

Proposed non-binding offer (binding terms to be described in legal documents):

- Option agreement that allows WFI to develop mitigation bank(s) at one or both of the following:
 - Baker Woods (*first priority; primarily wetlands, will assess stream potential*)
 - Blackberry Creek (*second priority; likely stream-only on small portion of entire site*)
- Term: 2 years, plus 2-year extension
 - Baker Woods can continue to be farmed during option period
- Deposit: \$5,000 for initial term, \$10,000 for extension (credited towards purchase price)
- KCFPD retains ownership of underlying real estate
- WFI to fund all project-related expenses (due diligence, permitting, surveys, financial assurances, construction, maintenance and monitoring up to project close-out, long-term management fund, etc.)
- WFI to absorb all market risk of developing, marketing, and selling credits
- KCFPD has no capital requirement and no market risk
- KCFPD to have input on design features (within reason, without adversely affecting credit yield)
- **Payment to KCFPD (two options):**
 - **Option 1:**
 - Annual installment payments totaling **\$600,000 over 10 years (\$60,000/year)**
 - Long-term management fund of \$50,000 at project close-out
 - **Option 2:**
 - Annual installment payments totaling **\$660,000 over 12 years (\$55,000/year)**
 - Long-term management fund of \$50,000 at project close-out

For illustrative purposes, below is WFI’s *estimation* of the value creation for each Partner under each Option:

Option 1: 10yr Installment Payments @ \$60k each

Item	KCFPD	WFI
Installment Payments	600,000	-
Long-Term Fund	50,000	-
Restoration Work	928,250	-
Maintenance	170,000	-
Capital Required	-	(2,507,244)
Total Value	1,748,250	2,097,882

% of Total	45.5%	54.5%
------------	-------	-------

Current Farm Income:	25,680
<i>Years of Farm Income as:</i>	
Cash Payments	25
Total Value	68

Annual Payments are **2.34x** current farm income

Option 2: 12yr Installment Payments @ \$55k each

Item	KCFPD	WFI
Installment Payments	660,000	-
Long-Term Fund	50,000	-
Restoration Work	928,250	-
Maintenance	170,000	-
Capital Required	-	(2,567,244)
Total Value	1,808,250	2,037,882

% of Total	47.0%	53.0%
------------	-------	-------

Current Farm Income:	25,680
<i>Years of Farm Income as:</i>	
Cash Payments	28
Total Value	70

Annual Payments are **2.14x** current farm income

Meeting Agenda

September 2, 2021

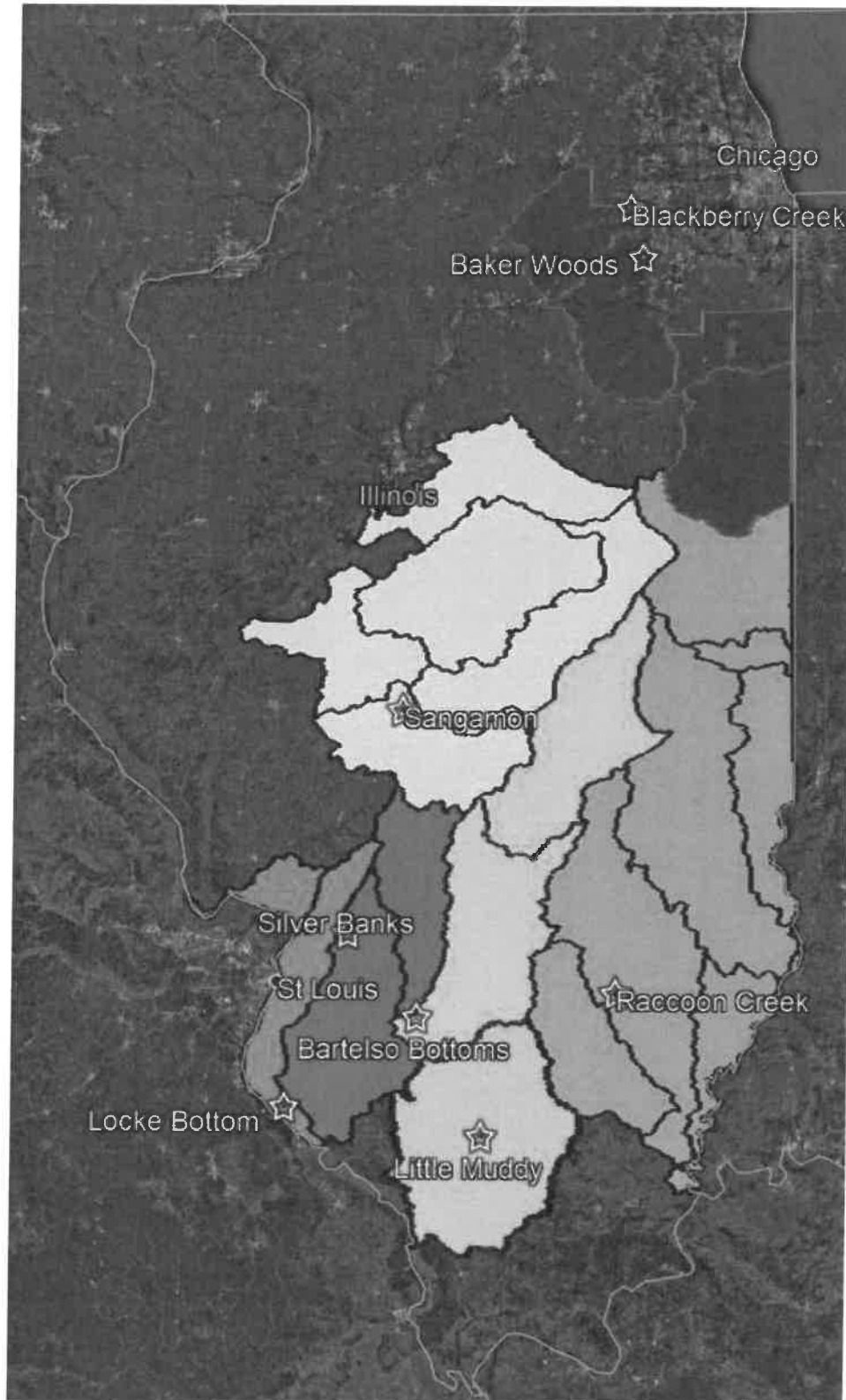
Meeting Attendees

- David Guritz (KCFPD)
- Antoinette White (KCFPD)
- Mike Thompson (WFI)
- Mark Elliott (WFI)
- Linden Graber (WFI)

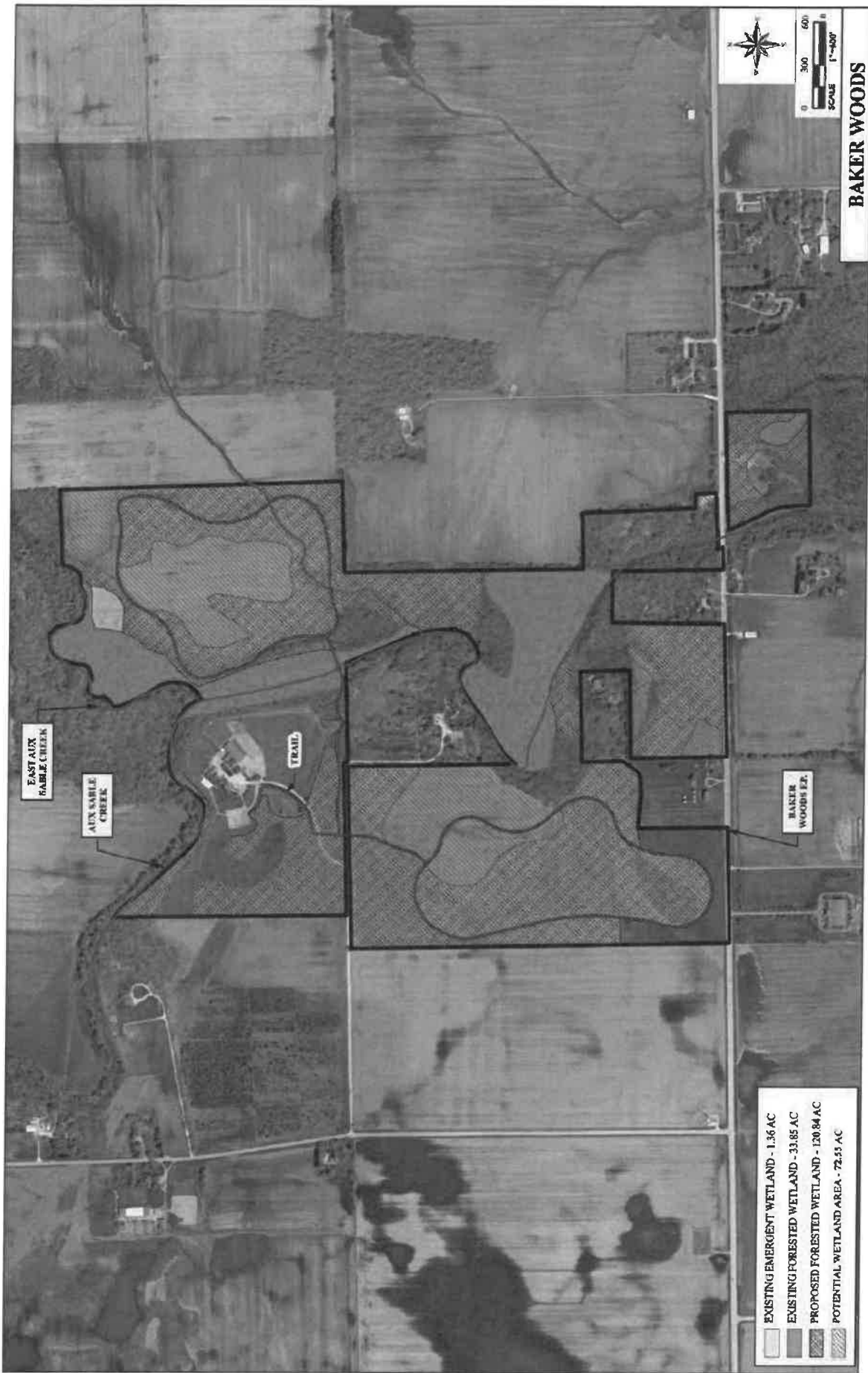
Agenda

- Introductions
- Goals and Objectives
- Site-specific Discussion: Blackberry Creek
 - History of Site
 - Current Management
 - Future Goals
 - Feedback from Site Visit
 - Opportunity for Mitigation
- Site-specific Discussion: Baker Woods
 - History of Site
 - Current Management
 - Future Goals
 - Opportunity for Mitigation
- Benefits of Partnering with WFI
 - No capital requirement from KCFPD
 - No market risk for KCFPD
 - Flexible deal structure (for example):
 - Fixed payment (either upfront or annual installments)
 - Long-term management fund
 - Site(s) professionally restored (meeting Mission Statement and Goals)
 - Site(s) professionally maintained during life of project (before long-term management)
 - Allows KCFPD to allocate resources to other sites
 - KCFPD maintains ownership of underlying real estate
- Next Steps
 - KCFPD's interest in working with WFI
 - Potential economics

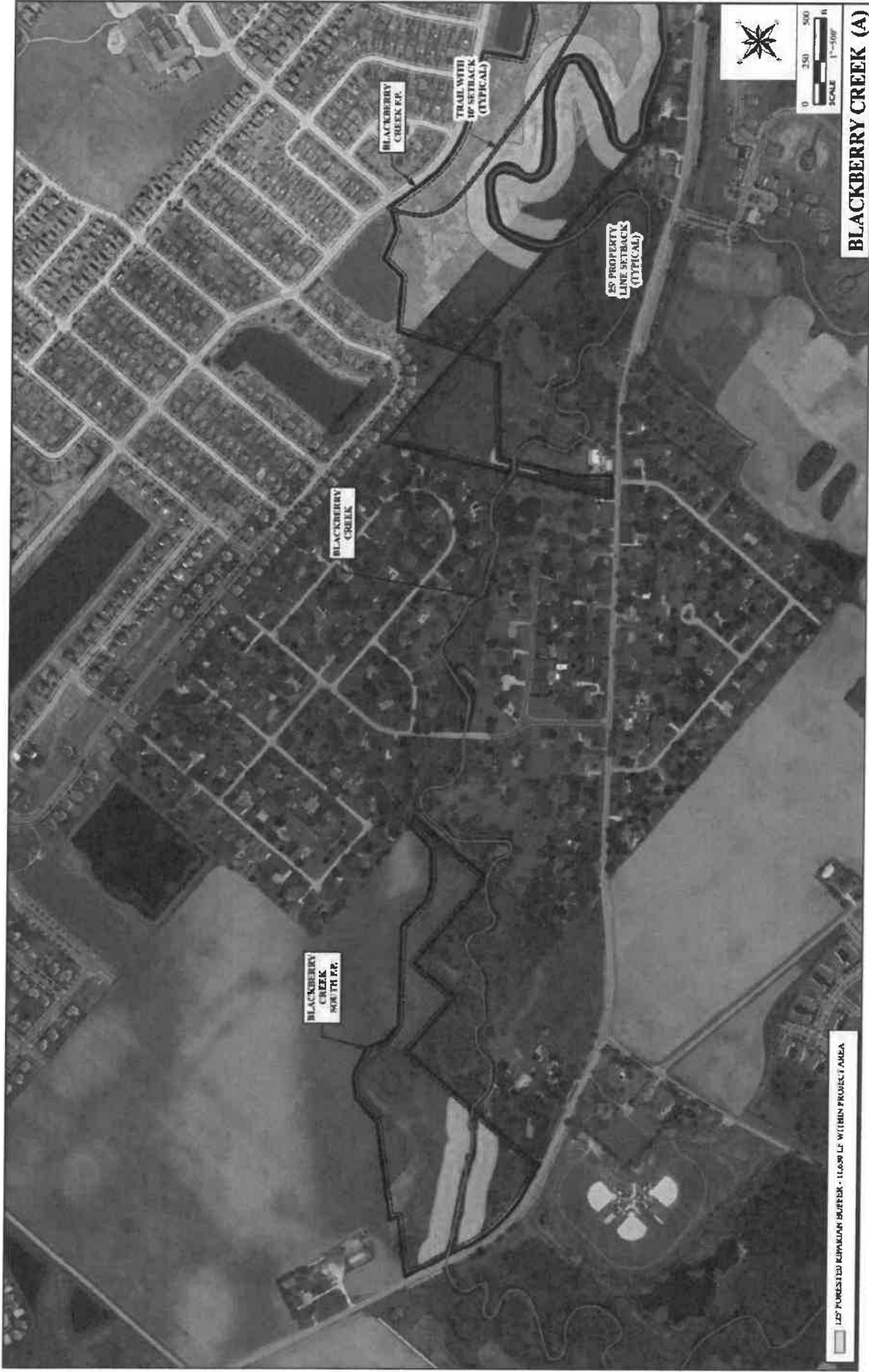
WFI's Current Illinois Footprint (now focusing on expansion targets in northern Illinois):



