

KENDALL COUNTY FOREST PRESERVE DISTRICT

MEETING AGENDA

TUESDAY, MAY 18, 2021

9:00 A.M.

KENDALL COUNTY OFFICE BUILDING - ROOMS 209 & 210

- I. Call to Order
- II. Pledge of Allegiance
- III. Invocation
- IV. Roll Call
- V. Approval of Agenda
- VI. Public Comments
- *CONSENT AGENDA**
- VII. Approval of Minutes
 - Kendall County Forest Preserve District Commission Meeting of May 4, 2021
 - Kendall County Forest Preserve District Operations Committee Meeting of May 5, 2021
 - Kendall County Forest Preserve District Committee of the Whole Meeting of May 11, 2021
- VIII. *Approval of Claims in the Amount of \$21,731.94
- IX. Acceptance of the Mack & Associates, PC Audit Report for the Kendall County Forest Preserve District for the Fiscal Year Ending November 30, 2020
- X. *Approval of a Bill of Sale and Purchase of the Lesson Horse "Keeper" from Kasey Wilson of Ottawa, Illinois for an Amount Not-to-Exceed \$1,500.00 following Completion of a 30-day Trial Period
- XI. *Approval of the Notification of State Award (NOSA) for the Illinois Department of Natural Resources – Parks and Recreational Facilities Construction Grant (PARC#1165-25085) for the Pickerill-Pigott Estate House Public Access Improvements Project in the Amount of \$828,200 including a Required District Match of \$279,695
- OLD BUSINESS**
No items posted for consideration
- NEW BUSINESS**
- XII. ***ORDINANCE #05-21-001:** Amending the Combined Annual Budget and Appropriations Ordinance #02-21-001 Setting Forth the Annual Budget of the Kendall County Forest Preserve District, Kendall County, Illinois for the Fiscal Year Beginning December 1, 2020 and Ending November 30, 2021 for an Amount Not-to-Exceed \$9,088,295
- XIII. *Approval of the Revised Education Programs Manager Position Description, Including the Retitling of the Position to Assistant Director and Education Manager, and \$3,000.00 Annualized Salary Increase for Emily Shanahan, Effective May 22, 2021
- XIV. *Approval of the Updated Communications and Natural Resources Project Manager Position Description, Including an Annualized Salary Increase of \$3,000.00 for Antoinette White, Effective May 22, 2021
- XV. *Approval of the Updated Natural Beginnings and Special Projects Manager Position Description, Including an Annualized Salary Increase of \$3,000.00 for Stefanie Wiencke, Effective May 22, 2021
- XVI. Approval of the Revised FY21 Organizational Chart for the Kendall County Forest Preserve District
- XVII. *Approval of a Proposal from Upland Design, LTD for Development of a Concept Plan and Construction Cost Estimates for Completion of a Multi-Use Trail Connection between Hoover Forest Preserve and Fox River Bluffs Forest Preserve for an Amount Not-to-Exceed \$4,800.00, Plus Reimbursable Expenses Estimated at \$1,500.00
- XVIII. Public Comments
- XIX. Executive Session
- XX. Other Items of Business
- XXI. Adjournment

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

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**KENDALL COUNTY FOREST PRESERVE DISTRICT
COMMISSION MEETING MINUTES
MAY 4, 2021**

I. Call to Order

President Gilmour called the meeting to order at 6:00 pm in the Kendall County Office Building - Second Floor Board Rooms 209 and 210.

II. Pledge of Allegiance

All present recited the Pledge of Allegiance at the start of the meeting.

III. Invocation

An invocation was offered by Commissioner Gengler.

IV. Roll Call

X	Cesich	X	Gryder
X	DeBolt	X	Kellogg
X	Flowers	X	Koukol
X	Gengler	X	Rodriguez
X	Gilmour		Vickers

Roll call: Commissioners Cesich, DeBolt, Flowers, Gengler, Gryder, Kellogg, Koukol, Rodriguez, and Gilmour were all present.

V. Approval of Agenda

Commissioner Koukol made a motion to approve the Commission meeting agenda as presented. Seconded by Commissioner Gengler.

Motion: Commissioner Koukol					
Second: Commissioner Gengler					
Roll call: Approval of Agenda					
Commissioner	Aye	Opposed	Commissioner	Aye	Opposed
Cesich	X		Gryder	X	
DeBolt	X		Kellogg	X	
Flowers	X		Koukol	X	
Gengler	X		Rodriguez	X	
Gilmour	X		Vickers		

Motion unanimously approved.

Roll call: Commissioners Cesich, DeBolt, Flowers, Gengler, Gryder, Kellogg, Koukol, Rodriguez, and Gilmour, aye. Opposed, none. Motion unanimously approved.

VI. Public Comments

No public comments were offered from citizens in attendance.

VII. 2020 Eagle Scout Project Recognition Awards

Nathan Wille and Dylan Middendorf were presented with certificates of appreciation for completion of their Eagle Projects at Pickerill-Pigott Forest Preserve and Hoover Forest Preserve.

CONSENT AGENDA

VIII. Approval of Minutes

- Kendall County Forest Preserve District BINA Public Hearing of April 20, 2021
- Kendall County Forest Preserve District Commission meeting of April 20, 2021
- Kendall County Forest Preserve District Finance Committee meeting of April 29, 2021

IX. Approval of Claims in the Amount of \$11,141.38

Commissioner Gryder made a motion to approve the Consent Agenda. Seconded by Commissioner DeBolt.

Motion: Commissioner Gryder					
Second: Commissioner DeBolt					
Roll call: Consent Agenda					
Commissioner	Aye	Opposed	Commissioner	Aye	Opposed
Cesich	X		Gryder	X	
DeBolt	X		Kellogg	X	
Flowers	X		Koukol	X	
Gengler	X		Rodriguez	X	
Gilmour	X		Vickers		
Motion unanimously approved.					

Roll call: Commissioners Cesich, DeBolt, Flowers, Gengler, Gryder, Kellogg, Koukol, Rodriguez, and Gilmour, aye. Opposed, none. Motion unanimously approved.

OLD BUSINESS

No items were presented for consideration.

NEW BUSINESS

X. MOTION: Approval of the Submission of a Kendall County Trails Alternative Program (KC-TAP) Application and Request for \$76,000.00 for the IDOT- Requested Local Cost Share for Completion of the IL Route 71 (IL-126 to Orchard Road) Multi-Use Paved Trail

Commissioner DeBolt made a motion to approve the submission of a Kendall County Trails Alternative Program (KC-TAP) application and request for \$76,000.00 for the IDOT-requested local

cost share for completion of the IL Route 71 (IL-126 to Orchard Road) multi-use paved trail.
Seconded by Commissioner Gryder.

Motion: Commissioner DeBolt					
Second: Commissioner Gryder					
Roll call: KCTAP					
Commissioner	Aye	Opposed	Commissioner	Aye	Opposed
Cesich	X		Gryder	X	
DeBolt	X		Kellogg	X	
Flowers	X		Koukol	X	
Gengler	X		Rodriguez	X	
Gilmour	X		Vickers		
Motion unanimously approved.					

Roll call: Commissioners Cesich, DeBolt, Flowers, Gengler, Gryder, Kellogg, Koukol, Rodriguez, and Gilmour, aye. Opposed, none. Motion unanimously approved.

XI. Public Comments

No public comments were offered from citizens in attendnace.

XII. Executive Session

None.

XIII. Other Items of Business

None.

XIV. Adjournment

Commissioner Cesich made a motion to adjourn. Seconded by Commissioner Rodriguez.

Motion: Commissioner Cesich					
Second: Commissioner Rodriguez					
Roll call: Adjournment					
Commissioner	Aye	Opposed	Commissioner	Aye	Opposed
Cesich	X		Gryder	X	
DeBolt	X		Kellogg	X	
Flowers	X		Koukol	X	
Gengler	X		Rodriguez	X	
Gilmour	X		Vickers		
Motion unanimously approved.					

Roll call: Commissioners Cesich, DeBolt, Flowers, Gengler, Gryder, Kellogg, Koukol, Rodriguez, and Gilmour, aye. Opposed, none. Motion unanimously approved.

Meeting adjourned at 6:14 pm.

Respectfully submitted,

David Guritz
Director, Kendall County Forest Preserve District

**KENDALL COUNTY FOREST PRESERVE DISTRICT
OPERATIONS COMMITTEE MEETING MINUTES
MAY 5, 2021**

I. Call to Order

Acting Chair Rodriguez called the meeting to order at 6:01 pm in the Kendall County Historic Courthouse 3RD Floor Courtroom.

II. Roll Call

	DeBolt		Gryder
	Cesich		Kellogg
X	Flowers (left at 7:10 pm)	X	Koukol
	Gengler	X	Rodriguez
	Gilmour		Vickers

Commissioners Flowers, Koukol, and Rodriguez were all present.

III. Approval of Agenda

Commissioner Koukol made a motion to approve the meeting agenda as presented. Seconded by Commissioner Flowers.

Motion: Commissioner Koukol					
Second: Commissioner Flowers					
Roll call: Approval of Agenda					
Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
		DeBolt			Gryder
		Cesich			Kellogg
X		Flowers	X		Koukol
		Gengler	X		Rodriguez
		Gilmour			Vickers
Motion unanimously approved.					

Roll call: Commissioners Flowers, Koukol, and Rodriguez, aye. Opposed, none. Motion unanimously approved.

IV. Public Comments

No public comments were offered from citizens in attendance.

V. Review of Financial Statements through April 30, 2021

The Operations Committee reviewed the financial statements through April 30, 2021. Generally, the District is making progress with financial recovery from COVID-19 impacts. Education program services are on track for exceeding budget for the year. The District’s cost reduction efforts have been effective at reducing YTD expenses.

VI. Review and Approval of Special Use Permits

a) Joel Ruby – SSZ Film, LLC – Jay Woods Forest Preserve – May 7, 2021 from 4:30 pm to 7:30 pm

Commissioner Koukol made a motion to approve the SSZ Film, LLC Special Use Permit. Seconded by Commissioner Flowers.

Motion: Commissioner Koukol					
Second: Commissioner Flowers					
Roll call: Special Use Permits					
Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
		DeBolt			Gryder
		Cesich			Kellogg
X		Flowers	X		Koukol
		Gengler	X		Rodriguez
		Gilmour			Vickers
Motion unanimously approved.					

The Operating Committee discussed the need to grant the District’s Executive Director the authority to approve and issue special use permits. Director Guritz stated he would discuss this with President Gilmour, which may require amendment of the District’s Rules of Order.

Roll call: Commissioners Flowers, Koukol, and Rodriguez, aye. Opposed, none. Motion unanimously approved.

VII. Review and Discussion of Rental Contract Templates and Special Event Insurance Requirements

The Operations Committee reviewed the facility contract templates received from the Kendall County State’s Attorney’s Office. The contract templates were presented for rental permits for campsites, bunkhouses, and the District’s event venues.

Commissioner Flowers made a motion to forward the templates to the Committee of the Whole, including recommendations to take client-friendly approaches on new additional insurance requirements for large groups (greater than 100 individuals), and events serving alcohol in order to provide the District additional insurance coverage per SAO-ICRMT recommendations. Seconded by Commissioner Koukol.

Motion: Commissioner Koukol					
Second: Commissioner Flowers					
Roll call: Special Use Permits					
Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
		DeBolt			Gryder
		Cesich			Kellogg
X		Flowers	X		Koukol
		Gengler	X		Rodriguez
		Gilmour			Vickers
Motion unanimously approved.					

Roll call: Commissioners Flowers, Koukol and Rodriguez, aye. Opposed, none. Motion unanimously approved.

VIII. District Position Restructuring Overview and Discussion

The Operations Committee reviewed an updated restructuring proposal and organizational chart. Restructuring is needed to address the essential duties and functions of the vacant Human Resources, Accounting and Reservations Manager position. Director Guritz reported that the Kendall County State's Attorney's Office has completed its examination of the revised Communications and Natural Resources Projects Manager position. The amended description and duties allows the District to establish the position as FLSA exempt.

IX. Draft Employee Handbook Policies Review

a) Chapters III and IV Review

The Operations Committee reviewed the employee handbook chapters III and IV, with the following changes requested:

1. Executive Director to retain authority over the following:
 - a. Section 3.3 – Approval of all hiring decisions with the exception of the Executive Director of the District.
 - b. Section 3.9 – Approval of outside employment requests.

X. Public Comments

No public comments were offered from citizens in attendance.

XI. Other Items of Business

- a) Pickerill-Pigott Opening Event – June 4, 2021 Ribbon Cutting at 10:00 am
- b) Hoover Nature Play Space – Hobbit Tunnel Opening Event – June 12, 2021 at 11:00 am
- c) Incident Reports – General Use Ordinance Violations
- d) Towing Contractor Update
- e) Safety Manual Development

Director Guritz reported that the donor opening event for the Hoover Nature Play Space will be postponed to August of this year.

Director Guritz reported that Grounds Maintenance staff is reporting increasing violations of the General Use Ordinance due to unlocked gates at preserves during evening hours. District closing of gates will resume in the next month once the District has sufficient personnel.

The Operations Committee discussed the in-progress draft of the District's Emergency Response Manual.

XII. Executive Session

None.

XIII. Adjournment

Commissioner Koukol made a motion to adjourn. Seconded by Commissioner Flowers.

Motion: Commissioner Koukol					
Second: Commissioner Flowers					
Roll call: Adjournment					
Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
		Cesich			Gryder
		DeBolt			Kellogg
X		Flowers	X		Koukol
		Gengler	X		Rodriguez
		Gilmour			Vickers
Motion unanimously approved.					

Roll call: Commissioners Flowers, Koukol, and Rodriguez, aye. Opposed, none. Motion unanimously approved. Meeting adjourned at 7:27 pm.

Respectfully submitted,

David Guritz
 Director, Kendall County Forest Preserve District

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

MAY 11, 2021

I. Call to Order

President Gilmour called the meeting to order in the Kendall County Office Building – Kendall County Board Rooms 209 and 210 at 4:44 pm.

II. Roll Call

X	Cesich	X	Gryder
X	DeBolt		Kellogg
X	Flowers (Entered meeting remotely at 4:50 pm)	X	Koukol
X	Gengler	X	Rodriguez
X	Gilmour	X	Vickers

Roll call: Commissioners Cesich, DeBolt, Flowers, Gengler, Gryder, Koukol, Rodriguez, Vickers, and Gilmour were all present.

III. Approval of Agenda

Commissioner DeBolt made a motion to approve the Committee of the Whole meeting agenda as presented. Seconded by Commissioner Gengler.

Motion: Commissioner DeBolt					
Second: Commissioner Gengler					
Roll call: Approval of Agenda					
Commissioner	Aye	Opposed	Commissioner	Aye	Opposed
Cesich	X		Gryder	X	
DeBolt	X		Kellogg		
Flowers			Koukol	X	
Gengler	X		Rodriguez	X	
Gilmour	X		Vickers	X	
Motion unanimously approved.					

Roll call: Commissioners Cesich, DeBolt, Gengler, Gryder, Koukol, Rodriguez, Vickers and Gilmour, aye. Opposed, none. Motion unanimously approved.

IV. Public Comment

No public comments were offered from citizens in attendance.

V. Executive Director’s Report

Director Guritz provided updates on District operations and continuing efforts to open Pickerill-Pigott Forest Preserve to the general public.

VI. Review of Preliminary Financial Statements and Cost Center Reports for the Period Ending April 30, 2021

Director Guritz presented highlights from the preliminary Financial Statements and Cost Center reports for the period ending April 30, 2021. Overall, the District is on track for meeting FY21 budget projections. The amended FY21 budget is scheduled for approval on May 18, 2021.

VII. Motion to Forward Claims to Commission

Commissioner DeBolt made a motion to forward claims to Commission. Seconded by Commissioner Gengler.

The Committee of the Whole reviewed the claims list. The combined total for the claims list generated was \$20,781.94.

Motion: Commissioner DeBolt					
Second: Commissioner Gengler					
Roll call: Forwarding of Claims to Commission					
Commissioner	Aye	Opposed	Commissioner	Aye	Opposed
Cesich	X		Gryder	X	
DeBolt	X		Kellogg		
Flowers	X		Koukol	X	
Gengler	X		Rodriguez	X	
Gilmour	X		Vickers	X	
Motion unanimously approved.					

Roll call: Commissioners Cesich, DeBolt, Flowers, Gengler, Gryder, Kellogg, Koukol, Rodriguez, Vickers and Gilmour, aye. Opposed, none. Motion unanimously approved.

OLD BUSINESS

VIII. Reservation Woods Parcels – Acquisition Project Updates

The Committee of the Whole discussed the Reservation Woods Parcels acquisition updates. Director Guritz reported that discussions were in-progress with Wendy Held (Heap) and her attorney, Mark Shea regarding the survey boundaries for property retained in the Mary Heap Trust. Kendall County GIS has confirmed that there is an error with the GIS property lines for the Reservation Woods connecting parcel initially proposed for acquisition.

NEW BUSINESS

IX. FY21 Audit Presentation – Mark & Associates – Lauri Pope, CPA and Senior Manager

Lauri Pope, CPA and Senior Manager presented the FY21 audit report. The District’s audit was a “clean” report for FY20 with management recommendations presented.

The Committee of the Whole discussed the status of the IMRF pension benefit in terms of the large swing observed in net pension liability (\$318,397 at the beginning of the year v/s \$52,922 at the end of the fiscal year) owing to the growth in securities markets and IMRF’s invested assets.

X. Position and Organizational Restructure Plan – HR, Accounting and Preserve Reservations Manager Position

Director Guritz presented a position and organizational resturcture plan for the HR, Accounting and Preserve Reservations Manager Position.

Based on meetings with President Gilmour, and the District’s Administrative staff team, the Administrative Assistant position currently posted will be filled with a part time employee, with the essential duties and responsibilities of the HR, Accounting and Preserve Reservations Manager position apportioned to the Environmental Education Manager; Communications and NR Projects Manager, and Natural Beginnings and Special Projects Manager position. An updated Organizational Chart for the District was presented and discussed.

Director Guritz stated that the amended position descriptions would be presented with recommended salary increases between \$2,500 and \$3,000 to compensate the three employees for the added work load and responsibilities.

Commissioner Vickers made a motion to forward the organizational restructure plan and updated position descriptions to Commission. Seconded by Commissioner Gengler.

Motion: Commissioner Vickers
 Second: Commissioner Gengler

Roll call: Forwarding of the Proposed FY21 Restructure Plan to Commission

Commissioner	Aye	Opposed	Commissioner	Aye	Opposed
Cesich	X		Gryder	X	
DeBolt	X		Kellogg		
Flowers	X		Koukol	X	
Gengler	X		Rodriguez	X	
Gilmour	X		Vickers	X	

Motion unanimously approved.

Roll call: Commissioners Cesich, DeBolt, Flowers, Gengler, Gryder, Koukol, Rodriguez, Vickers, and Gilmour, aye. Opposed, none. Motion unanimously approved.

XI. Kluber Architects + Engineers, Inc. Proposal – Pickerill-Pigott Estate House Roof Replacement

The Committee of the Whole discussed the Kluber Architects proposal for the Pickerill estate house roof replacement project. The Committee of the Whole provided direction to discuss the proposal further with Kluber to include the possibility of moisture testing and feasibility of re-surfacing of the flat roof rather than a complete tear off in order to reduce total costs.

XII. Upland Design, Ltd. Proposal – Hoover Forest Preserve – Fox River Bluffs Trail Connection

The Committee of the Whole discussed the Upland Design, Ltd. proposal. Director Guritz reported that the proposal will be placed on the upcoming Commission agenda for approval.

XIII. FY21 Proposed Budget Amendments – Draft Ordinance #05-21-001 Amending Ordinance #02-21-001

Commissioner Gengler made a motion to forward FY21 proposed budget amendments – including draft Ordinance #05-21-001 which will amend Ordinance #02-21-001 to Commission for approval. Seconded by Commissioner DeBolt.

Motion: Commissioner Gengler					
Second: Commissioner DeBolt					
Roll call: Forwarding of Ordinance #05-21-001 to Commission					
Commissioner	Aye	Opposed	Commissioner	Aye	Opposed
Cesich	X		Gryder	X	
DeBolt	X		Kellogg		
Flowers	X		Koukol	X	
Gengler	X		Rodriguez	X	
Gilmour	X		Vickers	X	
Motion unanimously approved.					

Roll call: Commissioners Cesich, DeBolt, Flowers, Gengler, Gryder, Koukol, Rodriguez, Vickers and Gilmour, aye. Opposed, none. Motion unanimously approved.

XIV. Series 2021 Limited Tax General Obligation Bonds: Bonds Counsel Correspondence, Draft Ordinance and Opinion

Director Guritz reported that the Series 2021 LTGO Bond Ordinance has been drafted, and included within the Committee of the Whole packets.

The Ordinance will be presented at the June 1, 2021 Commission meeting for approval.

XV. Capital Fund Balance – Cash Flow Analysis and Draft Policy Discussion

The Committee of the Whole discussed the cash flow analysis report and draft policy. Due to meeting time constraints, policy discussion was deferred to the June Committee of the Whole meeting.

XVI. Review of Bill of Purchase – Lesson Horse “Keeper”

Commissioner DeBolt made a motion to forward the proposed bill of purchase for the lesson horse “Keeper” to Commission for approval. Seconded by Commissioner Gengler.

Motion: Commissioner DeBolt					
Second: Commissioner Gengler					
Roll call: Forwarding of Lesson Horse Purchase Bill of Sale to Commission					
Commissioner	Aye	Opposed	Commissioner	Aye	Opposed
Cesich	X		Gryder	X	
DeBolt	X		Kellogg		
Flowers	X		Koukol	X	
Gengler	X		Rodriguez	X	
Gilmour	X		Vickers	X	
Motion unanimously approved.					

