

**KENDALL COUNTY FOREST PRESERVE DISTRICT
MEETING AGENDA
TUESDAY, DECEMBER 15, 2020
9:00 A.M.**

KENDALL COUNTY HISTORIC COURTHOUSE – 3RD FLOOR COURTROOM

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

OLD BUSINESS

- VII. ***ORDINANCE #12-20-001:** Amending the Combined Annual Budget and Appropriations Ordinance #11-20-002 Setting Forth the Annual Budget of the Kendall County Forest Preserve District, Kendall County, Illinois for the Fiscal Year Beginning December 1, 2020 and Ending November 30, 2021 for an Amount Not-to-Exceed \$7,632,431.00

CONSENT AGENDA

- VIII. Approval of Minutes
 - Kendall County Forest Preserve District Commission Meeting Minutes of November 30, 2020
- IX. ***Approval of Claims in the Amount of \$5,679.55**
- X. ***Approval of an Audit Engagement Letter and Proposal from Mack & Associates, P.C. for Completion of the Kendall County Forest Preserve District's FY20 Audit for an Amount not-to-exceed \$8,000.00**
- XI. ***Approval of a Proposal from Genesis Nursery for the Illinois Clean Energy Community Foundation Grant-Funded Purchase of 3-acres of Dry Mesic Savanna Open Woods Seed Mix at \$792 per Acre, Plus the Purchase of 7.2-acres of Pollinator Seed Mix at \$902 per acre, for a Total Cost not-to-exceed \$8,870.40**
- XII. ****MOTION:** Confirming the President's Appointment of Elizabeth Flowers as Secretary of the Kendall County Forest Preserve District
- XIII. ****MOTION:** Confirming the President's Appointment of Scott Gengler as Chair of the Kendall County Forest Preserve District's Finance Committee, including Appointments of Commissioners Judy Gilmour, Amy Cesich, Matt Kellogg, and Robyn Vickers to the Finance Committee
- XIV. ****MOTION:** Confirming the President's Appointment of Elizabeth Flowers as Chair of the Kendall County Forest Preserve District's Operations Committee, including Appointments of Commissioners Judy Gilmour, Brian DeBolt, Scott Gryder and Dan Koukol to the Operations Committee

NEW BUSINESS

- XV. ***MOTION:** Approval of a Transfer from the 2007 Bond Proceeds Capital Fund (Fund 1901) to the Fox River Bluffs Cropland Conversion Fund (Fund 1909) in the Amount of \$54,313.00 to be Completed on or before December 31, 2020
- XVI. ***MOTION:** Approval of a Transfer from the 2007 Bond Proceeds Capital Fund (Fund 1901) to the Pickerill-Pigott Phase I OSLAD Project Fund (Fund 1905) in the Amount of \$158,250.00 to be completed on or before December 31, 2020
- XVII. ***MOTION:** Approval of a Transfer from the 2007 Bond Proceeds Capital Fund (Fund 1901) to the Capital Projects Fund (Fund 1907) in the Amount of \$393,698.00 to be Completed on or before December 31, 2020
- XVIII. ***MOTION:** Approval of a Transfer from the Forest Preserve Reserve Fund (Fund 1906) to the Capital Projects Fund (Fund 1907) in the Amount of 164,116.00 to be Completed on or before December 31, 2020
- XIX. ***MOTION:** Approval of a Letter of Request to the Kendall County Board to Authorize the Treasurer's Office to Disburse County-Held Land-Cash Funds to the Kendall County Forest Preserve District Land-Cash Fund (Fund 1910) in the Amount of \$157,514.00 following Kendall County Board Approval on January 5, 2020
- XX. Other Items of Business
- XXI. Public Comments
- XXII. Executive Session
- XXIII. Adjournment

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

*(**) Requires advice and consent of a majority of those Commissioners present for passage (KCFPD Rules of Order Sections II.C.1, and III.C.1 and 2)*

For remote electronic participation, please use the information provided below:

[Microsoft Teams meeting](#)
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Or call in (audio only)

+1 309-248-0701.277392558# United States, Rock Island
Phone Conference ID: 277 392 558#

Kendall County Historic Courthouse - 3rd Floor Courtroom - 110 W. Madison Street - 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.

**ORDINANCE #12-20-001 AMENDING
ORDINANCE #11-20-002
COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE**

AN ORDINANCE SETTING FORTH THE ANNUAL BUDGET OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE FISCAL YEAR BEGINNING DECEMBER 1, 2020 AND ENDING NOVEMBER 30, 2021

AND

APPROPRIATING THE VARIOUS SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL EXPENSES AND LIABILITIES OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE FISCAL YEAR BEGINNING DECEMBER 1, 2020 AND ENDING NOVEMBER 30, 2021

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT, KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1

That the attached annual budget hereinafter set forth is hereby adopted by the Kendall County Forest Preserve District, Kendall County, Illinois for the fiscal year beginning December 1, 2020.

	Fund 1900	Fund 1901	Fund 1902	Fund 1903	Fund 1904	Fund 1905	Fund 1906	Fund 1907	Fund 1908	Fund 1909	Fund 1910	Fund 1911	Total Est. Balances
Operating Fund													
Estimated Beginning Balance December 1, 2020	\$ 196,821	\$ 606,261	\$ 924,379	\$ 4,222,406	\$ 886,597	\$ (133,172)	\$ 379,116	\$ -	\$ -	\$ (30,313)	\$ -	\$ 50,000	\$ 7,093,095
Estimated Revenue & Transfers In	1,091,803	431,800	4,606,388	6,715	316,500	1,091,418	84,313	157,514	157,514	776,451	157,514	25,000	7,786,451
Estimated Expenditure & Transfers Out	1,091,803	606,261	415,825	4,188,756	40,000	183,328	164,116	715,328	-	45,000	157,514	25,000	7,632,431
Estimated Ending Balance November 30, 2021	\$ 196,821	\$ 0	\$ 940,354	\$ 4,640,538	\$ 853,312	\$ -	\$ 215,000	\$ 376,080	\$ -	\$ -	\$ -	\$ 25,000	\$ 7,247,115

Estimated Receipts:

190011 41010-42900	FY21 Operating Fund #1900 Receipts	\$ 1,091,803
190111 40330-43440	FY21 2007 Bond Proceeds Capital Fund #1901 Receipts	\$ -
190211 41030-41350	FY21 2003/2012 Debt Series Fund #1902 Receipts	\$ 431,800
190311 41010-41350	FY21 2007/2015/2016/2017 Debt Series Fund #1903 Receipts	\$ 4,606,388
190411 41350-XXXXX	FY21 Endowment Fund #1904 Receipts	\$ 6,715
190511 40300-42970	FY21 Pickens-Pigott Phase I OSJAD Project Fund #1905 Receipts	\$ 316,500
190611 40300-41350	FY21 Forest Preserve Improvement Fund #1906 Receipts	\$ -
190711 41010-XXXXX	FY21 Capital Projects Fund #1907 Receipts	\$ 1,091,418
190811 40300-42970	FY21 Fox River Bluffs RTP Grant Project Fund #1908 Receipts	\$ -
190911 40120-42970	FY21 Fox River Bluffs Crop. Conv. Project Fund #1909 Receipts	\$ 84,313
191011 42490	FY21 Land Cash Funds#1910 Receipts	\$ 157,514
191111 XXXXX	FY21 Liability Fund #1911 Receipts	\$ -
	Total Receipts	\$ 7,786,451

SECTION 2

That the several sums of money hereinafter set forth are hereby appropriated for the fiscal year of the Kendall County Forest Preserve District, Kendall County, Illinois beginning December 1, 2020 and ending November 30, 2021 to cover all necessary expenditures and liabilities of said Kendall County Forest Preserve District, Kendall County, Illinois hereinafter designated.

SECTION 3

That the object and purposes for which the appropriations are hereby made and the amount appropriated for each object and purpose are as follows:

Estimated Expenditures:

190011 51090-68550	FY21 Operating Fund #1900 Expenses	\$ 1,091,803
190111 61360-68640	FY21 2007 Bond Proceeds Capital Fund #1901 Expenses	\$ 606,261
190211 68650-68700	FY21 2009/2012 Debt Series Fund #1902 Expenses	\$ 415,825
190311 66500-68760	FY21 2007/2015/2016/2017 Debt Series Fund #1903 Expenses	\$ 4,188,256
190411 00000	FY21 Endowment Fund #1904 Expenses	\$ 40,000
190511 66500-00000	FY21 Pickerill-Pigott Phase I OSAD Project Fund #1905 Expenses	\$ 183,328
190611 61300	FY21 Forest Preserve Improvement Fund #1906 Expenses	\$ 164,116
190711 66500-00000	FY21 Capital Projects Fund #1907 Expenses	\$ 715,328
190811 66500	FY21 Fox River Bluffs RTP Grant Project Fund #1908 Expenses	\$ -
190911 61300-68550	FY21 Fox River Bluffs Crop. Conv. Project Fund #1909 Expenses	\$ 45,000
191011 61300	FY21 Land Cash Fund#1910 Expenses	\$ 157,514
191111 68990	FY21 Liability Fund #1911 Expenses	\$ 25,000
	Total Expenditures	\$ 7,632,431

Approved this 15th Day of December, 2020.