Baker Woods



Blackberry Creek (A)



Blackberry Creek (B)



BLACKBERRY CREEK (B)

To: KCFPD Finance Committee
 From: David Guritz, Executive Director
 RE: FY21 Budget Amendment
 Date: 29-Sep-21

As of 09/27/21 - Salaries & Benefits @ 78.16% / Expenses at 83.33%
 0.7816 5.7 Pay Periods Rem. 20.4 Pay Periods Comp.
 0.8333 10/12 months

FY21 Budget Amendments and Codes		FY21 Budget	YTD	YTD %	Remaining	Projected	Budget Change
ADMIN							
190011	51160 Salaries PT Admin	\$ 13,375.00	\$ 6,199.88	46.4%	\$ 7,175.12	\$ 14,687.38	\$ 1,312.38
190011	51390 Salaries FT Admin	\$ 145,737.00	\$ 121,058.52	83.1%	\$ 24,678.48	\$ 146,583.95	\$ 846.95
190011	51470 Stipend - Admin	\$ 17,129.00	\$ 12,169.41	71.0%	\$ 4,959.59	\$ 15,783.98	\$ (1,345.02)
190011	61160 Trans. To IMRF Fund	\$ 16,416.00	\$ 21,676.78	71.2%	\$ (5,260.78)	\$ 29,391.18	\$ 12,975.18
190011	61170 Trans. To SSI Fund	\$ 14,032.00	\$		\$ 14,032.00	\$ -	\$ (14,032.00)

ADMIN - CONTINGENCY APPROVALS	
190011	62160 Equipment \$ 228.02
190011	68000 Liability Insurance \$ 181.00

ELLIS							
Ellis House							
19001160	51160 Salaries PT	\$ 1,100.00	\$ 1,421.24	129.2%	\$ (321.24)	\$ 1,818.35	\$ 718.35
19001160	51390 Salaries FT	\$ 10,071.00	\$ 7,365.76	73.1%	\$ 2,705.24	\$ 9,423.84	\$ (647.16)
19001160	62270 Utilities	\$ 6,120.00	\$ 6,333.08	103.5%	\$ (213.08)	\$ 6,611.44	\$ 491.44
19001160	68580 Grounds Maint. Supp.	\$ 3,800.00	\$ 3,801.76	100.0%	\$ (1.76)	\$ 4,562.11	\$ 762.11

FY21 Budget Amendments and Codes		FY21 Budget	YTD	YTD %	Remaining	Projected	Budget Change
Ellis Barn							
19001161	51160 Salaries PT	\$ 1,100.00	\$ 1,299.52	118.1%	\$ (199.52)	\$ 1,662.62	\$ 562.62
19001161	51390 Salaries FT	\$ 10,071.00	\$ 7,365.96	73.1%	\$ 2,705.04	\$ 9,424.10	\$ (646.90)
19001161	62270 Utilities	\$ 6,120.00	\$ 4,685.99	76.6%	\$ 1,434.01	\$ 6,611.44	\$ 491.44
19001161	68580 Grounds Maint. Supp.	\$ 2,700.00	\$ 2,946.63	109.1%	\$ (246.63)	\$ 3,535.96	\$ 835.96
ELLIS BARN - CONTINGENCY APPROVALS							
19001161	51160 Salaries PT	\$ 100.00					
ELLIS GROUNDS							
19001162	51160 Salaries PT	\$ 2,200.00	\$ 1,423.00	64.7%	\$ 777.00	\$ 1,820.60	\$ (379.40)
19001162	51390 Salaries FT	\$ 20,142.00	\$ 14,731.00	73.1%	\$ 5,411.00	\$ 18,847.01	\$ (1,294.99)
19001162	68580 Grounds Maint. Supp.	\$ 4,700.00	\$ 4,532.34	96.4%	\$ 167.66	\$ 5,438.81	\$ 738.81
ELLIS RIDING LESSONS							
19001164	51160 Salaries PT	\$ 37,638.00	\$ 38,466.00	102.2%	\$ (828.00)	\$ 49,213.85	\$ 11,575.85
ELLIS BIRTHDAY PARTIES							
19001165	51160 Salaries PT	\$ 6,000.00	\$ 5,964.80	99.4%	\$ 35.20	\$ 7,631.44	\$ 1,631.44
19001165	63050 Employer Contr.	\$ 622.00	\$ 719.99	115.8%	\$ (97.99)	\$ 921.16	\$ 299.16
ELLIS BIRTHDAY - CONTINGENCY APPROVALS							
19001165	63050 IMRF/SS Exp. - Ellis B-Day	\$ 338.00					
ELLIS WEDDINGS							
19001168	51160 Salaries PT	\$ 1,452.00	\$ 1,848.35	127.3%	\$ (396.35)	\$ 2,364.80	\$ 912.80
19001168	63040 Security Dep. Refunds	\$ 7,400.00	\$ 4,075.00	55.1%	\$ 3,325.00	\$ 7,075.00	\$ (325.00)
19001168	63050 Employer Contr.	\$ 111.00	\$ 128.00	115.3%	\$ (17.00)	\$ 163.76	\$ 52.76
ELLIS - OTHER RENTALS							
19001169	51160 Salaries PT	\$ 1,452.00	\$ -	0.0%	\$ 1,452.00	\$ -	\$ (1,452.00)
19001169	63040 Security Dep. Refund	\$ 300.00	\$ 1,000.00	333.3%	\$ (700.00)	\$ 2,200.00	\$ 1,900.00
19001170	63050 Employer Contr.	\$ 111.00	\$ -	0.0%	\$ 111.00	\$ -	\$ (111.00)

FY21 Budget Amendments and Codes		FY21 Budget	YTD	YTD %	Remaining	Projected	Budget Change
HOOVER							
19001171	63040 Security Dep. Refund	\$ 6,617.00	\$ 6,203.60	93.8%	\$ 413.40	\$ 9,161.10	\$ 2,544.10
19001171	63090 Natural Gas	\$ 5,750.00	\$ 5,046.57	87.8%	\$ 703.43	\$ 6,055.88	\$ 305.88
19001171	63100 Electric	\$ 13,950.00	\$ 11,888.53	85.2%	\$ 2,061.47	\$ 14,266.24	\$ 316.24
19001171	63120 Building Maintenance	\$ 5,000.00	\$ 6,004.40	120.1%	\$ (1,004.40)	\$ 7,205.28	\$ 2,205.28
19001172	51390 Salaries FT	\$ 21,975.00	\$ 17,238.08	78.4%	\$ 4,736.92	\$ 22,054.60	\$ 79.60
19001173	51390 Salaries FT	\$ 10,987.00	\$ 8,618.85	78.4%	\$ 2,368.15	\$ 11,027.06	\$ 40.06
19001174	51390 Salaries FT	\$ 10,987.00	\$ 8,618.95	78.4%	\$ 2,368.05	\$ 11,027.19	\$ 40.19
HOOVER - CONTINGENCY APPROVALS							
19001171	63120 Hoover Building Maintenan	\$ 1,504.40					
ENVIRONMENTAL ED.							
19001176	51390 FT Salaries - School	\$ 18,123.00	\$ 14,351.00	79.2%	\$ 3,772.00	\$ 16,065.50	\$ (2,057.50)
19001177	51390 FT Salaries - Camps	\$ 11,398.00	\$ 8,870.70	77.8%	\$ 2,527.30	\$ 10,126.91	\$ (1,271.09)
19001178	51390 FT Salaries - NB	\$ 29,981.00	\$ 23,102.13	77.1%	\$ 6,878.87	\$ 31,437.85	\$ 1,456.85
19001179	51390 FT Salaries - Other Pub.	\$ 3,030.00	\$ 2,283.22	75.4%	\$ 746.78	\$ 2,682.83	\$ (347.17)
19001180	51390 FT Salaries - Laws	\$ 1,187.00	\$ 1,080.47	91.0%	\$ 106.53	\$ 1,382.37	\$ 195.37
19001176	51160 PT Salaries - School	\$ 10,000.00	\$ 423.65	4.2%	\$ 9,576.35	\$ 5,000.00	\$ (5,000.00)
19001177	51160 PT Salaries - Camps	\$ 8,100.00	\$ 10,946.17	135.1%	\$ (2,846.17)	\$ 12,217.26	\$ 4,117.26
19001178	51160 PT Salaries - NB	\$ 59,666.00	\$ 44,902.00	75.3%	\$ 14,764.00	\$ 61,030.71	\$ 1,364.71
19001179	51160 PT Salaries - Other Pub.	\$ 7,900.00	\$ 5,068.41	64.2%	\$ 2,831.59	\$ 8,383.42	\$ 483.42
ENV. ED. - CONTINGENCY APPROVALS							
19001181	51160 PT Salaries - Other	\$ 145.75					
19001181	63050 Employer Contr. - Other	\$ 11.15					
19001176	51160 PT Salaries - Camps	\$ 2,800.00					
19001179	63050 Employer Contr. - Other	\$ 340.00					
19001179	63040 Env. Ed. Program Refunds	\$ 1,130.00					
GROUNDS AND NR							
19001183	51390 FT Salaries - Grounds	\$ 87,133.00	\$ 68,146.44	78.2%	\$ 18,986.56	\$ 89,690.70	\$ 2,557.70
19001183	63070 Refuse Pickup	\$ 7,500.00	\$ 8,287.91	110.5%	\$ (787.91)	\$ 9,091.91	\$ 1,591.91

FY21 Budget Amendments and Codes		FY21 Budget	YTD	YTD %	Remaining	Projected	Budget Change
19001183	63090 Natural Gas	\$ 3,475.00	\$ 3,940.00	113.4%	\$ (465.00)	\$ 4,728.00	\$ 1,253.00
19001183	63110 Shop Supplies	\$ 4,150.00	\$ 4,608.23	111.0%	\$ (458.23)	\$ 5,529.88	\$ 1,379.88
19001183	63540 Telephones	\$ 10,750.00	\$ 7,497.66	69.7%	\$ 3,252.34	\$ 9,477.66	\$ (1,272.34)
19001183	68530 Preserve Improvements	\$ 541.00	\$ 609.00	112.6%	\$ (68.00)	\$ 1,209.00	\$ 668.00

GROUNDS - CONTINGENCY APPROVALS

19001183	63040 Security Dep. Refund	\$ 50.00
----------	----------------------------	----------

