

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
COMMITTEE OF THE WHOLE MEETING  
AGENDA**

**TUESDAY, MAY 11, 2021  
4:30 P.M.**

**KENDALL COUNTY OFFICE BUILDING – ROOMS 209 AND 210, YORKVILLE IL 60560**

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. Public Comments
- V. Executive Director’s Report
- VI. Review of Preliminary Financial Statements and Cost Center Reports for the Period Ending April 30, 2021
- VII. Motion to Forward Claims to Commission
- OLD BUSINESS**
- VIII. Reservation Woods Parcels – Acquisition Project Updates
- NEW BUSINESS**
- IX. FY21 Audit Presentation – Mack & Associates – Lauri Pope, CPA and Senior Manager
- X. Position and Organizational Restructure Plan – HR, Accounting and Preserve Reservations Manager Position
- XI. Kluber Architects + Engineers, Inc. Proposal – Pickerill-Pigott Estate House Roof Replacement
- XII. Upland Design, Ltd. Proposal – Hoover Forest Preserve – Fox River Bluffs Trail Connection
- XIII. FY21 Proposed Budget Amendments – Draft Ordinance #05-21-001 Amending Ordinance #02-21-001
- XIV. Series 2021 Limited Tax General Obligation Bonds: Bond Counsel Correspondence, Draft Ordinance and Opinion
- XV. Capital Fund Balance – Cash Flow Analysis and Draft Policy Discussion
- XVI. Review of Bill of Purchase – Lesson Horse “Keeper”
- XVII. Other Items of Business
  - a) Pickerill-Pigott Forest Preserve Ribbon Cutting – June 4, 2021 at 10 am
  - b) Shuh-Shuh-Gah Canoe Launch Area – Schedule for Reopening – May 31, 2021 (tentative)
  - c) Hobbit Tunnel Water Feature – Donor’s Opening – July 10, 2021 at 11 am (tentative)
- XVIII. Public Comments
- XIX. Executive Session
- XX. Summary of Action Items
- XXI. Adjournment

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**Kendall County**

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Kendall County Office Building - Rooms 209 and 210 - 111 W. Fox 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.

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

**FOREST PRESERVES & PROGRAMS**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Beginning Balance</b>	\$ 185,972	\$ 185,972	\$ 341,881	\$ 341,881	\$ (145,909)	
<b>Revenue</b>						
Revenue - Administration	969,163	229,938	723,132	8,193	221,745	2707%
Revenue - Ellis House & Equestrian Center	139,822	48,878	128,487	39,251	9,428	24%
Revenue - Hoover FP	35,031	9,470	81,250	20,214	-10,744	-53%
Revenue - Env. Education	154,112	89,614	194,100	49,397	40,218	81%
Revenue - Natural Area Volunteers	-	-	-	-	0	
Revenue - Grounds & Natural Resources	29,171	970	27,500	1,700	-730	-43%
Revenue - Pickertill Pigott FP	17,584	5,171	10,956	4,653	518	11%
<b>Total Revenue</b>	<b>1,339,893</b>	<b>389,941</b>	<b>1,165,425</b>	<b>123,406</b>	<b>260,435</b>	<b>211%</b>
<b>Expenditure</b>						
Expenditure - Administration	358,479	151,088	340,456	163,022	-11,955	-7%
Expenditure - Ellis House & Equestrian Center	182,402	61,967	151,988	52,229	9,738	18%
Expenditure - Hoover FP	201,674	75,911	230,738	85,624	-8,713	-11%
Expenditure - Env. Education	170,620	65,783	187,117	75,259	-9,476	-13%
Expenditure - Natural Area Volunteers	-	-	500	-	0	
Expenditure - Grounds & Natural Resources	203,939	72,774	268,282	109,767	-36,982	-34%
Expenditure - Pickertill Pigott FP	7,450	3,427	5,500	5,624	-2,198	-36%
<b>Total Expenditure</b>	<b>1,124,564</b>	<b>430,929</b>	<b>1,164,561</b>	<b>491,525</b>	<b>(60,596)</b>	<b>-12%</b>
<b>ENDING BAL</b>	\$ 411,291	\$ 149,884	\$ 342,725	\$ (26,239)	\$ 175,122	-667.4%
<b>Surplus/(Deficit)</b>	\$ 215,319	\$ (47,988)	\$ 844	\$ (368,119)	\$ 321,030	

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

FOREST PRESERVE CATEGORIES

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Beginning Balance	\$ 195,972	\$ 195,972	\$ 341,867	\$ 341,861	\$ (145,906)	
Revenue						
Property Tax	47.8%	640,646	-	0	0	0.0%
Interest Income	0.0%	59	362	-303	-303	-84%
Other Income	2.6%	34,350	8,755	8,555	8,555	4278%
Donations	0.7%	8,860	-	830	-830	-100%
Rental Revenue	3.5%	43,823	13,221	23,297	-10,076	-43%
Program Revenue	21.1%	282,834	134,182	320,987	51,875	63%
Grants	0.0%	-	-	0	0	0.0%
Farm License Revenue	7.1%	95,379	5,714	100,932	-1,049	-16%
Security Deposits	1.2%	16,217	5,760	17,600	-2,810	-33%
Credit Card Revenue	0.2%	2,219	1,053	3,000	186	21%
Transfers In	18.1%	215,074	215,088	868	186	21%
Total Revenue	100.0%	1,339,863	383,841	1,195,425	260,435	211%
Expenditure						
Personnel	59.7%	671,755	266,327	252,358	13,968	6%
Benefits	20.6%	231,244	96,964	112,407	-15,443	-14%
Contractual	4.6%	51,868	14,890	44,850	-8,761	-37%
Commodities	8.9%	111,630	37,607	127,630	-21,192	-36%
Other	5.3%	58,067	15,142	45,100	-29,167	-68%
Total Expenditure	100.0%	1,124,564	430,928	491,525	(60,596)	-12%
ENDING BAL.		\$ 411,291	\$ 148,884	\$ (25,238)	\$ 175,122	-667.4%
Surplus/(Deficit)		\$ 215,319	\$ (47,088)	\$ 844	\$ (368,119)	\$ 321,030

Kandall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

**ADMINISTRATION**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Property Tax	640,646	-	615,000	-		
Interest Income	591	59	1,700	362	-303	-84%
Other Income	9,754	8,025	2,000	200	7,825	3913%
Donations	5,500	-	500	-		
Farm License Revenue	95,379	5,714	100,932	6,763	-1,049	-16%
Security Deposit Revenue						
Credit Card Revenue	2,219	1,053	3,000	868	188	21%
Program Revenue						
Transfers In	215,074	215,086				
<b>Total Revenue</b>	<b>969,163</b>	<b>229,938</b>	<b>723,132</b>	<b>8,193</b>	<b>221,745</b>	<b>2707%</b>
	96.1%					
	0.1%					
	1.0%					
	0.9%					
	9.6%					
	0.2%					
	22.2%					
	77.8%					
<b>Expenditure</b>						
Personnel	183,426	80,764	180,980	70,089	10,695	15%
Benefits	111,829	59,644	124,616	71,340	-11,686	-16%
Contractual	22,418	5,316	19,600	11,699	-6,382	-55%
Commodities	19,306	5,343	15,250	9,815	-4,571	-46%
Other	11,500	-		-		
<b>Total Expenditure</b>	<b>358,479</b>	<b>151,068</b>	<b>340,456</b>	<b>163,022</b>	<b>(11,955)</b>	<b>-7%</b>
	100.0%					
<b>Surplus/(Deficit)</b>	<b>\$ 610,684</b>	<b>\$ 78,870</b>	<b>\$ 382,676</b>	<b>\$ (154,830)</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

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**ELLIS HOUSE & EQUESTRIAN CENTER**

Revenue  
Donations  
Security Deposit  
Credit Card Revenue  
Program Revenue  
Total Revenue  
  
Expenditure  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
Total Expenditure  
  
Surplus/(Deficit)

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	0.1%	200	200	-	-1,200	-23%
	6.5%	9,600	4,100	5,300	10,628	31%
	10.0%	-	-	-	9,428	24%
	100.0%	130,022	44,578	33,951		
		139,822	48,678	39,251		
	68.4%	152,311	43,955	31,877	12,079	38%
	7.1%	15,885	4,037	4,068	-32	-1%
	5.0%	11,200	2,167	3,979	-1,813	-46%
	10.5%	24,290	7,583	7,985	-412	-5%
	11.5%	19,000	4,226	4,310	-84	-2%
	100.0%	222,686	61,967	52,229	9,738	19%
		\$ (82,664)	\$ (13,288)	\$ (23,501)	\$ (12,976)	

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

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**HOOVER FOREST PRESERVE**

Revenue  
Donations  
Rental Revenue  
Security Deposit Rev  
Program Revenue  
Total Revenue  
  
Expenditure  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
Total Expenditure  
Surplus/(Deficit)

	Current Year FY21		Prior Year FY20		YTD Variance			
	Budget	YTD	%	Budget	YTD	%	\$ Change	% Change
61.1%	28,414	7,810	27.5%	16,944	16,944	28.4%	-9,134	-54%
18.5%	6,617	1,880	25.1%	3,270	3,270	19.2%	-1,610	-48%
100.0%	35,031	9,470	27.0%	20,214	20,214	24.8%	(10,744)	-53%
88.0%	119,088	46,331	38.9%	46,069	46,069	38.0%	-339	-1%
18.2%	38,691	14,302	37.0%	9,679	9,679	20.1%	4,623	48%
18.5%	37,300	14,404	38.6%	24,117	24,117	51.5%	-9,713	-40%
100.0%	6,617	875	13.2%	5,159	5,159	39.7%	-4,284	-83%
	201,674	75,911	37.6%	85,624	85,624	37.1%	(9,713)	-11%
	\$ (166,643)	\$ (66,441)		\$ (149,488)	\$ (65,410)			

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

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**ENVIRONMENTAL EDUCATION**

Revenue  
Donations  
Security Deposit  
Credit Card Revenue  
Program Revenue  
Total Revenue  
  
Expenditure  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
Total Expenditure  
Surplus/(Deficit)

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	0.8%	1,300	800	830	-830	-100%
	85.2%	152,812	193,300	48,567	41,048	85%
	100.0%	154,112	194,100	49,987	40,218	91%
	84.0%	143,304	140,936	54,105	3,974	7%
	11.2%	19,057	18,731	7,881	-1,931	-25%
	1.5%	2,559	7,450	2,116	-1,892	-89%
	3.3%	5,700	167,117	11,157	-9,627	
	100.0%	170,620	167,117	75,259	(9,476)	-13%
		\$ (16,508)	\$ 26,983	\$ (25,962)		
		\$ 23,831				

Kendall County Forest Preserve  
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**NATURAL AREA VOLUNTEERS**

- Revenue
- Donations
- Security Deposit
- Credit Card Revenue
- Program Revenue
- Total Revenue**
- Expenditure
- Personnel
- Employee Benefits
- Contractual
- Commodities
- Other
- Total Expenditure**
- Surplus/(Deficit)**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	%	Budget	YTD	%
Revenue	-	-				
Donations	-	-				
Security Deposit	-	-				
Credit Card Revenue	-	-				
Program Revenue	-	-				
<b>Total Revenue</b>	-	-		-	-	
Expenditure	-	-				
Personnel	-	-				
Employee Benefits	-	-				
Contractual	-	-				
Commodities	-	-				
Other	-	-				
<b>Total Expenditure</b>	-	-		500	500	
<b>Surplus/(Deficit)</b>	\$ -	\$ -		\$ (500)	\$ -	



Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

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**GROUNDS & NATURAL RESOURCES**

Revenue  
Other Income  
Donations  
Grants  
Credit Card Revenue  
Rental Revenue  
Total Revenue  
  
Expenditure  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
Total Expenditure  
  
Surplus/(Deficit)

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Other Income		730		-	730	
Donations	24,596	-	12,500	-		
Grants	1,950	-	500	-		
Credit Card Revenue	-	-	10,000	-		
Rental Revenue	2,625	240	1,500	1,700	-1,460	-86%
Total Revenue	29,171	970	27,500	1,700	(730)	-43%
Expenditure						
Personnel	103,932	37,188	147,821	49,638	-12,440	-25%
Employee Benefits	45,792	13,032	58,411	19,439	-6,407	-33%
Contractual	18,250	7,407	18,250	7,972	-566	-7%
Commodities	20,726	6,627	23,300	9,033	-2,406	-27%
Other	15,250	8,512	20,500	23,684	-15,173	-94%
Total Expenditure	203,939	72,774	268,282	109,767	(36,992)	-34%
Surplus/(Deficit)	\$ (174,768)	\$ (71,804)	\$ (740,782)	\$ (108,067)		

Kendall County Forest Preserve  
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PICKERILL PIGOTT FP

Revenue  
Donations  
Other Income  
Rental Revenue  
Security Deposit  
Total Revenue  
Expenditure  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
Total Expenditure  
Surplus/(Deficit)

	Current Year FY21		Prior Year FY20		YTD Variance			
	Budget	YTD	%	Budget	YTD	%	\$ Change	% Change
Revenue								
Donations	-	-		-	-			
Other Income	-	-		-	-			
Rental Revenue	12,584	5,171	41.1%	4,853	4,853	42.5%	518	11%
Security Deposit	-	-		-	-			
Total Revenue	12,584	5,171	41.1%	4,853	4,853	42.5%	518	11%
Expenditure								
Personnel	-	-		-	-			
Employee Benefits	-	-		-	-			
Contractual	7,450	3,427	46.0%	5,624	5,624	102.3%	-2,198	-39%
Commodities	-	-		-	-			
Other	-	-		-	-			
Total Expenditure	7,450	3,427	46.0%	5,624	5,624	102.3%	(2,198)	-39%
Surplus/(Deficit)	\$ 5,134	\$ 1,744		\$ 5,456	\$ (971)			

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

ELLIS HOUSE - 1160

Revenue  
Donations  
Security Deposit  
Credit Card Revenue  
Program Revenue  
Total Revenue  
  
Expenditure  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
Total Expenditure  
Surplus/(Deficit)

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	-	-	-	-	-	
	11,171	4,231	8,822	2,431	1,800	74%
	1,756	529	1,356	359	170	47%
	-	-	-	-	-	
	6,870	3,191	7,500	4,019	(828)	-21%
	3,800	2,142	(4,000)	1,194	948	79%
	23,597	10,092	21,678	8,003	2,089	26%
	\$ (23,597)	\$ (10,092)	\$ (21,678)	\$ (8,003)		

ELLIS BARN - 1161

Revenue  
Donations  
Security Deposit  
Credit Card Revenue  
Program Revenue  
Total Revenue  
  
Expenditure  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
Total Expenditure  
Surplus/(Deficit)

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	-	-	-	-	-	
	11,171	4,144	8,822	4,133	11	0%
	1,756	556	1,356	476	80	17%
	-	-	-	-	-	
	6,120	306	6,000	484	(178)	-37%
	2,000	709	2,000	834	(125)	-15%
	21,047	5,714	18,178	5,927	(212)	-4%
	\$ (21,047)	\$ (5,714)	\$ (18,178)	\$ (5,927)		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

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ELLIS GROUNDS - 1162

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-				
Security Deposit	-	-				
Credit Card Revenue						
Program Revenue						
<b>Total Revenue</b>			22,067	22,067	-	-
<b>Expenditure</b>						
Personnel	22,342	8,268	17,762	6,640	1,628	25%
Employee Benefits	3,512	1,054	2,717	1,058	(2)	0%
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Other	4,000	1,376	4,000	1,892	(506)	-27%
<b>Total Expenditure</b>	<b>29,854</b>	<b>10,698</b>	<b>24,469</b>	<b>9,578</b>	<b>1,119</b>	<b>12%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (29,854)</b>	<b>\$ (10,698)</b>	<b>\$ (2,412)</b>	<b>\$ (9,578)</b>		

ELLIS CAMPS - 1163

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-				
Security Deposit	-	-				
Credit Card Revenue	-	-				
Program Revenue	6,250	715	9,000	45	670	1489%
<b>Total Revenue</b>	<b>6,250</b>	<b>715</b>	<b>9,000</b>	<b>45</b>	<b>670</b>	<b>1489%</b>
<b>Expenditure</b>						
Personnel	3,110	-	4,604	228	(228)	-100%
Employee Benefits	517	-	400	32	(32)	-100%
Contractual	-	-	1,500	861	(861)	-100%
Commodities	450	-	1,665	340	(340)	-100%
Other	500	-	-	-	-	-
<b>Total Expenditure</b>	<b>4,577</b>	<b>-</b>	<b>8,369</b>	<b>1,462</b>	<b>(1,462)</b>	<b>-100%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 1,673</b>	<b>\$ 715</b>	<b>\$ 631</b>	<b>\$ (1,417)</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

**ELLIS RIDING LESSONS - 1164**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	200	-	200	-		
Security Deposit	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Program Revenue	57,817	27,362	50,000	17,969	9,394	52%
<b>Total Revenue</b>	<b>58,017</b>	<b>27,362</b>	<b>50,200</b>	<b>17,969</b>	<b>9,394</b>	<b>52%</b>
Expenditure						
Personnel	37,638	16,828	27,000	9,184	7,644	83%
Employee Benefits	4,936	1,098	3,050	1,034	64	6%
Contractual	9,000	1,352	2,500	1,637	-285	-17%
Commodities	9,200	4,087	8,965	2,849	1,237	43%
Other	1,000	-	-	-	-	-
<b>Total Expenditure</b>	<b>61,774</b>	<b>23,365</b>	<b>41,515</b>	<b>14,704</b>	<b>8,061</b>	<b>58%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (3,757)</b>	<b>\$ 3,997</b>	<b>\$ 8,685</b>	<b>\$ 3,265</b>		

**ELLIS BIRTHDAY PARTIES - 1165**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Security Deposit	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Program Revenue	4,228	1,361	8,500	2,127	-768	-36%
<b>Total Revenue</b>	<b>4,228</b>	<b>1,361</b>	<b>8,500</b>	<b>2,127</b>	<b>(768)</b>	<b>-36%</b>
Expenditure						
Personnel	4,676	3,061	5,000	1,650	1,411	65%
Employee Benefits	622	224	700	240	-16	-7%
Contractual	-	-	1,500	840	-840	-100%
Commodities	300	-	1,800	165	-165	-100%
Other	-	-	-	-		
<b>Total Expenditure</b>	<b>5,608</b>	<b>3,285</b>	<b>9,000</b>	<b>2,896</b>	<b>389</b>	<b>13%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (1,372)</b>	<b>\$ (1,924)</b>	<b>\$ (500)</b>	<b>\$ (769)</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

**ELLIS PUBLIC PROGRAMS - 1166**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-			-	
Security Deposit	-	-			-	
Credit Card Revenue	-	-			-	
Program Revenue	1,742	-	5,500	770	(770)	
<b>Total Revenue</b>	<b>1,742</b>	<b>-</b>	<b>5,500</b>	<b>770</b>	<b>(770)</b>	<b>14.0%</b>
	100.0%					
<b>Expenditure</b>						
Personnel	2,015	-	3,000	670	(670)	-100%
Employee Benefits	304	-	300	98	(98)	-100%
Contractual	500	-		-	-	
Commodities	150	-	500	137	(137)	-100%
Other	-	-		-	-	
<b>Total Expenditure</b>	<b>2,969</b>	<b>-</b>	<b>3,800</b>	<b>905</b>	<b>(905)</b>	<b>-100%</b>
	100.0%					
<b>Surplus/(Deficit)</b>	<b>\$ (1,227)</b>	<b>\$ -</b>	<b>\$ 1,700</b>	<b>\$ (135)</b>		

**ELLIS SUNRISE CENTER - 1167**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-			-	
Security Deposit	-	-			-	
Credit Card Revenue	-	-			-	
Program Revenue	23,360	9,890	24,600	9,890		40.2%
<b>Total Revenue</b>	<b>23,360</b>	<b>9,890</b>	<b>24,600</b>	<b>9,890</b>		<b>40.2%</b>
	100.0%					
<b>Expenditure</b>						
Personnel	17,000	7,231	15,000	6,130	1,101	18%
Employee Benefits	2,260	561	1,700	650	(89)	-14%
Contractual	-	-		-	-	
Commodities	1,200	-	1,200	-	-	
Other	-	-		-	-	
<b>Total Expenditure</b>	<b>20,460</b>	<b>7,792</b>	<b>17,900</b>	<b>6,780</b>	<b>1,012</b>	<b>15%</b>
	100.0%					
<b>Surplus/(Deficit)</b>	<b>\$ 2,900</b>	<b>\$ 2,098</b>	<b>\$ 6,700</b>	<b>\$ 3,110</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

**ELLIS WEDDINGS - 1168**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-	-	-		
Security Deposit	7,300	4,100		3,000	1,100	37%
Credit Card Revenue	-	-		-		
Program Revenue	12,190	5,000	2,000	2,000	3,000	150%
<b>Total Revenue</b>	<b>19,490</b>	<b>9,100</b>	<b>2,000</b>	<b>5,000</b>	<b>4,100</b>	<b>82%</b>
<b>Expenditure</b>						
Personnel	1,452	193	500	810	-818	-76%
Employee Benefits	111	15		123	-109	-88%
Contractual	1,700	815	1,500	642	173	27%
Commodities	-	-	50	-		
Other	7,400	-	1,000	200	-200	
<b>Total Expenditure</b>	<b>10,663</b>	<b>1,022</b>	<b>3,050</b>	<b>1,775</b>	<b>(753)</b>	<b>-42%</b>
<b>Surplus/(Deficit)</b>		<b>\$8,827</b>		<b>\$ 3,225</b>		

**ELLIS OTHER RENTALS - 1169**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-	-	-		
Security Deposit	2,300	-	600	2,300	-2,300	-100%
Credit Card Revenue	-	-		-		
Program Revenue	2,100	-	4,500	900	-800	-100%
<b>Total Revenue</b>	<b>4,400</b>	<b>-</b>	<b>5,100</b>	<b>3,200</b>	<b>(3,200)</b>	<b>-100%</b>
<b>Expenditure</b>						
Personnel	1,452	-	2,275	-		
Employee Benefits	111	-	174	-		
Contractual	-	-		-		
Commodities	-	-	400	-		
Other	300	-	600	200	-200	
<b>Total Expenditure</b>	<b>1,863</b>	<b>-</b>	<b>3,449</b>	<b>200</b>	<b>(200)</b>	
<b>Surplus/(Deficit)</b>		<b>\$2,537</b>		<b>\$3,000</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

ELLIS 5K - 1170

Revenue  
Donations  
Security Deposit  
Credit Card Revenue  
Program Revenue  
Total Revenue  
  
Expenditure  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
Total Expenditure  
Surplus/(Deficit)

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	%	Budget	YTD	%
	-	-			-	
	-	-			-	
	-	-			-	
	1,570	250	15.9%	1,500	250	
	<b>1,570</b>	<b>250</b>	<b>15.9%</b>	<b>1,500</b>	<b>250</b>	
	-	-			-	
	-	-			-	
	-	-			-	
	-	-			-	
	-	-			-	
	-	-			-	
	-	-			-	
	<b>1,570</b>	<b>250</b>		<b>950</b>	<b>250</b>	
	<b>\$ 1,570</b>	<b>\$ 250</b>		<b>\$ 950</b>	<b>\$ 250</b>	



Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

**HOOVER GROUNDS - 1171**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-				
Revenue	5,052	3,250	5,250	1,250	2,000	160%
Security Deposit Revenue	-	-				
Credit Card Revenue	-	-				
<b>Total Revenue</b>	<b>5,052</b>	<b>3,250</b>	<b>5,250</b>	<b>1,250</b>	<b>2,000</b>	<b>160%</b>
<b>Expenditure</b>						
Personnel	59,533	23,050	61,435	23,335	-285	-1%
Employee Benefits	19,345	7,151	24,034	5,361	1,790	33%
Contractual	-	-				
Commodities	37,300	14,404	46,800	24,117	-9,713	-40%
Other	6,617	875	13,000	5,159	-4,284	-83%
<b>Total Expenditure</b>	<b>122,795</b>	<b>45,479</b>	<b>145,269</b>	<b>57,972</b>	<b>(12,493)</b>	<b>-22%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (117,743)</b>	<b>\$ (42,229)</b>	<b>\$ (140,019)</b>	<b>\$ (56,722)</b>		

**HOOVER BUNKHOUSE - 1172**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations	-	-				
Rental Revenue	11,370	1,165	35,000	9,510	-8,345	-88%
Security Deposit Revenue	2,000	-	6,000	1,900	-1,900	-100%
Credit Card Revenue	-	-				
<b>Total Revenue</b>	<b>13,370</b>	<b>1,165</b>	<b>41,000</b>	<b>11,410</b>	<b>(10,245)</b>	<b>-90%</b>
<b>Expenditure</b>						
Personnel	29,767	11,641	30,718	11,669	-27	0%
Employee Benefits	9,672	3,576	12,017	2,661	865	33%
Contractual	-	-				
Commodities	-	-				
Other	-	-				
<b>Total Expenditure</b>	<b>39,439</b>	<b>15,217</b>	<b>42,735</b>	<b>14,349</b>	<b>868</b>	<b>6%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (26,069)</b>	<b>\$ (14,052)</b>	<b>\$ (1,735)</b>	<b>\$ (2,939)</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

**HOOVER CAMPSITE - 1173**

Revenue  
Donations  
Rental Revenue  
Security Deposit Revenue  
Credit Card Revenue  
Total Revenue  
  
Expenditure  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
Total Expenditure  
Surplus/(Deficit)

	Budget	YTD	%
	-	-	
	1,655	740	44.7%
	-	-	
	-	-	
	<b>1,655</b>	<b>740</b>	<b>44.7%</b>
	14,863	5,821	39.1%
	4,837	1,788	37.0%
	-	-	
	-	-	
	-	-	
	<b>19,720</b>	<b>7,609</b>	<b>38.6%</b>
	<b>\$ (18,065)</b>	<b>\$ (6,869)</b>	

	Budget	YTD	%
	6,000	560	9.3%
	-	-	
	<b>6,000</b>	<b>560</b>	<b>9.3%</b>
	15,368	5,834	38.0%
	6,009	816	13.6%
	-	-	
	-	-	
	<b>21,367</b>	<b>6,650</b>	<b>31.1%</b>
	<b>\$ (15,367)</b>	<b>\$ (6,090)</b>	

	YTD Variance
	\$ Change % Change
	180 32%
	180 32%
	-13 0%
	972 119%
	958 14%

**HOOVER MEADOWHAWK LODGE - 1174**

Revenue  
Donations  
Rental Revenue  
Security Deposit Revenue  
Credit Card Revenue  
Total Revenue  
  
Expenditure  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
Total Expenditure  
Surplus/(Deficit)

	Budget	YTD	%
	-	-	
	10,337	2,655	25.7%
	4,617	1,660	36.0%
	-	-	
	<b>14,954</b>	<b>4,315</b>	<b>28.9%</b>
	14,863	5,619	38.1%
	4,837	1,788	37.0%
	-	-	
	-	-	
	<b>19,720</b>	<b>7,607</b>	<b>38.6%</b>
	<b>\$ (4,766)</b>	<b>\$ (3,292)</b>	

	Budget	YTD	%
	18,000	5,624	31.2%
	11,000	1,370	12.5%
	-	-	
	<b>29,000</b>	<b>6,994</b>	<b>24.1%</b>
	15,368	5,832	38.0%
	6,009	821	13.7%
	-	-	
	-	-	
	<b>21,367</b>	<b>6,653</b>	<b>31.1%</b>
	<b>\$ 7,633</b>	<b>\$ 341</b>	

	YTD Variance
	\$ Change % Change
	-2,968 -53%
	291 21%
	(2,679) -36%
	-13 0%
	967 118%
	954 14%

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

**ENVIRONMENTAL EDUCATION - 1175**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	500	-	500	-		
Security Deposit	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Program Revenue	-	-	-	-		
<b>Total Revenue</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>-</b>		
Expenditure						
Personnel	-	-	-	-		
Employee Benefits	-	-	514	514	-514	-28%
Contractual	-	-	-	-		
Commodities	-	-	-	-		
Other	-	-	-	-		
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>514</b>	<b>514</b>	<b>(514)</b>	<b>-100%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ (514)</b>		

**ENV. EDUCATION SCHOOL PROGRAMS - 1176**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue						
<b>Total Revenue</b>	<b>5,357</b>	<b>-</b>	<b>38,000</b>	<b>5,127</b>	<b>(5,127)</b>	<b>-100%</b>
Expenditure						
Personnel	27,823	7,759	30,897	10,738	(2,979)	(28%)
Employee Benefits	3,896	1,002	4,400	1,542	(540)	(35%)
Contractual	-	-	-	-		
Commodities	-	-	700	17	(17)	(100%)
Other	-	-	1,854	1,854	(1,854)	
<b>Total Expenditure</b>	<b>31,719</b>	<b>8,761</b>	<b>35,997</b>	<b>14,151</b>	<b>(5,380)</b>	<b>(36%)</b>
<b>Surplus/(Deficit)</b>	<b>\$ (26,362)</b>	<b>\$ (8,761)</b>	<b>\$ 2,003</b>	<b>\$ (9,024)</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

ENV. EDUCATION CAMPS - 1177

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations		-				
Security Deposit						
Credit Card Revenue	20,020	27,755	32,000	9,455	18,300	194%
Program Revenue	20,020	27,755	32,000	9,455	18,300	194%
<b>Total Revenue</b>						
	100.0%	138.6%		29.5%		
Expenditure						
Personnel	19,198	4,627	25,870	5,663	-1,037	-18%
Employee Benefits	2,538	607	3,237	887	-281	-32%
Contractual	-	-	1,500	288	-278	-86%
Commodities	209	13				
Other	1,200	-				
<b>Total Expenditure</b>	23,145	5,248	30,607	6,838	(1,593)	-23%
	100.0%	22.7%		22.3%		
<b>Surplus/(Deficit)</b>	<b>\$ (3,125)</b>	<b>\$ 22,509</b>	<b>\$ 1,393</b>	<b>\$ 2,617</b>		

ENV. EDUCATION NATURAL BEGINNINGS - 1178

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	800	-	300	830	-830	-100%
Security Deposit						
Credit Card Revenue	110,000	49,986	115,800	31,502	18,485	56%
Program Revenue	110,000	49,986	115,800	32,332	17,655	55%
<b>Total Revenue</b>						
	0.7%	45.4%		27.2%		
Expenditure						
Personnel	82,916	40,527	74,031	34,289	6,228	18%
Employee Benefits	11,575	3,941	9,870	4,509	-568	-13%
Contractual	-	-				
Commodities	2,000	128	4,000	1,548	-1,420	-82%
Other	3,500	810		8,755	-7,945	-8%
<b>Total Expenditure</b>	98,991	45,405	87,901	48,111	(3,706)	-8%
	100.0%	45.4%		55.9%		
<b>Surplus/(Deficit)</b>	<b>\$ 10,809</b>	<b>\$ 4,581</b>	<b>\$ 28,199</b>	<b>\$ (16,780)</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

**ENV. EDUCATION PUBLIC PROGRAMS - 1179**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue						
<b>Total Revenue</b>	<b>17,435</b>	<b>11,873</b>	<b>7,500</b>	<b>2,493</b>	<b>9,390</b>	<b>378%</b>
	100.0%	100.0%			<b>9,390</b>	<b>378%</b>
<b>Expenditure</b>						
Personnel						
Employee Benefits						
Contractual						
Commodities						
Other						
<b>Total Expenditure</b>	<b>10,180</b>	<b>4,467</b>	<b>6,692</b>	<b>1,284</b>	<b>3,182</b>	<b>248%</b>
	64.0%	43.9%			<b>154</b>	<b>105%</b>
	6.7%	43.5%			<b>-47</b>	<b>-4%</b>
	2.1%	22.6%			<b>172</b>	<b>166%</b>
	3.0%	45.7%			<b>3,462</b>	<b>166%</b>
<b>Surplus/(Deficit)</b>	<b>\$ 5,315</b>	<b>\$ 6,330</b>	<b>\$ (739)</b>	<b>\$ 401</b>		

**ENV. EDUCATION LAWS OF NATURE - 1180**

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
<b>Revenue</b>						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue						
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>						
Personnel						
Employee Benefits						
Contractual						
Commodities						
Other						
<b>Total Expenditure</b>	<b>3,187</b>	<b>700</b>	<b>3,446</b>	<b>1,521</b>	<b>-821</b>	<b>-54%</b>
	87.4%	22.0%			<b>-135</b>	<b>-57%</b>
	9.8%	28.0%			<b>-132</b>	<b>-83%</b>
	2.1%	27.1%			<b>(1,069)</b>	<b>-57%</b>
<b>Surplus/(Deficit)</b>	<b>\$ (3,645)</b>	<b>\$ (827)</b>	<b>\$ (4,373)</b>	<b>\$ (1,916)</b>		

Kendall County Forest Preserve  
Income Statement  
For Period Ended 4/30/2021

5 Month Budget Percent = 41.7%

ENV. EDUCATION OTHER PROGRAMS - 1181

Revenue  
Donations  
Security Deposit  
Credit Card Revenue  
Program Revenue  
Total Revenue  
  
Expenditure  
Personnel  
Employee Benefits  
Contractual  
Commodities  
Other  
Total Expenditure  
Surplus/(Deficit)

Current Year FY21		Prior Year FY20		YTD Variance	
Budget	YTD	%	Budget	YTD	%
-	-		-	-	
-	-		-	-	
-	-		600	600	-100%
-	-		46	46	-100%
-	-		-	-	
-	-		-	-	
-	-		646	646	-100%
\$ -	\$ -		\$ 646	\$ (646)	

**FOREST PRESERVE SERIES 2007 BOND PROCEEDS**

**Fund 1901**

5 Month Budget % = 41.7%

<b>ACCOUNT &amp; DESCRIPTION</b>	<b>Budget 2021</b>	<b>Actual 3/31/2021</b>	<b>% of Budget</b>
<b>Beginning Balance</b>	\$ 606,288	\$ 606,288	
<b>REVENUE</b>			
190111 41350 Interest Income	45	19	43.2%
<b>Total Revenue</b>	45	19	43.2%
<b>EXPENDITURE</b>			
190111 61340 Transfer Out to Operating Fund #1900	45		
190111 61360 Transfer Out to OSLAD P&P #1905	158,250	158,250	100.0%
190111 61400 Transfer Out to Capital Projects Fund #1907	393,698	393,698	100.0%
190111 61410 Transfer Out to FRB Cropland Conversion #1909	54,313	54,313	100.0%
<b>Total Expenditure</b>	606,306	606,261	100.0%
<b>Ending Balance</b>	\$ 27	\$ 46	
<b>Revenue over/(under) Expenditure</b>	\$ (606,261)		

**FOREST PRESERVE DEBT SERVICE - SERIES 2003/2012**  
**Fund 1902**

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2021	Actual 3/31/2021	% of Budget
<b>Beginning Balance</b>	\$ 924,432	\$ 924,432	
<b>REVENUE</b>			
190211 41010 Current Tax	430,500		
190211 41350 Interest Income	1,100	119	9.2%
<b>Total Revenue</b>	431,800	119	0.0%
<b>EXPENDITURE</b>			
190211 68640 Fiscal Agent Fee		450	
190211 68650 Debt Service - Interest 2012	30,825	18,300	59.4%
109211 68700 Debt Service - Principal 2012	385,000	385,000	100.0%
<b>Total Expenditure</b>	415,825	403,750	97.1%
<b>Ending Balance</b>	\$ 940,407	\$ 520,801	
<b>Revenue over/(under) Expenditure</b>	\$ 15,975		



**FOREST PRESERVE DEBT SERVICE - SERIES 2007/15/16/17  
Fund 1903**

**5 Month Budget % = 41.7%**

<b>ACCOUNT &amp; DESCRIPTION</b>	<b>Budget 2021</b>	<b>Actual 3/31/2021</b>	<b>% of Budget</b>
<b>Beginning Balance</b>	\$ 4,222,577	\$ 4,222,577	
<b>REVENUE</b>			
190311 41010 Current Tax	4,605,188		
190311 41350 Interest Income	1,200	302	25.2%
<b>Total Revenue</b>	4,606,388	302	0.0%
<b>EXPENDITURE</b>			
190311 66500 Other Expenditure	475	475	
190311 68640 Fiscal Agent Fee	950		
190311 68710 Debt Service - Interest 2015	355,018	177,768	50.1%
190311 68720 Debt Service - Principal 2015	45,000	45,000	100.0%
190311 68730 Debt Service - Interest 2016	294,188	148,094	50.3%
190311 68740 Debt Service - Principal 2016	100,000	100,000	100.0%
190311 68750 Debt Service - Interest 2017	627,625	348,375	55.5%
190311 68760 Debt Service - Principal 2017	2,765,000	2,765,000	100.0%
<b>Total Expenditure</b>	4,188,256	3,584,711	85.6%
<b>Ending Balance</b>	\$ 4,640,709	\$ 638,168	
<b>Revenue over/(under) Expenditure</b>	\$ 418,132		

**KCFP Endowment Fund  
Fund 1904**

5 Month Budget % = 41.7%

<b>ACCOUNT &amp; DESCRIPTION</b>	<b>Budget 2021</b>	<b>Actual 3/31/2021</b>	<b>% of Budget</b>
<b>Beginning Balance</b>	\$ 886,665	\$ 886,665	
<b>REVENUE</b>			
190411 41350 Interest Income	6,715	232	3.4%
<b>Total Revenue</b>	6,715	232	3.4%
<b>EXPENDITURE</b>			
190411 62150 Contractual Services	40,000		
<b>Total Expenditure</b>	40,000	0	
<b>Ending Balance</b>	\$ 853,380	\$ 886,896	
<b>Revenue over/(under) Expenditure</b>	\$ (33,285)		

**FP OSLAD Grant Fund  
Fund 1905**

**5 Month Budget % = 41.7%**

<b>ACCOUNT &amp; DESCRIPTION</b>	<b>Budget 2021</b>	<b>Actual 3/31/2021</b>	<b>% of Budget</b>
<b>Beginning Balance</b>	\$ (133,172)	\$ (133,172)	
<b>REVENUE</b>			
190511 40300 Transfer from Bond Proceeds #1901	158,250	158,250	100.0%
190511 42970 Grant Award	158,250		
<b>Total Revenue</b>	<b>316,500</b>	<b>158,250</b>	<b>50.0%</b>
<b>EXPENDITURE</b>			
190511 61430 Transfer to FP Capital Fund #1907	158,250		
190511 70040 Supplies	5,238	984	18.8%
190511 70050 Contractual Services	19,840	24,093	
190511 70060 Consultant - A&E Services			
190511 70330 Construction			
<b>Total Expenditure</b>	<b>183,328</b>	<b>25,078</b>	<b>13.7%</b>
<b>Ending Balance</b>	\$ (0)	\$ -	
<b>Revenue over/(under) Expenditure</b>	\$ 133,172		

**FP Project Improvement (Project Reserve) Fund  
Fund 1906**

5 Month Budget % = 41.7%

<b>ACCOUNT &amp; DESCRIPTION</b>	<b>Budget 2021</b>	<b>Actual 3/31/2021</b>	<b>% of Budget</b>
<b>Beginning Balance</b>	\$ 379,145	\$ 379,145	
<b>REVENUE</b>			
190611 41350 Interest Income	29	71	245.7%
<b>Total Revenue</b>	29	71	245.7%
<b>EXPENDITURE</b>			
190611 61340 Transfer to FP Operating Fund #1900	215,029	215,086	100.0%
190611 61400 Transfer to Capital Projects Fund #1907	164,116	164,116	100.0%
<b>Total Expenditure</b>	379,145	379,202	100.0%
<b>Ending Balance</b>	\$ 29	\$ 14	
<b>Revenue over/(under) Expenditure</b>	\$ (379,116)		

**Forest Preserve Capital Fund  
Fund 1907**

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2021	Actual 3/31/2021	% of Budget
<b>Beginning Balance</b>	\$ -	-	
<b>REVENUE</b>			
190711 40300 Transfer In from 2007 Bond Proceeds Fund #1901 (950)	393,698	393,698	100.0%
190711 40340 Transfer In from FRB Cropland Conversion #1909 (954)	30,000		
190711 40350 Transfer In from Project Improvement Fund #1906 (951)	164,116	164,116	100.0%
190711 40370 Transfer In from OSLAD Fund #1905	158,250		
190711 41350 Interest Income	200		
190711 42490 IPMG Insurance Reimbursement	5,000	14,451	289.0%
190711 43430 Grant Award - Morton Arboretum Landscape	25,000		
190711 43770 Grant Award - ICECF K-12 Pollinator	11,000		
190711 43780 Grant Award - ICECF Pilot Pollinator Meadows	10,000		
<b>Total Revenue</b>	<b>797,264</b>	<b>572,265</b>	<b>71.8%</b>
<b>EXPENDITURE</b>			
190711 61430 Transfer to Land Cash Fund - Reservation Woods	52,700		
190711 62160 Equipment Replacement Contingency	33,762	520	1.5%
190711 66500 Project Fund Expense	33,762	13,784	40.8%
190711 68500 Project Fund Expense - Millbrook Bridge Removal Project	330,590		
190711 68500 Project Fund Expense - Pickerill Estate House Roof	50,000		
190711 68510 Project Fund Expense - ICECF K-12 Pollinator	12,000		
190711 68520 Project Fund Expense - ICECF Pilot Pollinator Meadows	20,000		
190711 68530 Project Fund Expense - Preserve improvements		8,949	
190711 68610 Project Fund Expense - Morton Arboretum Landscape	25,000	12,286	49.1%
<b>Total Expenditure</b>	<b>557,814</b>	<b>35,539</b>	<b>6.4%</b>
<b>Ending Balance</b>	<b>\$ 239,450</b>	<b>\$ 536,726</b>	
<b>Revenue over/(under) Expenditure</b>	<b>\$ 239,450</b>	<b>\$ 536,726</b>	

**FP Fox River Bluffs Public Cropland Conversion Fund  
Fund 1909**

5 Month Budget % = **41.7%**

<b>ACCOUNT &amp; DESCRIPTION</b>	<b>Budget 2021</b>	<b>Actual 3/31/2021</b>	<b>% of Budget</b>
<b>Beginning Balance</b>	\$ (39,313)	\$ (39,313)	
<b>REVENUE</b>			
190911 40300 Transfer In from Bond Proceeds Fund #1901	54,313	54,313	100.0%
190911 42970 Grant Award	30,000		
<b>Total Revenue</b>	<b>84,313</b>	<b>54,313</b>	<b>64.4%</b>
<b>EXPENDITURE</b>			
190911 61300 Transfer to FP Capital Fund #1907	30,000		
190911 66500 Other Expenditures	15,000	15,000	100.0%
190911 68530 Preserve Improvements/Master Plan			
<b>Total Expenditure</b>	<b>45,000</b>	<b>15,000</b>	<b>33.3%</b>
<b>Ending Balance</b>	\$ 0	\$ 0	
<b>Revenue over/(under) Expenditure</b>	\$ 39,313		

**FP Land Cash  
Fund 1910**

5 Month Budget % = 41.7%

<b>ACCOUNT &amp; DESCRIPTION</b>	<b>Budget 2021</b>	<b>Actual 3/31/2021</b>	<b>% of Budget</b>
<b>Beginning Balance</b>	\$ -	\$ -	
<b>REVENUE</b>			
191011 40380 Transfer in From Forest Preserve Capital Fund (1907)	52,700		
191011 42910 Transfer In From Land Cash	157,514	157,514	100.0%
191011 42970 Grant Awards	136,640		
<b>Total Revenue</b>	<b>346,854</b>	<b>157,514</b>	<b>45.4%</b>
<b>EXPENDITURE</b>			
191011 61300 Transfer Out to Capital Fund #1907			
191011 67410 Land Acquisition	210,214	2,000	
<b>Total Expenditure</b>	<b>210,214</b>	<b>2,000</b>	
<b>Ending Balance</b>	<b>\$ 136,640</b>	<b>\$ 155,514</b>	
<b>Revenue over/(under) Expenditure</b>	<b>\$ 136,640</b>		

**KCFP Liability Insurance Fund  
Fund 1911**

5 Month Budget % = **41.7%**

<b>ACCOUNT &amp; DESCRIPTION</b>	<b>Budget 2021</b>	<b>Actual 3/31/2021</b>	<b>% of Budget</b>
<b>Beginning Balance</b>	\$ 50,000	\$ 50,000	
<b>REVENUE</b>			
191111 Interest Income			
<b>Total Revenue</b>		0	
<b>EXPENDITURE</b>			
191111 68990 Claims/Deductibles	25,000		
<b>Total Expenditure</b>	25,000		
<b>Ending Balance</b>	\$ 25,000	\$ 50,000	
<b>Revenue over/(under) Expenditure</b>	\$ (25,000)		





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VENDOR REMIT NAME	INVOICE	PO	NEW INVOICES CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
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51	00001 AMAZON.COM	1R33-H4P4-RKF3	051521F	52.84	.00	.00	
CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y				
ACCT 1Y210	DEPT 11	DUE 05/25/2021	DESC: drawer				
CONDITIONS THAT PREVENT POSTING INVOICE    51/17681							

\* Invoice must be approved or voided to post.

51	00001 AMAZON.COM	1QPC-NF1C-H3V9	051521F	19.98	.00	.00	
CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y				
ACCT 1Y210	DEPT 11	DUE 05/21/2021	DESC: catch/release notice sign				
CONDITIONS THAT PREVENT POSTING INVOICE    51/17682							

\* Invoice must be approved or voided to post.

51	00001 AMAZON.COM	1JVF-JDD3-7FAV	051521F	65.96	.00	.00	
CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y				
ACCT 1Y210	DEPT 11	DUE 05/28/2021	DESC: printer paper				
CONDITIONS THAT PREVENT POSTING INVOICE    51/17683							

\* Invoice must be approved or voided to post.

51	00001 AMAZON.COM	1G6F-9RW7-RDY6	051521F	217.53	.00	.00	
CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y				
ACCT 1Y210	DEPT 11	DUE 05/18/2021	DESC: hand sanitizer, paper rolls, hanging folders				
CONDITIONS THAT PREVENT POSTING INVOICE    51/17684							

\* Invoice must be approved or voided to post.

236	00000 CENTRAL LIMESTON	25197	051521F	167.00	.00	.00	
CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y				
ACCT 1Y210	DEPT 11	DUE 05/11/2021	DESC: Ellis ground gravel				
CONDITIONS THAT PREVENT POSTING INVOICE    236/17776							

\* Invoice must be approved or voided to post.



