

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

**TUESDAY, JULY 13, 2021  
4:30 P.M.**

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

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. Public Comments
- V. Executive Director's Report
- VI. Review of Preliminary Financial Statements and Cost Center Reports for the Period Ending June 30, 2021
  - Updates on the District's Transition to an Accrual-Basis for Accounting
- VII. Motion to Forward Claims to Commission
- OLD BUSINESS**
- VIII. Acquisition Projects Updates
- NEW BUSINESS**
- IX. D. Construction Company – Discussion and Approval of a Proposed Preserve Improvement Project Option
- X. Natural Beginnings – 22-23 Program Year Proposed Registration Fee Policy Change
- XI. 21-22 Bow Hunt Season Program Handbook – Review of Proposed Fees and Charges and Policy Changes
- XII. Operating Fund (Fund 1900) Fund Balance Policy Revisions
- XIII. FY21 Operating Fund (Fund 1900) - Proposed Contingency Transfers
- XIV. Series 2021 Limited Tax General Obligation Bonds Updates and Closing Date
- XV. Other Items of Business
  - a) KCFPD Annual Meeting Calendar Change – Finance Committee Meetings – Time Change Only to 4:00 PM July 22, 2021 through the Remainder of CY21
  - b) Hobbit Tunnel Water Feature – Donor's Opening – August 28, 2021 at 11 am (tentative)
- XVIII. Public Comments
- XIX. Executive Session
- XX. Summary of Action Items
- XXI. Adjournment

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.

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

From: David Guritz, Director

RE: May-July 2021 Executive Director's Report

Date: July 13, 2021

### **Meetings, Events, and Preserve Maintenance Projects**

05/20/21	Administrative Assistant Interviews
05/21/21	Natural Beginnings End-of-Year Employee Picnic
05/27/21	IDNR OSLAD Project Final Billing Statement Submission
06/04/21	Pickerill-Pigott Forest Preserve – Opening Celebration
06/04/21	Representative Underwood – Hoover FP Site Inspection
07/08/21	Pickerill-Pigott Forest Preserve – Estate House Landscape Clearing

### **Priority Project Updates**

#### IDNR PARC Grant Award – Pickerill Estate House Conversion Project

The District is will begin work on the Pickerill Estate House Conversion Project once the final grant agreement is received from the State of Illinois.

#### IDNR RTP Grant Project – Fox River Bluffs Horse and Hike and Hoover-FRB Multi-Use Trail Connection

Design work will begin this month on the Fox River Bluffs – Hoover multi-use trail connection. Design work for the IDNR-RTP grant will begin once the final grant agreement is received from the State of Illinois.

#### Subat Master Planning

The District is prepping for the first site planning meeting with Wight & Company.

#### Reservation Woods Final Appraisal

The final appraisal has been received. The District has sent a follow-up inquiry into the 2.0 +/- acre connecting parcel including whether the property will be donated by the property owners or purchased by the District. Once determined, the District will begin preparations of the purchase ordinances.

#### Shuh-Shuh-Gah Canoe Launch Re-Opening

The Shuh-Shuh Gah canoe launch area has reopened. The District is working to determine approach for completing clearing activities and fencing repairs needed to address safety concerns on the far shore abutment.

#### ICRMT Overpayment

The District received a \$7,422 check from ICRMT for an overpayment on our FY21 insurance premium.

To: Kendall County Forest Preserve District Operations Committee  
From: Antoinette White, Communications and Natural Resources Project Manager  
RE: KCFPD Natural Resource Project Updates  
Date: June 29, 2021

A summary of Natural Resource and Grounds 2021 Fall Projects is provided below:

- Conduct prescription burn at Cannonball Sedge Meadow to reduce growth of Phragmites and Cattails (a burn break has been maintained through the spring and summer for this)
- Make repairs to Subat FP structures that occurred during the Eldamain Road closure
- Make repairs and replacement of rotten boards on bridges at Richard Young FP
- Remove trees at Blackberry Trails FP along neighbor's fence
- Clear overgrowth on trails at Maramech FP, Richard Young FP, and Lyon FP
- Add boundary markers to Baker Woods FP, and Millbrook South FP
- Add a parking pull off at the River Road Tree Mitigation site for the 21-22 Bow Hunt Program
- Continue with 3-year rotation of prescription burns Millbrook South FP prairie, Jay Woods FP prairie, Richard Young FP prairie, and Subat FP prairie
- Conduct prescription burn at Harris FP partial woodland
- Order and organize plug planting at Hoover FP for the K-12 ICECF grant
- Prep activities (vegetation clearing) for the Pickerill-Pigott estate house project.
- Invasive species control (thistle; sweet clover)
- Trail/parking ROW herbicide application, including Jay Woods FP, Richard Young FP, Pickerill FP, and Maramech FP
- Install chain gate at Freeman FP to reduce ATV use

Respectfully submitted,

David Guritz



Kendall County  
YEAR-TO-DATE BUDGET REPORT

07/06/2021 16:26  
dguritz

FOR 2021 07

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1900 Forest Preserve							
190011 Forest Preserve							
190011 40300 Transf. from FP Bn	0	-45	-45	-46.23	.00	1.23	102.7%
190011 40350 Transf. from Proj.	0	-215,029	-215,029	-215,085.83	.00	56.83	100.0%
190011 41010 Current Property T	-640,646	0	-640,646	-332,089.80	.00	-308,556.20	51.8%*
190011 41350 Interest Income	-591	0	-591	-86.25	.00	-504.75	14.6%*
190011 42250 Revenue	-620	-9,134	-9,754	-15,449.38	.00	5,695.38	158.4%
190011 42860 Donations	-500	-5,000	-5,500	.00	.00	-5,500.00	.0%*
190011 42930 Farm License Reven	-95,379	0	-95,379	-93,329.78	.00	-2,049.22	97.9%*
190011 42940 Credit Card Fee	-2,219	0	-2,219	-1,383.59	.00	-835.41	62.4%*
190011 51090 Salaries - Per Die	10,000	0	10,000	72.00	.00	9,928.00	.7%
190011 51160 Salaries - Part Ti	0	0	0	949.88	.00	-949.88	100.0%*
190011 51390 Salaries - Full Ti	161,800	0	161,800	93,033.18	.00	68,766.82	57.5%
190011 51470 Salaries - Stipend	21,626	0	21,626	8,364.63	.00	13,261.37	38.7%
190011 61160 Transf. to IMRF Fu	16,416	0	16,416	17,573.26	.00	-1,157.26	107.0%*
190011 61170 Transf. to SSI Fun	14,032	0	14,032	.00	.00	14,032.00	.0%
190011 61230 Transf. to Gen Fun	28,789	0	28,789	18,536.58	.00	10,252.42	64.4%
190011 62000 Office Supplies	1,000	7,905	8,906	4,529.44	.00	4,376.56	50.9%
190011 62040 Conferences	500	0	500	125.00	.00	375.00	25.0%
190011 62090 Legal Publications	600	400	1,000	876.09	.00	123.91	87.6%
190011 62150 Contractual Servic	4,250	1,418	5,668	3,354.95	.00	2,313.05	59.2%
190011 62160 Equipment	0	0	0	228.02	.00	-228.02	100.0%*
190011 63510 Electric	2,900	100	3,000	1,372.30	.00	1,627.70	45.7%
190011 65490 Auditing & Account	8,000	0	8,000	8,000.00	.00	.00	100.0%
190011 68000 Liability Insuranc	59,514	-6,922	52,592	52,773.00	.00	-181.00	100.3%*
190011 68340 Farm Lease Contrac	500	0	500	.00	.00	500.00	.0%
190011 68430 Marketing / Public	500	500	1,000	468.94	.00	531.06	46.9%
190011 68440 Newsletter	400	0	400	216.00	.00	184.00	54.0%
190011 68500 Project Fund Expen	0	5,000	5,000	119.98	.00	4,880.02	2.4%
190011 68540 Contributions	0	1,000	1,000	891.94	.00	108.06	89.2%
190011 68560 Credit Card Fee	5,750	1,000	6,750	4,579.05	.00	2,170.95	67.8%
190011 69790 Contingency	0	11,500	11,500	.00	.00	11,500.00	.0%
TOTAL Forest Preserve	-403,378	-207,306	-610,684	-441,406.62	.00	-169,277.38	72.3%
19001160 Ellis House							
19001160 51160 Salaries - Part	1,100	0	1,100	868.74	.00	231.26	79.0%
19001160 51390 Salaries - Full	10,071	0	10,071	5,037.04	.00	5,033.96	50.0%
19001160 62000 Office Supplies	250	500	750	365.77	.00	384.23	48.8%

FOR 2021 07

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1900 Forest Preserve							
19001160 62270 Utilities	6,100	20	6,120	4,093.98	.00	2,026.02	66.9%
19001160 63050 Employer Contr.	1,756	0	1,756	993.42	.00	762.58	56.6%
19001160 68580 Grounds and Main	3,800	0	3,800	2,592.03	.00	1,207.97	68.2%
TOTAL Ellis House	23,077	520	23,597	13,950.98	.00	9,646.02	59.1%
19001161 Ellis Barn							
19001161 51160 Salaries - Part	1,100	0	1,100	972.27	.00	127.73	88.4%
19001161 51390 Salaries - Full	10,071	0	10,071	5,037.18	.00	5,033.82	50.0%
19001161 62270 Utilities	6,100	20	6,120	3,987.45	.00	2,132.55	65.2%
19001161 63050 Employer Contr.	1,756	0	1,756	1,039.90	.00	716.10	59.2%
19001161 68580 Grounds and Main	2,000	0	2,000	1,663.14	.00	336.86	83.2%
TOTAL Ellis Barn	21,027	20	21,047	12,699.94	.00	8,347.06	60.3%
19001162 Ellis Grounds							
19001162 42250 Revenue	-22,087	0	-22,087	-765.05	.00	-21,321.95	3.5%*
19001162 51160 Salaries - Part	2,200	0	2,200	1,375.50	.00	824.50	62.5%
19001162 51390 Salaries - Full	20,142	0	20,142	10,074.22	.00	10,067.78	50.0%
19001162 63050 Employer Contr.	3,512	0	3,512	1,964.58	.00	1,547.42	55.9%
19001162 68580 Grounds and Main	4,000	0	4,000	2,710.69	.00	1,289.31	67.8%
TOTAL Ellis Grounds	7,767	0	7,767	15,359.94	.00	-7,592.94	197.8%
19001163 Ellis Camps							
19001163 42250 Revenue	-2,605	-3,645	-6,250	-6,240.00	.00	-10.00	99.8%*
19001163 51160 Salaries - Part	1,650	1,460	3,110	310.40	.00	2,799.60	10.0%
19001163 63030 Program Supplies	100	350	450	145.82	.00	304.18	32.4%
19001163 63040 Security Deposit	0	500	500	.00	.00	500.00	.0%
19001163 63050 Employer Contr.	219	298	517	26.91	.00	490.09	5.2%
TOTAL Ellis Camps	-636	-1,037	-1,673	-5,756.87	.00	4,083.87	344.1%
19001164 Ellis Riding Lessons							
19001164 42250 Revenue	-56,817	-1,000	-57,817	-42,305.00	.00	-15,512.00	73.2%*