TOTAL NET EXPENDITURES INCREASE	\$ 26,525.13
--	---------------------

Kendall County Forest Preserve District Operating Fund

KCFPD FY22 Preliminary Budget - 09-14-21 KCFPD Operating Fund #1900		6/1/2021 2021 AMD	9/1/2021 YTD	11/30/2021 PROJECTED	FY22 2022 DRAFT
ACCOUNT & DESCRIPTION					
Beginning Balance (est.)					
	REVENUE				
190011	Transfer In from Forest Preserve Improvement Fund #1906				
190011	Transfer In from Forest Preserve 2007 Bond Proceeds Fund #1901	215,086	215,086	215,086	
190011	Transfer In from Kendall County - American Rescue Plan Act Transfer	47	46	46	
190011 41010	Current Tax	640,646	366,564	635,646	660,740
190011 41350	Interest Income	591	114	152	200
190011 42250	Other Income (Sponsorship Program)				
190011 42250	Carbon Credits Sale - Fox River Bluffs	620	9,006	9,006	620
190011 42250	CARES Act Reimbursement	7,727	7,727	7,727	-
19001162 42250	Ellis Center Grounds (Farm License Rev.)	22,087	24,204	24,204	24,614
19001163 42250	Ellis Center Camps	6,250	8,033	8,033	8,000
19001164 42250	Ellis Center Riding Lessons	57,817	57,230	72,803	65,000
19001165 42250	Ellis Center Birthday Parties	4,226	3,963	5,148	5,000
19001166 42250	Ellis Center Public Programs	1,742	2,536	3,561	3,000
19001167 42250	Sunrise Center North License Agreement	23,360	18,940	23,360	13,800
19001168 42250	Ellis Center Weddings	12,190	12,350	16,467	14,000
19001169 42250	Ellis Center Other Rentals	2,100	2,595	3,460	3,500
19001170 42250	Ellis Center 5K Event	250	250	250	250
19001171 42250	Hoover Revenue (Yorkville Athletic Assoc. License)	2,052	2,750	2,750	2,748
19001171 42250	Hoover Revenue (Residence Lease)	3,000	2,250	3,000	3,000
19001172 42250	Hoover Bunkhouse Rental Rev	11,370	6,399	8,532	8,500
19001173 42250	Hoover Campsite Rental Rev	1,655	3,160	4,213	4,000
19001174 42250	Hoover Meadowhawk Rental Rev	10,337	11,565	15,420	15,000
		196,821	171,805	171,805	431,504

Kendall County Forest Preserve District Operating Fund

KCFPD FY22 Preliminary Budget - 09-14-21 KCFPD Operating Fund #1900		6/1/2021 2021 AMD	9/1/2021 YTD	11/30/2021 PROJECTED	FY22 2022 DRAFT
19001174 43450	Security Deposit Revenue - Hoover Meadowhawk	4,617	4,278	5,703	5,700
19001184 43450	Security Deposit Revenue - Pickerill-Pigott				
	Total Revenue	1,338,916	1,043,589	1,384,742	1,180,181
	<u>PERSONNEL</u>				
190011 51090	Board Per Diem	10,000	72	72	5,500
190011 51160	Salary - Part Time Administration	13,375	4,450	13,375	31,425
190011 51390	Salary - Full Time Administration	145,737	111,717	145,737	124,773
190011 51470	Stipend - Full Time Administration (Executive Director)	10,668	5,895	10,668	10,934
190011 51470	Stipend - Full Time Administration (HR, Acct. Payable & Reserv. Coord.)	641	641	641	
190011 51470	Stipend - Full Time Administration (Asst. County Admin.)	5,820	4,365	5,820	5,820
19001183 51160	Salary - Part Time Grounds & Natural Resources	15,299	6,785	15,299	16,764
19001183 51390	Salary - Full Time Grounds & Natural Resources	87,133	61,308	87,133	89,963
	Salary - Part Time Pickerill Pigott				
	Salary Full Time: Env. Education				
19001176 51390	Env. Educ. FT Salary - School Programs Expense	18,123	12,979	18,123	
19001177 51390	Env. Educ. FT Salary - Camps Expense	11,398	8,022	11,398	6,000
19001178 51390	Env. Educ. FT Salary - Natural Beginnings Expense	29,981	20,789	29,981	50,000
19001179 51390	Env. Educ. FT Salary - Other Public Programs Expense	3,030	2,051	3,030	2,500
19001180 51390	Env. Educ. FT Salary - Laws of Nature	1,187	990	1,187	
	Salary Part Time: Env. Education				
19001176 51160	Env. Educ. PT Salary - School Programs Expense	10,000	369	3,000	11,213
19001177 51160	Env. Educ. PT Salary - Camps Expense	8,100	10,891	10,891	20,175
19001178 51160	Env. Educ. PT Salary - Natural Beginnings Expense	59,666	40,159	59,666	43,495

Kendall County Forest Preserve District Operating Fund

KCFPD FY22 Preliminary Budget - 09-14-21		6/1/2021	9/1/2021	11/30/2021	FY22
KCFPD Operating Fund #1900		2021 AMD	YTD	PROJECTED	2022 DRAFT
19001179	51160	7,900	4,781	7,900	9,756
	Env. Educ. PT Salary - Other Public Programs Expense				
19001180	51160	2,200	185	2,200	3,481
	Env. Educ. PT Salary - Laws of Nature				
19001181	51160	146	146	146	
	Env. Educ. PT Salary - Other Expense				
	Salary Full Time: Ellis				
19001160	51390	10,071	6,590	10,071	10,344
	Salary FT - Ellis House				
19001161	51390	10,071	6,590	10,071	10,344
	Salary FT - Ellis Barn				
19001162	51390	20,142	13,179	20,142	20,688
	Salary FT - Ellis Grounds				
	Salary Part Time - Ellis				
19001160	51160	1,100	1,285	1,285	
	Salary PT - Ellis House (ARPA - S)				
19001161	51160	1,100	1,140	1,140	
	Salary PT - Ellis Barn (ARPA - S)				
19001162	51160	2,200	1,423	2,200	
	Salary PT - Ellis Grounds (ARPA - S)				
19001163	51160	3,110	2,462	3,110	3,200
	Salary PT - Ellis Center Camps Expense				
19001164	51160	37,638	34,725	46,301	39,325
	Salary PT - Ellis Center Riding Lessons Expense				
19001165	51160	6,000	5,767	6,500	6,500
	Salary PT - Ellis Center Birthday Parties Expense				
19001166	51160	2,015	761	2,015	2,015
	Salary PT - Ellis Center Public Programs Expense				
19001167	51160	17,500	10,086	17,500	17,500
	Salary PT - Ellis Sunrise License Agreement				
19001168	51160	1,452	1,178	1,452	1,538
	Salary PT - Ellis Center Weddings Expense				
19001169	51160	1,452	-	1,452	1,538
	Salary PT - Ellis Center Other Rentals Expense				
19001171	51160	15,584	10,773	15,584	18,122
	Salary PT - Hoover Grounds				
19001172	51160	7,792	5,390	7,792	9,061
	Salary PT - Hoover Bunkhouse				
19001173	51160	3,896	2,696	3,896	4,530
	Salary PT - Hoover Campsite				
19001174	51160	3,896	2,692	3,896	4,530
	Salary PT - Hoover Meadowhawk				
19001171	51390	43,949	30,869	43,949	45,289
	Salary FT - Hoover Grounds				
19001172	51390	21,975	15,548	21,975	22,645
	Salary FT - Hoover Bunkhouse				
19001173	51390	10,987	7,774	10,987	11,322
	Salary FT - Hoover Campsite				
19001174	51390	10,987	7,774	10,987	11,322
	Salary FT - Hoover Meadowhawk				

Kendall County Forest Preserve District Operating Fund

KCFPD FY22 Preliminary Budget - 09-14-21		6/1/2021	9/1/2021	11/30/2021	FY22
KCFPD Operating Fund #1900		2021 AMD	YTD	PROJECTED	2022 DRAFT
Total Personnel		673,321	465,294	668,571	671,613
EMPLOYEE BENEFITS					
190011 61160	IMRF Expense - Administration	16,417	21,677	16,417	12,055
190011 61170	SS Expense - Administration	14,032		14,032	13,231
19001160 63050	IMRF/SS Expense - Ellis House	1,756	1,283	1,756	1,604
19001161 63050	IMRF/SS Expense - Ellis Barn	1,756	1,310	1,756	1,604
19001162 63050	IMRF/SS Expense - Ellis Grounds	3,512	2,487	3,512	3,208
19001163 63050	IMRF/SS Expense - Ellis Center Camps Expense	517	200	517	316
19001164 63050	IMRF/SS Expense - Ellis Center Riding Lessons Expense	4,936	3,211	4,936	3,878
19001165 63050	IMRF/SS Expense - Ellis Center Birthday Parties Expense	622	720	960	641
19001166 63050	IMRF/SS Expense - Ellis Center Public Programs Expense	304	96	304	199
19001167 63050	IMRF/SS Expense - Sunrise Center North	2,260	1,064	2,260	1,726
19001168 63050	IMRF/SS Expense - Ellis Center Weddings Expense	111	129	111	157
19001169 63050	IMRF/SS Expense - Ellis Center Other Rentals Expense	111	-	111	157
19001171 63050	IMRF/SS Expense - Hoover Grounds	9,728	6,152	9,728	9,139
19001172 63050	IMRF/SS Expense - Hoover Bunkhouse	4,864	3,076	4,864	4,570
19001173 63050	IMRF/SS Expense - Hoover Campsite	2,432	1,538	2,432	2,285
19001174 63050	IMRF/SS Expense - Hoover Meadowhawk	2,432	1,538	2,432	2,285
19001175 63050	IMRF/SS Fund Expense - Env. Education				
19001176 63050	IMRF/SS Fund Expense - Env. Education School Programs	3,896	2,263	3,896	3,987
19001177 63050	IMRF/SS Fund Expense - Env. Education Camps	2,538	2,343	2,538	1,615
19001178 63050	IMRF/SS Fund Expense - Env. Education Natural Beginnings	11,575	8,542	11,575	12,079
19001179 63050	IMRF/SS Fund Expense - Env. Education Other Public Programs	690	770	1,026	1,816
19001180 63050	IMRF/SS Fund Expense - Env. Education Laws of Nature	358	177	358	563
10001181 63050	IMRF/SS Fund Expense - Env. Educ. PT Salary - Other Expense	11	11	11	

Kendall County Forest Preserve District Operating Fund

KCFPD FY22 Preliminary Budget - 09-14-21 KCFPD Operating Fund #1900		6/1/2021 2021 AMD	9/1/2021 YTD	11/30/2021 PROJECTED	FY22 2022 DRAFT
19001183 63050	IMRF/SS Expense - Grounds & Nat. Resources	15,883	7,487	15,883	14,435
	IMRF/SS Expense - Pickerill Pigott				
190011 61230	Medical Insurance - Administration	31,550	21,361	31,550	53,383
	Medical Insurance - Hoover				
19001171 63060	Medical Insurance - Hoover Grounds	10,721	8,432	10,721	12,526
19001172 63060	Medical Insurance - Hoover Bunkhouse	5,360	4,216	5,360	6,263
19001173 63060	Medical Insurance - Hoover Campsite	2,680	2,108	2,680	3,132
19001174 63060	Medical Insurance - Hoover Meadowhawk	2,680	2,108	2,680	3,132
19001175 63060	Medical Insurance - Environmental Education				
19001178 63060	Medical Insurance - Env. Education Natural Beginnings				
19001168 63060	Medical Insurance - Ellis Weddings				
	Medical Insurance - Grounds & Nat. Resources	28,240	21,530	28,240	36,909
190011 68000	Annual Insurance Premiums (ICRMT)				
190011	Transfer to FP Liability Insurance Fund	54,462	52,773	54,462	62,267
	Insurance Deductible				
	Total Employee Benefits	236,434	178,603	237,108	269,159
	<u>CONTRACTUAL</u>				
190011 62150	Contractual Services (RecPro Software)	2,250	1,650	1,650	1,815
190011 62150	Contractual Services (Kendall County Email Accounts)	1,000	535	1,000	1,000
190011 62150	Contractual Services (City Forest Credits)	1,000			-
190011 62150	Contractual Services (EquineGenie Software)	698	698	698	-
190011 62150	Contractual Services (kendallforest.com website)	720	472	720	720
190011 62030	Dues/Memberships				

Kendall County Forest Preserve District Operating Fund

KCFPD FY22 Preliminary Budget - 09-14-21 KCFPD Operating Fund #1900		6/1/2021 2021 AMD	9/1/2021 YTD	11/30/2021 PROJECTED	FY22 2022 DRAFT
190011 62040	Conferences	500	250	500	1,300
190011 62090	Legal Publications	1,000	876	1,000	1,200
190011	Environmental Education Presenters				
19001163 63020	Veterinarian & Farrier - Ellis Camps				
19001164 63020	Veterinarian & Farrier - Ellis Riding Lessons	9,000	3,560	9,000	9,000
19001165 63020	Veterinarian & Farrier - Ellis Birthday Parties				
19001166 63020	Veterinarian & Farrier - Ellis Public Programs				
19001166 63020	Veterinarian & Farrier - Sunrise Center	500	-	500	500
19001168 63070	Refuse Pickup - Ellis	1,700	1,213	1,512	1,700
19001183 63070	Refuse Pickup - Grounds & Natural Resources	7,500	7,682	8,885	8,500
1901183	Event Tent Lease - Ellis				
19001183 63540	Telephone - Grounds & Natural Resources	10,750	6,774	8,847	10,000
190011 65490	Audit	8,000	8,000	8,000	8,250
190011 68340	Farm Lease Contract Expense	500	-	-	500
190011 68560	Credit Card Fee	8,423	6,258	8,344	8,400
	Total Contractual	53,541	37,968	50,655	52,885
	COMMODITIES				
190011 62000	Office Supplies & Postage - Administration	7,000	3,746	7,000	7,000

