

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

AGENDA

THURSDAY, MARCH 2, 2023

4:00 P.M.

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

- I. Call to Order
- II. Roll Call: Seth Wormley (Chairman), Jason Peterson (Vice-Chair), Brian DeBolt, Matt Kellogg, and Brooke Shanley
- III. Approval of Agenda
- IV. Public Comments
- V. Motion to Forward Claims to Commission for Approval
- VI. Review of Financial Statements through February 28, 2023

OLD BUSINESS

- A. **MOTION**: Consider a Motion to Forward the District's 2023 Farm License Agreements to Commission for Approval

NEW BUSINESS

- A. Pickerill-Pigott Estate House – Construction Updates
 - I. Construction Project Updates - Field Report #11
 - II. Lite Construction Contract Contingency - Change Order Tracking Report and Pending Change Orders
 - 1) Landscape Design; 2) Asphalt Drive Replacement; 3) Lighting Fixture Changes; 4) Wire Wizard Proposal
 - III. Pickerill Estate House Fund 1913 Budget Contingency Review

III. OTHER ITEMS OF BUSINESS

- A. FY22 Audit Presentation Schedule
- B. FY23 IDNR OSLAD Grant Award Announcements
- C. Moody's Bond Rating Call Outcomes
- IV. Public Comments
- V. Executive Session
- VI. Adjournment

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

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

Claims Listing

3/1/2023 2:54:12 PM

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account	Description	Invoice Amount
Ellis House	2047	COMED	9361548011022823	ComEd Ellis House	19001160	Utilities	\$991.21
						Sub-Total	\$991.21
	51	SYNCB/AMAZON	1L1X-JQVX-XQPF	Ellis-Tablecloth	19001160	Grounds and Maintenance	\$29.99
	124	BARRETT'S ECOWATER	0010381022823	Ellis Water Service	19001160	Grounds and Maintenance	\$103.74
1323	MENARDS	64924	Ellis-House-Toilet Paper	19001160	Grounds and Maintenance	\$16.99	
					Sub-Total	\$150.72	
Ellis Riding Lessons					Ellis House	Total	\$1,141.93
Ellis Riding Lessons	51	SYNCB/AMAZON	1JQP-HFGK-93LH	Ellis-Animal Care-Cat food	19001164	Animal Care & Supplies	\$36.59
						Sub-Total	\$36.59
					Ellis Riding Lessons	Total	\$36.59
						Total	\$36.59
Environ. Educ. Other Pblc Prg	51	SYNCB/AMAZON	1VJW-FXGM-XL4W	Env Ed-Cardstock	19001179	Program Supplies	\$16.44
	2779	KIMBERLY ADAMS	Feb 28 2023	Reimbursement for Educ supplies	19001179	Program Supplies	\$49.62
						Sub-Total	\$66.06
					Environ. Educ. Other Pblc Prg	Total	\$66.06

51	SYNCB/AMAZON	1PT7-MFDK-3VRJ	NB-Portable Privacy Tent	19001178	63030	Program Supplies	\$99.76
							\$99.76
Environmental Educ. Natrl Beg.							\$99.76
51	SYNCB/AMAZON	1PHQ-7PF1-D7CW	Measuring cups, markers, clipboard, heat gun	190011	62000	Office Supplies	\$38.48
							\$38.48
590	FOX VALLEY FIRE & SAFETY	IN00580944	Fire Extinguisher Service	190011	62150	Contractual Services	\$898.01
							\$898.01
67	AMEREN ILLINOIS	2786444006022823	Millbrook S Electric	190011	63510	Electric	\$43.93
2047	COMED	9361578000022823	ComEd Baker Woods	190011	63510	Electric	\$19.11
							\$63.04
498	MACK & ASSOCIATES	11246	Auditing Services for FY2022	190011	65490	Auditing & Accounting	\$8,485.00
							\$8,485.00
1323	MENARDS	104332	Shop Supplies, Pickerill House-Knobs	191311	70330	Construction	\$45.92

Forest Preserve Director	4235	CREATIVE PLAY STORES	31770769	Folding Chair Sample for Pickerill	191311 70330	Construction	\$21.95
						Sub-Total	\$67.87
	1199	KLUBER, INC.	8356	Pickerill Estate House Conversion Services	191311 70650	Professional Services (A&E)	\$1,616.31
						Sub-Total	\$1,616.31
					Forest Preserve Director	Total	\$11,168.71
Grounds and Natural Resources	51	SYNCB/AMAZON	1PHQ-7PF1-D7CW	Measuring cups, markers, clipboard, heat gun	19001183 63110	Shop Supplies	\$39.94
	1323	MENARDS	104332	Shop Supplies, Pickerill House-Knobs	19001183 63110	Shop Supplies	\$54.28
	1820	UNIQUE PRODUCTS & SERVICE	445636	Liners, cleaners, paper products	19001183 63110	Shop Supplies	\$186.90
						Sub-Total	\$281.12
					Grounds and Natural Resources	Total	\$281.12
Hoover	4228	THOMAS HOFFMAN	22-00340	MHL Sec Dep Return	19001171 63040	Security Deposit Refund	\$150.00
	4229	TABITHA JARDINE	23-00036	MHL Sec Dep Return	19001171 63040	Security Deposit Refund	\$150.00
	4230	KEN KNASIAK	23-00027	Kingfisher Sec Dep Return	19001171 63040	Security Deposit Refund	\$100.00
	4231	CHRIS CHIAPPINI	22-00338	Moonseed Sec Dep Return	19001171 63040	Security Deposit Refund	\$100.00
						Sub-Total	\$500.00

Hoover									
1452	NICOR		22827083027022 823	Nicor-Hoover Shop	19001171	63090	Natural Gas	\$54.03	
1452	NICOR		23336698297022 823	Nicor-Rookery	19001171	63090	Natural Gas	\$225.33	
1452	NICOR		28235299733022 823	Nicor-Moonseed	19001171	63090	Natural Gas	\$185.49	
1452	NICOR		30831034894022 823	Nicor Kingfisher	19001171	63090	Natural Gas	\$243.04	
1452	NICOR		50980197128022 823	Nicor Meadowhawk Lodge	19001171	63090	Natural Gas	\$56.87	
1452	NICOR		72389374124022 823	Nicor-Hoover Residence	19001171	63090	Natural Gas	\$111.54	
1452	NICOR		88551401149022 823	Nicor-Hoover Maintenance	19001171	63090	Natural Gas	\$199.89	
							Sub-Total	\$1,076.19	
1820	UNIQUE PRODUCTS & SERVICE		445636	Liners, cleaners, paper products	19001171	63110	Shop Supplies	\$911.02	
							Sub-Total	\$911.02	
1877	WALDEN'S LOCK SERVICE		22994	Hoover Key Replacements	19001171	63120	Building Maintenance	\$53.25	
							Sub-Total	\$53.25	
					Hoover		Total	\$2,540.46	
							Grand Total	\$15,334.63	

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

FOREST PRESERVES & PROGRAMS

Beginning Balance

Revenue			
Revenue - Administration	62.9%	828,024	2,056
Revenue - Ellis House & Equestrian Center	11.5%	151,970	21,393
Revenue - Hoover FP	5.5%	72,200	26,615
Revenue - Env. Education	16.8%	218,560	117,971
Revenue - Grounds & Natural Resources	2.9%	38,500	6,202
Revenue - Pickerill Pigott FP	0.6%	8,000	940
Total Revenue	100.0%	1,317,254	175,177

Expenditure			
Expenditure - Administration	29.5%	387,691	117,237
Expenditure - Ellis House & Equestrian Center	15.1%	199,264	30,743
Expenditure - Hoover FP	17.9%	235,286	46,659
Expenditure - Env. Education	15.4%	202,226	37,456
Expenditure - Grounds & Natural Resources	21.6%	284,078	59,338
Expenditure - Pickerill Pigott FP	0.5%	7,000	2,064
Total Expenditure	100.0%	1,315,545	293,497

ENDING BAL

Surplus/(Deficit)

Budget	YTD	%
\$ 600,007	\$ 600,007	
828,024	2,056	0.2%
151,970	21,393	14.1%
72,200	26,615	36.9%
218,560	117,971	54.0%
38,500	6,202	16.1%
8,000	940	11.8%
1,317,254	175,177	13.3%

Budget	YTD	%
\$ 470,609	\$ 470,609	
794,849	18,259	2.3%
133,540	20,539	15.4%
73,231	15,938	21.8%
217,546	90,419	41.6%
41,307	1,591	3.9%
1,260,473	146,745	11.6%

Budget	YTD	%
\$ 1,230,156	\$ 334,682	
386,861	115,164	29.8%
195,321	32,775	16.8%
218,706	46,564	21.3%
177,077	31,907	18.0%
243,697	54,421	22.3%
8,494	1,941	22.9%
1,230,156	282,772	23.0%

Budget	YTD	%
\$ 500,926	\$ 136,027	
30,317	(136,027)	
500,926	334,682	66.8%

Budget	YTD	%
\$ 129,398	\$ 129,398	
-16,203	854	-89%
854	10,678	4%
10,678	27,552	67%
27,552	4,612	30%
4,612	940	290%
129,398	28,432	19%

Budget	YTD	%
\$ 2,073	\$ -2,032	
2,073	94	2%
-2,032	5,549	-6%
94	4,917	0%
5,549	123	17%
4,917	123	9%
123	10,725	6%
2,073	10,725	4%

Budget	YTD	%
\$ 147,105	\$ 17,707	
147,105	17,707	44.0%
147,105	17,707	12.0%

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

FOREST PRESERVE CATEGORIES

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	YTD	YTD	\$ Change	% Change
Beginning Balance		\$ 600,007		\$ 470,609	\$ 129,398	
Revenue						
Property Tax	53.9%	710,448	-	657,738	0	0.0%
Interest Income	0.0%	533	42	467	910	2170%
Other Income	3.2%	42,043	5,422	17,445	-12,022	-69%
Donations	0.5%	6,500	2,185	7,016	-2,185	
Rental Revenue	6.0%	79,200	21,505	71,974	14,855	45%
Program Revenue	27.5%	362,530	136,728	344,870	29,470	27%
Farm License Revenue	7.4%	97,000	(74)	110,000	-74	
Security Deposits	1.2%	15,500	7,445	12,552	6,133	21%
Credit Card Revenue	0.3%	3,500	1,014	3,287	1,313	21%
Total Revenue	100.0%	1,317,254	175,177	1,260,473	28,432	19%
Expenditure						
Personnel	56.8%	747,864	140,192	668,609	127,957	10%
Benefits	21.3%	280,319	95,293	273,052	92,436	3%
Contractual	5.3%	69,219	16,132	69,015	20,491	-21%
Commodities	10.9%	143,516	33,596	138,377	27,640	20.0%
Other	5.7%	74,627	8,284	81,103	14,247	17.6%
Total Expenditure	100.0%	1,315,545	293,497	1,230,156	282,772	23.0%
ENDING BAL		\$ 601,716	\$ 481,687	\$ 500,926	\$ 334,582	44.0%
Surplus/(Deficit)		\$ 1,709	\$ (118,320)	\$ 30,317	\$ (136,027)	