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NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
506 00000 ELBURN NAPA, INC 4860 May 2021	051521F			16.93	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00					19001183 62160	16.93	1099:
ACCT 1Y210 DEPT 11 DUE 05/11/2021 DESC:Harris equipment							
CONDITIONS THAT PREVENT POSTING INVOICE 506/17704							
* Invoice must be approved or voided to post.							
529 00000 EQUINE VETERINAR 211170004044	051521F			658.00	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00					19001164 63020	658.00	1099:
ACCT 1Y210 DEPT 11 DUE 05/11/2021 DESC:horse care Ellis							
CONDITIONS THAT PREVENT POSTING INVOICE 529/17705							
* Invoice must be approved or voided to post.							
541 00000 FIRST NATIONAL B 4859486529573433	051521F			45.11	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00					19001178 63030	45.11	1099:
ACCT 1Y210 DEPT 11 DUE 05/28/2021 DESC:NB supplies							
CONDITIONS THAT PREVENT POSTING INVOICE 541/17706							
* Invoice must be approved or voided to post.							
541 00000 FIRST NATIONAL B 4859489136126660	051521F			90.99	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00					19001164 63000	78.25	1099:
ACCT 1Y210 DEPT 11 DUE 05/28/2021 DESC:Ellis house supplies					19001160 62000	12.74	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 541/17707							
* Invoice must be approved or voided to post.							
541 00000 FIRST NATIONAL B 4859489135973583	051521F			1,013.58	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00					19001164 63000	695.48	1099:
ACCT 1Y210 DEPT 11 DUE 05/28/2021 DESC:animal supplies, gate install, Ar&T, tra					190711 66500	69.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 541/17708							
* Invoice must be approved or voided to post.							
190011 62040						45.00	1099:
19001160 62270						102.05	1099:
19001161 62270						102.05	1099:



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VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
578 00001 GRAINCO F.S. INC 13 48 116			051521F	189.05	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00					19001162 68580	189.05	1099:
ACCT 1Y210 DEPT 11 DUE 05/25/2021 DESC:Ellis grounds triplet sf							
CONDITIONS THAT PREVENT POSTING INVOICE 678/17779							
* Invoice must be approved or voided to post.							
578 00001 GRAINCO F.S. INC B0000410402			051521F	661.76	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00					19001183 62180	661.76	1099:
ACCT 1Y210 DEPT 11 DUE 05/11/2021 DESC:grounds diesel							
CONDITIONS THAT PREVENT POSTING INVOICE 678/17780							
* Invoice must be approved or voided to post.							
578 00001 GRAINCO F.S. INC B0000410403			051521F	743.10	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00					19001183 62180	743.10	1099:
ACCT 1Y210 DEPT 11 DUE 05/11/2021 DESC:grounds gas							
CONDITIONS THAT PREVENT POSTING INVOICE 678/17782							
* Invoice must be approved or voided to post.							
1007 00000 ILLINOIS COUNTIE 001000669 May 2021			051521F	805.00	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00					190011 68000	805.00	1099:
ACCT 1Y210 DEPT 11 DUE 05/11/2021 DESC:workers comp							
CONDITIONS THAT PREVENT POSTING INVOICE 1007/17713							
* Invoice must be approved or voided to post.							
1007 00000 ILLINOIS COUNTIE 001000669 May 2021			051521F	7,424.00	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00					190011 68000	7,424.00	1099:
ACCT 1Y210 DEPT 11 DUE 05/11/2021 DESC:ICRMT Property and Liability							
CONDITIONS THAT PREVENT POSTING INVOICE 1007/17714							
* Invoice must be approved or voided to post.							
1020 00000 ILLINOIS STATE P 1106558			051521F	10.00	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00					190011 62000	10.00	1099:
ACCT 1Y210 DEPT 11 DUE 05/16/2021 DESC:background check							



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NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
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CONDITIONS THAT PREVENT POSTING INVOICE 1020/17715

\* Invoice must be approved or voided to post.

1060	00000 JOHN DEERE FINAN 11113-29745 May 2021		051521F	309.14	.00	.00	
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CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00			
ACCT 1Y210	DEPT 11	DUE 05/17/2021	DESC:air filters, batteries, cleaning supplie		19001171 68580		9.99 1099:
					19001171 63120		115.05 1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1060/17702

\* Invoice must be approved or voided to post.

1060	00000 JOHN DEERE FINAN 41111-16381 May 2021		051521F	320.57	.00	.00	
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CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00			
ACCT 1Y210	DEPT 11	DUE 05/17/2021	DESC:filter		19001183 62160		165.14 1099:
					19001183 63110		18.96 1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1060/17703

\* Invoice must be approved or voided to post.

1152	00000 KENDALL PLUMBING 031774		051521F	1,400.00	.00	.00	
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CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00			
ACCT 1Y210	DEPT 11	DUE 05/11/2021	DESC:plumbing maintenance		19001161 68580		700.00 1099:7
					19001162 68580		700.00 1099:7

CONDITIONS THAT PREVENT POSTING INVOICE 1152/17717

\* Invoice must be approved or voided to post.

1153	00000 KENDALL CO HIGHW 1234 April 2021		051521F	328.39	.00	.00	
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CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00			
ACCT 1Y210	DEPT 11	DUE 05/11/2021	DESC:gasoline		19001183 62180		328.39 1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1153/17716

\* Invoice must be approved or voided to post.

1323	00000 MENARDS 13481		051521F	201.61	.00	.00	
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CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00			
ACCT 1Y210	DEPT 11	DUE 05/11/2021	DESC:dehumidifier , paint		19001161 68580		201.61 1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1323/17718

\* Invoice must be approved or voided to post.

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1323 00000 MENARDS	13860		051521F	23.56	.00	.00	
CASH 000008 2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/11/2021	DESC:water, bleach			19001183 63110	23.56	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1323/17784							
* Invoice must be approved or voided to post.							
1471 00000 OFFWORLD DESIGNS 20121317			051521F	132.00	.00	.00	
CASH 000008 2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/11/2021	DESC:uniforms			190011 62000	132.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1471/17751							
* Invoice must be approved or voided to post.							
1471 00000 OFFWORLD DESIGNS 20121335			051521F	99.00	.00	.00	
CASH 000008 2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/11/2021	DESC:uniforms			190011 62000	99.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1471/17752							
* Invoice must be approved or voided to post.							
1655 00000 SERVICE SANITATI 50-49323 4 4/30/2021			051521F	375.21	.00	.00	
CASH 000008 2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/11/2021	DESC:portable washroom sanitation			19001183 63070	375.21	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1655/17757							
* Invoice must be approved or voided to post.							
1665 00000 SHAW MEDIA 042110085118			051521F	345.37	.00	.00	
CASH 000008 2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/31/2021	DESC:recruitment add			190011 62090	345.37	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1665/17758							
* Invoice must be approved or voided to post.							
1823 00000 ULINE 56060532			051521F	344.60	.00	.00	
CASH 000008 2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/11/2021	DESC:trash can lids Pickerill			190711 66500	344.60	1099:



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VENDOR REMIT NAME	INVOICE	PO	NEW INVOICES	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
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CONDITIONS THAT PREVENT POSTING INVOICE 1823/17787

\* Invoice must be approved or voided to post.

1842	00001 VERIZON	9877963807	051521F		656.79	.00		
CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210	DEPT 11	DUE 05/11/2021	DESC:KCFPD phone/internet			19001183	63540	656.79 1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1849/17759

\* Invoice must be approved or voided to post.

1877	00000 WALDEN'S LOCK SE 21690		051521F		49.01	.00		
CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210	DEPT 11	DUE 05/11/2021	DESC:lock service, key covers, id tags			19001171	68580	49.01 1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1877/17760

\* Invoice must be approved or voided to post.

1877	00000 WALDEN'S LOCK SE 21653		051521F		238.08	.00		
CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210	DEPT 11	DUE 05/11/2021	DESC:Pickerill-Pigott latrine locks			190711	66500	238.08 1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1877/17761

\* Invoice must be approved or voided to post.

1950	00000 YORKVILLE ACE & 400515 May 2021		051521F		54.94	.00		
CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210	DEPT 11	DUE 05/31/2021	DESC:reflector			19001171	68580	54.94 1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1950/17680

\* Invoice must be approved or voided to post.

2047	00000 COMED	5514228011	051521F		167.44	.00		
CASH 000008	2021/06	INV 05/06/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210	DEPT 11	DUE 05/19/2021	DESC:Pickerill Pigott Electricity			19001184	63100	167.44 1099:

CONDITIONS THAT PREVENT POSTING INVOICE 2047/17696

\* Invoice must be approved or voided to post.

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VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
2047 00000 COMED	1938021081 May 21		051521F	51.68	.00	.00	
CASH 000008 2021/06	INV 05/06/2021 SEP-CHK: Y DISC: .00				19001171 63100	51.68	1099:
ACCT 1Y210 DEPT 11	DUE 05/24/2021 DESC:Electricity Hoover Residence						
CONDITIONS THAT PREVENT POSTING INVOICE 2047/17698							
* Invoice must be approved or voided to post.							
2047 00000 COMED	5514711002 May 2021		051521F	91.86	.00	.00	
CASH 000008 2021/06	INV 05/06/2021 SEP-CHK: Y DISC: .00				190011 63510	91.86	1099:
ACCT 1Y210 DEPT 11	DUE 06/14/2021 DESC:Electricity Harris						
CONDITIONS THAT PREVENT POSTING INVOICE 2047/17699							
* Invoice must be approved or voided to post.							
2047 00000 COMED	5514710005 May 2021		051521F	26.40	.00	.00	
CASH 000008 2021/06	INV 05/06/2021 SEP-CHK: Y DISC: .00				190011 63510	26.40	1099:
ACCT 1Y210 DEPT 11	DUE 06/14/2021 DESC:Electricity Harris horse arena						
CONDITIONS THAT PREVENT POSTING INVOICE 2047/17700							
* Invoice must be approved or voided to post.							
2047 00000 COMED	0927007163		051521F	24.67	.00	.00	
CASH 000008 2021/06	INV 05/06/2021 SEP-CHK: Y DISC: .00				190011 63510	24.67	1099:
ACCT 1Y210 DEPT 11	DUE 05/11/2021 DESC:Electricity Richard Young						
CONDITIONS THAT PREVENT POSTING INVOICE 2047/17701							
* Invoice must be approved or voided to post.							
2047 00000 COMED	0793673015 May 2021		051521F	768.62	.00	.00	
CASH 000008 2021/06	INV 05/06/2021 SEP-CHK: Y DISC: .00				19001171 63100	768.62	1099:
ACCT 1Y210 DEPT 11	DUE 06/18/2021 DESC:Hoover multiple electricity						
CONDITIONS THAT PREVENT POSTING INVOICE 2047/17777							
* Invoice must be approved or voided to post.							
2047 00000 COMED	0756081017 May 2021		051521F	282.56	.00	.00	
CASH 000008 2021/06	INV 05/06/2021 SEP-CHK: Y DISC: .00				19001171 63100	282.56	1099:
ACCT 1Y210 DEPT 11	DUE 06/18/2021 DESC:Hoover bathroom electricity						



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Kendall County  
INVOICE ENTRY PROOF LIST

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CLERK: swiencbe BATCH: 1518

NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
CONDITIONS THAT PREVENT POSTING INVOICE 2047/17778							
* Invoice must be approved or voided to post.							
2225 00000 AIR WANS WIRELES 167241	051521F			69.00	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00							
ACCT 1Y210 DEPT 11 DUE 05/16/2021 DESC:Ellis internet					19001183 63540	69.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 2225/17694							
* Invoice must be approved or voided to post.							
3052 00000 BRIAN & KAREN OL 21-00032	051521F			100.00	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00							
ACCT 1Y210 DEPT 11 DUE 05/25/2021 DESC:Security Deposit Return - HOA Meeting					140325 66500	100.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3052/17709							
* Invoice must be approved or voided to post.							
3052 00000 BRIAN & KAREN OL 21-00032	051521F			100.00	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00							
ACCT 1Y210 DEPT 11 DUE 05/11/2021 DESC:security deposit return historic courthouse					140325 66500	100.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3052/17755							
* Invoice must be approved or voided to post.							
3112 00000 RACHEL WIXON 4-27-2021	051521F			265.00	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00							
ACCT 1Y210 DEPT 11 DUE 05/11/2021 DESC:camp refund					19001177 63040	265.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3119/17753							
* Invoice must be approved or voided to post.							
3122 00000 RILEY PEC 4-28-2021	051521F			265.00	.00		
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00							
ACCT 1Y210 DEPT 11 DUE 05/11/2021 DESC:camp refund					19001177 63040	265.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3122/17754							
* Invoice must be approved or voided to post.							





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Kendall County  
INVOICE ENTRY PROOF LIST

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CLERK: swiendcke BATCH: 1518

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NEW INVOICES	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
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3127 00000 STEPHANIE AUSTIN 02/01/2021	051521F				35.00	.00	.00	
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00								
ACCT 1Y210 DEPT 11 DUE 05/11/2021 DESC:Ellis riding lessons refund						19001164		35.00 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3127/17756								

\* Invoice must be approved or voided to post.

3128 00000 CHRISTOPHER MORP SDR 5/1/2021	051521F				975.00	.00	.00	
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00								
ACCT 1Y210 DEPT 11 DUE 05/11/2021 DESC:security deposit return Ellis house						19001168		975.00 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3128/17762								

\* Invoice must be approved or voided to post.

3131 00000 GROOT INC 7035166	051521F				500.61	.00	.00	
CASH 000008 2021/06 INV 05/06/2021 SEP-CHK: Y DISC: .00								
ACCT 1Y210 DEPT 11 DUE 05/11/2021 DESC:trash removal Harris, Hoover, Elli						19001168		99.58 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3131/17775								

\* Invoice must be approved or voided to post.

46 HELD INVOICES	TOTAL				20,781.94			
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0 INVOICE(S)	REPORT POST TOTAL				.00			
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REPORT TOTALS .00

**To: Kendall County Forest Preserve District Committee of the Whole**

**From: David Gurtz, Director**

**RE: Reservation Woods Acquisition Project Updates**

**Date: May 11, 2021**

The District has been in communication with Mark Shea, P.C. on behalf of Wendy Heap Held for the acquisition of a connecting parcel between Henneberry Forest Preserve and District-owned Reservation Woods parcels.

Kendall County GIS and the Records Office have determined that the GIS boundary lines have been incorrectly mapped for the subject parcel. The subject parcel is not owned by the Mary Heap Trust. The property to the north of the subject parcel is owned by the Mary Heap Trust.

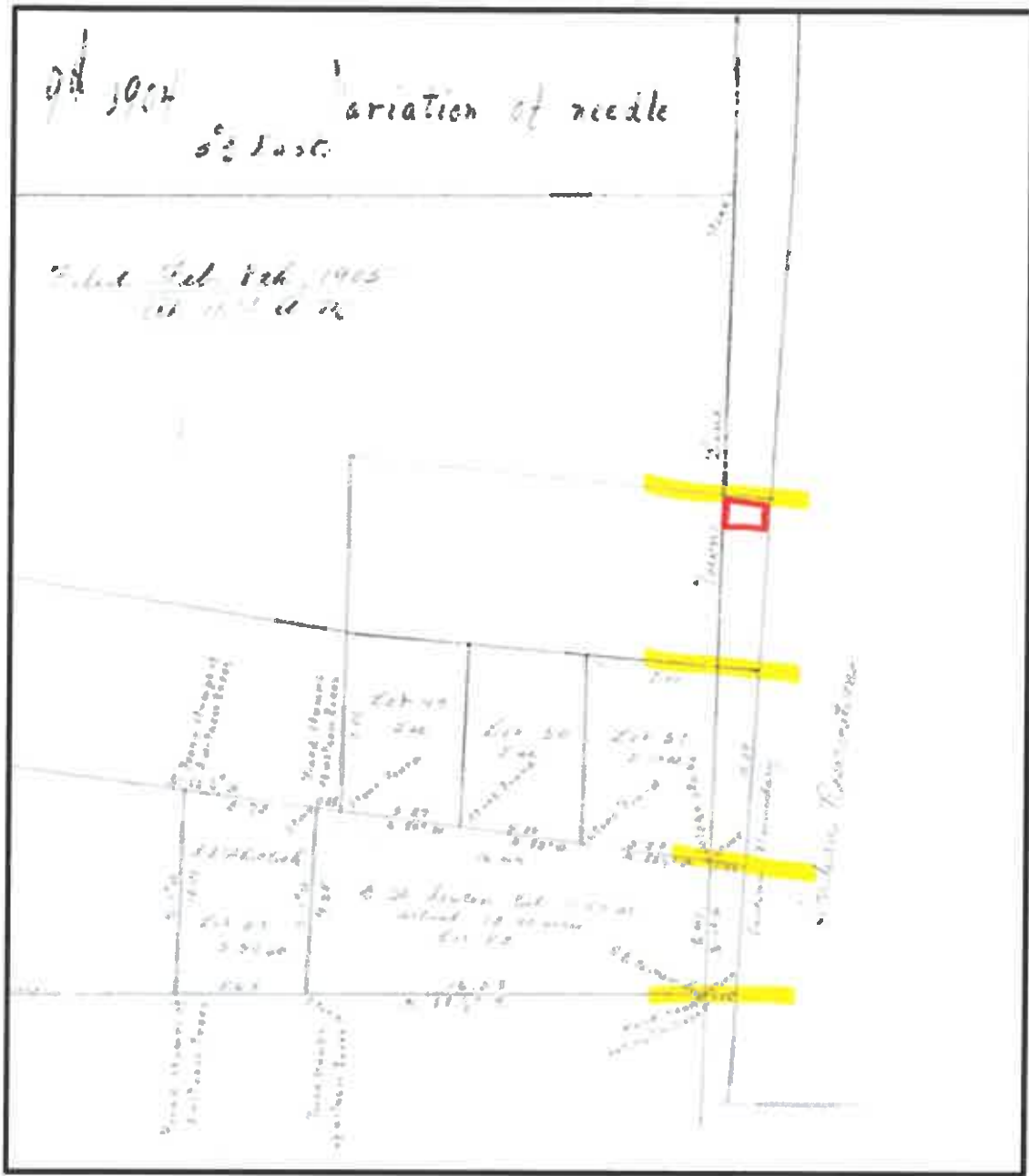
As such, interest has been expressed in acquiring a connecting access corridor along the southern boundary lines of parcel numbers: 06-06-300-002; 06-06-300-001 and 05-01-200-002 that are owned by the trust. For parcel 05-01-200-002, the map below shows an approximate 0.6 +/- acre portion of the forested property. For the other two parcels, the map is shows a 25' strip approximating 0.5 +/- acres along the agricultural field. This is basically the hedge row that once separated the two agricultural fields.



The District is waiting to hear back from Mark Shea to determine interest in selling all or a portion of the property as presented. Exhibits received from KC-GIS are attached that explain the lot line discrepancies.

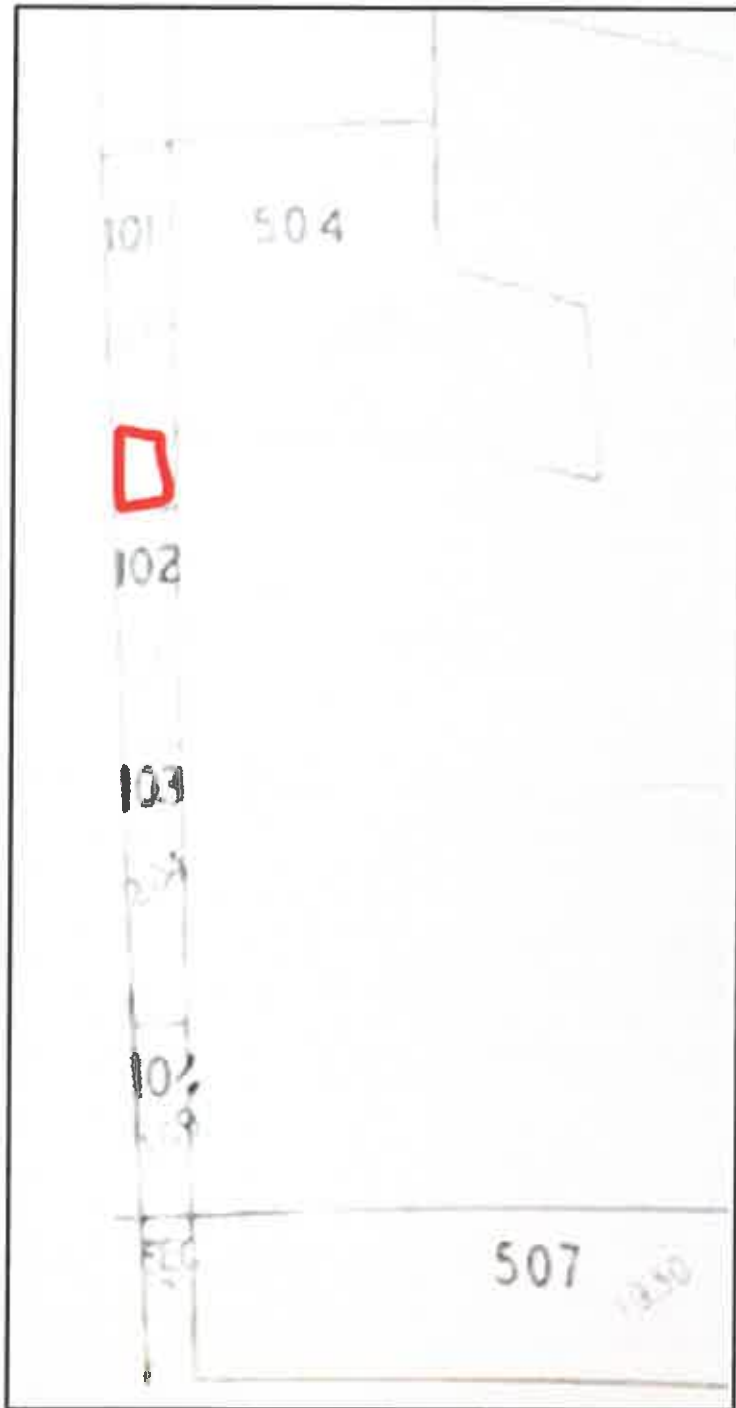
1904: Plat of Survey (rec. 1905)

This survey shows the location of the acquisition parcel south of the actual lot line.



**The Assessor's Plat (Circa 1950's)**

**On the Assessor's Plat of sec 6-36-8, we the lot line for Lot 101**



To: Kendall County Forest Preserve District Committee of the Whole

From: David Guritz, Executive Director

RE: KCFPD – Organizational Restructuring of the Human Resources, Accounting and Preserve Reservations Manager

Date: May 11, 2021

Rebecca Antrim has officially retired from the District. The District initially announced a position opening for a FT Administrative Assistant position. Following posting, further discussions with President Gilmour and the District’s administrative staff team were held to discuss the District’s financial position and to examine opportunities for restructuring the primary duties of the HR, Accounting and Preserve Reservations Manager.

A draft Organizational Chart revision is attached to this report.

At the April Finance Committee meeting, and May Operations Committee, both Committees reviewed and discussed the proposed costs for restructuring the HR, Accounting and Preserve Reservations Manager position. Due to the District’s financial limitations, costs were analyzed with a recommendation presented to eliminate the full time position, and backfill the position through hiring part time (25 hr./week) Administrative Assistant position.