Kendall County Forest Preserve District Operating Fund

KCFPD FY22 Preliminary Budget - 09-14-21		6/1/2021	9/1/2021	11/30/2021	FY22
KCFPD Operating Fund #1900		2021 AMD	YTD	PROJECTED	2022 DRAFT
190011	62000	1,906	1,906	1,906	-
	CARES Act Purchases				
19001160	62000	750	433	750	750
	Office Supplies & Postage - Ellis House				
19001183	62180	13,100	5,827	8,741	13,100
	Fuel: Gas & Oil Grounds				
19001183	62400	500	442	500	1,000
	Uniforms - Grounds				
	Environmental Education				
19001176	63030				700
	Env. Educ. - School Programs Expense				
19001177	63030	800	449	800	1,500
	Env. Educ. - Camps Expense				
19001178	63030	2,000	941	2,000	2,000
	Env. Educ. - Natural Beginnings Expense				
19001179	63030	250	81	250	750
	Env. Educ. - Other Public Programs Expense				
19001180	63030	100	27	100	500
	Env. Educ. - Laws of Nature Expense				
19001183	63090	3,475	2,977	3,969	3,475
	Gas - Grounds & Natural Resources				
19001184	63100	7,450	3,778	5,038	7,450
	Electric - Pickerill Pigott				
19001182	63130	-			
	Natural Area Volunteer Supplies				
	Natural Area Management Supplies				
190011	63510	3,000	1,830	2,440	3,000
	Electric - Administration				
190011	68500	5,000	890	1,500	5,000
	Project Fund Expense (Forest Foundation Purchases)				
190011	68430	1,000	805	1,000	1,000
	Promotion/Publicity				
190011	68440	400	216	400	400
	Newsletter				
19001160	62270	6,120	5,530	7,373	7,200
	Utilities - Ellis				
	Utilities - Ellis House				

Kendall County Forest Preserve District Operating Fund

KCFPD FY22 Preliminary Budget - 09-14-21		6/1/2021	9/1/2021	11/30/2021	FY22
KCFPD Operating Fund #1900		2021 AMD	YTD	PROJECTED	2022 DRAFT
19001161	62270	6,120	4,518	6,024	6,800
	Utilities - Ellis Barn				
Utilities & Maintenance - Hoover					
19001171	63090	5,750	4,680	6,240	6,500
	Hoover - Gas				
19001171	63100	13,950	10,877	14,503	14,600
	Hoover - Electric				
19001171	62270	4,600	3,045	4,600	4,600
	Hoover - Other Utilities				
19001171	63310	3,000	1,939	3,000	3,000
	Hoover - Shop Supplies				
19001171	63120	5,000	5,315	5,500	5,400
	Hoover - Building Maintenance				
19001171	68580	4,000	2,708	4,000	3,500
	Hoover - Grounds Maintenance				
19001171	66500	1,000	-	-	1,000
	Hoover - Other Expenses				
Promotion/Publicity - Ellis					
19001163	68430	-			
	Promotion/Publicity - Ellis Camps				
19001164	68430	-			
	Promotion/Publicity - Ellis Riding Lessons				
19001165	68430	-			
	Promotion/Publicity - Ellis Birthday Parties				
	Promotion/Publicity - Ellis Weddings				
19001169	68430	-			
	Promotion/Publicity - Ellis Other Rentals				
19001170	68430	-			
	Promotion/Publicity - Ellis 5k				
19001166	68570	150	-	150	150
	Volunteer Expense - Ellis Public Programs				
Animal Care & Supplies - Ellis					
19001163	63000				
	Animal Care & Supplies - Ellis Camps				
19001164	63000	9,200	5,853	9,200	9,200
	Animal Care & Supplies - Ellis Riding Lessons				
19001165	63000				
	Animal Care & Supplies - Ellis Birthday Parties				
19001166	63000				
	Animal Care & Supplies - Ellis Public Programs				
19001167	63000	1,200	926	1,200	1,200
	Animal Care & Supplies - Sunrise Center North				
Horses Acquisition & Tack - Ellis					
19001163	63010				
	Horses Acquisition & Tack - Ellis Camps				
19001164	63010	-			
	Horses Acquisition & Tack - Ellis Riding Lessons				
		2,500	1,500	2,500	2,500

Kendall County Forest Preserve District Operating Fund

KCFPD FY22 Preliminary Budget - 09-14-21 KCFPD Operating Fund #1900		6/1/2021 2021 AMD	9/1/2021 YTD	11/30/2021 PROJECTED	FY22 2022 DRAFT
19001165 63010	Horses Acquisition & Tack - Ellis Birthday Parties Horses Acquisition & Tack - Ellis Public Programs	-			
	Uniforms - Ellis				
19001163 62400	Uniforms - Ellis Camps				
19001164 62400	Uniforms - Ellis Riding Lessons				
19001165 62400	Uniforms - Ellis Birthday Parties				
19001168 62400	Uniforms - Ellis Weddings				
	Program Supplies - Ellis				
19001163 63030	Program Supplies - Ellis Camps	450	207	450	450
19001165 63030	Program Supplies - Ellis Birthday Parties	300	166	300	300
19001170 63030	Program Supplies - Ellis 5K	-			
19001184 63030	Supplies: Shop - Pickerill Pigott	-			
19001183 63110	Supplies: Shop - Grounds	4,150	3,682	4,150	4,150
	Total Commodities	114,221	75,295	105,585	118,175
	<u>OTHER</u>				
190011 62160	Equipment - Administration	228	228	228	
19001183 62160	Equipment - Grounds & Natural Resources	19,641	11,999	19,641	20,000
	Preserve Improvements - Administration				
19001183 68530	Preserve Improvements - Grounds & Natural Resources	541	541	541	
190011 68540	Contributions (Drainage District Tax Assessments)	1,000	892	892	900
	Grounds & Maintenance Equipment - Ellis				

Kendall County Forest Preserve District Operating Fund

KCFPD FY22 Preliminary Budget - 09-14-21 KCFPD Operating Fund #1900	6/1/2021 2021 AMD	9/1/2021 YTD	11/30/2021 PROJECTED	FY22 2022 DRAFT
19001160 68580 Grounds & Maint. - Ellis House	3,800	3,141	3,800	3,800
19001161 68580 Grounds & Maint. - Ellis Barn	2,700	2,727	2,800	2,700
19001162 68580 Grounds & Maint. - Ellis Grounds	4,700	4,482	4,700	4,700
Security Deposit Refunds				
Security Deposit Refunds	500	-	-	500
Security Deposit Refunds - Ellis Camps	1,000	105	500	1,000
Security Deposit Refunds - Ellis Riding Lessons				
Security Deposit Refunds - Ellis Public Programs				
Security Deposit Refunds - Ellis Weddings	7,400	2,075	7,400	9,000
Security Deposit Refunds - Ellis Other Rentals	300	1,000	1,000	300
Security Deposit Refunds - Hoover	6,617	4,842	6,617	6,617
Security Deposit Refunds - Env. Education School Programs				
Security Deposit Refunds - Env. Education Camps	2,200	955	955	2,200
Security Deposit Refunds - Env. Education Natural Beginnings	3,500	810	1,500	3,500
Security Deposit Refunds - Env. Education Public Programs	1,000	810	1,000	1,000
Security Deposit Refunds - Grounds	50	50	50	100
190011 69790 Contingency	11,500	616	11,500	12,032
Credit Card Fee Expense - Ellis Camps				
Credit Card Fee Expense - Public Programs				
Total Other	66,449	34,657	63,124	68,349
Total Expenditures	1,143,965	791,816	1,125,043	1,180,181
Operating Surplus / (Deficit)	194,951	251,772	259,699	0
Ending Balance	391,772	423,577	431,504	431,504

Kendall County Forest Preserve District Operating Fund

KCFPD FY22 Preliminary Budget - 09-14-21 KCFPD Operating Fund #1900		6/1/2021 2021 AMD	9/1/2021 YTD	11/30/2021 PROJECTED	FY22 2022 DRAFT
Beginning Balance		196,821	171,805	171,805	431,504
Total Revenue		1,338,916	1,043,589	1,384,742	1,180,181
Total Personnel		673,321	465,294	668,571	671,613
Total Employee Benefits		236,434	178,603	237,108	269,159
Total Contractual		53,541	37,968	50,655	52,885
Total Commodities		114,221	75,295	105,585	118,175
Total Other		66,449	34,657	63,124	68,349
Total Expenditure		1,143,965	791,816	1,125,043	1,180,181
Surplus / (Deficit)		194,951	251,772	259,699	0
Ending Balance		391,772	423,577	431,504	431,504

To: Kendall County Forest Preserve District Finance Committee
 From: David Guritz, Executive Director
 RE: KCFPD Capital Funds - Cash Flow Analysis FY21-FY23
 Date: 30-Sep-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 1915 2021 Bond Proceeds	(9) Fund 1913 Picklerill IDNR PARC	Total Capital End. Bal.
Beginning Balance FY21	606,288	(133,172)	379,145			(39,313)				
REVENUES	45		29							
41350 Interest Income				200						
42490 IPMG Reimbursement		19,450								
42970 Grant Award - OSLAD		158,250								
42970 Grant Award - IDNR Habitat					30,000					
42970 Grant Award - ICECF							136,640			
43430 Grant Award - Morton Arboretum				25,000						
43770 Grant Award - ICECF K-12 Pollinator				11,000						
43780 Grant Award - ICECF Pilot Pollinator				10,000						
4xxxx Bond Proceeds								1,200,000		
Transfers In		158,250		393,698	30,300	54,313	52,700			
40300 Transfer from Bond Proceeds 1901				158,250						
40370 Transfer from OSLAD Fund 1905										
40350 Transfer from Project Improv. 1906				164,116						
40380 Transfer from FP Capital 1907										
40340 Transfer from FRB Cropland Conv. 1909				30,000						
42910 Transfer from Land Cash - Treasurer							157,514			
4xxxx Transfer from 2021 Bond Proceeds 1912								1,111,895		
EXPENDITURES	45	316,500	29	811,714	30,300	84,313	346,854	1,200,000	1,111,895	
66500 Other Expenditures						15,000				
62160 Equipment Contingency				33,762						
66500 Project Fund Expense				33,762						
68500 Millbrook Bridge Removal				330,590						
68500 Picklerill 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		5,238								
70050 Contractual Services		19,840								
70060 Professional Services					30,300				75,800	
Transfers Out	72									
61340 Transfer to Operating 1900										
61340 Transfer to OSLAD 1905				215,029						
61360/430 Transfer to Capital 1907										
6xxxx Transfer to FRB RTP Project 1908				164,116						
61410 Transfer to Cropland Conv. 1909						30,000				
61430 Transfer to Land Cash 1910								30,300		
6xxxx Transfer to Picklerill IDNR-PARC 1913				52,700					1,111,895	
Ending Balance FY21	606,333	183,328	379,145	602,814	30,300	45,000	210,214	1,142,195	75,800	
			29	208,900			136,640	57,805	1,036,095	1,439,469

To: Kendall County Forest Preserve District Finance Committee
 From: David Gurtiz, Executive Director
 RE: KCFPD Capital Funds - Cash Flow Analysis FY21-FY23
 Date: 30-Sep-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 1915 2021 Bond Proceeds	(9) Fund 1913 Pickerill IDNR PARC	Total Capital End. Bal.
--	--	------------------------	--------------------------------------	-------------------------------	--------------------------------	--	----------------------------	--	---	----------------------------

Beginning Balance FY22

REVENUES				25,000					828,200	
	43430 Grant Award - Morton Arboretum									
	4xxxx Grant Award - IDNR PARC									
Transfers In					57,805					
	From Bond Proceeds 1912									
	From Pickerill IDNR 1913									
EXPENDITURES				81,165	221,475					
	62160 Equipment Contingency									
	7xxxx 2018 RTP - FRB									
	7xxxx Morton - LRS Restoration									
	7xxxx Pickerill Estate House									
	7xxxx Trails FRB - Hoover									
Transfers Out				106,165	521,475			57,805	463,670	
	61340 Transfer to Operating 1900									
	Transfer to FRB RTP 1908									
Ending Balance FY22			29	127,735			136,640		364,530	628,934

Beginning Balance FY23

REVENUES					177,100					
	4xxxx Grant Award - IDNR 2018 RTP									
	4xxxx Grant Award - Underwood Trail									
	4xxxx Grant Award - KC TAP									
Transfers In					46,570					
	From Capital 1907									
	From FRB RTP 1908									
EXPENDITURES				81,165	76,000					
	70040 Equipment Contingency									
	7xxxx Trails - RT 71									
Transfers Out				46,570	463,670					
	To FRB RTP 1908									
	To Pickerill IDNR 1913									
Ending Balance FY23			29				136,640		828,200	964,869

FP American Rescue Plan Act Fund Fund 1914

ACCOUNT & DESCRIPTION	BUDGET 2021	Est. Yr. End 11/30/2021	BUDGET 2022	% CHANGE IN BUDGET	Notes
Beginning Balance			2,836		
REVENUE					
191411 XXXXX Interest Income	30,000	30,000	100,000		
191411 XXXXX Transfer of American Rescue Plan Act Funds from Kendall County					
Total Revenue	30,000	30,000	100,000		
EXPENDITURE					
191411 51390 Salaries - Full Time Grounds Maintenance	8,000	4,000	33,904		
191411 51160 Salaries - Part Time Grounds Maintenance			18,720		
191411 61160 Transfer to KC IMRF Fund	716	358	2,712		
191411 63050 Transfer to KC SSI Fund	612	306	2,805		
191411 63060 ER Contr Health/Dental	5,000	2,500	26,892		
191411 66500 Other Expenditures					
191411 68530 Preserve Improvements/Master Plan					
191411 70040 Supplies					
191411 70050 Contractual Services	15,672				
191411 70060 Consultant - A&E Services					
191411 70330 Construction		20,000	17,802		
Total Expenditure	30,000	27,164	102,836		
Revenue over/(under) Expenditure	0				
Ending Balance	0	2,836	0		

America Rescue Plan Act
Project Application Internal

Please fill out Items 1-6 only

- 1. Date: September 14, 2021
- 2. Applicant Name: David Guritz, Executive Director
- 3. Department: Kendall County Forest Preserve District

4. Amount Requested: \$330,000.00 per IGA

Fiscal Year	Amount
FY21	\$ 30,000
FY22	\$ 100,000
FY23	\$ 100,000
FY24	\$ 100,000
Total	\$ 330,000

5. Explain how COVID-19 has impacted your Department/Office/Operation, including dates of impact:

The District experienced an Operating Fund (Fund 1900) revenue loss from Fees, Fines and Charges between FY19 and FY20. In the District’s 5-year audit report, program revenues decreased from \$358,281 in FY19 to \$250,362 in FY20, a loss of \$107,919.