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

ADMINISTRATION

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	%	Budget	YTD	%
Revenue						
Property Tax	710,448	-		657,738	910	2170%
Interest Income	533	952	178.6%	467	-17,164	-100%
Other Income	11,543	40	0.3%	18,357	124	
Donations	5,000	124	2.5%	5,000	-74	
Farm License Revenue	97,000	(74)	-0.1%	110,000		
Security Deposit Revenue						
Credit Card Revenue	3,500	1,014	29.0%	3,287	0	0%
Program Revenue						
Transfers In						
Total Revenue	828,024	2,056	0.2%	794,849	18,259	2.3%
Expenditure						
Personnel	174,757	33,850	19.4%	172,952	35,188	20.3%
Benefits	153,768	68,873	44.8%	142,433	59,758	42.0%
Contractual	41,579	12,180	29.3%	38,375	15,875	41.4%
Commodities	14,950	2,335	15.6%	18,958	4,343	22.9%
Other	2,697	-		14,203	-	
Total Expenditure	387,691	117,237	30.2%	386,861	115,164	29.8%
Surplus/(Deficit)	\$ 440,333	\$ (115,181)		\$ 407,988	\$ (96,905)	
					2,073	2%

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

ELLIS HOUSE & EQUESTRIAN CENTER

Revenue
Donations
Security Deposit
Credit Card Revenue
Program Revenue
Total Revenue

Expenditure
Personnel
Employee Benefits
Contractual
Commodities
Other
Total Expenditure

Surplus/(Deficit)

	Current Year FY23		Prior Year FY22		YTD Variance			
	Budget	YTD	%	Budget	YTD	%	\$ Change	% Change
4.9%	-	-		-	-			
	7,500	1,100	14.7%	4,200	3,700		-2,600	-70%
95.1%	-	-		-	-			
100.0%	144,470	20,293	14.0%	129,340	16,839	13.0%	3,454	21%
	151,970	21,393	14.1%	133,540	20,539	15.4%	854	4%
60.0%	119,593	20,343	17.0%	122,101	21,147	17.3%	-804	-4%
6.9%	13,771	1,868	13.6%	14,499	2,777	19.2%	-909	-33%
5.6%	11,200	767	6.9%	11,200	995	8.9%	-227	-23%
17.7%	35,200	6,326	18.0%	28,945	6,448	22.3%	-122	-2%
9.5%	19,500	1,439	7.4%	18,576	1,408	7.6%	31	2%
100.0%	199,264	30,743	15.4%	195,321	32,775	16.8%	(2,032)	-6%
	\$ (47,294)	\$ (9,350)		\$ (61,781)	\$ (12,236)			

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

HOOVER FOREST PRESERVE

	Current Year FY23		Prior Year FY22		YTD Variance			
	Budget	YTD	%	Budget	YTD	%	\$ Change	% Change
Revenue								
Donations	-	-		-	-			
Rental Revenue	65,200	20,270	31.1%	13,505	13,505	20.8%	6,765	50%
Security Deposit Rev	7,000	6,345	90.6%	2,433	2,433	29.1%	3,913	161%
Program Revenue	-	-		-	-			
Total Revenue	72,200	26,615	36.9%	15,938	15,938	21.8%	10,678	67%
Expenditure								
Personnel	135,349	22,323	16.5%	119,631	23,222	19.4%	-899	-4%
Employee Benefits	43,887	8,944	20.4%	43,331	11,544	26.6%	-2,600	-23%
Contractual	-	-		-	-			
Commodities	47,050	12,051	25.6%	46,744	10,725	22.9%	1,326	12%
Other	9,000	3,340	37.1%	9,000	1,073	11.9%	2,268	211%
Total Expenditure	235,286	46,659	19.8%	218,706	46,564	94.6%	94	0%
Surplus/(Deficit)		\$ (163,086)	\$ (20,044)		\$ (145,475)	\$ (30,627)		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

ENVIRONMENTAL EDUCATION

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

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	%	Budget	YTD	%
0.2%	500	1,536	307.2%	2,016	-	
98.8%	-	116,435	53.4%	-	26,016	29%
100.0%	218,060	117,971	54.0%	215,530	27,552	30%
84.4%	170,620	32,895	19.3%	147,198	4,914	18%
8.3%	16,786	2,867	17.1%	21,445	-434	-13%
3.7%	-	944	12.5%	-	319	51%
3.6%	7,550	749	10.3%	5,520	749	
100.0%	202,226	37,456	18.5%	177,077	5,549	17%
	\$ 16,334	\$ 80,515		\$ 40,469	\$ 68,512	

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

GROUND & NATURAL RESOURCES

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Other Income						
Donations	30,500	4,187	34,212	241	3,947	1641%
Grants	1,000	525	-	-	525	
Credit Card Revenue	-	-	-	-		
Rental Revenue	7,000	1,175	7,095	1,350	-175	-13%
Total Revenue	38,500	5,887	41,307	1,591	4,297	270%
Expenditure						
Personnel	147,545	30,780	106,727	20,419	10,361	51%
Employee Benefits	52,707	12,741	51,344	15,057	-2,315	-15%
Contractual	16,500	3,184	19,500	3,622	-437	-12%
Commodities	32,766	9,876	29,716	3,557	6,319	178%
Other	35,160	2,756	36,410	11,767	-9,011	-77%
Total Expenditure	284,078	59,338	243,697	54,421	4,917	9%
Surplus/(Deficit)	\$(245,578)	\$(53,450)	\$(202,390)	\$(52,831)		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

PICKERILL PIGOTT FP

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD %	Budget	YTD %	\$ Change	% Change
Revenue						
Donations	-	880	-	-	880	
Other Income	-	-	-	-		
Rental Revenue	7,000	60	-	-	60	
Security Deposit	1,000	-	-	-		
Total Revenue	8,000	940	-	-	940	
Expenditure						
Personnel	-	-	-	-		
Employee Benefits	1,000	-	-	-		
Contractual	-	-	-	-		
Commodities	6,000	2,064	8,494	1,941	123	6%
Other	-	-	-	-		
Total Expenditure	7,000	2,064	8,494	1,941	123	6%
Surplus/(Deficit)	\$ 1,000	\$ (1,124)	\$ (8,494)	\$ (1,941)		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

ELLIS HOUSE - 1160

Revenue
Donations
Security Deposit
Credit Card Revenue
Program Revenue
Total Revenue

Expenditure
Personnel
Employee Benefits
Contractual
Commodities
Other
Total Expenditure

Surplus/(Deficit)

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	-	-	-	-	-	
	10,394	2,449	10,494	2,168	281	13%
	1,638	229	1,604	372	(142)	-38%
	-	-	-	-	-	
	7,250	3,428	5,869	1,742	1,685	97%
	3,800	1,018	3,964	575	444	77%
	23,082	7,124	21,931	4,857	2,267	47%
	\$ (23,082)	\$ (7,124)	\$ (21,931)	\$ (4,857)		

45.0%
7.1%
31.4%
16.5%
100.0%

ELLIS BARN - 1161

Revenue
Donations
Security Deposit
Credit Card Revenue
Program Revenue
Total Revenue

Expenditure
Personnel
Employee Benefits
Contractual
Commodities
Other
Total Expenditure

Surplus/(Deficit)

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	-	-	-	-	-	
	10,394	2,449	11,844	2,658	(208)	-8%
	1,638	229	1,604	406	(176)	-43%
	-	-	-	-	-	
	6,500	-	4,232	-	2,268	
	2,700	270	2,700	37	2,333	622%
	21,232	2,948	20,380	3,101	(152)	-5%
	\$ (21,232)	\$ (2,948)	\$ (20,380)	\$ (3,101)		

48.0%
7.7%
30.6%
12.7%
100.0%

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

ELLIS GROUNDS - 1162

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue	27,250	-	24,998	(388)	388	-100%
Total Revenue	27,250	-	24,998	(388)	388	-100%
Expenditure						
Personnel	20,788	3,625	20,938	4,241	(616)	-15%
Employee Benefits	3,275	459	3,208	608	(150)	-25%
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Other	5,500	151	6,277	810	(659)	-81%
Total Expenditure	29,563	4,234	30,423	5,659	(1,425)	-25%
Surplus/(Deficit)	\$(2,313)	\$(4,234)	\$(5,425)	\$(6,048)		

ELLIS CAMPS - 1163

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue	11,760	4,365	11,760	1,355	3,010	222%
Total Revenue	11,760	4,365	11,760	1,355	3,010	222%
Expenditure						
Personnel	3,484	169	5,750	13	156	-100%
Employee Benefits	322	-	850	122	(122)	-100%
Contractual	-	-	-	-	-	-
Commodities	450	-	249	-	201	-
Other	500	-	435	-	65	-
Total Expenditure	4,756	169	7,284	135	34	28%
Surplus/(Deficit)	7,004	4,196	4,476	1,220		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

ELLIS RIDING LESSONS - 1164

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Security Deposit	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Program Revenue	70,000	10,686	58,772	9,654	1,032	11%
Total Revenue	70,000	10,686	58,772	9,654	1,032	11%
Expenditure						
Personnel	42,818	6,932	39,325	7,212	-279	-4%
Employee Benefits	3,959	676	3,878	737	-81	-8%
Contractual	9,000	630	9,000	710	-80	-11%
Commodities	16,600	2,719	14,350	4,616	-1,897	-41%
Other	1,000	-	-	-		
Total Expenditure	73,377	10,957	66,553	13,274	(2,317)	-17%
Surplus/(Deficit)	\$ (3,377)	\$ (271)	\$ (7,781)	\$ (3,620)		

ELLIS BIRTHDAY PARTIES - 1165

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Security Deposit	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Program Revenue	6,000	1,250	6,533	2,094	-844	-40%
Total Revenue	6,000	1,250	6,533	2,094	(844)	-40%
Expenditure						
Personnel	7,077	897	6,500	1,437	-539	-38%
Employee Benefits	654	89	641	159	-70	-44%
Contractual	-	-	-	-		
Commodities	450	-	441	90	-90	
Other	-	-	-	-		
Total Expenditure	8,181	986	7,582	1,686	(700)	-42%
Surplus/(Deficit)	\$ (2,181)	\$ 264	\$ (1,049)	\$ 408		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