Kendall County  
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FOR 2021 07

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1900 Forest Preserve							
19001164 42860 Donations	-200	0	-200	.00	.00	-200.00	.0%*
19001164 51160 Salaries - Part	37,638	0	37,638	25,814.65	.00	11,823.35	68.6%
19001164 63000 Animal Care & Su	8,100	1,100	9,200	5,777.48	.00	3,422.52	62.8%*
19001164 63010 Horse AcquisitiQ	0	0	0	1,500.00	.00	-1,500.00	100.0%*
19001164 63020 Vet & Farrier	8,500	500	9,000	2,390.00	.00	6,610.00	26.6%
19001164 63040 Security Deposits	0	1,000	1,000	105.00	.00	895.00	10.5%
19001164 63050 Employer Contr.	4,936	0	4,936	2,430.07	.00	2,505.93	49.2%
TOTAL Ellis Riding Lessons	2,157	1,600	3,757	-4,287.80	.00	8,044.80	-114.1%
19001165 Ellis Birthday Parties							
19001165 42250 Revenue	-4,226	0	-4,226	-2,761.00	.00	-1,465.00	65.3%*
19001165 51160 Salaries - Part	4,676	0	4,676	5,224.30	.00	-548.30	111.7%*
19001165 63030 Program Supplies	200	100	300	77.31	.00	222.69	25.8%*
19001165 63050 Employer Contr.	622	0	622	659.70	.00	-37.70	106.1%*
TOTAL Ellis Birthday Parties	1,272	100	1,372	3,200.31	.00	-1,828.31	233.3%
19001166 Ellis Public Programs							
19001166 42250 Revenue	-1,742	0	-1,742	-1,345.00	.00	-397.00	77.2%*
19001166 51160 Salaries - Part	2,015	0	2,015	.00	.00	2,015.00	.0%
19001166 63020 Vet & Farrier	500	0	500	.00	.00	500.00	.0%
19001166 63050 Employer Contr.	304	0	304	.00	.00	304.00	.0%
19001166 68570 Volunteer Expens	0	150	150	.00	.00	150.00	.0%
TOTAL Ellis Public Programs	1,077	150	1,227	-1,345.00	.00	2,572.00	-109.6%
19001167 Ellis Sunrise Center							
19001167 42250 Revenue	-21,385	-1,975	-23,360	-15,390.00	.00	-7,970.00	65.9%*
19001167 51160 Salaries - Part	17,000	0	17,000	9,245.96	.00	7,754.04	54.4%
19001167 63000 Animal Care & Su	1,200	0	1,200	.00	.00	1,200.00	.0%
19001167 63050 Employer Contr.	2,260	0	2,260	959.92	.00	1,300.08	42.5%
TOTAL Ellis Sunrise Center	-925	-1,975	-2,900	-5,184.12	.00	2,284.12	178.8%
19001168 Ellis Weddings							
19001168 42250 Revenue	-7,625	-4,565	-12,190	-7,150.00	.00	-5,040.00	58.7%*



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FOR 2021 07

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1900 Forest Preserve							
19001168 43450 Security Deposit	-7,300	0	-7,300	-6,375.00	.00	-925.00	87.3%*
19001168 51160 Salaries - Part	1,452	0	1,452	566.70	.00	885.30	39.0%
19001168 63040 Security Deposit	4,200	3,200	7,400	2,075.00	.00	5,325.00	28.0%
19001168 63050 Employer Contr.	111	0	111	52.85	.00	58.15	47.6%
19001168 63070 Refuse Pickup	1,600	100	1,700	1,013.74	.00	686.26	59.6%
TOTAL Ellis Weddings	-7,562	-1,265	-8,827	-9,816.71	.00	989.71	111.2%
19001169 Ellis Other Rentals							
19001169 42250 Revenue	-2,100	0	-2,100	-1,245.00	.00	-855.00	59.3%*
19001169 51160 Salaries - Part	-2,300	0	-2,300	-825.00	.00	-1,475.00	35.9%*
19001169 63040 Security Deposit	1,452	0	1,452	.00	.00	1,452.00	.0%
19001169 63050 Employer Contr.	300	0	300	.00	.00	300.00	.0%
19001169 63070 Refuse Pickup	111	0	111	.00	.00	111.00	.0%
TOTAL Ellis Other Rentals	-2,537	0	-2,537	-2,070.00	.00	-467.00	81.6%
19001170 Ellis 5K							
19001170 42250 Revenue	-250	0	-250	-250.00	.00	.00	100.0%
TOTAL Ellis 5K	-250	0	-250	-250.00	.00	.00	100.0%
19001171 Hoover							
19001171 42250 Revenue	-5,052	0	-5,052	-4,250.00	.00	-802.00	84.1%*
19001171 51160 Salaries - Part	23,697	-8,113	15,584	8,030.34	.00	7,553.66	51.5%
19001171 51390 Salaries - Full	43,949	0	43,949	24,107.47	.00	19,841.53	54.9%
19001171 62270 Utilities	4,555	45	4,600	1,170.00	.00	3,430.00	25.4%
19001171 63040 Security Deposit	2,000	4,617	6,617	1,667.25	.00	4,949.75	25.2%
19001171 63050 Employer Contr.	11,075	-1,347	9,728	4,819.97	.00	4,908.03	49.5%
19001171 63060 ER Contr Health/	9,617	0	9,617	6,906.65	.00	2,710.35	71.8%
19001171 63090 Natural Gas	5,700	50	5,750	3,955.57	.00	1,794.43	68.8%
19001171 63100 Electric	13,950	0	13,950	8,741.43	.00	5,208.57	62.7%
19001171 63110 Shop Supplies	3,000	0	3,000	740.35	.00	2,259.65	24.7%
19001171 63120 Building Mainten	4,000	1,000	5,000	2,650.78	.00	2,349.22	53.0%
19001171 66500 Miscellaneous Ex	1,000	0	1,000	.00	.00	1,000.00	.0%

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FOR 2021 07

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSERS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1900 Forest Preserve							
19001171 68580 Grounds and Main	4,000	0	4,000	916.91	.00	3,083.09	22.9%
TOTAL Hoover	121,491	-3,748	117,743	59,456.72	.00	58,286.28	50.5%
19001172 Hoover Bunkhouse							
19001172 42250 Revenue	-11,370	0	-11,370	-4,500.00	.00	-6,870.00	39.6%*
19001172 43450 Security Deposit	-2,000	0	-2,000	.00	.00	-2,000.00	.0%*
19001172 51160 Salaries - Part	11,848	-4,056	7,792	4,018.54	.00	3,773.46	51.6%
19001172 51390 Salaries - Full	21,975	0	21,975	12,167.00	.00	9,808.00	55.4%
19001172 63050 Employer Contr.	5,537	-673	4,864	2,410.28	.00	2,453.72	49.6%
19001172 63060 ER Contr Health/	4,808	0	4,808	3,453.30	.00	1,354.70	71.8%
TOTAL Hoover Bunkhouse	30,798	-4,729	26,069	17,549.12	.00	8,519.88	67.3%
19001173 Hoover Campsite							
19001173 42250 Revenue	-1,655	0	-1,655	-1,865.00	.00	210.00	112.7%
19001173 51160 Salaries - Part	5,924	-2,028	3,896	2,009.79	.00	1,886.21	51.6%
19001173 51390 Salaries - Full	10,987	0	10,987	6,083.37	.00	4,903.63	55.4%
19001173 63050 Employer Contr.	2,769	-337	2,432	1,205.13	.00	1,226.87	49.6%
19001173 63060 ER Contr Health/	2,405	0	2,405	1,726.67	.00	678.33	71.8%
TOTAL Hoover Campsite	20,430	-2,365	18,065	9,159.96	.00	8,905.04	50.7%
19001174 Hoover Meadowhawk Lodge							
19001174 42250 Revenue	-10,337	0	-10,337	-5,275.00	.00	-5,062.00	51.0%*
19001174 43450 Security Deposit	-4,617	0	-4,617	-2,805.00	.00	-1,812.00	60.8%*
19001174 51160 Salaries - Part	5,924	-2,028	3,896	2,006.72	.00	1,889.28	51.5%
19001174 51390 Salaries - Full	10,987	0	10,987	6,083.37	.00	4,903.63	55.4%
19001174 63050 Employer Contr.	2,769	-337	2,432	1,204.89	.00	1,227.11	49.5%
19001174 63060 ER Contr Health/	2,405	0	2,405	1,726.67	.00	678.33	71.8%
TOTAL Hoover Meadowhawk Lodge	7,131	-2,365	4,766	2,941.65	.00	1,824.35	61.7%
19001175 Environmental Education							
19001175 42860 Donations	-500	0	-500	.00	.00	-500.00	.0%*