Signed:

Judy Gilmour, President

Elizabeth Flowers, Secretary

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 12-15-2020 KCFPD Operating Fund #1900	ACTUAL 2019	BUDGET 2020	ACTUAL 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021
ACCOUNT & DESCRIPTION					
Beginning Balance (est.)	344,356		341,881	341,881	196,821
REVENUE					
190011 Transfer In from Forest Preserve Improvement Fund #1906		384,783			
190011 Current Tax	590,914		610,969	610,969	640,646
190011 Interest Income	1,599	1,700	591	591	591
190011 Other Income (Sponsorship Program)	20	2,000	620	620	620
190011 Carbon Credits Sale - Fox River Bluffs					
190011 CARES Act Reimbursement					9,134
19001162 Ellis Center Grounds (Farm License Rev.)	22,087	22,087	22,512	22,512	22,087
19001163 Ellis Center Camps	7,105	9,000	2,605	2,605	2,605
19001164 Ellis Center Riding Lessons	54,301	50,000	56,817	56,817	56,817
19001165 Ellis Center Birthday Parties	7,621	8,500	4,226	4,226	4,226
19001166 Ellis Center Public Programs	7,056	5,500	1,742	1,742	1,742
19001167 Sunriss Center North License Agreement	21,450	24,600	21,385	21,385	21,385
19001168 Ellis Center Weddings	11,080	2,000	7,625	7,625	7,625
19001169 Ellis Center Other Rentals	4,790	4,500	2,100	2,100	2,100
19001170 Ellis Center 5K Event	1,656	1,500	250	250	250
19001171 Hoover Revenue (Yorkville Athletic Assoc. License)	2,250	2,250	2,526	2,526	2,526
19001171 Hoover Revenue (Residence Lease)	3,445	3,000	2,526	2,526	2,526
19001172 Hoover Bunkhouse Rental Rev	30,714	35,000	11,370	11,370	11,370
19001173 Hoover Campsite Rental Rev	6,120	6,000	1,655	1,655	1,655
19001174 Hoover Meadowhawk Rental Rev	17,316	18,000	10,337	10,337	10,337
19001176 Env. Educ. - School Programs	41,938	38,000	5,357	5,357	5,357
19001177 Env. Educ. - Camps	24,576	32,000	17,620	17,620	17,620
19001178 Env. Educ. - Natural Beginnings	106,215	115,800	97,194	97,194	101,811
19001179 Env. Educ. - Other Public Programs	6,704	7,500	12,589	12,589	12,589

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 12-15-2020 KCFPD Operating Fund #1900	ACTUAL 2019	BUDGET 2020	ACTUAL 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021
Env. Educ. - Other Revenue					
19001183 42250 Other Income - Grounds & Natural Resources (Bowhunt App. Fees)	8,800		24,596	24,596	24,596
19001183 42250 Other Income - Grounds & Nat. Res. (Millbrook North Trail Use Lic. Agreement)					
1900111 42860 Donations - Administration	542	500	3,499	3,499	500
19001164 42860 Donations - Ellis Equestrian Center - Lessons	103	200	-	-	200
19001175 42860 Donations - Hoover					
19001175 42860 Donations - Environmental Education		500	-	-	500
19001178 42860 Donations - Env. Educ. Natural Beginnings (FF Sch. Program)	300	300	830	830	800
19001178 42860 Donations - Env. Educ. Other Programs					
19001183 42860 Donations - Natural Area Volunteers					
19001183 42860 Donations - Grounds & Natural Resources	525	500	1,950	1,950	1,950
19001183 42900 Picnic & Shelter Rental - Grounds & Natural Resources	4,175	4,500	2,625	2,625	2,625
19001184 42900 Rental Revenue - Pickerill-Pigott	3,269	10,956	11,198	11,198	11,198
19001183 42920 Preserve Improvements - Grants (K-12 Pollinator)	3,818	10,000	11,000	11,000	
19001183 42920 Preserve Improvements - Grants (Pollinator Meadows Pilot)					
190011 42930 Farm License Revenue	128,882	100,932	95,379	95,379	95,379
190011 42940 Credit Card Revenue - All Preserves	2,931	3,000	2,219	2,219	2,219
19001168 43450 Security Deposit Revenue - Ellis Weddings	4,200	-	7,300	7,300	7,300
19001169 43450 Security Deposit Revenue - Ellis Other Rentals	1,395	600	2,300	2,300	2,300
19001172 43450 Security Deposit Revenue - Hoover Bunkhouse	5,800	6,000	2,000	2,000	2,000
19001174 43450 Security Deposit Revenue - Hoover Meadowhawk	12,990	11,000	4,617	4,617	4,617
19001184 43450 Security Deposit Revenue - Pickerill-Pigott	1,000				
Total Revenue	1,147,684	1,165,425	1,062,126	1,062,126	1,091,803

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 12-15-2020		ACTUAL 2019		BUDGET 2020		ACTUAL 11/30/2020		Est. Year End 11/30/2020		BUDGET 2021	
<u>PERSONNEL</u>											
190011 51090	Board Per Diem	4,100		3,168	3,348	3,348		3,348			10,000
190011 51160	Salary - Part Time Administration					655		655			-
190011 51390	Salary - Full Time Administration	7,938		177,778	163,578	163,578		163,578			161,800
190011 51470	Stipend - Full Time Administration (Executive Director)	145,176			21,020	21,020		21,020			10,668
190011 51470	Stipend - Full Time Administration (HR, Acct. Payable & Reserv. Coord.)				-	-		0			5,138
190011 51470	Stipend - Full Time Administration (Asst. County Admin.)				-	-		0			5,820
19001183 51160	Salary - Part Time Grounds & Natural Resources	33,866		58,107	58,932	58,932		58,932			18,995
19001183 51390	Salary - Full Time Grounds & Natural Resources	103,197		73,299	75,814	75,814		75,814			84,937
	Salary - Part Time Pickerill Pigott										
	Salary Full Time: Env. Education										
19001176 51390	Env. Educ. FT Salary - School Programs Expense	14,413		21,950	22,845	22,845		22,845			17,823
19001177 51390	Env. Educ. FT Salary - Camps Expense	8,212		13,531	14,085	14,085		14,085			11,098
19001178 51390	Env. Educ. FT Salary - Natural Beginnings Expense										29,981
19001179 51390	Env. Educ. FT Salary - Other Public Programs Expense	1,209		1,443	1,502	1,502		1,502			3,030
19001180 51390	Env. Educ. FT Salary - Laws of Nature	456		3,614	3,761	3,761		3,761			1,187
	Salary Part Time: Env. Education										
19001176 51160	Env. Educ. PT Salary - School Programs Expense	19,659		2,858	3,089	3,089		3,089			10,000
19001177 51160	Env. Educ. PT Salary - Camps Expense	12,891		6,462	6,462	6,462		6,462			8,100
19001178 51160	Env. Educ. PT Salary - Natural Beginnings Expense	66,749		69,677	74,784	74,784		74,784			52,935
19001179 51160	Env. Educ. PT Salary - Other Public Programs Expense	4,824		2,629	3,079	3,079		3,079			5,794
19001180 51160	Env. Educ. PT Salary - Laws of Nature	1,254		193	193	193		193			2,000
19001181 51160	Env. Educ. PT Salary - Other Expense	1,923		1,550	1,550	1,550		1,550			
	Salary Part Time - Ellis										
19001160 51160	Salary PT - Ellis House	8,402		6,740	6,876	6,876		6,876			1,100
19001161 51160	Salary PT - Ellis Barn	12,341		16,435	17,140	17,140		17,140			1,100

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 12-15-2020		ACTUAL		BUDGET		ACTUAL		BUDGET	
KCFPD Operating Fund #1900		2019		2020		11/30/2020		Est. Year End 11/30/2020	
								2021	
19001162	51160	20,051	24,751	26,085	26,085				2,200
	Salary PT - Ellis Grounds								10,071
19001160	51390								10,071
	Salary FT - Ellis House								20,142
19001161	51390								1,650
	Salary FT - Ellis Barn								37,638
19001162	51390								4,676
	Salary FT - Ellis Grounds								2,015
19001163	51160	3,874	1,380	1,380	1,380				17,000
	Salary PT - Ellis Center Camps Expense								1,452
19001164	51160	33,291	28,311	29,819	29,819				1,452
	Salary PT - Ellis Center Riding Lessons Expense								
19001165	51160	5,464	4,909	5,168	5,168				
	Salary PT - Ellis Center Birthday Parties Expense								
19001166	51160	2,644	864	864	864				
	Salary PT - Ellis Center Public Programs Expense								
19001167	51160	16,479	14,397	15,082	15,082				
	Salary PT - Ellis Sunrise License Agreement								
19001168	51160	5,361	3,871	4,008	4,008				
	Salary PT - Ellis Center Weddings Expense								
19001169	51160		-	-	-				
	Salary PT - Ellis Center Other Rentals Expense								
19001171	51160	27,115	21,684	22,264	22,264				
	Salary PT - Hoover Grounds								
19001172	51160	13,563	10,844	11,134	11,134				
	Salary PT - Hoover Bunkhouse								
19001173	51160	6,785	5,422	5,567	5,567				
	Salary PT - Hoover Campsite								
19001174	51160	7,014	5,417	5,561	5,561				
	Salary PT - Hoover Meadowhawk								
19001171	51390	25,024	37,370	38,987	38,987				
	Salary FT - Hoover Grounds								
19001172	51390	12,512	18,685	19,494	19,494				
	Salary FT - Hoover Bunkhouse								
19001173	51390	6,256	9,343	9,747	9,747				
	Salary FT - Hoover Campsite								
19001174	51390	6,256	9,343	9,747	9,747				
	Salary FT - Hoover Meadowhawk								
Total Personnel		638,297	656,678	683,620	683,620				668,939

