

**KENDALL COUNTY FOREST PRESERVE DISTRICT
FINANCE COMMITTEE MEETING
AGENDA**

**THURSDAY, MAY 27, 2021
4:00 P.M.**

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

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. Public Comments
- V. Motion to Forward Claims to Commission for Approval
- VI. Review of Financial Statements through April 30, 2021
- VII. FY21 Proposed Budget Amendments
- VIII. Projected Medical Benefits Costs Update and Revised FY21 Budget Figures
- IX. Ordinance #06-21-001 Amending the Combined Annual Budget and Appropriations Ordinance #02-21-001
- X. FY21-23 Updated Capital Fund Cash Flow Analysis and Draft Capital Fund (1907) Fund Balance Policy
- XI. Ordinance #06-21-002 Authorizing the Issuance of Not-To-Exceed \$1,300,000 General Obligation Limited Tax Bonds, Series 2021, of the Kendall County Forest Preserve District
- XII. Illinois Department of Natural Resources PARC Grant Agreement #21-114 – Pickerill Estate House Public Access Project
- XIII. Other Items of Business
 - a. Pickerill-Pigott OSLAD Grant – Final Billing Statement and Auditor’s Letter
 - b. Pickerill Estate House Roof Replacement Project – Architect’s Responses on Costs and Approaches
 - c. Waste Management Refund Update
 - d. Equipment Repair (Kubota) and Replacement (Cub Cadet Mower)
- XIV. Public Comments
- XV. Executive Session
- XVI. Adjournment

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

Microsoft Teams meeting

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Kendall County

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Kendall County Office Building - Rooms 209 and 210 - 111 W. Fox Street - Yorkville, Illinois 60560

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

Claims Listing

5/26/2021 3:36:26 PM

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account	Description	Invoice Amount
Ellis House	51	SYNCB/AMAZON	11CC-GYJG-V493	Ellis office supplies	19001160	62000 Office Supplies	\$25.96
						Sub-Total	\$25.96
	2047	COMED	9361548011 May 2021	Electricity Ellis House	19001160	62270 Utilities	\$346.26
						Sub-Total	\$346.26
Ellis Riding Lessons					Ellis House	Total	\$372.22
	3142	KASEY WILSON	3080 05-18-2021	Ellis lesson horse Keeper	19001164	63010 Horse Acquisition & Tack	\$1,500.00
						Sub-Total	\$1,500.00
Environ. Educ. Other Pblc Prg					Ellis Riding Lessons	Total	\$1,500.00
	51	SYNCB/AMAZON	11N9-MYPJ-1WD3	grounds, camps, public programs	19001179	63030 Program Supplies	\$24.44
						Sub-Total	\$24.44
					Environ. Educ. Other Pblc Prg	Total	\$24.44
Environmental Educ. Natrl Beg.	51	SYNCB/AMAZON	1R64-XXDK-NMFK	NB SUPPLIES	19001178	63030 Program Supplies	\$202.39

Environmental Educ. Natr'l Beg.	3149	DIANE BROWN	630-901-3081	NB supplies	19001178 63030	Program Supplies	\$175.00
						Sub-Total	\$377.39
					Environmental Educ. Natr'l Beg.	Total	\$377.39
Environmental Education Camps	51	SYNCB/AMAZON	11N9-MYPJ- 1WD3	grounds, camps, public programs	19001177 63030	Program Supplies	\$40.73
						Sub-Total	\$40.73
	3137	STEPHANIE MODAFF	5-17-2021	Summer camp refund	19001177 63040	Security Deposit Refund	\$120.00
	3138	CASSIE WEIDMILLER	5-17-2021 2	Summer Camp refund	19001177 63040	Security Deposit Refund	\$120.00
						Sub-Total	\$240.00
					Environmental Education Camps	Total	\$280.73
Forest Preserve Director	51	SYNCB/AMAZON	1RWK-6TF7- 6RX9	water dispensers	190011 62000	Office Supplies	\$133.98
	1192	KONICA MINOLTA	37819814f	Konica lease May	190011 62000	Office Supplies	\$203.01
	1192	KONICA MINOLTA	9007774247f	konica clicks	190011 62000	Office Supplies	\$188.68
						Sub-Total	\$525.67
	413	DEKANE EQUIPMENT CORP	2003 3204 5-24- 2021	Pickerill-Pigott Cub Cadet lawn mover	190711 62160	Equipment	\$1,900.00
					Sub-Total	\$1,900.00	

Forest Preserve Director	67	AMEREN IP	2786444006 May 2021	Electric millbrook	190011 63510	Electric	\$26.51
	2047	COMED	9361578000 May 2021	Electricity Baker Woods	190011 63510	Electric	\$19.61
						Sub-Total	\$46.12
	498	MACK & ASSOCIATES	10574	Auditing services	190011 65490	Auditing & Accounting	\$8,000.00
						Sub-Total	\$8,000.00
	498	MACK & ASSOCIATES	10635	Oslad project attestation	190711 66500	Miscellaneous Expense	\$1,050.00
	1823	ULINE	133579603	Pickerill Pigott trash bins	190711 66500	Miscellaneous Expense	\$344.60
						Sub-Total	\$1,394.60
	1007	ILLINOIS COUNTIES RISK MANAGEMENT TRUST	RCB0000000254 98	workers' comp	190011 68000	Liability Insurance Premiums	\$7,424.00
						Sub-Total	\$7,424.00
1141	KENDALL COUNTY COLLECTOR	1234 May 2021	KC real estate taxes	190011 68540	Contributions	\$891.94	
					Sub-Total	\$891.94	
				Forest Preserve Director	Total	\$20,182.33	
Grounds and Natural Resources	1452	NICOR	18-66-26-1012 May20	Millbrook South Gas	19001183 63090	Natural Gas	\$129.90
	1452	NICOR	87-94-61-1000 1 May2	Harris Gas	19001183 63090	Natural Gas	\$123.13
						Sub-Total	\$253.03

Grounds and Natural Resources												
51	SYNCB/AMAZON	11N9-MYPJ-1WD3	grounds, camps, public programs	19001183	63110	Shop Supplies						\$9.99
											Sub-Total	\$9.99
											Grounds and Natural Resources	\$263.02
3141	KATRINA HALLAM	21-00046	Security deposit return	19001171	63040	Security Deposit Refund						\$195.00
											Sub-Total	\$195.00
1452	NICOR	22-82-70-8302 7 M21	Hoover Shop Gas	19001171	63090	Natural Gas						\$52.44
1452	NICOR	23-33-66-98297	Hoover Rookery Gas	19001171	63090	Natural Gas						\$72.65
1452	NICOR	24-61-42-0362 8 M21	Hoover Blazing Star Gas	19001171	63090	Natural Gas						\$58.47
1452	NICOR	28-23-52-99733 M21	Hoover Moonseed Gas	19001171	63090	Natural Gas						\$45.70
1452	NICOR	30-83-10-34894 M21	Hoover Kingfisher gas	19001171	63090	Natural Gas						\$60.20
1452	NICOR	50-98-01-9712 8 M21	Hoover Meadowhawk lodge gas	19001171	63090	Natural Gas						\$48.08
1452	NICOR	72-38-93-74124 M21	Hoover residence Gas	19001171	63090	Natural Gas						\$45.21
1452	NICOR	88-55-14-01149	Hoover Maintenance bldg. Gas	19001171	63090	Natural Gas						\$59.70
											Sub-Total	\$442.45
											Total	\$637.45
											Grand Total	\$23,637.58

Hoover



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Kendall County
INVOICE ENTRY PROOF LIST

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CLERK: swiencke BATCH: 1559

NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
HELD INVOICES							
51 00001 AMAZON.COM	1RWK-6TF7-6RX9		053121F	133.98	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 06/17/2021	DESC:water dispensers			190011 62000		133.98 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 51/18055							
* Invoice must be approved or voided to post.							
51 00001 AMAZON.COM	11N9-MYPJ-1WD3		053121F	75.16	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 06/08/2021	DESC:grounds, camps, public programs			19001183 63110 19001179 63030		9.99 1099: 24.44 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 51/18057							
* Invoice must be approved or voided to post.							
51 00001 AMAZON.COM	1R64-XXDK-NMFK		053121F	202.39	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 06/19/2021	DESC:NB SUPPLIES			19001177 63030 19001178 63030		40.73 1099: 202.39 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 51/18058							
* Invoice must be approved or voided to post.							
51 00001 AMAZON.COM	11CC-GYJG-V493		053121F	25.96	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 06/11/2021	DESC:Ellis office supplies			19001160 62000		25.96 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 51/18059							
* Invoice must be approved or voided to post.							
57 00001 AMEREN IP	2786444006 May 2021		053121F	26.51	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 07/13/2021	DESC:Electric millbrook			190011 63510		26.51 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 67/18054							
* Invoice must be approved or voided to post.							



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NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
413 00000 DEKANE EQUIPMENT	2003 3204 5-24-2021		053121F	1,900.00	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/25/2021	DESC:Pickerill-Pigott Cub Cadet lawn mover			190711 62160	1,900.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 413/18257							
* Invoice must be approved or voided to post.							
498 00000 MACK & ASSOCIATE	10574		053121F	8,000.00	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/25/2021	DESC:Auditing services			190011 65490	8,000.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 498/18254							
* Invoice must be approved or voided to post.							
498 00000 MACK & ASSOCIATE	10635		053121F	1,050.00	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/25/2021	DESC:Oslad project attestation			190711 66500	1,050.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 498/18255							
* Invoice must be approved or voided to post.							
1007 00000 ILLINOIS COUNTIE	RCE000000025498		053121F	7,424.00	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 06/01/2021	DESC:workers' comp			190011 68000	7,424.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1007/18066							
* Invoice must be approved or voided to post.							
1141 00000 KENDALL COUNTY C	1234 May 2021		053121F	891.94	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/25/2021	DESC:KC real estate taxes			190011 68540	891.94	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1141/18062							
* Invoice must be approved or voided to post.							
1452 00000 NICOR	18-66-26-1012 May20		053121F	129.90	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 06/25/2021	DESC:Millbrook South Gas			19001183 63090	129.90	1099:



VENDOR REMIT NAME	INVOICE	PO	NEW INVOICES	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
CONDITIONS THAT PREVENT POSTING INVOICE 1452/18067								
* Invoice must be approved or voided to post.								
1452 00000 NICOR	87-94-61-1000 1 May2		053121F		123.13	.00		
CASH 000008	2021/06 INV 05/20/2021	SEP-CHK: Y	DISC: .00				123.13	1099:
ACCT 1Y210	DEPT 11 DUE 06/28/2021	DESC:Harris Gas			19001183	63090		
CONDITIONS THAT PREVENT POSTING INVOICE 1452/18068								
* Invoice must be approved or voided to post.								
1452 00000 NICOR	24-61-42-0362 8 M21		053121F		58.47	.00		
CASH 000008	2021/06 INV 05/20/2021	SEP-CHK: Y	DISC: .00				58.47	1099:
ACCT 1Y210	DEPT 11 DUE 06/28/2021	DESC:Hoover Blazing Star Gas			19001171	63090		
CONDITIONS THAT PREVENT POSTING INVOICE 1452/18069								
* Invoice must be approved or voided to post.								
1452 00000 NICOR	22-82-70-8302 7 M21		053121F		52.44	.00		
CASH 000008	2021/06 INV 05/20/2021	SEP-CHK: Y	DISC: .00				52.44	1099:
ACCT 1Y210	DEPT 11 DUE 06/29/2021	DESC:Hoover Shop Gas			19001171	63090		
CONDITIONS THAT PREVENT POSTING INVOICE 1452/18070								
* Invoice must be approved or voided to post.								
1452 00000 NICOR	50-98-01-9712 8 M21		053121F		48.08	.00		
CASH 000008	2021/06 INV 05/20/2021	SEP-CHK: Y	DISC: .00				48.08	1099:
ACCT 1Y210	DEPT 11 DUE 06/29/2021	DESC:Hoover Meadowhawk Lodge gas			19001171	63090		
CONDITIONS THAT PREVENT POSTING INVOICE 1452/18071								
* Invoice must be approved or voided to post.								
1452 00000 NICOR	30-83-10-34894 M21		053121F		60.20	.00		
CASH 000008	2021/06 INV 05/20/2021	SEP-CHK: Y	DISC: .00				60.20	1099:
ACCT 1Y210	DEPT 11 DUE 06/29/2021	DESC:Hoover Kingfisher gas			19001171	63090		
CONDITIONS THAT PREVENT POSTING INVOICE 1452/18072								
* Invoice must be approved or voided to post.								



VENDOR REMIT NAME	INVOICE	PO	EXCEEDS PO BY	NET AMOUNT	PO BALANCE	CHK/WIRE
1452 00000 NICOR	23-33-66-98297					
CASH 000008	INV 05/20/2021	053121F		72.65		
ACCT 1Y210	DUE 06/29/2021	DISC: .00	19001171 63090			72.65 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1452/18073						
* Invoice must be approved or voided to post.						
1452 00000 NICOR	28-23-52-99733 M21					
CASH 000008	INV 05/20/2021	053121F		45.70		
ACCT 1Y210	DUE 06/29/2021	DISC: .00	19001171 63090			45.70 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1452/18074						
* Invoice must be approved or voided to post.						
1452 00000 NICOR	72-38-93-74124 M21					
CASH 000008	INV 05/20/2021	053121F		45.21		
ACCT 1Y210	DUE 06/03/2021	DISC: .00	19001171 63090			45.21 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1452/18075						
* Invoice must be approved or voided to post.						
1452 00000 NICOR	88-55-14-01149					
CASH 000008	INV 05/20/2021	053121F		59.70		
ACCT 1Y210	DUE 06/29/2021	DISC: .00	19001171 63090			59.70 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1452/18076						
* Invoice must be approved or voided to post.						
1823 00000 ULINE	133579603					
CASH 000008	INV 05/20/2021	053121F		344.60		
ACCT 1Y210	DUE 05/25/2021	DISC: .00	190711 66500			344.60 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1823/18105						
* Invoice must be approved or voided to post.						
2047 00000 COMED	9361578000 May 2021					
CASH 000008	INV 05/20/2021	053121F		19.61		
ACCT 1Y210	DUE 06/28/2021	DISC: .00	190011 63510			19.61 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1823/18105						
* Invoice must be approved or voided to post.						



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NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
CONDITIONS THAT PREVENT POSTING INVOICE 2047/18060							
* Invoice must be approved or voided to post.							
2047 00000 COMED	9361548011 May 2021		053121F	346.26	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 07/01/2021	DESC:Electricity Ellis House		19001160	62270	346.26	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 2047/18061							
* Invoice must be approved or voided to post.							
3137 00000 STEPHANIE MODAFF	5-17-2021		053121F	120.00	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/25/2021	DESC:Summer camp refund		19001177	63040	120.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3137/18103							
* Invoice must be approved or voided to post.							
3138 00000 CASSIE WEIDMILLE	5-17-2021 2		053121F	120.00	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/25/2021	DESC:Summer Camp refund		19001177	63040	120.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3138/18104							
* Invoice must be approved or voided to post.							
3141 00000 KATRINA HALLAM	21-00046		053121F	195.00	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/25/2021	DESC:Security deposit return		19001171	63040	195.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3141/18078							
* Invoice must be approved or voided to post.							
3142 00000 KASEY WILSON	3080 05-18-2021		053121F	1,500.00	.00	.00	
CASH 000008 2021/06	INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210 DEPT 11	DUE 05/25/2021	DESC:Ellis lesson horse Keeper		19001164	63010	1,500.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3142/18251							
* Invoice must be approved or voided to post.							



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CLERK: swiencke BATCH: 1559

NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
3149 00000 DIANE BROWN	630-901-3081		053121F	175.00	.00		.00
CASH 000008	2021/06 INV 05/20/2021	SEP-CHK: Y	DISC: .00				
ACCT 1Y210	DEPT 11 DUE 05/25/2021	DESC:NB supplies		19001178	63030	175.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3149/18253							
* Invoice must be approved or voided to post.							

