## Phase 5: Forest Preserve Actions

### Employees & Contractors

All Employees return to work but telework is permitted with supervisory approval. Appropriate barriers remain at reception desks and workstation locations where social distancing cannot be maintained or is desired.

### Forest Preserves

**Public Access Areas:** Parking lots, pavilions, latrines and drinking fountains are open. Social distancing signage is removed.

**Camping:** Camping reservations are available within normal operating limits.

**Picnics:** Picnic permits are available for groups within normal operating limits.

**Special Use Permits:** Special Use Permits are available for larger group functions within normal operating limits.

### Visitor Facilities

**Visitor Facilities:** Visitor facilities are open. Normal capacity limits apply.

**Meadowhawk Lodge and Ellis House and Equestrian Center Facility Rentals:** Permit reservations are available and normal capacity limits apply.

### Events, Exhibitions & Programs

#### In-School Programs, Field Trips and Youth Group Programs:

- Field Trip reservations are available. Programs presented as normal pre-pandemic with appropriate modifications as recommended by health officials.
- Public Programs and Community Outreach Programs are scheduled as normal.
- In-School Program reservations are available. Programs presented as normal pre-pandemic with appropriate modifications as recommended by health officials.
- Ellis House and Equestrian Center reservations are available. Programs and rental functions scheduled as normal pre-pandemic with appropriate modifications as recommended by health officials.

### Volunteer Services

**Volunteer Workdays:** Workdays are scheduled and managed as normal pre-pandemic with appropriate modifications as recommended by health officials.