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 12-15-2020 KCFPD Operating Fund #1900	ACTUAL 2019	BUDGET 2020	ACTUAL 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021
<u>EMPLOYEE BENEFITS</u>					
190011 61160		28,829	28,829	28,829	16,417
190011 61170		1,046	1,046	1,046	14,032
19001160 63050	1,196	1,066	1,066	1,066	1,756
19001161 63050	1,459	1,918	1,918	1,918	1,756
19001162 63050	2,798	3,506	3,506	3,506	3,512
19001163 63050	355	343	343	343	219
19001164 63050	3,129	3,425	3,425	3,425	4,936
19001165 63050	613	787	787	787	622
19001166 63050	228	118	118	118	304
19001167 63050	1,536	1,633	1,633	1,633	2,260
19001168 63050	684	649	649	649	111
19001169 63050		-	-	-	111
19001171 63050	6,722	8,960	8,960	8,960	9,728
19001172 63050	3,362	4,481	4,481	4,481	4,864
19001173 63050	1,703	2,231	2,231	2,231	2,432
19001174 63050	1,722	2,235	2,235	2,235	2,432
19001175 63050					
19001176 63050	4,256	2,178	2,178	2,178	
19001177 63050	2,696	4,038	4,038	4,038	3,896
19001178 63050	7,545	2,921	2,921	2,921	2,538
19001179 63050	763	8,874	8,874	8,874	11,575
19001180 63050	208	517	517	517	690
10001181 63050	176	641	641	641	358
19001183 63050	10,485	10,308	10,308	10,308	15,553
19001188 63050					
19001198 63050					

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 12-15-2020 KCFPD Operating Fund #1900	ACTUAL 2019	BUDGET 2020	ACTUAL 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021
190011 61230 Medical Insurance - Administration	23,016	24,296	24,296	24,296	28,789
19001171 63060 Medical Insurance - Hoover					
19001172 63060 Medical Insurance - Hoover Grounds	5,137	8,714	8,714	8,714	9,617
19001173 63060 Medical Insurance - Hoover Bunkhouse	2,568	4,357	4,357	4,357	4,808
19001174 63060 Medical Insurance - Hoover Campsite	1,284	-	-	-	2,405
19001175 63060 Medical Insurance - Hoover Meadowhawk	1,284	-	-	-	2,405
19001178 63060 Medical Insurance - Environmental Education					
19001168 63060 Medical Insurance - Env. Education Natural Beginnings		2,077	2,077	2,077	
19001183 63060 Medical Insurance - Ellis Weddings					
19001183 63060 Medical Insurance - Grounds & Nat. Resources	38,732	31,161	31,161	31,161	29,899
190011 68000 Annual Insurance Premiums (ICRMT)	45,356	63,805	63,805	63,805	52,592
190011 Transfer to FP Liability Insurance Fund	50,000				
Insurance Deductible					
Total Employee Benefits	242,888	225,230	225,230	225,230	230,617

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 12-15-2020		ACTUAL 2019		BUDGET 2020		ACTUAL 11/30/2020		Est. Year End 11/30/2020		BUDGET 2021	
<u>CONTRACTUAL</u>											
190011 62150	Contractual Services (RecPro Software)	1,650	1,650	1,650	1,650	1,650	1,650	1,650			2,250
190011 62150	Contractual Services (Kendall County Email Accounts)										1,000
190011 62150	Contractual Services (City Forest Credits)										1,000
190011 62030	Dues/Memberships	1,114	1,595	1,595	1,595	1,595	1,595	-			-
190011 62040	Conferences	2,570	3,429	3,429	3,429	3,429	3,429	3,429			500
190011 62090	Legal Publications	245	658	658	658	658	658	658			1,000
190011	Environmental Education Presenters	300									
19001163 63020	Veterinarian & Farrier - Ellis Camps	1,782	2,682	2,682	2,682	2,682	2,682	2,682			
19001164 63020	Veterinarian & Farrier - Ellis Riding Lessons	2,650	4,060	4,060	4,060	4,060	4,060	4,060			9,000
19001165 63020	Veterinarian & Farrier - Ellis Birthday Parties	2,308	2,713	2,713	2,713	2,713	2,713	2,713			
19001166 63020	Veterinarian & Farrier - Ellis Public Programs										500
19001166 63020	Veterinarian & Farrier - Sunrise Center										
19001168 63070	Refuse Pickup - Ellis	1,420	1,683	1,683	1,683	1,683	1,683	1,683			1,700
19001183 63070	Refuse Pickup - Grounds & Natural Resources	7,009	6,493	6,493	6,493	6,493	6,493	6,493			6,500
1901183	Event Tent Lease - Ellis	15,255									
19001183 63540	Telephone - Grounds & Natural Resources	11,574	12,690	12,690	12,690	12,690	12,690	12,690			11,750
190011 65490	Audit	7,500	7,750	7,750	7,750	7,750	7,750	7,750			8,000
190011 68340	Farm Lease Contract Expense	870	-	-	-	-	-	-			500
190011 68560	Credit Card Fee	6,734	6,395	6,395	6,395	6,395	6,395	6,395			6,750

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 12-15-2020		ACTUAL 2019	BUDGET 2020	ACTUAL 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021
Total Contractual		62,981	51,798	51,798	51,798	50,450
COMMODITIES						
190011 62000	Office Supplies & Postage - Administration	9,039	16,403	16,404	16,404	7,000
190011 62000	CARES Act Purchases					1,906
19001160 62000	Office Supplies & Postage - Ellis House	1,644	788	788	788	750
19001183 62180	Fuel: Gas & Oil Grounds	13,539	13,050	13,050	13,050	13,100
19001183 62400	Uniforms - Grounds	2,366	2,313	2,313	2,313	-
19001176 63030	Environmental Education					
19001177 63030	Env. Educ. - School Programs Expense	1,970	52	52	52	-
19001178 63030	Env. Educ. - Camps Expense	1,448	475	475	475	209
19001179 63030	Env. Educ. - Natural Beginnings Expense	3,538	2,603	2,603	2,603	2,000
19001180 63030	Env. Educ. - Other Public Programs Expense	664	417	417	417	200
19001183 63090	Gas - Grounds & Natural Resources	3,442	3,465	3,465	3,465	3,475
19001184 63100	Electric - Pickenill Pigott	4,579	7,448	7,448	7,448	7,450
19001182 63130	Natural Area Volunteer Supplies	1,229	-	-	-	-
	Natural Area Management Supplies	75	-	-	-	-
190011 63510	Electric - Administration	2,830	2,982	2,982	2,982	3,000
190011 68500	Project Fund Expense		9,310	9,259	9,259	
190011 68430	Promotion/Publicity	4,914	3,637	3,637	3,637	1,000
190011 68440	Newsletter		216	216	216	400

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 12-15-2020		BUDGET 2020			ACTUAL 2019			BUDGET 2021		
KCFPD Operating Fund #1900		BUDGET 2020			ACTUAL 2019			BUDGET 2021		
		BUDGET 2020	ACTUAL 11/30/2020	Est. Year End 11/30/2020						
	Utilities - Ellis									
19001160	62270 Utilities - Ellis House	11,183	11,183	11,183	6,967					6,120
19001161	62270 Utilities - Ellis Barn	1,019	1,019	1,019	4,602					6,120
	Utilities & Maintenance - Hoover									
19001171	63090 Hoover - Gas	5,704	5,704	5,704	7,202					5,750
19001171	63100 Hoover - Electric	13,943	13,943	13,943	15,997					13,950
19001171	62270 Hoover - Other Utilities	4,555	4,555	4,555	3,557					4,600
19001171	63310 Hoover - Shop Supplies	4,919	4,919	4,919	4,581					3,000
19001171	63120 Hoover - Building Maintenance	8,261	8,261	8,261	10,813					5,000
19001171	68580 Hoover - Grounds Maintenance	7,707	7,707	7,707	5,404					4,000
19001171	66500 Hoover - Other Expenses	1,032	1,032	1,032	3,189					1,000
	Promotion/Publicity - Ellis									
19001163	68430 Promotion/Publicity - Ellis Camps	39	39	39						-
19001164	68430 Promotion/Publicity - Ellis Riding Lessons	36	36	36	25					-
19001165	68430 Promotion/Publicity - Ellis Birthday Parties	-	-	-	490					
19001169	68430 Promotion/Publicity - Ellis Weddings	-	-	-						
19001170	68430 Promotion/Publicity - Ellis Other Rentals	-	-	-	69					
19001166	68570 Volunteer Expense - Ellis Public Programs	203	203	203	593					150
	Animal Care & Supplies - Ellis									
19001163	63000 Animal Care & Supplies - Ellis Camps	192	192	192	424					
19001164	63000 Animal Care & Supplies - Ellis Riding Lessons	8,318	8,318	8,318	6,875					9,200
19001165	63000 Animal Care & Supplies - Ellis Birthday Parties	189	189	189	241					
19001166	63000 Animal Care & Supplies - Ellis Public Programs	-	-	-	50					
19001167	63000 Animal Care & Supplies - Sunrise Center North	1,725	1,725	1,725	1,232					1,200
	Horses Acquisition & Tack - Ellis									
19001163	63010 Horses Acquisition & Tack - Ellis Camps	500	500	500						
19001164	63010 Horses Acquisition & Tack - Ellis Riding Lessons	1,000	1,000	1,000						-
19001165	63010 Horses Acquisition & Tack - Ellis Birthday Parties	500	500	500						

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 12-15-2020 KCFPD Operating Fund #1900	ACTUAL 2019	BUDGET 2020	ACTUAL 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021
Horses Acquisition & Tack - Ellis Public Programs					
Uniforms - Ellis					
19001163 62400 Uniforms - Ellis Camps		-	-	-	-
19001164 62400 Uniforms - Ellis Riding Lessons		318	318	318	-
19001165 62400 Uniforms - Ellis Birthday Parties		-	-	-	-
19001168 62400 Uniforms - Ellis Weddings		-	-	-	-
Program Supplies - Ellis					
19001163 63030 Program Supplies - Ellis Camps	734	492	492	492	450
19001165 63030 Program Supplies - Ellis Birthday Parties	806	355	355	355	300
19001170 63030 Program Supplies - Ellis 5K	32	-	-	-	-
Supplies: Shop - Pickerrill Pigott	1,038	30	30	30	-
19001184 63030 Supplies: Shop - Grounds	5,898	5,659	5,659	5,659	4,150
19001183 63110					
Total Commodities	132,664	141,387	141,338	141,338	105,630