28 HELD INVOICES

TOTAL

23,245.89

0 INVOICE(S)

REPORT POST TOTAL

.00

REPORT TOTALS

.00

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

5 Month Budget Percent = 41.7%

FOREST PRESERVES & PROGRAMS

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Beginning Balance	\$ 195,972	\$ 195,972	\$ 347,881	\$ 341,881	\$ (145,909)	
Revenue						
Revenue - Administration	969,163	229,938	723,132	8,193	221,745	2707%
Revenue - Ellis House & Equestrian Center	139,822	48,678	128,487	39,251	9,428	24%
Revenue - Hoover FP	35,031	9,470	81,250	20,214	-10,744	-53%
Revenue - Env. Education	154,112	89,614	194,100	49,397	40,218	81%
Revenue - Natural Area Volunteers	-	-	-	-	0	
Revenue - Grounds & Natural Resources	29,171	970	27,500	1,700	-730	-43%
Revenue - Pickerill Pigott FP	12,584	5,171	10,956	4,653	518	11%
Total Revenue	1,339,883	383,841	1,165,425	123,406	260,435	211%
Expenditure						
Expenditure - Administration	358,479	151,068	340,456	163,022	-11,955	-7%
Expenditure - Ellis House & Equestrian Center	182,402	61,967	151,988	52,229	9,738	19%
Expenditure - Hoover FP	201,674	75,911	230,738	85,624	-9,713	-11%
Expenditure - Env. Education	170,620	65,783	167,117	75,259	-9,476	-13%
Expenditure - Natural Area Volunteers	-	-	500	-	0	
Expenditure - Grounds & Natural Resources	203,939	72,774	268,282	109,767	-36,992	-34%
Expenditure - Pickerill Pigott FP	7,450	3,427	5,500	5,624	-2,198	-39%
Total Expenditure	1,124,564	430,929	1,164,581	491,525	(60,596)	-12%
ENDING BAL	\$ 411,291	\$ 148,884	\$ 342,725	\$ (26,238)	\$ 175,122	-667.4%
Surplus/(Deficit)	\$ 215,319	\$ (47,088)	\$ 844	\$ (368,119)	\$ 321,030	

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

5 Month Budget Percent = 41.7%

FOREST PRESERVE CATEGORIES

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Beginning Balance	\$ 195,972	\$ 195,972	\$ 341,881	\$ 341,881	\$ (145,909)	
Revenue						
Property Tax	640,646	-	615,000	-	0	0.0%
Interest Income	591	59	1,700	362	-303	-84%
Other Income	34,350	8,755	14,500	200	8,555	4278%
Donations	8,950	-	2,000	830	-830	-100%
Rental Revenue	43,623	13,221	79,706	23,297	-10,076	-43%
Program Revenue	282,834	134,192	320,987	82,517	51,675	63%
Grants	-	-	10,000	-	0	0.0%
Farm License Revenue	95,379	5,714	100,932	6,763	-1,049	-16%
Security Deposits	16,217	5,760	17,600	8,570	-2,810	-33%
Credit Card Revenue	2,219	1,053	3,000	868	186	21%
Transfers In	215,074	215,086				
Total Revenue	1,339,883	383,841	1,165,425	123,406	260,435	211%
Expenditure						
Personnel	671,755	266,327	685,421	252,358	13,968	6%
Benefits	231,244	96,964	261,580	112,407	-15,443	-14%
Contractual	51,868	14,890	44,850	23,650	-8,761	-37%
Commodities	111,630	37,607	127,630	58,799	-21,192	-36%
Other	58,067	15,142	45,100	44,310	-29,167	-66%
Total Expenditure	1,124,564	430,929	1,164,581	491,525	(60,596)	-12%
ENDING BAL	\$ 411,291	\$ 148,884	\$ 345,200	\$ (26,238)	\$ 175,122	-667.4%
Surplus/(Deficit)	\$ 215,319	\$ (47,088)	\$ 844	\$ (368,119)	\$ 321,030	

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

5 Month Budget Percent = 41.7%

ADMINISTRATION

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Property Tax	640,646	-	615,000	-	-303	-84%
Interest Income	591	59	1,700	362	7,825	3913%
Other Income	9,754	8,025	2,000	200		
Donations	5,500	-	500	-		
Farm License Revenue	95,379	5,714	100,932	6,763	-1,049	-16%
Security Deposit Revenue			3,000	868	186	21%
Credit Card Revenue	2,219	1,053				
Program Revenue						
Transfers In	215,074	215,086				
Total Revenue	969,163	229,938	723,132	8,193	221,745	2707%
Expenditure						
Personnel	193,426	80,764	180,990	70,069	10,695	15%
Benefits	111,829	59,644	124,616	71,340	-11,696	-16%
Contractual	22,418	5,316	19,600	11,699	-6,382	-55%
Commodities	19,306	5,343	15,250	9,915	-4,571	-46%
Other	11,500	-				
Total Expenditure	358,479	151,068	340,456	163,022	(11,955)	-7%
Surplus/(Deficit)	\$ 610,684	\$ 78,870	\$ 382,676	\$ (154,830)		

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

5 Month Budget Percent = 41.7%

ELLIS HOUSE & EQUESTRIAN CENTER

	Current Year FY21		Prior Year FY20		YTD Variance			
	Budget	YTD	%	Budget	YTD	%	\$ Change	% Change
Revenue								
Donations	200	-	0.1%	200	-	0.1%		
Security Deposit	9,600	4,100	6.9%	600	5,300	883.3%	-1,200	-23%
Credit Card Revenue	-	-		-	-			
Program Revenue	130,022	44,578	93.0%	127,687	33,951	26.6%	10,628	31%
Total Revenue	139,822	48,678	100.0%	128,487	39,251	30.5%	9,428	24%
Expenditure								
Personnel	152,311	43,955	68.4%	92,805	31,877	34.3%	12,079	38%
Employee Benefits	15,885	4,037	7.1%	11,753	4,069	34.6%	-32	-1%
Contractual	11,200	2,167	5.0%	7,000	3,979	56.8%	-1,813	-46%
Commodities	24,290	7,583	10.9%	28,830	7,995	27.7%	-412	-5%
Other	19,000	4,226	8.5%	11,600	4,310	37.2%	-84	-2%
Total Expenditure	222,686	61,967	100.0%	151,988	52,229	34.4%	9,738	19%
Surplus/(Deficit)	\$ (82,864)	\$ (13,289)		\$ (23,501)	\$ (12,978)			

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

5 Month Budget Percent = 41.7%

HOOVER FOREST PRESERVE

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	YTD	%	\$ Change	% Change
Revenue						
Donations	-	-	-			
Rental Revenue	28,414	7,810	16,944	26.4%	-9,134	-54%
Security Deposit Rev	6,617	1,660	3,270	19.2%	-1,610	-49%
Program Revenue	-	-	-			
Total Revenue	35,031	9,470	20,214	24.9%	(10,744)	-53%
Expenditure						
Personnel	119,066	46,331	46,669	38.0%	-339	-1%
Employee Benefits	38,691	14,302	9,679	20.1%	4,623	48%
Contractual	-	-	-			
Commodities	37,300	14,404	24,117	51.5%	-9,713	-40%
Other	6,617	875	5,159	39.7%	-4,284	-83%
Total Expenditure	201,674	75,911	85,624	37.1%	(9,713)	-11%
Surplus/(Deficit)	\$(166,643)	\$(6,441)	\$(65,410)			

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

5 Month Budget Percent = 41.7%

ENVIRONMENTAL EDUCATION

	Current Year FY21		Prior Year FY20		YTD Variance			
	Budget	YTD	%	Budget	YTD	%	\$ Change	% Change
Revenue								
Donations								
Security Deposit								
Credit Card Revenue								
Program Revenue	1,300	-	0.8%	800	830	103.8%	-830	-100%
Total Revenue	154,112	89,614	58.1%	194,100	49,397	25.4%	41,048	85%
Expenditure								
Personnel	143,304	58,079	40.5%	140,936	54,105	38.4%	3,974	7%
Employee Benefits	19,057	5,950	31.2%	18,731	7,881	42.1%	-1,931	-25%
Contractual	-	-						
Commodities	2,559	224	8.7%	7,450	2,116	28.4%	-1,892	-89%
Other	5,700	1,530	3.3%		11,157		-9,627	
Total Expenditure	170,620	65,783	38.6%	167,117	75,259	45.0%	(9,476)	-13%
Surplus/(Deficit)	\$ (16,508)	\$ 23,831		\$ 26,983	\$ (25,862)			

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

5 Month Budget Percent = 41.7%

NATURAL AREA VOLUNTEERS

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

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

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

5 Month Budget Percent = 41.7%

GROUPS & NATURAL RESOURCES

	Current Year FY21		Prior Year FY20		YTD Variance			
	Budget	YTD	%	Budget	YTD	%	\$ Change	% Change
Revenue								
Other Income		730	3.0%				730	
Donations	24,596	-		12,500	-			
Grants	1,950	-	6.7%	500	-			
Credit Card Revenue	-	-		10,000	-			
Rental Revenue	2,625	240	9.1%	4,500	1,700	37.8%	-1,460	-86%
Total Revenue	29,171	970	3.3%	27,500	1,700	6.2%	(730)	-43%
Expenditure								
Personnel	103,932	37,198	35.8%	147,821	49,638	33.6%	-12,440	-25%
Employee Benefits	45,782	13,032	28.5%	58,411	19,439	33.3%	-6,407	-33%
Contractual	18,250	7,407	40.6%	18,250	7,972	43.7%	-566	-7%
Commodities	20,725	6,627	32.0%	23,300	9,033	38.8%	-2,406	-27%
Other	15,250	8,512	55.8%	20,500	23,684	115.5%	-15,173	-64%
Total Expenditure	203,939	72,774	35.7%	268,282	109,767	40.9%	(36,992)	-34%
Surplus/(Deficit)	\$ (174,769) \$ (71,804)			\$ (240,782) \$ (108,067)				

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

5 Month Budget Percent = 41.7%

PICKERILL PIGOTT FP

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Other Income	-	-	10,956	4,653	518	11%
Rental Revenue	12,584	5,171	10,956	4,653		
Security Deposit	-	-	-	-		
Total Revenue	12,584	5,171	10,956	4,653	518	11%
	100.0%					
Expenditure						
Personnel	-	-	-	-		
Employee Benefits	-	-	-	-		
Contractual	7,450	3,427	5,500	5,624	-2,198	-39%
Commodities	-	-	-	-		
Other	-	-	-	-		
Total Expenditure	7,450	3,427	5,500	5,624	(2,198)	-39%
	100.0%					
Surplus/(Deficit)	\$ 5,134	\$ 1,744	\$ 5,456	\$ (971)		

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

5 Month Budget Percent = 41.7%

ELLIS HOUSE - 1160

Revenue
Donations
Security Deposit
Credit Card Revenue
Program Revenue
Total Revenue

Expenditure
Personnel
Employee Benefits
Contractual
Commodities
Other
Total Expenditure

Surplus/(Deficit)

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

47.3%
7.4%

29.1%
16.1%
100.0%

ELLIS BARN - 1161

Revenue
Donations
Security Deposit
Credit Card Revenue
Program Revenue
Total Revenue

Expenditure
Personnel
Employee Benefits
Contractual
Commodities
Other
Total Expenditure

Surplus/(Deficit)

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

53.1%
8.3%

29.1%
9.5%
100.0%

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

5 Month Budget Percent = 41.7%

ELLIS GROUNDS - 1162

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Security Deposit	-	-				
Credit Card Revenue	-	-				
Program Revenue	-	-	22,087			
Total Revenue			22,087			
Expenditure						
Personnel	22,342	8,268	17,782	6,640	1,628	25%
Employee Benefits	3,512	1,054	2,717	1,056	(2)	0%
Contractual	-	-	-	-		
Commodities	-	-	-	-		
Other	4,000	1,376	4,000	1,882	(506)	-27%
Total Expenditure	29,854	10,698	24,499	9,578	1,119	12%
Surplus/(Deficit)	\$ (29,854)	\$ (10,698)	\$ (2,412)	\$ (9,578)		

ELLIS CAMPS - 1163

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Security Deposit	-	-				
Credit Card Revenue	-	-				
Program Revenue	6,250	715	9,000	45	670	1489%
Total Revenue	6,250	715	9,000	45	670	1489%
Expenditure						
Personnel	3,110	-	4,604	228	(228)	-100%
Employee Benefits	517	-	400	32	(32)	-100%
Contractual	-	-	1,500	861	(861)	-100%
Commodities	450	-	1,865	340	(340)	-100%
Other	500	-	-	-		
Total Expenditure	4,577	-	8,369	1,462	(1,462)	-100%
Surplus/(Deficit)	\$ 1,673	\$ 715	\$ 631	\$ (1,417)		

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

5 Month Budget Percent = 41.7%

ELLIS RIDING LESSONS - 1164

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	200	-	200	-		
Security Deposit	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Program Revenue	57,817	27,362	50,000	17,969	9,394	52%
Total Revenue	58,017	27,362	50,200	17,969	9,394	52%
	99.7%	13.6%		13.6%		
	100.0%	13.3%		13.3%		
Expenditure						
Personnel	37,638	16,828	27,000	9,184	7,644	83%
Employee Benefits	4,936	1,098	3,050	1,034	64	6%
Contractual	9,000	1,352	2,500	1,637	-285	-17%
Commodities	9,200	4,087	8,965	2,849	1,237	43%
Other	1,000	-				
Total Expenditure	61,774	23,365	41,515	14,704	8,661	59%
	100.0%	37.8%		35.4%		
Surplus/(Deficit)	\$ (3,757)	\$ 3,997	\$ 8,685	\$ 3,265		

ELLIS BIRTHDAY PARTIES - 1165

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Security Deposit	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Program Revenue	4,226	1,361	8,500	2,127	-766	-36%
Total Revenue	4,226	1,361	8,500	2,127	(766)	-36%
	100.0%	32.2%		25.0%		
	100.0%	32.2%		25.0%		
Expenditure						
Personnel	4,676	3,061	5,000	1,650	1,411	85%
Employee Benefits	622	224	700	240	-16	-7%
Contractual	-	-	1,500	840	-840	-100%
Commodities	300	-	1,800	165	-165	-100%
Other	-	-				
Total Expenditure	5,598	3,285	9,000	2,896	389	13%
	100.0%	58.7%		32.2%		
Surplus/(Deficit)	\$ (1,372)	\$ (1,924)	\$ (500)	\$ (769)		

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

5 Month Budget Percent = 41.7%

ELLIS PUBLIC PROGRAMS - 1166

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	1,742	-	5,500	770	(770)	(14.0%)
Total Revenue	1,742	-	5,500	770	(770)	(14.0%)
Expenditure						
Personnel	2,015	-	3,000	670	(670)	(22.3%)
Employee Benefits	304	-	300	98	(98)	(32.7%)
Contractual	500	-	500	137	(137)	(27.4%)
Commodities	150	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditure	2,969	-	3,800	905	(905)	(23.8%)
Surplus/(Deficit)	\$ (1,227)	\$ -	\$ 1,700	\$ (135)		

ELLIS SUNRISE CENTER - 1167

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	23,360	9,890	24,600	9,890	(890)	(3.6%)
Total Revenue	23,360	9,890	24,600	9,890	(890)	(3.6%)
Expenditure						
Personnel	17,000	7,231	15,000	6,130	1,101	7.3%
Employee Benefits	2,260	561	1,700	650	(89)	(5.2%)
Contractual	-	-	-	-	-	-
Commodities	1,200	-	1,200	-	-	-
Other	-	-	-	-	-	-
Total Expenditure	20,460	7,792	17,900	6,780	1,012	5.6%
Surplus/(Deficit)	\$ 2,900	\$ 2,098	\$ 6,700	\$ 3,110		