ELLIS PUBLIC PROGRAMS - 1166

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	
Security Deposit	-	-	-	-	-	
Credit Card Revenue	-	-	-	-	-	
Program Revenue	3,000	130	2,403	130	130	
Total Revenue	3,000	130	2,403	130	130	
	100.0%					
	100.0%					
Expenditure						
Personnel	2,194	55	3,750	138	(83)	-60%
Employee Benefits	203	5	500	11	(6)	-56%
Contractual	500	-	500	-	-	
Commodities	150	-	-	-	-	
Other	-	-	-	(14)	14	-100%
Total Expenditure	3,047	60	4,750	135	(75)	-56%
	100.0%					
Surplus/(Deficit)	\$ (47)	\$ 70	\$ (2,347)	\$ (135)		

ELLIS SUNRISE CENTER - 1167

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	
Security Deposit	-	-	-	-	-	
Credit Card Revenue	-	-	-	-	-	
Program Revenue	13,760	3,487	13,449	3,449	38	1%
Total Revenue	13,760	3,487	13,449	3,449	38	1%
	100.0%					
	100.0%					
Expenditure						
Personnel	19,054	3,734	21,000	3,257	477	15%
Employee Benefits	1,762	181	1,900	361	(180)	-50%
Contractual	-	-	-	-	-	
Commodities	3,800	179	3,804	-	179	
Other	-	-	-	-	-	
Total Expenditure	24,616	4,095	26,704	3,618	477	13%
	100.0%					
Surplus/(Deficit)	\$ (10,856)	\$ (608)	\$ (13,255)	\$ (169)		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

ELLIS WEDDINGS - 1168

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Security Deposit	5,000	1,100	3,500	3,500	-2,400	-69%
Credit Card Revenue	-	-	-	-		
Program Revenue	9,000	150	8,075		150	
Total Revenue	14,000	1,250	11,575	3,500	(2,250)	
Expenditure						
Personnel	1,695	33	2,000	24	9	35%
Employee Benefits	160	-	157	2	-2	-100%
Contractual	1,700	137	1,700	285	-148	-82%
Commodities	-	-	-	-		
Other	5,000	-	3,500	-	(141)	-45%
Total Expenditure	8,555	170	7,357	311		
Surplus/(Deficit)	\$5,445	\$ 1,080	\$4,218	\$ 3,189		

ELLIS OTHER RENTALS - 1169

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-				
Security Deposit	2,500	-	700	200	-200	-100%
Credit Card Revenue	-	-	-	-		
Program Revenue	3,400	225	3,050	675	-450	-67%
Total Revenue	5,900	225	3,750	875	(650)	-74%
Expenditure						
Personnel	1,695	-	500	-		
Employee Benefits	160	-	157	-		
Contractual	-	-	-	-		
Commodities	-	-	-	-		
Other	1,000	-	1,700	-		
Total Expenditure	2,855	-	2,357	-		
Surplus/(Deficit)	\$3,045	\$225	\$1,393	\$875		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

ELLIS 5K - 1170

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

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	YTD	%	\$ Change	% Change
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	300	-	-	-	-	-
Total Revenue	300	-	-	-	-	-
		100.0%				
		100.0%				
Total Expenditure	-	-	-	-	-	-
Surplus/(Deficit)	\$ 300	\$ -	\$ -	\$ 300		

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	YTD	%	\$ Change	% Change
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	300	-	-	-	-	-
Total Revenue	300	-	-	-	-	-
Total Expenditure	-	-	-	-	-	-
Surplus/(Deficit)	\$ 300	\$ -	\$ -	\$ 300		

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	YTD	%	\$ Change	% Change
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	300	-	-	-	-	-
Total Revenue	300	-	-	-	-	-
Total Expenditure	-	-	-	-	-	-
Surplus/(Deficit)	\$ 300	\$ -	\$ -	\$ 300		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

HOOVER GROUNDS - 1171

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Rental Revenue	6,800	750	6,877	750	-450	-4%
Security Deposit Revenue	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Total Revenue	6,800	750	6,877	750		10.9%
Expenditure						
Personnel	67,674	11,162	59,790	11,611	-450	-4%
Employee Benefits	21,943	4,472	21,664	5,772	-1,300	-23%
Contractual	-	-	-	-	-	-
Commodities	47,050	12,051	46,744	10,725	1,326	12%
Other	9,000	3,340	9,000	1,073	2,268	211%
Total Expenditure	145,667	31,025	137,198	29,181	1,844	6%
Surplus/(Deficit)	\$ (138,867)	\$ (30,275)	\$ (130,321)	\$ (28,431)		

HOOVER BUNKHOUSE - 1172

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Rental Revenue	28,500	13,285	28,367	-	13,285	72%
Security Deposit Revenue	3,000	2,300	3,500	8,290	-5,990	-72%
Credit Card Revenue	-	-	-	1,000	-1,000	-100%
Total Revenue	31,500	15,585	31,867	9,290	6,295	68%
Expenditure						
Personnel	33,837	5,581	29,923	5,806	-225	-4%
Employee Benefits	10,972	2,236	10,833	2,886	-650	-23%
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditure	44,809	7,817	40,756	8,692	(875)	-10%
Surplus/(Deficit)	\$ (13,309)	\$ 7,768	\$ (8,889)	\$ 598		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

HOOVER CAMPSITE - 1173

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Rental Revenue	5,400	390	5,410	1,045	-655	-63%
Security Deposit Revenue	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Total Revenue	5,400	390	5,410	1,045	(655)	-63%
Expenditure						
Personnel	16,919	2,790	14,958	2,902	-112	-4%
Employee Benefits	5,486	1,118	5,417	1,443	-325	-23%
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditure	22,405	3,908	20,375	4,345	(437)	-10%
Surplus/(Deficit)	\$ (17,005)	\$ (3,518)	\$ (14,965)	\$ (3,300)		

HOOVER MEADOWHAWK LODGE - 1174

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Rental Revenue	24,500	5,845	24,225	3,420	2,425	71%
Security Deposit Revenue	4,000	4,045	4,852	1,433	2,613	182%
Credit Card Revenue	-	-	-	-	-	-
Total Revenue	28,500	9,890	29,077	4,853	5,038	104%
Expenditure						
Personnel	16,919	2,790	14,960	2,903	-112	-4%
Employee Benefits	5,486	1,118	5,417	1,443	-325	-23%
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditure	22,405	3,908	20,377	4,346	(438)	-10%
Surplus/(Deficit)	\$ 6,095	\$ 5,982	\$ 8,700	\$ 507		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

ENVIRONMENTAL EDUCATION - 1175

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue	500	-				
Program Revenue	-	-				
Total Revenue	500	-		-		
Expenditure						
Personnel	-	-				
Employee Benefits	-	-				
Contractual	-	-				
Commodities	-	-				
Other	-	-				
Total Expenditure	-	-		-		
Surplus/(Deficit)	\$ 500	\$ -		\$ -		

ENV. EDUCATION SCHOOL PROGRAMS - 1176

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue	20,000	3,243	6,775	171	3,243	1027%
Program Revenue	100.0%	16.2%				
Total Revenue	20,000	3,243	6,775	171	3,243	1027%
Expenditure						
Personnel	14,800	1,927	7,500	171	1,756	1027%
Employee Benefits	-	-	3,987	1	-1	
Contractual	-	-	-	-		
Commodities	700	-	700	-		
Other	4,070	204	-	-	204	
20.8%						
Total Expenditure	19,570	2,131	12,187	172	1,959	1136%
Surplus/(Deficit)	\$ 430	\$ 1,112	\$ (5,412)	\$ (172)		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

ENV. EDUCATION CAMPS - 1177

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations		-				
Security Deposit						
Credit Card Revenue						
Program Revenue	37,000	32,646	36,665	14,315	18,331	128%
Total Revenue	37,000	32,646	36,665	14,315	18,331	128%
Expenditure						
Personnel	28,000	3,906	28,500	4,748	-842	-18%
Employee Benefits	1,649	404	3,000	480	-76	-16%
Contractual	-	-	-	-		
Commodities	1,500	185	1,500	55	130	236%
Other	500	-	555	-		
Total Expenditure	31,649	4,495	33,555	5,283	(788)	-15%
Surplus/(Deficit)	\$ 5,351	\$ 28,151	\$ 3,110	\$ 9,032		

ENV. EDUCATION NATURAL BEGINNINGS - 1178

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations		1,536			1,536	
Security Deposit						
Credit Card Revenue						
Program Revenue	141,060	73,022	156,704	69,463	3,559	5%
Total Revenue	141,060	74,558	156,704	69,463	5,095	7%
Expenditure						
Personnel	111,540	24,202	95,298	19,258	4,944	26%
Employee Benefits	12,708	2,213	12,079	2,505	-293	-12%
Contractual	-	-	-	-		
Commodities	4,000	593	2,000	487	106	22%
Other	2,200	225	2,209	-	225	
Total Expenditure	130,448	27,232	111,586	22,250	4,982	22%
Surplus/(Deficit)	\$ 10,612	\$ 47,325	\$ 47,134	\$ 47,213		

Kendall County Forest Preserve
Income Statement
For Period Ended 2/28/2023

3 Month Budget Percent = 25.0%

ENV. EDUCATION PUBLIC PROGRAMS - 1179

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue		7,524	15,386	6,641	883	13%
Program Revenue	20,000	7,524	15,386	6,641	883	13%
Total Revenue	20,000	7,524	15,386	6,641	883	13%
	100.0%					
Expenditure						
Personnel	12,500	2,374	13,500	3,504	-1,130	-32%
Employee Benefits	1,854	221	1,816	291	-70	-24%
Contractual	-	-	-	-		
Commodities	750	146	750	30	116	391%
Other	500	320	150	-	320	
Total Expenditure	15,604	3,061	16,216	3,825	(764)	-20%
	100.0%					
Surplus/(Deficit)	\$ 4,396	\$ 4,463	\$ (830)	\$ 2,816		

ENV. EDUCATION LAWS OF NATURE - 1180

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit						
Credit Card Revenue						
Program Revenue	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-
Expenditure						
Personnel	3,780	487	2,400	300	187	62%
Employee Benefits	575	29	563	23	6	28%
Contractual	-	-	-	-		
Commodities	600	21	570	53	-32	-61%
Other	-	-	-	-		
Total Expenditure	4,955	537	3,533	376	161	43%
	100.0%					
Surplus/(Deficit)	\$ (4,955)	\$ (537)	\$ (3,533)	\$ (376)		