Roll call: Commissioners Cesich, DeBolt, Flowers, Gengler, Gryder, Koukol, Rodriguez, Vickers and Gilmour, aye. Opposed, none. Motion unanimously approved.

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)

The donor’s opening for the Hobbit Tunnel water feature at Hoover Forest Preserve will be postponed to August 2021.

XVIII. Public Comments

No public comments were offered from citizens in attendance.

XIX. Executive Session

There was no need for executive session.

XX. Summary of Action Items

Director Guritz provided a summary of action items.

XXI. Adjournment

Commissioner Gengler made a motion to adjourn. Seconded by Commissioner Koukol.

Motion: Commissioner Gryder
Second: Commissioner Koukol

Roll call: Adjournment

Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
X		Cesich	X		Gryder
X		DeBolt			Kellogg
X		Flowers	X		Koukol
X		Gengler	X		Rodriguez
X		Gilmour	X		Vickers

Motion unanimously approved.

Roll call: Commissioners Cesich, DeBolt, Flowers, Gengler, Gryder, Koukol, Rodriguez, Vickers and Gilmour, aye. Opposed, none. Motion unanimously approved.

Meeting adjourned at 6:32 pm.

Respectfully submitted,

David Guritz
Director, Kendall County Forest Preserve District

Claims Listing

5/12/2021 11:42:02 AM

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account	Description	Invoice Amount
County Board	3052	BRIAN & KAREN OLSEN	21-00032	Security Deposit Return - HOA Meeting	140325 66500	Miscellaneous Expense	\$100.00
	3052	BRIAN & KAREN OLSEN	21-00032	security deposit return historic courthouse	140325 66500	Miscellaneous Expense	\$100.00
						Sub-Total	\$200.00
					County Board	Total	\$200.00
Ellis Barn	541	FIRST NATIONAL BANK OF OMAHA	4859489135973583	animal supplies, gate install, AT&T, training	19001161 62270	Utilities	\$102.05
						Sub-Total	\$102.05
	51	SYNCB/AMAZON	1R33-H4P4-RKF3	drawer	19001161 68580	Grounds and Maintenance	\$52.84
	1152	KENDALL PLUMBING & HEATING	031774	plumbing maintenance	19001161 68580	Grounds and Maintenance	\$700.00
Ellis Grounds	1323	MENARDS	13481	dehumidifier , paint	19001161 68580	Grounds and Maintenance	\$201.61
						Sub-Total	\$954.45
					Ellis Barn	Total	\$1,056.50
	236	CENTRAL LIMESTONE CO INC	25197	Ellis ground gravel	19001162 68580	Grounds and Maintenance	\$167.00
678	GRAINCO FS, INC.	13 48 116	Ellis grounds triplet sf	19001162 68580	Grounds and Maintenance	\$189.05	

Ellis Grounds	1152	KENDALL PLUMBING & HEATING	031774	plumbing maintenance	19001162	68580	Grounds and Maintenance	\$700.00
							Sub-Total	\$1,056.05
							Total	\$1,056.05
Ellis House								
	51	SYNCB/AMAZON	1JVF-JDD3-7F4V	printer paper	19001160	62000	Office Supplies	\$65.96
	541	FIRST NATIONAL BANK OF OMAHA	48594891361266	Ellis house supplies	19001160	62000	Office Supplies	\$12.74
							Sub-Total	\$78.70
	541	FIRST NATIONAL BANK OF OMAHA	48594891359735	animal supplies, gate install, AT&T, training	19001160	62270	Utilities	\$102.05
							Sub-Total	\$102.05
	51	SYNCB/AMAZON	1G6F-9RW7-RDY6	hand sanitizer, paper rolls, hanging folders	19001160	68580	Grounds and Maintenance	\$217.53
							Sub-Total	\$217.53
							Total	\$398.28
Ellis Riding Lessons								
	541	FIRST NATIONAL BANK OF OMAHA	48594891359735	animal supplies, gate install, AT&T, training	19001164	63000	Animal Care & Supplies	\$695.48
	541	FIRST NATIONAL BANK OF OMAHA	48594891361266	Ellis house supplies	19001164	63000	Animal Care & Supplies	\$78.25
							Sub-Total	\$773.73
	529	EQUINE VETERINARY PRACTICE LLC	211170004044	horse care Ellis	19001164	63020	Vet & Farrier	\$658.00
							Sub-Total	\$658.00

Ellis Riding Lessons

3127	STEPHANIE AUSTIN	02/01/2021	Ellis riding lessons refund	19001164	63040	Security Deposit Refund	\$35.00
						Sub-Total	\$35.00
				Ellis Riding Lessons		Total	\$1,466.73
3128	CHRISTOPHER MORPHEW	SDR 5/1/2021	security deposit return Ellis house	19001168	63040	Security Deposit Refund	\$975.00
						Sub-Total	\$975.00
3131	GROOT INC	7035166	trash removal Harris, Hoover, Elli	19001168	63070	Refuse Pickup	\$99.58
						Sub-Total	\$99.58
				Ellis Weddings		Total	\$1,074.58
541	FIRST NATIONAL BANK OF OMAHA	48594865295734 33	NB supplies	19001178	63030	Program Supplies	\$45.11
						Sub-Total	\$45.11
				Environmental Educ. Natr'l Beg.		Total	\$45.11
3119	RACHEL WIXON	4-27-2021	camp refund	19001177	63040	Security Deposit Refund	\$265.00
3122	RILEY PEC	4-28-2021	camp refund	19001177	63040	Security Deposit Refund	\$265.00
						Sub-Total	\$530.00
				Environmental Education Camps		Total	\$530.00

Ellis Weddings

**Environmental Educ.
Natr'l Beg.**

**Environmental
Education Camps**

Forest Preserve
Director

1020	ILLINOIS STATE POLICE SERVICES FUND	1106558	background check	190011 62000	Office Supplies	\$10.00
1471	OFFWORLD DESIGNS	20121317	uniforms	190011 62000	Office Supplies	\$132.00
1471	OFFWORLD DESIGNS	20121335	uniforms	190011 62000	Office Supplies	\$99.00
					<i>Sub-Total</i>	\$241.00
541	FIRST NATIONAL BANK OF OMAHA	48594891359735 83	animal supplies, gate install, AT&T, training	190011 62040	Conferences	\$45.00
					<i>Sub-Total</i>	\$45.00
1665	SHAW MEDIA	042110085118	recruitment add	190011 62090	Legal Publications	\$345.37
					<i>Sub-Total</i>	\$345.37
2047	COMED	0927007163	Electricity Richard Young	190011 63510	Electric	\$24.67
2047	COMED	5514710005 May 2021	Electricity Harris horse arena	190011 63510	Electric	\$26.40
2047	COMED	5514711002 May 2021	Electricity Harris	190011 63510	Electric	\$91.86
					<i>Sub-Total</i>	\$142.93
51	SYNCB/AMAZON	1QPC-NF1C- H3V9	catch/release notice sign	190711 66500	Miscellaneous Expense	\$19.98
541	FIRST NATIONAL BANK OF OMAHA	48594891359735 83	animal supplies, gate install, AT&T, training	190711 66500	Miscellaneous Expense	\$69.00
1823	ULINE	56060532	trash can lids Pickerill	190711 66500	Miscellaneous Expense	\$344.60

Forest Preserve Director	1877	WALDEN'S LOCK SERVICE	21653	Pickert-Pigott latrine locks	190711	66500	Miscellaneous Expense	\$238.08
							Sub-Total	\$671.66
	1007	ILLINOIS COUNTIES RISK MANAGEMENT TRUST	0010000669 May 2021	ICRMT Property and Liability	190011	68000	Liability Insurance Premiums	\$7,424.00
1007	ILLINOIS COUNTIES RISK MANAGEMENT TRUST	0010000669 May 2021	workers comp	190011	68000	Liability Insurance Premiums	\$805.00	
							Sub-Total	\$8,229.00
Grounds and Natural Resources	49	AMALGAMATED BANK OF CHICAGO	BOND 2016	BOND SERIES 2016 5/21-4/22	190311	68640	Fiscal Agent Fee	\$475.00
	49	AMALGAMATED BANK OF CHICAGO	BOND SERIES 2015	BOND SERIES 2015 5/21-4/22	190311	68640	Fiscal Agent Fee	\$475.00
							Sub-Total	\$950.00
					Forest Preserve Director		Total	\$10,624.96
506	ELBURN NAPA, INC.	4860 May 2021	Harris equipment	19001183	62160		Equipment	\$16.93
1060	JOHN DEERE FINANCIAL	11113-29745 May 2021	air filters, batteries, cleaning supplies	19001183	62160		Equipment	\$165.14
1060	JOHN DEERE FINANCIAL	41111-16381 May 2021	filter	19001183	62160		Equipment	\$320.57
							Sub-Total	\$502.64
678	GRAINCO FS, INC.	80000410402	grounds diesel	19001183	62180		Gasoline / Fuel / Oil	\$661.76
678	GRAINCO FS, INC.	80000410403	grounds gas	19001183	62180		Gasoline / Fuel / Oil	\$743.10
1153	KENDALL CO HIGHWAY DEPT	1234 April 2021	gasoline	19001183	62180		Gasoline / Fuel / Oil	\$328.39

Hoover									
1060	JOHN DEERE FINANCIAL	11113-29745 May 2021	air filters, batteries, cleaning supplies	19001171 68580	19001171 68580	Grounds and Maintenance	\$9.99		
1877	WALDEN'S LOCK SERVICE	21690	lock service, key covers, lid tags	19001171 68580	19001171 68580	Grounds and Maintenance	\$49.01		
1950	YORKVILLE ACE & RADIO SHACK	400515 May 2021	reflector	19001171 68580	19001171 68580	Grounds and Maintenance	\$54.94		
						Sub-Total	\$113.94		
					Hoover	Total	\$1,331.85		
Pickerill - Pigott									
2047	COMED	5514228011	Pickerill Pigott Electricity	19001184 63100	19001184 63100	Electric	\$167.44		
						Sub-Total	\$167.44		
					Pickerill - Pigott	Total	\$167.44		
						Grand Total	\$21,731.94		



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CERTIFIED PUBLIC ACCOUNTANTS

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

In planning and performing our audit of the financial statements of the Kendall County Forest Preserve District, for the year ended November 30, 2020, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated May 6, 2021 on the financial statements of the Kendall County Forest Preserve District.

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

Very truly yours,

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 6, 2021

Kendall County Forest Preserve District

Schedule of Management Comments and Recommendations November 30, 2020

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

2020-02: Budgetary Compliance

Description:

Expenditures in the Forest Preserve General Fund exceeded appropriations by \$18,251. Expenditures in the Bond and Interest Fund exceeded appropriations by \$950 because the District did not budget for a fiscal agent fee.

Recommendation:

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

2020-03: Security Deposit Liability

Description:

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

Recommendation:

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

2020-04: Accounts Receivable

Description:

Management did not perform an evaluation of accounts receivable and make the necessary adjustments to appropriately state the accounts receivable balance at year-end.

Recommendation:

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



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CERTIFIED PUBLIC ACCOUNTANTS
May 6, 2021

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Kendall County Forest Preserve District (the "District") for the year ended November 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 25, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Management's estimate of the net pension liability related to IMRF is based on an actuarial report obtained directly from IMRF. We evaluated the key factors and assumptions used to develop the net pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the compensated absence liability related to unused time off balances is based on compensated absence reports provided by management. We evaluated the key factors and assumptions used to develop the compensated absence liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. A list of misstatements corrected by management is included with the County financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 6, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and required supplementary information, which are (Is) required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund and debt service fund financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the assessed valuations, tax rates, tax extension and tax collection information, which accompanies the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Commissioners and management of Kendall County Forest Preserve District, Illinois and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Mack & Associates, P. C.

Mack & Associates, P.C.
Certified Public Accountants

KENDALL COUNTY FOREST PRESERVE DISTRICT

HISTORIC KENDALL COUNTY COURTHOUSE

110 WEST MADISON STREET

YORKVILLE, IL 60560

May 6, 2021

Mack & Associates, P.C.
118 E Washington Street
Morris, Illinois

This representation letter is provided in connection with your audit of the financial statements of Kendall County Forest Preserve District ("the District"), which comprise the respective financial position of the governmental activities, each major fund, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of May 6, 2021, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 25, 2020, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the District Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

- 23) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 26) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 29) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 32) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
- 33) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments and land and other real estate held by endowments are properly valued.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities; and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits are properly classified as to risk and are properly disclosed.
- 40) Capital assets are properly capitalized, reported, and, if applicable, depreciated.
- 41) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following GASB Statement No. 54, paragraph 18, to determine the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 44) With respect to the supplementary information:
- a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: David Griffith
Title: Director

Date: May 6, 2021

**KENDALL COUNTY
FOREST PRESERVE DISTRICT
KENDALL COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2020**

KENDALL COUNTY FOREST PRESERVE DISTRICT

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KENDALL COUNTY FOREST PRESERVE DISTRICT

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Independent Auditor's Report



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CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Kendall County Forest Preserve District (the "District"), a component unit of the County of Kendall, Illinois, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Kendall County Forest Preserve District, as of November 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States require that the management's discussion and analysis and required supplementary information on pages 4 through 9 and 38 through 44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements as a whole. The supplementary information on pages 45 through 59 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining and individual nonmajor fund and debt service fund financial statements on pages 47-58 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The assessed valuations, tax rates, tax extension and tax collection information on page 59 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Report on Summarized Comparative Information

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Kendall County Forest Preserve District for the year ended November 30, 2019, which are presented in summary for comparison purposes with the accompanying financial statements. In our report dated March 26, 2020, we expressed an unmodified opinion on those financial statements.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Governmental Auditing Standards*, we have also issued our report dated May 6, 2021, on our consideration of the Kendall County Forest Preserve District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Kendall County Forest Preserve District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Kendall County Forest Preserve District's internal control over financial reporting and compliance.

Mack & Associates, P. C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 6, 2021

Management's Discussion and Analysis

KENDALL COUNTY FOREST PRESERVE DISTRICT

Management's Discussion and Analysis (Unaudited) November 30, 2020

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

The MD&A is provided at the beginning of the report to provide an overview of the District's financial position at November 30, 2020 and the results of operations for the year. This summary should not be taken as a replacement for the audit report, which consists of the basic financial statements, notes to the financial statements, required and supplementary information.

FINANCIAL HIGHLIGHTS FOR FY2020

- The District's total governmental funds' expenditures exceeded total revenues by \$638,935 for the year.
- The District's net position increased \$3.8 million to \$43.5 million in 2020. This is an indicator that the District's financial position improved during the current fiscal year.
- The District's General Fund ended the year with a balance of \$179,115, Major Debt Service Funds' balances totaled \$5.15 million, and the overall District ended the year with a balance of \$7.08 million.

USING THIS ANNUAL REPORT

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

Report Components

The report consists of five parts as follows:

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

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

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Management's Discussion and Analysis (Unaudited) November 30, 2020

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

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

Reporting Kendall County Forest Preserve as a Whole

The Forest Preserve District's Entity Presentation

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

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

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

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

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

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

Fund Financial Statements

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Management's Discussion and Analysis (Unaudited) November 30, 2020

Governmental Funds

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

The District currently has no fiduciary funds.

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

Capital Assets

At November 30, 2020, the District had \$73.1 million invested in capital assets, net of depreciation. This represents a net increase of \$223,287 from last year. There were capital additions of \$582,826 in 2020. See Note 5 to the financial statements for more detail.

Primary Government Capital Assets (Net of Accumulated Depreciation)		
	2020	2019
Land and construction in progress	\$ 69,104,181	69,061,346
Improvements	2,239,731	1,881,235
Buildings	1,694,216	1,849,890
Equipment	37,252	59,622
Total	\$ 73,075,380	72,852,093

Long-Term Debt

At November 30, 2020, the District had \$34.2 million in long-term debt compared to \$38.0 million at November 30, 2019. See Notes 9 and 10 to the financial statements for more detail.

Primary Government Long-Term Debt			
	2020	2019	Due In One Year
G.O. Bonds - Series 2012	\$ 1,220,000	1,585,000	385,000
G.O. Bonds - Series 2015	8,965,000	9,010,000	45,000
G.O. Bonds - Series 2016	8,705,000	8,805,000	100,000
G.O. Bonds - Series 2017	13,935,000	16,460,000	2,765,000
Unamortized Refunding Premium	1,332,597	1,827,812	428,976
Compensated Absences	29,094	27,588	-
Net Pension Obligation	52,922	318,397	-
Total	\$ 34,239,613	38,033,797	3,723,976

KENDALL COUNTY FOREST PRESERVE DISTRICT

Management's Discussion and Analysis (Unaudited) November 30, 2020

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As previously addressed, net position may serve the purpose over time as a useful indicator of a District's financial position. To that end, the District's assets exceeded its liabilities by \$43.5 million as of November 30, 2020.

The following table represents a condensed Statement of Net Position of the District for governmental activities as of November 30, 2020 and 2019.

	Net Position Governmental Activities November 30	
	2020	2019
Assets:		
Current assets	\$ 12,795,239	12,902,505
Noncurrent assets	73,075,380	72,852,093
Total assets	85,870,619	85,754,598
Deferred outflows of resources	275,757	359,247
Total assets and deferred outflow of resources	86,146,376	86,113,845
Liabilities:		
Current liabilities	4,344,258	4,209,354
Noncurrent liabilities	30,515,637	34,503,582
Total liabilities	34,859,895	38,712,936
Deferred inflows of resources	7,736,674	7,642,004
Net position:		
Net investment in capital assets	38,917,783	35,164,281
Restricted	6,467,477	6,812,356
Unrestricted	(1,835,453)	(2,217,732)
Total net position	\$ 43,549,807	39,758,905

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Management's Discussion and Analysis (Unaudited)
November 30, 2020**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

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

	Changes in Net Position Governmental Activities For the year ended November 30	
	2020	2019
Revenues:		
Program revenues:		
Charges for services	\$ 250,362	358,281
Capital grants and contributions	18,520	174,390
General revenue:		
Local property taxes	5,282,543	4,843,318
Other	278,800	286,707
Total revenues	5,830,225	5,662,696
Expenses		
Culture and recreation	1,689,705	1,779,279
Interest	499,618	582,408
Total expenses	2,189,323	2,361,687
Transfer in from County	150,000	-
Changes in net position	3,790,902	3,301,009
Net position, beginning of year	39,758,905	36,457,896
Net position, end of year	\$ 43,549,807	39,758,905

General Fund Budgetary Highlights

The Board approved the fiscal year 2020 budget and appropriations ordinance on November 25, 2019 and approved an amendment to the District's budget on November 30, 2020. For the year ended November 30, 2020, General Fund expenditures were \$1.2 million and budgeted expenditures were \$1.18 million. The General Fund did not operate within the confines of the approved budget for the year ended November 30, 2020.

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Management's Discussion and Analysis (Unaudited)
November 30, 2020**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

Factors Likely to Have a Potential Impact on Financial Position

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

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

The District remains in good financial position. While the District decreased its fund balance in its operating funds over the previous fiscal year, the overall net position increased \$3.8 million. However, the district did not operate in compliance with the fund balance policy established to support and sustain general operations reserves, and prevent cash flow problems. The District's capital fund balance will be expended to complete capital funding priorities within the next 1-2 years.