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

5 Month Budget Percent = 41.7%

ELLIS WEDDINGS - 1168

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Security Deposit	7,300	4,100	3,000		1,100	37%
Credit Card Revenue	-	-				
Program Revenue	12,190	5,000	2,000	2,000	3,000	150%
Total Revenue	19,490	9,100	5,000	250.0%	4,100	82%
Expenditure						
Personnel	1,452	193	500	810	-618	-76%
Employee Benefits	111	15	123		-109	-88%
Contractual	1,700	815	1,500	642	173	27%
Commodities	-	-	50			
Other	7,400	-	1,000	200	-200	
Total Expenditure	10,663	1,022	3,050	1,775	(753)	-42%
Surplus/(Deficit)	\$8,827	\$ 8,078	-\$1,050	\$ 3,225		

ELLIS OTHER RENTALS - 1169

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Security Deposit	2,300	-	600	2,300	-2,300	-100%
Credit Card Revenue	-	-				
Program Revenue	2,100	-	4,500	900	-900	-100%
Total Revenue	4,400	-	5,100	3,200	(3,200)	-100%
Expenditure						
Personnel	1,452	-	2,275			
Employee Benefits	111	-	174			
Contractual	-	-	400			
Commodities	-	-	600	200	-200	
Other	300	-	3,449	200		
Total Expenditure	1,863	-	3,449	200	(200)	
Surplus/(Deficit)	\$2,537	\$-	\$1,651	\$3,000		

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

5 Month Budget Percent = 41.7%

ELLIS 5K - 1170

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

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	YTD	YTD	\$ Change	% Change
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	1,570	250	1,500	250	-	
	1,570	250	1,500	250		
100.0%						
100.0%						
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	550	-	-	
	-	-	550	-	-	
	\$ 1,570	\$ 250	\$ 950	\$ 250		

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

5 Month Budget Percent = 41.7%

HOOVER GROUNDS - 1171

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

HOOVER BUNKHOUSE - 1172

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Rental Revenue	11,370	1,165	35,000	9,510	-8,345	-88%
Security Deposit Revenue	2,000	-	6,000	1,900	-1,900	-100%
Credit Card Revenue	-	-				
Total Revenue	13,370	1,165	41,000	11,410	(10,245)	-90%
Expenditure						
Personnel	29,767	11,641	30,718	11,669	-27	0%
Employee Benefits	9,672	3,576	12,017	2,681	895	33%
Contractual	-	-				
Commodities	-	-				
Other	-	-				
Total Expenditure	39,439	15,217	42,735	14,349	868	6%
Surplus/(Deficit)	\$ (26,069)	\$ (14,052)	\$ (1,735)	\$ (2,939)		

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

5 Month Budget Percent = 41.7%

HOOVER CAMPSITE - 1173

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Rental Revenue	1,655	740	6,000	560	180	32%
Security Deposit Revenue	-	-				
Credit Card Revenue	-	-				
Total Revenue	1,655	740	6,000	560	180	32%
Expenditure						
Personnel	14,883	5,821	15,358	5,834	-13	0%
Employee Benefits	4,837	1,788	6,009	816	972	119%
Contractual	-	-				
Commodities	-	-				
Other	-	-				
Total Expenditure	19,720	7,609	21,367	6,650	958	14%
Surplus/(Deficit)	\$ (18,065)	\$ (6,869)	\$ (15,367)	\$ (6,090)		

HOOVER MEADOWHAWK LODGE - 1174

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Rental Revenue	10,337	2,655	18,000	5,624	-2,969	-53%
Security Deposit Revenue	4,617	1,660	11,000	1,370	291	21%
Credit Card Revenue	-	-				
Total Revenue	14,954	4,315	29,000	6,994	(2,679)	-38%
Expenditure						
Personnel	14,883	5,819	15,358	5,832	-13	0%
Employee Benefits	4,837	1,788	6,009	821	967	118%
Contractual	-	-				
Commodities	-	-				
Other	-	-				
Total Expenditure	19,720	7,607	21,367	6,653	954	14%
Surplus/(Deficit)	\$ (4,766)	\$ (3,292)	\$ 7,633	\$ 341		

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

5 Month Budget Percent = 41.7%

ENVIRONMENTAL EDUCATION - 1175

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

ENV. EDUCATION SCHOOL PROGRAMS - 1176

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue	5,357	-	38,000	5,127	-5,127	-100%
Total Revenue	5,357	-	38,000	5,127	(5,127)	-100%
Expenditure						
Personnel		7,759		10,738	-2,979	-28%
Employee Benefits		1,002		1,542	-540	-35%
Contractual		-		-		
Commodities		-		17	-17	-100%
Other		-		1,854	-1,854	
Total Expenditure		8,761		14,151	(5,390)	-38%
Surplus/(Deficit)	\$ (26,362)	\$ (8,761)	\$ 2,003	\$ (9,024)		

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

5 Month Budget Percent = 41.7%

ENV. EDUCATION CAMPS - 1177

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	%	Budget	YTD	%
Revenue						
Donations	-	-				
Security Deposit						
Credit Card Revenue	20,020	27,755	138.6%	32,000	9,455	29.5%
Program Revenue	20,020	27,755	138.6%	32,000	9,455	29.5%
Total Revenue					18,300	194%
Expenditure						
Personnel	19,198	4,627	24.1%	25,870	5,663	21.9%
Employee Benefits	2,538	607	23.9%	3,237	887	27.4%
Contractual	-	-		-	-	
Commodities	209	13	6.0%	1,500	288	19.2%
Other	1,200	-		-	-	
Total Expenditure	23,145	5,246	22.7%	30,607	6,838	22.3%
Surplus/(Deficit)	\$ (3,125)	\$ 22,509		\$ 1,393	\$ 2,617	

ENV. EDUCATION NATURAL BEGINNINGS - 1178

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	%	Budget	YTD	%
Revenue						
Donations	800	-	0.7%	300	830	277%
Security Deposit						
Credit Card Revenue	110,000	49,986	45.4%	115,800	31,502	27.2%
Program Revenue	110,800	49,986	45.1%	116,100	32,332	27.8%
Total Revenue					17,655	55%
Expenditure						
Personnel	82,916	40,527	48.9%	74,031	34,299	46.3%
Employee Benefits	11,575	3,941	34.0%	9,870	4,509	45.7%
Contractual	-	-		-	-	
Commodities	2,000	128	6.4%	4,000	1,548	38.7%
Other	3,500	810	23.1%	8,755	875	10.0%
Total Expenditure	99,991	45,405	45.4%	87,901	49,111	55.9%
Surplus/(Deficit)	\$ 10,809	\$ 4,581		\$ 28,199	\$ (16,780)	

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

5 Month Budget Percent = 41.7%

ENV. EDUCATION PUBLIC PROGRAMS - 1179

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue	17,435	11,873	7,500	2,483	9,390	378%
Total Revenue	17,435	11,873	7,500	2,483	9,390	378%
Expenditure						
Personnel	10,180	4,467	6,692	1,284	3,182	248%
Employee Benefits	690	300	797	147	154	105%
Contractual	-	-	-	-	-	-
Commodities	250	56	750	103	-47	-45%
Other	1,000	720		548	172	
Total Expenditure	12,120	5,543	8,239	2,082	3,462	166%
Surplus/(Deficit)	\$ 5,315	\$ 6,330	\$ (739)	\$ 401		

ENV. EDUCATION LAWS OF NATURE - 1180

	Current Year FY21		Prior Year FY20		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue	-	-	-	-		
Total Revenue	-	-	-	-		
Expenditure						
Personnel	3,187	700	3,446	1,521	-821	-54%
Employee Benefits	358	100	427	236	-135	-57%
Contractual	-	-	-	-		
Commodities	100	27	500	159	-132	-83%
Other	-	-				
Total Expenditure	3,645	827	4,373	1,916	(1,089)	-57%
Surplus/(Deficit)	\$ (3,645)	\$ (827)	\$ (4,373)	\$ (1,916)		

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

5 Month Budget Percent = 41.7%

ENV. EDUCATION OTHER PROGRAMS - 1181

Revenue
 Donations
 Security Deposit
 Credit Card Revenue
 Program Revenue
Total Revenue

Expenditure
 Personnel
 Employee Benefits
 Contractual
 Commodities
 Other
Total Expenditure

Surplus/(Deficit)

Current Year FY21	
Budget	YTD
%	
-	-
-	-
-	-
-	-
-	-
-	-
-	-
\$ -	\$ -

Prior Year FY20	
Budget	YTD
%	
-	-
600	-
46	-
-	-
-	-
-	-
646	-
\$ (646)	-

YTD Variance	
\$ Change	% Change
-600	-100%
-46	-100%
(646)	-100%

FOREST PRESERVE SERIES 2007 BOND PROCEEDS

Fund 1901

		5 Month Budget % =		41.7%
ACCOUNT & DESCRIPTION	Budget 2021	Actual 3/31/2021	% of Budget	
Beginning Balance	\$ 606,288	\$ 606,288		
REVENUE				
190111 41350 Interest Income	45	19	43.2%	
Total Revenue	45	19	43.2%	
EXPENDITURE				
190111 61340 Transfer Out to Operating Fund #1900	45			
190111 61360 Transfer Out to OSLAD P&P #1905	158,250	158,250	100.0%	
190111 61400 Transfer Out to Capital Projects Fund #1907	393,698	393,698	100.0%	
190111 61410 Transfer Out to FRB Cropland Conversion #1909	54,313	54,313	100.0%	
Total Expenditure	606,306	606,261	100.0%	
Ending Balance	\$ 27	\$ 46		
Revenue over/(under) Expenditure	\$ (606,261)			

FOREST PRESERVE DEBT SERVICE - SERIES 2003/2012
Fund 1902

5 Month Budget % = 41.7%

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

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

5 Month Budget % = 41.7%

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

**KCFP Endowment Fund
Fund 1904**

5 Month Budget % = 41.7%

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

**FP OSLAD Grant Fund
Fund 1905**

5 Month Budget % = 41.7%

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

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

5 Month Budget % = 41.7%

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

**Forest Preserve Capital Fund
Fund 1907**

5 Month Budget % = 41.7%

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

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

5 Month Budget % = 41.7%

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

**FP Land Cash
Fund 1910**

5 Month Budget % = 41.7%

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

**KCFP Liability Insurance Fund
Fund 1911**

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2021	Actual 3/31/2021	% of Budget
Beginning Balance	\$ 50,000	\$ 50,000	
REVENUE			
19111 Interest Income			
Total Revenue	0		
EXPENDITURE			
19111 68990 Claims/Deductibles	25,000		
Total Expenditure	25,000		
Ending Balance	<u>\$ 25,000</u>	<u>\$ 50,000</u>	
Revenue over/(under) Expenditure	\$ (25,000)		



FOR 2021 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1900 Forest Preserve							
190011 Forest Preserve							
190011 40300 Transf. from FP Bnd P	0	-45	.00	.00	.00	-45.00	.0%
190011 40350 Transf. from Proj. Im	0	-215,085.83	.00	.00	.00	56.83	100.0%
190011 41010 Current Property Tax	-640,646	-640,646	.00	.00	.00	-640,646.00	.0%
190011 41350 Interest Income	-591	-591	-13.69	-13.69	.00	-531.94	10.0%
190011 42250 Revenue	-620	-9,754	-8,025.38	-2,151.27	.00	-1,728.62	82.3%
190011 42860 Donations	-500	-5,500	.00	.00	.00	-5,500.00	.0%
190011 42930 Farm License Revenue	-95,379	-95,379	-5,714.28	-625.00	.00	-89,664.72	6.0%
190011 42940 Credit Card Fee	-2,219	-2,219	-1,053.12	-285.06	.00	-1,165.88	47.5%
190011 51090 Salaries - Per Diem	10,000	10,000	72.00	.00	.00	9,928.00	.7%
190011 51160 Salaries - Part Time	0	0	53.00	53.00	.00	-53.00	100.0%
190011 51390 Salaries - Full Time	161,800	161,800	74,811.24	26,241.73	.00	86,988.76	46.2%
190011 51470 Salaries - Stipends	21,626	21,626	5,828.11	3,332.92	.00	15,797.89	26.9%
190011 61160 Transf. to IMRF Fund	16,416	16,416	9,293.93	.00	.00	7,122.07	56.6%
190011 61170 Transf. to SSI Fund	14,032	14,032	.00	.00	.00	14,032.00	.0%
190011 61230 Transf. to Gen Fund	28,789	28,789	13,229.62	.00	.00	15,559.38	46.0%
190011 62000 Office Supplies	1,000	8,906	3,601.95	399.93	.00	5,304.05	40.4%
190011 62040 Conferences	500	500	45.00	.00	.00	455.00	9.0%
190011 62090 Legal Publications	600	1,000	530.72	.00	.00	469.28	53.1%
190011 62150 Contractual Services	4,250	5,668	1,704.95	.00	.00	3,963.05	30.1%
190011 62160 Equipment	0	0	228.02	228.02	.00	-228.02	100.0%
190011 63510 Electric	2,900	3,000	996.43	273.28	.00	2,003.57	33.2%
190011 65490 Auditing & Accounting	8,000	8,000	.00	.00	.00	8,000.00	.0%
190011 68000 Liability Insurance P	59,514	52,592	37,120.00	7,424.00	.00	15,472.00	70.6%
190011 68340 Farm Lease Contract	500	500	.00	.00	.00	500.00	.0%
190011 68430 Marketing / Publicity	500	1,000	408.95	109.99	.00	591.05	40.9%
190011 68440 Newsletter	400	1,400	216.00	.00	.00	184.00	54.0%
190011 68500 Project Fund Expenses	0	5,000	119.98	.00	.00	4,880.02	2.4%
190011 68540 Contributions	0	1,000	.00	.00	.00	1,000.00	.0%
190011 68560 Credit Card Fee	5,750	6,750	2,807.60	952.15	.00	3,942.40	41.6%
190011 69790 Contingency	0	11,500	.00	.00	.00	11,500.00	.0%
TOTAL Forest Preserve	-403,378	-610,684	-78,870.17	35,940.00	.00	-531,813.83	12.9%
19001160 Ellis House							
19001160 51160 Salaries - Part Tim	1,100	1,100	746.24	55.00	.00	353.76	67.8%
19001160 51390 Salaries - Full Tim	10,071	10,071	3,484.56	1,164.36	.00	6,586.44	34.6%
19001160 62000 Office Supplies	250	10,750	133.09	92.72	.00	616.91	17.7%



Kendall County
YEAR-TO-DATE BUDGET REPORT

05/04/2021 12:16
LCaldwell

FOR 2021 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1900 Forest Preserve							
19001160 62270 Utilities	6,100	6,120	3,057.43	451.84	.00	3,062.57	50.0%
19001160 63050 Employer Contr. SSI	1,756	1,756	528.86	.00	.00	1,227.14	30.1%
19001160 68580 Grounds and Mainten	3,800	3,800	2,141.51	372.98	.00	1,658.49	56.4%
TOTAL Ellis House	23,077	23,597	10,091.69	2,136.90	.00	13,505.31	42.8%
19001161 Ellis Barn							
19001161 51160 Salaries - Part Tim	1,100	1,100	659.77	88.00	.00	440.23	60.0%
19001161 51390 Salaries - Full Tim	10,071	10,071	3,484.66	1,164.39	.00	6,586.34	34.6%
19001161 62270 Utilities	6,100	6,120	305.53	101.94	.00	5,814.47	5.0%
19001161 63050 Employer Contr. SSI	1,756	1,756	555.57	.00	.00	1,200.43	31.6%
19001161 68580 Grounds and Mainten	2,000	2,000	708.69	171.33	.00	1,291.31	35.4%
TOTAL Ellis Barn	21,027	21,047	5,714.22	1,525.66	.00	15,332.78	27.1%
19001162 Ellis Grounds							
19001162 42250 Revenue	-22,087	-22,087	.00	.00	.00	-22,087.00	.0%*
19001162 51160 Salaries - Part Tim	2,200	2,200	1,298.50	33.00	.00	901.50	59.0%
19001162 51390 Salaries - Full Tim	20,142	20,142	6,969.22	2,328.75	.00	13,172.78	34.6%
19001162 63050 Employer Contr. SSI	3,512	3,512	1,054.16	.00	.00	2,457.84	30.0%
19001162 68580 Grounds and Mainten	4,000	4,000	1,375.72	667.68	.00	2,624.28	34.4%
TOTAL Ellis Grounds	7,767	7,767	10,697.60	3,029.43	.00	-2,930.60	137.7%
19001163 Ellis Camps							
19001163 42250 Revenue	-2,605	-6,250	-715.00	-410.00	.00	-5,535.00	11.4%*
19001163 51160 Salaries - Part Tim	1,650	3,110	.00	.00	.00	3,110.00	.0%
19001163 63030 Program Supplies	100	450	.00	.00	.00	450.00	.0%
19001163 63040 Security Deposit Re	0	500	.00	.00	.00	500.00	.0%
19001163 63050 Employer Contr. SSI	219	517	.00	.00	.00	517.00	.0%
TOTAL Ellis Camps	-636	-1,673	-715.00	-410.00	.00	-958.00	42.7%
19001164 Ellis Riding Lessons							
19001164 42250 Revenue	-56,817	-57,817	-27,362.00	-8,828.00	.00	-30,455.00	47.3%*