Source: *Mack and Associates FY20 Audit – Page 38*

This loss impacted the District’s ability to replace vacant grounds maintenance positions, resulting in an overall reduction in grounds maintenance staff support in FY21 in order to balance the District’s Operating Fund in accordance with the District’s Fund Balance Policy.

Overall fund balance loss was (\$146,957) in FY20 resulting from increased expenditures to maintain District properties, programs and public services within COVID-19 shelter-at-home, social distancing, and group size limitation requirements.

This loss prompted budget cuts in FY21. FY21 budget cuts has impacted the District’s ability to satisfactorily maintain District preserves during a time where both resident and non-resident visitation has increased within all preserve areas and as demand for public at-leisure outdoor recreation opportunities increased.

As a result, American Rescue Plan Act funds are needed to address preserve maintenance priorities to address infrastructure impacts from public use and preserve maintenance and public safety issues as identified in the District’s five-year plan.

Finance/County Board Approval
Date:

Accounting Processed
Date:

America Rescue Plan Act Project Application Internal

6. In sufficient detail please provide how and what the funds would be used for and attach supporting documentation (if applicable):

ARPA funds will be used to fund a single full time Grounds Maintenance Worker position beginning in FY21 through FY24, and three 480-hour seasonal positions FY22 through FY24.

Remaining funds will be used to address identified capital projects priorities. The District has completed a trail condition survey for the multi-use asphalt trails at Hoover Forest Preserve. The initial contractor estimate received for repair of the Hoover Forest Preserve multi-use trails is \$59,540.00.

KCFPD ARPA Funding Allocations - FY21 through FY24					
	FY21 (2-Months)	FY22	FY23	FY24	Totals
ARPA Funding	\$30,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$330,000.00
Base Salary	\$5,433.33	\$33,904.00	\$35,260.00	\$36,670.00	\$111,267.33
IMRF	\$378.67	\$2,712.32	\$2,820.80	\$2,933.60	\$8,845.39
FICA/SS	\$415.67	\$2,593.66	\$2,697.39	\$2,805.26	\$8,511.97
Medical	\$3,750.33	\$25,877.30	\$29,758.90	\$34,222.73	\$93,609.26
Dental	\$150.63	\$994.18	\$1,093.60	\$1,202.96	\$3,441.37
Life	\$3.50	\$21.00	\$21.00	\$21.00	\$66.50
Total FT Salary Costs	\$10,132.13	\$66,102.46	\$71,651.68	\$77,855.54	\$225,741.81
Total PT (Seasonal) Salary Costs	\$0.00	\$17,280.00	\$18,720.00	\$20,160.00	\$56,160.00
Funds Remaining for Maintenance Priorities	\$19,867.87	\$16,617.54	\$9,628.32	\$1,984.46	\$48,098.19

ARPA Question 2.18 of the FAQs, the Treasury confirmed recipients can use Recovery Funds for the following purposes for outdoor spaces/parks: (1) to improve spaces in areas that have been disproportionately impacted by the pandemic; and (2) maintenance and upkeep issues because of the increased use parks saw during the pandemic.

Ultimately, final allocation of ARPA funding is subject to Commission review and approval as part of the District's budget approval process.

Finance/County Board Approval
Date:

Accounting Processed
Date:

America Rescue Plan Act Project Application Internal

For Administration and Treasurer Use Only

Project Category	
Project Number	
Project Name	
Org/Object	
Accounting Treatment	
Transfer To/From Org/Object	
Task	
Expenditure/Obligations:	
Current Obligations	
Cumulative Obligations	
Current Expenditures	
Cumulative Expenditures	
Status	

Finance/County Board Approval
Date:

Accounting Processed
Date:



Illinois Counties Risk Management Trust
Renewal Application



Policy Period 12/01/2021-12/01/2022

**ALL APPLICABLE ITEMS MUST BE ANSWERED AND NECESSARY SCHEDULES MUST BE INCLUDED.
 THIS APPLICATION WILL BECOME A WARRANTY OF COVERAGE TO THE POLICY.**

Administrator: Insurance Program Managers Group
 225 Smith Road
 Saint Charles, IL 60174

Effective Date: 12/01/2021
 Phone: (888) 377-5845
 Web: www.ipmg.com

Submitting Producer:

Agency: Alliant Mesirow Insurance Services
 Address: P. O. Box 8242
 Suite: _____
 City: Pasadena State: CA Zip: 91109-8242

Entity Information:

Entity: Kendall County Forest Preserve District
 Address: 110 W Madison Street
 Suite: _____
 City: Yorkville State: IL Zip: 60560

Agency Contact:

Name: Dane Mall
 Address: _____
 Suite: _____
 City: _____ State: _____ Zip: _____
 Phone: _____ Fax: _____
 Email: Dane.Mall@alliant.com

Entity Contact:

Name: David Guritz
 Address: _____
 Suite: _____
 City: _____ State: IL Zip: _____
 Phone: (630)553-4131 Fax: _____
 Email: dguritz@co.kendall.il.us

PROPERTY INFORMATION

A COMPLETED AND SIGNED PROPERTY SCHEDULE IS REQUIRED

VALUES - IMPORTANT THAT 100% REPLACEMENT COST VALUE BE LISTED.

Total Building Values	<u>\$11,048,173</u>
Total Content Values	<u>\$442,500</u>
* Auto Physical Damage Values (All Licensed Vehicles)	<u>\$251,858</u>
* Equipment Values - Scheduled (Over \$10,000 per item)	_____
* Equipment Values - Unscheduled (Under \$10,000 per item)	_____
E.D.P. Media Values	_____
E.D.P. Equipment Values	_____
E.D.P. Extra Expense Values	_____
Accounts Receivable Values	_____
Rental Income Values	_____
Valuable Papers Values	_____
Fine Arts	_____
Business Income Values	_____
Extra Expense Values	_____
Property in the Open (can include light poles and communication towers)	_____
Other/Miscellaneous Values	<u>\$250,602</u>
TOTAL INSURED VALUES:	<u>\$11,993,133</u>

(As Per Submitted and Signed Statement of Values)

* Indicates Items to be valued on an Actual Cash Value Basis

GENERAL LIABILITY CHECKLIST:

Kendall County Forest Preserve District
12/01/2021 to 12/01/2022
Printed on 08/06/2021

YES
YES

- No 1 - Do you own or provide Public Transportation?
- No 1 - Do you own or operate any Athletic or Recreational Facilities? (please attach brochure)
- Yes 1 - Do you own any Beaches, Lakes, and/or Ponds?
- No 1 - Do you own or operate a Campground?
- No 1 - Do you own or maintain any Dams, Dikes, Levees, Reservoirs or Spillways? - 1 breached dam @ LRL - pg. 5
- Yes 1 - Do you run or sponsor any Day Care Centers, Day Camps or Summer Camps?
- No 1 - Do you employ any Dental Hygienists?
- NO 1 - Do you own or operate a Dispatch or 911 Center?
- No 1 - Do you own or manage an Electric Utility?
- Yes 1 - Do you have any Equestrian Operations?
- No 1 - Do you have own/operate a Fire Department or any Emergency Services?
- No 1 - Do you have Fireworks Displays?
- No 1 - Do you own or operate a Gas Utility?
- No 1 - Do you own, operate or maintain a Golf Course?
- No 1 - Do you own or operate a Health Department and/or Clinics?
- No 1 - Do you own or operate any Landfills?
- No 1 - Do you own or operate any Marinas, Wharves, Piers or Docks?
- No 1 - Do you own or operate a Nursing Home?
- Yes 1 - Do you own or operate any Parks?
- No 1 - Do you own or operate any Pools?
- No 1 - Do you own or operate a Sewer Utility?
- No 1 - Do you own, operate or maintain any Skate Parks?
- Yes 1 - Do you own or maintain any Streets, Highways, Bridges or Roads?
- NO 1 - Do you own/operate any unmanned aircraft?
- No 1 - Do you own or operate a Water Utility?
- No 1 - Do you own a Zoo or Petting Zoo?
- No 1 - Do you own or operate a Jail, Holding Cell or Correctional Facility?
- No 1 - Do you own or operate a Juvenile Detention Facility?

* Questions at back of the application will need to be completed if this is a new exposure.

RENEWAL QUESTIONS

Kendall County Forest Preserve District
 12/01/2021 to 12/01/2022
 Printed on 08/06/2021

General Questions

General Information	
02 - What is the requested Need By Date?	
03 - What is the requested excess liability limit?	9000000
07 - What is the number of Full Time Equivalent employees?	25 20
09 - What is the rating territory?	1
11 - Have you declared bankruptcy in the last 5 years or are you currently in the process of filing for bankruptcy? If so, please provide details.	No
14 - Do you have any new/eliminated/changed liability exposures that has occurred over the past year or is anticipated to occur in the coming year?	no

Auto Liability

Auto	
1 - What is the requested AL limit?	1000000
2 - What is the requested AL deductible?	5000
3 - What is the requested AL auto symbol?	1
Public Transportation	
2 - Please describe the operations provided.	
3 - Do you own or operate any buses or vans for public transportation?	No
4 - What are the annual receipts for public transportation?	
5 - What is the average daily ridership?	

Auto Liability Hired/Non-Owned Only

Auto	
1 - What is the requested AL HNO limit?	
2 - What is the requested AL HNO deductible?	
3 - What is the AL HNO auto symbol?	

Auto Physical Damage

Auto	
1 - What is the requested APD comprehensive deductible?	5000
2 - What is the requested APD collision deductible?	5000
3 - What is the APD auto symbol?	6

Cyber Liability Coverage

Cyber	
01 - What is the requested Cyber Liability Limit?	
02 - What is the requested Cyber Liability Deductible?	
03 - What is the requested Cyber Liability Retroactive Date?	
04 - What is your annual revenue?	

Crime

Crime	
1 - What is the requested Crime Limit?	

RENEWAL QUESTIONS

Kendall County Forest Preserve District
 12/01/2021 to 12/01/2022
 Printed on 08/06/2021

Crime	
Crime	
2 - What is the requested Crime Deductible?	

Employment Practices Liability	
Employment Practices/Sexual Harassment	
1 - What is the requested Employment Practices Liability Limit?	1000000
2 - What is the requested Employment Practices Liability deductible?	10000
3 - What is the current Employment Practices Liability retroactive date?	10/18/1978
4 - What is the total number of full time employees?	10 11 in Ft 22
5 - What is the total number of part time employees? (include volunteers, elected and appointed officials)	46 3132
6 - What is the total number of seasonal employees?	8 5
7 - Do you have an employee manual or handbook?	Yes
8 - Has the employee manual or handbook been reviewed by legal counsel?	Yes
9 - Is there written acknowledgement that employees have received the handbook?	Yes
10 - Are formal written job descriptions in place for all positions?	Yes
11 - Is there a hiring/screening process for new employees?	Yes
12 - If employee background checks are performed, is there a policy/procedure in place?	Yes
13 - Are policies and procedures in place concerning Sexual Harassment, Discrimination, Equal Opportunity, etc.? (if yes, please provide a copy)	Yes
14 - Is there written acknowledgement that employees have received the Sexual Harassment policy and procedures?	Yes
15 - Has there been any layoff of employees or reduction in service within the past 3 years?	No
16 - Are you aware of any occurrences that could lead to or result in claims being made against your organization?	No

General Liability	
General Liability Questions	
1 - What is the requested General Liability limit?	1000000/3000000
2 - What is the requested General Liability deductible?	5000
3 - What are your Net Expenditures?	→ 3965561 ?
4 - Do you have a risk management program in place?	Yes
5 - Do you have a risk manager that oversees the risk management program?	No
6 - Is there a safety committee that conducts regular meetings?	Yes
7 - Is there an employee training program?	Yes
8 - Do you own or operate an Amusement Park, Carnival or Circus?	No
9 - Do you own or operate any Arenas or Stadiums with seating for spectators greater than 5,000?	No
10 - Do you conduct any Blasting Operations?	No
11 - Do you own or operate a Housing Authority?	No

Athletic/Recreational Facility	
2 - What are the total expenditures for the facility?	