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

Contacting District's Financial Management

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

Basic Financial Statements

Statement of Net Position
November 30, 2020
(With Comparative Figures for November 30, 2019)

	Governmental Activities	
	Totals	
	2020	2019
<u>Assets</u>		
Current assets:		
Cash, deposits, and investments	\$ 7,092,594	7,581,121
Receivables:		
Property taxes	5,676,334	5,295,073
Trade	26,311	26,311
Total current assets	<u>12,795,239</u>	<u>12,902,505</u>
Noncurrent assets:		
Capital assets:		
Land	69,104,181	69,061,346
Depreciable assets	8,959,781	8,419,790
Less: accumulated depreciation	(4,988,582)	(4,629,043)
Total noncurrent assets	<u>73,075,380</u>	<u>72,852,093</u>
Total assets	<u>85,870,619</u>	<u>85,754,598</u>
<u>Deferred Outflows of Resources</u>		
Deferred outflows from pensions	<u>275,757</u>	<u>359,247</u>
Total deferred outflows of resources	<u>275,757</u>	<u>359,247</u>
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	12,448	12,021
Accrued payroll	11,720	11,739
Customer deposits	19,000	19,000
Accrued interest	577,114	638,379
Bonds payable - current portion	3,723,976	3,530,215
Total current liabilities	<u>4,344,258</u>	<u>4,209,354</u>
Noncurrent liabilities:		
Accrued compensated absences	29,094	27,588
Net pension obligation	52,922	318,397
Bonds payable	30,433,621	34,157,597
Total noncurrent liabilities	<u>30,515,637</u>	<u>34,503,582</u>
<u>Deferred Inflows of Resources</u>		
Property taxes levied for subsequent years	5,676,334	5,295,073
Unamortized gain on refunding	1,755,387	2,157,480
Deferred inflows from pensions	304,953	189,451
Total deferred inflows of resources	<u>7,736,674</u>	<u>7,642,004</u>
<u>Net Position</u>		
Net investment in capital assets	38,917,783	35,184,281
Restricted	6,639,962	6,812,356
Unrestricted	(2,007,938)	(2,217,732)
Total net position	<u>\$ 43,549,807</u>	<u>39,758,905</u>

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

Statement of Activities
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	
					2020	2019
Governmental activities:						
Culture and recreation	\$ 1,689,705	250,362	-	168,520	(1,270,823)	(1,246,608)
Unallocated interest expense	499,618	-	-	-	(499,618)	(582,408)
Total governmental activities	2,189,323	250,362	-	168,520	(1,770,441)	(1,829,016)
General revenues:						
Taxes:						
Property taxes					5,282,543	4,843,318
Interest					13,842	33,730
Donations					6,279	1,470
Donated land					42,835	-
Project fund					150,492	189,684
Miscellaneous					65,352	61,823
Total general revenues					5,561,343	5,130,025
Change in net position					3,790,902	3,301,009
Net position, beginning of year					39,758,905	36,457,896
Net position, end of year					\$ 43,549,807	39,758,905

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

STATEMENT C

Balance Sheet - Governmental Funds
 November 30, 2020
 (With Comparative Figures for November 30, 2019)

	Debt Service Funds		Total Governmental Funds	
	General	Bond and Interest Series 2012	Non-Major Funds	2020
Assets				
Cash, deposits, and investments	\$ 195,972	4,222,577	1,749,613	7,092,594
Receivables:				
Property taxes	640,646	430,500	-	5,676,334
Trade	26,311	-	-	26,311
Due from other funds	-	-	172,485	172,485
Total assets	\$ 862,929	4,653,077	1,922,098	12,967,724
				7,581,121
				5,295,073
				26,311
				172,485
				12,902,506
Liabilities				
Accounts payable	\$ 12,448	-	-	12,448
Accrued payroll	11,720	-	-	11,720
Due to other funds	-	-	172,485	172,485
Customer deposits	19,000	-	-	19,000
Total liabilities	43,168	-	172,485	215,653
				42,760
Deferred Inflows of Resources				
Property taxes levied for subsequent years	640,646	430,500	-	5,676,334
				5,295,073
Fund Balance				
Restricted:				
Debt Service	-	4,222,577	-	5,147,009
Capital Projects	-	-	1,492,953	1,492,953
Assigned	-	-	429,145	429,145
Unassigned	179,115	-	(172,485)	6,630
Total fund balance	179,115	4,222,577	1,749,613	7,075,737
Total liabilities, deferred inflows, and fund balance	\$ 862,929	4,653,077	1,922,098	12,967,724
				12,902,505

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

STATEMENT C
(CONTINUED)

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
November 30, 2020
(With Comparative Figures for November 30, 2019)

	2020	2019
Total fund balance for governmental funds	\$ 7,075,737	7,564,672
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These consist of:		
Capital assets	78,063,962	77,481,136
Accumulated depreciation	(4,988,582)	(4,629,043)
Accrued interest payable on debt is not reported in the governmental funds if payments are due subsequent to the reporting date	(577,114)	(636,379)
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities – both current and long-term – are reported in the Statement of Net Position. Balances at November 30 are:		
Compensated absences	(29,094)	(27,588)
Net pension obligation	(52,922)	(318,397)
Bonds, capital leases, and discounts / premiums on bonds	(34,157,597)	(37,687,812)
Deferred inflows and outflows of resources from certain sources are not reported in the governmental funds.		
Deferred outflows (inflows) related to pensions	(29,196)	169,796
Deferred inflows related to economic gain on refunding	(1,755,387)	(2,157,480)
Net position of governmental activities	\$ 43,549,807	39,758,905

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

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
 For the Year Ended November 30, 2020
 (With Comparative Figures for the Year Ended November 30, 2019)

	Debt Service Funds					Total Governmental Funds	
	General	Bond and Interest	Bond and Interest Series 2012	Non-Major Funds	2020	2019	
Revenues:							
Property taxes	\$ 610,974	4,251,128	420,441	-	5,282,543	4,843,318	
Intergovernmental revenue	-	-	-	168,520	168,520	174,390	
Fees, fines, and charges	250,362	-	-	-	250,362	358,281	
Project fund	128,891	-	-	21,601	150,492	189,684	
Interest	604	1,455	1,228	10,555	13,842	33,730	
Other revenue	71,631	-	-	-	71,631	63,293	
Total revenues	1,062,462	4,252,583	421,669	200,676	5,937,390	5,662,696	
Expenditures:							
Current:							
Culture and recreation	1,209,419	474	-	136,228	1,346,121	1,405,745	
Debt service:							
Principal	-	2,670,000	365,000	-	3,035,000	2,775,000	
Interest	-	1,414,116	42,075	-	1,456,191	1,592,016	
Issuance costs and fees	-	950	-	-	950	-	
Capital outlay	-	-	-	588,063	588,063	-	
Total expenditures	1,209,419	4,085,540	407,075	724,291	6,426,325	5,772,761	
Excess (deficiency) of revenues over (under) expenditures	(146,957)	167,043	14,594	(523,615)	(488,935)	(110,065)	
Net change in fund balance	(146,957)	167,043	14,594	(523,615)	(488,935)	(110,065)	
Fund balance, beginning of year	326,072	4,055,534	909,838	2,273,228	7,564,672	7,674,737	
Fund balance, end of year	\$ 179,115	4,222,577	924,432	1,749,613	7,075,737	7,564,672	

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

STATEMENT D
(CONTINUED)

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	2020	2019
Net change in fund balances- total governmental funds	\$ (488,935)	(110,065)
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Capital debt obligation principal payments	3,035,000	2,775,000
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset purchases	539,991	-
Donated Land	42,835	-
Depreciation expense	(359,539)	(362,860)
Some expenses reported in the Statement of Activities do not require use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Change in accrued compensated absences	(1,506)	(899)
Change in net pension obligation and deferred pension sources	66,483	(9,775)
Change in accrued interest payable	59,265	53,922
Amortization of bond premiums and discounts	495,215	553,593
Amortization of gain on refunding	402,093	402,093
Change in net position of governmental activities	\$ 3,790,902	3,301,009

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

Notes to Financial Statements

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2020

Note 1: Summary of Significant Accounting Policies

Introduction

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

Description of Government-wide Financial Statements

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

Financial Reporting Entity

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

Basis of Presentation

Government-wide Financial Statements

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

Fund Financial Statements

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2020

Note 1: Summary of Significant Accounting Policies (continued)

The District reports the following major governmental funds:

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

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

The District has the following debt service funds:

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

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

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

Note 1: Summary of Significant Accounting Policies (continued)

Measurement Focus and Basis of Accounting

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

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

Use of Estimates

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

Cash and Cash Equivalents

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2020

Note 1: Summary of Significant Accounting Policies (continued)

Investments

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

Capital Assets

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

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

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

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

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

Deferred Outflows/Inflows of Resources

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2020

Note 1: Summary of Significant Accounting Policies (continued)

Net Position Flow Assumption

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

It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied. See Note 11 for additional information regarding the District's net position as of November 30, 2020.

Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last. See Note 12 for additional information regarding the District's fund balances as of November 30, 2020.

Program Revenues

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

Property Taxes

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

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2019 became due and payable in two installments, generally in June 2020 and September 2020. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2020

Note 1: Summary of Significant Accounting Policies (continued)

Property Taxes (continued)

The 2019 levy was approved on November 25, 2019. Property taxes levied in 2019 are reflected as revenues in fiscal year 2020 and amounted to \$5,282,543. Amounts not collected by the Collector by November 30, 2020 are either under tax objection or forfeiture. Distributions of these tax objections and forfeiture amounts are recognized as revenue in the year of distribution since collection is uncertain.

The 2020 levy was approved on November 30, 2020. Property taxes levied in 2020 in the amount of \$5,676,334 have been recognized as accounts receivable and deferred inflows on the accompanying financial statements, as these taxes will be collected and are associated for budget purposes to be used in 2021.

Compensated Absences

Vacation

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

Sick Leave

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

Pensions

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

Comparative Data

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

Note 2: Stewardship, Compliance and Accountability

Excess of Expenditures over Appropriations

For the year ended November 30, 2020, the General Fund and the Bond and Interest Fund had expenditures in excess of their approved budget. All other major debt service funds operated within the confines of the approved budget.

Deficit Fund Equity

At November 30, 2020, the Grant Fund had a deficit fund balance of \$133,172 and the Fox River Bluffs Conversion Fund had a deficit fund balance of \$39,313.

Note 3: Cash Deposits with Financial Institutions

Custodial credit risk-deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's custodial credit risk policy is included in a formal written investment and cash management plan. As of November 30, 2020, the carrying amount of the District's deposits (excluding Illinois Funds Investments) was \$6,713,449, and the bank balance was \$6,713,449. The entire balance was insured or collateralized at November 30, 2020.

Note 4: Investments

As of November 30, 2020, the District had investments with Illinois Funds, Money Market Fund with a fair value of \$379,145.

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

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

Investment Type	Remaining Maturity (in Years)				Total
	<1	1-5	5-10	>10	
Local Gov't Investment Pool	\$ 379,145	-	-	-	379,145

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

Investment Type	Total at			
	11/30/20	AAAm	Aa	Unrated
Local Gov't Investment Pool	\$ 379,145	379,145	-	-

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

Note 4: Investments (continued)

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

As of November 30, 2020, there are no investments with custodial credit risk in that all of its investments are insured.

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

Note 5: Capital Assets

The governmental activities capital asset activity for the year ended November 30, 2020 is as follows:

Governmental Activities:	12/1/2019 Balance	Additions	Disposals/ Transfers	11/30/2020 Balance
Capital assets, not being depreciated:				
Land	\$ 69,061,346	42,835	-	69,104,181
Total capital assets, not being depreciated	69,061,346	42,835	-	69,104,181
Capital assets, being depreciated:				
Improvements	4,484,352	539,991	-	5,024,343
Buildings	3,455,762	-	-	3,455,762
Equipment	449,396	-	-	449,396
Artifacts and antiques	30,280	-	-	30,280
Total capital assets, being depreciated	8,419,790	539,991	-	8,959,781
Accumulated depreciation:				
Improvements	2,603,117	181,495	-	2,784,612
Buildings	1,805,872	155,674	-	1,761,546
Equipment	389,774	22,370	-	412,144
Artifacts and antiques	30,280	-	-	30,280
Total accumulated depreciation	4,829,043	359,539	-	4,988,582
Total capital assets, being depreciated, net	3,790,747	180,452	-	3,971,199
Governmental activities capital assets, net	\$ 72,852,093	223,287	-	73,075,380

Depreciation expense was charged to governmental functions as follows:

Governmental activities:	
Culture and Recreation	\$359,539

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2020

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

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

IMRF Plan Description

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

Benefits Provided

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

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

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

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2020

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

Employees Covered by the Benefit Terms

As of December 31, 2019, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	211
Inactive plan members entitled to but not yet receiving benefits	200
Active plan members	<u>251</u>
Total	<u>662</u>

Contributions

As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The required contribution rates and actual County contributions for calendar year 2019 and the fiscal year ended November 30, 2020 are summarized below. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Plan member required contribution rate	4.50%
Employer required contribution rate for 2018	7.89%
Employer required contribution rate for 2019	9.30%
Actual contributions for 2019:	
County	\$ 796,496
Forest Preserve	26,615
KenCom	<u>159,730</u>
Total	<u>\$ 982,841</u>
Actual contributions for fiscal year 2020:	
County	\$ 1,022,425
Forest Preserve District	28,829
KenCom	<u>159,951</u>
Total	<u>\$ 1,211,205</u>

Net Pension Liability

The County's net pension liability was measured as of December 31, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

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

Actuarial assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2019:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.35% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.
- For Non-Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF- specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

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

Single Discount Rate

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 2.75%, and the resulting single discount rate is 7.25%.

Changes in the Net Pension Liability

	Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (A)-(B)
Balances at December 31, 2018	\$ 53,480,720	46,420,926	7,059,794
Changes for the year:			
Service cost	1,248,525	-	1,248,525
Interest on the total pension liability	3,834,196	-	3,834,196
Differences between expected and actual experience of the total pension liability	282,206	-	282,206
Changes of assumptions	-	-	-
Contributions - employer	-	982,841	(982,841)
Contributions - employee	-	583,874	(583,874)
Net investment income	-	8,573,833	(8,573,833)
Benefit payment, including refunds of employee contributions	(2,439,046)	(2,439,046)	-
Other (net transfer)	-	331,336	(331,336)
Net changes	2,925,881	8,032,838	(5,106,957)
Balances at December 31, 2019	\$ 56,406,601	54,453,764	1,952,837

Net Plan pension liability was allocated to the District based on the percentage of the calendar year 2019 contributions. The District's beginning net pension liability was \$318,397 and ending net pension liability was \$52,922 with a decrease of \$265,475.

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

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

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

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

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
County	\$ 7,707,887	1,582,579	(3,404,926)
Forest Preserve District	257,754	52,922	(113,862)
KenCom	1,545,572	317,336	(682,750)
Net pension liability	<u>\$ 9,511,213</u>	<u>1,952,837</u>	<u>(4,201,538)</u>

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

For the year ended November 30, 2020, the County recognized pension expense of \$648,571 with \$17,576 related directly to the District. At November 30, 2020, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Differences between expected and actual experience	\$ 293,229	349,897
Changes of assumptions	855,163	575,354
Net difference between projected and actual earnings on pension plan investments	<u>3,754,745</u>	<u>5,836,457</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>4,903,137</u>	<u>6,761,708</u>
Pension contributions made subsequent to the measurement date	1,211,205	-
Total deferred amounts related to pensions	<u>\$ 6,114,342</u>	<u>6,761,708</u>

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

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

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

Deferred outflows and inflows were allocated to the District based on the percentage of the calendar year 2019 contributions. Deferred outflows allocated to the District were \$275,757. Deferred inflows allocated to the District were \$304,953. The Plan reported \$1,211,205, with \$28,829 directly relating to the District, as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2020.

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

Year Ending December 31,	Net Deferred Outflows of Resources
2020	\$ (753,437)
2021	(450,177)
2022	387,796
2023	(1,042,753)
2024	-
Thereafter	-
Total	\$ (1,858,571)

Payable to the Pension Plan

At November 30, 2020, the County reported a payable of \$318,527 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2020.

Note 7: Other Postemployment Benefits

The District has evaluated its potential other postemployment benefits liability. The District provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the government are required to pay 100% of the current premium. However, there are no former employees that have chosen to stay on the District's health insurance plan. Therefore, there has been low utilization and an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Additionally, the District has no former employees for whom the government was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the District has not recorded any postemployment benefit liability as of November 30, 2020.

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

Note 8: Risk Management

The District's risk management activities are recorded in the General Fund and Liability Insurance Fund. These funds administer the property and casualty, liability, workmen's compensation, and unemployment insurance programs of the District.

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

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

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

Note 9: Long-Term Debt

Long-term debt activity for the year ended November 30, 2020 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 35,860,000	-	3,035,000	32,825,000	3,295,000
Net premium on bonds	1,827,812	-	495,215	1,332,597	428,976
Total bonds payable	37,687,812	-	3,530,215	34,157,597	3,723,976
Net pension obligation	318,397	-	265,475	52,922	-
Compensated absences	27,588	21,873	20,367	29,094	-
Governmental activity Long-term liabilities	\$ 38,033,797	21,873	3,816,057	34,239,613	3,723,976

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

Note 9: Long-Term Debt (continued)

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with original maturities that range from 5 to 20 years. General obligation bonds outstanding at November 30, 2020 are as follows:

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates Maturity Date	Final Maturity	Outstanding 11/30/20
Series 2012	4/10/2012	2,925,000	2.00 - 3.00	1/1/2023	\$ 1,220,000
Series 2015	5/13/2015	9,360,000	1.70 - 4.00	1/1/2027	8,965,000
Series 2016	5/31/2016	9,270,000	3.23 - 4.00	1/1/2026	8,705,000
Series 2017	4/26/2017	19,130,000	4.00 - 5.00	1/1/2024	13,935,000
Total					\$ 32,825,000

Bond Series 2012 Refunding

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

The bonds shall mature each year as follows:

Date	Principal	Interest	Payment
2021	\$ 385,000	42,075	427,075
2022	405,000	30,825	435,825
2023	430,000	18,975	448,975
	\$ 1,220,000	91,875	1,311,875

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

Note 9: Long-Term Debt (continued)

Bond Series 2015 Refunding

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

The bonds shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
2021	\$ 45,000	355,017	400,017
2022	40,000	354,040	394,040
2023	45,000	352,950	397,950
2024	45,000	351,690	396,690
2025	45,000	350,430	395,430
2026	2,375,000	302,300	2,677,300
2027	6,370,000	127,400	6,497,400
	<u>\$ 8,965,000</u>	<u>2,193,827</u>	<u>11,158,827</u>

Bond Series 2016 Refunding

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

The bonds shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
2021	\$ 100,000	294,187	394,187
2022	105,000	290,088	395,088
2023	115,000	285,687	400,687
2024	230,000	278,788	508,788
2025	5,040,000	187,450	5,227,450
2026	3,115,000	50,356	3,165,356
	<u>\$ 8,705,000</u>	<u>1,386,556</u>	<u>10,091,556</u>

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

Note 9: Long-Term Debt (continued)

Bond Series 2017 Refunding

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

The bonds shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
2021	\$ 2,765,000	627,625	3,392,625
2022	3,255,000	477,125	3,732,125
2023	3,740,000	302,250	4,042,250
2024	4,175,000	104,375	4,279,375
	<u>\$ 13,935,000</u>	<u>1,511,375</u>	<u>15,446,375</u>

Debt service requirements for all bonds are summarized below:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
2021	\$ 3,295,000	1,307,654	4,602,654
2022	3,805,000	1,140,228	4,945,228
2023	4,330,000	947,337	5,277,337
2024	4,450,000	734,853	5,184,853
2025	5,085,000	537,880	5,622,880
2026	5,490,000	352,656	5,842,656
2027	6,370,000	127,400	6,497,400
	<u>\$ 32,825,000</u>	<u>5,148,008</u>	<u>37,973,008</u>

Legal Debt Margin

Legal debt margin is the percent of the District's assessed valuation which is subject to debt limitation. The statutory debt limitation for the District is 5.750%. The legal debt margin is as follows for the year ended November 30, 2020:

Assessed valuation (2019)	<u>\$3,432,921,537</u>
Statutory debt limitation (5.750%)	\$ 197,392,988
Amount of debt applicable to debt limitation	<u>32,825,000</u>
Legal debt margin	<u>\$ 164,567,988</u>

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

Note 10: Debt Defeasance

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

Note 11: Net Position

Net position reported on the government-wide Statement of Net Position at November 30, 2020 is composed of the following:

Governmental Activities	
Net investment in capital assets	
Land	\$ 69,104,181
Other capital assets, net of accumulated depreciation	3,971,199
Less: related long-term debt outstanding	<u>(34,157,597)</u>
Total net investment in capital assets	<u>38,917,783</u>
Restricted:	
State statutes and enabling legislation	5,753,297
Donor restrictions	<u>886,665</u>
Total restrictions	<u>6,639,962</u>
Unrestricted	<u>(2,007,938)</u>
Total governmental activity net position	<u>43,549,807</u>

Note 12: Fund Balance

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

Nonspendable Fund Balance

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2020

Note 12: Fund Balance (continued)

Restricted Fund Balance

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

Externally imposed by donors:	
Endowment Fund - Capital Improvement	\$ 886,665
State statutes and enabling legislation	
Capital projects	606,288
Debt service	5,147,009
	<hr/>
Total restricted fund balance	\$ 6,639,962

Committed Fund Balance

The District commits fund balance by making motions or passing resolution to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contract requirements. There was no committed fund balance as of November 30, 2020.

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by the Board to assign amounts to be used for specific purposes. The District has assigned balances of \$50,000 in the Insurance Fund to pay for insurance claims as they arise, and \$379,145 in the Improvement Fund to be used on future capital projects.

Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund and for funds with negative fund balances. The General Fund had an unassigned fund balance of \$179,115 at November 30, 2020.

To avoid service disruption due to revenue short falls, the District has set a minimum fund balance target of 25% annual appropriated expenses and transfers for the General Fund. If the fund balance drops below 25% value, the District will develop an action plan to restore the fund balance to the desired level. The fund balance in the general fund was below the minimum fund balance target at November 30, 2020.

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2020**

Note 13: Interfund Transfers

The Board approved the following interfund transfers during the year ended November 30, 2020:

	<u>Transfers In</u>	<u>Transfers Out</u>
Non-Major Funds:		
Grant Fund	\$ 166,500	-
Fox River Bluffs Conversion Fund	48,100	-
Capital Projects Fund	-	212,600
	<u>\$ 212,600</u>	<u>212,600</u>

Note 14: Contingencies

The District is periodically involved in various lawsuits. It is the opinion of the County of Kendall's State's Attorney that as of November 30, 2020, there are no matters that will have a material adverse effect on the financial condition of the District.

Note 15: Farm License Agreements

The District issues licenses for the purpose of farming unused land owned by the District. The licensee is responsible for maintaining the soil according to the methods adopted in the farming plan approved by the Kendall County Soil & Water Conservation District. The District receives rent payments based upon annual agreements approved by the District board. The revenue is based upon the number of tillable acres used for farming and the amount per tillable acre signed in each individual agreement. During the current fiscal year, the District received \$117,891 in farm license revenue.

Note 16: Donations

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

During fiscal year 2020, the District received a donation of land with an acquisition value of \$42,835 from Wheatland Title, Inc. for tree mitigation purposes to satisfy the Eldamain Phase I and II agreement. This was recorded as a capital asset on the government wide financial statements.