FOR 2021 05

ACCOUNTS FOR: 1900 Forest Preserve	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
19001164 42860 Donations	-200	-200	.00	.00	.00	-200.00	.0%*
19001164 51160 Salaries - Part Tim	37,638	37,638	16,828.45	5,666.53	.00	20,809.55	44.7%
19001164 63000 Animal Care & Suppl	8,100	9,200	4,086.73	911.20	.00	5,113.27	44.4%
19001164 63020 Vet & Farrier	8,500	9,000	1,352.00	912.00	.00	7,648.00	15.0%
19001164 63040 Security Deposit Re	0	1,000	.00	.00	.00	1,000.00	.0%
19001164 63050 Employer Contr. SSI	4,936	4,936	1,098.07	.00	.00	3,837.93	22.2%
TOTAL Ellis Riding Lessons	2,157	3,757	-3,996.75	-1,338.27	.00	7,753.75	-106.4%
19001165 Ellis Birthday Parties							
19001165 42250 Revenue	-4,226	-4,226	-1,361.00	-486.00	.00	-2,865.00	32.2%*
19001165 51160 Salaries - Part Tim	4,676	4,676	3,060.90	1,578.70	.00	1,615.10	65.5%
19001165 63030 Program Supplies	200	300	.00	.00	.00	300.00	.0%
19001165 63050 Employer Contr. SSI	622	622	223.74	.00	.00	398.26	36.0%
TOTAL Ellis Birthday Parties	1,272	1,372	1,923.64	1,092.70	.00	-551.64	140.2%
19001166 Ellis Public Programs							
19001166 42250 Revenue	-1,742	-1,742	.00	.00	.00	-1,742.00	.0%*
19001166 51160 Salaries - Part Tim	2,015	2,015	.00	.00	.00	2,015.00	.0%
19001166 63020 Vet & Farrier	500	500	.00	.00	.00	500.00	.0%
19001166 63050 Employer Contr. SSI	304	304	.00	.00	.00	304.00	.0%
19001166 68570 Volunteer Expense	0	150	.00	.00	.00	150.00	.0%
TOTAL Ellis Public Programs	1,077	1,227	.00	.00	.00	1,227.00	.0%
19001167 Ellis Sunrise Center							
19001167 42250 Revenue	-21,385	-23,360	-9,890.00	-350.00	.00	-13,470.00	42.3%*
19001167 51160 Salaries - Part Tim	17,000	17,000	7,230.50	1,835.79	.00	9,769.50	42.5%
19001167 63000 Animal Care & Suppl	1,200	1,200	.00	.00	.00	1,200.00	.0%
19001167 63050 Employer Contr. SSI	2,260	2,260	561.26	.00	.00	1,698.74	24.8%
TOTAL Ellis Sunrise Center	-925	-2,900	-2,098.24	1,485.79	.00	-801.76	72.4%
19001168 Ellis Weddings							
19001168 42250 Revenue	-7,625	-12,190	-5,000.00	-4,000.00	.00	-7,190.00	41.0%*



FOR 2021 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1900 Forest Preserve							
19001168 43450 Security Deposit Re	-7,300	-7,300	-4,100.00	-3,100.00	.00	-3,200.00	56.2%*
19001168 51160 Salaries - Part Tim	1,452	1,452	192.50	.00	.00	1,259.50	13.3%
19001168 63040 Security Deposit Re	4,200	7,400	.00	.00	.00	7,400.00	0%
19001168 63050 Employer Contr. SSI	111	111	14.73	.00	.00	96.27	13.3%
19001168 63070 Refuse Pickup	1,600	1,700	814.58	461.47	.00	885.42	47.9%
TOTAL Ellis Weddings	-7,562	-8,827	-8,078.19	-6,638.53	.00	-748.81	91.5%
19001169 Ellis Other Rentals							
19001169 42250 Revenue	-2,100	-2,100	.00	.00	.00	-2,100.00	0%*
19001169 43450 Security Deposit Re	-2,300	-2,300	.00	.00	.00	-2,300.00	0%*
19001169 51160 Salaries - Part Tim	1,452	1,452	.00	.00	.00	1,452.00	0%
19001169 63040 Security Deposit Re	300	300	.00	.00	.00	300.00	0%
19001169 63050 Employer Contr. SSI	111	111	.00	.00	.00	111.00	0%
TOTAL Ellis Other Rentals	-2,537	-2,537	.00	.00	.00	-2,537.00	0%
19001170 Ellis 5K							
19001170 42250 Revenue	-250	-250	-250.00	.00	.00	.00	100.0%
TOTAL Ellis 5K	-250	-250	-250.00	.00	.00	.00	100.0%
19001171 Hoover							
19001171 42250 Revenue	-5,052	-5,052	-3,250.00	-250.00	.00	-1,802.00	64.3%*
19001171 51160 Salaries - Part Tim	23,697	15,584	5,703.75	1,903.80	.00	9,880.25	36.6%
19001171 51390 Salaries - Full Tim	43,949	43,949	17,346.07	5,071.05	.00	26,602.93	39.5%
19001171 62270 Utilities	4,555	4,600	885.00	.00	.00	3,715.00	19.2%
19001171 63040 Security Deposit Re	2,000	6,617	874.75	165.00	.00	5,742.25	13.2%
19001171 63050 Employer Contr. SSI	11,075	9,728	2,532.17	.00	.00	7,195.83	26.0%
19001171 63060 ER Contr Health/Den	9,617	9,617	4,618.40	.00	.00	4,998.60	48.0%
19001171 63090 Natural Gas	5,700	5,750	3,132.56	554.15	.00	2,617.44	54.5%
19001171 63100 Electric	13,950	13,950	6,632.46	1,281.85	.00	7,317.54	47.5%
19001171 63110 Shop Supplies	3,000	702.42	702.42	460.34	.00	2,297.58	23.4%
19001171 63120 Building Maintenan	4,000	5,000	2,441.39	1,862.86	.00	2,558.61	48.8%
19001171 66500 Miscellaneous Expen	1,000	1,000	.00	.00	.00	1,000.00	0%



Kendall County
YEAR-TO-DATE BUDGET REPORT

05/04/2021 12:16
Lcaldwell

FOR 2021 05

ACCOUNTS FOR:
1900 Forest Preserve

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
19001171 68580 Grounds and Mainten	4,000	4,000	609.78	519.02	.00	3,390.22	15.2%
TOTAL Hoover	121,491	117,743	42,228.75	11,568.07	.00	75,514.25	35.9%
19001172 Hoover Bunkhouse							
19001172 42250 Revenue	-11,370	-11,370	-1,165.00	-245.00	.00	-10,205.00	10.2%*
19001172 43450 Security Deposit Re	-2,000	-2,000	.00	.00	.00	-2,000.00	.0%*
19001172 51160 Salaries - Part Tim	11,848	7,792	2,854.91	952.07	.00	4,937.09	36.6%
19001172 51390 Salaries - Full Tim	21,975	21,975	8,786.28	2,535.54	.00	13,188.72	40.0%
19001172 63050 Employer Contr. SSI	5,537	4,864	1,266.33	.00	.00	3,597.67	26.0%
19001172 63060 ER Contr Health/Den	4,808	4,808	2,309.19	.00	.00	2,498.81	48.0%
TOTAL Hoover Bunkhouse	30,798	26,069	14,051.71	3,242.61	.00	12,017.29	53.9%
19001173 Hoover Campsite							
19001173 42250 Revenue	-1,655	-1,655	-740.00	-260.00	.00	-915.00	44.7%*
19001173 51160 Salaries - Part Tim	5,924	3,896	1,427.84	475.99	.00	2,468.16	36.6%
19001173 51390 Salaries - Full Tim	10,987	10,987	4,393.05	1,267.74	.00	6,593.95	40.0%
19001173 63050 Employer Contr. SSI	2,769	2,432	633.18	.00	.00	1,798.82	26.0%
19001173 63060 ER Contr Health/Den	2,405	2,405	1,154.60	.00	.00	1,250.40	48.0%
TOTAL Hoover Campsite	20,430	18,065	6,868.67	1,483.73	.00	11,196.33	38.0%
19001174 Hoover Meadowhawk Lodge							
19001174 42250 Revenue	-10,337	-10,337	-2,655.00	-1,035.00	.00	-7,682.00	25.7%*
19001174 43450 Security Deposit Re	-4,617	-4,617	-1,660.00	-382.50	.00	-2,957.00	36.0%*
19001174 51160 Salaries - Part Tim	5,924	3,896	1,425.81	475.64	.00	2,470.19	36.6%
19001174 51390 Salaries - Full Tim	10,987	10,987	4,393.05	1,267.74	.00	6,593.95	40.0%
19001174 63050 Employer Contr. SSI	2,769	2,432	633.04	.00	.00	1,798.96	26.0%
19001174 63060 ER Contr Health/Den	2,405	2,405	1,154.60	.00	.00	1,250.40	48.0%
TOTAL Hoover Meadowhawk Lodge	7,131	4,766	3,291.50	325.88	.00	1,474.50	69.1%
19001175 Environmental Education							
19001175 42860 Donations	-500	-500	.00	.00	.00	-500.00	.0%*



FOR 2021 05

ACCOUNTS FOR:
1900 Forest Preserve

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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TOTAL Environmental Education	-500	-500	.00	.00	.00	-500.00	.0%
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19001176 Environmental Education School

19001176 42250 Revenue	-5,357	-5,357	.00	.00	.00	-5,357.00	.0%*
19001176 51160 Salaries - Part Tim	10,000	10,000	274.00	.00	.00	9,726.00	2.7%
19001176 51390 Salaries - Full Tim	17,823	17,823	7,484.87	2,060.16	.00	10,338.13	42.0%
19001176 63050 Employer Contr. SSI	3,896	3,896	1,002.09	.00	.00	2,893.91	25.7%
TOTAL Environmental Education Sch	26,362	26,362	8,760.96	2,060.16	.00	17,601.04	33.2%

19001177 Environmental Education Camps

19001177 42250 Revenue	-17,620	-20,020	-27,755.00	-5,340.00	.00	7,735.00	138.6%
19001177 51160 Salaries - Part Tim	8,100	8,100	.00	.00	.00	8,100.00	.0%
19001177 51390 Salaries - Full Tim	11,098	11,098	4,626.60	1,273.35	.00	6,471.40	41.7%
19001177 63030 Program Supplies	200	209	12.61	12.61	.00	196.39	6.0%
19001177 63040 Security Deposit Re	0	1,200	.00	.00	.00	1,200.00	.0%
19001177 63050 Employer Contr. SSI	2,538	2,538	606.50	.00	.00	1,931.50	23.9%
TOTAL Environmental Education Cam	4,316	3,125	-22,509.29	-4,054.04	.00	25,634.29	-720.3%

19001178 Environmental Educ. Natrl Beg.

19001178 42250 Revenue	-97,194	-110,000	-49,986.22	-19,675.00	.00	-60,013.78	45.4%*
19001178 42860 Donations	-800	-800	.00	.00	.00	-800.00	.0%*
19001178 51160 Salaries - Part Tim	52,935	52,935	28,989.61	8,176.11	.00	23,945.39	54.8%
19001178 51390 Salaries - Full Tim	29,981	29,981	11,536.95	3,469.77	.00	18,444.05	38.5%
19001178 63030 Program Supplies	1,000	2,000	127.73	.60	.00	1,872.27	6.4%
19001178 63040 Security Deposit Re	0	3,500	810.00	.00	.00	2,690.00	23.1%
19001178 63050 Employer Contr. SSI	11,575	11,575	3,941.09	.00	.00	7,633.91	34.0%
TOTAL Environmental Educ. Natrl B	-2,503	-10,809	-4,580.84	-8,028.52	.00	-6,228.16	42.4%

19001179 Environ. Educ. Other Pblc Prg

19001179 42250 Revenue	-12,589	-17,435	-11,873.00	-449.00	.00	-5,562.00	68.1%*
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05/04/2021 12:16
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Kendall County
YEAR-TO-DATE BUDGET REPORT

P 7
glytdbud

FOR 2021 05

ACCOUNTS FOR:
1900 Forest Preserve

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
19001179 51160 Salaries - Part Tim	5,794	7,150	3,342.74	1,455.19	.00	3,807.26	46.8%
19001179 51390 Salaries - Full Tim	3,030	3,030	1,123.98	347.82	.00	1,906.02	37.1%
19001179 63030 Program Supplies	250	250	56.44	12.60	.00	193.56	22.6%
19001179 63040 Security Deposit_Re	0	1,000	720.00	.00	.00	280.00	72.0%
19001179 63050 Employer Contr. SSI	690	690	300.24	.00	.00	389.76	43.5%
TOTAL Environ. Educ. Other Pblc P	-2,825	-5,315	-6,329.60	1,366.61	.00	1,014.60	119.1%

19001180 Environ. Educ. Laws of Nature

19001180 51160 Salaries - Part Tim	2,000	2,000	73.75	.00	.00	1,926.25	3.7%
19001180 51390 Salaries - Full Tim	1,187	1,187	626.35	136.14	.00	560.65	52.8%
19001180 63030 Program Supplies	100	100	27.06	13.50	.00	72.94	27.1%
19001180 63050 Employer Contr. SSI	358	358	100.23	.00	.00	257.77	28.0%
TOTAL Environ. Educ. Laws of Natu	3,645	3,645	827.39	149.64	.00	2,817.61	22.7%

19001183 Grounds and Natural Resources

19001183 42250 Revenue	-17,347	-24,596	-210.00	.00	.00	-24,386.00	.9%**
19001183 42860 Donations	-1,950	-1,950	.00	.00	.00	-1,950.00	.0%**
19001183 42920 Picnic Fees and She	-2,625	-2,625	-760.00	-520.00	.00	-1,865.00	29.0%**
19001183 42920 Preserve Improvemen	-21,000	0	.00	.00	.00	.00	.0%
19001183 51160 Salaries - Part Tim	24,473	15,299	2,859.29	88.00	.00	12,439.71	18.7%
19001183 51390 Salaries - Full Tim	84,937	88,633	34,338.28	9,751.35	.00	54,294.72	38.7%
19001183 62160 Equipment	5,000	15,000	7,970.80	650.74	.00	7,029.20	53.1%
19001183 62180 Gasoline / Fuel / O	13,050	13,100	3,620.80	528.76	.00	9,479.20	27.6%
19001183 63050 Employer Contr. SSI	17,124	15,883	2,685.70	.00	.00	13,197.30	16.9%
19001183 63070 ER Contr Health/Den	29,899	29,899	10,345.98	.00	.00	19,553.02	34.6%
19001183 63090 Natural Gas	6,500	6,500	4,260.45	2,068.94	.00	2,239.55	65.5%
19001183 63110 Shop Supplies	3,500	3,475	1,341.85	271.74	.00	2,133.15	38.6%
19001183 63540 Telephones	1,000	4,150	1,664.16	1,206.52	.00	2,485.84	40.1%
19001183 68530 Preserve Improvemen	11,750	11,750	3,146.19	643.30	.00	8,603.81	26.8%
TOTAL Grounds and Natural Resourc	154,311	174,768	71,804.36	14,689.35	.00	102,963.64	41.1%