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 12-15-2020 KCFPD Operating Fund #1900	ACTUAL 2019	BUDGET 2020	ACTUAL 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021
OTHER					
Equipment - Administration					
Equipment - Grounds & Natural Resources	25,941	34,974	34,974	34,974	15,000
Preserve Improvements - Administration					
Preserve Improvements - Grounds & Natural Resources	10,764	21,455	21,455	21,455	250
Contributions	2,411	2,392	2,392	2,392	
Grounds & Maintenance Equipment - Ellis					
Grounds & Maint. - Ellis House	3,305	3,817	3,817	3,817	3,800
Grounds & Maint. - Ellis Barn	1,952	2,342	2,342	2,342	2,000
Grounds & Maint. - Ellis Grounds	4,829	5,724	5,724	5,724	4,000
Security Deposit Refunds					
Security Deposit Refunds					
Security Deposit Refunds - Ellis Camps		-	-	-	
Security Deposit Refunds - Ellis Riding Lessons					
Security Deposit Refunds - Ellis Public Programs		90	90	90	
Security Deposit Refunds - Ellis Weddings	7,960	4,200	4,200	4,200	4,200
Security Deposit Refunds - Ellis Other Rentals	1,615	300	300	300	300
Security Deposit Refunds - Hoover	14,474	14,629	14,629	14,629	6,617
Security Deposit Refunds - Env. Education School Programs		1,854	1,854	1,854	
Security Deposit Refunds - Env. Education Camps		2,456	2,456	2,456	
Security Deposit Refunds - Env. Education Natural Beginnings		9,187	9,187	9,187	
Security Deposit Refunds - Env. Education Public Programs		548	548	548	
Security Deposit Refunds - Grounds		1,234	1,234	1,234	
Contributions					
Credit Card Fee Expense - Ellis Camps	60				

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 12-15-2020 KCFPD Operating Fund #1900	ACTUAL 2019	BUDGET 2020	ACTUAL 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021
Credit Card Fee Expense - Public Programs	14				
Total Other	73,327	105,201	105,201	105,201	36,167
Total Expenditures	1,150,157	1,180,293	1,207,186	1,207,186	1,091,803
Operating Surplus / (Deficit)	(2,474)	(14,868)	(145,061)	(145,061)	0
Ending Balance	341,883	369,915	196,820	196,820	196,821
Beginning Balance	344,356	384,783	341,881	341,881	196,821
Total Revenue	1,147,684	1,165,425	1,062,126	1,062,126	1,091,803
Total Personnel	638,297	656,678	683,620	683,620	668,939
Total Employee Benefits	242,888	225,230	225,230	225,230	230,617
Total Contractual	62,981	51,798	51,798	51,798	50,450
Total Commodities	132,664	141,387	141,338	141,338	105,630
Total Other	73,327	105,201	105,201	105,201	36,167
Total Expenditure	1,150,157	1,180,293	1,207,186	1,207,186	1,091,803
Surplus / (Deficit)	(2,474)	(14,868)	(145,061)	(145,061)	0
Ending Balance	341,883	369,915	196,820	196,820	196,821

FOREST PRESERVE CAPITAL PROJECTS - SERIES 2007 BOND PROCEEDS
Fund 1901

ACCOUNT & DESCRIPTION	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021	% CHANGE IN BUDGET
Beginning Balance				829,351		606,261	-27.6%
REVENUE							
190111 40330 Transfer In from Land Cash Fund #956							
190111 40340 Transfer In from FRB Cropland Conversion #1909			127,983		103,900		
190111 40350 Transfer In from Project Improvement Fund #951			375,227		0		
190111 41350 Interest Income	2,661	1,500	1,500	845	845		
190111 42230 Land Acquisition Grant - ICECF				21,601	21,601		
190111 43420 Preserve Improvements - ICECF		36,000	8,520	8,520	8,520		
190111 43430 Project Fund Deposit - IDNR PARC Grant		30,000	25,000	10,000	10,000		
190111 43430 Project Fund Deposit - The Morton Arb. - USFS			23,177				
190111 43440 Trail Improvement Escrow Account							
Donations							
Project Fund Deposit	671,031						
Project Fund Deposit - RTP		177,100					
Land Acquisition Grant - OSLAD		316,500					
KC Hwy Mitigation		157,500					
Hoover Assessments		42,000					
Total Revenue	673,692	815,777	1,190,307	144,866	144,866	0	-100.0%
EXPENDITURE							
190111 61360 Transfer Out to OSLAD P&P #1905			316,500		316,500	158,250	
190111 61370 Transfer Out to FRB RTP Project Fund #1908			44,375				
190111 61370 Transfer Out to Pikesville-Pigott IDNR-PARC Grant (Fund TBA)							
190111 Transfer Out to Capital Projects Fund #1907						393,698	
190111 Transfer Out to FRB Cropland Conversion #1909						54,313	
190111 62160 Equipment Replacement Contingency		70,000	60,000	553	553		
190111 67410 Land Acquisition			130,008				
190111 68500 Project Fund Expenses				11,152	11,152		
190111 68530 Project Fund Expense	831,919	420,865	1,493,747	36,588	36,588		
190111 65880 Building Improvements/Demolition		124,470	5,000	24	24		
190111 68640 Fiscal Agent Fee		1,900	3,500	483	483		
19011160 68590 Building Improvements/Demolition - Ellis		60,000	60,000	2,500	2,500		
19011171 68530 Preserve Improvements/Master Planning - Hoover		31,500	49,000	157	157		
19011182 68300 Natural Areas Management		73,000	66,000				
Salaries		2,500					
Equipment Replacement - Hoover		11,950					
Preserve Improvements/Master Planning		1,580,052					
Building Improvements/Demolition - Hoover		19,000					
Total Expenditure	831,919	2,195,237	2,228,130	367,956	367,956	606,261	-72.8%
	(158,227)	(1,379,460)	(837,823)	(837,823)	(223,090)		
Ending Balance	1,378,736	7,253	(200,000)	606,261	606,261	(0)	-100.0%

FOREST PRESERVE DEBT SERVICE - SERIES 2003/2012
Fund 1902

ACCOUNT & DESCRIPTION	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	BUDGET % CHANGE 2021 IN BUDGET
Beginning Balance	894,490	906,054	909,838	909,838	909,838	924,379 1.6%
REVENUE						
190211 41010 Current Tax	401,784	412,058	421,600	420,438	420,438	430,500
190211 41350 Interest Income	2,630	3,633	2,000	1,177	1,177	1,300
Total Revenue	404,414	415,691	423,600	421,616	421,616	431,800 1.9%
EXPENDITURE						
Other Expenditure		14,181				
190211 68650 Debt Service - Interest 2012	62,850	52,725	42,075	42,075	42,075	30,825
109211 68700 Debt Service - Principal 2012	330,000	345,000	365,000	365,000	365,000	385,000
Total Expenditure	392,850	411,906	407,075	407,075	407,075	415,825 2.1%
Revenue over/(under) Expenditure	11,564	3,784	16,525	14,541	14,541	15,975
Ending Balance	906,054	909,838	926,363	924,379	924,379	940,354 1.5%

FOREST PRESERVE DEBT SERVICE - SERIES 2007/2015/2016/2017
Fund 1903

ACCOUNT & DESCRIPTION	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021	% CHANGE IN BUDGET
Beginning Balance	4,153,241	4,212,023	4,055,534	4,055,534	4,055,534	4,222,406	4.1%
REVENUE							
190311 41010 Current Tax	4,325,082	3,840,346	4,258,473	4,251,096	4,251,096	4,605,188	
190311 41350 Interest Income	4,762	4,437	2,500	1,315	1,315	1,200	
Total Revenue	4,329,844	3,844,782	4,260,973	4,252,411	4,252,411	4,606,388	8.1%
EXPENDITURE							
190311 66500 Other Expenditure		31,981		475	475	475	
190311 68640 Fiscal Agent Fee				950	950	950	
Debt Service - Interest 2007	52,500						
Debt Service - Principal 2007	2,100,000						
190311 68710 Debt Service - Interest 2015	357,676	356,953	356,053	356,053	356,053	355,018	
190311 68720 Debt Service - Principal 2015	40,000	45,000	45,000	45,000	45,000	45,000	
190311 68730 Debt Service - Interest 2016	305,787	302,087	298,188	298,188	298,188	294,188	
190311 68740 Debt Service - Principal 2016	90,000	95,000	100,000	100,000	100,000	100,000	
190311 68750 Debt Service - Interest 2017	945,100	880,250	759,875	759,875	759,875	627,625	
190311 68760 Debt Service - Principal 2017	380,000	2,290,000	2,525,000	2,525,000	2,525,000	2,765,000	
Total Expenditure	4,271,063	4,001,271	4,084,116	4,085,540	4,085,540	4,188,256	2.5%
Revenue over/(under) Expenditure	58,781	(156,489)	176,857	166,871	166,871	418,132	136.4%
Ending Balance	4,212,023	4,055,534	4,232,390	4,222,405	4,222,406	4,640,537	9.6%

KCFP Endowment Fund Fund 1904

ACCOUNT & DESCRIPTION	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021	% CHANGE IN BUDGET
Beginning Balance	845,209	860,060	879,882	879,882	879,882	886,597	0.8%
REVENUE							
190411 41350 Interest Income	14,851	19,822	10,000	6,715	6,715	6,715	
Total Revenue	14,851	19,822	10,000	6,715	6,715	6,715	-32.9%
EXPENDITURE							
190411 62150 Contractual Services	0	0	0	0	0	40,000	
Total Expenditure	0	0	0	0	0	40,000	
Revenue over/(under) Expenditure	14,851	19,822	10,000	6,715	6,715	(33,285)	
Ending Balance	860,060	879,882	889,882	886,597	886,597	853,312	-4.1%