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2020

Note 17: Federal Awards

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

Note 18: Subsequent Event

Management evaluated subsequent events through May 6, 2021, the date the financial statements were available to be issued. No amounts were required to be recorded or disclosed in the financial statements as of November 30, 2020 as a result of events occurring between December 1, 2020 and May 6, 2021.

Required Supplementary Information

**KENDALL COUNTY FOREST PRESERVE DISTRICT
GENERAL FUND**

SCHEDULE A-1

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 615,000	610,969	610,974	590,914
Revenue from services:				
Program fees	271,550	203,202	199,228	267,649
Reservations	82,456	47,160	51,136	90,632
Total revenue from services	354,006	250,362	250,362	358,281
Project fund:				
Farm license revenue	123,019	117,891	117,891	143,723
Preserve Improvements - grants	10,000	11,000	11,000	3,818
Total project fund	133,019	128,891	128,891	147,541
Interest	1,700	591	604	1,595
Other revenue:				
Donations	2,000	6,279	6,279	1,470
Security deposits	17,600	16,217	16,532	25,485
Miscellaneous	42,100	48,820	48,820	35,151
Total other income	61,700	71,316	71,631	62,106
Total revenues	1,165,425	1,062,129	1,062,462	1,160,437
Expenditures:				
Culture and recreation				
Administration:				
Personnel:				
Salary - full time	155,780	177,778	161,191	145,904
Stipend- full time executive director	10,200	-	21,020	-
Stipend- full time admin HR	5,000	-	-	-
Stipend- full time admin county admin	5,820	-	-	-
Salary - part time	-	655	655	7,938
Board per diem	4,190	3,168	3,348	4,011
Employee benefits:				
IMRF and Social Security	29,968	29,875	29,875	23,877
Medical insurance	39,272	24,296	24,398	23,016
Liability insurance	55,376	63,805	70,346	45,356
Contractual:				
Dues and memberships	1,200	1,595	1,595	1,114
Conferences	2,500	3,429	3,429	2,570
Legal publications	400	658	658	182
Contractual services	2,250	1,650	1,650	1,650
Audit	7,750	7,750	7,750	7,500
Farm lease contract expenditures	500	-	-	-
Environmental education presenters	-	-	-	300
Credit card fee	000	6,395	7,262	6,734

**KENDALL COUNTY FOREST PRESERVE DISTRICT
GENERAL FUND**

**SCHEDULE A-1
(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Original	2020 Final	Actual	2019 Actual
	Appropriations	Appropriations	Actual	Actual
Expenditures (continued):				
Culture and recreation (continued):				
Administration (continued):				
Commodities:				
Office supplies and postage	\$ 8,000	16,403	16,404	8,541
Electric	2,850	2,982	617	2,681
Promotion	4,000	3,637	3,637	4,854
Newsletter	400	218	216	-
Other:				
Contributions	-	2,392	2,392	2,411
Ellis House:				
Personnel:				
Salary - part time	92,805	101,656	108,225	107,451
Employee benefits:				
IMRF and social security	11,753	13,444	13,188	11,996
Contractual:				
Refuse pickup	1,500	1,683	1,228	1,420
Veterinarian and farrier	5,500	9,455	9,845	6,740
Project Fund Expense	-	9,310	9,259	-
Event tent lease	-	-	-	15,255
Commodities:				
Utilities	12,000	12,202	11,658	12,133
Office supplies and postage	1,500	788	788	1,425
Volunteer expenditures	500	203	203	593
Promotion	1,950	75	39	515
Animal care and supplies	8,850	10,423	10,142	9,386
Horse acquisition and tack	2,160	2,000	2,000	-
Uniforms	320	318	318	-
Program supplies	1,550	848	766	1,441
Other:				
Equipment	10,000	11,883	11,464	10,161
Security deposit refunds	1,600	4,590	4,912	9,539
Hoover:				
Personnel:				
Salary - full time	84,170	74,740	80,014	50,086
Salary - part time	38,699	43,367	45,069	54,740
Employee benefits:				
IMRF and social security	19,452	17,908	17,907	13,509
Medical insurance	28,616	15,148	17,326	10,273

**KENDALL COUNTY FOREST PRESERVE DISTRICT
GENERAL FUND**

**SCHEDULE A-1
(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes In Fund Balance - Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Original	2020 Final	Actual	2019 Actual
	Appropriations	Appropriations	Actual	Actual
Hoover (continued):				
Commodities:				
Utilities and maintenance:				
Gas	\$ 7,000	5,704	4,990	7,873
Electric	16,000	13,943	15,198	16,988
Other utilities	4,000	4,555	4,840	3,272
Shop supplies	3,000	4,919	4,919	3,897
Building maintenance	9,800	8,261	8,831	10,726
Grounds maintenance	4,000	7,707	7,834	5,136
Other expense	3,000	1,032	336	2,949
Other:				
Security deposit refunds	13,000	14,629	25,670	14,294
Environmental education:				
Personnel:				
Salary - full time	40,545	40,538	43,021	24,802
Salary - part time	100,391	83,369	85,867	106,679
Employee benefits:				
IMRF and social security	18,731	19,287	17,110	15,644
Commodities:				
School programs	700	52	52	1,970
Camps	1,500	475	475	1,248
Natural beginnings	4,000	2,603	2,603	2,995
Other public programs	750	417	417	568
Laws of nature	500	347	347	553
Other:				
Security deposit refunds	-	14,045	3,004	235
Grounds & Natural Resources:				
Personnel:				
Salary - full time	85,694	73,299	76,089	102,027
Salary - part time	62,127	58,107	59,102	34,412
Employee benefits:				
IMRF and social security	20,853	10,308	10,308	10,485
Medical insurance	37,558	31,161	31,161	38,732
Contractual:				
Telephone	11,500	12,690	12,655	12,594
Refuse pickup	6,750	6,493	6,697	7,330
Commodities:				
Fuel	13,600	13,050	13,229	13,388
Uniforms	1,500	2,313	2,313	2,156
Gas	3,200	3,465	3,759	3,031
Supplies - shop	5,000	5,659	5,659	5,667
Other:				
Equipment	15,000	34,974	31,788	29,518
Preserve improvements	5,500	21,455	21,455	10,683

**KENDALL COUNTY FOREST PRESERVE DISTRICT
GENERAL FUND**

**SCHEDULE A-1
(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Original	2020 Final		2019
	Appropriations	Appropriations	Actual	Actual
Natural area management:				
Volunteer supplies	\$ 500	-	-	1,229
Commodities:				
Electric	5,000	7,447	7,632	5,052
Supplies	500	30	30	1,038
Other:				
Security deposit refunds	-	1,234	1,234	75
Total expenditures	1,164,580	1,180,293	1,209,419	1,102,348
Excess (deficiency) of revenues over (under) expenditures	845	(118,164)	(146,957)	58,089
Other financing sources (uses):				
Transfers In(out)	-	-	-	(50,000)
Total other financing sources (uses)	-	-	-	(50,000)
Net change in fund balance	\$ 845	(118,164)	(146,957)	8,089
Fund balance, beginning of year			326,072	317,983
Fund balance, end of year			179,115	326,072

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

	Calendar Year Ending December 31,					
	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY						
Service cost	\$ 1,248,525	1,175,817	1,252,601	1,231,582	1,176,000	1,251,728
Interest on the total pension liability	3,834,186	3,641,720	3,592,721	3,492,759	3,194,904	2,916,900
Benefit changes	-	-	-	-	-	-
Differences between expected and actual experience	282,206	160,760	(491,763)	(1,468,515)	1,315,246	(450,802)
Assumption changes	-	1,594,509	(1,578,871)	(126,416)	61,936	1,820,108
Benefit payments and refunds	(2,439,046)	(2,100,734)	(2,083,018)	(1,820,170)	(1,853,478)	(1,419,485)
Net change in total pension liability	2,925,881	4,461,882	710,670	1,319,220	4,084,610	3,918,449
Total pension liability - beginning	53,490,720	48,019,828	48,308,158	46,889,938	42,884,328	38,975,879
Total pension liability - ending	\$ 56,406,601	\$ 52,480,720	\$ 49,018,828	\$ 48,308,158	\$ 46,968,938	\$ 42,894,328
PLAN FIDUCIARY NET POSITION						
Employer contributions	\$ 982,841	1,227,118	1,327,501	1,224,073	1,286,025	1,219,768
Employee contributions	583,874	543,232	540,612	510,863	545,967	490,532
Pension plan net investment income	8,573,833	(2,530,820)	7,256,630	2,721,370	198,690	2,247,680
Benefit payments and refunds	(2,439,046)	(2,100,734)	(2,083,018)	(1,820,170)	(1,853,478)	(1,419,485)
Other	331,336	811,027	(618,318)	196,917	(421,988)	18,910
Net change in plan fiduciary net position	8,032,838	(2,046,976)	6,443,407	2,833,053	(67,782)	2,557,425
Plan net position - beginning	46,420,926	48,467,802	42,024,485	39,191,442	39,259,224	36,701,789
Plan net position - ending	\$ 54,453,764	\$ 46,420,826.00	\$ 48,467,802	\$ 42,024,485	\$ 39,191,442	\$ 39,259,224
EMPLOYER'S NET PENSION LIABILITY (ASSET)						
	\$ 1,952,837	7,059,794.00	550,925	6,283,663	7,787,496	3,635,104
Plan fiduciary net position as a percentage of total pension liability	96.54%	88.80%	98.86%	88.86%	83.41%	81.53%
Covered valuation payroll	\$ 12,466,807	12,067,273	12,013,585	11,394,007	11,552,748	10,474,784
Employer's net pension liability as a percentage of covered valuation payroll	15.68%	58.50%	4.59%	55.44%	67.49%	34.70%

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

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

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

Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2019	\$ 982,842	982,841	1	12,456,807	7.89%
2018	1,211,554	1,227,119	(15,565)	12,067,273	10.17%
2017	1,327,501	1,327,501	-	12,013,585	11.05%
2016	1,224,073	1,224,073	-	11,334,007	10.80%
2015	1,265,026	1,265,025	1	11,552,748	10.95%
2014	1,172,129	1,219,788	(47,659)	10,474,794	11.64%

Notes to Schedule:

Valuation Date:

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

Methods and assumptions used to determine 2019 contribution rate:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of payroll, closed
Remaining amortization period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 24-year closed period Early Retirement Incentive Plan liabilities; a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 19 years for most employers (three employers were financed over 28 years and four others were financed over 29 years).
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.25%
Price inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 - 2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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

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

Notes to Required Supplementary Information

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Required Supplementary Information November 30, 2020

Note 1: Budgetary Comparison Schedules

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

The District's fiscal year 2020 budget was adopted on November 25, 2019, and the General Budget was amended on November 30, 2020.

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

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

Supplementary Information

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

STATEMENT B-1

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Original Appropriations	2020 Final Appropriations	Actual	2019 Actual
Revenues:				
Property taxes	\$ 4,258,473	4,258,473	4,251,128	3,840,348
Interest	2,500	2,500	1,455	4,437
Total revenues	4,260,973	4,260,973	4,252,583	3,844,783
Expenditures:				
Principal	2,670,000	2,670,000	2,670,000	2,430,000
Interest	1,414,116	1,414,116	1,414,116	1,539,291
Fiscal Agent Fee	-	-	950	-
Miscellaneous	-	-	474	-
Total expenditures	4,084,116	4,084,116	4,085,540	3,969,291
Excess (deficiency) of revenues over (under) expenditures	176,857	176,857	167,043	(124,508)
Other financing sources (uses):				
Transfers In (out)	-	-	-	(31,981)
Total other financing sources (uses)	-	-	-	(31,981)
Net change in fund balance	\$ 176,857	176,857	167,043	(156,489)
Fund balance, beginning of year			4,055,534	4,212,023
Fund balance, end of year			\$ 4,222,577	4,055,534

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

STATEMENT B-2

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Original Appropriations	2020 Final Appropriations	Actual	2019 Actual
Revenues:				
Property taxes	\$ 421,600	421,600	420,441	412,058
Interest	2,000	2,000	1,228	3,632
Total revenues	423,600	423,600	421,669	415,690
Expenditures:				
Principal	365,000	365,000	365,000	345,000
Interest	42,075	42,075	42,075	52,725
Total expenditures	407,075	407,075	407,075	397,725
Excess (deficiency) of revenues over (under) expenditures	16,525	16,525	14,594	17,965
Other financing sources (uses):				
Transfers in (out)	-	-	-	(14,181)
Total other financing sources (uses)	-	-	-	(14,181)
Net change in fund balance	\$ 16,525	16,525	14,594	3,784
Fund balance, beginning of year			909,838	906,054
Fund balance, end of year			\$ 924,432	909,838

Combining Balance Sheet - Non-Major Funds

November 30, 2020

(With Comparative Figures for November 30, 2019)

	Liability Insurance	Grant Fund	Capital Project Fund	Endowment Fund	Improvement Fund
Assets					
Cash, deposits, and investments	\$ 50,000	-	433,803	886,665	379,145
Due from other funds	-	-	172,485	-	-
Total assets	\$ 50,000	-	606,288	886,665	379,145
Liabilities					
Due to other funds	\$ -	133,172	-	-	-
Total liabilities	-	133,172	-	-	-
Fund Balance					
Restricted	-	-	606,288	886,665	-
Assigned	50,000	-	-	-	379,145
Unrestricted	-	(133,172)	-	-	-
Total fund balance	50,000	(133,172)	606,288	886,665	379,145
Total liabilities, deferred inflows, and fund balance	\$ 50,000	-	606,288	886,665	379,145

Combining Balance Sheet - Non-Major Funds
November 30, 2020
(With Comparative Figures for November 30, 2019)

	Land Cash Fund	Fox River Bluffs Public Access Fund	Fox River Bluffs Conversion Fund	Total 2020	Total 2019
Assets					
Cash, deposits, and investments	\$ -	-	-	1,749,613	2,273,868
Due from other funds	-	-	-	172,485	-
Total assets	\$ -	-	-	1,922,098	2,273,868
Liabilities					
Accounts payable	\$ -	-	-	-	640
Due to other funds	-	-	39,313	172,485	-
Total liabilities	-	-	39,313	172,485	640
Fund Balance					
Restricted	-	-	-	1,492,953	1,846,884
Assigned	-	-	-	429,145	426,244
Unrestricted	-	-	(39,313)	(172,485)	-
Total fund balance	-	-	(39,313)	1,749,613	2,273,228
Total liabilities, deferred inflows, and fund balance	\$ -	-	-	1,922,098	2,273,868

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Funds
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Liability Insurance	Grant Fund	Capital Projects Fund	Endowment Fund	Improvement Fund
Revenues:					
Intergovernmental revenue	\$ -	150,000	18,520	-	-
Project fund receipts	-	-	21,801	-	-
Interest	-	-	871	6,783	2,901
Other revenue	-	-	-	-	-
Total revenues	-	150,000	40,992	6,783	2,901
Expenditures:					
Culture and recreation	-	-	50,815	-	-
Capital Outlay	-	588,063	-	-	-
Total expenditures	-	588,063	50,815	-	-
Excess (deficiency) of revenues over (under) expenditures	-	(438,063)	(9,823)	6,783	2,901
Other financing sources (uses):					
Transfers In (out)	-	166,500	(212,600)	-	-
Total other financing sources (uses)	-	166,500	(212,600)	-	-
Net change in fund balance	-	(271,563)	(222,423)	6,783	2,901
Fund balance, beginning of year	50,000	138,391	828,711	879,882	376,244
Fund balance, end of year	\$ 50,000	(133,172)	606,288	886,665	379,145

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Funds
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)

	Land Cash Fund	Fox River Bluffs Public Access Fund	Fox River Bluffs Conversion Fund	Total 2020	Total 2019
Revenues:					
Intergovernmental revenue	\$ -	-	-	168,520	174,390
Project fund receipts	-	-	-	21,601	42,143
Interest	-	-	-	10,555	24,066
Other revenue	-	-	-	-	1,187
Total revenues	-	-	-	200,676	241,786
Expenditures:					
Culture and recreation	-	-	85,413	136,228	303,397
Capital Outlay	-	-	-	588,063	-
Total expenditures	-	-	85,413	724,291	303,397
Excess (deficiency) of revenues over (under) expenditures	-	-	(85,413)	(523,615)	(61,611)
Other financing sources (uses):					
Transfers in (out)	-	-	46,100	-	86,162
Total other financing sources (uses)	-	-	46,100	-	86,162
Net change in fund balance	-	-	(39,313)	(523,615)	34,551
Fund balance, beginning of year	-	-	-	2,273,228	2,238,677
Fund balance, end of year	\$ -	-	(39,313)	1,749,613	2,273,228

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

SCHEDULE C-3

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ -	-	-	-
Expenditures	25,000	25,000	-	-
Excess (deficiency) of revenues over (under) expenditures	(25,000)	(25,000)	-	-
Other financing sources (uses):				
Transfers in (out)	-	-	-	50,000
Total other financing sources (uses)	-	-	-	50,000
Net change in fund balance	\$ (25,000)	(25,000)	-	50,000
Fund balance, beginning of year			50,000	-
Fund balance, end of year			\$ 50,000	50,000

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

SCHEDULE C-4

**Schedule of Revenues, Expenditures, and Changes In Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Original Appropriations	2020 Final Appropriations	Actual	2019 Actual
Revenues:				
Grant Award	\$ 158,250	158,250	-	158,250
Kendall County	-	-	150,000	-
Total revenues	<u>158,250</u>	<u>158,250</u>	<u>150,000</u>	<u>158,250</u>
Expenditures:				
Capital Outlay	611,151	611,151	588,063	19,859
Total expenditures	<u>611,151</u>	<u>611,151</u>	<u>588,063</u>	<u>19,859</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(452,901)</u>	<u>(452,901)</u>	<u>(438,063)</u>	<u>138,391</u>
Other financing sources (uses):				
Transfers In(out)	316,500	316,500	166,500	-
Total other financing sources (uses)	<u>316,500</u>	<u>316,500</u>	<u>166,500</u>	<u>-</u>
Net change in fund balance	<u>\$ (136,401)</u>	<u>(136,401)</u>	<u>(271,563)</u>	<u>138,391</u>
Fund balance, beginning of year			<u>138,391</u>	<u>-</u>
Fund balance (deficit), end of year			<u>\$ (133,172)</u>	<u>138,391</u>

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

SCHEDULE C-5

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Original Appropriations	2020 Final Appropriations	Actual	2019 Actual
Revenues:				
Intergovernmental:				
Grant revenue	\$ 8,520	8,520	18,520	16,140
Project fund:				
Receipts	550,000	550,000	21,601	42,143
Interest	1,500	1,500	871	3,227
Other revenue:				
Hoover easements	-	-	-	1,187
Trail improvement escrow	23,177	23,177	-	-
Total revenues	583,197	583,197	40,992	62,697
Expenditures:				
Bond disclosure fee	3,500	3,500	-	2,300
Project fund expense	1,493,747	1,493,747	11,152	118,656
Equipment replacement	60,000	60,000	-	-
Natural areas management	66,000	66,000	-	54,989
Preserve Improvements/ master planning	179,008	179,008	37,139	33,075
Building improvements	65,000	65,000	2,524	74,518
Total expenditures	1,867,255	1,867,255	50,815	283,538
Excess (deficiency) of revenues over (under) expenditures	(1,284,058)	(1,284,058)	(9,823)	(220,841)
Other financing sources (uses):				
Transfers in (out)	246,235	246,235	(212,600)	(329,065)
Total other financing sources (uses)	246,235	246,235	(212,600)	(329,065)
Net change in fund balance	\$ (1,037,823)	(1,037,823)	(222,423)	(549,906)
Fund balance, beginning of year			828,711	1,378,617
Fund balance, end of year			\$ 606,288	828,711

**KENDALL COUNTY FOREST PRESERVE DISTRICT
ENDOWMENT FUND**

SCHEDULE C-6

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	2020		2019	
	<u>Original Appropriations</u>	<u>Final Appropriations</u>	<u>Actual</u>	<u>Actual</u>
Revenues:				
Interest	<u>\$ 10,000</u>	<u>10,000</u>	<u>6,783</u>	<u>19,822</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 10,000</u>	<u>10,000</u>	<u>6,783</u>	<u>19,822</u>
Fund balance, beginning of year			<u>879,882</u>	<u>860,060</u>
Fund balance, end of year			<u>\$ 886,665</u>	<u>879,882</u>

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

SCHEDULE C-7

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Original Appropriations	2020 Final Appropriations	Actual	2019 Actual
Revenues:				
Interest	\$ -	-	2,901	1,017
Total revenues	-	-	2,901	1,017
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	2,901	1,017
Other financing sources (uses):				
Transfers in (out)	(172,734)	(172,734)	-	375,227
Total other financing sources (uses)	(172,734)	(172,734)	-	375,227
Net change in fund balance	\$ (172,734)	(172,734)	2,901	376,244
Fund balance, beginning of year			376,244	-
Fund balance, end of year			\$ 379,145	376,244

**KENDALL COUNTY FOREST PRESERVE DISTRICT
LAND CASH FUND**

SCHEDULE C-8

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ -	-	-	-
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in (out)	(87,983)	(87,983)	-	-
Total other financing sources (uses)	(87,983)	(87,983)	-	-
Net change in fund balance	\$ (87,983)	(87,983)	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

**KENDALL COUNTY FOREST PRESERVE DISTRICT
FOX RIVER BLUFFS PUBLIC ACCESS FUND**

SCHEDULE C-9

**Schedule of Revenues, Expenditures, and Changes In Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	Original Appropriations	2020 Final Appropriations	Actual	2019 Actual
Revenues:				
Grant Award	\$ 177,100	177,100	-	-
Total revenues	177,100	177,100	-	-
Expenditures	221,475	221,475	-	-
Excess (deficiency) of revenues over (under) expenditures	(44,375)	(44,375)	-	-
Other financing sources (uses):				
Transfers in (out)	44,375	44,375	-	-
Total other financing sources (uses)	44,375	44,375	-	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

**KENDALL COUNTY FOREST PRESERVE DISTRICT
FOX RIVER BLUFFS CROPLAND CONVERSION FUND**

SCHEDULE C-10

**Schedule of Revenues, Expenditures, and Changes In Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures for the Year Ended November 30, 2019)**

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant Award	\$ 30,000	30,000	-	-
Total revenues	30,000	30,000	-	-
Expenditures	76,100	76,100	85,413	-
Excess (deficiency) of revenues over (under) expenditures	(46,100)	(46,100)	(85,413)	-
Other financing sources (uses):				
Transfers In (out)	46,100	46,100	46,100	-
Total other financing sources (uses)	46,100	46,100	46,100	-
Net change in fund balance	\$ -	-	(39,313)	-
Fund balance, beginning of year			-	-
Fund balance (deficit), end of year			\$ (39,313)	-

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

	Tax Year				
	2015	2016	2017	2018	2019
Assessed valuations	<u>\$ 2,638,618,544</u>	<u>2,639,493,270</u>	<u>3,029,500,354</u>	<u>3,227,251,848</u>	<u>3,432,921,537</u>
Tax rates:					
General (Corporate)	0.0206	0.0196	0.0189	0.0183	0.01783
Bond and interest	0.1581	0.1560	0.1563	0.1320	0.13633
Total	<u>0.1787</u>	<u>0.1756</u>	<u>0.1752</u>	<u>0.1503</u>	<u>0.1542</u>
Tax extensions:					
General (Corporate)	544,347	553,701	572,576	591,878	612,090
Bond and interest	4,171,920	4,429,894	4,735,412	4,259,327	4,680,102
Total	<u>4,716,267</u>	<u>4,983,595</u>	<u>5,307,988</u>	<u>4,851,205</u>	<u>5,292,192</u>
Tax Collections	<u>\$ 4,703,288</u>	<u>4,973,937</u>	<u>5,298,411</u>	<u>4,843,318</u>	<u>5,282,543</u>

Other Required Reporting



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CHRIS CHRISTENSEN

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund in the Kendall County Forest Preserve District ("the District"), as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the Kendall County Forest Preserve District's basic financial statements and have issued our report thereon dated May 6, 2021.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider to be significant deficiencies (2020-01).