19001184 Pickerill - Pigott

19001184 42900 Picnic Fees and She	-11,198	-12,584	-5,171.00	-1,059.00	.00	-7,413.00	41.1%**
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FOR 2021 05

ACCOUNTS FOR:
1900 Forest Preserve

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
19001184 63100 Electric	7,453	7,450	3,426.62	1,331.33	.00	4,023.38	46.0%
TOTAL Pickerill - Pigott	-3,745	-5,134	-1,744.38	272.33	.00	-3,389.62	34.0%
TOTAL Forest Preserve	0	-215,319	47,088.03	59,899.50	.00	-262,407.03	-21.9%
TOTAL REVENUES	-1,091,803	-1,339,883	-383,840.89	-49,464.52	.00	-956,042.11	
TOTAL EXPENSES	1,091,803	1,124,564	430,928.92	109,364.02	.00	693,635.08	
PRIOR FUND BALANCE				171,805.44			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				-47,088.03			
REVISED FUND BALANCE				124,717.41			



05/04/2021 12:16
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Kendall County
YEAR-TO-DATE BUDGET REPORT

P 9
glytdbud

FOR 2021 05

ACCOUNTS FOR:
1901 FP Bond Proceeds 2007

190111 FP Bond Proceeds 2007

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
190111 41350 Interest Income	-200	135	-19.46	-.14	.00	154.46	-14.4%
190111 61340 Transf. to Forest Pre	0	45	.00	.00	.00	45.00	.0%
190111 61360 Transf. to FP OS/AD Gr	12,942	158,250	158,250.00	.00	.00	.00	100.0%
190111 61370 Transf. to Fox Rvr Bl	561,798	0	54,313.00	.00	.00	-54,313.00	100.0%*
190111 61400 Trans to FP Capital P	0	393,698	393,698.00	.00	.00	.00	100.0%
190111 61410 Trnsf. to FRB Crplnd	0	54,313	.00	.00	.00	54,313.00	.0%
190111 68640 Fiscal Agent Fee	3,500	0	.00	.00	.00	.00	.0%
TOTAL FP Bond Proceeds 2007	578,040	606,441	606,241.54	-.14	.00	199.46	100.0%
TOTAL FP Bond Proceeds 2007	578,040	606,441	606,241.54	-.14	.00	199.46	100.0%
TOTAL REVENUES	-200	135	-19.46	-.14	.00	154.46	
TOTAL EXPENSES	578,240	606,306	606,261.00	.00	.00	45.00	

PRIOR FUND BALANCE
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES
REVISED FUND BALANCE

606,287.77
-606,241.54
46.23



05/04/2021 12:16
LCaldwell

Kendall County
YEAR-TO-DATE BUDGET REPORT

P 10
glytdbud

FOR 2021 05

ACCOUNTS FOR:
1902 FP Debt Service 2012

190211 FP Debt Service 2012

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
190211 41010 Current Property Tax	-430,500	-430,500	.00	.00	.00	-430,500.00	.0%*
190211 41350 Interest Income	-1,300	-1,300	-119.15	-22.13	.00	-1,180.85	9.2%*
190211 68640 Fiscal Agent Fee	0	0	450.00	.00	.00	-450.00	100.0%*
190211 68550 Debt Service Interest	30,825	30,825	18,300.00	.00	.00	12,525.00	59.4%
190211 68700 Debt Service Principa	385,000	385,000	385,000.00	.00	.00	.00	100.0%
TOTAL FP Debt Service 2012	-15,975	-15,975	403,630.85	-22.13	.00	-419,605.85	-2526.6%
TOTAL FP Debt Service 2012	-15,975	-15,975	403,630.85	-22.13	.00	-419,605.85	-2526.6%
TOTAL REVENUES	-431,800	-431,800	-119.15	-22.13	.00	-431,680.85	
TOTAL EXPENSES	415,825	415,825	403,750.00	.00	.00	12,075.00	
PRIOR FUND BALANCE			924,431.88				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			-403,630.85				
REVISED FUND BALANCE			520,801.03				



Kendall County
YEAR-TO-DATE BUDGET REPORT

05/04/2021 12:16
LCaldwell

FOR 2021 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1903 FP Debt Service 2015/2016/2017							
190311 FP Debt Service 2015/2016/2017							
190311 41010 Current Property Tax	-4,605,188	-4,605,188	.00	.00	.00	-4,605,188.00	.0%*
190311 41350 Interest Income	-1,200	-1,200	-302.30	-27.12	.00	-897.70	25.2%*
190311 66500 Miscellaneous Expense	0	475	475.00	475.00	.00	.00	100.0%
190311 68640 Fiscal Agent Fee	0	950	.00	.00	.00	950.00	.0%
190311 68710 Dbt Srv 2015 Interest	355,018	355,018	177,767.50	.00	.00	177,250.50	50.1%
190311 68720 Dbt Srv 2015 Principa	45,000	45,000	45,000.00	.00	.00	.00	100.0%
190311 68730 Dbt Srv 2016 Interest	294,188	294,188	148,093.75	.00	.00	146,094.25	50.3%
190311 68740 Dbt Srv 2016 Principa	100,000	100,000	100,000.00	.00	.00	.00	100.0%
190311 68750 Dbt Srv 2017 Interest	627,625	627,625	348,375.00	.00	.00	279,250.00	55.5%
190311 68760 Dbt Srv 2017 Principa	2,765,000	2,765,000	2,765,000.00	.00	.00	.00	100.0%
TOTAL FP Debt Service 2015/2016/2	-419,557	-418,132	3,584,408.95	447.88	.00	-4,002,540.95	-857.2%
TOTAL FP Debt Service 2015/2016/2	-419,557	-418,132	3,584,408.95	447.88	.00	-4,002,540.95	-857.2%
TOTAL REVENUES	-4,606,388	-4,606,388	-302.30	-27.12	.00	-4,606,085.70	
TOTAL EXPENSES	4,186,831	4,188,256	3,584,711.25	475.00	.00	603,544.75	
PRIOR FUND BALANCE							
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			4,222,577.20				
REVISED FUND BALANCE			-3,584,408.95				
			638,168.25				



05/04/2021 12:16
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Kendall County
YEAR-TO-DATE BUDGET REPORT

P 12
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FOR 2021 05

ACCOUNTS FOR:
1904 FP Restricted Subat Fund

190411 FP Restricted Subat Fund

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
190411 41350 Interest Income	-8,570	-6,715	-231.65	-44.87	.00	-6,483.35	3.4%*
190411 62150 Contractual Services	40,000	40,000	.00	.00	.00	40,000.00	.0%
TOTAL FP Restricted Subat Fund	31,430	33,285	-231.65	-44.87	.00	33,516.65	-.7%
TOTAL FP Restricted Subat Fund	31,430	33,285	-231.65	-44.87	.00	33,516.65	-.7%

TOTAL REVENUES
TOTAL EXPENSES

PRIOR FUND BALANCE
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES
REVISED FUND BALANCE

886,664.68
231.65
886,896.33



05/04/2021 12:16
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Kendall County
YEAR-TO-DATE BUDGET REPORT

P 13
glytbdud

FOR 2021 05

ACCOUNTS FOR:
1905 OSLAD Grant

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
190511 OSLAD Outdoor Rec. Acq.							
190511 40300 Transf. from FP Bnd P	-12,942	-158,250	-158,250.00	.00	.00	.00	100.0%
190511 42970 Grant Award	-158,250	-158,250	.00	.00	.00	-158,250.00	.0%*
190511 61420 Trnsf to FP Capital	0	158,250	.00	.00	.00	158,250.00	.0%
190511 70040 Supplies	0	5,238	984.24	429.80	.00	4,253.76	18.8%
190511 70050 Contractual Services	0	19,840	24,093.44	.00	.00	-4,253.44	121.4%*
190511 70060 Consultants	5,125	0	.00	.00	.00	.00	.0%
190511 70330 Construction	38,923	0	.00	.00	.00	.00	.0%
TOTAL OSLAD Outdoor Rec. Acq.	-127,144	-133,172	-133,172.32	429.80	.00	.32	100.0%
TOTAL OSLAD Grant	-127,144	-133,172	-133,172.32	429.80	.00	.32	100.0%
TOTAL REVENUES	-171,192	-316,500	-158,250.00	.00	.00	-158,250.00	
TOTAL EXPENSES	44,048	183,328	25,077.68	429.80	.00	158,250.32	
PRIOR FUND BALANCE				-133,172.32			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				133,172.32			
REVISED FUND BALANCE				.00			



05/04/2021 12:16
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Kendall County
YEAR-TO-DATE BUDGET REPORT

P 14
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FOR 2021 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1906 Forest Preserve Improvement							
190611 Forest Preserve Improvement							
190611 41350 Interest Income	-3,750	-29	-71.24	-14.10	.00	42.24	245.7%
190611 61300 Transf. to FP Bnd Prd	386,620	0	.00	.00	.00	.00	.0%
190611 61340 Transf. to Forest Pre	0	215,029	215,085.83	.00	.00	-56.83	100.0%*
190611 61400 Trans to FP Capital P	0	164,116	164,116.00	.00	.00	.00	100.0%
TOTAL Forest Preserve Improvement	382,870	379,116	379,130.59	-14.10	.00	-14.59	100.0%
TOTAL Forest Preserve Improvement	382,870	379,116	379,130.59	-14.10	.00	-14.59	100.0%
TOTAL REVENUES	-3,750	-29	-71.24	-14.10	.00	42.24	
TOTAL EXPENSES	386,620	379,145	379,201.83	.00	.00	-56.83	
PRIOR FUND BALANCE				379,144.69			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				-379,130.59			
REVISED FUND BALANCE				14.10			



FOR 2021 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1907 Forest Preserve Capital Exp.							
190711 Forest Preserve Capital Exp.							
190711 40300 Transf. from FP Bnd P	0	-393,698	-393,698.00	9,832.60	.00	.00	100.0%
190711 40340 Transf fr Fox Rvr Blf	0	-30,000	.00	.00	.00	-30,000.00	.0%
190711 40350 Transf from Proj Im	-624,255	-164,116	-164,116.00	.00	.00	.00	100.0%
190711 40370 Transf. from OSLAD Fu	0	-158,250	.00	.00	.00	-158,250.00	.0%
190711 41350 Interest Income	-200	-200	.00	.00	.00	-200.00	.0%
190711 42490 Other Revenue	-5,000	-5,000	-14,450.57	.00	.00	9,450.57	289.0%
190711 43430 Morton Arboretum USES	-50,000	-25,000	.00	.00	.00	-25,000.00	.0%
190711 43440 Trail Improvement Esc	-23,177	0	.00	.00	.00	.00	.0%
190711 43740 Land Acq. Grant ICECF	-170,800	0	.00	.00	.00	.00	.0%
190711 43750 Preserve Improvements	-10,000	0	.00	.00	.00	.00	.0%
190711 43760 Proj. Fund Deposit ID	-828,200	0	.00	.00	.00	.00	.0%
190711 43770 ICECF K-12 Pollinator	0	-11,000	.00	.00	.00	.00	.0%
190711 43780 ICECF Pilot Pollinato	0	-10,000	.00	.00	.00	-11,000.00	.0%
190711 61430 Transfer to Land Cash	0	52,700	520.00	.00	.00	-10,000.00	.0%
190711 62160 Equipment	46,447	33,762	13,784.06	9,832.60	.00	33,242.00	1.5%
190711 66500 Miscellaneous Expense	0	33,762	.00	.00	.00	19,977.94	40.8%
190711 67410 Land / Right of Way A	210,214	0	.00	.00	.00	.00	.0%
190711 68500 Project Fund Expenses	0	380,590	.00	.00	.00	380,590.00	.0%
190711 68510 ICECF K-12 Pollinator	0	12,000	.00	.00	.00	12,000.00	.0%
190711 68520 ICECF Pilot Pollinato	0	20,000	.00	.00	.00	20,000.00	.0%
190711 68530 Preserve Improvements	1,488,485	0	8,949.14	.00	.00	-8,949.14	100.0%
190711 68590 Building Improvements	60,000	0	.00	.00	.00	.00	.0%
190711 68610 Morton Arboretum Land	0	25,000	12,285.84	.00	.00	12,714.16	49.1%
TOTAL Forest Preserve Capital Exp	93,514	-239,450	-536,725.53	9,832.60	.00	297,275.53	224.1%
19071171 Forest Preserve Capital Exp.							
19071171 62160 Equipment	9,000	0	.00	.00	.00	.00	.0%
19071171 68530 Preserve Improvemen	10,000	0	.00	.00	.00	.00	.0%
TOTAL Forest Preserve Capital Exp	19,000	0	.00	.00	.00	.00	.0%
19071182 Forest Preserve Capital Exp.							
19071182 68300 Natural Areas Manag	92,000	0	.00	.00	.00	.00	.0%

FOR 2021 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1907 Forest Preserve Capital Exp.							
TOTAL Forest Preserve Capital Exp	92,000	0	.00	.00	.00	.00	.0%
TOTAL Forest Preserve Capital Exp	204,514	-239,450	-536,725.53	9,832.60	.00	297,275.53	224.1%
TOTAL REVENUES	-1,711,632	-797,264	-572,264.57	.00	.00	-224,999.43	
TOTAL EXPENSES	1,916,146	557,814	35,539.04	9,832.60	.00	522,274.96	
PRIOR FUND BALANCE				.00			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				536,725.53			
REVISED FUND BALANCE				536,725.53			



FOR 2021 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1908 Fox River Bluffs Access RTP Gr							
190811 Fox River Bluffs Access RTP Gr							
190811 40300 Transf. from FP Bnd P	-44,375	0	.00	.00	.00	.00	.0%
190811 42970 Grant Award	-177,100	0	.00	.00	.00	.00	.0%
TOTAL Fox River Bluffs Access RTP	-221,475	0	.00	.00	.00	.00	.0%
TOTAL Fox River Bluffs Access RTP	-221,475	0	.00	.00	.00	.00	.0%
TOTAL REVENUES	-221,475	0	.00	.00	.00	.00	.0%
PRIOR FUND BALANCE			.00				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			.00				
REVISED FUND BALANCE			.00				



05/04/2021 12:16
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Kendall County
YEAR-TO-DATE BUDGET REPORT

P 18
glytdbud

FOR 2021 05

ACCOUNTS FOR:
1909 FP Fox River Bluffs Crop Conv.