		FY21	Annualized FY22	Notes
HR-Accounting-Res. Mgr.	Current Salary	\$ 21,480.69	\$ 51,543.00	FY21 Budget
Admin Asst. Salary		\$ 11,375.00	\$ 22,750.00	\$17.50 hourly @ 1300 hours (25 hrs./wk X 52 wks.)
NB Annualized PT Salary Costs Increase FY22		\$ 6,730.22	\$ 17,787.00	Instructor Salaries
FY21 Benefits Cost Shortfall (LC Analysis)		\$ 3,308.00	\$ 3,308.00	FY21 Benefits Budget Shortfall
	Remaining	\$ 67.47	\$ 7,698.00	

Restructuring of the HR, Accounting and Preserve Reservations position will require reassignment of the position’s primary duties to other positions as recommended below, as well as hiring of additional part time Natural Beginnings instructors to handle the teaching load currently carried by Emily Shanahan and Stefanie Wiencke:

1. Education and Marketing Manager (Emily Shanahan)
  - Consider promotion/title change to Education Manager and Assistant Director

**New Assigned Position Responsibilities**

- a) RecPro database management
- b) Risk and liability
  - a. Management of insurance certificates
  - b. Chair of the District’s Safety Committee

- c) Credit card processing
- d) Management of District deposits
- e) Personnel recruitment and management
- f) Facility use permitting (temporary)

**2. Communications and Natural Resources Projects Coordinator (Antoinette White)**

- Consider promotion/title change to Natural Resources Project Manager
- Position qualifies for FLSA Exemption (SAO reviewed and revised position description attached)

**New Assigned Position Responsibilities**

- a) Grounds Maintenance (Harris) staff supervision and scheduling
- b) Payroll processing; benefits tracking and reporting
- c) Facility permitting coordination/communications
- d) Schedules and supervises work performed by outside vendors
- e) Ensures the District's compliance with the Open Meetings Act

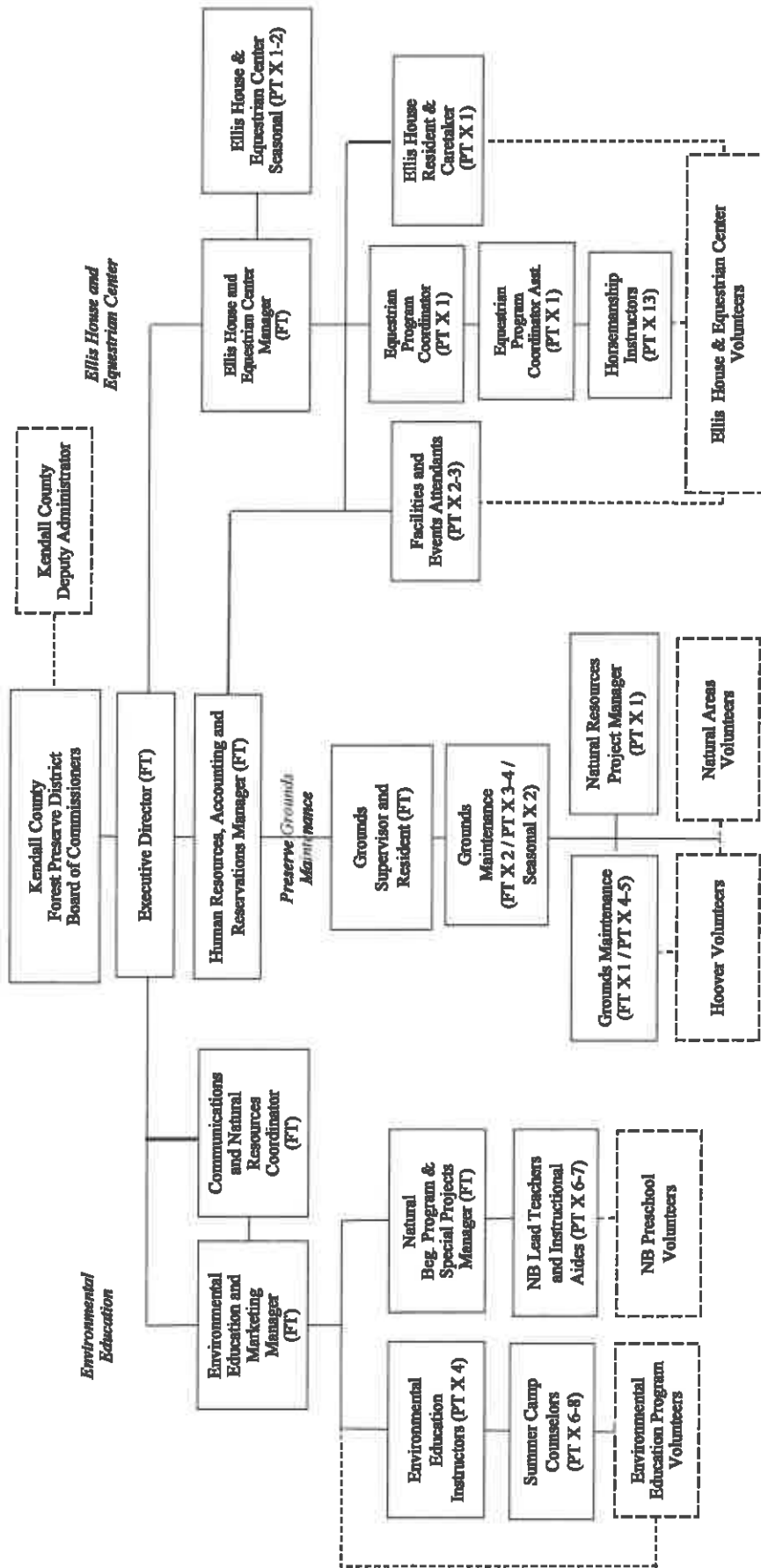
**3. Natural Beginnings and Special Projects Manager (Stefanie Wiencke)**

**New Assigned Position Responsibilities**

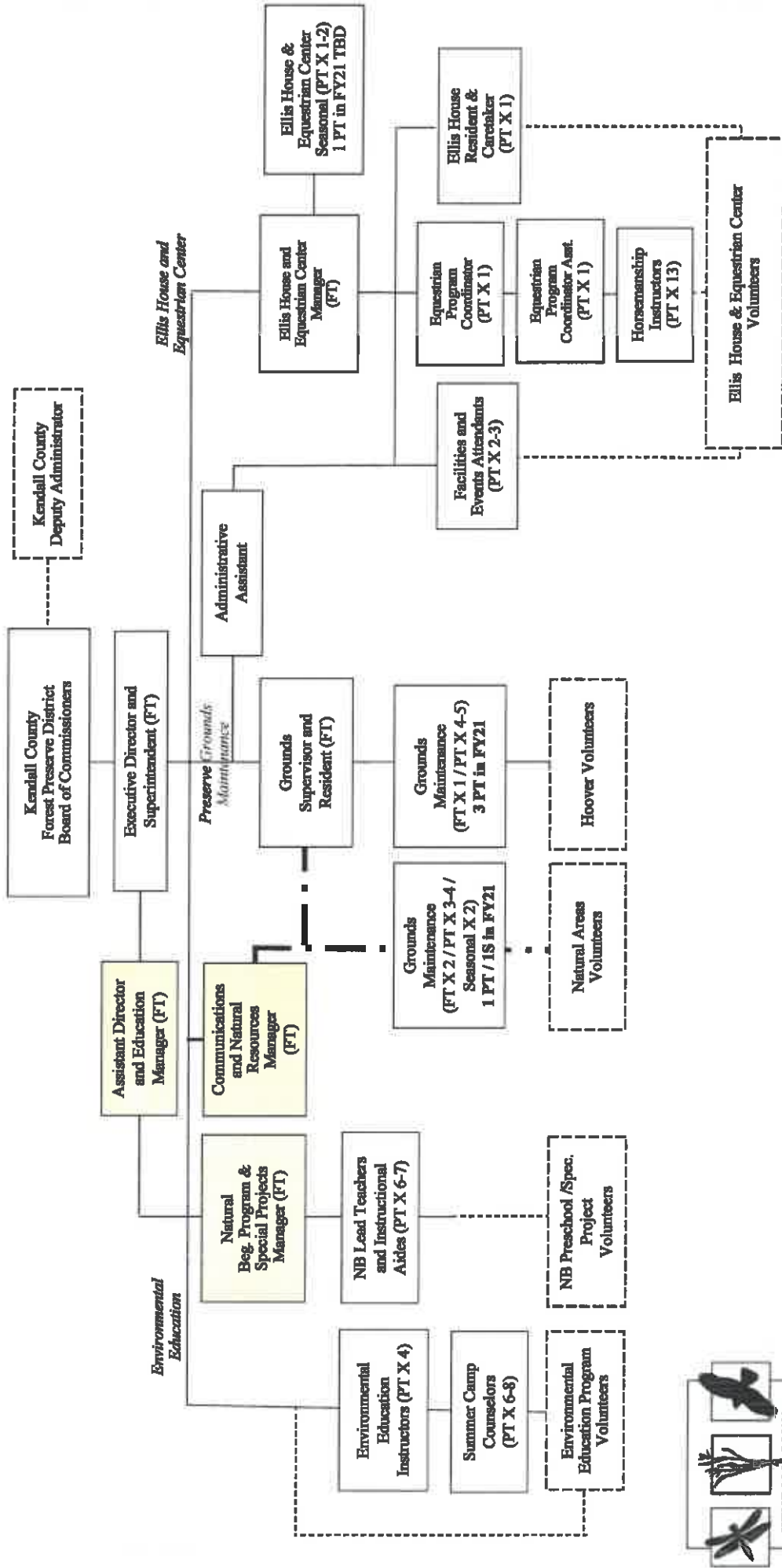
- a) Preparation of vouchers and claims lists
- b) Billing and accounts payable

All three employees are presently extending support for front-line customer service and coverage of the listed position responsibilities in the main office.

**KENDALL COUNTY FOREST PRESERVE DISTRICT  
 FY21 ORGANIZATIONAL CHART (FINAL FOR APPROVAL)  
 COMMISSION APPROVAL DATE: 11/30/2020**



**KENDALL COUNTY FOREST PRESERVE DISTRICT  
 FY21 ORGANIZATIONAL CHART (FINAL FOR APPROVAL)  
 COMMISSION APPROVAL DATE: PROPOSED RESTRUCTURE  
 FY21 STAFFING IMPACTS EXHIBIT**





April 30, 2021

Mr. David Gurtz  
Director  
Kendall County Forest Preserve District  
110 W. Madison Street  
Yorkville, Illinois 60560

Re: Kendall County Forest Preserve – Ken Pickerill Estate House Re-Roofing  
Kluber, Inc. Proposal No. 210430.01

Dear Mr. Gurtz:

Thank you for the opportunity to present this Proposal for Professional Services for the above referenced Project. It is our understanding that the Kendall County Forest Preserve District would like to replace the flat and shingle roof materials and associated counterflashings for the Ken Pickerill Estate House, located at 6350 Minkler Road in Yorkville, Illinois.

#### OVERVIEW OF PROJECT SCOPE

The Project consists of the replacement of approximately 5,500 square feet of architectural asphalt shingle roofing and approximately 1,200 square feet of flat roof areas. Work shall also include the replacement of metal roof flashings and counterflashings at chimneys and siding as well as new gutters and downspouts. The re-roofing work shall be coordinated with the Pickerill Estate renovation project being designed by Kluber Inc.

#### INITIAL INFORMATION

- Kluber's preliminary assumption of the Cost of the Work is \$85,840.00. The Cost of the Work is the total cost to construct all elements of the Project designed or specified by Kluber, Inc.; it does not include A/E fees, land acquisition costs, permit fees, utility service connection or activation fees, financing costs, contingencies for changes in the Work, or other soft costs that are the responsibility of the Owner.
- The anticipated Project schedule is to execute the work in conjunction with the Pickerill Estate Renovation project as mutually agreed.
- The intended Project delivery method is a single contract for General Construction; single bid package.
- The Owner's representative for the Project will be Mr. David Gurtz.
- Kluber, Inc.'s representative for the Project will be Mr. Chris Hansen.

The foregoing is based on our conversations and emails over the last several weeks confirming project scope and budgets.

#### BASIC SERVICES

Kluber, Inc. proposes to provide usual and customary architectural and engineering Basic Services for the Project as set forth in the standardized *AIA B101 - 2007 Standard Form of Agreement between Owner and Architect*, and in accordance with the general understandings applicable to our relationship with you, with limitations as follows:

#### Schematic Design/Design Development Phase:

Belevue Office  
10 South Spurway Avenue  
Belevue, Illinois 60018  
630.486.1213

Chicago Office  
222 South Riverwalk Plaza, Suite 1500  
Chicago, Illinois 60606  
312.687.5670

Bloomington Office  
2401 E. Washington Street, Suite 200-B2  
Bloomington, Illinois 61704  
309.430.6460

- Services for this Phase are not required.

**Construction Document Phase:**

- Site review to document existing conditions.
- Perform code review as required for work related to Project scope of work.
- Develop technical specifications.
- Develop technical drawings.
- Prepare final estimate of Cost of the Work (Level 3).
- Review final documents with Owner prior to bidding.
- Prepare documents for permit submission by the Contractor and respond to permit comments from the Authority Having Jurisdiction.

**Bidding Phase:**

- Assist Owner in contacting potential bidders for Project.
- Prepare agenda and attend pre-bid meeting.
- Respond to contractor questions during bidding.
- Issue addenda (if required).
- Attend bid opening.
- Perform contractor bid review evaluations.
- Prepare and issue contractor bid results letter.

**Construction Administration Phase:**

- Prepare agenda and attend pre-construction meeting.
- Respond to Contractor questions.
- Review progress pay requests if requested.
- Perform a maximum of two (2) site visits per month for progress meetings, to address contractor questions and to observe the work is proceeding in general conformance with the contract documents with a maximum of 4 visits.
- Perform up to two (2) reviews of each construction submittal.
- Perform one (1) site visit to confirm Substantial Completion and identify punch list items.
- Perform one (1) site visit to verify completion of punch list items and confirm Final Completion of the Work.

**ADDITIONAL SERVICES**

Additional Services are not included in the Basic Services described above, but may be required for the Project or specifically requested by Kendall County Forest Preserve District. The list below indicates Additional Services that will be provided by Kluber, Owner, To Be Determined (TBD) or Not Provided for the Project.

<b>Additional Services:</b>	<b>Provided by:</b>
Programming, or Validation of Owner's Project Program, as described below	Not Provided
<b>Existing Facilities:</b>	
Survey of existing facility(ies) (required if Owner's "as-built" drawings are discovered to be unavailable, inaccurate, incomplete or otherwise inconsistent with actual existing conditions)	Not Provided
Measured drawings documenting existing conditions of existing facility(ies)	Not Provided
Other Facility Support Services (as described in AIA B210 – 2007)	Not Provided
<b>Site Evaluation and Design:</b>	
Site Evaluation and Planning (in accordance with AIA B203 – 2007)	Not Provided
Civil Engineering	Not Provided
Landscape Design	Not Provided
<b>Architectural and Interior Design:</b>	
Multiple preliminary designs/options during Schematic Design Phase	Not Provided
Building information modeling (BIM)	Not Provided
Renderings, models, mockups, or other presentation materials requested by Owner	Not Provided
Historic Preservation (in accordance with AIA B205 – 2007)	Not Provided
Architectural Interior Design, including assistance with selection of interior finish colors, preparation of color boards (in accordance with AIA B252 – 2007)	Not Provided
Furniture, Furnishings and Equipment (FF&E) (in accordance with AIA B253 – 2007)	Not Provided
<b>Green Design:</b>	
Extensive environmentally responsible design	Not Provided
LEED Certification (in accordance with AIA B214 – 2007)	Not Provided
<b>Engineered Systems:</b>	



Commissioning of engineered systems	Not Provided
Telecommunications/data systems design	Not Provided
<b>Cost Control:</b>	
Value Analysis (in accordance with AIA B204 – 2007)	Not Provided
Detailed opinions of probable construction cost (beyond conceptual costs as determined by per unit area or unit volume techniques)	Not Provided
Opinion of total project cost (including incorporation of soft costs such as A/E fees, permit fees, land acquisition costs, and costs of Additional Services not provided by Kluber, Inc.)	Not Provided
<b>Architect's Instruments of Service:</b>	
As-designed record drawings (incorporating Work documented in Supplemental Instructions, Change Orders and Change Directives)	Not Provided
As-built record drawings (incorporating conditions as constructed by the Contractor)	Not Provided
Measured drawings, Design Documents, Construction Documents, as-designed record drawings or as-built record drawings furnished to Owner in AutoCAD .dwg format	Not Provided
<b>Project Delivery, Coordination and Management:</b>	
Coordination of design/engineering consultants employed directly by Owner	Not Provided
Multiple prime construction contracts	Not Provided
Fast-track project delivery/design services	Not Provided
<b>Construction:</b>	
Conformed construction documents (incorporating Addenda and permit revisions)	Not Provided
On-site project representation	Not Provided
Post-occupancy evaluation	Not Provided

**COMPENSATION**

Kluber, Inc. proposes to provide the Basic Services described above for a lump sum fee of \$8,370.00, provided the Cost of the Work does not exceed \$85,840.00.

Kluber, Inc. proposes to provide the Additional Services described above for the fees scheduled below.

Compensation for Basic and Additional Services does not include the services of other independent professionals, associates, or other consultants. If they are required, our fee will be increased by the direct costs of those services multiplied by a factor of 1.15 for overhead, coordination and management of the delivery of those services.

Our billing for Services will be based on progress of the work performed and is outlined as follows:

Basic Services:

Construction Documents Phase .....	\$6,475.00
Bidding/Negotiation Phase .....	\$750.00
Construction Administration Phase .....	\$1,145.00
<b>Total Basic Services Fee:.....</b>	<b>\$8,370.00</b>

Additional Services:

As requested .....	At Hourly Rates listed below
Additional Site Visit.....	\$495.00/Visit

Reimbursable Expenses incurred in connection with our services will be charged on the basis of cost, without additional markup. Anticipated reimbursable expenses for this project include expedited courier services, printing and plotting, document reproduction, premiums for professional liability insurance in excess of usual and customary coverage, and are anticipated not to exceed \$450.00.

Changes in services, when authorized, will be charged on an hourly rate as scheduled hereafter and amended annually in accordance with our hourly rate schedule (2021):

<b>Kluber Architects + Engineers Staff</b>	<b>Hourly Rate</b>
Principal.....	\$225.00
Project Manager.....	\$175.00
Project Mechanical Engineer III.....	\$165.00

Project Mechanical Engineer II.....	\$140.00
Project Mechanical Engineer I.....	\$115.00
Project Electrical Engineer III.....	\$165.00
Project Electrical Engineer II.....	\$140.00
Project Electrical Engineer I.....	\$115.00
Project Structural Engineer III.....	\$165.00
Project Structural Engineer II.....	\$140.00
Project Structural Engineer I.....	\$115.00
Project Technologist.....	\$165.00
Project Architect III.....	\$135.00
Project Architect II.....	\$115.00
Project Architect I.....	\$95.00
Interior Designer III.....	\$115.00
Interior Designer II.....	\$95.00
Interior Designer I.....	\$75.00
Construction Observer.....	\$95.00
Senior Project Coordinator.....	\$75.00
Project Coordinator.....	\$55.00

Limitation of Liability: Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, the total liability, in the aggregate, of Kluber, Inc.'s officers, directors, partners, employees, agents, and Kluber's Consultants, and any of them to Owner/Client and anyone claiming by, through, or under Owner/Client for any and all claims, losses, costs, or damages whatsoever arising out of, resulting from, or in any way related to the Project or the Subagreement from any cause or causes, including but not limited to the negligence, professional errors or omissions, strict liability or breach of contract, or warranty express or implied of Kluber's officers, directors, partners, employees, agents, or Kluber's Consultants, or any of them shall not exceed the total amount of two times fee, excluding reimbursable expenses. The services provided herein are governed solely with regards to permanent building codes only, compliance with OSHA regulations is specifically excluded.

**TIMING**


All services contemplated within this proposal shall be completed within 12 months after the acceptance date. Services performed after closure of that window will be billed hourly in accordance with the rates set forth above. This proposal is valid for a period of up to 45 days from the date noted on this proposal.

**FINAL NOTE**

If this proposal satisfactorily sets forth your understanding of our agreement, we would appreciate your authorization to proceed with this Work. We are available to discuss any aspect of this proposal with you at your convenience.

Kluber, Inc. appreciates the interest expressed in our firm and we look forward to serving your needs in the future.

Sincerely,

  
 \_\_\_\_\_  
 Michael T. Kluber, P.E.  
 President  
 Kluber, Inc.

Accepted (Signature) \_\_\_\_\_ Date \_\_\_\_\_

By (printed name and title) \_\_\_\_\_

Confidentiality Notice: The contents of this proposal are confidential and may not be distributed to persons other than Kendall County Forest Preserve District.



## **Fox River to Hoover Path Concept Planning**

**Kendall County Forest Preserve District**

**May 3, 2021**

**Project Overview:** Kendall County Forest Preserve District requested federal grant funding to complete the Fox River Regional Trail System link between Hoover Forest Preserve and Fox River Bluffs Forest Preserve and Subat Forest Preserve. The District would like to have a concept plan and cost estimate developed

**Project Scope:** Upland Design Ltd along with their sub consultant civil engineer, Hey and Associates Inc, will review the existing conditions, review County road design where adjacent of the proposed trails and create a concept plan and cost estimate for the trail link.

**Kick-Off Site Visit:** A kick-off meeting at the site will take place with Forest Preserve staff as part of the Fox River Bluffs planning site visit.

**Wetland/Floodplain/Floodway:** The team will review wetland maps and floodplain/floodway maps. Wetland delineation prepared by the County DOT will be shared to be used as part of this planning.

**Concept Planning:** Upland Design Ltd will prepare concept plan and cost estimate. Hey and Associated will review the concept plans and give input on drainage and culvert or bridge needs for the trail connection. Together this information will be used to create a cost estimate. based on the proposed elements listed above and the field staking.