FOR 2021 07

ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1900 Forest Preserve							
TOTAL Environmental Education	-500	0	-500	.00	.00	-500.00	.0%
19001176 Environmental Education School							
19001176 42250 Revenue	-5,357	0	-5,357	-150.00	.00	-5,207.00	2.8%*
19001176 51160 Salaries - Part	10,000	0	10,000	369.35	.00	9,630.65	3.7%
19001176 51390 Salaries - Full	17,823	0	17,823	10,231.71	.00	7,591.29	57.4%
19001176 63050 Employer Contr.	3,896	0	3,896	1,807.34	.00	2,088.66	46.4%
TOTAL Environmental Education School	26,362	0	26,362	12,258.40	.00	14,103.60	46.5%
19001177 Environmental Education Camps							
19001177 42250 Revenue	-17,620	-2,400	-20,020	-34,360.00	.00	14,340.00	171.6%
19001177 51160 Salaries - Part	8,100	0	8,100	4,372.42	.00	3,727.58	54.0%
19001177 51390 Salaries - Full	11,098	0	11,098	6,324.30	.00	4,773.70	57.0%
19001177 63030 Program Supplies	200	9	209	148.46	.00	60.54	71.0%
19001177 63040 Security Deposit	0	1,200	1,200	770.00	.00	430.00	64.2%
19001177 63050 Employer Contr.	2,538	0	2,538	1,507.17	.00	1,030.83	59.4%
TOTAL Environmental Education Camps	4,316	-1,191	3,125	-21,237.65	.00	24,362.65	-679.6%
19001178 Environmental Educ. Natrl Beg.							
19001178 42250 Revenue	-97,194	-12,806	-110,000	-50,916.22	.00	-59,083.78	46.3%*
19001178 42860 Donations	-800	0	-800	.00	.00	-800.00	.0%*
19001178 51160 Salaries - Part	52,935	0	52,935	37,780.96	.00	15,154.04	71.4%
19001178 51390 Salaries - Full	29,981	0	29,981	16,163.13	.00	13,817.87	53.9%
19001178 63030 Program Supplies	1,000	1,000	2,000	843.23	.00	1,156.77	42.2%
19001178 63040 Security Deposit	0	3,500	3,500	810.00	.00	2,690.00	23.1%
19001178 63050 Employer Contr.	11,575	0	11,575	7,397.71	.00	4,177.29	63.9%
TOTAL Environmental Educ. Natrl Beg.	-2,503	-8,306	-10,809	12,078.81	.00	-22,887.81	-111.7%
19001179 Environ. Educ. Other Pblc Prg							
19001179 42250 Revenue	-12,589	-4,846	-17,435	-13,632.00	.00	-3,803.00	78.2%*



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ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1900 Forest Preserve							
19001179 51160 Salaries - Part	5,794	1,356	7,150	4,573.76	.00	2,576.24	64.0%
19001179 51390 Salaries - Full	3,030	0	3,030	1,587.70	.00	1,442.30	52.4%
19001179 63030 Program Supplies	250	0	250	80.88	.00	169.12	32.4%
19001179 63040 Security Deposit	0	1,000	1,000	720.00	.00	280.00	72.0%
19001179 63050 Employer Contr.	690	0	690	676.79	.00	13.21	98.1%
TOTAL Environ. Educ. Other Pblc Prg	-2,825	-2,490	-5,315	-5,992.87	.00	677.87	112.8%
19001180 Environ. Educ. Laws of Nature							
19001180 51160 Salaries - Part	2,000	0	2,000	73.75	.00	1,926.25	3.7%
19001180 51390 Salaries - Full	1,187	0	1,187	807.95	.00	379.05	68.1%
19001180 63030 Program Supplies	100	0	100	27.06	.00	72.94	27.1%
19001180 63050 Employer Contr.	358	0	358	152.96	.00	205.04	42.7%
TOTAL Environ. Educ. Laws of Nature	3,645	0	3,645	1,061.72	.00	2,583.28	29.1%
19001181 Environmental Educ. Other							
19001181 51160 Salaries - Part	0	0	0	145.75	.00	-145.75	100.0%*
19001181 63050 Employer Contr.	0	0	0	11.15	.00	-11.15	100.0%*
TOTAL Environmental Educ. Other	0	0	0	156.90	.00	-156.90	100.0%
19001183 Grounds and Natural Resources							
19001183 42250 Revenue	-17,347	-7,249	-24,596	-210.00	.00	-24,386.00	.9%*
19001183 42860 Donations	-1,950	0	-1,950	.00	.00	-1,950.00	.0%*
19001183 42900 Picnic Fees and	-2,625	0	-2,625	-2,880.00	.00	-1,255.00	109.7%
19001183 42920 Preserve Improve	-21,000	21,000	0	.00	.00	.00	.0%
19001183 51160 Salaries - Part	24,473	-9,174	15,299	4,843.47	.00	10,455.53	31.7%
19001183 51390 Salaries - Full	84,937	3,696	88,633	47,651.06	.00	40,981.94	53.8%
19001183 62160 Equipment	5,000	10,000	15,000	8,691.46	.00	6,308.54	57.9%
19001183 62180 Gasoline / Fuel	13,050	50	13,100	5,188.50	.00	7,911.50	39.6%
19001183 62400 Uniforms / Cloth	0	0	0	289.12	.00	-289.12	100.0%*
19001183 63040 Security Deposit	0	0	0	50.00	.00	-50.00	100.0%*
19001183 63050 Employer Contr.	17,124	-1,241	15,883	5,071.11	.00	10,811.89	31.9%
19001183 63060 ER Contr Health/	29,899	0	29,899	17,056.32	.00	12,842.68	57.0%

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ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1900 Forest Preserve							
19001183 63070 Refuse Pickup	6,500	0	6,500	5,715.82	.00	784.18	87.9%
19001183 63090 Natural Gas	3,500	-25	3,475	1,811.94	.00	1,663.06	52.1%
19001183 63110 Shop Supplies	1,000	3,150	4,150	1,958.06	.00	2,191.94	47.2%
19001183 63540 Telephones	11,750	0	11,750	5,253.30	.00	6,496.70	44.7%
19001183 68530 Preserve Improve	0	250	250	540.86	.00	-290.86	216.3%*
TOTAL Grounds and Natural Resources	154,311	20,457	174,768	101,031.02	.00	73,736.98	57.8%
19001184 Pickerill - Pigott							
19001184 42900 Picnic Fees and	-11,198	-1,386	-12,584	-5,230.00	.00	-7,354.00	41.6%*
19001184 63100 Electric	7,453	-3	7,450	3,711.91	.00	3,738.09	49.8%
TOTAL Pickerill - Pigott	-3,745	-1,389	-5,134	-1,518.09	.00	-3,615.91	29.6%
TOTAL Forest Preserve	0	-215,319	-215,319	-237,960.26	.00	22,641.26	110.5%
TOTAL REVENUES	-1,091,803	-248,080	-1,339,883	-868,195.13	.00	-471,687.87	
TOTAL EXPENSES	1,091,803	32,761	1,124,564	630,234.87	.00	494,329.13	



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ACCOUNTS FOR:  
1901 FP Bond Proceeds 2007

	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
190111 FP Bond Proceeds 2007							
190111 41350 Interest Income	-200	335	135	-19.46	.00	154.46	-14.4%
190111 61340 Transf. to Forest	0	45	45	46.23	.00	-1.23	102.7%*
190111 61360 Transf to FP OS/AD	12,942	145,308	158,250	158,250.00	.00	.00	100.0%
190111 61370 Transf. to Fox RVI	561,798	-561,798	0	.00	.00	.00	100.0%
190111 61400 Trans to FP Capita	0	393,698	393,698	393,698.00	.00	.00	100.0%
190111 61410 Trnsf. to FRB Crpl	0	54,313	54,313	54,313.00	.00	.00	100.0%
190111 68640 Fiscal Agent Fee	3,500	-3,500	0	.00	.00	.00	100.0%
TOTAL FP Bond Proceeds 2007	578,040	28,401	606,441	606,287.77	.00	153.23	100.0%
TOTAL FP Bond Proceeds 2007	578,040	28,401	606,441	606,287.77	.00	153.23	100.0%
TOTAL REVENUES	-200	335	135	-19.46	.00	154.46	
TOTAL EXPENSES	578,240	28,066	606,306	606,307.23	.00	-1.23	



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ACCOUNTS FOR:  
1902 FP Debt Service 2012

190211 FP Debt Service 2012

	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
190211 41010 Current Property T	-430,500	0	-430,500	-224,548.64	.00	-205,951.36	52.2%*
190211 41350 Interest Income	-1,300	0	-1,300	-162.87	.00	-1,137.13	12.5%*
190211 68540 Fiscal Agent Fee	0	0	0	450.00	.00	-450.00	100.0%*
190211 68550 Debt Service Inter	30,825	0	30,825	30,825.00	.00	.00	100.0%
190211 68700 Debt Service Princ	385,000	0	385,000	385,000.00	.00	.00	100.0%
TOTAL FP Debt Service 2012	-15,975	0	-15,975	191,563.49	.00	-207,538.49	-1199.1%
TOTAL FP Debt Service 2012	-15,975	0	-15,975	191,563.49	.00	-207,538.49	-1199.1%
TOTAL REVENUES	-431,800	0	-431,800	-224,711.51	.00	-207,088.49	
TOTAL EXPENSES	415,825	0	415,825	416,275.00	.00	-450.00	



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ACCOUNTS FOR:  
1903 FP Debt Service 2015/2016/2017

190311 FP Debt Service 2015/2016/2017

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
190311 41010 Current Property T	-4,605,188	0	-4,605,188	-2,404,826.62	.00	-2,200,361.38	52.2%*
190311 41350 Interest Income	-1,200	0	-1,200	-357.81	.00	-842.19	29.8%*
190311 66500 Miscellaneous Expe	0	475	-1,475	475.00	.00	.00	100.0%
190311 68640 Fiscal Agent Fee	0	950	950	950.00	.00	.00	100.0%
190311 68710 Dbt Srv 2015 Inter	355,018	0	355,018	355,017.50	.00	.50	100.0%
190311 68720 Dbt Srv 2015 Princ	45,000	0	45,000	45,000.00	.00	.00	100.0%
190311 68730 Dbt Srv 2016 Inter	294,188	0	294,188	294,187.50	.00	.50	100.0%
190311 68740 Dbt Srv 2016 Princ	100,000	0	100,000	100,000.00	.00	.00	100.0%
190311 68750 Dbt Srv 2017 Inter	627,625	0	627,625	627,625.00	.00	.00	100.0%
190311 68760 Dbt Srv 2017 Princ	2,765,000	0	2,765,000	2,765,000.00	.00	.00	100.0%
TOTAL FP Debt Service 2015/2016/2017	-419,557	1,425	-418,132	1,783,070.57	.00	-2,201,202.57	-426.4%
TOTAL FP Debt Service 2015/2016/2017	-419,557	1,425	-418,132	1,783,070.57	.00	-2,201,202.57	-426.4%
TOTAL REVENUES	-4,606,388	0	-4,606,388	-2,405,184.43	.00	-2,201,203.57	
TOTAL EXPENSES	4,186,831	1,425	4,188,256	4,188,255.00	.00	1.00	