FP OSLAD Grant Fund Fund 1905

ACCOUNT & DESCRIPTION	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021	% CHANGE IN BUDGET
Beginning Balance		138,391	138,391	138,391	(133,172)	
REVENUE						
190511 Interest Income						
190511 40300 Transfer from Bond Proceeds #1901		316,500	316,500	316,500	158,250	
190511 42970 Grant Award	158,250	158,250			158,250	
Total Revenue	158,250	474,750	316,500	316,500	316,500	-33.3%
EXPENDITURE						
190511 Transfer to FP Capital Fund #1907					158,250	
190511 66500 Other Expenditures	19,859	611,151				
190711 68530 Preserve Improvements/Master Plan						
190511 70040 Supplies			15,574	15,574	5,000	
190511 70050 Contractual Services			825	825	20,078	
190511 70060 Consultant - A&E Services			31,674	31,674		
190511 70330 Construction			539,991	539,991		
Total Expenditure	19,859	611,151	588,064	588,064	183,328	
Revenue over/(under) Expenditure	138,391	(136,401)	(271,564)	(271,564)	133,172	
Ending Balance	138,391	1,990	(133,172)	(133,172)	(0)	

FP Project Improvement (Project Reserve) Fund Fund 1906

ACCOUNT & DESCRIPTION	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021	% CHANGE IN BUDGET
Beginning Balance		376,244	376,244	376,244	379,116	
REVENUE						
190611 40300 Transfer from Bond Proceeds #1901	329,065	202,494				
190611 41350 Interest Income	1,016		2,871	2,871	0	
190611 Other Revenues						
190611 Transfer from FP Debt Service 2012	14,181					
190611 Transfer from FP Debt Service 2015/16	31,981					
Total Revenue	376,244	202,494	2,871	2,871	0	-100.0%
EXPENDITURE						
190611 61300 Transfer to Bond Proceeds #1901		375,228				
190611 Transfer to Capital Projects Fund #1907					164,116	
190611 Transfer to FP Operating Fund #1900						
190611 Project Improvement Contingency						
190611 Other Expenses						
Total Expenditure	0	375,228	0	0	164,116	
Revenue over/(under) Expenditure	376,244	(172,734)	2,871	2,871	(164,116)	
Ending Balance	376,244	203,510	379,116	379,116	215,000	5.6%

**Forest Preserve Capital Fund
Fund 1907**

ACCOUNT & DESCRIPTION	Current YTD	BUDGET	BUDGET NOTES
	11/30/2020	2021	
<i>Beginning Balance</i>	0	0	
REVENUE			
190711 40350 Transfer In from 2007 Bond Proceeds Fund #1901 (950)		393,698	Est. 2007 Bond Proceeds Remaining Fund Balance
190711 Transfer In from OSLAD Fund #1905		158,250	
190711 Transfer In from Project Improvement Fund #1908 (951)		184,116	Improvement Fund Balance
190711 Transfer In from FRB Cropland Conversion #1908 (954)		30,000	IDNR Habitat Grant
190711 Transfer In from Land Cash Fund #1910 (956)		157,514	Land Cash Fund Balance
190711 Grant Award - ICECF Restoration Woods		138,640	ICECF Restoration Woods Land Acquisition Grant Reimbursement
190711 IPMG Insurance Reimbursement		5,000	IPMG-ICRMT Pickerill Estate Roof Replacement Disbursement
190711 Grant Award - Morton Arboretum Landscape		25,000	The Morton Arboretum - LSR 50% Grant Reimbursement
190711 Grant Award - ICECF K-12 Pollinator		11,000	ICECF K-12 Pollinator Grant Reimbursement
190711 Grant Award - ICECF Pilot Pollinator Meadows		10,000	ICECF Pilot Pollinator Meadows Grant Award Reimbursement
190711 41350 Interest Income		200	
Total Revenue	0	1,081,418	
EXPENDITURE			
190711 62160 Equipment Replacement Contingency		33,762	Per 5-Year Plan Schedule
190711 Project Fund Expense		33,762	
190711 67410 Land Acquisition - ICECF Restoration Woods		210,214	Reservation Woods Acquisition Project - Max
190711 68530 Project Fund Expense - Millbrook Bridge Removal Project		330,590	D. Construction Contract Placeholder - Final TBD
190711 68530 Project Fund Expense - Pickerill Estate House Roof		50,000	Pickerill Estate Roof \$5,000 (Final Reimbursement Following Replacement)
190711 68530 Project Fund Expense - Morton Arboretum Landscape		25,000	The Morton Arb. Landscape Scale Restoration Project Award \$60,000 (Grant Period Ends 11/30/22)
190711 68530 Project Fund Expense - ICECF Pilot Pollinator Meadows		20,000	ICECF Pilot Pollinator Meadows Grant Award \$10,000 (Grant Period Ends 04/30/21)
190711 68530 Project Fund Expense - ICECF K-12 Pollinator		12,000	ICECF K-12 Pollinator Grant Award \$11,000 (Grant Period Ends 04/30/22)
Total Expenditure	0	715,328	
Ending Balance	0	376,090	

**FP Fox River Bluffs Public Access RTP Grant Fund
Fund 1908**

ACCOUNT & DESCRIPTION	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021	% CHANGE IN BUDGET
Beginning Balance	0	0	0	0	0	0
REVENUE						
190811 42970 Grant Award		177,100	0	0		
190811 40300 Transfer In from FY20 Capital Fund #1901		44,375				
Total Revenue	0	221,475	0	0	0	0
EXPENDITURE						
190811 66500 Other Expenditures		221,475	0	0		
Total Expenditure	0	221,475	0	0	0	0
Revenue over/(under) Expenditure	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0

FP Fox River Bluffs Public Cropland Conversion Fund Fund 1909

ACCOUNT & DESCRIPTION	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021	% CHANGE IN BUDGET
Beginning Balance	0			0	(39,313)	
REVENUE						
190911 40120 Transfer In from KC Highway		150,000	150,000	150,000	0	
190911 Transfer In from Bond Proceeds Fund #1901					54,313	
190911 42970 Grant Award		30,000			30,000	
Total Revenue	0	180,000	150,000	150,000	84,313	
EXPENDITURE						
190911 61300 Transfer to FP Capital Fund #1907		103,900	103,900	103,900	30,000	
190911 66500 Other Expenditures		76,100	75,413	75,413	15,000	
190911 68530 Preserve Improvements/Master Plan			10,000	10,000		
Total Expenditure	0	180,000	189,313	189,313	45,000	
Revenue over/(under) Expenditure	0	0	(39,313)	(39,313)	39,313	
Ending Balance	0	0	(39,313)	(39,313)	0	

FP Land Cash Fund 1910

ACCOUNT & DESCRIPTION	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021	% CHANGE IN BUDGET
Beginning Balance	127,983	127,983		0	0	
REVENUE						
191011 Transfer In From Land Cash					157,514	
191011 Interest Income						
191011 42490 Other Revenues		40,000				
Total Revenue	0	40,000	0	0	157,514	
EXPENDITURE						
191011 61300 Transfer Out to Capital Fund #1907		127,983			157,514	
Total Expenditure	0	127,983	0	0	157,514	
Revenue over/(under) Expenditure	0	(87,983)	0	0	0	
Ending Balance	127,983	40,000	0	0	0	-100.0%

KCFP Liability Insurance Fund Fund 1911

ACCOUNT & DESCRIPTION	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021	% CHANGE IN BUDGET
Beginning Balance		50,000	50,000	50,000	50,000	
REVENUE						
19111 Interest Income						
19111 Transfer from FP Operation Fund	50,000					
Total Revenue	50,000	0	0	0	0	
EXPENDITURE						
19111 68990 Claims/Deductibles		25,000			25,000	
Total Expenditure	0	25,000	0	0	25,000	
Revenue over/(under) Expenditure	50,000	(25,000)	0	0	(25,000)	
Ending Balance	50,000	25,000	50,000	50,000	25,000	