### **Professional Fees:**

The following lump sum fees are for the professional services listed herein. Fees will be charged for work completed and invoicing will describe:

**\$4,800**

**Estimated Reimbursable Costs:** No estimated reimbursables are expected for this project.

Reimbursable items will include plotting and printing of drawings at the direct cost to Upland Design Ltd and mileage reimbursement at the current IRS reimbursement rate. The estimate of reimbursable items for this project including printing plans for permit review and bidding is \$1,500

### **Hourly Billing Rates:**

Principal Landscape Architect	\$ 168/hour
Landscape Architect	\$ 145/hour
Landscape Designer	\$ 128/hour

**Page 1 of 1**

**Upland Design Ltd. tel 815.254.0091 www.uplandDesign.com**  
1250 W. 18th St, Chicago, IL 60608 24042 Lockport Street, Plainfield IL 60544

**ORDINANCE #05-21-001 AMENDINGS**

**ORDINANCE #02-21-001  
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	Fund 1912	Fund 1913	Total Est. Balances
Estimated Beginning Balance December 1, 2020	\$ 196,831	\$ 606,288	\$ 924,379	\$ 4,222,406	\$ 848,397	\$ 133,172	\$ 579,344	\$ -	\$ -	\$ 370,115	\$ -	\$ 50,000	\$ -	\$ -	\$ 7,091,149
Estimated Revenue & Transfers In	1,474,416	20	431,800	4,626,308	6,715	316,500	72	811,714	30,300	84,914	346,854	1,200,000	1,200,000	1,111,895	10,370,988
Estimated Expenditures & Transfers Out	1,143,602	608,308	416,275	4,188,256	40,000	183,328	579,202	802,814	30,300	45,000	210,214	25,000	1,142,195	75,900	9,088,295
Estimated Ending Balance November 30, 2021	\$ 477,635	\$ -	\$ 989,904	\$ 4,640,538	\$ 853,912	\$ -	\$ 34	\$ 208,900	\$ -	\$ -	\$ 196,640	\$ 25,000	\$ 57,805	\$ 1,056,095	\$ 8,375,842

**Estimated Receipts:**

190011 41010-42900	P121 Operating Fund #1900 Receipts	\$ 1,424,416
190111 40630-49440	P121 2007 Bond Proceeds Capital Fund #1901 Receipts	\$ 20
190211 41010-41950	P121 2003/2012 Debt Series Fund #1902 Receipts	\$ 431,800
190311 41010-41950	P121 2007/2015/2017 Debt Series Fund #1903 Receipts	\$ 4,626,308
190411 41350-XXXXX	P121 Endowment Fund #1904 Receipts	\$ 6,715
190511 40900-42970	P121 Pickett-Pligott Phase I OS/AD Project Fund #1905 Receipts	\$ 316,500
190611 40900-41350	P121 Forest Preserve Improvement Fund #1906 Receipts	\$ 72
190711 41010-XXXXX	P121 Capital Projects Fund #1907 Receipts	\$ 811,714
190811 40900-42970	P121 Fox River Bluffs RTP Grant Project Fund #1908 Receipts	\$ 30,300
190911 40120-42970	P121 Fox River Bluffs Strain. Conv. Project Fund #1909 Receipts	\$ 84,914
191011 42490	P121 Land Cash Fund #1910 Receipts	\$ 346,854
191111 XXXXX	P121 Liability Fund #1911 Receipts	\$ -
191211 XXXXX	P121 2021 Bond Proceeds Fund #1912 Receipts	\$ 1,200,000
191311 XXXXX	P121 Pickett-Pligott IDNR-PARC Project Fund #1913 Receipts	\$ 1,111,895
	<b>Total Receipts</b>	<b>\$ 10,370,988</b>

**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 51090-68530	FY21 Operating Fund #1900 Expenses	\$ 1,143,602
190111 61560-68640	FY21 2007 Bond Proceeds Capital Fund #1901 Expenses	\$ 608,508
190211 68650-68700	FY21 2007/2013 Debt Series Fund #1902 Expenses	\$ 416,275
190311 66500-68760	FY21 2007/2015/2016/2017 Debt Series Fund #1903 Expenses	\$ 4,188,256
190411 00000	FY21 Employment Fund #1904 Expenses	\$ 40,000
190511 66500-00000	FY21 Project/Habitat Phase I OS/AD Project Fund #1905 Expenses	\$ 183,328
190611 61500	FY21 Forest Preserve Improvement Fund #1906 Expenses	\$ 379,202
190711 66500-00000	FY21 Capital Projects Fund #1907 Expenses	\$ 602,814
190811 66500	FY21 Fox River Bluffs RTP Grant Project Fund #1908 Expenses	\$ 90,900
190911 61500-68530	FY21 Fox River Bluffs Corp. Conv. Project Fund #1909 Expenses	\$ 45,000
191011 61500	FY21 Land Cash Funds #1910 Expenses	\$ 210,214
191111 68890	FY21 Liability Fund #1911 Expenses	\$ 25,000
191211 00000	FY21 2021 Bond Proceeds Fund #1912 Expenses	\$ 1,142,195
191311 00000	FY21 Packer-Hogob: IDNR-PARC Project Fund #1913 Expenses	\$ 75,800
	<b>Total Expenditures</b>	<b>\$ 9,088,295</b>

Approved this 15TH Day of May, 2021.

Signed:

\_\_\_\_\_  
Judy Gilmour, President

\_\_\_\_\_  
Elizabeth Flowers, Secretary





# Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 05-18-2021		ACTUAL		BUDGET		ACTUAL		Est. Year End		12/15/2020		2/2/2021		5/18/2021	
KCFPD Operating Fund #1900		2019		2020		11/30/2020		11/30/2020		2021 AMD		2021 AMD		2021 PROP	
19001175 42860	Donations - Environmental Education			500	-					500				500	
19001178 42860	Donations - Env. Educ. Natural Beginnings (FF Sch. Program)	300		300	830	830				800				800	
	Donations - Env. Educ. Other Programs														
	Donations - Natural Area Volunteers														
19001183 42860	Donations - Grounds & Natural Resources	525		500	1,950	1,950				1,950				1,950	
19001183 42900	Picnic & Shelter Rental - Grounds & Natural Resources	4,175		4,500	2,625	2,625				2,625				2,625	
19001184 42900	Rental Revenue - Pickertill-Pigott	3,269		10,956	11,198	11,198				11,198				12,584	
	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				95,379	
190011 42940	Credit Card Revenue - All Preserves	2,931		3,000	2,219	2,219				2,219				2,219	
19001168 43450	Security Deposit Revenue - Ellis Weddings	4,200		-	7,300	7,300				7,300				7,300	
19001169 43450	Security Deposit Revenue - Ellis Other Rentals	1,395		600	2,300	2,300				2,300				2,300	
19001172 43450	Security Deposit Revenue - Hoover Bunkhouse	5,800		6,000	2,000	2,000				2,000				2,000	
19001174 43450	Security Deposit Revenue - Hoover Meadowhawk	12,990		11,000	4,617	4,617				4,617				4,617	
19001184 43450	Security Deposit Revenue - Pickertill-Pigott	1,000													
	<b>Total Revenue</b>	<b>1,147,684</b>		<b>1,165,425</b>	<b>1,062,126</b>	<b>1,062,126</b>				<b>1,091,803</b>				<b>1,339,883</b>	
	<b>PERSONNEL</b>														
190011 51090	Board Per Diem	4,100		3,168	3,348	3,348				10,000				10,000	
190011 51160	Salary - Part Time Administration	7,938		655	655	655				-				-	
190011 51390	Salary - Full Time Administration	145,176		177,778	163,578	163,578				161,800				161,800	
190011 51470	Stipend - Full Time Administration (Executive Director)				21,020	21,020				10,668				10,668	
190011 51470	Stipend - Full Time Administration (HR, Acct. Payable & Reserv. Coord.)				-	0				5,138				5,138	
190011 51470	Stipend - Full Time Administration (Asst. County Admin.)				-	0				5,820				5,820	
19001183 51160	Salary - Part Time Grounds & Natural Resources	33,866		58,107	58,932	58,932				18,995				15,299	
19001183 51390	Salary - Full Time Grounds & Natural Resources	103,197		73,299	75,814	75,814				84,937				88,633	
	Salary - Part Time Pickertill Pigott														
	<b>Salary Full Time: Env. Education</b>														
19001176 51390	Env. Educ. FT Salary - School Programs Expense	14,413		21,950	22,845	22,845				17,823				17,823	
19001177 51390	Env. Educ. FT Salary - Camps Expense	8,212		13,531	14,085	14,085				11,098				11,098	
19001178 51390	Env. Educ. FT Salary - Natural Beginnings Expense									29,981				29,981	



# Kendall County Forest Preserve District Operating Fund

	ACTUAL 2019	BUDGET 2020	ACTUAL 11/30/2020	Est. Year End 11/30/2020	12/15/2020 2021 AMD	2/7/2021 2021 AMD	5/18/2021 2021 PROP
<b>KCFPD FY21 Amended Budget for Commission Approval - 05-18-2021</b>							
<b>KCFPD Operating Fund #1900</b>							
19001160 63050	1,196	1,066	1,066	1,066	1,756	1,756	1,756
IMRF/IMRF/SS Expense - Ellis House							
19001161 63050	1,459	1,918	1,918	1,918	1,756	1,756	1,756
IMRF/IMRF/SS Expense - Ellis Barn							
19001162 63050	2,798	3,506	3,506	3,506	3,512	3,512	3,512
IMRF/SS Expense - Ellis Grounds							
19001163 63050	355	343	343	343	219	517	517
IMRF/SS Expense - Ellis Center Camps Expense							
19001164 63050	3,129	3,425	3,425	3,425	4,936	4,936	4,936
IMRF/SS Expense - Ellis Center Riding Lessons Expense							
19001165 63050	613	787	787	787	622	622	622
IMRF/SS Expense - Ellis Center Birthday Parties Expense							
19001166 63050	228	118	118	118	304	304	304
IMRF/SS Expense - Ellis Center Public Programs Expense							
19001167 63050	1,536	1,633	1,633	1,633	2,260	2,260	2,260
IMRF/SS Expense - Sunrise Center North							
19001168 63050	684	649	649	649	111	111	111
IMRF/SS Expense - Ellis Center Weddings Expense							
19001169 63050	-	-	-	-	111	111	111
IMRF/SS Expense - Ellis Center Other Rentals Expense							
19001171 63050	6,722	8,960	8,960	8,960	9,728	9,728	9,728
IMRF/SS Expense - Hoover Grounds							
19001172 63050	3,362	4,481	4,481	4,481	4,864	4,864	4,864
IMRF/SS Expense - Hoover Bunkhouse							
19001173 63050	1,703	2,231	2,231	2,231	2,432	2,432	2,432
IMRF/SS Expense - Hoover Campsite							
19001174 63050	1,722	2,235	2,235	2,235	2,432	2,432	2,432
IMRF/SS Expense - Hoover Meadowhawk							
19001175 63050		2,178	2,178	2,178			
IMRF/SS Fund Expense - Env. Education							
19001176 63050	4,256	4,038	4,038	4,038	3,896	3,896	3,896
IMRF/SS Fund Expense - Env. Education School Programs							
19001177 63050	2,696	2,921	2,921	2,921	2,538	2,538	2,538
IMRF/SS Fund Expense - Env. Education Camps							
19001178 63050	7,545	8,874	8,874	8,874	11,575	11,575	11,575
IMRF/SS Fund Expense - Env. Education Natural Beginnings							
19001179 63050	763	517	517	517	690	690	690
IMRF/SS Fund Expense - Env. Education Other Public Programs							
19001180 63050	208	641	641	641	358	358	358
IMRF/SS Fund Expense - Env. Education Laws of Nature							
10001181 63050	176	119	119	119			
IMRF/SS Fund Expense - Env. Educ. PT Salary - Other Expense							
19001183 63050	10,485	10,308	10,308	10,308	15,553	15,883	15,883
IMRF/SS Expense - Grounds & Nat. Resources							
190011 61230	23,016	24,296	24,296	24,296	28,789	28,789	31,550
IMRF/SS Expense - Fletcher Piggott							
Medical Insurance - Administration							
19001171 63060	5,137	8,714	8,714	8,714	9,617	9,617	10,721
Medical Insurance - Hoover							
19001172 63060	2,568	4,357	4,357	4,357	4,808	4,808	5,360
Medical Insurance - Hoover Grounds							
19001173 63060	1,284	-	-	-	2,405	2,405	2,680
Medical Insurance - Hoover Bunkhouse							
19001174 63060	1,284	-	-	-	2,405	2,405	2,680
Medical Insurance - Hoover Campsite							
19001175 63060							
Medical Insurance - Hoover Meadowhawk							
19001176 63060							
Medical Insurance - Environmental Education							
19001177 63060							
Medical Insurance - Env. Education Natural Beginnings							
19001178 63060							
Medical Insurance - Env. Education Other Public Programs							
19001179 63060							
Medical Insurance - Ellis Weddings							
19001183 63060	38,732	31,161	31,161	31,161	29,899	29,899	28,240
Medical Insurance - Grounds & Nat. Resources							
190011 68000	45,356	63,805	63,805	63,805	52,592	52,592	54,281
Annual Insurance Premiums (ICRMT)							
190011	50,000						
Transfer to FF Liability Insurance Fund							
Insurance Deductible							

# Kendall County Forest Preserve District Operating Fund

KCCFPD FY21 Amended Budget for Commission Approval - 05-18-2021		ACTUAL	BUDGET	ACTUAL	Est. Year End	12/15/2020	2/2/2021	5/18/2021
KCCFPD Operating Fund #1900		2019	2020	11/30/2020	11/30/2020	2021 AMD	2021 AMD	2021 PROP
Total Employee Benefits		242,888	225,230	225,230	225,230	230,617	231,245	236,242
<u>CONTRACTUAL</u>								
190011 62150	Contractual Services (RecPro Software)	1,650	1,650	1,650	1,650	2,250	2,250	2,250
190011 62150	Contractual Services (Kendall County Email Accounts)					1,000	1,000	1,000
190011 62150	Contractual Services (City Forest Credits)					1,000	1,000	1,000
190011 62150	Contractual Services (BiquineGenie Software)						698	698
190011 62150	Contractual Services (kendallforest.com website)						720	720
190011 62030	Dues/Memberships	1,114	1,595	1,595	1,595	-	-	
190011 62040	Conferences	2,570	3,429	3,429	3,429	500	500	500
190011 62090	Legal Publications	245	658	658	658	1,000	1,000	1,000
190011	Environmental Education Presenters	300						
19001163 63020	Veterinarian & Farrier - Ellis Camps	1,782	2,682	2,682	2,682			
19001164 63020	Veterinarian & Farrier - Ellis Riding Lessons	2,650	4,060	4,060	4,060	9,000	9,000	9,000
19001165 63020	Veterinarian & Farrier - Ellis Birthday Parties	2,308	2,713	2,713	2,713			
19001166 63020	Veterinarian & Farrier - Ellis Public Programs							
19001166 63020	Veterinarian & Farrier - Sunrise Center					500	500	500
19001168 63070	Refuse Pickup - Ellis	1,420	1,683	1,683	1,683	1,700	1,700	1,700
19001183 63070	Refuse Pickup - Grounds & Natural Resources	7,009	6,493	6,493	6,493	6,500	6,500	7,500
1901183	Event Tent Lease - Ellis	15,255						
19001183 63540	Telephone - Grounds & Natural Resources	11,574	12,690	12,690	12,690	11,750	11,750	11,750
190011 65490	Audit	7,500	7,750	7,750	7,750	8,000	8,000	8,000
190011 68340	Farm Lease Contract Expense	870	-	-	-	500	500	500
190011 68560	Credit Card Fee	6,734	6,195	6,195	6,195	6,750	6,750	8,423
Total Contractual		62,981	51,798	51,798	51,798	50,450	51,668	54,541
<u>COMMODITIES</u>								
190011 62000	Office Supplies & Postage - Administration	9,039	16,403	16,404	16,404	7,000	7,000	7,000
190011 62000	CARES Act Purchases					1,906	1,906	1,906

# Kendall County Forest Preserve District Operating Fund

KCCFPD FY21 Amended Budget for Commission Approval - 05-18-2021		ACTUAL		BUDGET		ACTUAL		12/15/2020		2/2/2021		5/18/2021	
KCCFPD Operating Fund #1900		2019		2020		11/30/2020		2021 AMD		2021 AMD		2021 PROP	
							Est. Year End						
			11/30/2020	11/30/2020	11/30/2020	11/30/2020		12/15/2020	2/2/2021	5/18/2021			
19001160 62000	Office Supplies & Postage - Ellis House	1,644	788	788	788	788		750	750	750			750
19001183 62180	Fuel: Gas & Oil Grounds	13,539	13,050	13,050	13,050	13,050		13,100	13,100	13,100			13,100
19001183 62400	Uniforms - Grounds	2,366	2,313	2,313	2,313	2,313		-	-	-			500
	Environmental Education												
19001176 63030	Env. Educ. - School Programs Expense	1,970	52	52	52	52		-	-	-			-
19001177 63030	Env. Educ. - Camps Expense	1,448	475	475	475	475		209	209	209			209
19001178 63030	Env. Educ. - Natural Beginnings Expense	3,538	2,603	2,603	2,603	2,603		2,000	2,000	2,000			2,000
19001179 63030	Env. Educ. - Other Public Programs Expense	664	417	417	417	417		200	200	200			200
19001180 63030	Env. Educ. - Laws of Nature Expense	567	347	347	347	347		150	150	150			150
19001183 63090	Gas - Grounds & Natural Resources	3,442	3,465	3,465	3,465	3,465		3,475	3,475	3,475			3,475
19001184 63100	Electric - Pickertill Pigott	4,579	7,448	7,448	7,448	7,448		7,450	7,450	7,450			7,450
19001182 63130	Natural Area Volunteer Supplies	1,229	-	-	-	-		-	-	-			-
	Natural Area Management Supplies	75	-	-	-	-		-	-	-			-
1900111 63510	Electric - Administration	2,830	2,982	2,982	2,982	2,982		3,000	3,000	3,000			3,000
1900111 68500	Project Fund Expense (Forest Foundation Purchases)		9,310	9,259	9,259	9,259			5,000	5,000			5,000
1900111 68430	Promotion/Publicity	4,914	3,637	3,637	3,637	3,637		1,000	1,000	1,000			1,000
1900111 68440	Newsletter		216	216	216	216		400	400	400			400
	Utilities - Ellis												
19001160 62270	Utilities - Ellis House	6,967	11,183	11,183	11,183	11,183		6,120	6,120	6,120			6,120
19001161 62270	Utilities - Ellis Barn	4,602	1,019	1,019	1,019	1,019		6,120	6,120	6,120			6,120
	Utilities & Maintenance - Hoover												
19001171 63090	Hoover - Gas	7,202	5,704	5,704	5,704	5,704		5,750	5,750	5,750			5,750
19001171 63100	Hoover - Electric	15,997	13,943	13,943	13,943	13,943		13,950	13,950	13,950			13,950
19001171 62270	Hoover - Other Utilities	3,557	4,555	4,555	4,555	4,555		4,600	4,600	4,600			4,600
19001171 63310	Hoover - Shop Supplies	4,581	4,919	4,919	4,919	4,919		3,000	3,000	3,000			3,000
19001171 63120	Hoover - Building Maintenance	10,813	8,261	8,261	8,261	8,261		5,000	5,000	5,000			5,000
19001171 68580	Hoover - Grounds Maintenance	5,404	7,707	7,707	7,707	7,707		4,000	4,000	4,000			4,000
19001171 66500	Hoover - Other Expenses	3,189	1,032	1,032	1,032	1,032		1,000	1,000	1,000			1,000
	Promotion/Publicity - Ellis												
19001163 68430	Promotion/Publicity - Ellis Camps		39	39	39	39		-	-	-			-



# Kendall County Forest Preserve District Operating Fund

KCCFPD FY21 Amended Budget for Commission Approval - 05-18-2021		ACTUAL		BUDGET		ACTUAL		Est. Year End		12/15/2020		2/2/2021		5/18/2021	
KCCFPD Operating Fund #1900		2019		2020		11/30/2020		11/30/2020		2021 AMD		2021 AMD		2021 PROP	
19001183	68530	10,764	21,455	21,455	21,455	21,455	21,455	21,455	250	250	250	250	250	541	
Preserve Improvements - Administration															
19001183	68540	2,411	2,392	2,392	2,392	2,392	2,392	2,392	1,000	1,000	1,000	1,000	1,000	1,000	
Preserve Improvements - Grounds & Natural Resources															
Contributions (Drainage District Tax Assessments)															
19001160	68580	3,305	3,817	3,817	3,817	3,817	3,817	3,817	3,800	3,800	3,800	3,800	3,800	3,800	
19001161	68580	1,952	2,342	2,342	2,342	2,342	2,342	2,342	2,000	2,000	2,000	2,000	2,000	2,700	
19001162	68580	4,829	5,724	5,724	5,724	5,724	5,724	5,724	4,000	4,000	4,000	4,000	4,000	4,700	
Grounds & Maintenance Equipment - Ellis															
Grounds & Maint. - Ellis House															
Grounds & Maint. - Ellis Barn															
Grounds & Maint. - Ellis Grounds															
Security Deposit Refunds															
19001163	63040													500	500
19001164	63040													1,000	1,000
19001166	63040													7,400	7,400
19001168	63040	7,960	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	300	300
19001169	63040	1,615	300	300	300	300	300	300	300	300	300	300	300	6,617	6,617
19001171	63040	14,474	14,629	14,629	14,629	14,629	14,629	14,629	6,617	6,617	6,617	6,617	6,617	1,200	1,200
19001176	63040		1,854	1,854	1,854	1,854	1,854	1,854						3,500	3,500
19001177	63040		2,456	2,456	2,456	2,456	2,456	2,456						1,000	1,000
19001178	63040		9,187	9,187	9,187	9,187	9,187	9,187						1,000	1,000
19001179	63040		548	548	548	548	548	548						25	25
19001183	63040		1,234	1,234	1,234	1,234	1,234	1,234							
Contingency														11,500	11,500
Credit Card Fee Expense - Ellis Camps		60													
Credit Card Fee Expense - Public Programs		14													
<b>Total Other</b>		<b>73,327</b>	<b>105,201</b>	<b>105,201</b>	<b>105,201</b>	<b>105,201</b>	<b>105,201</b>	<b>105,201</b>	<b>36,167</b>	<b>36,167</b>	<b>36,167</b>	<b>36,167</b>	<b>59,067</b>	<b>65,424</b>	
<b>Total Expenditures</b>		<b>1,150,157</b>	<b>1,180,293</b>	<b>1,207,186</b>	<b>1,207,186</b>	<b>1,207,186</b>	<b>1,207,186</b>	<b>1,207,186</b>	<b>1,091,803</b>	<b>1,124,564</b>	<b>1,124,564</b>	<b>1,124,564</b>	<b>1,124,564</b>	<b>1,143,602</b>	
<b>Operating Surplus / (Deficit)</b>		<b>(2,474)</b>	<b>(14,868)</b>	<b>(145,061)</b>	<b>(145,061)</b>	<b>(145,061)</b>	<b>(145,061)</b>	<b>(145,061)</b>	<b>0</b>	<b>215,319</b>	<b>215,319</b>	<b>215,319</b>	<b>215,319</b>	<b>280,814</b>	
<b>Ending Balance</b>		<b>341,883</b>	<b>369,915</b>	<b>196,820</b>	<b>196,820</b>	<b>196,820</b>	<b>196,820</b>	<b>196,820</b>	<b>196,821</b>	<b>412,140</b>	<b>412,140</b>	<b>412,140</b>	<b>412,140</b>	<b>477,635</b>	

# Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 05-18-2021 KCFPD Operating Fund #1900	ACTUAL 2019	BUDGET 2020	ACTUAL 11/30/2020	Est. Year End 11/30/2020	12/15/2020 2021 AMD	2/2/2021 2021 AMD	5/18/2021 2021 PROP
Beginning Balance	344,356	384,783	341,881	341,881	196,821	196,821	196,821
<b>Total Revenue</b>	<b>1,147,684</b>	<b>1,165,425</b>	<b>1,062,126</b>	<b>1,062,126</b>	<b>1,091,803</b>	<b>1,339,883</b>	<b>1,424,416</b>
Total Personnel	638,297	656,678	683,620	683,620	668,939	671,755	673,175
Total Employee Benefits	242,888	225,230	225,230	225,230	230,617	231,245	236,242
Total Contractual	62,981	51,798	51,798	51,798	50,450	51,868	54,541
Total Commodities	132,664	141,387	141,338	141,338	105,630	110,630	114,221
Total Other	73,327	105,201	105,201	105,201	36,167	59,067	65,424
<b>Total Expenditure</b>	<b>1,150,157</b>	<b>1,180,293</b>	<b>1,207,186</b>	<b>1,207,186</b>	<b>1,091,803</b>	<b>1,124,564</b>	<b>1,143,602</b>
<b>Surplus / (Deficit)</b>	<b>(2,474)</b>	<b>(14,868)</b>	<b>(145,061)</b>	<b>(145,061)</b>	<b>0</b>	<b>215,319</b>	<b>280,814</b>
<b>Ending Balance</b>	<b>341,883</b>	<b>369,915</b>	<b>196,820</b>	<b>196,820</b>	<b>196,821</b>	<b>412,140</b>	<b>477,635</b>