RENEWAL QUESTIONS

Kendall County Forest Preserve District
 12/01/2021 to 12/01/2022
 Printed on 08/06/2021

General Liability

Beaches/Retention Ponds/Lakes

2 - How many beaches, lakes, and/or ponds are owned?	Lakes ponds	10
3 - Is swimming allowed at any of the beach/lake areas?		No

Campgrounds

2 - How many total camping sites are there?		
---	--	--

Dams/Dikes/Levees/Reservoirs/Spillways

2 - How many high hazard dams do you own or maintain?		0
3 - How many medium hazard dams do you own or maintain?		0
4 - How many low hazard dams do you own or maintain?		1

Day Care Centers or Day Camps

2 - What is the average daily attendance at all of your day care facilities?		32 24
3 - What is the average daily attendance at all of your day/ <u>summer</u> camps?		8 36

Dental Services

2 - How many dental hygienists do you employ?		
---	--	--

Dispatch/911 Center

2 - Do you have a 911 Board?		Yes NO
3 - Do you participate in a group or regional dispatch or 911 center?		NO
4 - Do you administer or provide a centralized emergency dispatch services for other public or private entities?		Yes NO

Electric Utility

2 - What are the total annual expenditures for your Electric Utility?		N/A
---	--	-----

Equestrian Operations

2 - Do you own or operate a stable?		Yes
3 - How many horses are owned and/or boarded at your facility?		10

Fire Department/Emergency Services

2 - What are the total annual expenditures for your Fire Department/Emergency Services Unit?		
3 - Do you have any specialty teams such as Search & Rescue, Confined Space Rescue, Dive Team, or Water Rescue?		
4 - How many emergency service calls do you receive on an annual basis?		
5 - Are all emergency vehicle operators given defensive driving training?		
6 - Do you have exclusive contracts with alarm providers?		
7 - Are ambulance services hired by third parties for non-emergency transportation?		

Gas Utility

2 - What are the total annual expenditures for your Gas Utility?		
--	--	--

Golf Course

2 - What are the annual receipts of the golf courses?		
---	--	--

Health Departments/Clinics/Social Services

2 - What are the budgeted expenditures of your health department and clinics?		
3 - What is the number of clinics that are owned or operated by your organization?		

RENEWAL QUESTIONS

Kendall County Forest Preserve District
 12/01/2021 to 12/01/2022
 Printed on 08/06/2021

General Liability

Health Departments/Clinics/Social Services

4 - What is the number of full time equivalent nurses employed by your organization?	
5 - What is the number of nurse practitioners employed by your organization?	

Independent Contractors

1 - Do you hire Independent Contractors?	Yes
2 - When independent contractors are used do you require a Certificate of Insurance?	Yes
3 - Is your organization named as an additional insured on your contractors' policies?	Yes
4 - Do you require independent contractors to carry liability limits of at least \$1,000,000?	Yes
5 - Are there hold harmless agreements used in all of your contracts with independent contractors?	No
6 - Are you compliant with IL Public Act 095-0635: Substance Abuse Prevention on Public Works Project Act certifying that all contractors used have a substance abuse policy and are drug free?	Yes
7 - Do you contract out any of your governmental or municipal services? If so, please provide contract.	No

Marinas, Wharves, Piers & Docks

6 - What are the annual receipts of the marina exposure?	0
--	---

Nursing Homes

2 - What is the total number of beds at the nursing home?	
---	--

Parks & Recreation

2 - What are the total annual expenditures for any parks you own, operate or maintain?	
--	--

Pools

2 - How many pools (including wave and wading pools) do you own or operate?	
---	--

Sewer Utility

2 - What are the total annual expenditures for your Sewer Utility?	
--	--

Streets, Roads, Highways, Bridges

2 - How many miles of paved roads are you responsible for?	1
3 - How many miles of un-paved roads are you responsible for?	3

Unmanned Aircraft

2 - If either Liability or Property Damage coverage for an unmanned aircraft is requested, please complete the Unmanned Aircraft Supplemental.	
3 - How many unmanned aircraft are covered for liability coverage under ICRMT?	

Water Utility

2 - What are the total annual expenditures for your Water Utility?	
--	--

Inland Marine

Coverage Limits Deductibles

1 - What is the requested Inland Marine deductible?	5000
---	------

RENEWAL QUESTIONS

Kendall County Forest Preserve District
 12/01/2021 to 12/01/2022
 Printed on 08/06/2021

Law Enforcement Liability

Law Enforcement Activities	
1 - What is the requested Law Enforcement Liability limit?	
2 - What is the requested Law Enforcement Liability deductible?	
3 - What is the number of Full Time Equivalent armed officers? (do not include correctional officers/jailers)	
4 - How many police dogs do you own?	
14 - How many auxiliary or reserve officers do you have?	
Jail/Holding Cells	
7 - What is the number of jail/holding cell beds?	
Juvenile Detention Facilities	
6 - What is the number of occupant beds?	0

Public Officials Liability

Public Officials	
1 - What is the requested Public Officials Liability limit?	1000000
2 - What is the requested Public Officials Liability deductible?	10000
3 - What is the current Public Officials Liability retroactive date?	10/18/1978
4 - What is your Employee Benefits Liability retroactive date?	12/01/2015
5 - What are your gross expenditures?	9,578,295 8456752.00 ←
6 - Has there been a strike, slowdown, or other employee disruption within the past three years?	No
7 - Does the Regional Office of Education fall under the authority of your board?	No
8 - What other boards, commissions or districts fall under the authority of your board?	

Property

Property	
1 - What is the requested Property deductible?	5000
3 - \$1mil of BI/EE limit is automatically provided by ICRMT. What is the requested increased BI/EE Limit?	
6 - Do you own/operate any vacant or unoccupied buildings?	No

Sexual Misconduct Liability

Sexual Abuse	
1 - What is the requested Sexual Abuse Liability limit?	100000
2 - What is the requested Sexual Abuse Liability deductible?	5000
3 - What is the requested Sexual Abuse Liability retroactive date?	12/01/2006
4 - If you are not a school, what is the total number of employees? If you are a school, what is the total number of students?	48 82
5 - Do you have a written physical or sexual misconduct policy? (If yes, please provide a copy)	Yes
6 - Are any individuals in your care overnight?	No
7 - Are procedures in place regarding one on one contact with individuals?	Yes
8 - Are known or suspected molestation or abuse incidents reported by you to proper police authorities or DCFS?	No

RENEWAL QUESTIONS

Kendall County Forest Preserve District
12/01/2021 to 12/01/2022
Printed on 08/06/2021

Sales Tax Interruption

Coverage Limits Deductibles	
1 - What is the requested Tax Interruption deductible?	

Uninsured/Underinsured Motorist

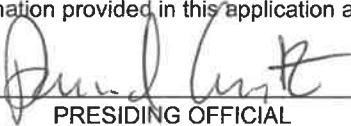
Auto	
1 - What is the requested UM/UIM limit?	100000
2 - What is the requested UM/UIM deductible?	0
3 - What is the requested UM/UIM auto symbol?	1

COVERAGE NOTICE

If this account meets our underwriting standards, liability coverage will be quoted as follows:

- General Liability and Law Enforcement will be quoted on an Occurrence basis.
- Automobile Liability will be quoted on an Occurrence basis.
- Public Officials Errors & Omissions will be quoted on a Claims-Made basis only.

The information provided in this application and all schedules are true and correct to the best of my knowledge.

Signed: 
PRESIDING OFFICIAL

Date: 09/23/2021

Named Insured: _____

Date: _____

Signed: _____
AGENT OR BROKER

Date: _____

ALL LINES AGGREGATE PUBLIC ENTITY PACKAGE APPLICATION

Kendall County Forest Preserve District

ALL QUESTIONS MUST BE ANSWERED

12/01/2021 to 12/01/2022

Printed on 08/06/2021

WORKERS' COMPENSATION APPLICATION

1) NAMED INSURED: Kendall County Forest Preserve District CONTACT NAME: David Guritz
 ADDRESS: 110 W Madison Street
 CITY: Yorkville STATE: IL ZIP CODE: 60560

2) GROSS PAYROLL DISTRIBUTION BY CLASSIFICATION CODE

WC CODE	CLASSIFICATION	2021-2022 ESTIMATED	2020-2021 ESTIMATED	2019-2020 AUDITED	2018-2019 AUDITED	2017-2018 AUDITED
0083	Farm: Cattle or Liv	67535 75,639	69,342	73,436	0	0
8810	Clerical	180553 153,596	185,109	149,122	0	0
8868	Teachers/College/f	137163 134,744	139,591	130,819	0	0
9102	Parks	53586 330,114	315,000	320,499	0	0
TOTALS		721198 694,093	709,042	673,876	0	0
EXPERIENCE MODIFICATIONS		0.930000	0.850000	0.850000		

3) CONCENTRATION OF RISK

LOC ADDR	ZIP CODE	# EMPL ALL SHIFT	#EMPL IN MAX SHIFT	# OF SHIFTS
110 West Madison St FP District Office	60560	14		
1975 Fox Road Maintenance Garage	60560	15	0	
TOTAL # OF EMPLOYEES (from Main App)	35	TOTALS	29	0

4) UNDERWRITING

- 1 1 - What is the requested Workers' Comp A limit? Statutory
- 2 2 - What is the requested Workers' Comp B limit? 2500000
- 3 3 - What is the requested Workers' Comp deductible? 0
- 4 4 - What is your Federal Employers Identification Number (FEIN)? 00
- 5 5 - Do you own, operate or lease aircraft/watercraft? No
- 6 6 - Are essential physical demands included in job descriptions?
- 7 7 - If you use sub-contractors, do you require a certificate of insurance on file? Yes
- 8 8 - Do you have a written safety program in operation? Yes
- 9 9 - Do you have any volunteer or donated labor? No
- 10 10 - Do you require post-offer employment physicals? No
- 11 11 - Have you had workers compensation coverage declined/cancelled/non-renewed in last three years? No
- 12 12 - Do you utilize or contract with an occupational health provider? Yes
- 13 13 - Do you have a light duty/return to work program in place? Yes
- 14 14 - Do you enforce disciplinary actions for safety policy violations? Yes
- 15 15 - Do you have an employee safety committee? Yes

20-21 EST	21-22 EST	
\$75,426	\$67,535	Farm: Cattle or Livestock
\$176,241	\$180,333	Clerical
\$147,522	\$137,463	Teachers
\$266,407	\$335,867	Parks
\$665,596	\$721,198	TOTALS

Year	Make/Model	Description	S/N	Cost new	Forest Preserve
2011	John Deere	Utility Tractor #5093E	11LV5093ETBY340910	\$ 46,427	Hoover
2005	Kubota	Utility Tractor #L5030	35125	\$ 24,600	Ellis
2010	John Deere	Ztrac Series 997 Zero Turn 60"	TC997SB055179	\$ 13,528	Harris
2011	Kubota	ZD331LP Zero-Turn 72"	Aj2945	\$ 12,000	Harris
2018	Kubota	1211-60 Diesel 60"	23031	\$ 13,400	Hoover
1992	Cub Cadet	2182 60"	826222	\$ 2,350	Hoover
1983	Kubota	B7100HST 60"	501790	\$ 3,500	Harris
1993	Cub Cadet	1864 54"	893193	\$ 1,600	P&P
	Polan	Push mower 21" PR500N21SH	032118M022041	\$ 180	Ellis
2011	Woods	BW 180	1185849	\$ 10,200	
2005	Brush Bull	Mower	973959	\$ 1,500	Hoover
	Western	Snow Plow 8'-6" Pro Plow #6674	TM06092710768360308	\$ 4,500	
	Western	Snow Plow 8'-6" Pro Plow #66974	S/N 08020410772666974	\$ 4,500	Hoover
	Monroe	Salt Spreader	s/n 00095354-A	\$ 6,356	
	Toronado	Salt Spreader	s/n 10072720053478003	\$ 500	
2015	Kubota	RTx1100	13261	\$ 12,330	Hoover
2013	Kubota	RTV900	D9729	\$ 15,800	Ellis
2008	Briggs & Stratton	Brute Power Washer	S/n 1014157645	\$ 450	Hoover
2018	John Deere	Z960 M Zero-Turn 60"	1TC960MCCJT060276	\$ 9,528	Ellis
2017	John Deere	Gator 4x2	1M04X2SJTHM120432	\$ 7,435	
2014	Honda	Snow Blower #HS520KAS CJ	SZBG-6145391	\$ 550	Harris
2013	Fimco	25 Gal Pull Sprayer	#LG 2500-303	\$ 300	
2011	Split Master	Log Splitter #401625UB	S/n 111302141	\$ 1,000	Hoover
2006	Honda	Generator EG2500X	GCAAK-1186075	\$ 500	
2005	Stihl	Cutquick #TS400	S/N 163008991	\$ 1,000	
2009	Bobcat	Skid Steer oader w/equipment	A7DD00558	\$ 27,947	
1995	John Deere	Series 525	MOF525A140214	\$ -	Harris
2004	Briggs & Stratton	Log Splitter 21 Ton Model #24AF510A3521698848	s/n 11163H40131000	\$ 1,000	
2004	Torro	Snow Blower Model #38582	s/n 250029647	\$ 500	
2005	Delta	Power Washer 5hspw Model #DZ400H	s/n 2451516737	\$ 300	
2020		SunJoe Power Washer (Cordless)		\$ 300	
2021		SunJoe Power Washer (Cordless)		\$ 300	
	Wen	5500 13HP Generator	WM188F/09B11228	\$ 800	
	Toro	Powerlite Snow Blower #38182	280005564	\$ 300	Hoover
	Toro	MTD PRO Snow Blower #31IAS251E795	1H081B60071	\$ 500	Hoover
	Stihl	Chain Saw (14)		\$ 4,640	