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Kendall County Forest Preserve District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not

express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Kendall County Forest Preserve District's Response to Findings

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

Purpose of this Report

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

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 6, 2021

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Schedule of Findings
For the Year Ended November 30, 2020**

Finding 2020-01: Financial Statement Preparation

Condition:

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Views of Responsible Officials and Planned Corrective Action:

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

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

	2016	2017	2018	2019	2020
Revenues by amount					
Property taxes	4,703,288	4,973,937	5,298,411	4,843,318	5,282,543
Intergovernmental revenues	-	-	667,250	174,390	168,520
Fees, fines, and charges	301,204	304,047	320,931	358,281	250,362
Project fund	203,405	263,419	158,834	189,684	150,492
Interest	2,213	2,654	25,884	33,730	13,842
Other revenues	40,423	58,675	704,405	63,293	71,631
Total revenues	5,250,533	5,602,732	7,175,715	5,662,696	5,937,390
Revenues by percentage					
Property taxes	89.58%	88.78%	73.84%	85.53%	88.97%
Intergovernmental revenues	0.00%	0.00%	9.30%	3.08%	2.84%
Revenues from services	5.74%	5.42%	4.47%	6.33%	4.22%
Project fund	3.87%	4.70%	2.21%	3.35%	2.53%
Interest	0.04%	0.05%	0.36%	0.60%	0.23%
Other revenue	0.77%	1.05%	9.82%	1.12%	1.21%
Total revenues	100.00%	100.00%	100.00%	100.00%	100.00%
Expenditures by amount					
Culture and recreation	1,099,722	1,109,092	1,057,798	1,405,745	1,346,121
Debt service	4,148,561	4,135,658	4,663,913	4,367,016	4,492,141
Capital outlay	-	239,953	1,509,487	-	588,063
Total revenues	5,248,283	5,484,703	7,231,198	5,772,761	6,426,325
Expenditures by percentage					
Culture and recreation	20.95%	20.22%	14.63%	24.35%	20.95%
Debt service	79.05%	75.40%	64.50%	75.65%	69.90%
Capital outlay	0.00%	4.38%	20.87%	0.00%	9.15%
Total revenues	100.00%	100.00%	100.00%	100.00%	100.00%

KENDALL COUNTY FOREST PRESERVE DISTRICT

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

	2016	2017	2018	2019	2020
Total fund balance - all funds	7,414,011	7,730,220	7,674,737	7,584,672	7,075,737
Cash and investments on hand	7,434,002	7,739,740	7,701,229	7,581,121	7,092,594
General fund - fund balance	269,180	303,042	317,983	326,072	179,115
Change in fund balance - all funds	159,042	316,209	(55,483)	(110,065)	(488,935)
General fund expenditures	1,014,737	1,045,771	1,087,971	1,102,348	1,209,419
Number of days in general fund balance	95.50	104.32	106.68	106.68	54.06

BILL OF SALE

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

Seller: Kasey Wilson
3080 E. 22nd St.
Ottawa, IL 61350

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

Date of Commission Approval: May 18, 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

Judy Gilmour, President

Ottawa, IL

**Illinois Grant Accountability and Transparency
Notice of State Award**

STATE OF ILLINOIS GRANT INFORMATION	
State Award Identification	Name of State Agency (Grantor): Department Of Natural Resources Department/Organziation Unit: Illinois Department of Natural Resources
State Award ID Number (SAIN)	1165-25085
State Program Description	Provides financial assistance to eligible local governments for park and recreation unit construction projects. Park or recreation unit construction project include the acquisition, development, construction, reconstruction, rehabilitation, improvements, architectural planning, and installation of capital facilities consisting, but not limited to, buildings, structures, and land for park and recreation purposes and open spaces and natural areas.
Annoucement Type	Initial
Agency (Grantor) Contact Information	Name: Judy Bauer Phone: 217-782-7481 Email: judy.k.bauer@illinois.gov

GRANTEE INFORMATION	
Grantee / Subrecipient Information	Name: Kendall County Forest Preserve District Address: 110 W. Madlson Street, Yorkville, IL 60560 Phone: Email:
Grantee Identification	GATA: 678220 DUNS: 079859610 FEIN: 366006598
Period of Performance	Start Date: 4/1/2021 End Date: 3/31/2023

FUNDING INFORMATION			
FUND	CSFA	CFDA	AMOUNT
PARC	422-11-1165	N/A	\$828,200.00
TOTAL			\$828,200.00
<i>(M) Currently used by State of Illinois for "Match" or "Maintenance of Effort" (MOE) requirements on Federal Funding. Funding is subject to Federal Requirements and may not be used by Grantee for other match requirements on other awards.</i>			

**Illinois Grant Accountability and Transparency
Notice of State Award**

05/13/21

Page 2 of 10

TERMS AND CONDITIONS	
Grantee Indirect Cost Rate Information	Rate: Base: Period:
Research & Development	No
Cost Sharing or Matching Requirements	Yes : 25% match is required
Uniform Term(s)	CODE of FEDERAL REGULATIONS Title 2: Grants and Agreements PART 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR 200) Grant Accountability and Transparency Act (GATA), 30 ILCS 708/1 Illinois Administrative Code
Grantor-Specific Term(s)	<p>27.1 The Cash Management requirements and Interest requirements listed in Paragraphs 4.3 and 4.6 of PART ONE respectively do not apply as there are no federal funds as part of this agreement and the Grantee, and it is paid as reimbursement of prior project expenditures.</p> <p>27.2 Grantee is solely responsible for the design and implementation of the project described in its Project Application, the terms and conditions of which are hereby incorporated by reference and made a part of this Agreement. Failure by the Grantee to comply with any of the Agreement terms or the terms of the Project Application shall be cause for the suspension of all grant assistance obligations thereunder and may result in debarment for two grant cycles. 30 ILCS §705/6.</p> <p>27.3 This Agreement shall further the objective of the Park and Recreational Facility Construction Grant Program ("PARC"), which is to provide grant assistance to projects that will reflect the useful life of existing facilities and improvements, address public health and safety needs, correct accessibility deficiencies, and reflect outdoor recreation needs and priorities identified through the Department's Statewide Comprehensive Outdoor Recreation Plan (SCORP) Program. 30 ILCS §764/10-20.</p> <p>27.4 The Grantee agrees to implement and complete the approved project pursuant to the time schedule and plans set forth in the Project Application. Failure to render satisfactory progress or to complete the approved project to the satisfaction of IDNR per the terms of this Agreement is cause for suspension and/or termination of all obligations of IDNR under this Agreement.</p> <p>27.5 Environmental and Cultural Resource Compliance: Approved grant project construction shall not commence and no payment shall be made under this grant until the Grantee, as set forth under IDNR's Comprehensive Environmental Review Process (CERP), has initiated and completed all necessary project review and consultation with IDNR as required by section 11 of the Endangered Species Protection Act, 520 ILCS 10/11; section 17 of the Illinois Natural Areas Preservation Act, 525 ILCS 30/17; the mitigation or compensation determinations required by the Interagency Wetland Policy Act, 20 ILCS 830/1 et seq.; and the environmental and economic impact determination required by the Historic Preservation Act, 20 ILCS 3420/4.</p> <p>27.6 The sponsoring agency must permanently post a PARC grant acknowledgment sign at the project site entrance. The acknowledgement shall incorporate the following language: "PARK AND RECREATIONAL FACILITY CONSTRUCTION GRANT PROGRAM" ILLINOIS DEPARTMENT OF NATURAL RESOURCES</p> <p>27.7 Any property acquired or developed through assistance from the Illinois PARC grant program must be open to the public for indoor/outdoor recreation use without regard to race or color, creed, national origin, sex or disability. 17 Ill. Adm. Code 3070.70.</p> <p>27.8 All development projects receiving grant assistance shall be bound by the terms of this program for a period of 20 years. All properties acquired with PARC assistance are required to have a covenant placed on the deed at the time of recording that stipulates the property must be used, in perpetuity, solely for indoor/outdoor recreation purposes and cannot be sold or exchanged, in whole or part, to another party without approval from the Department. 17 Ill. Adm. Code 3070.70</p>

27.9 No significant deviations from the approved Agreement (development plan) or control of property interests in the project site shall be made without prior written approval from IDNR. Specific actions regarded as significant deviations, although not inclusive, are as follows:

- a. The granting of an easement, right-of-way, or other such encumbrance on title which divests control of the project site from the Project Sponsor to another individual, group, agency, or entity.
- b. Any significant modification to the approved project site plan or usage OR the change, alteration or disposition of the project site to other than public recreation use unless otherwise approved in this Agreement or by the DNR.

27.10 Grantee may enter into a contract or agreement with responsible concessionaires to operate and/or construct facilities for dispersing food to the public and/or any other services as may be desired by the public and the sponsoring agency for enjoyable and convenient use of the PARC assisted site. Any and all concession revenue in excess of the costs of operation and maintenance of the PARC lands and/or facilities shall be used for the improvement of those lands or facilities or similar nearby public facilities. All sub-leases or licenses entered into by the sponsoring agency with third persons relating to accommodations or concessions to be provided for or at the PARC facility for benefit of the public shall be submitted to the Department, upon request, for its approval prior to the sublease or license being entered into or granted by the sponsoring agency. 17 Ill. Adm. Code 3070.70.

27.11 For projects receiving development assistance, the sponsoring agency must possess either fee simple title or other means of legal control and tenure (easement, lease, etc.) over the property being improved for a period of 20 years. The Department will consider, on a case-by-case basis, lease arrangements for shorter periods when State statute prohibits a unit of local government from entering into such a long-term agreement, or other circumstances beyond the control of the unit of local government prohibit such arrangements. The sponsor must also adhere to applicable local bidding and procurement requirements and make available to the Department, upon request, all working plans, specifications, contract documents and cost estimates for review prior to commencing work. The format for any advertisement or prospectus soliciting and inviting bids, indicating submission deadlines, must also be presented, upon request, to the Department for review prior to publication. 17 Ill. Adm. Code 3070.70.

27.12 Operation and Maintenance: all lands and facilities assisted with PARC funds shall be continuously operated and maintained by Grantee in a safe and attractive manner at no cost to the Department and be operated and utilized in such a manner as to maximize the intended benefits to the public. The Department shall have access to PARC assisted facilities at all times for inspection purposes to ensure the project sponsor's continued compliance with this Part. 17 Ill. Adm. Code 3070.70.

27.13 Property acquired or developed with PARC funds may not be converted to a use other than public outdoor recreation use as provided in this Part without prior Department approval. Approval for property conversion will be granted only if the project sponsor substitutes replacement property of at least equal fair market value and comparable outdoor recreation usefulness, quality and location. 17 Ill. Adm. Code 3070.70.

27.14 Illinois Works Jobs Program Act (30 ILCS 559/20-1 et seq.): For grants with an estimated total project cost of \$500,000 or more, the grantee will be required to comply with the Illinois Works Apprenticeship Initiative (30 ILCS 559/20-20 to 20-25) and all applicable administrative rules. The "estimated total project cost" is a good faith approximation of the costs of an entire project being paid for in whole or in part by appropriated capital funds to construct a public work. The goal of the Illinois Apprenticeship Initiative is that apprentices will perform either 10% of the total labor hours actually worked in each prevailing wage classification or 10% of the estimated labor hours in each prevailing wage classification, whichever is less. Grantees will be permitted to seek from the Department a waiver or reduction of this goal in certain circumstances pursuant to 30 ILCS 559/20-20(b). The grantee must ensure compliance for the life of the entire project, including during the term of the grant and after the term ends, if applicable, and will be required to report on and certify its compliance.

Program-Specific Term(s)

28.1 The purpose of this Agreement is to enable IDNR to provide financial assistance to the Grantee to acquire and/or develop land for outdoor recreation facilities that are open and accessible to the public in Illinois.

28.2 IDNR and the Grantee agree to perform this Agreement in accordance with the PARC

Grant Program (30 ILCS §764/10-1 et seq.); with the rules promulgated pursuant to that Act (17 Ill. Adm. Code 3070.10 et seq.); and, with the terms, promises, conditions, plans, specifications, maps, and assurances contained in the approved Project Application, each of which is hereby incorporated by reference and made a part of this Agreement.

28.3 The agreement is subject to the Illinois Grant Funds Recovery Act (30 ILCS 705/1 et seq.).

28.4 The Grantee agrees to complete the project in accordance with all applicable federal, state and local laws, ordinances and regulations.

28.5 In connection with project construction, and the subsequent operation and maintenance of the facilities, the Grantee agrees that it shall be responsible for and obtain all permits, licenses, or forms of consent required to complete the project. Failure to obtain any required permit or approval may jeopardize grant reimbursement and/or cause debarment.

28.6 Grantee will complete project construction in accordance with all laws of the State of Illinois governing purchases and procurement by the local Grantee.

28.7 Conflict of Interests (17 Ill. Adm. Code 3070.70):

a. No official or employee of the local political subdivision who is authorized in his or her official capacity to negotiate, make, accept, or approve or to take part in decisions regarding a contract or subcontract in connection with an approved PARC grant project shall have any financial or other personal interest in any such contract or subcontract.

b. No person performing services for the local political subdivision in connection with an approved PARC grant project shall have a financial or other personal interest other than his or her employment or retention by the local political subdivision in any contract or subcontract in connection with an approved PARC grant project. No officer or employee of such person retained by the local political subdivision shall have any financial or other personal interest in any real property acquired under an approved PARC grant project unless that interest is openly disclosed upon the public records of the local political subdivision and the officer, employee or person has not participated in the acquisition for or on behalf of the local political subdivision.

28.8 If any provision of this Agreement is held to be invalid, illegal or unenforceable, the validity, legality and enforceability of the remaining provisions shall not be affected. No course of dealing or failure of IDNR to enforce strictly any term, right or condition of this Agreement shall be construed as a waiver of such term, right or condition. No express waiver of any term, right or condition of this Agreement shall operate as a waiver of any other term, right or condition.

28.9 No assignment of grant provisions or duties is allowed.

28.10 This Agreement, including the project application by reference, any attachments, and the General Provisions and Certifications attached hereto, constitutes the entirety of the grant agreement between the Grantee and IDNR and supersedes all other agreements, whether written or oral, and may not be amended or modified except by a written instrument executed by both parties.

28.11 This Agreement shall be governed by and construed only in accordance with the laws of the State of Illinois. Any liability of IDNR under this Agreement shall be limited to the amount of the grant. Any dispute relating to this Agreement shall be adjudicated in the Illinois Court of Claims and shall be governed by the Court of Claims Act (705 ILCS 505/1 et seq.).

28.12 All facilities constructed with PARC assistance must be designed and developed to fully accommodate accessibility standards as per the Illinois Accessibility Code Standards, the Americans with Disabilities Act (ADA) (42 U.S.C. 12101 et seq.) and the regulations thereunder (28 CFR 35.130).

28.13 The sponsoring agency must observe and comply with the provisions of the Prevailing Wage Act (820 ILCS 130/4), which apply to the wages of laborers, mechanics and other workers employed in any public works, and with the prevailing wage requirements of the Illinois Procurement Code (30 ILCS 500/25-60) (see 17 Ill. Adm. Code 3070.70(k)).

28.14 Grantee agrees to comply with the provisions of the Business Enterprise for Minorities, Females, and Persons with Disabilities Act (30 ILCS 575/) and the equal employment

practices of Section 2-105 of the Illinois Human Rights Act (775 ILCS 5/2-105) (see 30 ILCS 105/45).

28.15 Intellectual Property

a. All Intellectual property ("IP") rights (including copyright, patent, and any other rights) in materials arising out of or resulting from Grantee's use of the grant funds or any earning thereon (the "Public Materials"), including by way of example but not as limitation, any posters and promotional materials, photographs, maps, drawings, charts, reports, brochures, blueprints, website pages, and source code, shall be owned by Grantee unless Grantee materially breaches the terms of this Agreement.

b. To ensure that the Public Materials are widely and generally available to the public who has paid for their production, Grantee hereby grants to IDNR a non-exclusive, perpetual, irrevocable, royalty-free, paid-up, worldwide, sublicensable license to use, copy, or publish the Public Materials by any means or media in connection with any activity of IDNR.

c. Grantee shall provide to all employees and agents of Grantee who might otherwise be entitled to claim any authorship or ownership or IP interest in such Public Materials (including but not limited to architects, photographers, graphic designers, web designers, sculptors, and contractors) a copy of this clause and shall obtain such employees' and agents' acknowledgment and agreement (1) that any employee or non-employee's contributions to any such Public Materials shall be considered Grantee property and/or works for hire, and (2) that to the extent that the Public Materials are not so considered, that all such contributors assign their rights therein, whether under patent, copyright, trade secret, or trademark law, and including moral rights, in perpetuity or for the longest period otherwise permitted by law, to Grantee such that Grantee can effectively grant the above-described license. Grantee shall allow IDNR full access to the project site and materials, both during the grant term and after completion, for documentation, inspection, publicity, photography, promotion, or similar purposes.

28.16 Financial Records and Audit Requirements

a. The Grantee shall maintain, for a minimum of 3 years following project completion, satisfactory financial accounts, documents, and records associated with the project and the disbursement of grant funds pursuant to this Agreement, and shall make them available to IDNR and the State of Illinois, Auditor General or Attorney General, for auditing at reasonable times. Failure by the Grantee to maintain such accounts, documents, and records as required herein shall establish a presumption in favor of the State of Illinois for recovery of any funds paid by the State per this Agreement for which adequate records are not available to support their purported disbursement.

b. Grantees receiving a cumulative total of \$500,000 or more in PARC assistance in a given year are required to have an agency-wide annual financial and compliance audit conducted, as is generally required by 1) state law (65 ILCS 5/8-8-1 et seq. or 55 ILCS 5/6-31001 et seq.) or 2) by the Grantee's own governing body, as applicable. A copy of the audit must be provided to IDNR, upon request, OR if any findings (irregularities) involving the PARC grant are reported in the audit.

c. All required audits must be conducted by an independent certified public accountant, licensed by the State of Illinois, and must be performed in accordance with generally accepted auditing standards adopted by the American Institute of Certified Public Accountants (AICPA). The Grantee shall be responsible for procuring all required audits in accordance with its normal procurement rules, providing that these rules promote open competitive procurement.

d. The Grantee shall be responsible for timely action in resolving any audit findings or questioned project costs. In the event that questioned costs are ultimately deemed disallowed as determined by IDNR or its representative, the Grantee shall be responsible for repayment of such costs.

28.17 The Grants Manual, a copy of which the IDNR previously provided to the Grantee, is hereby incorporated herein by reference and made a material and binding part of this Agreement. The undersigned acknowledges that he or she (1) has reviewed that Grants Manual and (2) agrees to comply with same. _____ (Initials of signator).

THE FOLLOW ARE GATA EXCEPTIONS AND ARE NOT REQUIRED FOR THIS PROGRAM:

INDIRECT COST RATE

Bondability rules prohibit the State of Illinois from allowing administrative expenses including indirect costs from being charged to grants funded through Build Illinois Bond Funds.