**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	12/15/2020 2021 AMD	2/2/2021 2021 AMD	5/4/2021 2021 PROP.	% CHANGE IN BUDGET
Beginning Balance					829,351	606,261	606,261	606,268	-27.6%
<b>REVENUE</b>									
190111 40330 Transfer In from Land Cash Fund #956			127,983						
190111 40340 Transfer In from FRB Cropland Conversion #1909			103,900	103,900	103,900				
190111 40350 Transfer In from Project Improvement Fund #951			375,227		0				
190111 41350 Interest Income		2,661	1,500	845	845		45		
190111 42250 Land Acquisition Grant - ICBCF			8,520	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	525,000	10,000	10,000				
190111 43480 Project Fund Deposit - Tho Morton Arb. - USES		23,177	23,177						
190111 43440 Trail Improvement Escrow Account		32,000							
Donations									
Project Fund Deposit:		671,031							
Project Fund Deposit - RTP		177,100							
Land Acquisition Grant - OSLAD		316,500							
KC Hwy Mitigation		157,500							
Hoover Encasements		42,000							
<b>Total Revenue</b>	673,692	815,777	1,190,307	144,866	144,866	0	45	20	-100.0%
<b>EXPENDITURE</b>									
190111 61360 Transfer Out to OSLAD P&P #1905			316,500	316,500	316,500	138,250	138,250	138,250	
190111 61370 Transfer Out to FRB RTP Project Fund #1908			44,375						
190111 61370 Transfer Out to Fickert/Hill/Pigott IDNR-PARC Grant (Fund TBA)									
190111 61400 Transfer Out to Capital Projects Fund #1907						393,698	393,698	393,698	
190111 61370 Transfer Out to FRB Cropland Conversion #1909						54,313	54,313	54,313	
190111 61340 Transfer Out to Operating Fund #1900							47	47	
190111 62160 Equipment Replacement Contingency			60,000		553				
190111 67410 Land Acquisition		70,000	130,008		11,152				
190111 68500 Project Fund Expenses			1,493,747	36,588	36,588				
190111 68530 Project Fund Expense	831,919	420,865	5,000	24	24				
190111 68890 Building Improvements/Demolition		124,470	3,500	483	483				
190111 68640 Fiscal Agent Fee		1,900							
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		1,380,052							
Building Improvements/Demolition - Hoover		19,000							
<b>Total Expenditures</b>	831,919	2,195,237	2,228,130	367,956	367,956	606,261	606,308	606,308	-72.8%
	(158,227)	(1,379,460)	(837,823)	(837,823)	(223,090)	(606,261)	(606,263)	(606,283)	
<b>Ending Balance</b>	1,378,736	7,255	(206,000)	606,261	606,261	(0)	(2)	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 2021	5/18/2021 PROP AMD	% CHANGE IN BUDGET
Beginning Balance	894,490	906,054	909,838	909,838	909,838	924,379	924,379	1.6%
<b>REVENUE</b>								
190211 41010 Current Tax	401,784	412,058	421,600	420,438	420,438	430,500	430,500	
190211 41350 Interest Income	2,630	3,633	2,000	1,177	1,177	1,300	1,300	
<b>Total Revenue</b>	404,414	415,691	423,600	421,616	421,616	431,800	431,800	1.9%
<b>EXPENDITURE</b>								
190211 68640 Fiscal Agent Fee		14,181					450	
190211 68650 Debt Service - Interest 2012	62,850	52,725	42,075	42,075	42,075	30,825	30,825	
109211 68700 Debt Service - Principal 2012	330,000	345,000	365,000	365,000	365,000	385,000	385,000	
<b>Total Expenditure</b>	392,850	411,906	407,075	407,075	407,075	415,825	416,275	2.1%
<b>Revenue over/(under) Expenditure</b>	11,564	3,784	16,525	14,541	14,541	15,975	15,525	
<b>Ending Balance</b>	906,054	909,838	926,363	924,379	924,379	940,354	939,904	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
<b>Beginning Balance</b>	845,209	860,060	879,882	879,882	879,882	886,597	0.8%
<b>REVENUE</b>							
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%
<b>EXPENDITURE</b>							
190411 62150 Contractual Services						40,000	
Total Expenditure	0	0	0	0	0	40,000	
<b>Revenue over/(under) Expenditure</b>	14,851	19,822	10,000	6,715	6,715	(33,285)	
<b>Ending Balance</b>	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	12/15/2020 2021 AMD	2/2/2021 2021 AMD	% CHANGE IN BUDGET
<b>Beginning Balance</b>		138,391	138,391	138,391	(133,172)	(133,172)	
<b>REVENUE</b>							
190511 Interest Income							
190511 40300 Transfer from Bond Proceeds #1901		316,500	316,500	316,500	158,250	158,250	
190511 42970 Grant Award	158,250	158,250			158,250	158,250	
<b>Total Revenue</b>	158,250	474,750	316,500	316,500	316,500	316,500	-33.3%
<b>EXPENDITURE</b>							
190511 Transfer to FP Capital Fund #1907							
190511 66500 Other Expenditures	19,859	611,151			158,250	158,250	
190711 68530 Preserve Improvements/Master Plan							
190511 70040 Supplies			15,574	15,574	5,000	5,238	
190511 70050 Contractual Services			825	825	20,078	19,840	
190511 70060 Consultant - A&E Services			31,674	31,674			
190511 70330 Construction			539,991	539,991			
<b>Total Expenditure</b>	19,859	611,151	588,064	588,064	183,328	183,328	
<b>Revenue over/(under) Expenditure</b>	138,391	(136,401)	(271,564)	(271,564)	133,172	133,172	
<b>Ending Balance</b>	138,391	1,990	(133,172)	(133,172)	(0)	(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	12/15/2020 2021 AMD	2/2/2021 2021 AMD	5/18/2021 2021 PROP	% CHANGE IN BUDGET
<b>Beginning Balance</b>		376,244	376,244	376,244	379,116	379,116	379,116	
<b>REVENUE</b>								
190611 40300 Transfer from Bond Proceeds #1901	329,065	202,494	2,871	2,871	0	29	72	
190611 41350 Interest Income	1,016							
190611 Other Revenues								
190611 Transfer from FP Debt Service 2012	14,181							
190611 Transfer from FP Debt Service 2015/16	31,981							
<b>Total Revenue</b>	376,244	202,494	2,871	2,871	0	29	72	-100.0%
<b>EXPENDITURE</b>								
190611 61300 Transfer to Bond Proceeds #1901		375,228			164,116	164,116	164,116	
190611 Transfer to Capital Projects Fund #1907								
190611 Transfer to FP Operating Fund #1900						215,029	215,086	
190611 Project Improvement Contingency								
190611 Other Expenses								
<b>Total Expenditure</b>	0	375,228	0	0	164,116	379,145	379,202	
<b>Revenue over/(under) Expenditure</b>	376,244	(172,734)	2,871	2,871	(164,116)	(379,116)	(379,130)	
<b>Ending Balance</b>	376,244	203,510	379,116	379,116	215,000	(0)	(14)	-100.0%

## Forest Preserve Capital Fund Fund 1907

ACCOUNT & DESCRIPTION	Current YTD 11/30/2020	12/15/2020 2021 AMD	2/2/2021 2021 AMD	5/19/2021 2021 AMD	% CHANGE IN BUDGET	BUDGET NOTES
<i>Beginning Balance</i>						
<b>REVENUE</b>						
180711 40300 Transfer in from 2007 Bond Proceeds Fund #1901 (950)				393,688		Est. 2007 Bond Proceeds Remaining Fund Balance
180711 40370 Transfer in from OSRAD Fund #1905				158,250		Improvement Fund Balance
180711 40350 Transfer in from Project Improvement Fund #1908 (951)				164,116		IDNR Habitat Grant
180711 40340 Transfer in from FRB Cropland Conversion #1909 (954)				30,000		Appropriated in the Land Cash Fund
180711 40330 Transfer in from Land Cash Fund #1910 (955)				0		Appropriated in the Land Cash Fund
180711 42490 IPMG Insurance Reimbursement				0		IPMG-CRMT Pickett Estate Roof Replacement Disbursement
180711 43430 Grant Award - Morton Arboretum Landscapes				5,000		The Morton Arboretum - LSR 50% Grant Reimbursement
180711 43770 Grant Award - ICECF K-12 Pollinator				25,000		ICECF K-12 Pollinator Grant Reimbursement
180711 43760 Grant Award - ICECF Pilot Pollinator Meadows				11,000		ICECF Pilot Pollinator Meadows Grant Award Reimbursement
180711 41350 Interest Income				10,000		ICECF Pilot Pollinator Meadows Grant Award Reimbursement
<b>Total Revenue</b>	0	1,091,418	797,284	811,714		
<b>EXPENDITURE</b>						
180711 62160 Equipment Replacement Contingency				33,762		Per 6-Year Plan Schedule
180711 66500 Project Fund Expense				33,762		Appropriated in the Land Cash Fund
180711 67410 Land Acquisition - ICECF Restoration Woods				0		Transfer to Land Cash Fund
180711 68500 Project Fund Expense - Millbrook Bridges Removal Project				52,700		Construction Contract Placeholder - Final TBD
180711 68500 Project Fund Expense - Pickett Estate House Roof				330,590		Pickett Estate Roof \$5,000 (Final Reimbursement Following Replacement)
180711 68510 Project Fund Expense - Morton Arboretum Landscapes				50,000		The Morton Arb. Landscapes Scale Restoration Project Award \$50,000 (Grant Period Ends 11/30/22)
180711 68510 Project Fund Expense - ICECF Pilot Pollinator Meadows				25,000		ICECF Pilot Pollinator Meadows Grant Award \$10,000 (Grant Period Ends 04/30/21)
180711 68520 Project Fund Expense - ICECF K-12 Pollinator				20,000		ICECF K-12 Pollinator Grant Award \$11,000 (Grant Period Ends 04/30/22)
<b>Total Expenditure</b>	0	715,328	557,914	692,614		
<b>Ending Balance</b>	0	376,090	239,350	209,900		

**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	5/18/2021 PROP AMD	% CHANGE IN BUDGET
Beginning Balance		0		0	0	0	0
REVENUE							
190811 42970 Grant Award		177,100	0	0			
190811 XXXXX Transfer In from Series 2021 Bond Proceeds Fund #1912						30,300	
190811 40300 Transfer In from FY20 Capital Fund #1901		44,175					
Total Revenue	0	221,475	0	0	0	30,300	
EXPENDITURE							
190811 66500 Other Expenditures		221,475	0	0			
190811 XXXXX Professional Services (Architect & Engineer)						30,300	
Total Expenditure	0	221,475	0	0	0	30,300	
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	5/18/2021 PROP AMD	% CHANGE IN BUDGET
<b>Beginning Balance</b>	0			0	(39,313)	(39,313)	
<b>REVENUE</b>							
190911 40120 Transfer In from KC Highway		150,000	150,000	150,000	0	0	
190911 Transfer In from Bond Proceeds Fund #1901					54,313	54,313	
190911 42970 Grant Award		30,000			30,001	30,000	
<b>Total Revenue</b>	0	180,000	150,000	150,000	84,314	84,313	
<b>EXPENDITURE</b>							
190911 61300 Transfer to FP Capital Fund #1907		103,900	103,900	103,900	30,001	30,001	
190911 66500 Other Expenditures		76,100	75,413	75,413	15,000	15,000	
190911 68530 Preserve Improvements/Master Plan			10,000	10,000			
<b>Total Expenditure</b>	0	180,000	189,313	189,313	45,001	45,001	
<b>Revenue over/(under) Expenditure</b>	0	0	(39,313)	(39,313)	39,313	39,312	
<b>Ending Balance</b>	0	0	(39,313)	(39,313)	0	0	

## FP Land Cash Fund 1910

Notes

ACCOUNT & DESCRIPTION	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	12/15/2020 2021 AMD	BUDGET 2021 PROP.	% CHANGE IN BUDGET
Beginning Balance	127,983	127,983	0	0	0	0	
<b>REVENUE</b>							
191011 Transfer In From Land Cash					157,514	157,514	
191011 Interest Income						157,514	
191011 Grant Awards						136,640	
191011 Donations						136,640	
191011 42490 Transfer in From Forest Preserve Capital Fund (1907)		40,000				52,700	
Total Revenue	0	40,000	0	0	157,514	346,854	
<b>EXPENDITURE</b>							
191011 Land Acquisition							
191011 61300 Transfer Out to Capital Fund #1907		127,983			157,514	210,214	
Total Expenditure	0	127,983	0	0	157,514	210,214	
Revenue over/(under) Expenditure	0	(87,983)	0	0	0	136,640	
Ending Balance	127,983	40,000	0	0	0	136,640	241.6%

ICECF Grant Reimbursement

# 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
<b>Beginning Balance</b>		50,000	50,000	50,000	50,000	
<b>REVENUE</b>						
19111 Interest Income						
19111 Transfer from FP Operation Fund	50,000					
<b>Total Revenue</b>	50,000	0	0	0	0	
<b>EXPENDITURE</b>						
19111 68990 Claims/Deductibles		25,000			25,000	
<b>Total Expenditure</b>	0	25,000	0	0	25,000	
<b>Revenue over/(under) Expenditure</b>	50,000	(25,000)	0	0	(25,000)	
<b>Ending Balance</b>	50,000	25,000	50,000	50,000	25,000	

**FOREST PRESERVE SERIES 2021 BOND PROCEEDS  
Fund 1912**

<b>ACCOUNT &amp; DESCRIPTION</b>	<b>BUDGET 2021 PROP.</b>	<b>% CHANGE IN BUDGET</b>	<b>BUDGET NOTES</b>
<b>Beginning Balance</b>	0		
<b>REVENUE</b>			
191211 XXXXX Series 2021 Bond Proceeds	1,200,000		
<b>Total Revenue</b>	1,200,000		
<b>EXPENDITURE</b>			
191211 XXXXX Transfer Out to FRB RTP Project Fund #1908	30,300		
191211 XXXXX Transfer Out to Pickerill-Pigoit IDNR-PARC Project Fund #1913	1,111,895		Fox River Bluffs RTP Public Access Improvements Pickerrill Estate House Conversion Project
<b>Total Expenditure</b>	1,142,195		
<b>Ending Balance</b>	57,805		

# FP Pickerill-Pigott IDNR-PARC Project Fund Fund 1913

ACCOUNT & DESCRIPTION	BUDGET 2021 PROP.	% CHANGE IN BUDGET	Notes
<b>Beginning Balance</b>			
REVENUE			
191311 XXXXX Interest Income			
191311 XXXXX Transfer from Bond Proceeds #1912	1,111,895		Series 2021 Bond Proceeds Transfer
191311 XXXXX IDNR PARC Grant Award			
<b>Total Revenue</b>	<b>1,111,895</b>		
<b>EXPENDITURE</b>			
191311 XXXXX Transfer to FP Capital Fund #1907			
191311 66500 Other Expenditures			
191311 68530 Preserve Improvements/Master Plan			
191311 70040 Supplies			
191311 70050 Contractual Services			
191311 70060 Consultant - A&E Services			
191311 70330 Construction	75,800		Contracted Architectural Services
<b>Total Expenditure</b>	<b>75,800</b>		
<b>Revenue over/(under) Expenditure</b>	<b>1,036,095</b>		
<b>Ending Balance</b>	<b>1,036,095</b>		

# Katten

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May 7, 2021

Via Email

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

**Re: Kendall County Forest Preserve District  
General Obligation Limited Tax Bonds, Series 2021**

Dear Dave:

We have prepared and are emailing herewith the draft of the Bond Ordinance Authorizing the Issuance of Not to Exceed \$1,300,000 General Obligation Limited Tax Bonds, Series 2021, of the District.

We understand that the Bond Ordinance will be considered for adoption at the meeting of the Board of Commissioners of the District to be held on June 1, 2021. Please remember to include the adoption of the Bond Ordinance as an agenda item for the meeting. After its adoption, the Bond Ordinance should be approved by the President and thereafter published in pamphlet form by the Secretary.

Please return two manually executed copies of the following documents for our files:

1. A certified copy of the Bond Ordinance.
2. A Certification of the Agenda and of the Minutes of the meeting of June 1, 2021 showing the adoption of the Bond Ordinance by roll call vote.

We have also enclosed herewith a draft of our approving legal opinion.

May 7, 2021  
Page 2

If you have any questions concerning the enclosed, please feel free to contact me.

Very truly yours,



Lewis Greenbaum

LG:hf  
Attachments

cc: Anthony F. Miceli  
Stacy Coleman  
Kelly Hutchinson  
Delena Welkomer

ORDINANCE NO. \_\_\_\_\_

**ORDINANCE AUTHORIZING THE ISSUANCE OF NOT TO EXCEED \$1,300,000 GENERAL OBLIGATION LIMITED TAX BONDS, SERIES 2021, OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT.**

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

**Section 1. Authority, Purposes and Findings.** This ordinance is adopted pursuant to the provisions of the Downstate Forest Preserve District Act, 70 Illinois Compiled Statutes 805, and the Local Government Debt Reform Act, 30 Illinois Compiled Statutes 350, and authorizes the issuance of not to exceed \$1,300,000 principal amount of General Obligation Limited Tax Bonds, Series 2021 (the "2021 Bonds") of the Kendall County Forest Preserve District (the "District").

The Board of Commissioners of the District (the "Board of Commissioners") does hereby determine to issue the 2021 Bonds for the purpose of financing the development of forest preserve lands held by the District by the renovation of the Pickerill Estate House for use as an indoor recreation facility and by undertaking the priority capital projects identified in the District's five year plan (collectively, the "Projects").



Pursuant to the Bond Issue Notification Act, 30 Illinois Compiled Statute 352, a public hearing was held before the Board of Commissioners on April 20, 2021 with respect to the sale of the 2021 Bonds for the purpose of financing the Projects and notice of said public hearing (i) was published in the *"Kendall County Record"* on April 8, 2021; and (ii) was posted at least 48 hours prior to the start of the public hearing at the office of the Board of Commissioners.

**Section 2. Approval of Financing Plan.** The Board of Commissioners determines to proceed with the financing of the Projects by the issuance and sale of the 2021 Bonds. The 2021 Bonds shall be sold pursuant to a negotiated sale to Robert W. Baird & Co. Incorporated (the "Underwriter").

In order to accommodate current market practices and the provisions of federal income tax law and to provide the opportunity to sell the 2021 Bonds under the most favorable terms, the Board of Commissioners hereby delegates to the President and the Executive Director of the District (each, the "Designated Officer") the authority to sell the 2021 Bonds to the Underwriter, to sign one or more bond purchase agreements with respect to the 2021 Bonds and to determine certain details of the 2021 Bonds. All determinations delegated to the Designated Officer pursuant to this ordinance shall be made by the Designated Officer by the execution of one or more written bond orders (each a "Bond Order"). The delegated authority granted to the Designated Officer pursuant to this Section shall expire on December 31, 2021.

The Designated Officer of the District and the other officers and officials of the District are authorized and directed to do, or cause to be done, all things necessary to accomplish the financing of the Projects by the issuance of the 2021 Bonds.

**Section 3. Authorization and Terms of 2021 Bonds.** The sum of up to \$1,300,000 is appropriated to meet part of the estimated cost of the Projects. Said appropriation includes the costs of issuance of the 2021 Bonds and the cost of any municipal bond insurance premium. For the purpose of financing said appropriation, the 2021 Bonds are authorized to be issued and sold in an aggregate principal amount of not to exceed \$1,300,000. The 2021 Bonds shall be issued in such principal amount as shall be determined in the Bond Order and shall be designated "General Obligation Limited Tax Bonds, Series 2021," or otherwise as deemed necessary or desirable by the Designated Officer, with the series designation or designations to be determined in the Bond Order.

The 2021 Bonds are authorized, and shall be issued as limited tax general obligation bonds of the District, pursuant to the provisions of the Downstate Forest Preserve District Act and the Local Government Debt Reform Act and shall constitute bonds issued pursuant to Section 13 of the Downstate Forest Preserve District Act.

The 2021 Bonds shall be issuable in such denominations as shall be specified in the Bond Order (the "Authorized Denominations") and may bear such identifying numbers or letters as shall be useful to facilitate the registration, transfer and exchange of the 2021 Bonds. Each 2021 Bond delivered upon the original issuance of the 2021 Bonds shall be dated as of the date specified in the Bond Order. Each 2021 Bond thereafter issued upon any transfer, exchange or replacement of 2021 Bonds shall be dated so that no gain or loss of interest shall result from such transfer, exchange or replacement.

The 2021 Bonds shall mature, and 2021 Bonds of certain maturities may be subject to mandatory sinking fund redemption, on January 1 in such years and in such principal amounts as shall be specified in the Bond Order, provided that (i) the first maturity date of or mandatory sinking fund installment date of any 2021 Bond shall be no later than January 1, 2026 and (ii) no 2021 Bond shall mature later than January 1, 2041.

Each 2021 Bond shall bear interest from its date, computed on the basis of a 360 day year consisting of twelve 30 day months and payable in lawful money of the United States of America on an initial interest payment date of January 1, 2022 or July 1, 2022 as specified in the Bond Order and semiannually thereafter on each January 1 and July 1 at the rates per annum as shall be specified in the Bond Order, provided that (i) no 2021 Bond shall bear interest at a rate exceeding 5.50% per annum and (ii) the net interest cost of the 2021 Bonds shall not exceed 4.50%.

**Section 4. Payment Provisions.** The Board of Commissioners hereby appoints Amalgamated Bank of Chicago to act as paying agent and bond registrar for the 2021 Bonds. The principal of the 2021 Bonds shall be payable in lawful money of the United States of America upon presentation and surrender thereof at the corporate trust office of the paying agent. Interest on the 2021 Bonds shall be payable on each interest payment date to the registered owners of record thereof appearing on the registration books maintained by the District for such purpose at the corporate trust office of the bond registrar, as of the close of business on the 15th day of the calendar month next preceding the interest payment date. Interest on the 2021 Bonds shall be paid by check or draft mailed to such registered owners at their addresses appearing on

the registration books or by wire transfer pursuant to an agreement by and between the District and the registered owner.

**Section 5. Redemption Provisions.** The 2021 Bonds may be subject to redemption prior to maturity at the option of the District, as determined by the Designated Officer in the Bond Order, and upon notice as herein provided, in such principal amounts and from such maturities as the Designated Officer shall determine in the Bond Order and by lot within a single maturity, at such redemption prices (not exceeding 102% of par) and for such periods of redemption as shall be determined in the Bond Order.

All 2021 Bonds subject to mandatory sinking fund redemption shall be redeemed at a redemption price equal to the principal amount thereof to be redeemed. The bond registrar is hereby authorized and directed to mail notice of the mandatory sinking fund redemption of the 2021 Bonds in the manner herein provided.

Whenever 2021 Bonds subject to mandatory sinking fund redemption are redeemed at the option of the District, the principal amount thereof so redeemed shall be credited against the unsatisfied balance of future sinking fund installments or final maturity amount established with respect to such 2021 Bonds, in such amounts and against such installments or final maturity amount as shall be determined by the District in the proceedings authorizing such optional redemption or, in the absence of such determination, shall be credited pro-rata against the unsatisfied balance of the applicable sinking fund installments and final maturity amount.

On or prior to the 60th day preceding any sinking fund installment date, the District may purchase 2021 Bonds, which are subject to mandatory redemption on such

sinking fund installment date, at such prices (not exceeding par plus accrued interest) as the District shall determine. Any 2021 Bond so purchased shall be cancelled and the principal amount thereof so purchased shall be credited against the unsatisfied balance of the next ensuing sinking fund installment of the 2021 Bonds of the same maturity and interest rate as the 2021 Bond so purchased.