FY21 Forest Preserve District - Budget Revisions

		REV Budget		EXP Budget	
		DR	CR	DR	CR
<u>OSLAD Budget Fund 1905</u>					
1	190511	40300	Transfer from Bond Proceeds Fund #1901		
			158,250		
2	190511	60000	Transfer to Forest Preserve Capital Fund #1907	158,250	
3	190111	61360	Transfer Out to OSLAD Fund #1905	158,250	
<u>Fox River Bluffs Cropland Conversion Fund 1909</u>					
4	190911	40000	Transfer from Bond Proceeds Fund #1901		
			54,913		
5	190111	60000	Transfer Out to Fox River Bluffs Cropland Conversion #1909	54,913	
6	190911	61300	Transfer to Forest Preserve Capital Fund #1907		15,900
7	190711	40340	Transfer from Fox River Bluffs Cropland Conversion #1909	30,000	
<u>FP Bond Proceeds Fund 1901</u>					
8	190111	41350	Interest Income	200	
9	190111	60000	Transfer Out to Capital Projects Fund #1907	393,698	
10	190111	61360	Transfer Out to OSLAD P&P #952		12,942
11	190111	61370	Transfer Out to FRB RTP Project Fund #953		561,798
12	190111	68640	Fiscal Agent Fee		3,500
<u>FP Project Reserve Fund 1906</u>					
13	190611	41350	Interest Income	2,875	
14	190611	61300	Transfer Out to FP Bond Proceeds		394,662
15	190611	60000	Transfer Out to Capital Projects Fund #1907	164,116	
<u>Land Cash Fund 1910</u>					
16	191011	40000	Transfer from Land Cash Fund	157,514	
17	191011	42480	Other Revenue	32,000	
18	190911	61300	Transfer to Forest Preserve Capital Fund #1907		32,000
<u>FP Capital Fund 1907</u>					
19	190711	40330	Transfer In from Land Cash Fund #1910 (956)	199,514	
20	190711	40340	Transfer In from FRB Cropland Conversion #1909 (954)	15,000	
21	190711	40350	Transfer In from Project Improvement Fund #1906 (951)	384,862	
22	190711	40350	Transfer In from 2007 Bond Proceeds Fund #1901 (950)	242,623	
23	190711	43430	Project Fund Deposit - IDNR PARC Grant (Placeholder)	828,200	
24	190711	43430	Project Fund Deposit - The Morton Arb. - USFS	50,000	
25	190711	43430	Pickerill Estate House Roof (Remaining Ins. Disbursement)	5,000	
26	190711	43440	Trail Improvement Escrow Account	23,177	
27	190711	43740	Land Acquisition Grant - ICBCF 8133	136,640	
28	190711	43740	Land Acquisition Grant - TCF	34,160	
29	190711	43750	Preserve Improvements - ICBCF 8133	10,000	
30	190711	40350	Transfer In from 2007 Bond Proceeds Fund #1901 (950)		393,698
31	190711	40000	Transfer In from OSLAD Fund #1905		158,250
32	190711	40000	Transfer In from Project Improvement Fund #1906 (951)		164,116
33	190711	40000	Transfer In from Land Cash Fund #1910 (956)		157,514
34	190711	40000	Grant Award - ICBCF Restoration Woods		136,640
35	190711	40000	IPMG Insurance Reimbursement		5,000
36	190711	40000	Grant Award - Morton Arboretum Landscape		23,000
37	190711	40000	Grant Award - ICBCF K-12 Pollinator		11,000
38	190711	40000	Grant Award - ICBCF Pilot Pollinator Meadows		10,000
39	190711	62160	Equipment Replacement Contingency		49877
40	190711	67410	Land Acquisition		210214
41	190711	68530	Project Fund Expense - Pickerill Estate House Public Access		1107895
42	190711	68530	Project Fund Expense - Millbrook Bridge Removal Project		350550
43	190711	68530	Project Fund Expense (Pickerill Estate House Roof)		50000
44	19071160	68590	Building Improvements/Demolition - Ellis		60000
45	19071171	62160	Equipment Replacement - Hoover		9000
46	19071171	68530	Preserve Improvements/Master Planning - Hoover		100000
47	19071182	68300	Natural Areas Management		320000
48	190711	62160	Equipment Replacement Contingency		38762
49	190711		Project Fund Expense		38762
50	190711	67410	Land Acquisition - ICBCF Restoration Woods		210214
51	190711	68530	Project Fund Expense - Millbrook Bridge Removal Project		350550
52	190711	68530	Project Fund Expense - Pickerill Estate House Roof		50000
53	190711	68530	Project Fund Expense - Morton Arboretum Landscape		25000
54	190711	68530	Project Fund Expense - ICBCF Pilot Pollinator Meadows		20000
55	190711	68530	Project Fund Expense - ICBCF K-12 Pollinator		12000
				2,111,765	1,303,781
				1,675,955	2,897,478

**KENDALL COUNTY FOREST PRESERVE DISTRICT
COMMISSION MEETING MINUTES
NOVEMBER 30, 2020**

I. Call to Order

President Gilmour called the meeting to order at 6:25 pm in the Kendall County Historic Courthouse – 3RD Floor Courtroom.

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	X	Gryder
X	Flowers	X	Hendrix
X	Gengler	X	Kellogg
X	Giles	X	Prochaska
X	Gilmour	X	Vickers

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

V. Approval of Agenda

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

Commissioner Kellogg made a motion to amend the agenda, moving placement of Item XVI to item IX. Seconded by Commissioner Prochaska.

Motion: Commissioner Kellogg
 Second: Commissioner Prochaska
 Roll call: Approval of Agenda Amendment – Item XVI

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.

Roll call: Commissioners Cesich, Flowers, Gengler, Giles, Gryder, Hendrix, Kellogg, Prochaska, Vickers, and Gilmour, aye. Opposed, none.

Commissioner Flowers made a motion to approve the agenda as amended. Seconded by Commissioner Gengler. Roll call: Commissioners Cesich, Flowers, Gengler, Giles, Gryder, Hendrix, Kellogg, Prochaska, Vickers, and Gilmour, aye. Opposed, none.

VI. Public Comment

No public comments were offered from citizens in attendance.

CONSENT AGENDA

VII. Approval of Minutes

- Kendall County Forest Preserve District Commission meeting minutes of November 4, 2020 and November 17, 2020.

Director Guritz presented minutes for approval from the Kendall County Forest Preserve District.

Motion: Commissioner Flowers
 Second: Commissioner Gengler
 Roll call: Approval of Agenda

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.

Commission meeting of November 4, 2020 and November 17, 2020.

VIII. Approval of Claims for an Amount of \$15,887.64

Director Guritz presented the claims list for approval.

Commissioner Prochaska made a motion to approve the Consent Agenda. Seconded by Commissioner Gengler.

Motion: Commissioner Prochaska					
Second: Commissioner Gengler					
Roll call: Consent Agenda					
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.

Roll call: Commissioners Cesich, Flowers, Gengler, Giles, Gryder, Hendrix, Kellogg, Prochaska, Vickers, and Gilmour, aye. Opposed, none.

OLD BUSINESS

IX. MOTION: Approval of the Kendall County Forest Preserve District Employee Salary Schedule for December 1, 2020 through November 30, 2021, which Includes an Aggregate Sum for Scheduled Increases for a Total Amount Not-to-Exceed \$27,998.34

Commissioner Hendrix made a motion to approve the Kendall County Forest Preserve District employee salary schedule for December 1, 2020 through November 30, 2021, which includes an aggregate sum for scheduled increase for a total amount not-to-exceed \$27,998.34. Seconded by Commissioner Flowers.

Commission discussed the proposed FY21 salaries.

Motion: Commissioner Hendrix					
Second: Commissioner Flowers					
Roll call: FY21 Employee Salary Schedule					
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 carried by a vote of 6:4.

Roll call: Commissioners, Flowers, Gengler, Giles, Hendrix, Prochaska, and Gilmour, aye. Opposed, Commissioners Cesich, Gryder, Kellogg, and Vickers. Motion carried by a vote of 6:4.

X. ORDINANCE #11-20-001 Amending the Combined Budget and Appropriations Ordinance #11-19-001 Increasing the Fund 1900 Budgeted Expenditures for Operations from \$1,164,580 to \$1,177,582

Commissioner Hendrix made motion to approve Ordinance #11-20-001 to amend the Combined Budget and Appropriations Ordinance #11-19-001 increasing the Fund 1900 budgeted expenditures for operations from \$1,164,580 to \$1,177,582. Seconded by Commissioner Prochaska.

Director Guritz reported that an amendment to the total expenditures figure posted on the agenda is needed to address actual expenditures exceeding appropriations in FY20 to \$1,180,293.

Commission requested Kendall County State’s Attorney’s Office opinions from ASA Johnson on budget provisions contained within the Illinois Downstate Forest Preserve Act pertaining to handling of amending the District’s budget in the future, including the potential for civil and/or criminal penalties for willful and wonton acts, including potential personal liability exposure for failing to follow the Act in the future.

Commission discussed the need for process changes moving forward to secure pre-approval for an amended budget prior to incurring expenses that will exceed appropriations.

Commissioner Hendrix made a motion to amend Item X Ordinance #11-20-001 amending Ordinance #11-19-001 increasing the Fund 1900 expense budget to \$1,180,293 for FY20. Seconded by Commissioner Flowers.

Motion: Commissioner Hendrix					
Second: Commissioner Flowers					
Roll call: Ordinance #11-20-001 Amending Ordinance #11-19-001 Increasing Total FY20 Expenditures \$1,180,293					
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.					

Roll call: Commissioners Cesich, Flowers, Gengler, Giles, Gryder, Hendrix, Kellogg, Prochaska, Vickers, and Gilmour, aye. Opposed, none.

Motion: Commissioner Hendrix
 Second: Commissioner Prochaska
 Roll call: Approval of Ordinance #11-20-001 as Amended

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.

Roll call: Commissioners Cesich, Flowers, Gengler, Giles, Gryder, Hendrix, Kellogg, Prochaska, Vickers, and Gilmour, aye. Opposed, none.

XI. ORDINANCE #11-20-002: Approval of the Combined Annual Budget and Appropriations Ordinance Setting Forth the Annual Budget of the Kendall County Forest Preserve District, Kendall County, Illinois for the Fiscal Year Beginning December 1, 2020 and Ending November 30, 2021 for an Amount Not-to-Exceed \$9,206,839

Commissioner Hendrix made a motion to approve Ordinance #11-20-002 Combined Annual Budget and Appropriations Ordinance setting forth the annual budget of the Kendall County Forest Preserve District, Kendall County, Illinois for the Fiscal Year beginning December 1, 2020 and ending November 30, 2021 for an amount not-to-exceed \$9,206,839. Seconded by Commissioner Gengler.

Commission discussed Ordinance #11-20-002.

Commissioner Gryder made a motion to amend Ordinance #11-20-002 to reduce the FY21 total budgeted appropriations for revenues and expenditures to \$1,091,803. Seconded by Commissioner Kellogg.

Motion: Commissioner Gryder
 Second: Commissioner Kellogg
 Roll call: Ordinance #11-20-002 Amendment Reducing FY21 Operating Fund (Fund 1900) Revenues and Expenditures to \$1,091,803

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 carried by a vote of 6:4.