Stihl	String Trimmer (7)		\$	2,068
Stihl	Brush Cutter (2)		\$	1,300
Stihl	Leaf blower (4)		\$	1,100
Stihl	Hedge Trimmer #HL100-2	287668425	\$	400
Stihl	Pole Saw HT131-2	503140790	\$	1,000
Stihl	Pole Saw HT101	257460750	\$	1,000
Rural King	Power Washer	BEEEX-GCR-09033096	\$	550 Ellis
Honda	Engine on power washer	GCAHA-2581632	\$	-
Honda	Trash Pump GX120 PG2	5749461	\$	750
Cat	Motor on pump	3CP1120G	\$	-
Foam Sprayer	Model# G3515CHFF	5198	\$	2,500
65 Gal. Tank Sprayer		D252 GRGI	\$	850
Sandborn	Air Compressor	89593	\$	500 Hoover
Augers	(2) 10" & 12"	9445513488	\$	1,863
	4 Post Rotary Lift	SM121	\$	5,000
Hay Elevator			\$	500 Ellis
Snow Blade	72" blade for RTV	KRTV900A81095299	\$	400
Honda	4hr Engine on Sprayer	GX120-118	\$	-
Honda	Motor on sprayer	GCAFT255386	\$	-
			\$	250,402

Description	Address Line 1	City	Department	Building Value	Contents Value
Equestrian Center - Indoor Horse Arena	13986 McKanna Rd	Minooka	Parks & Rec	441,474.00	6,000.00
Equestrian Center - Bathroom	13986 McKanna Rd	Minooka	Parks & Rec	28,860.00	0.00
Equestrian Center - Ellis House	13986 McKanna Rd	Minooka	Parks & Rec	812,472.00	89,300.00
Equestrian Center - Horse Barn	13986 McKanna Rd	Minooka	Parks & Rec	140,117.00	12,000.00
Equestrian Center- Storage Container	13986 McKanna Rd	Minooka	Parks & Rec	8,160.00	4,300.00
Equestrian Center- Shed	13986 McKanna Rd	Minooka	Parks & Rec	3,060.00	1,100.00
Equestrian Center- Carport Storage	13986 McKanna Rd	Minooka	Parks & Rec	7,140.00	6,300.00
Equestrian Center - Property in the Open	13986 McKanna Rd	Minooka	Parks & Rec	255,157.00	0.00
Equestrian Center - Storage Barn	13986 McKanna Rd	Minooka	Parks & Rec	112,094.00	28,000.00
Equestrian Center- Bridge	13986 McKanna Rd	Minooka	Parks & Rec	287,000.00	0.00
Baker Woods F.P.-Aux Sable Bridge	Mckanna Road & Rt 52	Minooka	Parks & Rec	368,000.00	0.00
Baker Woods F.P. - Garage	2939 Route 52	Minooka	Parks & Rec	0.00	0.00
Baker Woods F.P. - Picnic Shelter #1	2939 Route 52	Minooka	Parks & Rec	20,808.00	0.00
Baker Woods F.P. - Picnic Shelter #2	2939 Route 52	Minooka	Parks & Rec	20,808.00	0.00
Blackberry Creek F.P. - Bridge	US RT 30 & Orchard Rd	Montgomery	Parks & Rec		
Pickerill-Pigott F.P. - Pickerill House	6350A Minkler Road	Yorkville	Parks & Rec	740,635.00	0.00
Pickerill-Pigott F.P. - Pickerill Shed	6350A Minkler Road	Yorkville	Parks & Rec	81,351.00	0.00
Pickerill-Pigott F.P. - Pigott Shed	6350B Minkler Road	Yorkville	Parks & Rec	62,007.00	0.00
Pickerill-Pigott F.P. - Shelter	6350A Minkler Road	Yorkville	Parks & Rec	97,300.00	
Pickerill-Pigott F.P. - Washroom	6350A Minkler Road	Yorkville	Parks & Rec	50,000.00	
Pickerill-Pigott F.P. - Overlook Shade Structure	6350 B. Minkler Road	Yorkville	Parks & Rec	10,000.00	
Jay Woods F.P. - Corn Crib	Creek Road	Plano	Parks & Rec	27,500.00	15,000.00
Jay Woods F.P. - Property in the Open	Creek Road	Plano	Parks & Rec	70,392.00	0.00
Jay Woods FP - Bathroom	Creek Road	Plano	Parks & Rec	39,630.00	0.00
Jay Woods FP - Picnic Shelter	Creek Road	Plano	Parks & Rec	73,090.00	0.00
Millbrook North F.P. - Shed	Dobson Lane	Millbrook	Parks & Rec	0.00	0.00
Millbrook North F.P. - Silo	Dobson Lane	Millbrook	Parks & Rec	0.00	0.00
Subat F.P. - Bathroom	Eldamain Road	Plano	Parks & Rec	23,422.00	0.00
Subat F.P. - Picnic Shelter	Eldamain Road	Plano	Parks & Rec	37,852.00	0.00
Subat F.P. - Property in the Open	Eldamain Road	Plano	Parks & Rec	26,046.00	0.00
Millbrook South F.P. - Barn - Ineligible for Property Coverage	Fox River Road	Millbrook	Parks & Rec	0.00	0.00
Millbrook South F.P. - Corn Crib	Fox River Road	Millbrook	Parks & Rec	0.00	0.00
Millbrook South F.P. - Silo 1	Fox River Road	Millbrook	Parks & Rec	0.00	0.00
Millbrook South F.P. - Silo 2	Fox River Road	Millbrook	Parks & Rec	0.00	0.00
Millbrook South F.P. - Silo 3	Fox River Road	Millbrook	Parks & Rec	0.00	0.00
Millbrook South F.P. - Silo 4	Fox River Road	Millbrook	Parks & Rec	0.00	0.00
Millbrook South F.P. - Silo 5	Fox River Road	Millbrook	Parks & Rec	0.00	0.00
Millbrook South F.P. - Silo 6	Fox River Road	Millbrook	Parks & Rec	0.00	0.00
Millbrook South F.P. - Silo 7	Fox River Road	Millbrook	Parks & Rec	0.00	0.00
Millbrook South F.P. - Silo 8	Fox River Road	Millbrook	Parks & Rec	0.00	0.00
Hoover F. P. - Latrine and Shower Building	Fox Road	Yorkville	Parks & Rec	176,819.00	0.00

Hoover F.P. - Akela Pavilion (Ballfield)	Fox Road	Yorkville	Parks & Rec	37,747.00	\$	0.00	\$
Hoover F.P. - Blazing Star Bldg A	Fox Road	Yorkville	Parks & Rec	12,338.00	\$	800.00	\$
Hoover F.P. - Blazing Star Bldg B	Fox Road	Yorkville	Parks & Rec	12,338.00	\$	800.00	\$
Hoover F.P. - Blazing Star Bldg C	Fox Road	Yorkville	Parks & Rec	12,338.00	\$	800.00	\$
Hoover F.P. - Blazing Star Bldg D	Fox Road	Yorkville	Parks & Rec	12,338.00	\$	800.00	\$
Hoover F.P. - Blazing Star Main Bldg	Fox Road	Yorkville	Parks & Rec	221,887.00	\$	8,000.00	\$
Hoover F.P. - Blazing Star Pavilion	Fox Road	Yorkville	Parks & Rec	127,046.00	\$	0.00	\$
Hoover F.P. - Eagle's Nest Pavilion	Fox Road	Yorkville	Parks & Rec	59,078.00	\$	0.00	\$
Hoover F.P. - Entrance Monument	Fox Road	Yorkville	Parks & Rec	29,069.00	\$	0.00	\$
Hoover F.P. - Kingfisher Bldg	Fox Road	Yorkville	Parks & Rec	282,012.00	\$	4,500.00	\$
Hoover F.P. - Lagoon # 2 Shed	Fox Road	Yorkville	Parks & Rec	38,898.00	\$	500.00	\$
Hoover F.P. - Main Staff Residence	Fox Road	Yorkville	Parks & Rec	314,114.00	\$	12,000.00	\$
Hoover F.P. - Main Staff Residence Shed	Fox Road	Yorkville	Parks & Rec	0.00	\$	0.00	\$
Hoover F.P. - Maintenance Shop 1	Fox Road	Yorkville	Parks & Rec	340,046.00	\$	15,000.00	\$
Hoover F.P. - Maintenance Shop 2	Fox Road	Yorkville	Parks & Rec	155,906.00	\$	23,000.00	\$
Hoover F.P. - Meadow Hawk Bldg	Fox Road	Yorkville	Parks & Rec	1,091,766.00	\$	22,000.00	\$
Hoover F.P. - Moonseed Bldg A	Fox Road	Yorkville	Parks & Rec	12,338.00	\$	800.00	\$
Hoover F.P. - Moonseed Bldg B	Fox Road	Yorkville	Parks & Rec	12,338.00	\$	800.00	\$
Hoover F.P. - Moonseed Bldg C	Fox Road	Yorkville	Parks & Rec	12,338.00	\$	800.00	\$
Hoover F.P. - Moonseed Bldg D	Fox Road	Yorkville	Parks & Rec	12,338.00	\$	800.00	\$
Hoover F.P. - Moonseed Main Bldg	Fox Road	Yorkville	Parks & Rec	221,887.00	\$	8,000.00	\$
Hoover F.P. - Moonseed Pavilion	Fox Road	Yorkville	Parks & Rec	127,046.00	\$	0.00	\$
Hoover F.P. - Outdoor Recreation Shed # 2	Fox Road	Yorkville	Parks & Rec	4,391.00	\$	500.00	\$
Hoover F.P. - Outdoor Recreation Center	Fox Road	Yorkville	Parks & Rec	159,357.00	\$	10,000.00	\$
Hoover F.P. - Outdoor Recreation Gathering Pavilion	Fox Road	Yorkville	Parks & Rec	4,287.00	\$	0.00	\$
Hoover F.P. - Outdoor Recreation Shed # 1	Fox Road	Yorkville	Parks & Rec	6,273.00	\$	800.00	\$
Hoover F.P. - Outdoor Recreation Shed #3	Fox Road	Yorkville	Parks & Rec	3,555.00	\$	200.00	\$
Hoover F.P. - Pool House	Fox Road	Yorkville	Parks & Rec	1,197,272.00	\$	15,000.00	\$
Hoover F.P. - Property in The Open	Fox Road	Yorkville	Parks & Rec	123,966.00	\$	0.00	\$
Hoover F.P. - Pump House	Fox Road	Yorkville	Parks & Rec	89,403.00	\$	22,300.00	\$
Hoover F.P. - Rookery	Fox Road	Yorkville	Parks & Rec	360,540.00	\$	16,000.00	\$
Hoover F.P. - Rookery Shed 1	Fox Road	Yorkville	Parks & Rec	13,593.00	\$	300.00	\$
Hoover F.P. - Rookery Shed 2	Fox Road	Yorkville	Parks & Rec	0.00	\$	0.00	\$
Hoover F.P. - Staff House #1 Shed	Fox Road	Yorkville	Parks & Rec	0.00	\$	0.00	\$
Hoover F.P. - Water Tank	Fox Road	Yorkville	Parks & Rec	0.00	\$	0.00	\$
Hoover F.P. - Lift Station	Fox Road	Yorkville	Parks & Rec	0.00	\$	0.00	\$
Little Rock Creek - 1900's Storage Shed	Burr Oak Road	Plano	Parks & Rec	92,121.00	\$	0.00	\$
Little Rock Creek Kiosk	Burr Oak Road	Plano	Parks & Rec	50,000.00	\$	0.00	\$
Little Rock Creek - 1900's Creek Crossing (Improved)	Burr Oak Road	Plano	Parks & Rec	5,500.00	\$	0.00	\$
Meramech F.P. - Bathroom	Griswold Springs Road	Plano	Parks & Rec	0.00	\$	0.00	\$
Meramech F.P. - Picnic Shelter	Griswold Springs Road	Plano	Parks & Rec	23,422.00	\$	0.00	\$
Meramech F.P. - Property in the Open	Griswold Springs Road	Plano	Parks & Rec	54,164.00	\$	0.00	\$
				47,052.00	\$	0.00	\$