190911 FP Fox River Bluffs Crop Conv.

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
190911 40300 Transf. from FP Bnd P	0	-54,313	-54,313.00	.00	.00	.00	100.0%
190911 42970 Grant Award	-30,000	-30,000	.00	.00	.00	-30,000.00	0%*
190911 61300 Transf. to FP Bnd Prd	15,000	30,000	.00	.00	.00	30,000.00	.0%
190911 66500 Miscellaneous Expense	15,000	15,000	15,000.00	.00	.00	.00	100.0%
TOTAL FP Fox River Bluffs Crop Co	0	-39,313	-39,313.00	.00	.00	.00	100.0%
TOTAL FP Fox River Bluffs Crop Co	0	-39,313	-39,313.00	.00	.00	.00	100.0%
TOTAL REVENUES	-30,000	-84,313	-54,313.00	.00	.00	-30,000.00	
TOTAL EXPENSES	30,000	45,000	15,000.00	.00	.00	30,000.00	

PRIOR FUND BALANCE
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES
REVISED FUND BALANCE

-39,312.57
39,313.00
.43



05/04/2021 12:16
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Kendall County
YEAR-TO-DATE BUDGET REPORT

P 19
glytbdud

FOR 2021 05

ACCOUNTS FOR:
1910 FP Land Cash

191011 FP Land Cash	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
191011 40380 Transfr. fr Capital Fu	0	-52,700	.00	.00	.00	-52,700.00	.0%*
191011 42490 Other Revenue	-32,000	0	.00	.00	.00	.00	.0%
191011 42910 Land Cash	0	-157,514	-157,514.00	.00	.00	.00	100.0%
191011 42970 Grant Award	0	-136,640	.00	.00	.00	-136,640.00	.0%*
191011 61300 Transf. to FP Bnd Prd	189,514	0	.00	.00	.00	.00	.0%
191011 67410 Land Acquisition	0	210,214	2,000.00	2,000.00	.00	208,214.00	1.0%
TOTAL FP Land Cash	157,514	-136,640	-155,514.00	2,000.00	.00	18,874.00	113.8%
TOTAL FP Land Cash	157,514	-136,640	-155,514.00	2,000.00	.00	18,874.00	113.8%
TOTAL REVENUES	-32,000	-346,854	-157,514.00	.00	.00	-189,340.00	
TOTAL EXPENSES	189,514	210,214	2,000.00	2,000.00	.00	208,214.00	
PRIOR FUND BALANCE			.00				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			155,514.00				
REVISED FUND BALANCE			155,514.00				



Kendall County
YEAR-TO-DATE BUDGET REPORT

05/04/2021 12:16
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FOR 2021 05

ACCOUNTS FOR:
1911 FP Liability Insurance Fund

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
191111 FP Liability Insurance Fund							
191111 68990 Claims	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL FP Liability Insurance Fund	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL FP Liability Insurance Fund	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL EXPENSES	25,000	25,000	.00	.00	.00	25,000.00	

PRIOR FUND BALANCE
CHANGE IN FUND BAL - NET OF REVENUES/EXPENSES
REVISED FUND BALANCE

50,000.00
50,000.00



05/04/2021 12:16
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Kendall County
YEAR-TO-DATE BUDGET REPORT

P 21
glytdbud

FOR 2021 05

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	595,217	-154,159	4,155,543.46	72,528.54	.00	-4,309,702.46	-2695.6%

** END OF REPORT - Generated by Latreese Caldwell **

To: Kendall County Forest Preserve District Finance Committee

From: David Guritz, Executive Director

RE: Final Budget Amendments and Discussion

Date: May 27, 2021

The following FY21 budget adjustments have been completed in preparation for approval of the amended budget and Combined Budget and Appropriations Ordinance 06-21-001:

1. Final FY21 budget adjustments have been completed to the District's Operating Fund 1900 budget.
 - a. Discussion: Whether or not to anticipate a disbursement of \$85,500 from Kendall County from the American Rescue Plan Act.
2. Capital Project Fund 1907 appropriated expenditures for the Pickerill estate house roof replacement project has been increased from \$50,000 to \$90,000 per architect estimates. Insurance reimbursement revenues have been increased to account for ICRMT disbursements received, including funds for repairs to the canoe launch entrance.
3. Capital Project Fund 1908 appropriated revenues and expenditures have been increased to \$30,300. The revenue source will be Series 2021 bond funds to be expended on the landscape architect agreement (final IDNR grant agreement and architect's contract approval pending).
4. Series 2021 Bond Proceeds Fund 1912 is established, with anticipated proceeds of \$1.2M, and appropriated disbursements scheduled to Fund 1908 – Fox River Bluffs RTP Project (\$30,300) and Fund 1913 FP Pickerill-Pigott IDNR-PARC Project Fund (\$1,111,895).
5. Fund 1913 FP Pickerill-Pigott IDNR-PARC Project Fund is established, with expense appropriations scheduled to cover architect fees (\$75,800) and initial construction activities (\$400,000) for total appropriations of (\$475,800).

Ordinance #06-21-001 Amending the Combined Budget and Appropriations Ordinance #02-21-001 has been updated accordingly.

Recommendation: Consider a motion to forward Ordinance #06-21-001 to Commission for approval on June 1, 2021.

KCFPD Finance Committee
 FY21 - Revised Insurance Benefit Cost Projections
 4/23/21

	FY21 Budget	Actual @ 03/31/21	R. Antrim Est. April	Est. Expense Apr - Nov (8 mos.)	Est. Annual Expense	Budget Variance	Budget Revision
Admin							
190011 61230	\$ 28,789	\$ 13,230	\$ 1,075	\$ 17,245	\$ 31,550	(2,761)	31,550
	28,789	13,230	1,075	17,245	31,550		
Hoover							
19001171 63060	9,617	4,618		6,102			
19001172 63060	4,808	2,309		3,051			
19001173 63060	2,405	1,155		1,525			
19001174 63060	2,405	1,155		1,525			
	19,235	9,237		12,204	21,441	(2,206)	21,441
Grounds							
19001183 63060	29,899	10,346		17,894	28,240	1,659	28,240
	29,899	10,346		17,894	28,240		
Total Medical Benefits (Includes \$12k H S A Reimb.)	\$ 77,923	\$ 32,812	\$ 1,075	\$ 47,343	\$ 81,231	\$ (3,308)	\$ 81,231

ORDINANCE #06-21-001 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
	Operating Fund	2007 Bond Proceeds Capital Fund	Debt Series 2003/2012	Debt Series 2007/2015/2016/2017	Endowment Fund	Pickerrill-Pigott Phase I OSLAD Project Fund	FP Improvement Fund	Capital Projects Fund	Fox River Bluffs RTP Grant Project Fund	Fox River Bluffs Cropland Conversion Project Fund	Land Cash Fund	Liability Fund	2021 Bond Proceeds Fund	Pickerrill-Pigott IDNR-PARC Project Fund	
Estimated Beginning Balance December 1, 2020	\$ 196,821	\$ 606,288	\$ 924,379	\$ 4,222,406	\$ 886,597	\$ (133,172)	\$ 379,144	\$ -	\$ -	\$ (39,313)	\$ -	\$ 50,000	\$ -	\$ -	\$ 7,093,149
Estimated Revenue & Transfers In	1,424,416	20	431,800	4,606,388	6,715	316,500	72	811,714	30,300	84,314	346,854	1,200,000	1,200,000	1,111,895	10,370,988
Estimated Expenditure & Transfers Out	1,443,602	606,308	416,275	4,188,256	40,000	183,328	379,202	602,814	30,300	45,001	210,214	25,000	1,142,195	475,800	9,488,295
Estimated Ending Balance November 30, 2021	\$ 477,635	\$ -	\$ 939,904	\$ 4,640,538	\$ 853,312	\$ -	\$ 14	\$ 208,900	\$ -	\$ -	\$ 136,640	\$ 25,000	\$ 57,805	\$ 636,095	\$ 7,975,842

Estimated Receipts:

190011 41010-42900	FY21 Operating Fund #1900 Receipts	\$ 1,424,416
190111 40330-43440	FY21 2007 Bond Proceeds Capital Fund #1901 Receipts	\$ 20
190211 41010-41350	FY21 2003/2012 Debt Series Fund #1902 Receipts	\$ 431,800
190311 41010-41350	FY21 2007/2015/2016/2017 Debt Series Fund #1903 Receipts	\$ 4,606,388
190411 41350-XXXXX	FY21 Endowment Fund #1904 Receipts	\$ 6,715
190511 40300-42970	FY21 Pickerrill-Pigott Phase I OSLAD Project Fund #1905 Receipts	\$ 316,500
190611 40300-41350	FY21 Forest Preserve Improvement Fund #1906 Receipts	\$ 72
190711 41010-XXXXX	FY21 Capital Projects Fund #1907 Receipts	\$ 811,714
190811 40300-42970	FY21 Fox River Bluffs RTP Grant Project Fund #1908 Receipts	\$ 30,300
190911 40120-42970	FY21 Fox River Bluffs Crop. Conv. Project Fund #1909 Receipts	\$ 84,314
191011 42490	FY21 Land Cash Fund #1910 Receipts	\$ 346,854
191111 XXXXX	FY21 Liability Fund #1911 Receipts	\$ -
191211 XXXXX	FY21 2021 Bond Proceeds Fund #1912 Receipts	\$ 1,200,000
191311 XXXXX	FY21 Pickerrill-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 Expenditures:

190011 51090-68530	FY21 Operating Fund #1900 Expenses	\$ 1,143,602
190111 61360-68640	FY21 2007 Bond Proceeds Capital Fund #1901 Expenses	\$ 606,308
190211 68650-68700	FY21 2003/2012 Debt Series Fund #1902 Expenses	\$ 416,275
190311 66500-68760	FY21 2007/2015/2016/2017 Debt Series Fund #1903 Expenses	\$ 4,188,256
190411 XXXXX	FY21 Endowment Fund #1904 Expenses	\$ 40,000
190511 66500-XXXXX	FY21 Pickertill-Pigott Phase I OSLAD Project Fund #1905 Expenses	\$ 183,328
190611 61300	FY21 Forest Preserve Improvement Fund #1906 Expenses	\$ 379,202
190711 66500-XXXXX	FY21 Capital Projects Fund #1907 Expenses	\$ 602,814
190811 66500	FY21 Fox River Bluffs RTP Grant Project Fund #1908 Expenses	\$ 30,300
190911 61300-68530	FY21 Fox River Bluffs Cron. Conv. Project Fund #1909 Expenses	\$ 45,001
191011 61300	FY21 Land Cash Fund#1910 Expenses	\$ 210,214
191111 68990	FY21 Liability Fund #1911 Expenses	\$ 25,000
191211 XXXXX	FY21 2021 Bond Proceeds Fund #1912 Expenses	\$ 1,142,195
191311 XXXXX	FY21 Pickertill-Pigott DNR-PARC Project Fund #1913 Expenses	\$ 475,800
Total Expenditures		\$ 9,488,295

Approved this 1ST Day of June, 2021.

Signed:

Judy Gilmour, President

Elizabeth Flowers, Secretary

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 06-01-2021		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	6/1/2021 2021 PROP
19001175 42860		500	-	-	500	500	500
19001178 42860	300	300	830	830	800	800	800
19001183 42860	525	500	1,950	1,950	1,950	1,950	1,950
19001183 42900	4,175	4,500	2,625	2,625	2,625	2,625	2,625
19001184 42900	3,269	10,956	11,198	11,198	11,198	12,584	5,230
19001183 42920	3,818	10,000	11,000	11,000			
19001183 42920							
190011 42930	128,882	100,932	95,379	95,379	95,379	95,379	95,379
190011 42940	2,931	3,000	2,219	2,219	2,219	2,219	2,219
19001168 43450	4,200	-	7,300	7,300	7,300	7,300	7,300
19001169 43450	1,395	600	2,300	2,300	2,300	2,300	2,300
19001172 43450	5,800	6,000	2,000	2,000	2,000	2,000	2,000
19001174 43450	12,990	11,000	4,617	4,617	4,617	4,617	4,617
19001184 43450	1,000						
Total Revenue	1,147,684	1,165,425	1,062,126	1,062,126	1,091,803	1,339,883	1,424,416
PERSONNEL							
190011 51090	4,100	3,168	3,348	3,348	10,000	10,000	10,000
190011 51160	7,938	655	655	655	-	-	13,375
190011 51390	145,176	177,778	163,578	163,578	161,800	161,800	145,737
190011 51470			21,020	21,020	10,668	10,668	10,668
190011 51470			-	0	5,138	5,138	641
190011 51470			-	0	5,820	5,820	5,820
19001183 51160	33,866	58,107	58,932	58,932	18,995	15,299	15,299
19001183 51390	103,197	73,299	75,814	75,814	84,937	88,633	87,133
19001176 51390	14,413	21,950	22,845	22,845	17,823	17,823	18,123
19001177 51390	8,212	13,331	14,085	14,085	11,098	11,098	11,398
19001178 51390					29,981	29,981	29,981

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 06-01-2021		ACTUAL		BUDGET		ACTUAL		Est. Year End		12/15/2020		2/2/2021		6/1/2021	
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	225,230		230,617		231,245		236,242	
<u>CONTRACTUAL</u>															
190011 62150	Contractual Services (RecPro Software)	1,650		1,650	1,650	1,650	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	1,595		-		-		-	
190011 62040	Conferences	2,570		3,429	3,429	3,429	3,429	3,429		500		500		500	
190011 62090	Legal Publications	245		658	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	2,682							
19001164 63020	Veterinarian & Farrier - Ellis Riding Lessons	2,650		4,060	4,060	4,060	4,060	4,060		9,000		9,000		9,000	
19001165 63020	Veterinarian & Farrier - Ellis Birthday Parties	2,308		2,713	2,713	2,713	2,713	2,713							
19001166 63020	Veterinarian & Farrier - Ellis Public Programs														
19001166 63020	Veterinarian & Farrier - Sunrise Center									500		500		500	
19001168 63070	Refuse Pickup - Ellis	1,420		1,683	1,683	1,683	1,683	1,683		1,700		1,700		1,700	
19001183 63070	Refuse Pickup - Grounds & Natural Resources	7,009		6,493	6,493	6,493	6,493	6,493		6,500		6,500		6,500	
1901183	Event Tent Lease - Ellis	15,255													
19001183 63540	Telephone - Grounds & Natural Resources	11,574		12,690	12,690	12,690	12,690	12,690		11,750		11,750		10,750	
190011 65490	Audit	7,500		7,750	7,750	7,750	7,750	7,750		8,000		8,000		8,000	
190011 68340	Farm Lease Contract Expense	870		-	-	-	-	-		500		500		500	
190011 68560	Credit Card Fee	6,734		6,395	6,395	6,395	6,395	6,395		6,750		6,750		8,423	
Total Contractual		62,981		51,798	51,798	51,798	51,798	51,798		50,450		51,868		53,541	
<u>COMMODITIES</u>															
190011 62000	Office Supplies & Postage - Administration	9,039		16,403	16,404	16,404	16,404	16,404		7,000		7,000		7,000	
190011 62000	CARES Act Purchases									1,906		1,906		1,906	

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 06-01-2021		ACTUAL		BUDGET		ACTUAL		12/15/2020		2/2/2021		6/1/2021	
KCFPD Operating Fund #1900		2019		2020		11/30/2020		2021 AMD		2021 AMD		2021 PROP	
						Est. Year End							
						11/30/2020							
19001164 68430	Promotion/Publicity - Ellis Riding Lessons	25	36	36	36	36							
19001165 68430	Promotion/Publicity - Ellis Birthday Parties												
	Promotion/Publicity - Ellis Weddings	490											
19001169 68430	Promotion/Publicity - Ellis Other Rentals	69											
19001170 68430	Promotion/Publicity - Ellis 5k												
19001166 68570	Volunteer Expense - Ellis Public Programs	593	203	203	203	203		150	150	150	150	150	150
	Animal Care & Supplies - Ellis												
19001163 63000	Animal Care & Supplies - Ellis Camps	424	192	192	192	192							
19001164 63000	Animal Care & Supplies - Ellis Riding Lessons	6,875	8,318	8,318	8,318	8,318		9,200	9,200	9,200	9,200	9,200	9,200
19001165 63000	Animal Care & Supplies - Ellis Birthday Parties	241	189	189	189	189							
19001166 63000	Animal Care & Supplies - Ellis Public Programs	50											
19001167 63000	Animal Care & Supplies - Sunrise Center North	1,232	1,725	1,725	1,725	1,725		1,200	1,200	1,200	1,200	1,200	1,200
	Horses Acquisition & Tack - Ellis												
19001163 63010	Horses Acquisition & Tack - Ellis Camps		500	500	500	500							
19001164 63010	Horses Acquisition & Tack - Ellis Riding Lessons		1,000	1,000	1,000	1,000							2,500
19001165 63010	Horses Acquisition & Tack - Ellis Birthday Parties		500	500	500	500							
	Horses Acquisition & Tack - Ellis Public Programs												
	Uniforms - Ellis												
19001163 62400	Uniforms - Ellis Camps												
19001164 62400	Uniforms - Ellis Riding Lessons		318	318	318	318							
19001165 62400	Uniforms - Ellis Birthday Parties												
19001168 62400	Uniforms - Ellis Weddings												
	Program Supplies - Ellis												
19001163 63030	Program Supplies - Ellis Camps	734	492	492	492	492		450	450	450	450	450	450
19001165 63030	Program Supplies - Ellis Birthday Parties	806	355	355	355	355		300	300	300	300	300	300
19001170 63030	Program Supplies - Ellis 5K	32											
19001184 63030	Supplies: Shop - Pickertill Pigott	1,038	30	30	30	30							
19001183 63110	Supplies: Shop - Grounds	5,898	5,659	5,659	5,659	5,659		4,150	4,150	4,150	4,150	4,150	4,150
	Total Commodities	132,664	141,387	141,338	141,338	141,338		105,630	110,630	110,630	110,630	114,221	114,221
	OTHER												
	Equipment - Administration												
19001183 62160	Equipment - Grounds & Natural Resources	25,941	34,974	34,974	34,974	34,974		15,000	15,000	15,000	15,000	19,641	19,641