Roll call: Commissioners Cesich, Giles, Gryder, Kellogg, Prochaska, and Vickers, aye. Opposed, Commissioners Flowers, Gengler, Hendrix, and Gilmour. Motion carried by a vote of 6:4.

Motion: Commissioner Gryder
 Second: Commissioner Kellogg
**Roll call: Approval of Ordinance #11-20-002 as Amended –
 Total Combined Appropriations for Expenditures Reduced to \$9,101,382**

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 carried by a vote of 7:3.

Roll call: Commissioners Cesich, Flowers, Giles, Gryder, Kellogg, Prochaska, and Vickers, aye. Opposed, Commissioners Gengler, Hendrix, and Gilmour. Motion carried by a vote of 7:3.

XII. ORDINANCE #11-20-003: Approval of the General Fund Tax Levy Ordinance of the Kendall County Forest Preserve District, Kendall County, Illinois for the Fiscal Year Beginning December 1, 2020 and Ending November Ending November 30, 2021 for an Amount Not-to-Exceed \$635,646.00

Commissioner Hendrix made a motion to approve Ordinance #11-20-003 the General Fund Tax Levy Ordinance of the Kendall County Forest Preserve District, Kendall County, Illinois for the Fiscal Year Beginning December 1, 2020 and Ending November Ending November 30, 2021 for an amount not-to-exceed \$635,646.00. Seconded by Commissioner Gryder.

Motion: Commissioner Hendrix
 Second: Commissioner Gryder
Roll call: Ordinance #11-20-003 – FY21 General Fund Tax Levy for \$635,646.00

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.

Roll call: Commissioners Cesich, Flowers, Gengler, Giles, Gryder, Hendrix, Kellogg, Prochaska, Vickers, and Gilmour, aye. Opposed, none.

XIII. MOTION: Approval of a Revised Position Description for the District’s Environmental Education Programs and Marketing Manager

Commissioner Gryder made a motion to approve the revised position description for the District’s Environmental Education Programs and Marketing Manager. Seconded by Commissioner Cesich.

Motion: Commissioner Gryder					
Second: Commissioner Cesich					
Roll call: Environmental Education Programs and Marketing Manager					
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.

Roll call: Commissioners Cesich, Flowers, Gengler, Giles, Gryder, Hendrix, Kellogg, Prochaska, Vickers, and Gilmour, aye. Opposed, none.

XIV. MOTION: Approval of a Revised Position Description for the District’s Communications and Natural Resources Projects Coordinator

Commissioner Hendrix made a motion to approve the revised position description for the District’s Communications and Natural Resources Projects Coordinator. Seconded by Commissioner Gryder.

Motion: Commissioner Hendrix					
Second: Commissioner Gryder					
Roll call: Communications and NR Projects Coordinator					
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.

Roll call: Commissioners Cesich, Flowers, Gengler, Giles, Gryder, Hendrix, Kellogg, Prochaska, Vickers, and Gilmour, aye. Opposed, none.

XV. MOTION: Approval of a Revised Position Description for the District’s Natural Beginnings Program and Special Projects Manager

Commissioner Gryder made a motion to approve the revised position description for the District’s Natural Beginnings Program and Special Projects Manager. Seconded by Commissioner Hendrix.

Motion: Commissioner Gryder
 Second: Commissioner Hendrix
 Roll call: NB Program and SP Manager

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.

Roll call: Commissioners Cesich, Flowers, Gengler, Giles, Gryder, Hendrix, Kellogg, Prochaska, Vickers, and Gilmour, aye. Opposed, none.

XVI. MOTION: Approval of the KCFPD FY21 Organizational Chart

Commissioner Gryder made a motion to approve the KCFPD FY21 Organizational Chart. Seconded by Commissioner Hendrix.

Motion: Commissioner Gryder
 Second: Commissioner Hendrix
 Roll call: Organizational Chart

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.

Roll call: Commissioners Cesich, Flowers, Gengler, Giles, Gryder, Hendrix, Kellogg, Prochaska, Vickers, and Gilmour, aye. Opposed, none.

NEW BUSINESS

XVII. Other Items of Business

- Cancellation of the December 8, 2020 Committee of the Whole Meeting scheduled for 4:30 PM

XVIII. Public Comments

Luke Robinson with the Kendall County Record requested roll call clarifications.

Jim Wyman with WSPY requested roll call clarification for the FY21 levy ordinance.

XIX. Executive Session

None.

XX. Adjournment

Commissioner Vickers made a motion to adjourn. Seconded by Commissioner Hendrix.

Motion: Commissioner Vickers					
Second: Commissioner Hendrix					
Roll call: Adjournment					
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.

Roll call: Commissioners Cesich, Flowers, Gengler, Giles, Gryder, Hendrix, Kellogg, Prochaska, Vickers, and Gilmour, aye. Opposed, none.

Meeting adjourned at 7:45 pm.

Respectfully submitted,

David Guritz
Director, Kendall County Forest Preserve District

Claims Listing

12/10/2020 12:13:20 PM

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account	Description	Invoice Amount	
Ellis Barn	1060	JOHN DEERE FINANCIAL	Ellis-Dec 2020	Ellis - Garden Hose	19001161	68580	Grounds and Maintenance	\$29.99
							Sub-Total	\$29.99
							Total	\$29.99
Ellis Grounds	541	FIRST NATIONAL BANK OF OMAHA	M Vick - Dec 2020	Ellis - Misc. Invoices	19001162	68580	Grounds and Maintenance	\$54.27
	1589	RAY'S REPAIR	07-3609	Ellis - Saw Repair	19001162	68580	Grounds and Maintenance	\$80.00
							Sub-Total	\$134.27
							Total	\$134.27
Ellis House	541	FIRST NATIONAL BANK OF OMAHA	M Vick - Dec 2020	Ellis - Misc. Invoices	19001160	62000	Office Supplies	\$14.89
							Sub-Total	\$14.89
	541	FIRST NATIONAL BANK OF OMAHA	D Guritz - Dec 2020	D Guritz - Misc Invoices	19001160	62270	Utilities	\$151.50
							Sub-Total	\$151.50
	124	BARRETT'S ECOWATER	12-20-20-EL	Ellis - Water	19001160	68580	Grounds and Maintenance	\$25.00

Ellis House	541	FIRST NATIONAL BANK OF OMAHA	M Vick - Dec 2020	Ellis - Misc. Invoices	19001160 68580	Grounds and Maintenance	\$29.90
						Sub-Total	\$54.90
					Ellis House	Total	\$721.29
Ellis Riding Lessons	541	FIRST NATIONAL BANK OF OMAHA	D Guritz - Dec 2020	D Guritz - Misc Invoices	19001164 63000	Animal Care & Supplies	\$151.50
	541	FIRST NATIONAL BANK OF OMAHA	M Vick - Dec 2020	Ellis - Misc. Invoices	19001164 63000	Animal Care & Supplies	\$130.15
						Sub-Total	\$281.65
	2057	MATTHEW CAVINESS	12020894	Ellis - Vet Care	19001164 63020	Vet & Farrier	\$440.00
						Sub-Total	\$440.00
					Ellis Riding Lessons	Total	\$721.65
Forest Preserve Director	541	FIRST NATIONAL BANK OF OMAHA	D Guritz - Dec 2020	D Guritz - Misc Invoices	190011 62000	Office Supplies	\$52.27
	2170	ANTOINETTE MECIEJ	12-1-20: AM	Phones - Card Readers	190011 62000	Office Supplies	\$31.37
						Sub-Total	\$83.64
	2047	COMED	0927007163-12/20	Richard Young	190011 63510	Electric	\$25.27
	2047	COMED	5514710005-12/20	Harris Arena	190011 63510	Electric	\$27.01
	2047	COMED	5514711002-12/20	Harris	190011 63510	Electric	\$86.62
						Sub-Total	\$138.90

Forest Preserve Director		190011	68430	Marketing / Publicity	\$59.99
		Forest Preserve Director		Sub-Total	\$59.99
				Total	\$282.53
1665	SHAW MEDIA	1831758	Website Posting - Dec 2020		
413	DEKANE EQUIPMENT CORP	IA74809	Hoover - Kubota RTV	Equipment	\$299.21
1060	JOHN DEERE FINANCIAL	Rural King - Dec 202	Hoover - Harris Supplies	Equipment	\$51.22
1323	MENARDS	1915	Harris - Supplies	Equipment	\$40.89
				Sub-Total	\$391.32
1153	KENDALL CO HIGHWAY DEPT	Gas-Nov 2020	Gas - November 2020	Gasoline / Fuel / Oil	\$520.52
1950	YORKVILLE ACE & RADIO SHACK	172182-183	Propane Tanks - NB - Shelter	Gasoline / Fuel / Oil	\$244.89
				Sub-Total	\$765.41
1323	MENARDS	1915	Harris - Supplies	Shop Supplies	\$5.12
				Sub-Total	\$5.12
1849	VERIZON	9867341386	Cell Phones	Telephones	\$985.23
				Sub-Total	\$985.23