Forest Preserve District Debt Service - Series 2003/2012
Fund 1902
For Period Ended 2/28/2023

1 Month Budget % = 16.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 957,927	\$ 957,927	
REVENUE			
190211 41010 Current Tax	950	1,857	195.5%
190211 41350 Interest Income			
Total Revenue	950	1,857	195.5%
EXPENDITURE			
190211 68640 Fiscal Agent Fee	1,057	0	0.0%
190211 68650 Debt Service - Interest 2012	6,450	6,450	100.0%
190211 68700 Debt Service - Principal 2012	430,000	430,000	100.0%
Total Expenditure	437,507	436,450	99.8%
Ending Balance	\$ 521,370	\$ 523,334	
Revenue over/(under) Expenditure	\$ (436,557)		

Forest Preserve District Debt Service - Series 2007/15/16/17
Fund 1903
For Period Ended 2/28/2023

1 Month Budget % = 16.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 5,057,675	\$ 5,057,675	
REVENUE			
190311 41010 Current Tax	5,294,458	0	0.0%
190311 41350 Interest Income	4,000	7,723	193.1%
Total Revenue	5,298,458	7,723	0.1%
EXPENDITURE			
190311 66500 Other Expenditure	475	0	0.0%
190311 68640 Fiscal Agent Fee	1,900	0	0.0%
190311 68710 Debt Service - Interest 2015	352,950	176,790	50.1%
190311 68720 Debt Service - Principal 2015	45,000	45,000	100.0%
190311 68730 Debt Service - Interest 2016	285,688	143,994	50.4%
190311 68740 Debt Service - Principal 2016	115,000	115,000	100.0%
190311 68750 Debt Service - Interest 2017	302,250	197,875	65.5%
190311 68760 Debt Service - Principal 2017	3,740,000	3,740,000	100.0%
Total Expenditure	4,843,263	4,418,659	91.2%
Ending Balance	\$ 5,512,870	\$ 646,739	
Revenue over/(under) Expenditure	\$ 455,195		

**KCFP Endowment Fund
Fund 1904
For Period Ended 2/28/2023**

1 Month Budget % = 16.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 872,618	\$ 872,618	
REVENUE			
190411 41350 Interest Income	6,700	6,050	90.3%
190411 42970 Grant Award	600,000		0.0%
Total Revenue	606,700	6,050	1.0%
EXPENDITURE			
190411 62150 Contractual Services	145,800		0.0%
190411 70330 Construction	1,268,500		0.0%
Total Expenditure	1,414,300	0	0.0%
Ending Balance	\$ 65,018	\$ 878,668	
Revenue over/(under) Expenditure	\$ (807,600)		

**Forest Preserve Capital Fund
Fund 1907
For Period Ended 2/28/2023**

1 Month Budget % = **16.7%**

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 84,186	\$ 84,186	
REVENUE			
190711 40370 Transfer In from OSLAD Fund #1905	230,377		
190711 41350 Interest Income		703	
190711 42490 Other Revenue		9,643	
Total Revenue	230,377	10,346	4.5%
EXPENDITURE			
190711 62160 Equipment Replacement	165,373		0.0%
190711 66500 Project Fund Expense	32,006	1,900	5.9%
190711 68500 Project Fund Expenses	60,651	33,513	55.3%
190711 68610 Project Fund Expense - Morton Arboretum Landscape	18,184		0.0%
Total Expenditure	276,214	35,413	12.8%
Ending Balance	\$ 38,349	\$ 59,118	
Revenue over/(under) Expenditure	\$ (45,837)		

**KCFP Fox River Bluffs Access RTP Grant Fund
Fund 1908
For Period Ended 2/28/2023**

1 Month Budget % = 16.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 71,195	\$ 71,195	
REVENUE			
190811 42970 Grant Award	159,182	159,182	
Total Revenue	159,182	159,182	100.0%
EXPENDITURE			
190811 61420 Transfer to FP Capital Fund 1907	230,377		0.0%
Total Expenditure	230,377	0	0.0%
Ending Balance	\$ 0	\$ 230,377	
Revenue over/(under) Expenditure	\$ (71,195)		

**FP Land Cash
Fund 1910
For Period Ended 2/28/2023**

1 Month Budget % = 16.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 140,668	\$ 140,668	
REVENUE	66,959		
191011 42910 Transfer In From Land Cash			
Total Revenue	66,959	0	0.0%
EXPENDITURE	207,627	4,964	2.4%
191011 67410 Land Acquisition			
Total Expenditure	207,627	4,964	2.4%
Ending Balance	\$ -	\$ 135,704	
Revenue over/(under) Expenditure	\$ (140,668)		

**KCFP Liability Insurance Fund
Fund 1911**

For Period Ended 2/28/2023

1 Month Budget % = 16.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 46,300	\$ 46,300	
REVENUE			
19111 40020 Transfer from FP			
19111 40320 Transfer from FP Operating Fund			
19111 41350 Insurance Claim Reimbursement			
19111 42120 Interest Income			
Total Revenue	0		
EXPENDITURE			
19111 68990 Claims/Deductibles	25,000		0.0%
Total Expenditure	25,000	0	0.0%
Ending Balance	<u>\$ 21,300</u>	<u>\$ 46,300</u>	
Revenue over/(under) Expenditure	<u>\$ (25,000)</u>		

**KCFP Series 2021 Bond Proceeds Fund
Fund 1912
For Period Ended 2/28/2023**

1 Month Budget % = 16.7%

ACCOUNT & DESCRIPTION	Budget 2022	Actual YTD	% of Budget
Beginning Balance	\$ 173	\$ 173	
REVENUE			
191211 41350 Interest Income	0	0	
191211 42970 Bond Proceeds			
Total Revenue	0	0	
EXPENDITURE			
191211 61370 Transfer to Fox River Bluffs Fund			
191211 61420 Transfer to FP Capital Fund #1907	145		
191211 61440 Transfer to FP Fund 1913			
Total Expenditure	145	0	0.0%
Ending Balance	\$ 28	\$ 173	
Revenue over/(under) Expenditure	\$ (145)		

Forest Preserve District Pickerill-Piggott IDNR-PARC Grant Fund
Fund 1913
For Period Ended 2/28/2023

ACCOUNT & DESCRIPTION	1 Month Budget % = 16.7%	
Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 595,890	\$ 595,890
REVENUE		
191311 40390 ARPA Grant Award	100,000	
191311 41350 Interest Income	200	0.0%
191311 42250 Revenue		2,146
191311 42970 Grant Award	828,200	
Total Revenue	928,400	2,146 0.2%
EXPENDITURE		
191311 70330 Construction	684,583	210,116 30.7%
191311 70650 Professional Services	11,384	3,233 28.4%
Total Expenditure	695,967	213,348 30.7%
Ending Balance	\$ 828,323	\$ 384,688
Revenue over/(under) Expenditure	\$ 232,433	

**Forest Preserve District American Rescue Plan Act (ARPA) Fund
Fund 1914
For Period Ended 1/31/2023**

1 Month Budget % = 16.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 47,802	\$ 47,802	
REVENUE	100,000		0.0%
191411 40390 ARPA Grant Award			
191411 41350 Interest Income			
Total Revenue	100,000	0	0.0%
EXPENDITURE			
191411 51160 Salaries - Part Time	20,160	7,294.82	36.2%
191411 51390 Salaries - Full Time	36,474	363.80	1.0%
191411 61160 IMRF Expense	2,145	432.85	20.2%
191411 63050 FICA Expense	4,333	3,232.71	74.6%
191411 63060 Health Insurance Expense	12,432	3,248.49	26.1%
191411 68530 Preserve Improvements	65,184		0.0%
191411 70330 Construction			
Total Expenditure	140,728	14,573	10.4%
Ending Balance	\$ 7,074	\$ 33,229	
Revenue over/(under) Expenditure	\$ (40,728)		

Forest Preserve District Debt Service - Series 2021
Fund 1915
For Period Ended 1/31/2023

1 Month Budget % = **16.7%**

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 46,652	\$ 46,652	
REVENUE			
191511 41010 Current Tax	84,544		0.0%
191511 41350 Interest Income	100		0.0%
Total Revenue	84,644	0	0.0%
EXPENDITURE			
191511 66500 Miscellaneous Expense	475		0.0%
191511 68640 Fiscal Agent Fee	1,107		0.0%
191511 68790 Debt Service - Interest 2021	35,144	17,872	50.9%
191511 68800 Debt Service - Principal 2021	30,000	30,000	
Total Expenditure	66,726	47,872	71.7%
Ending Balance	\$ 64,570	\$ (1,220)	
Revenue over/(under) Expenditure	\$ 17,918		