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ACCOUNTS FOR:  
1904 FP Restricted Subat Fund

190411 FP Restricted Subat Fund

190411 41350 Interest Income

190411 62150 Contractual Servic

TOTAL FP Restricted Subat Fund

TOTAL FP Restricted Subat Fund

TOTAL REVENUES  
TOTAL EXPENSES

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	-8,570	1,855	-6,715	-287.67	.00	-6,427.33	4.3%*
	40,000	0	40,000	.00	.00	40,000.00	.0%
	31,430	1,855	33,285	-287.67	.00	33,572.67	-.9%
	31,430	1,855	33,285	-287.67	.00	33,572.67	-.9%
	-8,570	1,855	-6,715	-287.67	.00	-6,427.33	
	40,000	0	40,000	.00	.00	40,000.00	



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ACCOUNTS FOR:  
1905 OSLAD Grant

	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
190511 OSLAD Outdoor Rec. Acq.							
190511 40300 Transf. from FP Bn	-12,942	-145,308	-158,250	-158,250.00	.00	.00	100.0%
190511 42970 Grant Award	-158,250	0	-158,250	.00	.00	-158,250.00	.0%*
190511 61420 Trnsf to FP Capit	0	158,250	158,250	.00	.00	158,250.00	.0%
190511 70040 Supplies	0	5,238	5,238	984.24	.00	4,253.76	18.8%
190511 70050 Contractual Servic	0	19,840	19,840	24,093.44	.00	-4,253.44	121.4%*
190511 70060 Consultants	5,125	-5,125	0	.00	.00	.00	.0%
190511 70330 Construction	38,923	-38,923	0	.00	.00	.00	.0%
TOTAL OSLAD Outdoor Rec. Acq.	-127,144	-6,028	-133,172	-133,172.32	.00	.32	100.0%
TOTAL OSLAD Grant	-127,144	-6,028	-133,172	-133,172.32	.00	.32	100.0%
TOTAL REVENUES	-171,192	-145,308	-316,500	-158,250.00	.00	-158,250.00	
TOTAL EXPENSES	44,048	139,280	183,328	25,077.68	.00	158,250.32	



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ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1906 Forest Preserve Improvement							
190611 Forest Preserve Improvement							
190611 41350 Interest Income	-3,750	3,721	-29	-71.24	.00	42.24	245.7%
190611 61300 Transf. to FP Bnd	386,620	-386,620	0	.00	.00	.00	.0%
190611 61340 Transf. to Forest	0	215,029	215,029	215,085.83	.00	-56.83	100.0%*
190611 61400 Trans to FP Capita	0	164,116	164,116	164,116.00	.00	.00	100.0%
TOTAL Forest Preserve Improvement	382,870	-3,754	379,116	379,130.59	.00	-14.59	100.0%
TOTAL Forest Preserve Improvement	382,870	-3,754	379,116	379,130.59	.00	-14.59	100.0%
TOTAL REVENUES	-3,750	3,721	-29	-71.24	.00	42.24	
TOTAL EXPENSES	386,620	-7,475	379,145	379,201.83	.00	-56.83	



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ACCOUNTS FOR:	ORIGINAL APPROP	TRANSFERS/ADJSTMIS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1907 Forest Preserve Capital Exp.							
190711 Forest Preserve Capital Exp.							
190711 40300 Transf. from FP Bn	0	-393,698	-393,698	-393,698.00	.00	.00	100.0%
190711 40340 Transf fr Fox Rvr	0	-30,000	-30,000	.00	.00	-30,000.00	0%
190711 40350 Transf. from Proj.	-624,255	460,139	-164,116	-164,116.00	.00	.00	100.0%
190711 40370 Transf. from OSLAD	0	-158,250	-158,250	.00	.00	-158,250.00	0%
190711 41350 Interest Income	-200	0	-200	-34.08	.00	-165.92	17.0%
190711 42490 Other Revenue	-5,000	0	-5,000	-14,450.57	.00	9,450.57	289.0%
190711 43430 Morton Arboretum U	-50,000	25,000	-25,000	.00	.00	-25,000.00	0%
190711 43440 Trail Improvement	-23,177	23,177	0	.00	.00	.00	0%
190711 43740 Land Acq. Grant IC	-170,800	170,800	0	.00	.00	.00	0%
190711 43750 Preserve Improve	-10,000	10,000	0	.00	.00	.00	0%
190711 43760 Proj. Fund Deposit	-828,200	828,200	0	.00	.00	.00	0%
190711 43770 ICECF K-12 Pollina	0	-11,000	-11,000	.00	.00	.00	0%
190711 43780 ICECF Pilot Pollin	0	-10,000	-10,000	.00	.00	.00	0%
190711 61430 Transfer to Land C	46,447	52,700	10,000	2,420.00	.00	-10,000.00	0%
190711 62160 Equipment	210,214	33,762	243,976	19,750.66	.00	31,342.00	7.2%
190711 66500 Miscellaneous Expe	0	-210,214	-210,214	.00	.00	14,011.34	58.1%
190711 67410 Land / Right of Wa	0	380,590	380,590	8,994.05	.00	371,595.95	2.4%
190711 68500 Project Fund Expen	0	12,000	12,000	9,055.99	.00	2,944.01	75.5%
190711 68510 ICECF K-12 Pollina	0	20,000	20,000	.00	.00	20,000.00	0%
190711 68520 ICECF Pilot Pollin	0	-1,488,485	-1,488,485	.00	.00	.00	0%
190711 68530 Preserve Improve	1,488,485	-60,000	1,428,485	.00	.00	.00	0%
190711 68590 Building Improve	60,000	25,000	85,000	12,285.84	.00	.00	0%
190711 68610 Morton Arboretum L	0	25,000	25,000	.00	.00	.00	0%
TOTAL Forest Preserve Capital Exp.	93,514	-332,964	-239,450	-519,792.11	.00	280,342.11	217.1%
19071171 Forest Preserve Capital Exp.							
19071171 62160 Equipment	9,000	-9,000	0	.00	.00	.00	0%
19071171 68530 Preserve Improve	10,000	-10,000	0	.00	.00	.00	0%
TOTAL Forest Preserve Capital Exp.	19,000	-19,000	0	.00	.00	.00	0%
19071182 Forest Preserve Capital Exp.							
19071182 68300 Natural Areas Ma	92,000	-92,000	0	.00	.00	.00	0%



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ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ ADJUSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
1907 Forest Preserve Capital Exp.	92,000	-92,000	0	.00	.00	.00	.0%
TOTAL Forest Preserve Capital Exp.	204,514	-443,964	-239,450	-519,792.11	.00	280,342.11	217.1%
TOTAL REVENUES	-1,711,632	914,368	-797,264	-572,298.65	.00	-224,965.35	
TOTAL EXPENSES	1,916,146	-1,358,332	557,814	52,506.54	.00	505,307.46	



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ACCOUNTS FOR:  
1908 Fox River Bluffs Access RTP Gr

190811 Fox River Bluffs Access RTP Gr

190811 40300 Transf. from FP Bn  
190811 42970 Grant Award

TOTAL Fox River Bluffs Access RTP Gr  
TOTAL Fox River Bluffs Access RTP Gr  
TOTAL REVENUES

	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	-44,375	44,375	0	.00	.00	.00	.0%
	-177,100	177,100	0	.00	.00	.00	.0%
	-221,475	221,475	0	.00	.00	.00	.0%
	-221,475	221,475	0	.00	.00	.00	.0%
	-221,475	221,475	0	.00	.00	.00	.0%



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ACCOUNTS FOR:  
1909 FP Fox River Bluffs Crop Conv.

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



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ACCOUNTS FOR:  
1910 FP Land Cash

	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
191011 FP Land Cash							
191011 40380 Trnsfr. fr Capital	0	-52,700	-52,700	.00	.00	-52,700.00	.0%*
191011 42490 Other Revenue	-32,000	32,000	0	.00	.00	.00	.0%
191011 42910 Land Cash	0	-157,514	-157,514	-157,514.00	.00	.00	100.0%
191011 42970 Grant Award	0	-136,640	-136,640	.00	.00	-136,640.00	.0%*
191011 61300 Transf. to FP Bnd	189,514	-189,514	0	.00	.00	.00	.0%
191011 67410 Land Acquisition	0	210,214	210,214	2,000.00	.00	208,214.00	1.0%
TOTAL FP Land Cash	157,514	-294,154	-136,640	-155,514.00	.00	18,874.00	113.8%
TOTAL FP Land Cash	157,514	-294,154	-136,640	-155,514.00	.00	18,874.00	113.8%
TOTAL REVENUES	-32,000	-314,854	-346,854	-157,514.00	.00	-189,340.00	
TOTAL EXPENSES	189,514	20,700	210,214	2,000.00	.00	208,214.00	

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ACCOUNTS FOR:  
1911 FP Liability Insurance Fund

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

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	ORIGINAL APPROP	TRANSFRS/ ADJSTMNTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	595,217	-749,376	-154,159	1,874,063.06	.00	-2,028,222.06	-1215.7%

\*\* END OF REPORT - Generated by David Guritz \*\*



To: Kendall County Forest Preserve District Committee of the Whole

From: David Guritz, Executive Director

RE: Transition to Accrual-Based Accounting

Date: July 13, 2021

The Kendall County Treasurer's Office is in process of making adjustments to the District's YTD financial reports as the transition is made from our current cash-accounting basis to an accrual-accounting basis.

Accrual accounting is a method of accounting where revenues and expenses are recorded when they are earned, regardless of when the money is actually received or paid. For example, you would record revenue when a project is complete, rather than when you get paid. This method is more commonly used than the cash method.

<https://www.accountingtools.com/articles/what-is-the-accrual-basis-of-accounting.html>

This transition will impact the District's Operating Fund (Fund 1900) starting fund balance (report attached). The FY21 audit report shows states a beginning FY21 fund balance of \$179,115 v/s the \$196,821 cash-basis figure posted at the end of FY20, reducing the starting fund balance by (\$17,706).

This will also impact the District's posted revenues for FY21. Currently, the District is carrying unearned FY22 revenues for facility rentals and weddings, Natural Beginnings tuition payments, and possibly farm license revenues. As we approach the end of FY21, there will be additional projections work required to determine the full extent of unearned revenues posted in the FY21 financials that will be deducted as part of the audit process.