SPECIFIC CONDITIONS ASSIGNED TO GRANTEE - FISCAL AND ADMINISTRATIVE**The nature of the additional requirements****GATA Conditions:**

None

Agency Adjustments / Explanation:

N/A

The reason why the additional requirements are being imposed**GATA Conditions:**

None

Agency Adjustments / Explanation:

N/A

The nature of the action needed to remove the additional requirement, if applicable**GATA Conditions:**

None

Agency Adjustments / Explanation:

N/A

The time allowed for completing the actions, if applicable**GATA Conditions:**

None

Agency Adjustments / Explanation:

N/A

The method for requesting reconsideration of the additional requirements imposed**GATA Conditions:**

None

Agency Explanation:

N/A

SPECIFIC CONDITIONS ASSIGNED TO GRANTEE - MERIT-BASED REVIEW
The nature of the additional requirements Agency Adjustments / Explanation: N/A
The reason why the additional requirements are being imposed Agency Adjustments / Explanation: N/A
The nature of the action needed to remove the additional requirement, if applicable Agency Adjustments / Explanation: N/A
The time allowed for completing the actions, if applicable Agency Adjustments / Explanation: N/A
The method for requesting reconsideration of the additional requirements imposed Agency Explanation: N/A

SPECIFIC CONDITIONS ASSIGNED TO GRANTEE - PROGRAMMATIC
The nature of the additional requirements Agency Adjustments / Explanation: N/A
The reason why the additional requirements are being imposed Agency Adjustments / Explanation: N/A
The nature of the action needed to remove the additional requirement, if applicable Agency Adjustments / Explanation: N/A
The time allowed for completing the actions, if applicable Agency Adjustments / Explanation: N/A
The method for requesting reconsideration of the additional requirements imposed Agency Explanation: N/A

**Illinois Grant Accountability and Transparency
Notice of State Award**

05/13/21

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SIGNATURE PAGE

Circle one: Accept NOSA / Reject NOSA

Institution / Organization

Signature

Name of Official

Title (Chief Financial Officer or equivalent)

Date of Execution

ORDINANCE #05-21-001 AMENDING

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	\$ 196,821	\$ 806,288	\$ 924,379	\$ 4,222,406	\$ 988,597	\$ 1,133,172	\$ 379,144	\$ -	\$ 30,300	\$ 84,314	\$ -	\$ 50,000	\$ 1,200,000	\$ 1,111,895	\$ 7,093,149
Estimated Revenue & Transfers In	1,474,416	20	431,800	4,606,368	6,715	315,500	72	811,714	30,300	84,314	846,854	-	1,200,000	1,111,895	10,370,988
Estimated Expenditure & Transfers Out	1,143,602	606,908	415,275	4,181,256	40,000	185,328	379,203	602,604	30,500	45,001	210,214	25,000	1,142,195	75,800	9,088,295
Estimated Ending Balance November 30, 2021	\$ 477,635	\$ -	\$ 939,904	\$ 4,640,538	\$ 853,312	\$ -	\$ 14	\$ 208,900	\$ -	\$ -	\$ 136,640	\$ 25,000	\$ 57,805	\$ 1,036,095	\$ 8,375,842

Estimated Receipts:

190011 41010-42900	FY21 Operating Fund #1900 Receipts	\$ 1,474,416
190011 40350-43440	FY21 2007 Bond Proceeds Capital Fund #1901 Receipts	\$ 20
190011 41010-43350	FY21 2003/2012 Debt Series Fund #1902 Receipts	\$ 431,800
190011 41010-41350	FY21 2015/2017/2017 Debt Series Fund #1903 Receipts	\$ 4,606,368
190011 41350-4000X	FY21 Endowment Fund #1904 Receipts	\$ 6,715
190011 40300-42970	FY21 Pickens/Pigott Phase I OSJAD Project Fund #1905 Receipts	\$ 315,500
190011 40300-41550	FY21 Forest Preserve Improvement Fund #1906 Receipts	\$ 72
190711 41010-4000X	FY21 Capital Projects Fund #1907 Receipts	\$ 811,714
190011 40300-42970	FY21 Fox River Bluffs RTP Grant Project Fund #1908 Receipts	\$ 30,300
190011 40120-42970	FY21 Fox River Bluffs Crop. Conv. Project Fund #1909 Receipts	\$ 84,314
191011 42490	FY21 Land Cash Fund#1910 Receipts	\$ 846,854
191111 4000X	FY21 Liability Fund #1911 Receipts	\$ -
191211 4000X	FY21 2021 Bond Proceeds Fund #1912 Receipts	\$ 1,200,000
191311 4000X	FY21 Pickens/Pigott IDNR-PARC Project Fund #1913 Receipts	\$ 1,111,895
	Total Receipts	\$ 10,370,988

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 Encumbrances:

190011 51090-68530	PY21 Operating Fund #1900 Expenses	\$ 1,143,602
190111 61960-68640	PY21 2007 Bond Proceeds Capital Fund #1901 Expenses	\$ 606,308
190211 68650-68700	PY21 2003/2012 Debt Series Fund #1902 Expenses	\$ 416,275
190811 66500-68760	PY21 2007/2013/2016/2017 Debt Series Fund #1908 Expenses	\$ 4,188,256
190411 30000	PY21 Endowment Fund #1904 Expenses	\$ 40,000
190511 66500-30000	PY21 Pickens Park Phase I CSJAD Project Fund #1905 Expenses	\$ 183,328
190611 61300	PY21 Forest Preserve Improvement Fund #1906 Expenses	\$ 379,202
190711 66500-30000	PY21 Capital Projects Fund #1907 Expenses	\$ 602,814
190811 66500	PY21 Fox River Bluffs RTP Grant Project Fund #1908 Expenses	\$ 30,300
190911 61300-68630	PY21 Fox River Bluffs Club Comm. Project Fund #1909 Expenses	\$ 45,000
191011 61300	PY21 Land Cash Funds #1910 Expenses	\$ 210,214
191111 66990	PY21 Liability Fund #1911 Expenses	\$ 25,000
191211 30000	PY21 2021 Bond Proceeds Fund #1912 Expenses	\$ 1,142,195
191311 30000	PY21 Pickens Park Phase I CSJAD Project Fund #1913 Expenses	\$ 75,600
	Total Encumbrances	\$ 9,088,295

Approved this 16TH Day of May, 2021.

Signed:

Judy Gilmour, President

Elizabeth Flowers, Secretary

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 AMID	2021 AMID	2021 PROP
ACCOUNT & DESCRIPTION								
Beginning Balances (est.)								
	REVENUE							
190011	Transfer In from Forest Preserve Improvement Fund #1906							
190011	Transfer In from Forest Preserve 2007 Bond Proceeds Fund #1901							
190011	Transfer In from Kendall County - American Rescue Plan Act Transfer							
190011 41010	Current Tax	590,914	615,000	610,969	610,969	640,646	640,646	640,646
190011 41350	Interest Income	1,599	1,700	591	591	591	591	591
190011 42250	Other Income (Sponsorship Program)	20	2,000	620	620	620	620	620
190011 42250	Carbon Credits Sale - Fox River Bluffs							
190011 42250	CARES Act Reimbursement							
19001162 42250	Ellis Center Grounds (Farm License Rev.)	22,087	22,087	22,512	22,512	22,087	22,087	22,087
19001163 42250	Ellis Center Camps	7,105	9,000	2,605	2,605	2,605	6,250	6,250
19001164 42250	Ellis Center Riding Lessons	54,301	50,000	56,817	56,817	56,817	57,817	57,817
19001165 42250	Ellis Center Birthday Parties	7,621	8,500	4,226	4,226	4,226	4,226	4,226
19001166 42250	Ellis Center Public Programs	7,056	5,500	1,742	1,742	1,742	1,742	1,742
19001167 42250	Sunrise Center North License Agreement	21,450	24,600	21,385	21,385	21,385	23,360	23,360
19001168 42250	Ellis Center Weddings	11,080	2,000	7,625	7,625	7,625	12,190	12,190
19001169 42250	Ellis Center Other Rentals	4,790	4,500	2,100	2,100	2,100	2,100	2,100
19001170 42250	Ellis Center 5K Event	1,656	1,500	250	250	250	250	250
19001171 42250	Hoover Revenue (Yorkville Athletic Assoc. License)	2,250	2,250	2,526	2,526	2,526	2,052	2,052
19001171 42250	Hoover Revenue (Residence Lease)	3,445	3,000	2,526	2,526	2,526	3,000	3,000
19001172 42250	Hoover Bunkhouse Rental Rev	30,714	35,000	11,370	11,370	11,370	11,370	11,370
19001173 42250	Hoover Campsite Rental Rev	6,120	6,000	1,655	1,655	1,655	1,655	1,655
19001174 42250	Hoover Meadowhawk Rental Rev	17,316	18,000	10,337	10,337	10,337	10,337	10,337
19001176 42250	Env. Educ. - School Programs	41,938	38,000	5,157	5,157	5,357	5,357	5,157
19001177 42250	Env. Educ. - Camps	24,576	32,000	17,620	17,620	17,620	20,020	27,755
19001178 42250	Env. Educ. - Natural Beginnings	106,215	115,800	97,194	97,194	101,811	110,000	110,000
19001179 42250	Env. Educ. - Other Public Programs	6,704	7,500	12,589	12,589	12,589	17,435	17,435
19001179 42250	Env. Educ. - Other Revenue							
19001183 42250	Other Income - Grounds & Natural Resources (Bowhunt App. Fees)							
19001183 42250	Other Income - Grounds & Nat. Res. (Millbrook North Trail Use Lic. Agreement)	8,800	12,500	24,596	24,596	24,596	24,596	24,596
19001164 42860	Donations - Administration (Forest Foundation Contributions)	542	500	3,499	3,499	500	5,500	5,500
19001164 42860	Donations - Ellis Equestrian Center - Lessons	103	200	-	-	200	200	200
19001164 42860	Donations - Hoover							

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	
19001175 42860	Donations - Environmental Education				500	-		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 - Pickering-Pigott	3,269			10,956	11,198		11,198							11,198				12,584
19001183 42920	Preserve Improvements - Grants (K-12 Pollinator)	3,818			10,000	11,000		11,000											
19001183 42920	Preserve Improvements - Grants (Pollinator Meadows Pilot)																		
190011 42930	Farm License Revenue	128,882			100,932	95,379		95,379							95,379				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 - Pickering-Pigott	1,000																	
	Total Revenue	1,147,684			1,165,425	1,062,126		1,062,126							1,091,803				1,424,416
	PERSONNEL																		
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							-				13,375
190011 51390	Salary - Full Time Administration	145,176			177,778	163,578		163,578							161,800				145,737
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.)					-		-							5,138				641
190011 51470	Stipend - Full Time Administration (Asst. County Admin.)					-		-							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 Pickering-Pigott																		
	Salary Full Time: Env. Education																		
19001176 51390	Env. Educ. FT Salary - School Programs Expense	14,413			21,950	22,845		22,845							17,823				18,123
19001177 51390	Env. Educ. FT Salary - Camps Expense	8,212			13,531	14,085		14,085							11,098				11,398
19001178 51390	Env. Educ. FT Salary - Natural Beginnings Expense														29,981				29,981

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
19001179 51390	Env. Educ. FT Salary - Other Public Programs Expense	1,209	1,443	1,502	1,502	3,030	3,030	3,030
19001180 51390	Env. Educ. FT Salary - Laws of Nature	456	3,614	3,761	3,761	1,187	1,187	1,187
Salary Part Time: Env. Education								
19001176 51160	Env. Educ. PT Salary - School Programs Expense	19,659	2,858	3,089	3,089	10,000	10,000	10,000
19001177 51160	Env. Educ. PT Salary - Camps Expense	12,891	6,462	6,462	6,462	8,100	8,100	8,100
19001178 51160	Env. Educ. PT Salary - Natural Beginnings Expense	66,749	69,677	74,784	74,784	52,935	52,935	59,666
19001179 51160	Env. Educ. PT Salary - Other Public Programs Expense	4,824	2,629	3,079	3,079	5,794	7,150	7,900
19001180 51160	Env. Educ. PT Salary - Laws of Nature	1,254	193	193	193	2,000	2,000	2,200
19001181 51160	Env. Educ. PT Salary - Other Expense	1,923	1,550	1,550	1,550			
Salary Part Time - Ellis								
19001160 51160	Salary PT - Ellis House	8,402	6,740	6,876	6,876	1,100	1,100	1,100
19001161 51160	Salary PT - Ellis Barn	12,341	16,435	17,140	17,140	1,100	1,100	1,100
19001162 51160	Salary PT - Ellis Grounds	20,051	24,751	26,085	26,085	2,200	2,200	2,200
19001161 51390	Salary FT - Ellis House					10,071	10,071	10,071
19001161 51390	Salary FT - Ellis Barn					10,071	10,071	10,071
19001162 51390	Salary FT - Ellis Grounds					20,142	20,142	20,142
19001163 51160	Salary PT - Ellis Center Camps Expense	3,874	1,380	1,380	1,380	1,650	3,110	3,110
19001164 51160	Salary PT - Ellis Center Riding Lessons Expense	33,291	28,311	29,819	29,819	37,638	37,638	37,638
19001165 51160	Salary PT - Ellis Center Birthday Parties Expense	5,464	4,909	5,168	5,168	4,676	4,676	6,000
19001166 51160	Salary PT - Ellis Center Public Programs Expense	2,644	864	864	864	2,015	2,015	2,015
19001167 51160	Salary PT - Ellis Sunrise License Agreement	16,479	14,397	15,082	15,082	17,000	17,000	17,500
19001168 51160	Salary PT - Ellis Center Weddings Expense	5,361	3,871	4,008	4,008	1,452	1,452	1,452
19001169 51160	Salary PT - Ellis Center Other Rentals Expense		-	-	-	1,452	1,452	1,452
Hoover								
19001171 51160	Salary PT - Hoover Grounds	27,115	21,684	22,264	22,264	15,584	15,584	15,584
19001172 51160	Salary PT - Hoover Bunkhouse	13,563	10,844	11,134	11,134	7,792	7,792	7,792
19001173 51160	Salary PT - Hoover Campsite	6,785	5,422	5,567	5,567	3,896	3,896	3,896
19001174 51160	Salary PT - Hoover Meadowhawk	7,014	5,417	5,561	5,561	3,896	3,896	3,896
Hoover Grounds								
19001171 51390	Salary FT - Hoover Grounds	25,024	37,370	38,987	38,987	43,949	43,949	43,949
19001172 51390	Salary FT - Hoover Bunkhouse	12,512	18,685	19,494	19,494	21,975	21,975	21,975
19001173 51390	Salary FT - Hoover Campsite	6,256	9,343	9,747	9,747	10,987	10,987	10,987
19001174 51390	Salary FT - Hoover Meadowhawk	6,256	9,343	9,747	9,747	10,987	10,987	10,987
Total Personnel		638,297	656,678	683,620	683,620	668,939	671,755	673,175
EMPLOYEE BENEFITS								
190011 61160	IMRF Expense - Administration	23,877	28,829	28,829	28,829	16,417	16,417	16,417
190011 61170	SS Expense - Administration		1,046	1,046	1,046	14,032	14,032	14,032

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	2/7/2021 2021 AMD	5/18/2021 2021 PROP
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	-	-	-	-	-	-	-
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 - Pickerill 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 Meadowhawk							
19001175 63060	-	-	-	-	-	-	-
Medical Insurance - Environmental Education							
19001178 63060	-	2,077	2,077	2,077	-	-	-
Medical Insurance - Env. Education							
19001168 63060	38,732	31,161	31,161	31,161	29,899	29,899	28,240
Medical Insurance - Env. Education Natural Beginnings							
19001183 63060	45,356	63,805	63,805	63,805	52,592	52,592	54,281
Medical Insurance - Ellis Weddings							
Annual Insurance Premiums (ICRMT)							
Transfer to FP Liability Insurance Fund							
Insurance Deductible							

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	
Total Employee Benefits		242,888		225,230	225,230	225,230	225,230	230,617		231,245		236,242			
CONTRACTUAL															
190011 62150	Contractual Services (RecPro Software)	1,650		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 (EquineGenie Software)									698		698			
190011 62150	Contractual Services (kendallforest.com website)									720		720			
190011 62030	Dues/Memberships	1,114		1,595	1,595	1,595	1,595	-		-		-			
190011 62040	Conferences	2,570		3,429	3,429	3,429	3,429	500		500		500			
190011 62090	Legal Publications	245		658	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	2,682								
19001164 63020	Veterinarian & Farrier - Ellis Riding Lessons	2,650		4,060	4,060	4,060	4,060								
19001165 63020	Veterinarian & Farrier - Ellis Birthday Parties	2,308		2,713	2,713	2,713	2,713								
19001166 63020	Veterinarian & Farrier - Ellis Public Programs														
19001166 63020	Veterinarian & Farrier - Sunrise Center														
19001168 63070	Refuse Pickup - Ellis	1,420		1,683	1,683	1,683	1,683								
19001183 63070	Refuse Pickup - Grounds & Natural Resources	7,009		6,493	6,493	6,493	6,493								
1901183	Event Tent Lease - Ellis	15,255													
19001183 63540	Telephone - Grounds & Natural Resources	11,574		12,690	12,690	12,690	12,690								
190011 65490	Audit	7,500		7,750	7,750	7,750	7,750								
190011 68340	Farm Lease Contract Expense	870		-	-	-	-								
190011 68560	Credit Card Fee	6,734		6,395	6,395	6,395	6,395								
Total Contractual		62,981		51,798	51,798	51,798	51,798	50,450		51,868		53,541			
COMMODITIES															
190011 62000	Office Supplies & Postage - Administration	9,039		16,403	16,404	16,404	16,404								
190011 62000	CARES Act Purchases														
Total		9,039		16,403	16,404	16,404	16,404	7,000		7,000		7,000			
Total								1,906		1,906		1,906			

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
19001160 62000 Office Supplies & Postage - Ellis House	1,644	788	788	788	750	750	750
19001183 62180 Fuel: Gas & Oil Grounds	13,539	13,050	13,050	13,050	13,100	13,100	13,100
19001183 62400 Uniforms - Grounds	2,366	2,313	2,313	2,313	-	-	500
Environmental Education							
19001176 63030 Env. Educ. - School Programs Expense	1,970	52	52	52	-	-	-
19001177 63030 Env. Educ. - Camps Expense	1,448	475	475	475	209	209	800
19001178 63030 Env. Educ. - Natural Beginnings Expense	3,538	2,603	2,603	2,603	2,000	2,000	2,000
19001179 63030 Env. Educ. - Other Public Programs Expense	664	417	417	417	200	200	200
19001180 63030 Env. Educ. - Laws of Nature Expense	567	347	347	347	150	150	150
19001183 63090 Gas - Grounds & Natural Resources	3,442	3,465	3,465	3,465	3,475	3,475	3,475
19001184 63100 Electric - Pickering Pigyt	4,579	7,448	7,448	7,448	7,450	7,450	7,450
19001182 63130 Natural Area Volunteer Supplies	1,229	-	-	-	-	-	-
Natural Area Management Supplies	75	-	-	-	-	-	-
190011 63510 Electric - Administration	2,830	2,982	2,982	2,982	3,000	3,000	3,000
190011 68500 Project Fund Expense (Forest Foundation Purchases)		9,310	9,259	9,259		5,000	5,000
190011 68430 Promotion/Publicity	4,914	3,637	3,637	3,637	1,000	1,000	1,000
190011 68440 Newsletter		216	216	216	400	400	400
Utilities - Ellis							
19001160 62270 Utilities - Ellis House	6,967	11,183	11,183	11,183	6,120	6,120	6,120
19001161 62270 Utilities - Ellis Barn	4,602	1,019	1,019	1,019	6,120	6,120	6,120
Utilities & Maintenance - Hoover							
19001171 63090 Hoover - Gas	7,202	5,704	5,704	5,704	5,750	5,750	5,750
19001171 63100 Hoover - Electric	15,997	13,943	13,943	13,943	13,950	13,950	13,950
19001171 62270 Hoover - Other Utilities	3,557	4,555	4,555	4,555	4,600	4,600	4,600
19001171 63310 Hoover - Shop Supplies	4,581	4,919	4,919	4,919	3,000	3,000	3,000
19001171 63120 Hoover - Building Maintenance	10,813	8,261	8,261	8,261	5,000	5,000	5,000
19001171 68580 Hoover - Grounds Maintenance	5,404	7,707	7,707	7,707	4,000	4,000	4,000
19001171 66500 Hoover - Other Expenses	3,189	1,032	1,032	1,032	1,000	1,000	1,000
Promotion/Publicity - Ellis							
19001163 68430 Promotion/Publicity - Ellis Camps		39	39	39	-	-	-

Kendall County Forest Preserve District Operating Fund

KCCFPD FY21 Amended Budget for Commission Approval - 05-18-2021		KCCFPD 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
19001164 68430	25	36	36	36	-	-	-
19001165 68430	490	-	-	-	-	-	-
19001169 68430	69	-	-	-	-	-	-
19001170 68430	593	203	203	203	150	150	150
19001166 68570							
19001163 63000	424	192	192	192			
19001164 63000	6,875	8,318	8,318	8,318	9,200	9,200	9,200
19001165 63000	241	189	189	189			
19001166 63000	50						
19001167 63000	1,232	1,725	1,725	1,725	1,200	1,200	1,200
19001163 63010		500	500	500			
19001164 63010		1,000	1,000	1,000			
19001165 63010		500	500	500			
19001163 62400							
19001164 62400		318	318	318			
19001165 62400							
19001168 62400							
19001163 63030	734	492	492	492	450	450	450
19001165 63030	806	355	355	355	300	300	300
19001170 63030	32						
19001184 63030	1,038	30	30	30			
19001183 63110	5,898	5,659	5,659	5,659	4,150	4,150	4,150
	132,664	141,387	141,338	141,338	105,630	110,630	114,221
OTHER							
19001183 62160	25,941	34,974	34,974	34,974	15,000	15,000	15,000
							19,041