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001 Forest Preserve							
190011 41010 Current Property Tax	-710,448	-710,448	.00	.00	.00	-710,448.00	.00%
190011 41350 Interest Income	-533	-533	-952.13	.00	.00	419.13	178.6%
190011 42250 Revenue	-11,543	-11,543	-40.00	.00	.00	-11,503.00	3.3%
190011 42860 Donations	-5,000	-5,000	-123.60	-73.60	.00	-4,876.40	2.5%
190011 42930 Farm License Revenue	-97,000	-97,000	73.60	-1,926.40	.00	-97,073.60	-1.1%
190011 42940 Credit Card Fee	-3,500	-3,500	-1,013.58	-278.41	.00	-2,486.42	29.0%
190011 51090 Salaries - Per Diem	5,500	5,500	.00	.00	.00	5,500.00	0.0%
190011 51390 Salaries - Full Time	152,175	152,175	30,373.51	11,682.12	.00	121,801.49	20.0%
190011 51470 Salaries - Stipends	17,082	17,082	3,476.41	1,337.08	.00	13,605.59	20.4%
190011 61160 Transf. to IMRF Fund	12,308	12,308	1,644.28	.00	.00	10,663.72	13.4%
190011 61170 Transf. to SSI Fund	13,509	13,509	1,960.45	.00	.00	11,548.55	14.5%
190011 61230 Transf. to Gen Fund (59,365	59,365	13,384.01	.00	.00	45,980.99	22.5%
190011 62000 Office supplies	6,000	6,000	1,725.63	996.63	.00	4,274.37	28.8%
190011 62030 Dues	1,000	1,000	.00	.00	.00	1,000.00	0.0%
190011 62040 Conferences	1,500	1,500	.00	.00	.00	1,500.00	0.0%
190011 62090 Legal Publications	1,500	1,500	.00	.00	.00	1,500.00	0.0%
190011 62150 Contractual Services	15,078	15,078	1,694.04	1,196.01	.00	13,383.96	11.2%
190011 63510 Electric	2,500	2,500	488.96	198.33	.00	2,011.04	19.6%
190011 65490 Auditing & Accounting	8,500	8,500	8,485.00	8,485.00	.00	15.00	99.8%
190011 68000 Liability Insurance P	68,586	68,586	51,883.76	8,326.38	.00	16,702.24	75.6%
190011 68340 Farm Lease Contract	1,750	1,750	.00	.00	.00	1,750.00	0.0%
190011 68430 Marketing / Publicity	1,000	1,000	119.98	59.99	.00	880.02	12.0%
190011 68440 Newsletter	450	450	.00	.00	.00	450.00	0.0%
190011 68500 Project Fund Expenses	5,000	5,000	.00	.00	.00	5,000.00	0.0%
190011 68540 Contributions	2,697	2,697	.00	.00	.00	2,697.00	0.0%
190011 68560 Credit Card Fee	12,191	12,191	2,001.09	.00	.00	10,189.91	16.4%
TOTAL Forest Preserve	-440,333	-440,333	115,181.41	30,003.13	.00	-555,514.41	-26.2%
1900160 Ellis House							
19001160 51390 Salaries - Full Tim	10,394	10,394	2,449.01	819.52	.00	7,944.99	23.6%
19001160 62000 Office Supplies	750	750	282.81	.00	.00	467.19	37.7%
19001160 62270 Utilities	6,500	6,500	3,144.86	991.21	.00	3,355.14	48.4%
19001160 63050 Employer Contr. SSI	1,638	1,638	229.29	.00	.00	1,408.71	14.0%
19001160 68580 Grounds and Mainten	3,800	3,800	1,018.34	383.09	.00	2,781.66	26.8%
TOTAL Ellis House	23,082	23,082	7,124.31	2,193.82	.00	15,957.69	30.9%
1900161 Ellis Bath							

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001161 51390 Salaries - Full Tim	10,394	10,394	2,449.01	819.52	.00	7,944.99	23.6%
19001161 62270 Utilities	6,500	6,500	.00	.00	.00	6,500.00	.0%
19001161 63050 Employer Contr. SSI	1,638	1,638	229.29	.00	.00	1,408.71	14.0%
19001161 68580 Grounds and Mainten	2,700	2,700	270.06	.00	.00	2,429.94	10.0%
TOTAL Ellis Barn	21,232	21,232	2,948.36	819.52	.00	18,283.64	13.9%
19001162 Ellis Grounds							
19001162 42250 Revenue	-27,250	-27,250	.00	.00	.00	-27,250.00	.0%*
19001162 51160 Salaries - Full Tim	20,788	20,788	3,625.04	1,639.06	.00	17,162.96	17.4%
19001162 63050 Employer Contr. SSI	3,275	3,275	458.61	.00	.00	2,816.39	14.0%
19001162 68580 Grounds and Mainten	5,500	5,500	150.63	.00	.00	5,349.37	2.7%
TOTAL Ellis Grounds	2,313	2,313	4,234.28	1,639.06	.00	-1,921.28	183.1%
19001163 Ellis Camps							
19001163 42250 Revenue	-11,760	-11,760	-4,365.00	-2,079.00	.00	-7,395.00	37.1%*
19001163 51160 Salaries - Part Tim	3,484	3,484	169.00	.00	.00	3,315.00	4.9%
19001163 63030 Program Supplies	450	450	.00	.00	.00	450.00	.0%
19001163 63040 Security Deposit Re	500	500	.00	.00	.00	500.00	.0%
19001163 63050 Employer Contr. SSI	322	322	.00	.00	.00	322.00	.0%
TOTAL Ellis Camps	-7,004	-7,004	-4,196.00	-2,079.00	.00	-2,808.00	59.9%
19001164 Ellis Riding Lessons							
19001164 42250 Revenue	-70,000	-70,000	-10,686.20	-4,773.00	.00	-59,313.80	15.3%*
19001164 51160 Salaries - Part Tim	42,818	42,818	6,932.07	2,825.32	.00	35,885.93	16.2%
19001164 63000 Animal Care & Suppl	14,100	14,100	2,719.12	1,229.10	.00	11,380.88	19.3%
19001164 63010 Horse Acquisition &	2,500	2,500	.00	.00	.00	2,500.00	.0%
19001164 63020 Vet & Farrier	9,000	9,000	630.29	.00	.00	8,369.71	7.0%
19001164 63040 Security Deposit Re	1,000	1,000	.00	.00	.00	1,000.00	.0%
19001164 63050 Employer Contr. SSI	3,959	3,959	675.53	.00	.00	3,283.47	17.1%
TOTAL Ellis Riding Lessons	3,377	3,377	270.81	-718.58	.00	3,106.19	8.0%
19001165 Ellis Birthday Parties							

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001165 42250 Revenue	-6,000	-6,000	-1,250.00	-280.00	.00	-4,750.00	20.8%*
19001165 51160 Salaries - Part Tim	7,077	7,077	897.17	289.17	.00	6,179.83	12.7%
19001165 63030 Program Supplies	450	450	.00	.00	.00	450.00	.0%
19001165 63050 Employer Contr. SSI	654	654	88.95	.00	.00	565.05	13.6%
TOTAL Ellis Birthday Parties	2,181	2,181	-263.88	9.17	.00	2,444.88	-12.1%
19001166 Ellis Public Programs							
19001166 42250 Revenue	-3,000	-3,000	-130.00	-130.00	.00	-2,870.00	4.3%*
19001166 51160 Salaries - Part Tim	2,194	2,194	54.91	20.91	.00	2,139.09	2.5%
19001166 63020 Vet & Farrier	500	500	.00	.00	.00	500.00	.0%
19001166 63050 Employer Contr. SSI	203	203	4.60	.00	.00	198.40	2.3%
19001166 68570 Volunteer Expense	150	150	.00	.00	.00	150.00	.0%
TOTAL Ellis Public Programs	47	47	-70.49	-109.09	.00	117.49	-150.0%
19001167 Ellis Sunrise Center							
19001167 42250 Revenue	-13,760	-13,760	-3,486.99	-350.00	.00	-10,273.01	25.3%*
19001167 51160 Salaries - Part Tim	19,054	19,054	3,734.49	1,565.74	.00	15,319.51	19.6%
19001167 63000 Animal Care & Suppl	3,800	3,800	179.00	179.00	.00	3,621.00	4.7%
19001167 63050 Employer Contr. SSI	1,762	1,762	181.29	.00	.00	1,580.71	10.3%
TOTAL Ellis Sunrise Center	10,856	10,856	607.79	1,394.74	.00	10,248.21	5.6%
19001168 Ellis Weddings							
19001168 42250 Revenue	-9,000	-9,000	-150.00	.00	.00	-8,850.00	1.7%*
19001168 43450 Security Deposit Re	-5,000	-5,000	-1,100.00	.00	.00	-3,900.00	22.0%*
19001168 51160 Salaries - Part Tim	1,695	1,695	32.50	.00	.00	1,662.50	1.9%
19001168 63040 Security Deposit Re	5,000	5,000	.00	.00	.00	5,000.00	.0%
19001168 63050 Employer Contr. SSI	1,600	1,600	.00	.00	.00	160.00	.0%
19001168 63070 Refuse Pickup	1,700	1,700	137.14	137.14	.00	1,562.86	8.1%
TOTAL Ellis Weddings	-5,445	-5,445	-1,080.36	137.14	.00	-4,364.64	19.8%
19001169 Ellis Other Rentals							
19001169 42250 Revenue	-3,400	-3,400	-225.00	.00	.00	-3,175.00	6.6%*

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001169 43450 Security Deposit Re	-2,500	-2,500	.00	.00	.00	-2,500.00	.0%*
19001169 51160 Salaries - Part Tim	1,695	1,695	.00	.00	.00	1,695.00	.0%
19001169 63040 Security Deposit Re	1,000	1,000	.00	.00	.00	1,000.00	.0%
19001169 63050 Employer Contr. SSI	160	160	.00	.00	.00	160.00	.0%
TOTAL Ellis Other Rentals	-3,045	-3,045	-225.00	.00	.00	-2,820.00	7.4%
19001170 Ellis SK							
19001170 42250 Revenue	-300	-300	.00	.00	.00	-300.00	.0%*
TOTAL Ellis SK	-300	-300	.00	.00	.00	-300.00	.0%
19001171 Hoover							
19001171 42250 Revenue	-6,800	-6,800	-750.00	.00	.00	-6,050.00	11.0%*
19001171 51160 Salaries - Part Tim	20,254	20,254	1,677.65	631.72	.00	18,576.35	8.3%
19001171 51390 Salaries - Full Tim	47,420	47,420	9,483.91	3,647.66	.00	37,936.09	20.0%
19001171 62270 Utilities	4,600	4,600	285.00	.00	.00	4,315.00	6.2%
19001171 63040 Security Deposit Re	9,000	9,000	3,340.00	880.00	.00	5,660.00	37.1%
19001171 63050 Employer Contr. SSI	9,332	9,332	1,201.00	.00	.00	8,131.00	12.9%
19001171 63060 ER Contr Health/Den	12,611	12,611	3,270.98	.00	.00	9,340.02	25.9%
19001171 63090 Natural Gas	9,800	9,800	3,737.84	1,261.94	.00	6,062.16	38.1%
19001171 63110 Electric	16,000	16,000	3,072.82	1,446.35	.00	12,927.18	19.2%
19001171 63110 Shop Supplies	3,250	3,250	2,664.41	963.55	.00	5,85.59	82.0%
19001171 63120 Building Maintenance	7,000	7,000	1,880.18	228.40	.00	5,119.82	26.9%
19001171 66500 Miscellaneous Expen	1,400	1,400	.00	.00	.00	1,400.00	.0%
19001171 68580 Grounds and Mainten	5,000	5,000	410.16	338.29	.00	4,589.84	8.2%
TOTAL Hoover	138,867	138,867	30,273.95	9,397.91	.00	108,593.05	21.8%
19001172 Hoover Bunkhouse							
19001172 42250 Revenue	-28,500	-28,500	-13,285.00	-1,745.00	.00	-15,215.00	46.6%*
19001172 43450 Security Deposit Re	-3,000	-3,000	-2,300.00	-200.00	.00	-700.00	76.7%*
19001172 51160 Salaries - Part Tim	10,127	10,127	838.84	315.87	.00	9,288.16	8.3%
19001172 51390 Salaries - Full Tim	23,710	23,710	4,741.98	1,823.84	.00	18,968.02	20.0%
19001172 63050 Employer Contr. SSI	4,666	4,666	600.52	.00	.00	4,065.48	12.9%