Client: KENDALL COUNTY  
 Report: Adjusting Journal Entries

Account	Description	Workpaper Reference	Debit	Credit
<b>AJE-01</b>				
To account for interest in property taxes				
1900-1141350	Interest Income		5.00	0.00
1900-1141010	Current Property Tax		0.00	5.00
<b>Total</b>			<b>5.00</b>	<b>5.00</b>
<b>AJE-02</b>				
To account for interest in property taxes				
1902-1141350	Interest Income		3.00	0.00
1902-1141010	Current Property Tax		0.00	3.00
<b>Total</b>			<b>3.00</b>	<b>3.00</b>
<b>AJE-03</b>				
To account for interest in property taxes				
1903-1141350	Interest Income		32.00	0.00
1903-1141010	Current Property Tax		0.00	32.00
<b>Total</b>			<b>32.00</b>	<b>32.00</b>
<b>AJE-04</b>				
To adjust beginning balances to accrual				
1900-09021100	Accounts Receivable		26,311.00	0.00
1900-08002000	Accounts Payable		0.00	11,381.00
1900-02496600	Accrued Payroll		0.00	11,739.00
1900-025010000	Refundable Deposit		0.00	19,000.00
1900-000035900	Fund Balance-unres undesig		15,809.00	0.00
1901-08002000	Accounts Payable		0.00	640.00
1901-000035900	Fund Balance-unres undesig		640.00	0.00
<b>Total</b>			<b>42,760.00</b>	<b>42,760.00</b>
<b>AJE-05</b>				
To reverse prior year accruals				
1900-08002000	Accounts Payable		11,381.00	0.00
1900-116062270	Utilities		0.00	696.00
1900-116068580	Grounds and Maintenance		0.00	419.00
1900-116763000	Animal Care & Supplies		0.00	564.00
1900-118443450	SECURITY DEPOSIT - PICKERILL PIGOTT		0.00	315.00
1900-117163090	Natural Gas		0.00	710.00
1900-1163510	Electric		0.00	1,606.00
1900-118362160	Equipment		0.00	3,577.00
1900-118362180	Gasoline / Fuel / Oil		0.00	586.00
1900-116863070	Refuse Pickup		0.00	455.00
1900-117163090	Natural Gas		0.00	535.00
1900-118363540	Telephones		0.00	1,020.00
1900-1163510	Electric		0.00	898.00
1900-02496600	Accrued Payroll		11,739.00	0.00
1900-1151390	Salaries - Full Time		0.00	3,528.00
1900-1151390	Salaries - Full Time		0.00	408.00
1900-1151390	Salaries - Full Time		0.00	251.00
1900-1151390	Salaries - Full Time		0.00	34.00
1900-1151390	Salaries - Full Time		0.00	62.00
1900-1151390	Salaries - Full Time		0.00	1,624.00
1900-1151390	Salaries - Full Time		0.00	912.00
1900-117851160	Salaries - Part Time		0.00	4,920.00
<b>Total</b>			<b>23,120.00</b>	<b>23,120.00</b>
<b>AJE-09</b>				
PBC - Record Accounts Payables				
1900-1163510	Electric		139.00	0.00
1900-1168000	Liability Insurance Premiums		6,541.00	0.00
1900-116062270	Utilities		152.00	0.00
1900-116463000	Animal Care & Supplies		282.00	0.00
1900-116463020	Vet & Farrier		440.00	0.00
1900-117162270	Utilities		285.00	0.00
1900-117163090	Natural Gas		531.00	0.00
1900-117163100	Electric		1,255.00	0.00
1900-118362160	Equipment		391.00	0.00
1900-118362180	Gasoline / Fuel / Oil		765.00	0.00
1900-118363070	Refuse Pickup		204.00	0.00
1900-118363090	Natural Gas		294.00	0.00

1900-118363540	Telephones	985.00	0.00
1900-118463100	Electric	184.00	0.00
1900-1120100	Accounts Payable	0.00	12,448.00
<b>Total</b>		<b>12,448.00</b>	<b>12,448.00</b>

**AJE-11**

PBC - Record Accrued Payroll

1900-1151390	Salaries - Full Time	4,432.00	0.00
1900-116051160	Salaries - Part Time	225.00	0.00
1900-116151160	Salaries - Part Time	694.00	0.00
1900-116251160	Salaries - Part Time	522.00	0.00
1900-116551160	Salaries - Part Time	55.00	0.00
1900-116751160	Salaries - Part Time	307.00	0.00
1900-117151160	Salaries - Part Time	271.00	0.00
1900-117151390	Salaries - Full Time	1,035.00	0.00
1900-117251160	Salaries - Part Time	136.00	0.00
1900-117251390	Salaries - Full Time	404.00	0.00
1900-117351160	Salaries - Part Time	68.00	0.00
1900-117351390	Salaries - Full Time	202.00	0.00
1900-117451160	Salaries - Part Time	68.00	0.00
1900-117451390	Salaries - Full Time	202.00	0.00
1900-117651390	Salaries - Full Time	448.00	0.00
1900-117751390	Salaries - Full Time	277.00	0.00
1900-117851160	Salaries - Part Time	1,489.00	0.00
1900-117851390	Salaries - Full Time	196.00	0.00
1900-117951160	Salaries - Part Time	141.00	0.00
1900-117951390	Salaries - Full Time	29.00	0.00
1900-118051390	Salaries - Full Time	74.00	0.00
1900-118351160	Salaries - Part Time	170.00	0.00
1900-118351390	Salaries - Full Time	275.00	0.00
1900-1120200	Accrued Payroll	0.00	11,720.00
<b>Total</b>		<b>11,720.00</b>	<b>11,720.00</b>

**AJE-18**

To record deferred property tax revenues

1900-90021102	Deferred Property Taxes	0.00	640,646.00
1900-90021101	Property Tax Receivable	640,646.00	0.00
1902-90021101	Property Tax Receivable	430,500.00	0.00
1902-90021102	Deferred Property Taxes	0.00	430,500.00
1903-90021102	Deferred Property Taxes	0.00	4,605,188.00
1903-90021101	Property Tax Receivable	4,605,188.00	0.00
<b>Total</b>		<b>5,676,334.00</b>	<b>5,676,334.00</b>

**FP-AA-1**

**GRAND TOTAL**

**5,766,422.00**      **5,766,422.00**

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

	Debt Service Funds				Total Governmental Funds	
	General	Bond and Interest	Bond and Interest Series 2012	Non-Major Funds	2020	2019
<b>Assets</b>						
Cash, deposits, and investments Receivables:	\$ 195,972	4,222,577	924,432	1,749,613	7,092,594	7,581,121
Property taxes	640,646	430,500	4,605,188	-	5,676,334	5,295,073
Trade	26,311	-	-	-	26,311	26,311
Due from other funds	-	-	-	172,485	172,485	-
Total assets	\$ 862,929	4,653,077	5,529,620	1,922,098	12,967,724	12,902,505
<b>Liabilities</b>						
Accounts payable	\$ 12,448	-	-	-	12,448	12,021
Accrued payroll	11,720	-	-	-	11,720	11,739
Due to other funds	-	-	-	172,485	172,485	-
Customer deposits	19,000	-	-	-	19,000	19,000
Total liabilities	43,168	-	-	172,485	215,653	42,760
<b>Deferred Inflows of Resources</b>						
Property taxes levied for subsequent years	640,646	430,500	4,605,188	-	5,676,334	5,295,073
<b>Fund Balance</b>						
Restricted:						
Debt Service	-	4,222,577	924,432	-	5,147,009	4,965,372
Capital Projects	-	-	-	1,492,953	1,492,953	1,846,984
Assigned	-	-	-	429,145	429,145	426,244
Unassigned	179,115	-	-	(172,485)	6,630	326,072
Total fund balance	179,115	4,222,577	924,432	1,749,613	7,075,737	7,564,672
Total liabilities, deferred inflows, and fund balance	\$ 862,929	4,653,077	5,529,620	1,922,098	12,967,724	12,902,505

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

**KENDALL COUNTY FOREST PRESERVE DISTRICT**

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

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

# KENDALL COUNTY FOREST PRESERVE DISTRICT

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

	2016	2017	2018	2019	2020
Total fund balance - all funds	7,414,011	7,730,220	7,674,737	7,564,672	7,075,737
Cash and investments on hand	7,434,002	7,739,740	7,701,229	7,581,121	7,092,594
General fund - fund balance	269,180	303,042	317,983	326,072	179,115
Change in fund balance - all funds	159,042	316,209	(55,483)	(110,065)	(488,935)
General fund expenditures	1,014,737	1,045,771	1,087,971	1,102,348	1,209,419
Number of days in general fund balance	95.50	104.32	106.68	106.68	54.06



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

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

*July 1, 2021*

*Kendall County Forest Preserve District*  
*David Guritz, Director*  
*111 West Fox Street*  
*Yorkville, IL 60560*

*Dear Mr. Guritz:*

*As of June 30, 2021 the balance of Land Cash Funds for Forest Preserve District is \$20,031.61. To request the release of these funds please submit a formal request to the Treasurer's Office.*