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 06-01-2021		ACTUAL		BUDGET		ACTUAL		12/15/2020		2/2/2021		6/1/2021	
KCFPD Operating Fund #1900		2019		2020		11/30/2020		2021 AMD		2021 AMD		2021 PROP	
							Est. Year End						
			11/30/2020	11/30/2020	11/30/2020	11/30/2020		12/15/2020	2/2/2021	6/1/2021			
	Preserve Improvements - Administration												
19001183	68530 Preserve Improvements - Grounds & Natural Resources	10,764	21,455	21,455	21,455	21,455	21,455	250	250	541			
19001160	68580 Contributions (Drainage District Tax Assessments)	2,411	2,392	2,392	2,392	2,392	2,392		1,000	1,000			
	Grounds & Maintenance Equipment - Ellis												
19001160	68580 Grounds & Maint. - Ellis House	3,305	3,817	3,817	3,817	3,817	3,817	3,800	3,800	3,800			
19001161	68580 Grounds & Maint. - Ellis Barn	1,952	2,342	2,342	2,342	2,342	2,342	2,000	2,000	2,700			
19001162	68580 Grounds & Maint. - Ellis Grounds	4,829	5,724	5,724	5,724	5,724	5,724	4,000	4,000	4,700			
	Security Deposit Refunds												
	Security Deposit Refunds												
19001163	63040 Security Deposit Refunds - Ellis Camps								500	500			
19001164	63040 Security Deposit Refunds - Ellis Riding Lessons								1,000	1,000			
19001166	63040 Security Deposit Refunds - Ellis Public Programs		90	90	90	90	90						
19001168	63040 Security Deposit Refunds - Ellis Weddings	7,960	4,200	4,200	4,200	4,200	4,200	4,200	7,400	7,400			
19001169	63040 Security Deposit Refunds - Ellis Other Rentals	1,615	300	300	300	300	300	300	300	300			
19001171	63040 Security Deposit Refunds - Hoover	14,474	14,629	14,629	14,629	14,629	14,629	6,617	6,617	6,617			
19001176	63040 Security Deposit Refunds - Env. Education School Programs		1,854	1,854	1,854	1,854	1,854						
19001177	63040 Security Deposit Refunds - Env. Education Camps		2,456	2,456	2,456	2,456	2,456						
19001178	63040 Security Deposit Refunds - Env. Education Natural Beginnings		9,187	9,187	9,187	9,187	9,187						
19001179	63040 Security Deposit Refunds - Env. Education Public Programs		548	548	548	548	548						
19001183	63040 Security Deposit Refunds - Grounds		1,234	1,234	1,234	1,234	1,234						
	Contingency								11,500	11,500			
	Credit Card Fee Expense - Ellis Camps	60											
	Credit Card Fee Expense - Public Programs	14											
	Total Other	73,327	105,201	105,201	105,201	105,201	105,201	36,167	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	1,143,602			
	Operating Surplus / (Deficit)	(2,474)	(14,868)	(145,061)	(145,061)	(145,061)	(145,061)	0	215,319	280,814			
	Ending Balance	341,883	369,915	196,820	196,820	196,820	196,820	196,821	412,140	477,635			

Kendall County Forest Preserve District Operating Fund

KCFPD FY21 Amended Budget for Commission Approval - 06-01-2021		ACTUAL		BUDGET		ACTUAL		Est. Year End		12/15/2020		2/2/2021		6/1/2021	
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		196,821			196,821		196,821
Total Revenue		1,147,684		1,165,425		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		668,939			671,755		673,175
Total Employee Benefits		242,888		225,230		225,230		225,230		230,617			231,245		236,242
Total Contractual		62,981		51,798		51,798		51,798		50,450			51,868		53,541
Total Commodities		132,664		141,387		141,338		141,338		105,630			110,630		114,221
Total Other		73,327		105,201		105,201		105,201		36,167			59,067		66,424
Total Expenditure		1,150,157		1,180,293		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)		0			215,319		280,814
Ending Balance		341,883		369,915		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	6/1/2021 2021 PROP.	% CHANGE IN BUDGET
Beginning Balance						606,261	606,261	606,288	-27.6%
REVENUE									
190111 40330 Transfer In from Land Cash Fund #956				829,351	829,351				
190111 40340 Transfer In from FRB Cropland Conversion #1909			127,983		103,900				
190111 40350 Transfer In from Project Improvement Fund #951			375,227		0				
190111 41350 Interest Income			1,500	845	845		45	20	
190111 42250 Land Acquisition Grant - ICECF	2,661	1,500		21,601	21,601				
190111 43420 Preserve Improvements - ICECF		36,000	8,520	8,520	8,520				
190111 43430 Project Fund Deposit - IDNR P.A.R.C Grant		30,000	525,000	10,000	10,000				
190111 43430 Project Fund Deposit - The Morton Arb. - USFS		23,177	23,177						
190111 43440 Trail Improvement Escrow Account		32,000							
Donations									
Project Fund Deposit	671,031								
Project Fund Deposit - RTP		177,100							
Land Acquisition Grant - OSLAD		316,500							
KC Hwy Mitigation		157,500							
Hoover Easements		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 Pickett-Pigott IDNR-PARC Grant (Fund TBA)									
190111 61400 Transfer Out to Capital Projects Fund #1907						393,698	393,698	393,698	
190111 61370 Transfer Out to FRB Cropland Conversion #1909						54,313	54,313	54,313	
190111 61340 Transfer Out to Operating Fund #1900							47	47	
190111 62160 Equipment Replacement Contingency		70,000	60,000	553	553				
190111 67410 Land Acquisition		130,008			11,152				
190111 68500 Project Fund Expenses				11,152	11,152				
190111 68530 Project Fund Expense	831,919	420,865	1,493,747	36,588	36,588				
190111 65890 Building Improvements/Demolition		124,470	5,000	24	24				
190111 68640 Fiscal Agent Fee		1,900	3,500	483	483				
19011160 68590 Building Improvements/Demolition - Ellis		60,000	60,000	2,500	2,500				
19011171 68530 Preserve Improvements/Master Planning - Hoover		31,500	49,000	157	157				
19011182 68300 Natural Areas Management		73,000	66,000						
Salaries		2,500							
Equipment Replacement - Hoover		11,950							
Preserve Improvements/Master Planning		1,380,052							
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	7,255	(200,000)	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	6/1/2021 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				950	950	950	
Debt Service - Interest 2007	52,500						
Debt Service - Principal 2007	2,100,000						
190311 68710 Debt Service - Interest 2015	357,676	356,953	356,053	356,053	356,053	355,018	
190311 68720 Debt Service - Principal 2015	40,000	45,000	45,000	45,000	45,000	45,000	
190311 68730 Debt Service - Interest 2016	305,787	302,087	298,188	298,188	298,188	294,188	
190311 68740 Debt Service - Principal 2016	90,000	95,000	100,000	100,000	100,000	100,000	
190311 68750 Debt Service - Interest 2017	945,100	880,250	759,875	759,875	759,875	627,625	
190311 68760 Debt Service - Principal 2017	380,000	2,290,000	2,525,000	2,525,000	2,525,000	2,765,000	
Total Expenditure	4,271,063	4,001,271	4,084,116	4,085,540	4,085,540	4,188,256	2.5%
Revenue over/(under) Expenditure	58,781	(156,489)	176,857	166,871	166,871	418,132	136.4%
Ending Balance	4,212,023	4,055,534	4,232,390	4,222,405	4,222,406	4,640,537	9.6%

KCFP Endowment Fund Fund 1904

ACCOUNT & DESCRIPTION	ACTUAL 2018	ACTUAL 2019	BUDGET 2020	Current YTD 11/30/2020	Est. Year End 11/30/2020	BUDGET 2021	% CHANGE IN BUDGET
Beginning Balance	845,209	860,060	879,882	879,882	879,882	886,597	0.8%
REVENUE							
190411 41350 Interest Income	14,851	19,822	10,000	6,715	6,715	6,715	
Total Revenue	14,851	19,822	10,000	6,715	6,715	6,715	-32.9%
EXPENDITURE							
190411 62150 Contractual Services						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	6/1/2021 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	0			
190611 41350 Interest Income	1,016		2,871	2,871		29	72	
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								
190611 Transfer to FP Operating Fund #1900						215,029	215,086	
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 11/30/2020	12/15/2020 2021.AMD	2/2/2021 2021.AMD	6/1/2021 2021.AMD	% CHANGE IN BUDGET	BUDGET NOTES
Beginning Balance	0	0	0	0		
REVENUE						
190711 40300 Transfer in from 2007 Bond Proceeds Fund #1901 (950)		393,688	393,688	393,688		Est. 2007 Bond Proceeds Remaining Fund Balance
190711 40370 Transfer in from OSLAD Fund #1905		158,250	158,250	158,250		Improvement Fund Balance
190711 40350 Transfer in from Project Improvement Fund #1906 (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 (956)		157,514	0	0		Appropriated in the Land Cash Fund
190711 43740 Grant Award - ICECF Restoration Woods		136,640	0	0		IPMG-ICRMT Pickerill Estate Roof Replacement Disbursement
190711 42490 IPMG Insurance Reimbursement		5,000	5,000	19,450		The Morton Arboretum - LSR 50% Grant Reimbursement
190711 43430 Grant Award - Morton Arboretum Landscape		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 43780 Grant Award - ICECF K-12 Pollinator		10,000	10,000	10,000		ICECF Pilot Pollinator Meadows Grant Award Reimbursement
190711 41350 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 66500 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 - Millbrook Bridge Removal Project		330,590	52,700	52,700		D. Construction Contract Placeholder - Final TBD
190711 68500 Project Fund Expense - Pickerill Estate House Roof		50,000	330,590	330,590		Pickerill Estate Roof \$5,000 (Final Reimbursement Following Replacement)
190711 68610 Project Fund Expense - Morton Arboretum Landscape		25,000	25,000	25,000		The Morton Arb. Landscape Scale Restoration Project Award \$50,000 (Grant Period Ends 11/30/22)
190711 68510 Project Fund Expense - ICECF Pilot Pollinator Meadows		20,000	20,000	20,000		ICECF Pilot Pollinator Meadows Grant Award \$10,000 (Grant Period Ends 04/30/21)
190711 68520 Project Fund Expense - ICECF K-12 Pollinator		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	557,814	602,814		
Ending Balance	0	376,090	239,450	208,900		

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	6/1/2021 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. IN BUDGET	% 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 XXXXX Transfer Out to FRB RTP Project Fund #1908	30,300		Fox River Bluffs RTP Public Access Improvements
191211 XXXXX 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	400,000		
Total Expenditure	475,800		
Revenue over/(under) Expenditure	636,095		
Ending Balance	636,095		

To: Kendall County Forest Preserve District Finance Committee
 From: David Guritz, Executive Director
 RE: Fund 1907 Capital Fund - FY21 Cash Flow Analysis
 Date: 26-May-21

(1) Fund 1901 Transfer from 2007 Bond Proceeds	(2) Fund 1905 OSLAD	(3) Fund 1906 Improvement Fund	(4) Fund 1907 Capital Fund	(5) Fund 1908 FRB RTP Grant	(6) Fund 1909 FRB Cropland Conv.	(7) Fund 1910 Land Cash	(8) Fund 1912 2021 Bond Proceeds	(9) Fund 1913 Pickerrill IDNR PARC	Total Capital End. Bal.
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	606,288	(133,172)	379,145	-	(39,313)	-	-	-	-
Beginning Balance FY21	45	29	200	19,450	30,000	136,640	1,200,000	1,111,895	
REVENUES									
41350 Interest Income									
42490 IPMG Reimbursement									
42970 Grant Award - OSLAD		158,250							
42970 Grant Award - IDNR Habitat					30,000				
42970 Grant Award - ICECF			25,000						
43430 Grant Award - Morton Arboretum			11,000						
43770 Grant Award - ICECF K-12 Pollinator			10,000						
43780 Grant Award - ICECF Pilot Pollinator									
4xxxx Bond Proceeds							1,200,000		
40300 Transfer from Bond Proceeds 1901				30,300					
40370 Transfer from OSLAD Fund 1905		158,250			54,313				
40350 Transfer from Project Improv. 1906			158,250						
40380 Transfer from FP Capital 1907			164,116						
40340 Transfer from FRB Cropland Conv. 1909			30,000			52,700			
42910 Transfer from Land Cash - Treasurer						157,514			
4xxxx Transfer from 2021 Bond Proceeds 1912								1,111,895	
	45	316,500	29	811,714	84,313	346,854	1,200,000	1,111,895	
EXPENDITURES									
66500 Other Expenditures					15,000				
62160 Equipment Contingency				33,762					
66500 Project Fund Expense				33,762					
68500 Millbrook Bridge Removal				330,590					
68500 Pickerrill Estate House Roof				95,000					
68510 ICECF K-12 Pollinator				12,000					
68520 ICECF Pilot Pollinator				20,000					
68530 Land Acquisition						210,214			
68610 Morton Arboretum Landscape				25,000					
70040 Supplies									
70050 Contractual Services									
70060 Professional Services								75,800	
61340 Transfer to Operating 1900									
61340 Transfer to OSLAD 1905			215,029						
61360/430 Transfer to Capital 1907	72								
6xxxx Transfer to FRB RTP Project 1908	158250								
61410 Transfer to Cropland Conv. 1909	393,698		164,116		30,000				
61430 Transfer to Land Cash 1910	54,313								
6xxxx Transfer to Pickerrill IDNR-PARC 1913									
	606,333	183,328	379,145	602,814	45,000	210,214	1,142,195	75,800	
Ending Balance FY21	-	-	29	208,900	-	136,640	57,805	1,036,095	1,439,469

To: Kendall County Forest Preserve District Finance Committee
 From: David Guritz, Executive Director
 RE: Fund 1907 Capital Fund - FY21 Cash Flow Analysis
 Date: 26-May-21

	(1) Fund 1901 Transfer fm 2007 Bond Proceeds	(2) Fund 1905 OSLAD	(3) Fund 1906 Improvement Fund	(4) Fund 1907 Capital Fund	(5) Fund 1908 FRB RTP Grant	(6) Fund 1909 FRB Cropland Conv.	(7) Fund 1910 Land Cash	(8) Fund 1912 2021 Bond Proceeds	(9) Fund 1913 Pickerill IDNR PARC	Total Capital End. Bal.
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Beginning Balance FY22				29	208,900		136,640	57,805	1,036,095	
REVENUES				25,000					828,200	
Transfers In					57,805 463,670				828,200	
				25,000	521,475					
EXPENDITURES				81,165	221,475					
Transfers Out				25,000	300,000				1,036,095	
								57,805	463,670	
				106,165	521,475			57,805	1,499,765	
Ending Balance FY22				29	127,735		136,640		364,530	628,934

Beginning Balance FY23				29	127,735		136,640			364,530
REVENUES					177,100 240,000				463,670	
Transfers In					76,000				463,670	
					46,570					
					539,670					
EXPENDITURES				81,165	76,000					
Transfers Out										
				46,570	463,670					
				127,735	539,670					
Ending Balance FY23				29			136,640		828,200	964,869

To: Kendall County Forest Preserve District Finance Committee
From: David Guritz, Executive Director
RE: Proposed Capital Project Fund 1913 Proposed Fund Balance Policy
Date: May 27, 2021

Following completion of the Pickerill Estate House Conversion Project (IDNR-PARC Grant #21-114), the District will be reimbursed \$828,200.00.