Grounds and Natural Resources

Grounds and Natural Resources

1060	JOHN DEERE FINANCIAL	Rural King - Dec 202	Hoover - Harris Supplies	19001183 68530	Preserve Improvements	\$118.67
1323	MENARDS	1915	Harris - Supplies	19001183 68530	Preserve Improvements	\$83.28
					Sub-Total	\$211.95
				Grounds and Natural Resources	Total	\$2,359.03
1937	WIRE WIZARD OF ILLINOIS INC	35395	Alarm Monitoring - Meadowhawk	19001171 62270	Utilities	\$180.00
1937	WIRE WIZARD OF ILLINOIS INC	35396	Alarm Monitoring - Hoover	19001171 62270	Utilities	\$105.00
					Sub-Total	\$285.00
2047	COMED	0756081017-12/20	Hoover Bathroom	19001171 63100	Electric	\$239.20
2047	COMED	0793673015-12/20	Hoover Multiples	19001171 63100	Electric	\$950.89
2047	COMED	1938021081-12/20	Hoover House	19001171 63100	Electric	\$64.55
					Sub-Total	\$1,254.64
1060	JOHN DEERE FINANCIAL	Rural King - Dec 202	Hoover - Harris Supplies	19001171 63110	Shop Supplies	\$90.58
1820	UNIQUE PRODUCTS & SERVICE	401610-2	Hoover - Cleaner	19001171 63110	Shop Supplies	\$56.92
					Sub-Total	\$147.50

Hoover

Hoover	1060	JOHN DEERE FINANCIAL	Rural King - Dec 202	Hoover - Harris Supplies	19001171 63120	Building Maintenance	\$39.79
						Sub-Total	\$39.79
	1060	JOHN DEERE FINANCIAL	Rural King - Dec 202	Hoover - Harris Supplies	19001171 68580	Grounds and Maintenance	\$19.95
						Sub-Total	\$19.95
Pickerill - Piggott					Hoover	Total	\$1,746.88
	2047	COMED	5514228011 - 12/20	Pickerill	19001184 63100	Electric	\$183.91
						Sub-Total	\$183.91
					Pickerill - Piggott	Total	\$183.91
						Grand Total	\$5,679.55



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TAWNYA R. MACK, CPA
LAURI POPE, CPA

TREVOR DEBELAK, CPA
CHRIS CHRISTENSEN

CERTIFIED PUBLIC ACCOUNTANTS

October 25, 2020

To the Chairman and Members
Of the Board
County of Kendall, Illinois Forest Preserve District

We are pleased to confirm our understanding of the services we are to provide the County of Kendall, Illinois Forest Preserve District for the year ended November 30, 2020. We will audit the financial statements of the governmental activities, each major fund, the business-type activities, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the County of Kendall, Illinois Forest Preserve District as of and for the year ended November 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement County of Kendall, Illinois Forest Preserve District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County of Kendall, Illinois Forest Preserve District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) General Fund Budgetary Comparison Schedule
- 3) IMRF Pension Data Schedules
- 4) Notes to RSI

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

- 1) Combining and individual fund financial statements

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with the U.S. generally accepted accounting principles and to report on the fairness of the other information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the County of Kendall, Illinois Forest Preserve District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the County of Kendall, Illinois Forest Preserve District financial statements. Our report will be addressed to the Chairman and Members of the Board of the County

of Kendall, Illinois Forest Preserve District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

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

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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

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

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in

scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County of Kendall, Illinois Forest Preserve District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will assist in preparing the financial statements and related notes of the County of Kendall, Illinois Forest Preserve District in conformity with the U.S. generally accepted accounting principles used by the District based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on in conformity with the U.S. generally accepted accounting principles. You agree to include our report on the other information in any document that contains and indicates that we have reported on the other information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter

that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the other information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the other information.

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

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

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us request for testing.

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

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

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant or grantor agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$8,000. However, any fees for third party verification of deposit authorizations that may be required will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered upon completion. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Sincerely,

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the County of Kendall, Illinois Forest Preserve District.

Forest Preserve Admin signature: _____

Title: _____

Date: _____

Board Member signature: _____

Title: _____

Date: _____



November 17, 2020
Kendall County Forest Preserve District
110 W. Madison Street
Yorkville, IL. 60560

Re: Fall Seeding Quote

To Whom It May Concern:

This letter constitutes our quote for the following mixtures and quantities. Pricing as follows:

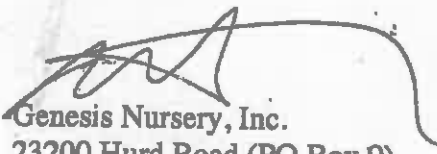
- 3-acres Dry Mesquite Woods with Flowers Mix @ \$792/acre= \$2,376.00
- 7.2-acres Kendall County Topsoil Seed Mix @ \$902/acre= \$6,494.40
- ESTIMATED TOTAL = \$8,870.40

Pricing does not include shipping charges or any applicable taxes. Pricing is based on Kendall County Forest Preserve District picking the seed up at our location. If Genesis Nursery has to deliver the seed then the delivery fee will be \$200 per drop.

Please do not hesitate to contact us with any questions/concerns.

Respectfully,

Will Powers


Genesis Nursery, Inc.
23200 Hurd Road (PO Box 9)
Tampico, IL 61283
P- 815.438.2220

KENDALL COUNTY FOREST PRESERVE DISTRICT

HISTORIC KENDALL COUNTY COURTHOUSE

110 WEST MADISON STREET

YORKVILLE, IL 60560

December 15, 2020

To: Kendall County Forest Preserve District Board of Commissioners
From: Judy Gilmour, President
RE: Kendall County Forest Preserve District Committee Appointments

The following appointments are recommended for approval:

Kendall County Forest Preserve District Secretary – Elizabeth Flowers

Kendall County Forest Preserve District Finance Committee

Chair: Scott Gengler

Committee Roster: Judy Gilmour, Amy Cesich, Matt Kellogg, and Robyn Vickers

Kendall County Forest Preserve District Operations Committee

Chair: Elizabeth Flowers

Committee Roster: Judy Gilmour, Brian DeBolt, Scott Gryder and Dan Koukol

To: Kendall County Forest Preserve District Board of Commissioners

From: David Guritz, Executive Director

RE: Required FY21 Fund Transfers

Date: December 15, 2020

The following motions to transfer funds are recommended for approval in order to bring specific District funds net-positive, with sufficient funds available to complete grant-funded obligations, capital projects, and capital repairs, replacements and preserve improvements in FY21:

- 1) *MOTION: Approval of a Transfer from the 2007 Bond Proceeds Capital Fund (Fund 1901) to the Fox River Bluffs Cropland Conversion Fund (Fund 1909) in the Amount of \$54,313.00 to be Completed on or before December 31, 2020
-

This transfer is needed to bring Fund 1909 net-positive (current deficit \$39,313) and provides \$15,000 to complete restoration clearing activities as part of the District's Illinois Department of Natural Resources Habitat Grant. Following completion, the District will receive a grant reimbursement of \$30,000.00 from the State of Illinois.

- 2) *MOTION: Approval of a Transfer from the 2007 Bond Proceeds Capital Fund (Fund 1901) to the Pickerill-Pigott Phase I OSLAD Project Fund (Fund 1905) in the Amount of \$158,250.00 to be completed on or before December 31, 2020
-

This transfer is needed to bring Fund 1905 net-positive (current deficit \$133,172), and provides \$25,078 to complete restoration clearing activities, and purchase of the entry gate and sign. Following completion, the District will receive a grant reimbursement of \$158,250 from the State of Illinois.

- 3) *MOTION: Approval of a Transfer from the 2007 Bond Proceeds Capital Fund (Fund 1901) to the Capital Projects Fund (Fund 1907) in the Amount of \$393,698.00 to be Completed on or before December 31, 2020
-

This transfer is needed to establish a positive fund balance in the District's Capital Fund (1907) to address the District's grant-funded project obligations, capital repairs and improvements as scheduled in Fund 1907 for FY21.

- 4) *MOTION: Approval of a Transfer from the Forest Preserve Reserve Fund (Fund 1906) to the Capital Projects Fund (Fund 1907) in the Amount of 164,116.00 to be Completed on or before December 31, 2020
-

This transfer is needed to establish a positive fund balance in the District's Capital Fund (1907) to address the District's grant-funded project obligations, capital repairs and improvements as scheduled in Fund 1907 for FY21.

KENDALL COUNTY FOREST PRESERVE DISTRICT

HISTORIC KENDALL COUNTY COURTHOUSE 110 WEST MADISON STREET YORKVILLE, IL 60560

December 14, 2020

Mr. Scott R. Gryder, Chairman
Mr. Scott Koepfel, Kendall County Administrator
Kendall County Board
111 W. Fox Street
Yorkville, IL 60560

Cc: Ms. Jill Ferko, Kendall County Treasurer and Collector

Dear Chairman Gryder and Administrator Koepfel:

On behalf of the Board of Commissioners of the Kendall County Forest Preserve District, I am requesting the release and disbursement of \$157,514.00 from the Land Cash Fund into the Kendall County Forest Preserve District's Land Cash Fund (Fund 1910).

The District is requesting placement of a motion to approve the disbursement on the January 5, 2021 County Board meeting agenda.

Separately, the District will be putting forward a motion on its January 5, 2020 meeting agenda to schedule a subsequent transfer of the disbursed Land Cash funds to the District's Capital Fund (Fund 1907) to meet FY21 scheduled capital project obligations.

Sincerely,

Judy Gilmour, President

KCFPD Board of Commissioners Approval Date: December 15, 2020

Attachment:

October 22, 2020 Land Cash fund balance letter (as of 09/30/20) to the District from the Office of Jill Ferko, Kendall County Treasurer and Collector



Office of Jill Ferko
Kendall County Treasurer & Collector
111 West Fox Street
Yorkville, IL 60560

(630) 553-4124 Phone
(630) 553-4117 Fax

October 22, 2020

Kendall County Forest Preserve
111 West Fox Street
Yorkville IL 60560

Dear Mr. David Guritz:

As of September 30, 2020, the balance of Land Cash Funds for the Forest Preserve is \$157,514.26. To request the release of these funds a written request is required to the Kendall County Board.

We intend to report your balance on a quarterly basis or you may call at anytime.

Sincerely,

A handwritten signature in cursive script that reads "Jill Ferko".

Jill Ferko
Kendall County Treasurer & Collector