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001172 63060 ER Contr Health/Den	6,306	6,306	1,635.49	.00	.00	4,670.51	25.9%
TOTAL Hoover Bunkhouse	13,309	13,309	-7,768.17	194.71	.00	21,077.17	-58.4%
19001173 Hoover Campsite							
19001173 42250 Revenue	-5,400	-5,400	-390.00	.00	.00	-5,010.00	7.2%*
19001173 51160 Salaries - Part Tim	5,064	5,064	419.43	157.93	.00	4,644.57	8.3%
19001173 51390 Salaries - Full Tim	11,855	11,855	2,371.00	911.92	.00	9,484.00	20.0%
19001173 63050 Employer Contr. SSI	2,333	2,333	300.24	.00	.00	2,032.76	12.9%
19001173 63060 ER Contr Health/Den	3,153	3,153	817.74	.00	.00	2,335.26	25.9%
TOTAL Hoover Campsite	17,005	17,005	3,518.41	1,069.85	.00	13,486.59	20.7%
19001174 Hoover Meadowhawk Lodge							
19001174 42250 Revenue	-24,500	-24,500	-5,845.00	-1,415.00	.00	-18,655.00	23.9%*
19001174 43450 Security Deposit Re	-4,000	-4,000	-4,045.00	-905.00	.00	45.00	101.1%
19001174 51160 Salaries - Part Tim	5,064	5,064	419.43	157.93	.00	4,644.57	8.3%
19001174 51390 Salaries - Full Tim	11,855	11,855	2,371.00	911.92	.00	9,484.00	20.0%
19001174 63050 Employer Contr. SSI	2,333	2,333	300.24	.00	.00	2,032.76	12.9%
19001174 63060 ER Contr Health/Den	3,153	3,153	817.74	.00	.00	2,335.26	25.9%
TOTAL Hoover Meadowhawk Lodge	-6,095	-6,095	-5,981.59	-1,250.15	.00	-113.41	98.1%
19001175 Environmental Education							
19001175 42860 Donations	-500	-500	.00	.00	.00	-500.00	.0%*
TOTAL Environmental Education	-500	-500	.00	.00	.00	-500.00	.0%
19001176 Environmental Education School							
19001176 42250 Revenue	-20,000	-20,000	-3,243.00	-2,270.00	.00	-16,757.00	16.2%*
19001176 51160 Salaries - Part Tim	12,300	12,300	1,425.80	558.33	.00	10,874.20	11.6%
19001176 51390 Salaries - Full Tim	2,500	2,500	501.18	192.76	.00	1,998.82	20.0%

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001176 63030 Program Supplies	700	700	.00	.00	.00	700.00	.0%
19001176 63050 Employer Contr. SSI	4,070	4,070	204.29	.00	.00	3,865.71	5.0%
TOTAL Environmental Education Sch	-430	-430	-1,111.73	-1,518.91	.00	681.73	258.5%
19001177 Environmental Education Camps							
19001177 42250 Revenue	-37,000	-37,000	-32,646.25	-11,880.00	.00	-4,353.75	88.2%*
19001177 51160 Salaries - Part Tim	22,000	22,000	2,710.28	1,148.31	.00	19,289.72	12.3%
19001177 51390 Salaries - Full Tim	6,000	6,000	1,195.84	459.94	.00	4,804.16	19.9%
19001177 63030 Program Supplies	1,500	1,500	184.72	184.72	.00	1,315.28	12.3%
19001177 63040 Security Deposit Re	1,500	1,500	.00	.00	.00	1,500.00	.0%
19001177 63050 Employer Contr. SSI	1,649	1,649	404.27	.00	.00	1,244.73	24.5%
TOTAL Environmental Education Cam	-5,351	-5,351	-28,151.14	-10,087.03	.00	22,800.14	526.1%
19001178 Environmental Educ. Natrl Beg.							
19001178 42250 Revenue	-141,060	-141,060	-73,021.73	-18,684.00	.00	-68,038.27	51.8%*
19001178 42860 Donations	0	0	-1,536.00	.00	.00	1,536.00	100.0%
19001178 51160 Salaries - Part Tim	58,770	58,770	13,651.88	5,907.00	.00	45,118.12	23.2%
19001178 51390 Salaries - Full Tim	52,770	52,770	10,550.02	4,057.70	.00	42,219.98	20.0%
19001178 63030 Program Supplies	4,000	4,000	592.73	99.76	.00	3,407.27	14.8%
19001178 63040 Security Deposit Re	2,200	2,200	225.00	.00	.00	1,975.00	10.2%
19001178 63050 Employer Contr. SSI	12,708	12,708	2,212.67	.00	.00	10,495.33	17.4%
TOTAL Environmental Educ. Natrl B	-10,612	-10,612	-47,325.43	-8,619.54	.00	36,713.43	446.0%
19001179 Environ. Educ. Other Pblc Prg							
19001179 42250 Revenue	-20,000	-20,000	-7,523.75	-2,341.00	.00	-12,476.25	37.6%*
19001179 51160 Salaries - Part Tim	10,000	10,000	1,872.59	713.68	.00	8,127.41	18.7%
19001179 51390 Salaries - Full Tim	2,500	2,500	501.18	192.76	.00	1,998.82	20.0%
19001179 63030 Program Supplies	750	750	145.97	115.15	.00	604.03	19.5%
19001179 63040 Security Deposit Re	500	500	320.00	320.00	.00	180.00	64.0%
19001179 63050 Employer Contr. SSI	1,854	1,854	221.02	.00	.00	1,632.98	11.9%
TOTAL Environ. Educ. Other Pblc P	-4,396	-4,396	-4,462.99	-999.41	.00	66.99	101.5%
19001180 Environ. Educ. Laws of Nature							

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001180 51160 salaries - Part Tim	3,780	3,780	486.60	189.75	.00	3,293.40	12.9%
19001180 63030 Program Supplies	600	600	20.80	20.80	.00	579.20	3.5%
19001180 63050 Employer Contr. SSI	575	575	29.33	.00	.00	545.67	5.1%
TOTAL Environ. Educ. Laws of Natu	4,955	4,955	536.73	210.55	.00	4,418.27	10.8%
19001183 Grounds and Natura Resources							
19001183 42250 Revenue	-30,500	-30,500	-4,187.44	.00	.00	-26,312.56	13.7%*
19001183 42290 Civilian Force Arms	0	0	-315.00	.00	.00	315.00	100.0%
19001183 42860 Donations	-1,000	-1,000	-525.00	.00	.00	-475.00	52.5%*
19001183 42900 Picnic Fees and She	-7,000	-7,000	-1,175.00	-560.00	.00	-5,825.00	16.8%*
19001183 51160 salaries - Part Tim	18,805	18,805	5,639.00	1,825.50	.00	13,166.00	30.0%
19001183 51390 Salaries - Full Tim	128,740	128,740	25,141.11	9,682.42	.00	103,598.89	19.5%
19001183 62160 Equipment	35,000	35,000	2,738.86	1,571.58	.00	32,261.14	7.8%
19001183 62180 Gasoline / Fuel / O	20,316	20,316	4,920.59	1,158.13	.00	15,395.41	24.2%
19001183 62400 Uniforms / Clothing	2,500	2,500	75.00	.00	.00	2,425.00	3.0%
19001183 63040 Security Deposit Re	160	160	.00	.00	.00	160.00	0.0%
19001183 63050 Employer Contr. SSI	14,738	14,738	3,039.65	.00	.00	11,698.35	20.6%
19001183 63060 ER Contr Health/Den	37,369	37,369	9,701.63	.00	.00	27,667.37	26.0%
19001183 63070 Refuse Pickup	8,500	8,500	1,214.31	671.81	.00	7,285.69	14.3%
19001183 63090 Natural Gas	5,700	5,700	1,504.32	497.21	.00	4,195.68	26.4%
19001183 63110 Shop Supplies	4,250	4,250	3,375.53	1,385.38	.00	874.47	79.4%
19001183 63540 Telephones	8,000	8,000	1,970.07	700.93	.00	6,029.93	24.6%
19001183 68530 Preserve Improvement	0	0	17.25	.00	.00	-17.25	100.0%*
TOTAL Grounds and Natura Resourc	245,578	245,578	53,134.88	16,932.96	.00	192,443.12	21.6%
19001184 Pickerill - Pigott							
19001184 42250 Revenue	0	0	-880.00	-880.00	.00	880.00	100.0%
19001184 42900 Picnic Fees and She	-7,000	-7,000	-60.00	-60.00	.00	-6,940.00	.9%*
19001184 43450 Security Deposit Re	-1,000	-1,000	.00	.00	.00	-1,000.00	0.0%*
19001184 63040 Security Deposit Re	1,000	1,000	.00	.00	.00	1,000.00	0.0%
19001184 63100 Electric	6,000	6,000	2,064.45	1,014.63	.00	3,935.55	34.4%
TOTAL Pickerill - Pigott	-1,000	-1,000	1,124.45	74.63	.00	-2,124.45	-112.4%
TOTAL Forest Preserve	-1,709	-1,709	118,318.60	38,695.48	.00	-120,027.60	-6923.3%
TOTAL REVENUES	-1,317,254	-1,317,254	-175,177.07	-50,830.41	.00	-1,142,076.93	
TOTAL EXPENSES	1,315,545	1,315,545	293,495.67	89,525.89	.00	1,022,049.33	

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR: 1900 Forest Preserve ORIGINAL APPROP REVISED BUDGET YTD ACTUAL MTD ACTUAL ENCUMBRANCES AVAILABLE BUDGET PCT USE/COL

PRIOR FUND BALANCE 600,006.81
 CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES -118,318.60
 REVISED FUND BALANCE 481,688.21

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1902 FP Debt Service 2012							
190211 FP debt service 2012							
190211 41350 Interest Income	-950	-950	-1,856.84	.00	.00	906.84	195.5%
190211 68640 Fiscal Agent Fee	1,057	1,057	.00	.00	.00	1,057.00	.0%
190211 68650 Debt Service Interest	6,450	6,450	6,450.00	.00	.00	.00	100.0%
190211 68700 Debt Service Principa	430,000	430,000	430,000.00	.00	.00	.00	100.0%
TOTAL FP Debt Service 2012	436,557	436,557	434,593.16	.00	.00	1,963.84	99.6%
TOTAL FP Debt Service 2012	436,557	436,557	434,593.16	.00	.00	1,963.84	99.6%
TOTAL REVENUES	-950	-950	-1,856.84	.00	.00	906.84	
TOTAL EXPENSES	437,507	437,507	436,450.00	.00	.00	1,057.00	
PRIOR FUND BALANCE				957,927.33			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				-434,593.16			
REVISED FUND BALANCE				523,334.17			