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 05-18-2021		ACTUAL		BUDGET		ACTUAL		12/15/2020		2/2/2021		5/18/2021	
KCFPD Operating Fund #1900		2019		2020		11/30/2020		2021 AMD		2021 AMD		2021 PROP	
						Est. Year End							
						11/30/2020							
19001183	68530	10,764	21,455	21,455	21,455	21,455	21,455	250	250	250	541		
Preserve Improvements - Administration													
19001161	68580	2,411	2,392	2,392	2,392	2,392	2,392		1,000	1,000	1,000		
Preserve Improvements - Grounds & Natural Resources													
19001162	68580	3,305	3,817	3,817	3,817	3,817	3,817	3,800	3,800	3,800	3,800		
19001161	68580	1,952	2,342	2,342	2,342	2,342	2,342	2,000	2,000	2,000	2,700		
19001162	68580	4,829	5,724	5,724	5,724	5,724	5,724	4,000	4,000	4,000	4,700		
Contributions (Drainage District Tax Assessments)													
19001163	63040												
Grounds & Maintenance Equipment - Ellis													
19001164	63040												
19001166	63040												
19001168	63040												
19001169	63040												
19001171	63040												
19001176	63040												
19001177	63040												
19001178	63040												
19001179	63040												
19001183	63040												
Security Deposit Refunds													
Security Deposit Refunds - Ellis Camps													
Security Deposit Refunds - Ellis Riding Lessons													
Security Deposit Refunds - Ellis Public Programs													
Security Deposit Refunds - Ellis Weddings													
Security Deposit Refunds - Ellis Other Rentals													
Security Deposit Refunds - Hoover													
Security Deposit Refunds - Env. Education School Programs													
Security Deposit Refunds - Env. Education Camps													
Security Deposit Refunds - Env. Education Natural Beginnings													
Security Deposit Refunds - Env. Education Public Programs													
Security Deposit Refunds - Grounds													
Contingency													
Credit Card Fee Expense - Ellis Camps		60											
Credit Card Fee Expense - Public Programs		14											
Total Other		73,327	105,201	105,201	105,201	105,201	105,201	36,167	59,067	59,067	66,424		
Total Expenditures		1,150,157	1,180,293	1,207,186	1,207,186	1,207,186	1,207,186	1,091,803	1,124,564	1,124,564	1,143,602		
Operating Surplus / (Deficit)		(2,474)	(14,868)	(145,061)	(145,061)	(145,061)	(145,061)	0	215,319	215,319	280,814		
Ending Balance		341,883	369,915	196,820	196,820	196,820	196,820	196,821	412,140	412,140	477,635		

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	
Beginning Balance		344,356		384,783	341,881	341,881	341,881			196,821			196,821		196,821
Total Revenue		1,147,684		1,165,425	1,062,126	1,062,126	1,062,126			1,091,803			1,339,883		1,424,416
Total Personnel		638,297		656,678	683,620	683,620	683,620			668,939			671,755		673,175
Total Employee Benefits		242,888		225,230	225,230	225,230	225,230			230,617			231,245		236,242
Total Contractual		62,981		51,798	51,798	51,798	51,798			50,450			51,868		53,541
Total Commodities		132,664		141,387	141,338	141,338	141,338			105,630			110,630		114,221
Total Other		73,327		105,201	105,201	105,201	105,201			36,167			59,067		66,424
Total Expenditure		1,150,157		1,180,293	1,207,186	1,207,186	1,207,186			1,091,803			1,124,564		1,143,602
Surplus / (Deficit)		(2,474)		(14,868)	(145,061)	(145,061)	(145,061)			0			215,319		280,814
Ending Balance		341,883		369,915	196,820	196,820	196,820			196,821			412,140		477,635

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	5/18/2021 2021 PROP.	% CHANGE IN BUDGET
Beginning Balance				829,351	829,351	606,261	606,261	606,288	-27.6%
REVENUE									
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		1,500	1,500	845	845				
190111 42250 Land Acquisition Grant - ICECF	2,661			21,601	21,601		45	20	
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 43450 Project Fund Deposit - The Morton Arb. - USFS			25,000						
190111 43440 Trail Improvement Escrow Account		32,000	23,177						
Donations									
Project Fund Deposit	671,031								
Project Fund Deposit - RTP		177,100							
Land Acquisition Grant - OSLAD		316,500							
KC Hwy Mitigation		157,500							
Hoover Basements		42,000							
Total Revenue	673,692	815,777	1,190,307	144,866	144,866	0	45	20	-100.0%
EXPENDITURE									
190111 61360 Transfer Out to OSLAD P&P #1905			316,500	316,500	316,500	158,250	158,250	158,250	
190111 61370 Transfer Out to FRB RTP Project Fund #1908			44,375						
190111 61370 Transfer Out to Fickertill Project IDNR-PARC Grant (Fund TBA)									
190111 61400 Transfer Out to Capital Projects Fund #1907									
190111 61370 Transfer Out to FRB Cropland Conversion #1909						393,698	393,698	393,698	
190111 61340 Transfer Out to Operating Fund #1900						54,313	54,313	54,313	
190111 62160 Equipment Replacement Contingency							47	47	
190111 67410 Land Acquisition		70,000	60,000		553				
190111 68300 Project Fund Expenses			130,008	553	553				
190111 68330 Project Fund Expenses				11,152	11,152				
190111 63890 Building Improvements/Demolition	831,919	420,865	1,493,747	36,588	36,588				
190111 68640 Fiscal Agent Fee		124,470	5,000	24	24				
		1,900	3,500	483	483				
19011160 Building Improvements/Demolition - Ellis		60,000	60,000	2,500	2,500				
19011171 Preserve Improvements/Master Planning - Hoover		31,500	49,000	157	157				
19011182 National 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							
Total Expenditure	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)	(606,288)	
Ending Balance	1,378,736	7,235	(300,000)	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%
REVENUE								
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	
Total Revenue	404,414	415,691	423,600	421,616	421,616	431,800	431,800	1.9%
EXPENDITURE								
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	
Total Expenditure	392,850	411,906	407,075	407,075	407,075	415,825	416,275	2.1%
Revenue over/(under) Expenditure	11,564	3,784	16,525	14,541	14,541	15,975	15,525	
Ending Balance	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	52,500			950	950	950	
Debt Service - Interest 2007	2,100,000						
Debt Service - Principal 2007							
190311 68710 Debt Service - Interest 2015	357,676	356,953	356,053	356,053	356,053	355,018	
190311 68720 Debt Service - Interest 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	ACTUAL	BUDGET	Current YTD	Est. Year End	BUDGET	% CHANGE
	2018	2019	2020	11/30/2020	11/30/2020	2021	IN BUDGET
Beginning Balance	845,209	860,060	879,882	879,882	879,882	886,597	0.8%
REVENUE							
190411 41350 Interest Income	14,851	19,822	10,000	6,715	6,715	6,715	
Total Revenue	14,851	19,822	10,000	6,715	6,715	6,715	-32.9%
EXPENDITURE							
190411 62150 Contractual Services						40,000	
Total Expenditure	0	0	0	0	0	40,000	
Revenue over/(under) Expenditure	14,851	19,822	10,000	6,715	6,715	(33,285)	
Ending Balance	860,060	879,882	889,882	886,597	886,597	853,312	-4.1%

FP OSLAD Grant Fund

Fund 1905

ACCOUNT & DESCRIPTION	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	12/15/2020 2021 AMD	2/2/2021 2021 AMD	% CHANGE IN BUDGET
Beginning Balance		138,391	138,391	138,391	(133,172)	(133,172)	
REVENUE							
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	
Total Revenue	158,250	474,750	316,500	316,500	316,500	316,500	-33.3%
EXPENDITURE							
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			
Total Expenditure	19,859	611,151	588,064	588,064	183,328	183,328	
Revenue over/(under) Expenditure	138,391	(136,401)	(271,564)	(271,564)	133,172	133,172	
Ending Balance	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
Beginning Balance		376,244	376,244	376,244	379,116	379,116	379,144	
REVENUE								
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							
Total Revenue	376,244	202,494	2,871	2,871	0	29	72	-100.0%
EXPENDITURE								
190611 61300 Transfer to Bond Proceeds #1901		375,228			164,116	164,116	164,116	
190611 Transfer to Capital Projects Fund #1907						215,029	215,086	
190611 Transfer to FP Operating Fund #1900								
190611 Project Improvement Contingency								
190611 Other Expenses								
Total Expenditure	0	375,228	0	0	164,116	379,145	379,202	
Revenue over/(under) Expenditure	376,244	(172,734)	2,871	2,871	(164,116)	(379,116)	(379,130)	
Ending Balance	376,244	203,510	379,116	379,116	215,000	(0)	14	-100.0%

**Forest Preserve Capital Fund
Fund 1907**

ACCOUNT & DESCRIPTION	Current YTD	12/15/2020	2/2/2021	5/13/2021	% CHANGE	BUDGET NOTES
	11/30/2020	2021 AMD	2021 AMD	2021 AMD	IN BUDGET	
Beginning Balance	0	0	0	0	0	
REVENUE						
190711 40300 Transfer in from 2007 Bond Proceeds Fund #1901 (950)		393,696	393,696	393,696		Est. 2007 Bond Proceeds Remaining Fund Balance
190711 40370 Transfer in from OS/AD Fund #1905		158,250	158,250	158,250		Improvement Fund Balance
190711 40380 Transfer in from Project Improvement Fund #1908 (951)		164,116	164,116	164,116		IDNR Habitat Grant
190711 40340 Transfer in from FRB Cropland Conversion #1909 (954)		30,000	30,000	30,000		Appropriated in the Land Cash Fund
190711 40330 Transfer in from Land Cash Fund #1910 (958)		157,514	0	0		Appropriated in the Land Cash Fund
190711 43740 Grant Award - ICECF Restoration Woods		138,640	0	0		PMG-ICRMT Pickarill Estate Roof Replacement Disbursement
190711 42480 PMG Insurance Reimbursement		5,000	5,000	19,450		The Morton Arboretum - LSR 50% Grant Reimbursement
190711 43430 Grant Award - Morton Arboretum Landscapes		25,000	25,000	25,000		ICECF K-12 Pollinator Grant Reimbursement
190711 43770 Grant Award - ICECF K-12 Pollinator		11,000	11,000	11,000		ICECF Pilot Pollinator Meadows Grant Award Reimbursement
190711 43790 Grant Award - ICECF Pilot Pollinator Meadows		10,000	10,000	10,000		ICECF Pilot Pollinator Meadows Grant Award Reimbursement
190711 41360 Interest Income		200	200	200		
Total Revenue	0	1,091,418	797,264	811,714		
EXPENDITURE						
190711 62160 Equipment Replacement Contingency		33,762	33,762	33,762		Per 5-Year Plan Schedule
190711 68500 Project Fund Expense		33,762	33,762	33,762		Appropriated in the Land Cash Fund
190711 67410 Land Acquisition - ICECF Restoration Woods		210,214	0	0		Transfer to Land Cash Fund
190711 68500 Project Fund Expense - Reservation Woods		330,590	52,700	52,700		D. Construction Contract Placeholder - Final TBD
190711 68500 Project Fund Expense - Millbrook Bridge Removal Project		50,000	330,590	330,590		Pickarill Estate Roof \$5,000 (Final Reimbursement Following Replacement)
190711 68810 Project Fund Expense - Pickarill Estate House Roof		25,000	50,000	65,000		The Morton Arb. Landscapes Scale Restoration Project Award \$50,000 (Grant Period Ends 11/30/22)
190711 68510 Project Fund Expense - Morton Arboretum Landscapes		20,000	25,000	25,000		ICECF Pilot Pollinator Meadows Grant Award \$10,000 (Grant Period Ends 04/30/21)
190711 68520 Project Fund Expense - ICECF Pilot Pollinator Meadows		12,000	12,000	12,000		ICECF K-12 Pollinator Grant Award \$11,000 (Grant Period Ends 04/30/22)
Total Expenditure	0	715,328	567,914	602,814		
Ending Balance	0	376,090	239,450	208,900		

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	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		44,375					
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	0
Ending Balance	0	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
Beginning Balance	0			0	(39,313)	(39,313)	
REVENUE							
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	
Total Revenue	0	180,000	150,000	150,000	84,314	84,313	
EXPENDITURE							
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			
Total Expenditure	0	180,000	189,313	189,313	45,001	45,001	
Revenue over/(under) Expenditure	0	0	(39,313)	(39,313)	39,313	39,312	
Ending Balance	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	
REVENUE							
191011 Transfer In From Land Cash					157,514	157,514	
191011 Interest Income							
191011 Grant Awards						136,640	ICECF Grant Reimbursement
191011 Donations						52,700	
191011 42490 Transfer in From Forest Preserve Capital Fund (1907)		(40,000)					
Total Revenue	0	40,000	0	0	157,514	346,854	
EXPENDITURE							
191011 Land Acquisition						210,214	
191011 61300 Transfer Out to Capital Fund #1907		127,983			157,514		
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%

KCFP Liability Insurance Fund

Fund 1911

ACCOUNT & DESCRIPTION	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021	% CHANGE IN BUDGET
Beginning Balance		50,000	50,000	50,000	50,000	
REVENUE						
191111 Interest Income						
191111 Transfer from FP Operation Fund	50,000					
Total Revenue	50,000	0	0	0	0	
EXPENDITURE						
191111 68990 Claims/Deductibles		25,000			25,000	
Total Expenditure	0	25,000	0	0	25,000	
Revenue over/(under) Expenditure	50,000	(25,000)	0	0	(25,000)	
Ending Balance	50,000	25,000	50,000	50,000	25,000	

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

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

FP Pickerill-Pigott IDNR-PARC Project Fund Fund 1913

ACCOUNT & DESCRIPTION	BUDGET 2021 PROP.	% CHANGE IN BUDGET	Notes
Beginning Balance			
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			
Total Revenue	1,111,895		
EXPENDITURE			
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	75,800		Contracted Architectural Services
191311 70330 Construction			
Total Expenditure	75,800		
Revenue over/(under) Expenditure	1,036,095		
Ending Balance	1,036,095		

To: Kendall County Forest Preserve District Board of Commissioners

From: David Guritz, Executive Director

RE: FY21 Organizational Restructure Plan

Date: May 18, 2021

The District's HR, Accounting and Preserve Reservations Manager, Rebecca Antrim, retired from this full time position on April 16, 2021.

A restructure plan for this position was developed with support and input from President Gilmour, District Administrative staff, and the District's Finance Committee, Operations Committee, and Committee of the Whole.

The following changes are recommended for approval:

1. Approve the revised position descriptions and recommended personnel salary increases as follows:
 - a. Promotion of Emily Shanahan to the position of Assistant Director and Education Manager with an annualized salary increase of \$3,000.00.
 - b. Amendment of the Communications and Natural Resources Projects Manager position description, including an annualized salary increase of \$3,000.00 for Antoinette White.
 - c. Amendment of the Natural Beginnings and Special Projects Manager position description, including an annualized salary increase of \$3,000.00 for Stefanie Wiencke.

The District is in process of hiring a part time (25 hours/week) Administrative Assistant position to provide front desk coverage and reservation permit processing that will replace the HR, Accounting and Preserve Reservations Manager position.

The District's FY21 Organizational Chart has been revised based on the recommended changes, and is presented for approval.

These proposed changes will result in an overall cost reduction and budget savings to the District's FY21 anticipated salary and benefits expenditures.

**KENDALL COUNTY FOREST PRESERVE DISTRICT
JOB DESCRIPTION**

CLASS TITLE: Assistant Director and Education Manager

WAGE CATEGORY: FLSA Exempt

REPORTS TO: Executive Director

EFFECTIVE DATE: November 21, 2017

SUMMARY:

Serves as the Assistant Director of the Kendall County Forest Preserve District. Oversees the development and day-to-day management of Environmental Education programming including school and scout programs, teacher education, and other public program offerings (collectively "Public Programs"), for the Kendall County Forest Preserve District ("District"). This position assists with the development and delivery of summer programs for children.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Serves as the Acting Executive Director during such periods as needed to address and delegate the business functions of the District when the Executive Director position is vacant or the Executive Director is otherwise absent.
- Acts as the Chair of the District's Safety Committee.
- Assists the Executive Director with the management of the District's risk and liability program including:
 - Coordinates program reservation requests requiring the extension of insurance certificate coverage.
 - Incident and Workers' Compensation reporting and claims management.
 - Development of participation waivers; program registration forms.
 - Manages District policies and processes to identify safety issues; reduce risk and liability exposure within school, scout, teacher education, and other public program offerings.
- Serves as a Freedom of Information Act Officer for the District, ensures compliance with the State of Illinois Freedom of Information Act, and maintains all relevant training and certification related thereto;
- Ensures the District's compliance with the Illinois Open Meetings Act:
 - Assisting the Executive Director in coordinating and scheduling meetings;
 - Preparing and posting meeting agendas;
 - Preparing and distributing meeting packets;
 - Updating the District's website to post agendas, minutes, and Commission packets;
 - Assisting the Executive Director in preparing and distributing materials required for the meetings;
 - Notifying Commissioners, media, and Kendall County Administration staff about meeting updates and/or cancellations;
 - Serving as a FOIA officer for the District including completion of annual training;
 - Preparing and filing reports related to the meetings;
 - Maintaining all meeting records pursuant to applicable state and federal law;
- Manages program reservations, registrations, invoicing, and program reservation data entry using the District's program reservation software system(s).
- Assists with the management of the District's billing and accounts payable processes. Duties include, but are not limited to the following:
 - Compiling accurate financial records including, but not limited to, receipt of funds, disbursements, operational costs, budget balances, and cost-center accounting;
 - Ensuring accurate and prompt invoicing is completed, including tracking payments received;
 - Monitoring the District's budget and reporting the same to the Director or their designee;
 - Balancing the petty cash drawers; and
 - Preparing and making bi-weekly deposits.
- Develops curriculum and themed programs that are developmentally appropriate for all relevant age groups and ability levels, including young children and individuals with disabilities, and reflects the natural and cultural history of Kendall County.
- Develops and manages the District's annual budget for those budget areas under direct oversight.
- Establish program policies, performance goals, and objectives for school, scout and teacher education programs.
- Administers the District's Human Resources functions:
 - Manage staff schedules and hours of employment.
 - Assists the Executive Director in updating employee job descriptions.

- Works with Executive Director in receiving and screening job applications and setting up job interviews.
- Compiles and reviews all new hire employee paperwork and sends all necessary paperwork to the Treasurer's office.
- Address staff disciplinary issues in consultation with the Director of the District.
- Provide supervision to part-time instructors and volunteers in the District's educational programs.
- Maintain a safe and clean environment at all times and enforce all District safety rules and policies.
- Train support staff in curricular program goals, objectives, and instructional methods.
- Support marketing and public outreach efforts to promote the District and program services.
- Develop and maintain handbooks, brochures, packets, press releases, newsletters, and social media postings.
- Create and purchase supplies and materials needed for school, scout and teacher education programs.
- Work with, and provide program support and assistance to the Natural Beginnings Preschool Program Manager.
- Maintain professional collaboration with other nature-based administrators, community organizations, and environmental educators.
- Communicate effectively with District staff and the public.
- Assist with basic animal care including feeding and tank/enclosure cleaning and Laws of Nature visitor center upkeep and exhibit development.
- Complete performance reviews for all part time environmental education instructors.
- Seek outside sponsors, grant program funding and community-based support for the District and environmental education programs and events.
- Provide first aid or take other emergency measures when necessary as indicated in student, volunteer and staff emergency protocol and procedures.
- Perform other duties as assigned.

SUPERVISORY RESPONSIBILITIES:

- This position supervises the full-time Natural Beginnings and Special Projects Manager position and part-time instructors and volunteers for the District's Natural Beginnings Early Learning Program, and school, scout, teacher education, and other public program services.

QUALIFICATIONS:

To perform this job successfully, an individual must be able to perform all essential duties satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required for the position.

A. EDUCATION and/or EXPERIENCE:

- Bachelor's Degree in the field of education or environmental sciences or an equivalent of six to eight years of education and experience in the field of education or environmental sciences. May be actively pursuing a degree in the education, environmental sciences, or related field.
- Ability to apply education principals and practices within the design of environmental education program experiences.
- Two years of experience in administration of an educational program.
- Four years experience with instructing children in an educational setting.
- Knowledge of Microsoft Office programs including, but not limited to, Excel, Word and PowerPoint.
- Ability to effectively and appropriately use the Internet and social media.
- Knowledge of office practices, principles of modern record keeping, and setup and maintaining filing systems.

B. LANGUAGE SKILLS:

- Ability to draft and present District curriculum.
- Ability to write routine reports and correspondence.
- Ability to speak effectively with the public, including individuals of all ages and ability levels, and employees of the District.
- Good knowledge of the English language, spelling and grammar.

C. MATHEMATICAL SKILLS:

- Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals.
- Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

D. REASONING ABILITY:

- Ability to employ safe work practices and use sound judgment while leading educational programs.
- Ability to complete projects from beginning to end with minimal supervision.
- Possess positive conservation ethic and respect towards living things and the natural environment.
- Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form.
- Ability to deal with problems involving several concrete variables in standardized situations.