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

*Sincerely,*

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

*Jill Ferko*  
*Kendall County Treasurer & Collector*







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INVOICE ENTRY PROOF LIST

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NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
124 00000 BARRETT'S ECOWAT	0010381 7/21		071521F	25.00	.00	.00	
CASH 000008 2021/08 INV 07/09/2021	SEP-CHK: Y		DISC: .00				
ACCT 1Y210 DEPT 11 DUE 07/13/2021	DESC:Ellis Water			19001160	68580	25.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 124/19291							
* Invoice must be approved or voided to post.							
199 00000 BUSTED KNUCKLES	3257		071521F	525.00	.00	.00	
CASH 000008 2021/08 INV 07/09/2021	SEP-CHK: Y		DISC: .00				
ACCT 1Y210 DEPT 11 DUE 07/13/2021	DESC:powerlines Emergency Cleaning			19001162	68580	525.00	1099:7
CONDITIONS THAT PREVENT POSTING INVOICE 199/19292							
* Invoice must be approved or voided to post.							
267 00000 CINTAS	0E94629368		071521F	142.41	.00	.00	
CASH 000008 2021/08 INV 07/09/2021	SEP-CHK: Y		DISC: .00				
ACCT 1Y210 DEPT 11 DUE 07/13/2021	DESC:Fire ext. inspection			19001160	62270	71.20	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 267/19399							
* Invoice must be approved or voided to post.							
413 00000 DEKANE EQUIPMENT	RA47832		071521F	1,808.78	.00	.00	
CASH 000008 2021/08 INV 07/09/2021	SEP-CHK: Y		DISC: .00				
ACCT 1Y210 DEPT 11 DUE 07/13/2021	DESC:Kubota repair			19001183	62160	1,808.78	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 413/19299							
* Invoice must be approved or voided to post.							
506 00000 ELBURN NAPA, INC	448-287428 288754		071521F	63.97	.00	.00	
CASH 000008 2021/08 INV 07/09/2021	SEP-CHK: Y		DISC: .00				
ACCT 1Y210 DEPT 11 DUE 07/13/2021	DESC:Harris shop supplies			19001183	62180	43.84	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 506/19401							
* Invoice must be approved or voided to post.							
541 00000 FIRST NATIONAL B	4859489136126660 7/2		071521F	385.04	.00	.00	
CASH 000008 2021/08 INV 07/09/2021	SEP-CHK: Y		DISC: .00				
ACCT 1Y210 DEPT 11 DUE 07/27/2021	DESC:Ellis - Marshall Vick - CC expenses			19001163	63030	61.06	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 541/19401							
* Invoice must be approved or voided to post.							
19001167 63000 311.24 1099:							

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Kendall County  
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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 541/19293							
* Invoice must be approved or voided to post.							
541 00000 FIRST NATIONAL B 4859486535973583 7/2	071521F			66.48	19001160 62000	.00	12.74 1099:
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00							
ACCT 1Y210 DEPT 11 DUE 07/27/2021 DESC:NB - Stefanie Wiencke - cc expenses					19001178 63030		66.48 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 541/19294							
* Invoice must be approved or voided to post.							
541 00000 FIRST NATIONAL B 4859489135973583 7/2	071521F			1,231.34	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001161 62270		459.48 1099:
ACCT 1Y210 DEPT 11 DUE 07/27/2021 DESC:FP - David Guritz - cc expenses					19001167 63000		614.51 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 541/19295							
* Invoice must be approved or voided to post.							
678 00001 GRAINCO F.S. INC 78023136	071521F			160.08	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001177 63030		18.00 1099:
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Herbicide					190011 62000		139.35 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 678/19307							
* Invoice must be approved or voided to post.							
893 00001 IL ENVIRONMENTAL ILG551014 7/21	071521F			500.00	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001162 68580		160.08 1099:
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Sewage					19001171 62270		500.00 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 893/19303							
* Invoice must be approved or voided to post.							
1060 00000 JOHN DEERE FINAN 4111116381 6/27/21	071521F			267.11	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001162 68580		267.11 1099:
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Ellis grounds supplies							
CONDITIONS THAT PREVENT POSTING INVOICE 1060/19403							
* Invoice must be approved or voided to post.							



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INVOICE

NEW INVOICES

PO

CHECK RUN

NET AMOUNT

EXCEEDS PO BY

PO BALANCE CHK/WIRE

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VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE CHK/WIRE
1060 00000 JOHN DEERE FINAN 1111341567 7/1/2021			071521F	136.04	.00	.00
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001162 68580	136.04 1099:
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Ellis grounds supplies						
CONDITIONS THAT PREVENT POSTING INVOICE 1060/19404						
* Invoice must be approved or voided to post.						
1060 00000 JOHN DEERE FINAN 1111329745 6/27/2021			071521F	255.64	.00	.00
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001183 63110	29.94 1099:
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:FP Supplies					19001177 63030	31.74 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1060/19406						
* Invoice must be approved or voided to post.						
1152 00000 KENDALL PLUMBING 210322234			071521F	394.00	.00	.00
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001178 63030	31.74 1099:
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Hoover AC maintenance					19001183 62160	79.04 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1152/19398					19001171 63110	13.98 1099:
* Invoice must be approved or voided to post.					19001171 68580	69.20 1099:
1153 00000 KENDALL CO HIGHW 07/2021			071521F	595.00	.00	.00
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001171 63120	394.00 1099:7
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:grounds gas/diesel						
CONDITIONS THAT PREVENT POSTING INVOICE 1153/19306					19001183 62180	595.00 1099:
* Invoice must be approved or voided to post.						
1323 00000 MENARDS 18362			071521F	109.83	.00	.00
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001160 68580	109.83 1099:
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Ellis House Supplies						
CONDITIONS THAT PREVENT POSTING INVOICE 1323/19308						
* Invoice must be approved or voided to post.						



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NEW INVOICES

PO BALANCE CHK/WIRE

EXCEEDS PO BY

NET AMOUNT

CHECK RUN

PO

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VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE CHK/WIRE
1323 00000 MENARDS	18462		071521F	12.86	.00	.00
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00						
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Grounds Shop supplies					19001183 63110	12.86 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1323/19309						
* Invoice must be approved or voided to post.						
1471 00000 OFFWORLD DESIGNS	20121427 7/21		071521F	136.80	.00	.00
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00						
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Uniforms					19001183 62400	136.80 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1471/19300						
* Invoice must be approved or voided to post.						
1655 00000 SERVICE SANITATI	50-493234 7/21		071521F	292.00	.00	.00
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00						
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:portable washrooms					19001183 63070	292.00 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1655/19302						
* Invoice must be approved or voided to post.						
1665 00000 SHAW MEDIA	52110085118		071521F	59.99	.00	.00
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00						
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Website posting					190011 68430	59.99 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1665/19301						
* Invoice must be approved or voided to post.						
1820 00000 UNIQUE PRODUCTS	414418		071521F	760.83	.00	.00
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00						
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:hygiene products					19001171 63110	380.42 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1820/19304						
* Invoice must be approved or voided to post.						
1849 00001 VERIZON	9882256770		071521F	1.57	.00	.00
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00						
ACCT 1Y210 DEPT 11 DUE 07/11/2021 DESC:Verizon Cell phones					19001183 63540	1.57 1099:



CLERK: swiencke BATCH: 1683 NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
CONDITIONS THAT PREVENT POSTING INVOICE 1849/19283							
* Invoice must be approved or voided to post.							
1877 00000 WALDEN'S LOCK SE 6-25-21	071521F			496.68	.00		
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00						496.68	1099:
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Gates for Pickerill					190711 66500		
CONDITIONS THAT PREVENT POSTING INVOICE 1877/19297							
* Invoice must be approved or voided to post.							
2047 00000 COMED 1938021081_07/21	071521F			72.28	.00		
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00						72.28	1099:
ACCT 1Y210 DEPT 11 DUE 07/22/2021 DESC:Electricity - Hoover house					19001171 63100		
CONDITIONS THAT PREVENT POSTING INVOICE 2047/19243							
* Invoice must be approved or voided to post.							
2047 00000 COMED 0756081017	071521F			144.86	.00		
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00						144.86	1099:
ACCT 1Y210 DEPT 11 DUE 08/16/2021 DESC:Electricity Hoover Bathroom					19001171 63100		
CONDITIONS THAT PREVENT POSTING INVOICE 2047/19244							
* Invoice must be approved or voided to post.							
2047 00000 COMED 55147110005_7/21	071521F			26.54	.00		
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00						26.54	1099:
ACCT 1Y210 DEPT 11 DUE 08/13/2021 DESC:Electricity - Harris Arena					190011 63510		
CONDITIONS THAT PREVENT POSTING INVOICE 2047/19245							
* Invoice must be approved or voided to post.							
2047 00000 COMED 5514711002_7/21	071521F			107.49	.00		
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00						107.49	1099:
ACCT 1Y210 DEPT 11 DUE 08/13/2021 DESC:Electricity - Harris					190011 63510		
CONDITIONS THAT PREVENT POSTING INVOICE 2047/19246							
* Invoice must be approved or voided to post.							



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Kendall County  
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CLERK: swiencke BATCH: 1683

NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
2047 00000 COMED	1123166102		071521F	24.38	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					190011 63510	24.38	1099:
ACCT 1Y210 DEPT 11 DUE 08/23/2021 DESC:Electricity - Jay Woods							
CONDITIONS THAT PREVENT POSTING INVOICE 2047/19247							
* Invoice must be approved or voided to post.							
2047 00000 COMED	0927007163 7/21		071521F	25.08	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					190011 63510	25.08	1099:
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Electricity - Richard Young							
CONDITIONS THAT PREVENT POSTING INVOICE 2047/19248							
* Invoice must be approved or voided to post.							
2047 00000 COMED	5514228011 7/21		071521F	26.81	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001184 63100	26.81	1099:
ACCT 1Y210 DEPT 11 DUE 07/20/2021 DESC:Electricity Pickerill							
CONDITIONS THAT PREVENT POSTING INVOICE 2047/19249							
* Invoice must be approved or voided to post.							
2047 00000 COMED	0793673015 7/21		071521F	768.39	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001171 63100	768.39	1099:
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Electricity Hoover Multiple							
CONDITIONS THAT PREVENT POSTING INVOICE 2047/19397							
* Invoice must be approved or voided to post.							
2057 00000 MATTHEW CAVINESS	12021388		071521F	380.00	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001164 63020	380.00	1099:
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Ellis Vet Care							
CONDITIONS THAT PREVENT POSTING INVOICE 2057/19298							
* Invoice must be approved or voided to post.							
2153 00000 JARED ANDERSON	6/30/21		071521F	4.06	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00					19001177 63030	4.06	1099:
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Summer Camp Supplies							