Direction received from the District's Board of Commissioners is to establish a policy for conserving these reimbursed capital funds in order to retain the capital funds necessary for the District to fully-fund the upfront costs for future capital projects.

In order to accomplish this goal, District staff recommends the following:

Capital Fund 1913 Fund Balance Policy

1. The District shall establish an initial capital funding balance of \$828,200.00 in Fund 1913 in FY22 representing the total amount reimbursed to the District from the Illinois Department of Natural Resources following completion of PARC Grant Project #21-114).
2. The Fund 1913 fund balance may be transferred to other capital project funds so long as the following criteria are met:
 - a. Funds proposed and approved for transfer from Fund 1913 to another capital project fund or funds must be fully reimbursed or otherwise received and transferred to Fund 1913 following completion of the capital project(s).
 - i. Example 1 – no project match requirement: \$250,000.00 is transferred out of Fund 1913 to complete a grant funded project where the grant amount to be reimbursed is \$250,000.00.
 - ii. Example 2 – project matching requirement: The District issues LTGO bonds to cover the required District match to a capital grant project. \$400,000 is transferred out of Fund 1913 to complete a project where the grant amount to be reimbursed is \$400,000.00. Following reimbursement, the \$400,000.00 received is transferred back into Fund 1913.
 - b. The Board of Commissioners must approve the fund any/all transfer by approval of a motion that includes sufficient detail to explain the mechanism for replenishing the Fund 1913 principal fund balance of \$828,200.00.

3. Interest earnings within this fund may be transferred in accordance with (70 ILCS 805/23) of the Downstate Forest Preserve District Act:

(70 ILCS 805/23)

Sec. 23. Transfer of interest income. Each forest preserve district shall have the power to transfer the interest earned from any moneys of the district into the respective fund of the district that is most in need of the interest income, as determined by the board of commissioners. This Section does not apply to any interest earned that has been earmarked or restricted by the board for a designated purpose. This Section does not apply to any interest earned on any funds for purposes of the Illinois Municipal Retirement Fund under the Pension Code or tort immunity under the Local Governmental and Governmental Employees Tort Immunity Act. Interest earned on these exempted funds shall be used only for the purposes authorized for the respective exempted funds from which the interest earnings were derived.

(Source: P.A. 90-176, eff. 1-1-98.)

ORDINANCE NO. 06-21-002

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

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

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

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

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

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

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

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

Section 3. Authorization and Terms of 2021 Bonds. The sum of up to \$1,300,000 is appropriated to meet part of the estimated cost of the Projects. Said appropriation includes the costs of issuance of the 2021 Bonds and the cost of any municipal bond insurance premium. For the purpose of financing said appropriation, the 2021 Bonds are authorized to be issued and sold in an aggregate principal amount of not to exceed \$1,300,000. The 2021 Bonds shall be issued in such principal amount as shall

be determined in the Bond Order and shall be designated "General Obligation Limited Tax Bonds, Series 2021," or otherwise as deemed necessary or desirable by the Designated Officer, with the series designation or designations to be determined in the Bond Order.

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

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

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

Each 2021 Bond shall bear interest from its date, computed on the basis of a 360 day year consisting of twelve 30 day months and payable in lawful money of the United States of America on an initial interest payment date of January 1, 2022 or July 1,

2022 as specified in the Bond Order and semiannually thereafter on each January 1 and July 1 at the rates per annum as shall be specified in the Bond Order, provided that (i) no 2021 Bond shall bear interest at a rate exceeding 5.50% per annum and (ii) the net interest cost of the 2021 Bonds shall not exceed 4.50%.

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

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

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

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

On or prior to the 60th day preceding any sinking fund installment date, the District may purchase 2021 Bonds, which are subject to mandatory redemption on such sinking fund installment date, at such prices (not exceeding par plus accrued interest) as the District shall determine. Any 2021 Bond so purchased shall be cancelled and the principal amount thereof so purchased shall be credited against the unsatisfied balance of the next ensuing sinking fund installment of the 2021 Bonds of the same maturity and interest rate as the 2021 Bond so purchased.

In the event of the redemption of less than all the 2021 Bonds of like maturity, the aggregate principal amount thereof to be redeemed shall be in an Authorized Denomination and the bond registrar shall assign to each 2021 Bond of such maturity a distinctive number for each minimum Authorized Denomination principal amount of such

2021 Bond and shall select by lot from the numbers so assigned as many numbers as, at such Authorized Denomination for each number, shall equal the principal amount of such 2021 Bonds to be redeemed. The 2021 Bonds to be redeemed shall be the 2021 Bonds to which were assigned numbers so selected; provided that only so much of the principal amount of each 2021 Bond shall be redeemed as shall equal the minimum Authorized Denomination for each number assigned to it and so selected.

Notice of the redemption of 2021 Bonds shall be mailed not less than 30 days nor more than 60 days prior to the date fixed for such redemption to the registered owners of 2021 Bonds to be redeemed at their last addresses appearing on said registration books. The 2021 Bonds or portions thereof specified in said notice shall become due and payable at the applicable redemption price on the redemption date therein designated, and if, on the redemption date, moneys for payment of the redemption price of all the 2021 Bonds or portions thereof to be redeemed, together with interest to the redemption date, shall be available for such payment on said date, and if notice of redemption shall have been mailed as aforesaid (and notwithstanding any defect therein or the lack of actual receipt thereof by any registered owner) then from and after the redemption date interest on such 2021 Bonds or portions thereof shall cease to accrue and become payable. If there shall be drawn for redemption less than all of a 2021 Bond, the District shall execute and the bond registrar shall authenticate and deliver, upon surrender of such 2021 Bond, without charge to the owner thereof, in exchange for the unredeemed balance of the 2021 Bond so surrendered, 2021 Bonds of like maturity, interest rate and of Authorized Denominations.

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

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

Section 6. Sale and Delivery of 2021 Bonds. (A) Subject to the limitations contained in this ordinance, authority is delegated to the Designated Officer to sell the 2021 Bonds to the Underwriter, provided that (i) the 2021 Bonds are sold at a price of not less than 98% of par and (ii) the principal of and interest on the 2021 Bonds payable in each debt service year shall not be greater than the debt service taxes levied for the applicable tax levy year pursuant to Section 11 of this ordinance, provided that for this purpose interest shall not include any interest that is to be paid from moneys deposited, on or prior to the date of issuance of the 2021 Bonds, into the 2021 Debt Service Fund;

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

(C) The sale and award of the 2021 Bonds shall be evidenced by one or more Bond Orders, which shall be signed by the Designated Officer. An executed counterpart

of each Bond Order shall be filed in the office of the Secretary and entered in the records of the District.

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

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

Section 7. Execution and Authentication. Each 2021 Bond shall be executed in the name of the District by the manual or authorized facsimile signature of its President. The corporate seal of the District, or a facsimile thereof, shall be thereunto affixed or otherwise reproduced upon each 2021 Bond and attested by the manual or authorized facsimile signature of the Secretary of the District.

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

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

Section 8. Transfer, Exchange and Registry. The 2021 Bonds shall be negotiable, subject to the provisions for registration of transfer contained herein. Each 2021 Bond shall be transferable only upon the registration books maintained by the District for that purpose at the office of the bond registrar, by the registered owner thereof in person or by his attorney duly authorized in writing, upon surrender thereof together with a written instrument of transfer satisfactory to the bond registrar and duly executed by the registered owner or his duly authorized attorney. Upon the surrender for transfer of any such 2021 Bond, the District shall execute and the bond registrar shall authenticate and deliver a new 2021 Bond or 2021 Bonds registered in the name of the transferee, of the same aggregate principal amount, maturity and interest rate as the surrendered 2021 Bond. 2021 Bonds, upon surrender thereof at the corporate trust office of the bond registrar, with a written instrument satisfactory to the bond registrar, duly executed by the registered owner or his attorney duly authorized in writing, may be exchanged for an equal aggregate principal amount of 2021 Bonds of the same maturity and interest rate and of Authorized Denominations.

For every such exchange or registration of transfer of 2021 Bonds, the District or the bond registrar may make a charge sufficient for the reimbursement of any tax, fee or other governmental charge required to be paid with respect to such exchange or transfer, which sum or sums shall be paid by the person requesting such exchange or transfer as

a condition precedent to the exercise of the privilege of making such exchange or transfer. No other charge shall be made for the privilege of making such transfer or exchange. The provisions of the Illinois Bond Replacement Act, 30 Illinois Compiled Statutes 315, shall govern the replacement of lost, destroyed or defaced 2021 Bonds.

The District and the bond registrar may deem and treat the person in whose name any 2021 Bond shall be registered upon the registration books as the absolute owner of such 2021 Bond, whether such 2021 Bond shall be overdue or not, for the purpose of receiving payment of, or on account of, the principal of, redemption premium, if any, or interest thereon and for all other purposes whatsoever, and all such payments so made to any such registered owner or upon his order shall be valid and effectual to satisfy and discharge the liability upon such 2021 Bond to the extent of the sum or sums so paid, and neither the District nor the bond registrar shall be affected by any notice to the contrary.

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

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

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

No. _____

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

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

REGISTERED OWNER: CEDE & Co.

PRINCIPAL AMOUNT:

KENDALL COUNTY FOREST PRESERVE DISTRICT, a special district of the State of Illinois duly organized and existing under the Downstate Forest Preserve District Act, 70 Illinois Compiled Statutes 805, acknowledges itself indebted and for value received hereby promises to pay to the registered owner of this bond, or registered assigns, the principal amount specified above on the maturity date specified above, and to pay interest on such principal amount from the date hereof at the interest rate per

annum specified above, computed on the basis of a 360 day year consisting of twelve 30 day months and payable in lawful money of the United States of America on _____, 2022 and semiannually thereafter on January 1 and July 1 in each year until the principal amount shall have been paid, to the registered owner of record hereof as of the 15th day of the calendar month next preceding such interest payment date, by wire transfer pursuant to an agreement by and between the District and the registered owner, or otherwise by check or draft mailed to the registered owner at the address of such owner appearing on the registration books maintained by the District for such purpose at the corporate trust office of Amalgamated Bank of Chicago, in the City of Chicago, Illinois, as bond registrar or its successor (the "Bond Registrar"). This bond, as to principal and premium, if any, when due, will be payable in lawful money of the United States of America upon presentation and surrender of this bond at the corporate trust office of the Bond Registrar. The full faith and credit of the District are irrevocably pledged for the punctual payment of the principal of and interest on this bond according to its terms.

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

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

The bonds of such series maturing on or after January 1, 20__ are subject to redemption prior to maturity at the option of the District and upon notice as herein provided, in such principal amounts and from such maturities as the District shall determine and by lot within a single maturity, on January 1, 20__ and on any date thereafter, at a redemption price equal to the principal amount thereof to be redeemed plus, if such bond is to be redeemed during any period (both dates inclusive) shown in the following table, the applicable redemption premium, expressed as a percentage of such principal amount, set forth opposite such period:

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

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

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

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

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

made for the privilege of making such transfer or exchange. The District and the Bond Registrar may treat and consider the person in whose name this bond is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal and interest due hereon and for all other purposes whatsoever.

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

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

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

Dated: _____, 2021

KENDALL COUNTY FOREST
PRESERVE DISTRICT

President

Attest:

Secretary

CERTIFICATE OF AUTHENTICATION

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

AMALGAMATED BANK OF CHICAGO,
as Bond Registrar

By _____
Authorized Signer

ASSIGNMENT

For value received the undersigned sells, assigns and transfers unto _____

the within bond and hereby irrevocably constitutes and appoints _____

attorney to transfer the said bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated _____

Signature Guarantee:

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

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

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

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

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

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

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

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

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

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

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

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

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

subscriptions for such United States Treasury Securities and to request redemption of such United States Treasury Securities.

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

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

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

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

Section 17. Bank Qualified Designation. The District hereby designates the bonds as “qualified tax-exempt obligations” as defined in Section 265(b)(3)(B) of the Internal Revenue Code of 1986. The District represents that the reasonably anticipated amount of tax-exempt obligations that are required to be taken into account for the

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

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

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

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

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

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

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

In case at any time the securities depository shall resign or shall become incapable of acting, then the District shall appoint a successor securities depository to provide a

system of book-entry only transfers for the 2021 Bonds, by written notice to the predecessor securities depository directing it to notify its participants (those persons for whom the securities depository holds securities) of the appointment of a successor securities depository.

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

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

The form of Official Statement of the District with respect to the 2021 Bonds, in substantially the form on file in the office of the Secretary, with such changes, omissions, insertions and revisions as the President or the Director shall deem advisable, the distribution thereof to prospective purchasers and the use thereof by the purchaser in connection with the offering of the 2021 Bonds is authorized and approved. The President and the Executive Director may take such actions as may be required so that the Official

Statement will be “deemed final” as of its date for purposes of Securities and Exchange Commission Rule 15c2-12 promulgated under the Securities Exchange Act of 1934. The President is authorized to permit the distribution of the final Official Statement with such changes, omissions, insertions and revisions as she shall deem advisable.

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

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

(B) Any 2021 Bonds or interest installments appertaining thereto, whether at or prior to the maturity or redemption date of such 2021 Bonds, shall be deemed to have been paid within the meaning of paragraph (A) of this Section if (1) in case any such 2021 Bonds are to be redeemed prior to the maturity thereof, there shall have been taken all action necessary to call such 2021 Bonds for redemption and notice of such redemption shall have been duly given or provision shall have been made for the giving of such notice, and (2) there shall have been deposited in trust with a bank, trust company or national banking association acting as fiduciary for such purpose either (i) moneys in an amount

which shall be sufficient, or (ii) "Federal Obligations" as defined in paragraph (C) of this Section, the principal of and the interest on which when due will provide moneys which, together with any moneys on deposit with such fiduciary at the same time for such purpose, shall be sufficient, to pay when due the principal of, redemption premium, if any, and interest due and to become due on, said 2021 Bonds on and prior to the applicable maturity date or redemption date thereof.

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

(D)

Section 22. Ordinance to Constitute a Contract. The provisions of this ordinance shall constitute a contract between the District and the registered owners of the 2021 Bonds. Any pledge made in this ordinance with respect to a series of 2021 Bonds and the provisions, covenants and agreements herein set forth to be performed by or on behalf of the District shall be for the equal benefit, protection and security of the owners of any and all of the 2021 Bonds. All of the 2021 Bonds, regardless of the time or times of their issuance, shall be of equal rank without preference, priority or distinction of any of the 2021 Bonds over any other thereof except as expressly provided in or

pursuant to this ordinance. This ordinance shall constitute full authority for the issuance of the 2021 Bonds and to the extent that the provisions of this ordinance, conflict with the provisions of any other ordinance or resolution of the District, the provisions this ordinance shall control. If any section, paragraph or provision of this ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this ordinance.

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

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

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

Ayes:

Nays:

Absent:

Approved: June 1, 2021

President

Published in pamphlet form: June 2, 2021

(SEAL)

Attest:

Secretary

CERTIFICATE

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the District, this 3RD day of June, 2021.

Secretary

(SEAL)