In the event of the redemption of less than all the 2021 Bonds of like maturity, the aggregate principal amount thereof to be redeemed shall be in an Authorized Denomination and the bond registrar shall assign to each 2021 Bond of such maturity a distinctive number for each minimum Authorized Denomination principal amount of such 2021 Bond and shall select by lot from the numbers so assigned as many numbers as, at such Authorized Denomination for each number, shall equal the principal amount of such 2021 Bonds to be redeemed. The 2021 Bonds to be redeemed shall be the 2021 Bonds to which were assigned numbers so selected; provided that only so much of the principal amount of each 2021 Bond shall be redeemed as shall equal the minimum Authorized Denomination for each number assigned to it and so selected.

Notice of the redemption of 2021 Bonds shall be mailed not less than 30 days nor more than 60 days prior to the date fixed for such redemption to the registered owners of 2021 Bonds to be redeemed at their last addresses appearing on said registration books. The 2021 Bonds or portions thereof specified in said notice shall become due and payable at the applicable redemption price on the redemption date therein designated, and if, on the redemption date, moneys for payment of the redemption price of all the 2021 Bonds or portions thereof to be redeemed, together

with interest to the redemption date, shall be available for such payment on said date, and if notice of redemption shall have been mailed as aforesaid (and notwithstanding any defect therein or the lack of actual receipt thereof by any registered owner) then from and after the redemption date interest on such 2021 Bonds or portions thereof shall cease to accrue and become payable. If there shall be drawn for redemption less than all of a 2021 Bond, the District shall execute and the bond registrar shall authenticate and deliver, upon surrender of such 2021 Bond, without charge to the owner thereof, in exchange for the unredeemed balance of the 2021 Bond so surrendered, 2021 Bonds of like maturity, interest rate and of Authorized Denominations.

The bond registrar shall not be required to transfer or exchange any 2021 Bond after notice of the redemption of all or a portion thereof has been mailed. The bond registrar shall not be required to transfer or exchange any 2021 Bond during a period of 15 days next preceding the mailing of a notice of redemption that could designate for redemption all or a portion of such 2021 Bond.

Anything to the contrary herein notwithstanding, principal payments on the 2021 Bonds due to mandatory or optional redemption shall not require presentation and surrender for payment, but shall be payable in the same way as interest except for the final payment of principal on the 2021 Bonds at maturity, for which the 2021 Bonds must be presented and surrendered.

**Section 6. Sale and Delivery of 2021 Bonds.** (A) Subject to the limitations contained in this ordinance, authority is delegated to the Designated Officer to sell the 2021 Bonds to the Underwriter, provided that (i) the 2021 Bonds are sold at a price of

not less than 98% of par and (ii) the principal of and interest on the 2021 Bonds payable in each debt service year shall not be greater than the debt service taxes levied for the applicable tax levy year pursuant to Section 11 of this ordinance, provided that for this purpose interest shall not include any interest that is to be paid from moneys deposited, on or prior to the date of issuance of the 2021 Bonds, into the 2021 Debt Service Fund;

(B) As used in paragraph (A) of this Section, the term "debt service year" means the annual period commencing on the 2<sup>nd</sup> day of January next following the applicable tax levy year.

(C) The sale and award of the 2021 Bonds shall be evidenced by one or more Bond Orders, which shall be signed by the Designated Officer. An executed counterpart of each Bond Order shall be filed in the office of the Secretary and entered in the records of the District.

(D) The Executive Director is authorized to purchase a municipal bond insurance policy with respect to the payment of the 2021 Bonds.

(E) ~~(D)~~ The President, the Treasurer, the Secretary, the Executive Director and other officials of the District are authorized and directed to do and perform, or cause to be done or performed for or on behalf of the District each and every thing necessary for the issuance of the 2021 Bonds, including, but not limited to, the proper execution and delivery of the 2021 Bonds.

**Section 7. Execution and Authentication.** Each 2021 Bond shall be executed in the name of the District by the manual or authorized facsimile signature of its President. The corporate seal of the District, or a facsimile thereof, shall be

thereunto affixed or otherwise reproduced upon each 2021 Bond and attested by the manual or authorized facsimile signature of the Secretary of the District.

In case any officer whose signature, or a facsimile of whose signature, shall appear on any 2021 Bond shall cease to hold such office before the issuance of the 2021 Bond, such 2021 Bond shall nevertheless be valid and sufficient for all purposes, the same as if the person whose signature, or a facsimile thereof, appears on such 2021 Bond had not ceased to hold such office. Any 2021 Bond may be signed, sealed or attested on behalf of the District by any person who, on the date of such act, shall hold the proper office, notwithstanding that at the date of such 2021 Bond such person may not have held such office. No recourse shall be had for the payment of any 2021 Bonds against any officer who executes the 2021 Bonds.

Each 2021 Bond shall bear thereon a certificate of authentication executed manually by the bond registrar. No 2021 Bond shall be entitled to any right or benefit under this ordinance or shall be valid or obligatory for any purpose until such certificate of authentication shall have been duly executed by the bond registrar.

**Section 8. Transfer, Exchange and Registry.** The 2021 Bonds shall be negotiable, subject to the provisions for registration of transfer contained herein. Each 2021 Bond shall be transferable only upon the registration books maintained by the District for that purpose at the office of the bond registrar, by the registered owner thereof in person or by his attorney duly authorized in writing, upon surrender thereof together with a written instrument of transfer satisfactory to the bond registrar and duly executed by the registered owner or his duly authorized attorney. Upon the surrender for transfer of any such 2021 Bond, the District shall execute and the bond registrar



shall authenticate and deliver a new 2021 Bond or 2021 Bonds registered in the name of the transferee, of the same aggregate principal amount, maturity and interest rate as the surrendered 2021 Bond. 2021 Bonds, upon surrender thereof at the corporate trust office of the bond registrar, with a written instrument satisfactory to the bond registrar, duly executed by the registered owner or his attorney duly authorized in writing, may be exchanged for an equal aggregate principal amount of 2021 Bonds of the same maturity and interest rate and of Authorized Denominations.

For every such exchange or registration of transfer of 2021 Bonds, the District or the bond registrar may make a charge sufficient for the reimbursement of any tax, fee or other governmental charge required to be paid with respect to such exchange or transfer, which sum or sums shall be paid by the person requesting such exchange or transfer as a condition precedent to the exercise of the privilege of making such exchange or transfer. No other charge shall be made for the privilege of making such transfer or exchange. The provisions of the Illinois Bond Replacement Act, 30 Illinois Compiled Statutes 315, shall govern the replacement of lost, destroyed or defaced 2021 Bonds.

The District and the bond registrar may deem and treat the person in whose name any 2021 Bond shall be registered upon the registration books as the absolute owner of such 2021 Bond, whether such 2021 Bond shall be overdue or not, for the purpose of receiving payment of, or on account of, the principal of, redemption premium, if any, or interest thereon and for all other purposes whatsoever, and all such payments so made to any such registered owner or upon his order shall be valid and effectual to satisfy and discharge the liability upon such 2021 Bond to the extent of the

sum or sums so paid, and neither the District nor the bond registrar shall be affected by any notice to the contrary.

**Section 9. Security for 2021 Bonds.** The 2021 Bonds are issued as "limited bonds" as defined and referred to in the Local Government Debt Reform Act. The 2021 Bonds are payable from the District's "debt service extension base," as defined in the Property Tax Extension Limitation Law, 35 Illinois Compiled Statutes 200/18-185 through 18-245. The District covenants that it will not issue any bonds, notes or other obligations if the issuance thereof would cause the anticipated tax extension for any tax levy year for limited bonds of the District (including the 2021 Bonds) to exceed the debt service extension base of the District less the amount in items (b), (c), (e) and (h) of the applicable definition of "aggregate extension" contained in the Property Tax Extension Limitation Law, for non-referendum obligations, except obligations initially issued pursuant to referendum.

The full faith and credit of the District are hereby irrevocably pledged to the punctual payment of the principal of and interest on the 2021 Bonds. The 2021 Bonds shall be direct and general obligations of the District, and the District shall be obligated to levy ad valorem taxes upon all the taxable property in the District for the payment of the 2021 Bonds and the interest thereon, without limitation as to rate, but limited as to amount by provisions of the Property Tax Extension Limitation Law.

**Section 10. Form of 2021 Bonds.** The 2021 Bonds shall be issued as fully registered bonds and shall be in substantially the following form, the blanks to be appropriately completed when the 2021 Bonds are printed:

No. \_\_\_\_\_

United States of America  
State of Illinois  
County of Kendall  
**KENDALL COUNTY FOREST PRESERVE DISTRICT  
GENERAL OBLIGATION LIMITED TAX BOND,  
SERIES 2021**

<u>INTEREST RATE</u>	<u>MATURITY DATE</u>	<u>DATED DATE</u>	<u>CUSIP</u>
. %	January 1, 20__	_____, 2021	

**REGISTERED OWNER: CEDE & Co.**

**PRINCIPAL AMOUNT:**

**KENDALL COUNTY FOREST PRESERVE DISTRICT, a special district of the State of Illinois duly organized and existing under the Downstate Forest Preserve District Act, 70 Illinois Compiled Statutes 805, acknowledges itself indebted and for value received hereby promises to pay to the registered owner of this bond, or registered assigns, the principal amount specified above on the maturity date specified above, and to pay interest on such principal amount from the date hereof at the interest rate per annum specified above, computed on the basis of a 360 day year consisting of twelve 30 day months and payable in lawful money of the United States of America on \_\_\_\_\_, 2022 and semiannually thereafter on January 1 and July 1 in each year until the principal amount shall have been paid, to the registered owner of record hereof as of the 15th day of the calendar month next preceding such interest payment date, by wire transfer pursuant to an agreement by and between the District and the registered owner, or otherwise by check or draft mailed to the registered owner at the address of such owner appearing on the registration books maintained by the District for such purpose at the corporate trust office of Amalgamated Bank of Chicago, in the City of**

Chicago, Illinois, as bond registrar or its successor (the "Bond Registrar"). This bond, as to principal and premium, if any, when due, will be payable in lawful money of the United States of America upon presentation and surrender of this bond at the corporate trust office of the Bond Registrar. The full faith and credit of the District are irrevocably pledged for the punctual payment of the principal of and interest on this bond according to its terms.

This bond is one of the series of bonds issued in the aggregate principal amount of \$\_\_\_\_\_, which are authorized and issued under and pursuant to the Downstate Forest Preserve District Act, 70 Illinois Compiled Statutes 805, and the Local Government Debt Reform Act, 30 Illinois Compiled Statutes 350, and under and in accordance with an ordinance adopted by the Board of Commissioners of the District on June 1, 2021 and entitled: "Ordinance Authorizing the Issuance of Not to Exceed \$1,300,000 General Obligation Limited Tax Bonds, Series 2021, of the Kendall County Forest Preserve District."

This bond is a "limited bond" as defined in the Local Government Debt Reform Act and is payable from the debt service extension base of the District as defined in the Property Tax Extension Limitation Law, 35 Illinois Compiled Statutes 200/18-185 through 18-245.

The bonds of such series maturing on or after January 1, 20\_\_ are subject to redemption prior to maturity at the option of the District and upon notice as herein provided, in such principal amounts and from such maturities as the District shall determine and by lot within a single maturity, on January 1, 20\_\_ and on any date thereafter, at a redemption price equal to the principal amount thereof to be redeemed

plus, if such bond is to be redeemed during any period (both dates inclusive) shown in the following table, the applicable redemption premium, expressed as a percentage of such principal amount, set forth opposite such period:

<u>Redemption Period</u>	<u>Redemption Premium</u>
	%

The bonds of such series are subject to mandatory redemption, in part and by lot, on January 1 of the years and in the respective principal amounts set forth in the following table, by the application of sinking fund installments, at a redemption price equal to the principal amount thereof to be redeemed:

<u>Year</u>	<u>Principal Amount</u>	<u>Year</u>	<u>Principal Amount</u>	<u>Year</u>	<u>Principal Amount</u>
20__	\$ ,000	20__	\$ ,000	20__	\$ ,000
20__	,000	20__	,000	20__	,000
20__	,000	20__	,000	20__	,000

Notice of the redemption of bonds will be mailed not less than 30 days nor more than 60 days prior to the date fixed for such redemption to the registered owners of bonds to be redeemed at their last addresses appearing on such registration books. The bonds or portions thereof specified in said notice shall become due and payable at the applicable redemption price on the redemption date therein designated, and if, on the redemption date, moneys for payment of the redemption price of all the bonds or portions thereof to be redeemed, together with interest to the redemption date, shall be available for such payment on said date, and if notice of redemption shall have been mailed as aforesaid (and notwithstanding any defect therein or the lack of actual receipt

thereof by any registered owner) then from and after the redemption date interest on such bonds or portions thereof shall cease to accrue and become payable.

This bond is transferable only upon such registration books by the registered owner hereof in person, or by his attorney duly authorized in writing, upon surrender hereof at the corporate trust office of the Bond Registrar together with a written instrument of transfer satisfactory to the Bond Registrar duly executed by the registered owner or by his duly authorized attorney, and thereupon a new registered bond or bonds, in the authorized denominations of \$5,000 or any integral multiple thereof, and of the same aggregate principal amount, maturity and interest rate as this bond shall be issued to the transferee in exchange therefor. In like manner, this bond may be exchanged for an equal aggregate principal amount of bonds of the same maturity and interest rate and of any of such authorized denominations. The District or the Bond Registrar may make a charge sufficient for the reimbursement of any tax, fee or other governmental charge required to be paid with respect to the transfer or exchange of this bond. No other charge shall be made for the privilege of making such transfer or exchange. The District and the Bond Registrar may treat and consider the person in whose name this bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal and interest due hereon and for all other purposes whatsoever.

This bond shall not be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been duly executed by the Bond Registrar.

**It is hereby certified, recited and declared that this bond is issued in part pursuant to the Local Government Debt Reform Act, that all acts, conditions and things required to be done, exist and be performed precedent to and in the issuance of this bond in order to make it a legal, valid and binding obligation of the District have been done, exist and have been performed in regular and due time, form and manner as required by law, and that the series of bonds of which this bond is one, together with all other indebtedness of the District, is within every debt or other limit prescribed by law.**

**IN WITNESS WHEREOF, Kendall County Forest Preserve District has caused this bond to be executed in its name and on its behalf by the manual or facsimile signature of the President of its Board of Commissioners, and its corporate seal, or a facsimile thereof, to be hereunto affixed or otherwise reproduced hereon and attested by the manual or facsimile signature of the Secretary of its Board of Commissioners.**

**Dated: \_\_\_\_\_, 2021**

**KENDALL COUNTY FOREST  
PRESERVE DISTRICT**

\_\_\_\_\_  
**President**

**Attest:**

\_\_\_\_\_  
**Secretary**

**CERTIFICATE OF AUTHENTICATION**

**This bond is one of the General  
Obligation Limited Tax Bonds, Series  
2021, described in the within mentioned  
Ordinance.**

**AMALGAMATED BANK OF CHICAGO,  
as Bond Registrar**

**By \_\_\_\_\_  
Authorized Signer**



**ASSIGNMENT**

For value received the undersigned sells, assigns and transfers unto \_\_\_\_\_

\_\_\_\_\_

the within bond and hereby irrevocably constitutes and appoints \_\_\_\_\_

\_\_\_\_\_

attorney to transfer the said bond on the books kept for registration thereof, with full power of substitut

Dated \_\_\_\_\_

\_\_\_\_\_  
Signature Guarantee:

**Section 11. Levy and Extension of Taxes For 2021 Bonds.** (A) For the purpose of providing the money required to pay the interest on the 2021 Bonds when and as the same falls due and to pay and discharge the principal thereof at maturity or upon mandatory redemption, there is hereby levied upon all the taxable property in the District, in each year while any of the 2021 Bonds shall be outstanding, a direct annual tax sufficient for that purpose in addition to all other taxes, as follows:

<u>Tax Levy Year</u>	<u>A Tax Sufficient to Produce</u>
2021	\$85,671
2022	\$85,671
2023	\$85,671
2024	\$85,671
2025	\$85,671
2026	\$85,671
2027	\$85,671
2028	\$85,671
2029	\$85,671
2030	\$85,671
2031	\$85,671
2032	\$85,671
2033	\$85,671
2034	\$85,671
2035	\$85,671
2036	\$85,671
2037	\$85,671
2038	\$85,671
2039	\$85,671

(B) Interest or principal coming due at any time when there shall be insufficient funds on hand to pay the same shall be paid promptly when due from current funds on hand in advance of the collection of the taxes herein levied; and when said taxes shall have been collected, reimbursement shall be made to the said funds in the amounts thus advanced.

**(C) After the sale of the 2021 Bonds and the execution of the Bond Order, an executed copy of the Bond Order and a copy of this ordinance certified by the Secretary, which certificate shall recite that this ordinance has been duly adopted, shall be filed with the County Clerk of Kendall County, Illinois, who is hereby directed to ascertain the rate per cent required to produce the aggregate tax hereinbefore provided to be levied in the years 2021 to 2039, inclusive, and subject to adjustment as provided in paragraph (D) of this Section, to extend the same for collection on the tax books in connection with other taxes levied in said years, in and by the District for general corporate purposes of the District, and in said years such annual tax shall be levied and collected in like manner as taxes for general corporate purposes for said years are levied and collected, without limit as to rate, but limited as to amount by the provisions of the Property Tax Extension Limitation Law, and, when collected, the moneys received by the District from such taxes shall be used for the purpose of paying the principal of and interest on the 2021 Bonds as the same become due and payable.**

**(D) In the event that 2021 Bonds are to be issued in principal amounts and bearing interest such that for any tax levy year an amount less than that set forth in paragraph (A) of this Section is required to be produced to pay when due the principal of and interest on the 2021 Bonds, then the Treasurer of the District is authorized and directed to file with the aforesaid County Clerk, on or prior to the delivery of the 2021 Bonds, a direction for abatement of taxes specifying the exact amount of taxes to be levied to produce the required amounts for each of the various tax levy years.**

**(E) After the issuance of the 2021 Bonds, the District shall not abate the debt service taxes levied pursuant to this Section or take any action to restrict the extension**

and collection of those taxes except that the District may abate any such debt service taxes for any tax levy year to the extent that, at the time of such abatement, moneys then held in the 2021 Debt Service Fund established by this ordinance, or otherwise held in trust for the payment of debt service on the 2021 Bonds, together with the amount to be extended for collection taking into account the proposed abatement, will be sufficient to provide for the punctual payment of the principal of and interest on the 2021 Bonds otherwise payable from the debt service taxes levied for such tax levy year.

**Section 12. Debt Service Fund.** Moneys derived from taxes levied pursuant to Section 11 of this ordinance are appropriated and set aside for the sole purpose of paying principal of and interest on the 2021 Bonds when and as the same come due. All of such moneys, and all other moneys to be used for the payment of the principal of and interest on the 2021 Bonds, shall be deposited in the "2021 Debt Service Fund" (the "2021 Debt Service Fund"), which is hereby established as a special fund of the District and shall be administered as a bona fide debt service fund under the Internal Revenue Code of 1986. All accrued interest received upon the issuance of the 2021 Bonds shall be deposited in the 2021 Debt Service Fund.

**Section 13. Pledge Securing 2021 Bonds.** The moneys deposited or to be deposited into the 2021 Debt Service Fund, including the tax receipts derived from the taxes levied pursuant to Section 11 of this ordinance, are pledged as security for the payment of the principal of and interest on the 2021 Bonds. This pledge is made pursuant to Section 13 of the Local Government Debt Reform Act and shall be valid and binding from the date of issuance of any of the 2021 Bonds. All such tax receipts and the moneys held in the 2021 Debt Service Fund shall immediately be subject to the

lien of such pledge without any physical delivery or further act and the lien of such pledge shall be valid and binding as against all parties having claims of any kind in tort, contract or otherwise against the District irrespective of whether such parties have notice thereof.

**Section 14. 2021 Bond Proceeds Fund.** The "2021 Bond Proceeds Fund" is hereby established as a special fund of the District. All of the proceeds of sale of the 2021 Bonds (exclusive of any accrued interest) shall be deposited into the 2021 Bond Proceeds Fund. Moneys in the 2021 Bond Proceeds Fund shall be used for the purposes of paying costs of the Projects and costs of issuance of the 2021 Bonds, including any municipal bond insurance policy premium, but may hereafter be reappropriated and used for other purposes if such reappropriation is permitted under Illinois law and will not adversely affect the exclusion from gross income for federal income tax purposes of interest on the 2021 Bonds.

**Section 15. Investment Regulations.** No investment shall be made of any moneys in the 2021 Debt Service Fund or the 2021 Bond Proceeds Fund except in accordance with the tax covenants set forth in Section 16 of this ordinance. All income derived from such investments in respect of moneys or securities in any Fund shall be credited in each case to the Fund in which such moneys or securities are held.

Any moneys in any Fund that are subject to investment yield restrictions may be invested in United States Treasury Securities, State and Local Government Series, pursuant to the regulations of the United States Treasury Department, Bureau of the Fiscal Service, or in any tax-exempt bond that is not an "investment property" within the meaning of Section 148(b)(2) of the Internal Revenue Code of 1986. The Treasurer

and her designated agents are hereby authorized to submit, on behalf of the District, subscriptions for such United States Treasury Securities and to request redemption of such United States Treasury Securities.

**Section 16. Tax Covenants.** The District shall not take, or omit to take, any action lawful and within its power to take, which action or omission would cause interest on any 2021 Bond to become subject to federal income taxes in addition to federal income taxes to which interest on such 2021 Bond is subject on the date of original issuance thereof.

The District shall not permit any of the proceeds of the 2021 Bonds, or any facilities financed with such proceeds, to be used in any manner that would cause any 2021 Bond to constitute a "private activity bond" within the meaning of Section 141 of the Internal Revenue Code of 1986.

The District shall not permit any of the proceeds of the 2021 Bonds or other moneys to be invested in any manner that would cause any 2021 Bond to constitute an "arbitrage bond" within the meaning of Section 148 of the Internal Revenue Code of 1986 or a "hedge bond" within the meaning of Section 149(g) of the Internal Revenue Code of 1986.

The District shall comply with the provisions of Section 148(f) of the Internal Revenue Code of 1986 relating to the rebate of certain investment earnings at periodic intervals to the United States of America.

**Section 17. Bank Qualified Designation.** The District hereby designates the bonds as "qualified tax-exempt obligations" as defined in Section 265(b)(3)(B) of the Internal Revenue Code of 1986. The District represents that the reasonably anticipated

amount of tax-exempt obligations that are required to be taken into account for the purpose of Section 265(b)(3)(C) of the Code and will be issued by or on behalf of the District and all subordinate entities of the District during 2021 does not exceed \$10,000,000. The District covenants that it will not designate and issue more than \$10,000,000 aggregate principal amount of tax-exempt obligations in the year in which the 2021 Bonds are issued. For purposes of the two preceding sentences, the term "tax-exempt obligations" includes "qualified 501(c)(3) bonds" (as defined in Section 145 of the Internal Revenue Code of 1986) but does not include other "private activity bonds" (as defined in Section 141 of the Internal Revenue Code of 1986).

**Section 18. Bond Registrar.** The District covenants that it shall at all times retain a bond registrar with respect to the 2021 Bonds, that it will maintain at the designated office of such bond registrar a place where 2021 Bonds may be presented for payment and registration of transfer or exchange and that it shall require that the bond registrar maintain proper registration books and perform the other duties and obligations imposed upon the bond registrar by this ordinance in a manner consistent with the standards, customs and practices of the municipal securities business.