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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 2153/19251							
* Invoice must be approved or voided to post.							
2170 00000 ANTOINETTE MECIE 6/30/21	071521F			98.19	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00							
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Summer Camp supplies					19001177 63030		98.19 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 2170/19250							
* Invoice must be approved or voided to post.							
2225 00000 AIR WANS WIRELES 168372	071521F			828.00	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00							
ACCT 1Y210 DEPT 11 DUE 07/16/2021 DESC:Ellis Internet					19001183 63540		828.00 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 2225/19279							
* Invoice must be approved or voided to post.							
3008 00000 AUSTIN LUETTICH 6/24/21	071521F			30.64	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00							
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:Shop and summer camp supplies					19001177 63030		4.00 1099:
					19001183 63110		26.64 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3008/19252							
* Invoice must be approved or voided to post.							
3131 00000 GROOT INC 7216409	071521F			875.61	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00							
ACCT 1Y210 DEPT 11 DUE 07/13/2021 DESC:refusal pick up groot					19001168 63070		99.58 1099:
					19001183 63070		776.03 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3131/19305							
* Invoice must be approved or voided to post.							
3186 00000 JOAN CLOUS 6/27/21	071521F			185.00	.00	.00	
CASH 000008 2021/08 INV 07/09/2021 SEP-CHK: Y DISC: .00							
ACCT 1Y210 DEPT 11 DUE 07/22/2021 DESC:Summer Camp Refund					19001177 63040		185.00 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3186/19255							
* 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
3187 00000 DENISE KENYON	6/15/21		071521F	105.00	.00	.00	
CASH 000008	2021/08	INV 07/09/2021	SEP-CHK: Y	DISC: .00			
ACCT 1Y210	DEPT 11	DUE 07/22/2021	DESC:Security Deposit Return Meadowhawk Lodge		19001171 63040		105.00 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3187/19263							
* Invoice must be approved or voided to post.							
3188 00000 KATHLEEN HOLM	6/15/21		071521F	255.00	.00	.00	
CASH 000008	2021/08	INV 07/09/2021	SEP-CHK: Y	DISC: .00			
ACCT 1Y210	DEPT 11	DUE 07/22/2021	DESC:Security deposit return Meadowhawk Lodge		19001171 63040		255.00 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3188/19266							
* Invoice must be approved or voided to post.							
3189 00000 ANDREA HURT	6/15/21		071521F	90.00	.00	.00	
CASH 000008	2021/08	INV 07/09/2021	SEP-CHK: Y	DISC: .00			
ACCT 1Y210	DEPT 11	DUE 07/22/2021	DESC:Public Program Request		19001179 63040		90.00 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3189/19269							
* Invoice must be approved or voided to post.							
3190 00000 EMILY ROOP	7/6/21		071521F	145.00	.00	.00	
CASH 000008	2021/08	INV 07/09/2021	SEP-CHK: Y	DISC: .00			
ACCT 1Y210	DEPT 11	DUE 07/22/2021	DESC:Summer Camp Refund		19001171 63040		145.00 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3190/19257							
* Invoice must be approved or voided to post.							
3193 00000 ARCHITECTURAL BR	18282		071521F	710.00	.00	.00	
CASH 000008	2021/08	INV 07/09/2021	SEP-CHK: Y	DISC: .00			
ACCT 1Y210	DEPT 11	DUE 07/13/2021	DESC:Bronze Plaque		190011 68500		710.00 1099:
CONDITIONS THAT PREVENT POSTING INVOICE 3193/19296							
* Invoice must be approved or voided to post.							
3197 00000 MARK BENSTINE	6-25-2021		071521F	195.00	.00	.00	
CASH 000008	2021/08	INV 07/09/2021	SEP-CHK: Y	DISC: .00			
ACCT 1Y210	DEPT 11	DUE 07/13/2021	DESC:Security Deposit Return for Meadow Hawk		19001171 63040		195.00 1099:





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NEW INVOICES

VENDOR REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE CHK/WIRE
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CONDITIONS THAT PREVENT POSTING INVOICE 3197/19402

\* Invoice must be approved or voided to post.

49 HELD INVOICES

TOTAL

14,347.24

0 INVOICE(S)

REPORT POST TOTAL

.00

REPORT TOTALS

.00

To: Kendall County Forest Preserve District Committee of the Whole

From: David Guritz, Executive Director

RE: Land Acquisition Project Updates

Date: July 13, 2021

### Reservation Woods Acquisition Project

1. FMV for the two +/- 5.0 acre parcels (total 10.2-acres) currently held by The Conservation Foundation has been determined at \$15,000 per acre.
2. The District is awaiting response from Attorney Shea on behalf of Wendy Held (Heap) on the proposed acquisition (donation or fee simple purchase) of connecting property between Henneberry Forest Preserve and Reservation Woods parcels. Response is anticipated by the end of August.

### Millbrook North Forest Preserve – Parcel Exchange Proposal

1. Seth Wormley has extended an offer to cost share 50% of the parcel appraisal costs necessary for considering a property exchange as allowable under the Illinois Downstate Forest Preserve District Act.

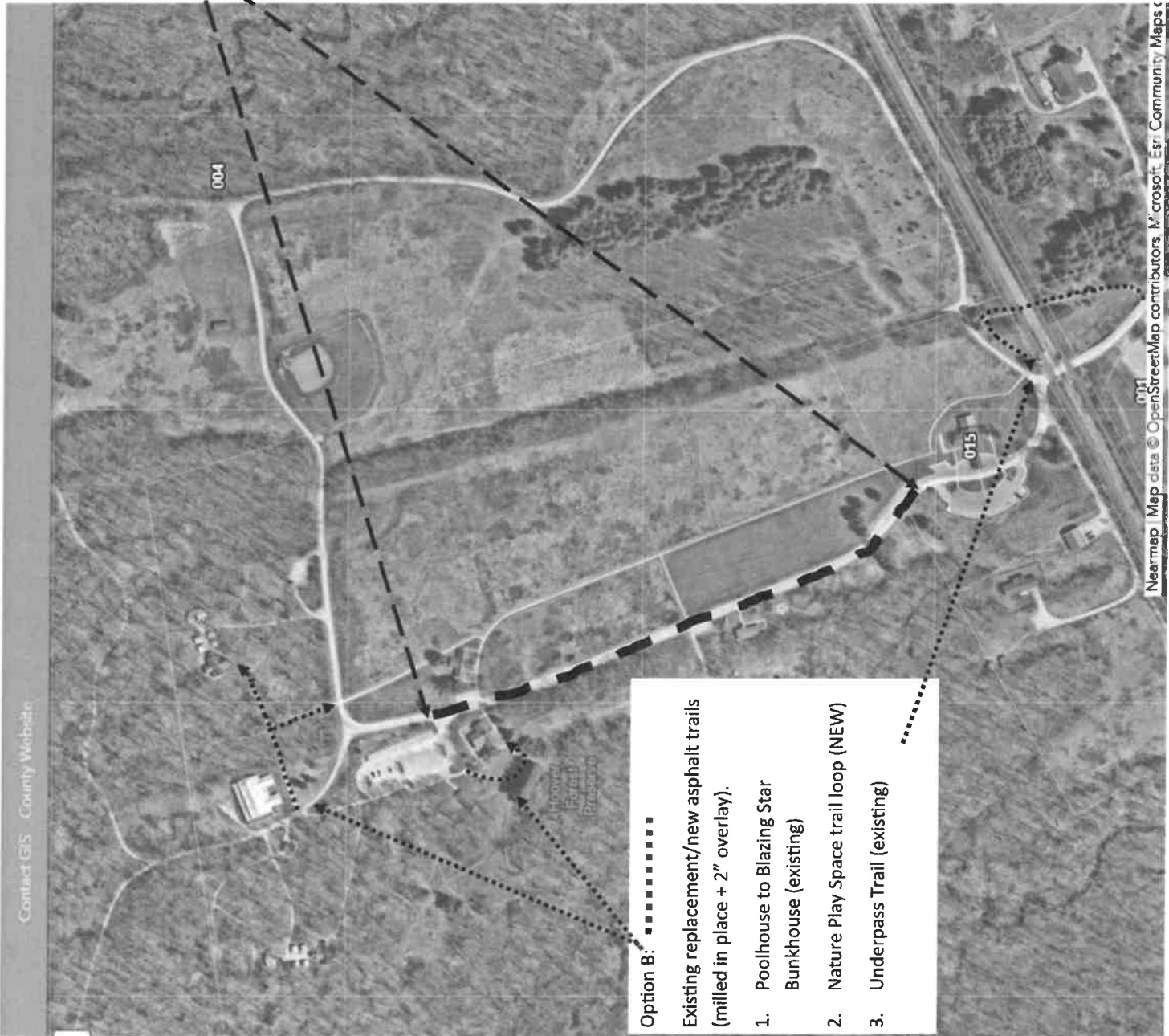
*(70 ILCS 805/6d) (from Ch. 96 1/2, par. 6311.2)*


*Sec. 6d. Trading parcels of land. The board of a forest preserve district within a county which has a population of no more than 550,000 may trade any one or more parcels of land owned by the district for one or more parcels of land owned by one or more individuals or any public or private entity whenever the board determines the trade to be advantageous to the district. **The board shall approve such trade by unanimous vote of the members of the board.** No trade shall be approved by the board unless all parcels of land involved in the trade have been appraised by an MAI appraiser or a State certified real estate appraiser within one year before the date the trade is to take effect.*


*(Source: P.A. 92-824, eff. 1-1-03.)*

2. The proposed property exchange would:
  - a. Increase the District's Fox River frontage acreage;
  - b. Provide an access corridor connecting Millbrook North Forest Preserve to Silver Springs State Park, and
  - c. Fully offset revenues lost from reduced leased agricultural lands by acquiring a parcel containing and assuming a cell tower lease agreement.

3. Certified appraiser proposals to determine FMV for the proposed parcel exchange(s) will be requested from:
  - a. J.M. Heap and Associates of Morris, Illinois
    - i. Valuations for District-owned parcels 04-04-400-011; 04-03-300-002; 04-10-100-001; 04-04-400-006 (partial); 04-09-100-008 (partial);
    - ii. Valuations for Wormley family-owned parcels 04-03-300-005 (partial) and 04-10-100-002 (partial)); and
  - b. Newmark, Knight and Frank of St. Charles, Illinois (Valuation for parcel 04-03-300-006 (cell tower parcel under lease).



Option A:  Extension of Hoover Road asphalt (4" overlay) between Meadowhawk Lodge and North Parking.

Option B:  Existing replacement/new asphalt trails (milled in place + 2" overlay).

1. Poolhouse to Blazing Star Bunkhouse (existing)
2. Nature Play Space trail loop (NEW)
3. Underpass Trail (existing)

To: Kendall County Forest Preserve District Committee of the Whole  
From: Stefanie Wiencke, Special Projects and Natural Beginnings Early Learning Program Manager  
RE: Natural Beginnings Registration Fee and Non-Refundable Deposit Policy  
Date: July 13, 2021

Current enrollment for the 2021-2022 Natural Beginnings school year is currently 55 students out of 60 openings available, with 4-open slots in the M-W-F afternoon class, and 1-open spot in the M-W-F morning class.