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1903 FP Debt Service 2015/2016/2017							
190311 FP Debt Service 2015/2016/2017							
190311 41010 Current Property Tax	-5,294,458	-5,294,458	.00	.00	.00	-5,294,458.00	.00%
190311 41350 Interest Income	-4,000	-4,000	-7,723.22	.00	.00	3,723.22	193.1%
190311 66500 Miscellaneous Expense	1,900	1,900	.00	.00	.00	1,475.00	.0%
190311 68640 Fiscal Agent Fee	352,950	352,950	176,790.00	.00	.00	1,900.00	50.1%
190311 68710 Dbt SRV 2015 Interest	45,000	45,000	45,000.00	.00	.00	176,160.00	100.0%
190311 68720 Dbt SRV 2015 Principa	285,688	285,688	143,993.75	.00	.00	141,694.25	50.4%
190311 68730 Dbt SRV 2016 Interest	115,000	115,000	115,000.00	.00	.00	104,375.00	65.5%
190311 68740 Dbt SRV 2016 Principa	302,250	302,250	197,875.00	.00	.00	104,375.00	65.5%
190311 68750 Dbt SRV 2017 Interest	3,740,000	3,740,000	3,740,000.00	.00	.00	.00	100.0%
190311 68760 Dbt SRV 2017 Principa							
TOTAL FP Debt Service 2015/2016/2	-455,195	-455,195	4,410,935.53	.00	.00	-4,866,130.53	-969.0%
TOTAL FP Debt Service 2015/2016/2	-455,195	-455,195	4,410,935.53	.00	.00	-4,866,130.53	-969.0%
TOTAL REVENUES	-5,298,458	-5,298,458	-7,723.22	.00	.00	-5,290,734.78	
TOTAL EXPENSES	4,843,263	4,843,263	4,418,658.75	.00	.00	424,604.25	
PRIOR FUND BALANCE				5,057,674.75			
CHANGE IN FUND BALANCE				-4,410,935.53			
REVISED FUND BALANCE				646,739.22			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1904 FP Restricted Subat Fund							
<u>1904II FP Restricted Subat Fund</u>							
190411 41350 Interest Income	-6,700	-6,700	-6,049.68	.00	.00	-650.32	90.3%*
190411 42970 Grant Award	-600,000	-600,000	.00	.00	.00	-600,000.00	.0%*
190411 62150 Contractual services	145,800	145,800	.00	.00	.00	145,800.00	.0%
190411 70330 Construction	1,268,500	1,268,500	.00	.00	.00	1,268,500.00	.0%
TOTAL FP Restricted Subat Fund	807,600	807,600	-6,049.68	.00	.00	813,649.68	-.7%
TOTAL FP Restricted Subat Fund	807,600	807,600	-6,049.68	.00	.00	813,649.68	-.7%
TOTAL REVENUES	-606,700	-606,700	-6,049.68	.00	.00	-600,650.32	
TOTAL EXPENSES	1,414,300	1,414,300	.00	.00	.00	1,414,300.00	
PRIOR FUND BALANCE				872,617.97			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				6,049.68			
REVISED FUND BALANCE				878,667.65			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1907 Forest Preserve Capital Exp.							
190711 Forest Preserve Capital Exp.							
190711 40370 Transf. from OSLAD Fu	-230,377	-230,377	.00	.00	.00	-230,377.00	.0%*
190711 41350 Interest Income	0	0	-703.27	.00	.00	703.27	100.0%
190711 42490 Other Revenue	0	0	-9,642.50	-9,642.50	.00	9,642.50	100.0%
190711 62160 Equipment	165,373	165,373	1,900.00	1,900.00	.00	165,373.00	.0%
190711 66500 Miscellaneous Expense	32,006	32,006	33,513.30	1,900.00	.00	30,106.00	5.9%
190711 68500 Project Fund Expenses	60,651	60,651	.00	.00	.00	27,137.70	55.3%
190711 68610 Morton Arboretum Land	18,184	18,184	.00	.00	.00	18,184.00	.0%
TOTAL Forest Preserve Capital Exp	45,837	45,837	25,067.53	-7,742.50	.00	20,769.47	54.7%
TOTAL Forest Preserve Capital Exp	45,837	45,837	25,067.53	-7,742.50	.00	20,769.47	54.7%
TOTAL REVENUES	-230,377	-230,377	-10,345.77	-9,642.50	.00	-220,031.23	
TOTAL EXPENSES	276,214	276,214	35,413.30	1,900.00	.00	240,800.70	
PRIOR FUND BALANCE			84,185.97				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			-25,067.53				
REVISED FUND BALANCE			59,118.44				

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1908 Fox River Bluffs Access RTP Gr							
190811 Fox River Bluffs Access RTP Gr							
190811 42970 Grant Award	-159,182	-159,182	-159,181.99	.00	.00	- .01	100.0%*
190811 61420 Trnsf. to FP Capital	230,377	230,377	.00	.00	.00	230,377.00	.0%
TOTAL Fox River Bluffs Access RTP	71,195	71,195	-159,181.99	.00	.00	230,376.99	-223.6%
TOTAL Fox River Bluffs Access RTP	71,195	71,195	-159,181.99	.00	.00	230,376.99	-223.6%
TOTAL REVENUES	-159,182	-159,182	-159,181.99	.00	.00	- .01	
TOTAL EXPENSES	230,377	230,377	.00	.00	.00	230,377.00	
PRIOR FUND BALANCE				71,195.49			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				159,181.99			
REVISED FUND BALANCE				230,377.48			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1910 FP Land Cash							
191011 FP Land Cash							
191011 40330 Transf. fr FP Land Ca	-66,959	-66,959	.00	.00	.00	-66,959.00	.00%
191011 67410 Land Acquisition	207,627	207,627	4,963.75	.00	.00	202,663.25	2.4%
TOTAL FP Land Cash	140,668	140,668	4,963.75	.00	.00	135,704.25	3.5%
TOTAL FP Land Cash	140,668	140,668	4,963.75	.00	.00	135,704.25	3.5%
TOTAL REVENUES	-66,959	-66,959	.00	.00	.00	-66,959.00	
TOTAL EXPENSES	207,627	207,627	4,963.75	.00	.00	202,663.25	
PRIOR FUND BALANCE				140,668.50			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				-4,963.75			
REVISED FUND BALANCE				135,704.75			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1911 FP Liability Insurance Fund							
<u>19111 FP Liability Insurance Fund</u>							
19111 68990 Claims	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL FP Liability Insurance Fund	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL FP Liability Insurance Fund	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL EXPENSES	25,000	25,000	.00	.00	.00	25,000.00	
PRIOR FUND BALANCE			46,300.00				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			.00				
REVISED FUND BALANCE			46,300.00				

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1912 FP Series 2021 Bond Proceeds							
191211 FP Series 2021 Bond Proceeds							
191211 41350 Interest Income	0	0	-.35	.00	.00	.35	100.0%
191211 61420 Trnsf. to FP Capital	145	145	.00	.00	.00	145.00	.0%
TOTAL FP Series 2021 Bond Proceed	145	145	-.35	.00	.00	145.35	-.2%
TOTAL FP Series 2021 Bond Proceed	145	145	-.35	.00	.00	145.35	-.2%
TOTAL REVENUES	0	0	-.35	.00	.00	.35	
TOTAL EXPENSES	145	145	.00	.00	.00	145.00	
PRIOR FUND BALANCE				173.04			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				.35			
REVISED FUND BALANCE				173.39			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1913 Pickeri11-Pigott IDNR-PARC							
191311 Pickeri11-Pigott IDNR-PARC							
191311 40390 ARPA Grant Award	-100,000	-100,000	.00	.00	.00	-100,000.00	.00**
191311 41350 Interest Income	-200	-200	.00	.00	.00	-200.00	.00**
191311 42250 Revenue	0	0	-2,146.25	-1,721.25	.00	2,146.25	100.00%
191311 42970 Grant Award	-828,200	-828,200	.00	.00	.00	-828,200.00	.00**
191311 70330 Construction	684,583	684,583	210,115.84	110,867.14	.00	474,467.16	30.77%
191311 70650 Professional Services	11,384	11,384	3,232.62	1,616.31	.00	8,151.38	28.4%
TOTAL Pickeri11-Pigott IDNR-PARC	-232,433	-232,433	211,202.21	110,762.20	.00	-443,635.21	-90.9%
TOTAL Pickeri11-Pigott IDNR-PARC	-232,433	-232,433	211,202.21	110,762.20	.00	-443,635.21	-90.9%
TOTAL REVENUES	-928,400	-928,400	-2,146.25	-1,721.25	.00	-926,253.75	
TOTAL EXPENSES	695,967	695,967	213,348.46	112,483.45	.00	482,618.54	
PRIOR FUND BALANCE			595,889.95				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			-211,202.21				
REVISED FUND BALANCE			384,687.74				



YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
191411 FP American Rescue Plan Act							
191411 FP American Rescue Plan Act							
191411 40390 Transfer from ARPA Fu	-100,000	-100,000	.00	.00	.00	-100,000.00	.0%*
191411 51160 Salaries - Part Time	20,160	20,160	.00	.00	.00	20,160.00	.0%
191411 51390 Salaries - Full Time	36,474	36,474	7,294.82	2,805.70	.00	29,179.18	20.0%
191411 61160 Transf. to IMRF Fund	2,145	2,145	363.80	.00	.00	1,781.20	17.0%
191411 63050 Employer Contr. SSI &	4,333	4,333	432.85	.00	.00	3,900.15	10.0%
191411 63060 Employer Cont HlthDen	12,432	12,432	3,232.71	.00	.00	9,199.29	26.0%
191411 68530 Preserve Improvements	65,184	65,184	3,248.49	.00	.00	61,935.51	5.0%
TOTAL FP American Rescue Plan Act	40,728	40,728	14,572.67	2,805.70	.00	26,155.33	35.8%
TOTAL FP American Rescue Plan Act	40,728	40,728	14,572.67	2,805.70	.00	26,155.33	35.8%
TOTAL REVENUES	-100,000	-100,000	.00	.00	.00	-100,000.00	
TOTAL EXPENSES	140,728	140,728	14,572.67	2,805.70	.00	126,155.33	
PRIOR FUND BALANCE			47,802.14				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			-14,572.67				
REVISED FUND BALANCE			33,229.47				