E. CERTIFICATES, LICENSES, REGISTRATIONS:

- FOIA officer annual training certificate.
- OMA annual training certificate.
- State-certified teacher, substitute teacher or other teaching certification preferred. May be actively pursuing an education related degree or certification.
- Master Naturalist, Certified Interpretive Guide, or other environmental certification preferred. May be actively pursuing an environmentally related certificate.
- Current CPR/First Aid certification.
- All certificates and registrations required for the specific duties performed.

PHYSICAL DEMANDS:

- Employee must be able to sit, kneel, stand and bend.
- Employee must be able to walk on uneven terrain for extended periods of time.
- Employee must be able to provide instruction while walking outside and in varying weather conditions.
- Employee must be comfortable being outside in various types of weather for extended periods of time.
- Employee must occasionally lift and/or move up to 40 pounds.
- Employee must be able to use hands to handle or feel.
- Employee must be able to reach, push and pull with hands and arms.
- Employee must be able to talk and hear in person and via use of telephone.
- Specific vision abilities required by this job include close vision, depth perception and distance vision.

WORK ENVIRONMENT:

- Teaching will be held outside. The weather and temperature will not be consistent during the course of employment.
- The noise level in the work environment will vary from moderately quiet to loud.
- Employee must be able to perform all assigned job duties during normal business hours and after normal business hours, as required in the event of an emergency or special event.
- Employee may be required to provide own transportation to travel to and from meetings, training, conferences, and the various District preserves and locations.

The above information is not intended to be all-inclusive and can be expanded or modified as necessary.

Kendall County Forest Preserve District

Revision Dates: March 17, 2020 and May 18, 2021

**KENDALL COUNTY FOREST PRESERVE DISTRICT
JOB DESCRIPTION**

CLASS TITLE: Communications and Natural Resources Projects Manager

WAGE CATEGORY: FLSA Exempt

REPORTS TO: Executive Director

EFFECTIVE DATE: May 18, 2021

SUMMARY:

This position's primary duty is the performance of office or non-manual work directly related to the management or general business operations of the Kendall County Forest Preserve District ("District"), which includes the supervision of two (2) or more full-time employees for the District and the exercise of discretion and independent judgment with respect to matters of significance for the District. This position oversees the Kendall County Forest Preserve District's ("District") communications with the public and Board of Commissioners. This position also manages the development and implementation of all natural resources, habitat, and related preserve improvement projects for the District. This position also participates in the development and delivery of Environmental Education programming for the District and performs other administrative tasks to support the District's Board of Commissioners and Executive Director.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Primary duties include the performance of office or non-manual work directly related to the management and general business operations of the District, which include the exercise of independent judgment with respect to matters of significance including, but not limited to the following:
 - Manages the development and implementation of all natural resources, habitat, and preserve improvement projects for the District by performing duties including, but not limited to the following:
 - Directs, performs, and oversees the District's prescribed burn program, brush removal, seed collecting and other natural area management tasks at District locations and preserves.
 - Coordinates and implements the District's annual bow hunt program.
 - Drafts and supports grant project development and administration for preserve improvement and natural areas management projects.
 - Maintains production and operations records for use in supervision and control of the District's natural resources management projects.
 - Supervises, coordinates, and directly participates in natural area restoration projects.
 - Coordinates and supervises assigned staff members, outside contractors and volunteers supporting natural resource management projects within District preserves.
 - Supports and executes District policies and processes to identify safety issues; reduces risk and liability exposures within school, scout, teacher education, natural resource stewardship, and other public program offerings.
 - Oversees project management for the District's construction contractors, grounds maintenance staff and volunteers by setting the schedule for projects; monitoring all ongoing projects; creating project metrics and deliverables; and assessing the achievement of said project metrics and deliverables.
 - Develops and manages relationships with vendors and contractors by performing duties including, but not limited to the following:
 - Obtains cost estimates for supplies, parts and equipment repair;
 - Develops bid specifications and/or secures competitive quotes for District projects;
 - Orders and purchases supplies for projects;
 - Negotiates services and contract terms; and
 - Reviews and recommends contracted services and equipment, which recommendations are given particular weight by the final decision-maker.
 - Ensures that natural resource project permitting requirements and objectives are fully met.
 - Collects and evaluates GIS data for spreadsheet entry and management, including mapping of natural area plant communities, ecotypes, and threats.

- Develops and maintains professional collaboration with other natural resource program coordinators and administrators, community organizations, and environmental educators both within and outside of Kendall County, Illinois.
 - Oversees the District's communications with the public and the District's Board of Commissioners by performing tasks including, but not limited to the following:
 - Communicates professionally and effectively with the Executive Director, Assistant Director and Environmental Education Manager, District staff and volunteers, and the general public.
 - Compiles, captures, and retains the District Board of Commissioners meeting minutes and committee meeting minutes for review and approval by the District's Board of Commissioners and its respective committees in order to insure compliance with the Open Meetings Act.
 - Publishes approved minutes on the District's website in order to insure compliance with the Open Meetings Act.
 - Assists the Assistant Director and Environmental Education Manager with the development, marketing, and delivery of District events and programs.
 - Develops and maintains press releases and District website platforms.
 - Composes and issues District press releases and press notifications.
 - Receives, investigates and responds to grievances received from District staff and/or the general public.
 - Coordinates and manages reservations for the District's public programs and facility use reservations by performing tasks including, but not limited to:
 - Communicates the reservation process and rules to clients.
 - Designates facilities and shelters as "reserved" by the general public for permitted functions.
 - Coordinates preserve locations and setup in advance of permitted functions.
 - Schedules District staff for preparation and clean-up of reservation events.
 - Supports database entry, printing, and communications related to facility reservations and permitting.
 - Handles cash and accepts other forms of payment for public programs and facility use reservations.
 - Coordinates and manages certain payroll functions including, but not limited to the following:
 - Reviews timesheets for accuracy in time reporting and completeness, including calculation of chargeable cost centers.
 - Records, maintains, and tracks District staff benefit time records for all District employees.
 - Tracks total hours worked for all part time employees and completes periodic reports to insure timely IMRF enrollment and the extension of full time employee benefits as required per District policy and the Affordable Care Act.
 - Supports the Environmental Education Department Manager in training support staff in curricular program goals, objectives, and instructional methods.
 - Conducts public programs, public speaking, and natural area management activities in a variety of settings, including work with children, and work within natural areas with uneven terrain.
 - Coordinates and participates in the District's emergency preparedness and response activities, as needed.
- Uses, maintains and repairs tools of the trade (both powered and non-powered equipment) including, but not limited to chainsaw(s), and other mechanical hand tools.
- Hauls and moves materials and supplies, as needed, for District and public use.
- Repairs and maintains District trails by performing duties including, but not limited to, removing fallen trees and limbs, and repairing any damage caused by encroachment, erosion, or other factors.
- Schedules, coordinates, and supports Grounds and Natural Resources maintenance staff work and project assignments, which may include:
 - Safely and effectively operating and maintaining District equipment including, but not limited to, pick-up trucks, dump trucks, chain saws, and trimmers.
 - Setting up for events and volunteer work day functions; ensuring facilities are clean and work day supply and equipment preparations completed prior to the start of restoration and/or preserve improvement work days.

- Locating and removing refuse from District property.
- Maintains a safe and clean environment at all times and enforces all District safety rules and policies.
- Provides first aid or take other emergency measures when necessary as indicated in student, volunteer and staff emergency protocol and procedures.
- Drives vehicles to various locations to conduct tours, educational programs, work days, and other assigned roles. Transportation includes both use of District vehicles and personal vehicle.
- Complies with all applicable federal and state laws, regulations and District policies and procedures regarding or relating to assigned job duties.
- Maintains regular attendance and punctuality.
- Performs other duties as assigned.

SUPERVISORY RESPONSIBILITIES:

- This position regularly supervises two or more full-time employees at Harris Forest Preserve.
- This position supervises Grounds Maintenance full-time and part-time staff, volunteers in the District's volunteer workdays, and staff assignments for natural resource projects.

QUALIFICATIONS:

To perform this job successfully, an individual must be able to perform all essential duties satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required for the position.

A. EDUCATION and/or EXPERIENCE:

- Bachelor's Degree in the field of education or environmental sciences or equivalent experience in the field of education or environmental sciences.
- Knowledge of education principals and practices.
- Experience in supervision and administration of a natural resource management program preferred.
- Experience in leading and coordinating volunteer-based work days and natural resource projects.
- Experience in Board communications and communications with media outlets
- Experience with instructing children in an educational setting preferred.
- Knowledge of Microsoft Office programs including, but not limited to, Excel, Word and PowerPoint.
- Working knowledge of multiple social media platforms and ability to effectively and appropriately use the Internet and create engaging posts for social media.
- Knowledge of office practices, principles of modern record keeping, and setup and prepare, create and organize files

B. LANGUAGE SKILLS:

- Ability to draft and present District curriculum.
- Ability to write reports and correspondence.
- Ability to professionally and effectively communicate with the public and press both in person on the District's social media platforms.
- Ability to speak effectively with the public, including individuals of all ages and ability levels, and employees of the District.
- Good knowledge of the English language, spelling and grammar.

C. MATHEMATICAL SKILLS:

- Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals.
- Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.
- Ability to compute costs and make change.

D. REASONING ABILITY:

- Ability to employ safe work practices and use sound judgment while leading educational programs.
- Ability to complete projects from beginning to end with minimal supervision.
- Possess positive conservation ethic and respect towards living things and the natural environment.
- Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form.
- Ability to deal with problems involving several concrete variables in standardized situations.

E. CERTIFICATES, LICENSES, REGISTRATIONS:

- A valid Illinois Driver's License
- A prescribed fire burn training certificate and S190 course completion or, in the alternative, successfully complete S190 coursework within the first ninety (90) days of employment.
- A valid Illinois Pesticide Operator's License or, in the alternative, obtain a valid Illinois Pesticide Operator's License within the first ninety (90) days of employment.
- A Master Naturalist, Certified Interpretive Guide, or other environmental science or education certification preferred. May be actively pursuing an environmentally related certificate.
- Current CPR/First Aid certification or ability to obtain one within the first ninety (90) days of employment.
- All other training, certificates and registrations required for the specific duties performed.

PHYSICAL DEMANDS:

- Employee must be able to sit, kneel, stand and bend for extended periods of time.
- Employee must be able to walk on uneven terrain for extended periods of time.
- Employee must be able to provide instruction while walking outside and in varying weather conditions.
- Employee must be comfortable being outside in various types of weather for extended periods of time.
- Employee must frequently lift and/or move up to 35 pounds and occasionally lift and/or move up to 50 pounds.
- Employee must be able to use hands to handle or feel.
- Employee must be able to reach, push and pull with hands and arms.
- Employee must be able to view a computer screen for extended periods of time.
- Employee must be able to talk and hear in person and via use of telephone.
- Employee must be able to successfully operate all District tools and equipment required to perform assigned job duties.
- Specific vision abilities required by this job include close vision, depth perception and distance vision.

WORK ENVIRONMENT:

- Teaching will be held outside. The weather and temperature will not be consistent during the course of employment.
- The noise level in the work environment will vary from moderately quiet to loud.
- Employee must be able to perform all assigned job duties during normal business hours and after normal business hours, as required in the event of an emergency or special event.
- Employee is required to provide own transportation to travel to and from meetings, training, conferences, and the various District preserves and locations.
- Employee will be required to operate a motor vehicle and other restoration work vehicles and equipment to perform assigned job duties.
- Employee is required to work regularly with children and the general public.

The above information is not intended to be all-inclusive and can be expanded or modified as necessary.

Kendall County Forest Preserve District

Approval date: May 18, 2021

**KENDALL COUNTY FOREST PRESERVE DISTRICT
JOB DESCRIPTION**

CLASS TITLE: Natural Beginnings Program and Special Projects Manager

WAGE CATEGORY: FLSA Non-Exempt

REPORTS TO: Assistant Director and Education Manager

EFFECTIVE DATE: November 30, 2020

SUMMARY:

Oversee development and day-to-day management of the Natural Beginnings Early Learning Program ("Program") for the Kendall County Forest Preserve District ("District"). Manages District Special Projects requiring coordination with outside agencies and personnel. Prepares payment vouchers and claims list for the District's accounts payable.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

- Primary duties include the performance of program instruction and office work directly related to the education, management and general business operations of the District, which include the exercise of independent judgment with respect to matters of significance including, but not limited to the following:

Manages the Natural Beginnings Early Learning Program, including but not limited to the following:

- Develops curriculum and theme planning for the Program that is developmentally appropriate for all relevant age groups and ability levels and reflects the natural and cultural history of Kendall County.
- Creates and purchase materials needed for curriculum and manage a corresponding budget.
- Coordinates staff hours and weekly schedules of all Program Lead Instructors and Aides.
- Manages and direct Natural Beginnings staff meetings.
- Establishes performance goals and objectives for the Program.
- Develops and maintain handbooks, brochures, packets, press releases and newsletters for the Program.
- Maintains a safe and clean environment at all times and enforce all District safety rules and policies.
- Develops materials for parent-teacher conferences.
- Manages parent inquiries, communications, and parent-teacher conferences.
- Oversees social media posting, marketing and correspondences.
- Coordinates student sign-up and registrations with the District's Administrative Assistant and Assistant Director and Education Manager.
- Leads and/or assists with teaching Program classes.
- Maintains order in both the classroom and outdoor setting while implementing constructive disciplinary procedures.
- Provides project management and oversight to District special projects.
 - Coordinates District partnerships and collaborations with outside agencies.
 - Communicates and coordinates scheduling with outside agencies and personnel.
 - Develops, tracks and insures special project objectives are fully met.
 - Designs, implements, and manages monitoring protocols and reporting.
- Coordinates the District's Accounts Payable System including, but not limited to the following:
 - Prepares vouchers and claims lists for the District's accounts payable.
 - Secures new vendor identifications for accounts payable.
 - Processes security deposit refunds for all facility rental reservations.
- Works and communicates well verbally and in writing with District staff, volunteers and the public, including individuals of all ages and ability levels.
- Maintains professional collaborations with other nature-based administrators, community organizations, and environmental educators.
- Assists the Environmental Education Department Manager in training support staff in curricular program goals, objectives, and instructional methods.
- Works directly with volunteers supporting the District's Programs.
- Assists the Executive Director, Communications and Natural Resources Projects Coordinator, and Assistant Director and Education Manager in the coordination of volunteer workdays and natural resource projects.
- Supports Grounds and Natural Resources maintenance activity assignments.

- Performs controlled burns, brush removal, seed collecting, and other natural area management tasks.
- Assist with basic animal care and upkeep including feeding and tank/cage cleaning.
- Provide first aid or take other emergency measures when necessary as indicated in student, volunteer and staff emergency protocol and procedures.
- Perform other duties as assigned.

SUPERVISORY RESPONSIBILITIES:

- This position provides direct supervision and management of the Program's Lead Instructors, Instructional Aides, and Program support volunteers.

QUALIFICATIONS:

To perform this job successfully, an individual must be able to perform all essential duties satisfactorily. The requirements listed below are representative of the knowledge, skill and/or ability required for the position.

A. EDUCATION and/or EXPERIENCE:

- Bachelor's Degree in the field of education or environmental sciences or equivalent experience in the field of education or environmental sciences. May be actively pursuing a degree in the education or the environmental sciences field.
- Knowledge of education principals and practices.
- Prior experience working with preschool aged children preferred.
- Experience in administration of an educational program preferred.
- Knowledge of Microsoft Office programs including, but not limited to Excel, Word and PowerPoint.
- Ability to effectively and appropriately use the internet and social media.
- Knowledge of office practices, principles of modern record keeping, and setup and maintaining filing systems.

B. LANGUAGE SKILLS:

- Ability to draft and present District curriculum.
- Ability to write routine reports and correspondence.
- Ability to speak effectively with the public, including individuals of all ages and ability levels, and employees of the District.
- Good knowledge of the English language, spelling and grammar.

C. MATHEMATICAL SKILLS:

- Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals.
- Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

D. REASONING ABILITY:

- Ability to employ safe work practices and use sound judgment while leading educational programs.
- Ability to complete projects from beginning to end with minimal supervision.
- Possess positive conservation ethic and respect towards living things and the natural environment.
- Ability to apply common sense understanding to carry out instructions furnished in written, oral, or diagram form.
- Ability to deal with problems involving several concrete variables in standardized situations..

E. CERTIFICATES, LICENSES, REGISTRATIONS:

- Certificated teacher, substitute teacher or other teaching certification preferred. May be actively pursuing an education related degree or certification.
- Master Naturalist, Certified Interpretive Guide, or other environmental certification preferred. May be actively pursuing a certificate in an environmentally related field.
- Chain saw safety certification and herbicide applicators license.
- Current First Aid/CPR certification.
- All certificates and registrations required for the specific duties performed.

PHYSICAL DEMANDS:

- Employee must be able to sit, kneel, stand and bend.

- Employee must be able to walk on uneven terrain for extended periods of time.
- Employee must be able to provide instruction while walking outside and in varying weather conditions.
- Employee must be comfortable being outside in various types of weather for extended periods of time.
- Employee must be able to conduct office work for extended periods of time.
- Employee must be able to work on a computer and view a computer screen for extended periods of time.
- Employee must occasionally lift and/or move up to 40 pounds.
- Employee must be able to use hands to handle or feel.
- Employee must be able to reach, push and pull with hands and arms.
- Employee must be able to talk and hear in person and via use of telephone.
- Specific vision abilities required by this job include close vision, depth perception and distance vision.

WORK ENVIRONMENT:

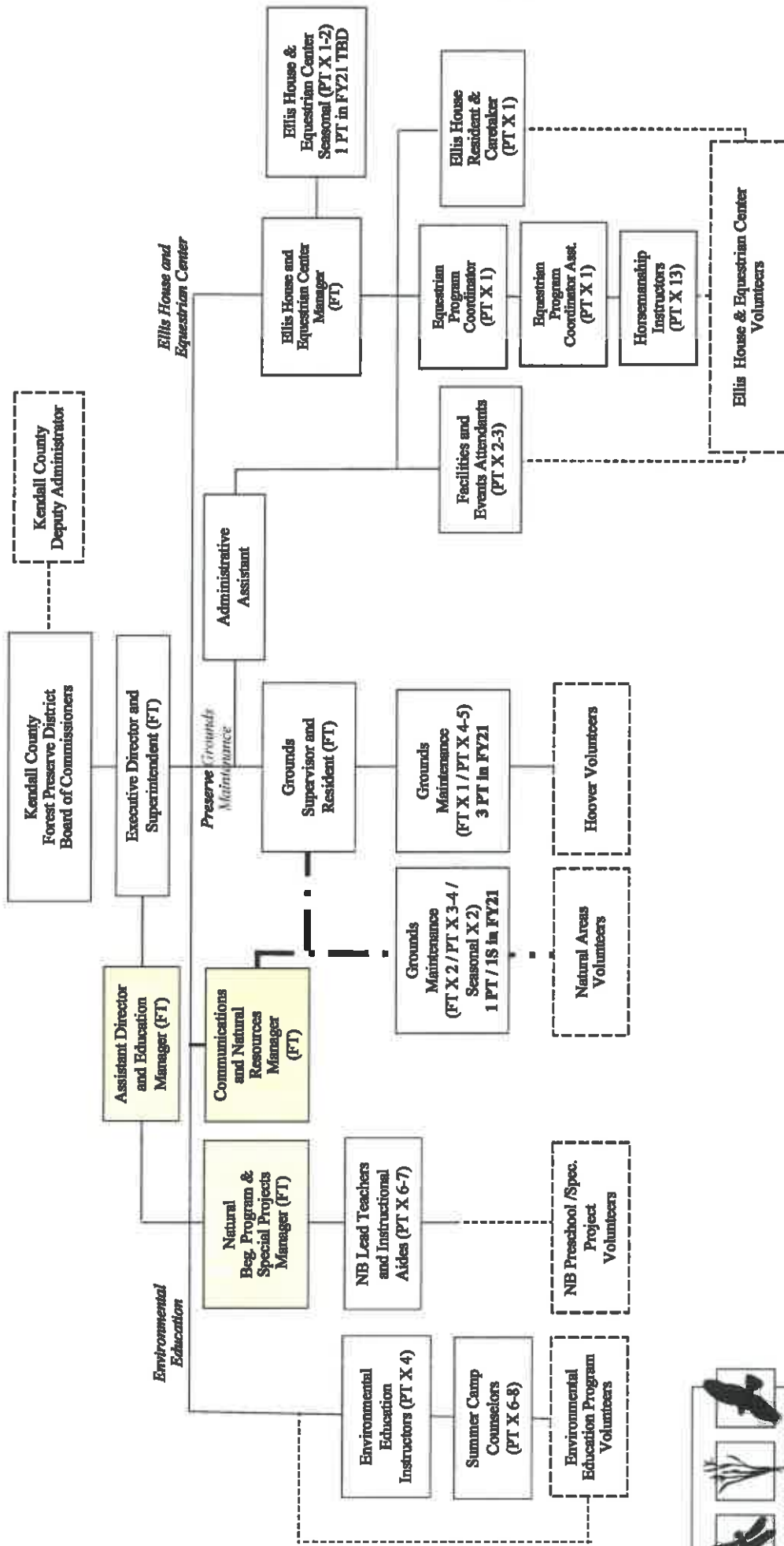
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Kendall County Forest Preserve District

Revised: 11/30/2020
05/18/2021

**KENDALL COUNTY FOREST PRESERVE DISTRICT
FY21 ORGANIZATIONAL CHART (FINAL for APPROVAL)
COMMISSION APPROVAL DATE: 05-18-2021**





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

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Upland Design Ltd. tel 815.254.0091 www.uplandDesign.com
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