A bank, trust company or national banking association acting as bond registrar shall signify its acceptance of the duties and obligations imposed upon it by this ordinance by executing the certificate of authentication on any 2021 Bond, and by such execution the bond registrar shall be deemed to have certified to the District that it has all requisite power to accept, and has accepted such duties and obligations not only with respect to the 2021 Bond so authenticated but with respect to all the 2021 Bonds. The bond registrar is the agent of the District and shall not be liable in connection with

the performance of its duties except for its own negligence or default. The bond registrar shall, however, be responsible for any representation in the certificate of authentication on the 2021 Bonds.

The District may remove the bond registrar at any time. In case at any time the bond registrar shall resign or shall be removed or shall become incapable of acting, or shall be adjudged a bankrupt or insolvent, or if a receiver, liquidator or conservator of the bond registrar, or of its property, shall be appointed, or if any public officer shall take charge or control of the bond registrar or of its property or affairs, the District covenants and agrees that it will thereupon appoint a successor bond registrar. The District shall mail notice of any such appointment made by it to each registered owner of 2021 Bonds within twenty days after such appointment.

**Section 19. Book-Entry System.** The Board of Commissioners hereby authorizes the Designated Officer to determine to provide for a book entry transfer system with respect to the 2021 Bonds and, upon such determination, the following provisions of this Section shall be effective with respect to the 2021 Bonds.

In order to provide for the initial issuance of the 2021 Bonds in a form that provides for a system of book-entry only transfers, the ownership of one fully registered 2021 Bond for each maturity, in the aggregate principal amount of such maturity, shall be registered in the name of Cede & Co., as a nominee of The Depository Trust Company, as securities depository for the 2021 Bonds. The Treasurer is authorized to execute and deliver on behalf of the District such letters to, or agreements with, the securities depository as shall be necessary to effectuate such book-entry system.



**In case at any time the securities depository shall resign or shall become incapable of acting, then the District shall appoint a successor securities depository to provide a system of book-entry only transfers for the 2021 Bonds, by written notice to the predecessor securities depository directing it to notify its participants (those persons for whom the securities depository holds securities) of the appointment of a successor securities depository.**

**If the system of book-entry only transfers for the 2021 Bonds is discontinued, then the District shall issue and the bond registrar shall authenticate, register and deliver to the beneficial owners of the 2021 Bonds, bond certificates in replacement of such beneficial owners' beneficial interests in the 2021 Bonds, all as shown in the records maintained by the securities depository.**

**Section 20. Approval of Documents.** The form of Bond Purchase Agreement by and between the District and the Underwriter, on file in the office of the Secretary of the Board of Commissioners, is hereby approved. The President is authorized and directed to execute and deliver a Bond Purchase Agreement in substantially the form of the Bond Purchase Agreement on file in the office of the Secretary, with such changes and completions as may be approved by the President, subject to the limitations of this ordinance. The execution and delivery of the Bond Purchase Agreement shall constitute conclusive evidence of the approval of such changes and completions.

The form of Official Statement of the District with respect to the 2021 Bonds, in substantially the form on file in the office of the Secretary, with such changes, omissions, insertions and revisions as the President or the Director shall deem advisable, the distribution thereof to prospective purchasers and the use thereof by the

**purchaser in connection with the offering of the 2021 Bonds is authorized and approved. The President and the Executive Director may take such actions as may be required so that the Official Statement will be “deemed final” as of its date for purposes of Securities and Exchange Commission Rule 15c2-12 promulgated under the Securities Exchange Act of 1934. The President is authorized to permit the distribution of the final Official Statement with such changes, omissions, insertions and revisions as she shall deem advisable.**

**Each of the documents approved by this Section may be executed in one or more counterparts. The corporate seal of the District, or a facsimile thereof may, if required, be affixed or otherwise reproduced upon each document and attested by the manual or authorized facsimile signature of the Secretary.**

**Section 21. Defeasance and Payment of 2021 Bonds. (A) If the District shall pay or cause to be paid to the registered owners of the 2021 Bonds, the principal, premium, if any, and interest due or to become due thereon, at the times and in the manner stipulated therein and in this ordinance, then the pledge of tax receipts, securities and funds hereby pledged and the covenants, agreements and other obligations of the District to the registered owners and the beneficial owners of the 2021 Bonds shall be discharged and satisfied.**

**(B) Any 2021 Bonds or interest installments appertaining thereto, whether at or prior to the maturity or redemption date of such 2021 Bonds, shall be deemed to have been paid within the meaning of paragraph (A) of this Section if (1) in case any such 2021 Bonds are to be redeemed prior to the maturity thereof, there shall have been taken all action necessary to call such 2021 Bonds for redemption and notice of**

such redemption shall have been duly given or provision shall have been made for the giving of such notice, and (2) there shall have been deposited in trust with a bank, trust company or national banking association acting as fiduciary for such purpose either (i) moneys in an amount which shall be sufficient, or (ii) "Federal Obligations" as defined in paragraph (C) of this Section, the principal of and the interest on which when due will provide moneys which, together with any moneys on deposit with such fiduciary at the same time for such purpose, shall be sufficient, to pay when due the principal of, redemption premium, if any, and interest due and to become due on, said 2021 Bonds on and prior to the applicable maturity date or redemption date thereof.

(C) As used in this Section, the term "Federal Obligations" means (i) non-callable, direct obligations of the United States of America, (ii) non-callable and non-prepayable, direct obligations of any agency of the United States of America, which are unconditionally guaranteed by the United States of America as to full and timely payment of principal and interest, or (iii) non-callable, non-prepayable coupons or interest installments from the securities described in clause (i) or clause (ii) of this paragraph, which are stripped pursuant to programs of the Department of the Treasury of the United States of America.

(D)

**Section 22. Ordinance to Constitute a Contract.** The provisions of this ordinance shall constitute a contract between the District and the registered owners of the 2021 Bonds. Any pledge made in this ordinance with respect to a series of 2021 Bonds and the provisions, covenants and agreements herein set forth to be performed by or on behalf of the District shall be for the equal benefit, protection and security of

the owners of any and all of the 2021 Bonds. All of the 2021 Bonds, regardless of the time or times of their issuance, shall be of equal rank without preference, priority or distinction of any of the 2021 Bonds over any other thereof except as expressly provided in or pursuant to this ordinance. This ordinance shall constitute full authority for the issuance of the 2021 Bonds and to the extent that the provisions of this ordinance, conflict with the provisions of any other ordinance or resolution of the District, the provisions this ordinance shall control. If any section, paragraph or provision of this ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this ordinance.

**Section 23. Publication.** The Secretary is hereby authorized and directed to publish this ordinance in pamphlet form and to file copies thereof for public inspection in the office of the Secretary.

**Section 24. Effective Date.** This ordinance shall become effective upon its adoption.

Passed and adopted this 1st day of June, 2021, by roll call vote as follows:

**Ayes:**

**Nays:**

**Absent:**

Approved: June 1, 2021

\_\_\_\_\_  
President

**Published in pamphlet form: June 2, 2021**

**(SEAL)**

**Attest:**

---

**Secretary**

## **CERTIFICATE**

I, Elizabeth Flowers, Secretary of the Board of Commissioners of the Kendall County Forest Preserve District, hereby certify that the foregoing ordinance entitled: "Ordinance Authorizing the Issuance of Not to Exceed \$1,300,000 General Obligation Limited Tax Bonds, Series 2021, of the Kendall County Forest Preserve District," is a true copy of an original ordinance that was duly adopted by the recorded affirmative votes of a majority of the members of the Board of Commissioners of the District at a meeting thereof that was duly called and held at 9:00 a.m. on June 1, 2021, at the County Board Room, 111 West Fox Street, in Yorkville, Illinois, and at which a quorum was present and acting throughout, and that said copy has been compared by me with the original ordinance signed by the President of the Board of Commissioners of the District on June 1, 2021, and thereafter published in pamphlet form on June 2, 2021, and recorded in the records of the District and that it is a correct transcript thereof and of the whole of said ordinance, and that said ordinance has not been altered, amended, repealed or revoked, but is in full force and effect.

I further certify that the agenda for said meeting included the ordinance as a matter to be considered at the meeting and that said agenda was posted at least 48 hours in advance of the holding of the meeting in the manner required by the Open Meetings Act, 5 Illinois Compiled Statutes 120, and was continuously available for public review during the 48 hour period preceding the meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of  
the District, this \_\_\_\_\_ day of June, 2021.

(SEAL)

\_\_\_\_\_  
Secretary

\_\_\_\_\_, 2021

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

Dear Members:

We have examined a record of proceedings relating to the issuance of \$\_\_\_\_,000 principal amount of General Obligation Limited Tax Bonds, Series 2021 (the "Bonds") of the Kendall County Forest Preserve District (the "District"), a special district of the State of Illinois duly organized and existing under the Downstate Forest Preserve District Act, 70 Illinois Compiled Statutes 805. The Bonds are authorized and issued pursuant to the Downstate Forest Preserve District Act and the Local Government Debt Reform Act, 30 Illinois Compiled Statutes 350, and by virtue of an ordinance adopted by the Board of Commissioners of the District on June 1, 2021 and entitled: "Ordinance Authorizing the Issuance of Not to Exceed \$1,300,000 General Obligation Limited Tax Bonds, Series 2021, of the Kendall County Forest Preserve District" (the "Bond Ordinance").

The Bonds are issuable in the form of fully registered bonds in the denominations of \$5,000 and any integral multiple thereof. The Bonds delivered on original issuance are dated \_\_\_\_\_, 2021. The Bonds mature on January 1 in each of the following years in the respective principal amount set opposite each such year, and the Bonds maturing in each such year bear interest from their date payable on July 1, 2022, and semiannually thereafter on January 1 and July 1 of each year, at the respective rate of interest per annum set forth opposite such year in the following table:



May 11, 2021  
Page 2

<u>Year</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
2023	\$	%
2024		
2025		
2026		
2027		
2028		
2029		
2030		
2031		
2032		
2033		
2034		
2035		
2036		
2037		
2038		
2039		
2040		
2041		

The Bonds maturing on or after January 1, 2029, are subject to redemption prior to maturity at the option of the District, in such principal amounts and from such maturities as the District shall determine and by lot within a single maturity, on January 1, 2028 and on any date thereafter, at a redemption price equal to the principal amount thereof to be redeemed.

The Bonds are “limited bonds” as defined in the Local Government Debt Reform Act, which are payable from the “debt service extension base” of the District as defined in the Property Tax Extension Limitation Law, 35 Illinois Compiled Statutes 200/18-185 through 18-245.

In our opinion, the Bonds are valid and legally binding general obligations of the District, and the District has power and is obligated to levy ad valorem taxes upon all the taxable property within the District for the payment of the Bonds and the interest thereon, without limitation as to rate, but limited as to amount by provisions of the Property Tax Extension Limitation Law. However, the enforceability of rights or remedies with respect to the Bonds may be limited by bankruptcy, insolvency or other laws affecting creditors’ rights and remedies heretofore or hereafter enacted.

May 11, 2021  
Page 3

We are of the opinion that, under existing law, interest on the Bonds is not includable in the gross income of the owners thereof for Federal income tax purposes. If there is continuing compliance with the applicable requirements of the Internal Revenue Code of 1986 (the "Code"), we are of the opinion that interest on the Bonds will continue to be excluded from the gross income of the owners thereof for Federal income tax purposes. We are further of the opinion that the Bonds are not "private activity bonds" within the meaning of Section 141(a) of the Code. Accordingly, interest on the Bonds is not an item of tax preference for purposes of computing individual or corporate alternative minimum taxable income.

The Code contains certain requirements that must be satisfied from and after the date hereof in order to preserve the exclusion from gross income for Federal income tax purposes of interest on the Bonds. These requirements relate to the use and investment of the proceeds of the Bonds, the payment of certain amounts to the United States, the security and source of payment of the Bonds and the use of the property financed with the proceeds of the Bonds. The District has covenanted in the Bond Ordinance to comply with these requirements.

Pursuant to the Bond Ordinance, the District has designated the Bonds as "qualified tax-exempt obligations" as defined in Section 265(b)(3)(B) of the Code.

Interest on the Bonds is not exempt from Illinois income taxes.

Very truly yours,

LG:hf

**To: Kendall County Forest Preserve District – Committee of the Whole**

**From: David Guritz, Director**

**RE: Capital Fund Balance Policy**

**Date: May 11, 2021**

**Based current capital project obligations (detailed report attached), the District's capital fund balance will be approximately \$850,000 at the end of FY23.**

**Because this funding will not be tied to any specific project obligation, it has been suggested that these funds should be retained as a rolling grant project fund, with a policy established to retain the balance of these funds.**

**Because the District is typically required to incur the full upfront grant-funded project costs prior to receiving award reimbursements, retaining the majority of the remaining fund balance is strongly recommended.**

**Approving a fund balance policy, however, will require this and future Boards to examine alternatives for addressing the District's non-grant funded capital repair and replacement needs.**

**Recommendation:**

**District staff recommends Committee of the Whole discussion and direction with respect to development of a proposed Capital Fund – Fund Balance Policy.**

To: Kendall County Forest Preserve District Committee of the Whole  
 From: David Guritz, Executive Director  
 RE: Capital Fund Balance - Cash Flow Analysis and Draft Policy Discussion  
 Date: 11-May-21

Analysis of Capital Project Obligations and Funds Available FY21-FY23

**Fund 1907 Kendall County Forest Preserve District Capital Fund**

<u>Project Description</u>	Projected Fund Balance			Notes
	FY21	FY22	FY23	
1) Pickerill-Pigott OSLAD Remainder				
Revenues	\$ 158,250			
Expenditures	0			
Balance	\$ 158,250			\$ 536,725 Fund balance as of 05/11/2021
2) Fox River Bluffs IDNR Habitat Grant Remainder				
Revenues	\$ 30,000			
Expenditures				
Balance	\$ 30,000			\$ 30,000
3) Pickerill-Pigott IDNR-PARC Grant				
Revenues		\$ 828,200		FY22 PARC Grant Reimbursement Transfer
Expenditures				
Balance		\$ 828,200	\$ -	\$ 828,200
3) Fox River Bluffs RTP Grant Project				
Revenues			\$ 177,100	FY23 RTP Grant Reimbursement Transfer
Expenditures		\$ 133,370		FY22 Transfer to Fund 1908
Balance		\$ (133,370)	\$ 177,100	\$ 43,730

4) Hoover-FRB Trail Connection Grant Project  
(Underwood)

	FY21	FY22	FY23
Revenues		\$ 40,000	\$ 240,000
Expenditures		\$ 40,000	\$ 260,000
Balance		\$ (40,000)	\$ (20,000)

(60,000)

5) Landscape Scale Restoration - The Morton  
Arb. Grant Project

	FY21	FY22	FY23
Revenues	\$ 12,714	\$ 25,000	\$ 25,000
Expenditures	\$ 12,714	\$ 25,000	
Balance	\$ (12,714)	\$ -	\$ 25,000

12,286

6) ICECF Grant Projects (K-12/Pilot Pollinator  
Meadows)

	FY21	FY22	FY23
Revenues	\$ 23,051	\$ 21,000	
Expenditures	\$ 23,051	\$ 21,000	
Balance	\$ (23,051)	\$ 21,000	\$ -

(2,051)

7) ICECF Grant Projects (K-12/Pilot Pollinator  
Meadows)

	FY21	FY22	FY23
Revenues	\$ 23,051	\$ 21,000	
Expenditures	\$ 23,051	\$ 21,000	
Balance	\$ (23,051)	\$ 21,000	\$ -

(2,051)

8) Pickerill-Pigott Estate House Roof  
Replacement Project

	FY21	FY22	FY23
Revenues	\$ 5,000		
Expenditures	\$ 95,000		
Balance	\$ (90,000)	\$ -	\$ -

(90,000)

9) KC-TAP Grant Trail Project (Rt. 71 Trail from  
Rt. 126 to Orchard Road)

	FY21	FY22	FY23
Revenues			\$ 76,000
Expenditures			\$ 76,000
Balance	\$ -	\$ -	\$ -

**OTHER PROJECT EXPENDITURES**

- 9) Reservation Woods Acquisition Project
- 10) Millbrook Bridge Removal Project
- 11) Capital Project Contingency

Transfer to Land Cash Fund 1910

	FY21	FY22	FY23
	\$ (52,700)		
	\$ (330,590)		
	\$ (49,908)	\$ (85,560)	\$ (85,560)
<b>Balance</b>	\$ (433,198)	\$ (85,560)	\$ (85,560)

(604,318)

**Fund 1907 Projected Fund Balance \$ 850,771**

**Fund 1908**

**Fox River Bluffs RTP Grant Fund**

**Transfers Scheduled**

- 1) FY21 Transfer In From Fund 1912 \$30,300
- 2) FY22 Transfer In from Fund 1912 \$57,805
- 3) FY22 Transfer In From Fund 1907 \$133,370
- 4) Transfer Out to Fund 1907 \$177,100

IDNR RTP Grant Reimbursement  
Reimbursement Transfer to Fund 1907

	FY21	FY22	FY23
<b>Revenues</b>	\$ 30,300	\$ 191,175	\$ 177,100
<b>Expenditures</b>	\$ 30,300	\$ 191,175	\$ 177,100
<b>Balance</b>	\$ -		\$ -

**Fund 1912**

**Series 2021 Bond Proceeds Fund**

**Transfers Scheduled**

- 1) Fund 1913 - FY21 PARC Grant \$1,111,895
- 2) Fund 1908 - FY21 + FY22 - \$88,105

	FY21	FY22	FY23
<b>Revenues</b>	\$ 1,200,000		
<b>Expenditures</b>	\$ 1,142,195	\$ 57,805	
<b>Balance</b>	\$ 57,805	\$ (57,805)	\$ -

**Fund 1913**

**Pickerrill-Pigott Estate House IDNR PARC Grant Project Fund**

**Transfers Scheduled**

- 1) Fund 1913 - FY21 PARC Grant \$1,111,895
- 2) Fund 1908 - FY21 + FY22 - \$88,105

	FY21	FY22	FY23
<b>Revenues</b>	\$ 1,111,895		
<b>Expenditures</b>	\$ 75,800	\$ 1,036,095	
<b>Balance</b>	\$ 1,036,095	\$ (1,036,095)	\$ -

## BILL OF SALE

**Property:** "Keeper" Paint Horse  
**Condition:** As is, with no known medical issues. Approximate age: 21

**Seller:** Kasey Wilson  
3080 E. 22<sup>nd</sup> St.  
Ottawa, IL 61350

**Purchaser:** Kendall County Forest Preserve District  
110 West Madison Street  
Yorkville, Illinois 60560

**Date of Commission Approval:** May 25, 2021

**Conditions of Acceptance/ No Warranty:** For the sum of One-thousand, five hundred dollars (\$1,500.00) consideration to be paid-in-hand following a 30-day trial period, the Seller, Kasey Wilson of Ottawa, Illinois hereby transfers, assigns and delivers any and all rights, title and interest in the Property to the Kendall County Forest Preserve District, and the Purchaser, Kendall County Forest Preserve District, hereby accepts all rights, title and interest in the Property subject to the following terms and conditions:

1. Purchaser will pickup Property from the Seller's stable, and Seller agrees to allow a thirty (30) day trial period that shall commence on the first day following delivery to the Ellis House and Equestrian Center located at 13986 McKanna Road in Minooka, IL 60447 on or around May 4, 2021.
2. Upon successful conclusion of the trial period, Seller, Kasey Wilson is entitled to either receive payment-in-hand of \$1,500.00 representing payment in full for "Keeper", a 21-year old paint mare, and the Purchaser, Kendall County Forest Preserve District, shall accept full and complete responsibility for the Property from the date the Property is accepted by the Kendall County Forest Preserve District, or will transport "Keeper" from the Kendall County Forest Preserve District's Ellis House and Equestrian Center to the Seller's stable.
3. The Seller is not a seller of horses and disclaims to the fullest extent authorized by law any and all warranties, promises, whether express or implied, including warranties of merchantability and or fitness for a particular use and makes no promises, warranties or other representations regarding the horse's conditions at the time of transfer, and by accepting the Property after a fourteen-day trial period, the Purchaser accepts the Property "as is".

4. The Seller on behalf of itself, its successors and assigns hereby forever waives and releases the Kendall County Forest Preserve District, its elected officials, employees, agents, volunteers and assigns from any and all known and unknown claims, actions, causes of action, damages, injuries, costs and fees related in any manner to acceptance of this transfer or the condition of the Property at the time of the transfer.
5. In the event that Kendall County Forest Preserve District decides to sell "Keeper", Kasey Wilson will be extend a first right of refusal for repurchasing "Keeper" from the Kendall County Forest Preserve District.

Kendall County Forest Preserve District, Illinois

Kasey, Wilson

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Judy Gilmour, President

---

Ottawa, IL





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

CATE MOULTON, CPA  
CHRIS CHRISTENSEN

CERTIFIED PUBLIC ACCOUNTANTS

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May 10, 2021

Kendall County Forest Preserve District  
Yorkville, IL

We have been engaged to perform the procedures enumerated below. These procedures are not an audit, therefore, no assurance will be provided. This agreed-upon procedure engagement will be performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Kendall County Forest Preserve District. Consequently, we will make no representation regarding the sufficiency of the procedures described below, either for the purpose for which these services have been requested or for any other purpose.

1. Verify that all contracts listed on the schedule were for work germane to the scope of the approved OSLAD project as described on the signed Project Agreement and any amendments thereto, and, with the exception of project professional services (A/E) contracts, were executed after the project start date indicated on the signed Project Agreement. Identify and report any exceptions.
2. With the exception of Professional Services (A/E) contracts, verify that the local project sponsor (grantee) has complied with applicable state statutes and applicable local ordinances concerning bidding requirements for construction contracts, and equipment/material purchases. Identify and report any exceptions.
3. Verify that all publicly bid construction and material/equipment purchase contracts executed for the project were awarded to the low bidder. Identify and report any exceptions and attach written justification from local project sponsor (grantee) for their awarding any contracts to someone other than the low bidder.
4. Verify that all change orders to the construction and material/equipment purchase contracts are germane to the approved OSLAD project scope and that any change orders of \$10,000 or more were approved by IDNR. Identify and report any noted exceptions and attach a copy of any change order noted as an exception.
5. Sample a minimum of 25% of the project expenditures listed on the "Schedule of Expenditures" (sample shall represent at least 50% of total project expenditure value) and trace to the local project sponsor's accounting record system and verify the costs are germane to the project scope and, with the exception of project professional services (A/E fees), were incurred during the project period specified on the signed Project Agreement. Identify and report any noted exceptions.
6. If Force Account labor (use of project sponsor's own staff to complete project construction) is listed/claimed on the "Schedule of Expenditures", sample a minimum of 20% of the listed Force Account labor charges (minimum 35% of FA labor value) to determine if the charges are allowable and germane to the project scope AND can be traced to supporting Project Sponsor time keeping records. Identify and report any unsupported charges.

Our fee for these services will be at our \$150 standard hourly rate plus out-of-pocket costs (such as report production, word processing, postage, travel, copies, telephone, etc.), not to exceed \$1,500. Our invoices for these fees are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered. 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 Kendall County 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,

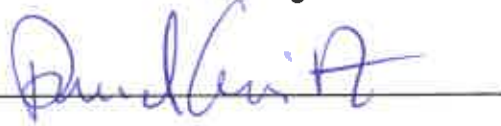
*Mack & Associates, P. C.*

Mack & Associates, P. C.

**RESPONSE:**

This letter correctly sets forth the understanding to Kendall County Forest Preserve District.

Director's signature: \_\_\_\_\_



Date: \_\_\_\_\_

05/10/2021