Richard Young F.P. - Bathroom	Rt 71 East	Yorkville	Parks & Rec	23,422.00 \$	0.00 \$
Richard Young F.P. - Picnic Shelter # 1	Rt 71 East	Yorkville	Parks & Rec	37,853.00 \$	0.00 \$
Richard Young F.P. - Picnic Shelter # 2	Rt 71 East	Yorkville	Parks & Rec	27,186.00 \$	0.00 \$
Richard Young F.P. - Property in the Open	Rt 71 East	Yorkville	Parks & Rec	70,236.00 \$	0.00 \$
Harris F.P. - Announcer/Concession Bldg	Rt 71 West	Yorkville	Parks & Rec	20,808.00 \$	0.00 \$
Harris F.P. - Bathroom # 1	Rt 71 West	Yorkville	Parks & Rec	28,860.00 \$	0.00 \$
Harris F.P. - Bathroom # 2	Rt 71 West	Yorkville	Parks & Rec	28,860.00 \$	0.00 \$
Harris F.P. - Bathroom # 3	Rt 71 West	Yorkville	Parks & Rec	28,860.00 \$	0.00 \$
Harris F.P. - Corn Crib Barn	Rt 71 West	Yorkville	Parks & Rec	40,571.00 \$	0.00 \$
Harris F.P. - Fountain Pump Station	Rt 71 West	Yorkville	Parks & Rec	84,384.00 \$	5,500.00 \$
Harris F.P. - Maintenance Building	Rt 71 West	Yorkville	Parks & Rec	0.00 \$	0.00 \$
Harris F.P. - Picnic Shelter # 1	Rt 71 West	Yorkville	Parks & Rec	171,277.00 \$	109,300.00 \$
Harris F.P. - Picnic Shelter # 2	Rt 71 West	Yorkville	Parks & Rec	102,682.00 \$	0.00 \$
Harris F.P. - Picnic Shelter # 4	Rt 71 West	Yorkville	Parks & Rec	83,652.00 \$	0.00 \$
Harris F.P. - Picnic Shelter # 6	Rt 71 West	Yorkville	Parks & Rec	118,681.00 \$	1,200.00 \$
Harris F.P. - Picnic Shelter # 7	Rt 71 West	Yorkville	Parks & Rec	36,807.00 \$	0.00 \$
Harris F.P. - Picnic Shelter #3	Rt 71 West	Yorkville	Parks & Rec	89,089.00 \$	0.00 \$
Harris F.P. - Property in the Open	Rt 71 West	Yorkville	Parks & Rec	38,375.00 \$	0.00 \$
Shu Shu Gah F.P. - Picnic Shelter	Rt 71 West	Yorkville	Parks & Rec	170,536.00 \$	0.00 \$
Shu Shu Gah F.P. - Property in the Open	Valley Lane	Millbrook	Parks & Rec	20,808.00 \$	0.00 \$
Lyons F.P. - Property in the Open	Valley Lane	Millbrook	Parks & Rec	92,845.00 \$	0.00 \$
	Van Emmon Road	Yorkville	Parks & Rec	32,415.00 \$	0.00 \$
				10,720,643.00 \$	442,500.00 \$
					11,163,143.00 \$

GRANT AGREEMENT



**BETWEEN
THE STATE OF ILLINOIS, DEPARTMENT OF NATURAL RESOURCES
AND
KENDALL COUNTY FOREST PRESERVE DISTRICT**

The Illinois Department of Natural Resources (Grantor), with its principal office at One Natural Resources Way, Springfield, IL 62702-1271 and Kendall County Forest Preserve District (Grantee), with its principal office at 110 W. Madison Street, Yorkville, IL 60560 and payment address (if different than principal office) at N/A, hereby enter into this Grant Agreement (Agreement). Grantor and Grantee are collectively referred to herein as "Parties" or individually as a "Party."

**PART ONE – THE UNIFORM TERMS
RECITALS**

WHEREAS, it is the intent of the Parties to perform consistent with all Exhibits and attachments hereto and pursuant to the duties and responsibilities imposed by Grantor under the laws of the state of Illinois and in accordance with the terms, conditions and provisions hereof.

NOW, THEREFORE, in consideration of the foregoing and the mutual agreements contained herein, and for other good and valuable consideration, the value, receipt and sufficiency of which are acknowledged, the Parties hereto agree as follows:

**ARTICLE I
AWARD AND GRANTEE-SPECIFIC INFORMATION AND CERTIFICATION**

1.1. DUNS Number; SAM Registration; Nature of Entity. Under penalties of perjury, Grantee certifies that 079859610 is Grantee's correct DUNS Number, that N/A is Grantee's correct UEI, if applicable, that 36-6006598 is Grantee's correct FEIN or Social Security Number, and that Grantee has an active State registration and SAM registration. Grantee is doing business as a (check one):

- | | |
|--|---|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Pharmacy-Non Corporate |
| <input type="checkbox"/> Sole Proprietorship | <input type="checkbox"/> Pharmacy/Funeral Home/Cemetery Corp. |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Tax Exempt |
| <input type="checkbox"/> Corporation (includes Not For Profit) | <input type="checkbox"/> Limited Liability Company (select applicable tax classification) |
| <input type="checkbox"/> Medical Corporation | <input type="checkbox"/> P = partnership |
| <input checked="" type="checkbox"/> Governmental Unit | <input type="checkbox"/> C = corporation |
| <input type="checkbox"/> Estate or Trust | |

If Grantee has not received a payment from the state of Illinois in the last two years, Grantee must submit a W-9 tax form with this Agreement.

1.2. Amount of Agreement. Grant Funds (check one) shall not exceed or are estimated to be \$ 828,200.00, of which \$ 0 are federal funds. Grantee agrees to accept Grantor's payment as specified in the

Exhibits and attachments incorporated herein as part of this Agreement.

1.3. Identification Numbers. If applicable, the Federal Award Identification Number (FAIN) is N/A, the federal awarding agency is N/A, and the Federal Award date is N/A. If applicable, the Assistance Listing Program Title is N/A and Assistance Listing Number is N/A. The Catalog of State Financial Assistance (CSFA) Number is 422-11-1165. The State Award identification Number is 1165-25085.

1.4. Term. This Agreement shall be effective on the date of the last signature and shall expire on two years, less one day unless terminated pursuant to this Agreement.

1.5. Certification. Grantee certifies under oath that (1) all representations made in this Agreement are true and correct and (2) all Grant Funds awarded pursuant to this Agreement shall be used only for the purpose(s) described herein. Grantee acknowledges that the Award is made solely upon this certification and that any false statements, misrepresentations, or material omissions shall be the basis for immediate termination of this Agreement and repayment of all Grant Funds.

1.6. Signatures. In witness whereof, the Parties hereto have caused this Agreement to be executed by their duly authorized representatives.

ILLINOIS DEPARTMENT OF NATURAL RESOURCES

By: Colleen Callahan
Signature of Director of DNR
Date: 9-1-21
Printed Name: Colleen Callahan
Printed Title: Director

KENDALL COUNTY FOREST PRESERVE DISTRICT

By: Judy Gilman
Signature of Authorized Representative
Date: 06/01/2021
Printed Name: Judy Gilman
Printed Title: President
E-mail: jgilman@co.kendall.il.us

Other Approver

By: Kristina Shelton
Signature of Chief Financial Officer
Date: 8/30/21
Printed Name: ~~Brad Colantino~~ Kristina Shelton
Printed Title: Chief Financial Officer

Other Approver

By: Renee Snow
Signature of Chief Counsel
Date: 8/30/2021
Printed Name: Renee Snow
Printed Title: Chief Counsel

APPROVED FOR EXECUTION

Date: 8/30/2021
Legal Counsel: John Fischer

To:
 Judy Gilmour
 Scott Gengler
 Seth Wormley

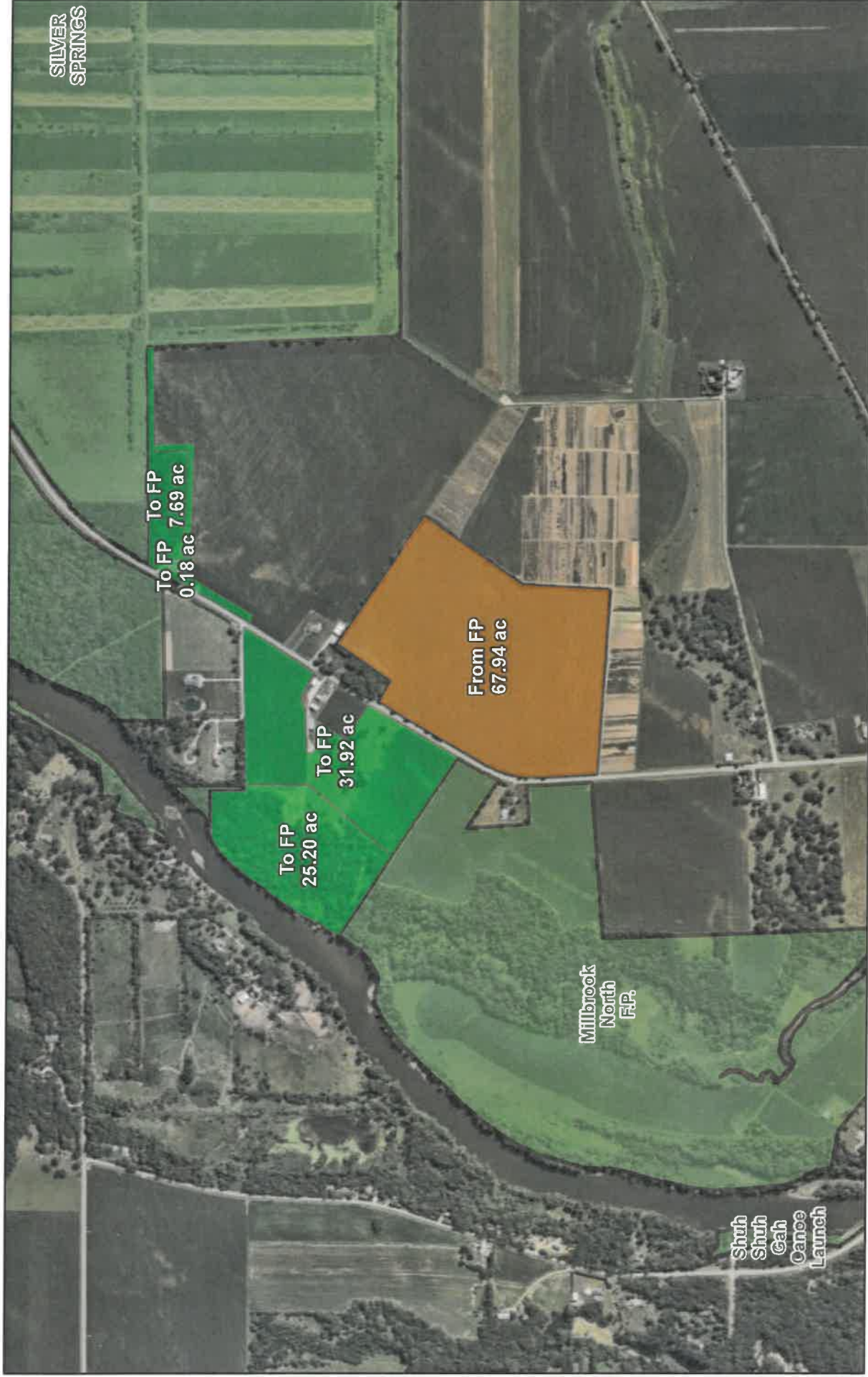
From:
 David Guritz, Executive Director

RE: Millbrook North Forest Preserve - FMV Appraisal Analysis for Proposed Parcel Trades

Date: 30-Sep-21

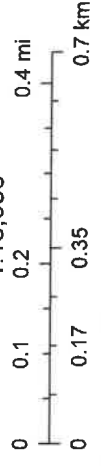
PIN #'s	KCFPD	Acres	Appraisal Value \$ Per Acre	Total
04-09-100-008 and 04-10-100-001 and 04-03-300-002 and 04-04-400-011	Millbrook North FP Ag Field	67.93	\$9,600	\$652,128
	TRADE PARCEL VALUE	67.93	\$9,600	\$652,128
	WORMLEY TRUST			
04-04-400-006	Timberland 1 - Fox River Parcel	25.2	\$4,800	\$120,960
04-03-300-005 and 04-10-100-002	Timberland 2 - SSSP Corridor (N)	7.69	\$4,800	\$36,912
04-03-300-006	Cell Tower Parcel + Lease	0.19	N/A	\$167,000
ADD PER SCREENSHOTS				
04-04-400-006 and 04-09-200-001	Fox River Drive - West Ag Fields	31.3	\$9,600	\$300,480
04-03-300-005	Fox River Drive - East Ag Field Trail Corridor	2.8	\$9,600	\$26,880
	TRADE PARCEL VALUE	65.78		\$652,232

Wormley Trade



9/30/2021

1:18,056



© OpenStreetMap (and) contributors, CC-BY-SA



116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
CHRIS CHRISTENSEN

CERTIFIED PUBLIC ACCOUNTANTS

September 23, 2021

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

We are pleased to confirm our understanding of the services we are to provide the County of Kendall, Illinois Forest Preserve District for the year ended November 30, 2021. We will audit the financial statements of the governmental activities, each major fund, the business-type activities, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the County of Kendall, Illinois Forest Preserve District as of and for the year ended November 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement County of Kendall, Illinois Forest Preserve District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County of Kendall, Illinois Forest Preserve District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

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

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

- 1) Combining and individual fund financial statements

Audit Objectives

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

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

Audit Procedures—Compliance

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

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

Engagement Administration, Fees, and Other

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

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

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

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

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$8,240. However, any fees for third party verification of deposit authorizations that may be required will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered upon completion. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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


Sincerely,

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

RESPONSE:

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

Forest Preserve Admin signature:  _____

Title: _____

Date: _____

Board Member signature:  _____

Title: _____

Date: _____