The Operating Committee discussed current marketing efforts underway on Facebook, and display of a new Open Enrollment banner at Hoover Forest Preserve along Fox Road.

An updated registration fee policy was also proposed and discussed during the Operating Committee meeting to address the issue parents withdrawing students from the program just prior to the time the first quarterly payment is due, and during the school year in reaction to the District's COVID-19 prevention guidelines and program modifications.

While the District was able to fill the openings as these were generated, mid-year recruitment and registration efforts required a significant amount of staff time to help insure the District stayed on track with the FY20 budget.

In order to avoid budget impacts in the future, the District proposes the following change to the registration fee structure

Current: Registration Fee (non-refundable): \$150.00

Proposed: Registration fee (non-refundable): \$150.00, plus

10% of the annual tuition fee (non-refundable), with the calculated amount credited to the student's final quarterly payment of the program year.

Recommendation:

Consider a motion to forward the proposed policy change to Commission for approval.

To: Kendall County Forest Preserve District Committee of the Whole  
From: Antoinette White, Communications and Natural Resources Project Manager  
RE: KCFPD 21-22 Bow Hunt Program Fees and Charges  
Date: July 13, 2021

A summary of past 20-21 Bow Hunt Program Fees and Charges and suggested 21-22 Fees and Charges.

20-21 Season:

- \$225 non-refundable program application fee for Kendall County residents
- \$325 non-refundable program application fee for non-Kendall County residents
- Credit card payments will incur an additional 2.5% processing fee (our standard credit card payment processing fee)
- 2 weekend (9-days total) guest pass, \$50 fee Kendall County resident, \$100 fee non-Kendall County resident
- Permit violation fee (for leaving stands in preserve areas after the required removal date): \$100 violation fee, plus an additional \$25 per stand(s)

21-21 Season:

- \$250 non-refundable program application fee for Kendall County residents
- \$350 non-refundable program application fee for non-Kendall County residents
- Credit card payments will incur an additional 2.5% processing fee (our standard credit card payment processing fee)
- 2 weekend (9-days total) guest pass, \$50 fee Kendall County resident, \$100 fee non-Kendall County resident
- Permit violation fee (for leaving stands in preserve areas after the required removal date): \$100 violation fee, plus an additional \$25 per stand(s)

The suggested increase in fees and charges includes a \$25 increase to both the non-refundable program application fee for Kendall County residents and non-Kendall County residents. This increase demands of the program including increased participants, increased staff hours, and materials.

To: Kendall County Forest Preserve District Committee of the Whole

From: Antoinette White, Communications and Natural Resources Project Manager

RE: KCFPD 21-22 Bow Hunt Program Fees and Charges

Date: July 13, 2021

A summary of the 21-22 Bow Hunt Program budget based on the recommended fees and charge:

65 resident permits at \$250

25 non-resident permits at \$350

Total revenue of \$25,000.00

\*Guest hunting passes not included in revenue estimate

\$600.00 supply costs (including costs for sign in station installations)

\$400.00 cost for installation on gravel pull in at River Road Tree Mitigation Site

\$2,500.00 staff cost

Estimated total costs: \$3,500.00

Estimated total revenue: \$21,500

To: Kendall County Forest Preserve District Committee of the Whole

From: David Guritz, Executive Director

RE: Operating Fund 1900 – Fund Balance Policy

Date: July 13, 2021

Earlier this year, following the transfer of \$215,000 from the District's Reserve Fund (Fund 1906), Commission approved a revised fund balance policy requiring that the District retain a fund balance representing 37.7% of the District's total operating expenditures.

This decision was based on the cash flow analysis and drawdown of the fund balance experienced within the first 6-months of FY19-20 during the peak of the pandemic.

The District's working FY21 fund balance following the transfer was \$411,907. This figure is in process of being reduced by (\$16,857) as part of the District's transition to an accrual basis for accounting.

The estimated fund balance as of 04/30/21 prior to the completion of accrual journal entries was \$148,884, representing an overall net draw down of the District's fund balance of (\$262,174).

In order to increase the District's total expenditures budget in FY22, which the District must do to keep up with minimum wage, rising costs, and expanded part time staffing to properly support post-pandemic program recovery, the District will need to conservatively reduce the retained fund balance percentage. Based on the present fund balance, the percent retained by policy can be reduced based on the District's cash flow profile experienced in the first 6-months of the current fiscal year.

If the Fund 1900 starting FY21 fund balance following accrual journal entries was \$394,248 (\$179,115 starting fund balance + \$215,133 transfers-in), and the fund balance was +/- \$132,027 as of 04/30/21, the fund balance net draw down through 04/30/21 was (\$262,174) representing 22.9% of the current FY21 total expenditures budget.



Based on these figures, the District is in a position to conservatively return to a minimum fund balance of \$360,000 for a \$1.2M budget (policy change from 37.7% to 30%) for FY22, it should give us some wiggle room for anticipated cost increases over the current year (\$1.143 current FY21 total expenses).

\$	179,115.00	Revised FY21 fund balance (FY 20 Audit)
\$	215,133.00	Commission-approved Transfers In
\$	1,123,783.00	FY21 Budgeted Revenues
\$	(1,143,602.00)	FY21 Budgeted Expenditures
<b>\$</b>	<b>374,429.00</b>	<b>Projected Ending Fund Balance</b>
\$	1,200,000.00	FY22 Budgeted Expenditures (max)
\$	360,000.00	Target FY22 Starting Fund Balance (30% of Operating Fund Expenditures)
<b>\$</b>	<b>14,429.00</b>	<b>Starting Fund Balance Surplus</b>

Please see the attached report for discussion purposes.

To: KCFPD Committee of the Whole  
 From: Dave Guritz, Director  
 RE: Fund Balance Analysis 12/1/20 - 05/31/21  
 Date: 13-Jul-21

	FY21 Budget	12/31/2020	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021
<b>Beginning Balance</b>	\$195,972.00	\$195,972.00	\$195,972.00	\$195,972.00	\$195,972.00	\$195,972.00	\$195,972.00	\$179,115.00
<b>Transfers In</b>	\$215,086.00				\$215,086.00	\$215,086.00	\$215,086.00	\$215,806.00
<b>Revenues</b>	\$1,123,830.00	\$13,439.00	\$59,254.00	\$89,013.00	\$119,290.00	\$168,755.00	\$288,222.00	\$652,389.13
<b>Expenditures</b>	\$1,143,602.00	\$85,431.00	\$177,486.00	\$260,777.00	\$321,565.00	\$430,929.00	\$537,243.00	\$630,234.87
<b>Ending Fund Balance</b>	\$391,286.00	\$123,980.00	\$77,740.00	\$24,208.00	\$208,783.00	\$148,884.00	\$172,037.00	\$417,075.26
<b>Gain/Deficit</b>	\$195,314.00	-\$71,992.00	-\$118,232.00	-\$171,764.00	-\$202,275.00	-\$262,174.00	-\$239,021.00	\$22,154.26

	FY22 Budget	Fund Balance Policy (37.7%) of Total Budgeted Expenditures	Fund Balance Policy (30%) of Total Budgeted Expenditures
<b>Beginning Balance</b>	\$391,286.00	\$391,286.00	\$360,000.00
<b>Revenues</b>	\$1,200,000.00	\$1,123,830.00	\$1,200,000.00
<b>Expenditures</b>	\$1,200,000.00	\$1,037,500.00	\$1,200,000.00
<b>Ending Fund Balance</b>	\$391,286.00	\$477,616.00	\$360,000.00
<b>Required Cuts over FY21 Budgeted Expenses</b>		<b>\$106,102.00</b>	0

\$	179,115.00	Revised FY21 fund balance (FY 20 Audit)
\$	215,133.00	Commission-approved Transfers In
\$	1,123,783.00	FY21 Budgeted Revenues
\$	(1,143,602.00)	FY21 Budgeted Expenditures
\$	374,429.00	<b>Projected Ending Fund Balance</b>
\$	1,200,000.00	FY22 Budgeted Expenditures (max)
\$	360,000.00	Target FY22 Starting Fund Balance (30% of Operating Fund Expenditures)
\$	14,429.00	<b>Starting Fund Balance Surplus</b>

To: Kendall County Forest Preserve District Committee of the Whole  
 From: David Guritz, Executive Director  
 RE: FY21 Contingency Fund Transfers  
 Date: 13-Jul-21

FY21 Budgeted Contingency Funding Available			Notes
190011	69790	Contingency	\$11,500.00

Expenditures Over Appropriations

190011	62160	Equipment	-\$228.02	Miscoded
190011	68000	Liability Insurance	-\$181.00	ICRMT overpayment of \$7,424 (refund received)
19001181	51160	Salaries - Part Time	-\$145.75	Cost Center: Environmental Ed. - Other
19001181	63050	Employer Contr.	-\$11.15	Cost Center: Environmental Ed. - Other
19001183	63040	Security Deposit	-\$50.00	Shelter reservation refund

**Sub-Total**                    **-\$615.92**

**Contingency Remaining**        **\$10,884.08**

## Kendall County Forest Preserve District, Illinois

General Obligation Limited Tax Bonds, Series 2021

Dated: July 15, 2021

Final

### Costs of Issuance and Allocation of Bond Proceeds

#### Calculation of Bond Proceeds

Par Amount	\$	1,200,000.00
Reoffering Premium		85,364.55
Underwriter Discount		(6,426.82)
<b>Total Proceeds</b>	<b>\$</b>	<b>1,278,937.73</b>

#### Detailed Costs of Issuance

Service	Firm	Fee
Bond Counsel	Katten	\$ 12,000.00
Municipal Advisor	Speer Financial, Inc.	4,000.00
Rating Agency	Moody's Investors Service	9,450.00
Printing, Mailing, Postage	Speer Financial, Inc.	600.00
Paying Agent	Amalgamated Bank of Chicago	1,250.00
<b>Total Costs of Issuance</b>		<b>\$ 27,300.00</b>
<b>Total Costs of Issuance as % of Par Amount</b>		<b>2.28%</b>

#### Allocation of Bond Proceeds

Deposit to Project Fund	\$	1,242,979.09
Insurance Fee (Including Insured Rating Fee)		8,658.64
Rounding Amount		-
<b>Total Net Bond Proceeds</b>	<b>\$</b>	<b>1,251,637.73</b>

***Speer Financial, Inc.***

Independent Municipal Advisors • Established 1954

Costs of Issuance - Allocation of Proceeds