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1915 FP Debt Service 2021							
191511 FP Debt Service 2021							
191511 41010 Current Property Tax	-84,544	-84,544	.00	.00	.00	-84,544.00	.00%*
191511 41350 Interest Income	-100	-100	.00	.00	.00	-100.00	.00%*
191511 66500 Miscellaneous Expense	475	475	.00	.00	.00	475.00	.00%
191511 68640 Fiscal Agent Fee	1,107	1,107	.00	.00	.00	1,107.00	.00%
191511 68790 Dbt Srv 2021 Interest	35,144	35,144	17,871.88	.00	.00	17,272.12	50.9%
191511 68800 Dbt Srv 2021 Princtipa	30,000	30,000	30,000.00	.00	.00	.00	100.0%
TOTAL FP Debt Service 2021	-17,918	-17,918	47,871.88	.00	.00	-65,789.88	-267.2%
TOTAL FP Debt Service 2021	-17,918	-17,918	47,871.88	.00	.00	-65,789.88	-267.2%
TOTAL REVENUES	-84,644	-84,644	.00	.00	.00	-84,644.00	
TOTAL EXPENSES	66,726	66,726	47,871.88	.00	.00	18,854.12	
PRIOR FUND BALANCE				46,652.16			
CHANGE IN FUND BAL - NET OF REVENUES/EXPENSES				-47,871.88			
REVISED FUND BALANCE				-1,219.72			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 03

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	860,475	860,475	5,102,293.31	144,520.88	.00	-4,241,818.31	593.0%

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

FARM LICENSE AGREEMENT #23-03-001

Henneberry Property

AGREEMENT made this 7TH day of March, 2023 between the KENDALL COUNTY FOREST PRESERVE DISTRICT, a Body Corporate and Politic, 110 West Madison Street, Yorkville, IL, 60560, Licensor, and, Albert Collins, Jr. of 9555 Ament Road, Yorkville, IL 60560, Licensee, including all heirs and assigns.

WHEREAS, the Licensor is the owner of certain lands situated in the County of Kendall, Township of Na-Au-Say and State of Illinois described as:

PIN#: 06-06-400-003, 06-06-496-003, 06-06-497-001, 06-06-497-002

WHEREAS, Licensee desires to use the above-described real estate, for farming purposes with the structures utilized for the storage of crops and farm implements, and Licensor desires to have the real estate farmed.

WHEREAS, both Licensee and Licensor hereby agree that there are 51.5 tillable acres suitable for row crops on the above referenced parcels, these tillable acres hereinafter referred to as the 'Subject Property'; and the Licensor hereby grants to the Licensee a farm License in exchange for the following goods, services, and considerations, submitted as a use fee for a term of one (1) year, beginning on March 7, 2023, and ending on December 31, 2023 subject to the conditions and limitations hereinafter mentioned.

Licensee shall pay Licensor a Base Rate of \$170 per tillable acre for the License year. The Base Rate shall be payable no later than May 31, 2023, and Licensee agrees that failure to pay by this date may terminate this License.

Crop Insurance shall be any funds from a multi-peril or crop hail claim on the Subject Property collected by the Licensee, less the premiums paid on such policy(s).

NOW, THEREFORE, in consideration of the grants, covenants, and conditions of this Agreement, IT IS HEREBY AGREED AS FOLLOWS:

1. The proceeding introductory language is made a part hereof and incorporated herein.
2. This Agreement grants only a contractual license to use the Subject Property under the terms and conditions state above. Further, the rights granted by District herein shall vest only in Licensee and no such rights shall vest in any of Licensee's employees, agents, subcontractors or partners, if any. Nothing in this Agreement shall be construed to convey to Licensee any legal or equitable interest in the Subject Property.
3. Licensor makes no claims as to the tax status of the Subject Property. In the event the Subject Property should be assessed and taxed pursuant to the process outlined in 35 ILCS 205/19, it shall be the obligation of the Licensee to pay such taxes as are incurred during the term

of this license. In the event the Subject Property becomes taxable at any time during the term of this License, Licensee shall be required to pay those taxes that are incurred during the term of this License. At the termination of this Agreement, Licensee shall pay tax incurred during the term of this license, though not yet due and owing. Where taxes have yet to be determined, Licensee shall pay the estimated taxes based on 100% of the previous year's taxes. Any such taxes shall be prorated as needed.

4. The Licensor agrees that the Licensee may, without further license on the part of the Licensor, use the Subject Property for the purpose of farming the land. If there are highly erodible soils on the Subject Property, the Licensee is responsible for maintaining the soil according to the methods adopted in Licensee's farming plan approved by the Kendall County Soil and Water Conservation District. Said report must be submitted to the Licensor on or before ground breaking on the first year covered by this License. Failure to submit this report by this date may terminate this License.

5. The Licensee has inspected the Subject Property and structures prior to signing this Agreement and accepts the conditions of these "as is."

6. The Licensee agrees to farm the Subject Property in a husband-like manner, utilizing conservation tillage methods.

7. Licensee shall keep and provide to the Licensor the following records:

- A. Soil Samples – The Licensee shall conduct annual soil testing (2.5 acre grid), with such costs split evenly with the Licensor. Soil test results shall be due to the Licensor by December 31, 2023. The Licensee shall apply the minimum amount of fertilizer required to maintain the soil fertility at:
 - i. For corn, P (phosphorus) shall be maintained at 80 pounds per acre and K (potassium) shall be maintained at 50 pounds per acre.
 - ii. For soybeans, P (phosphorus) shall be maintained at 50 pounds per acre and K (potassium) shall be maintained at 75 pounds per acre.
- B. Global Positioning System data of crops and yields harvested.
- C. Fertilizers and rates applied.
- D. Pesticide applications, including dates of applications, types and amounts of pesticide used, fields treated, and the identity of the applicator for each application.

8. Fertilizer replacement of P (phosphorus) and K (potassium) will be calculated using crop removal method as outlined in the Illinois Agronomy Handbook. Replacement of P and K for a crop year calculated on total nutrient removal per tillable acre and applied at the Licensee's expense for product and application. No carry over credit will be allowed from previous year's application.

9. If Licensee applies limestone to the Subject Property, the cost of the limestone will be depreciated at 25% annually. If the Licensee farms the Subject Property for a period less than four (4) years, the Licensor will reimburse the Licensee for the cost of the limestone less the total annual depreciation. Lime shall be applied when less than 6.2.

10. The Licensee shall deliver and sell the crop yield to no buyers other than those listed below without the written approval of the Licensor.

- A. _____
- B. _____
- C. _____

11. It is agreed that the tillable land on this farm should be devoted to row crops. The Licensor may require an un-tilled buffer a minimum of 10 feet from certain woodlands or waterways. This buffer shall be planted with a cover crop by the Licensee at the inception of this Licensee with a seed mix approved by Licensor. Licensor shall provide map to Licensee showing buffer areas to be planted.

12. Pesticide Use

- A. Licensee shall, and shall cause all other persons working on the Subject Property, to follow all label instructions of any pesticides used on the Subject Property. Upon signing this Agreement, Licensee shall supply Licensor with a copy of a valid State of Illinois pesticide applicator's license for each person who will be applying pesticide on the Subject Property during the term of this Agreement. If any such licenses expire during the term of this Agreement, Licensee shall be responsible for obtaining a renewal or new license to replace such an expired license and shall promptly provide Licensor with a copy thereof.
- B. No pesticides shall be stored on the Subject Property unless they are in original, labeled containers, and then only during the period during which such pesticide is applied, which shall not exceed ten (10) days.
- C. Licensee shall provide Licensor with a record of pesticide applications, including dates of applications, types and amounts of pesticide used, fields treated, and the identity of the applicator for each application.
- D. Licensee is responsible, at the Licensee's sole expense, to repair any damage done to native vegetation due to pesticide drift and to repair rutting caused by farm equipment in non-tilled areas owned by the Licensor.

13. Licensee shall comply with all federal, state, and local laws, ordinances, rules and regulations that regulate, restrict or prohibit any material defined therein as a hazardous, radioactive, toxic or carcinogenic material, substance, pollutant, or contaminant when using such materials on the Subject Property.

14. The Licensee agrees to take care of the Subject Property, not to alter or change the physical landscape of the Subject Property and to farm and to maintain improvements in a careful and prudent manner.

15. Upon termination of this Agreement, Licensor may request the Licensee to provide services associated with restoration of the Subject Property. Such services may include plowing, herbiciding, tilling, seeding, and maintenance mowing.

16. Licensor reserves the right to enter upon said land to inspect, make improvements thereon, and for any and all lawful purposes arising from the ownership of the land so long as it does not interfere with the rights of the Licensee, as provided in this License.

17. The Licensee agrees that this License is purely a personal license to use the Subject Property for farming purposes. The Licensor may terminate this Agreement at any time and for

any reason by giving thirty (30) days notice in writing to that effect to the Licensee. In the event of any termination, Licensor shall pay the Licensee for planted but unharvested crops on the Subject Property on the basis of average county yield and unit price, based on available County data. Fertilizer and pesticide costs for planted but unharvested crops on the Subject Property shall be reimbursed, provided that the Licensee provides fertilizer and pesticide receipts for these costs. Other than amount for planted but unharvested crops, fertilizer and pesticide costs, as provided in this section, Licensee hereby waives its rights to request or seek any other amount from Licensor in the event the License granted herein is terminated.

18. Insurance & Liability

- A. The Licensee shall maintain one million dollars (\$1,000,000.00) of liability insurance on the Subject Property with an insurance company acceptable to the Licensor. Licensee shall purchase insurance with said company naming the Licensor as additional insured on the liability policy. Proof of such coverage must be on file with the Licensor on or before March 31, 2022. Failure to submit such proof by this date may terminate this License. Policy must cover all contractors hired by the Licensee to apply soil amendments, pesticides, or for other purposes, or the contractor must provide proof of insurance for the above referenced amount.
- B. Licensee shall obtain and maintain, at the Licensee's expense, appropriate and adequate insurance coverage for the Licensee's personal property in amounts determined by the Licensee to be adequate. Licensee shall provide a copy of all insurance policies to Licensor upon request of Licensor.
- C. Licensee shall hold harmless, indemnify, and defend the Licensor, its Commissioners, Officers, Agents, Attorneys and Employees against any and all losses, expenses, claims, costs, causes and damages, including without limitation litigation costs and attorneys' fees, on account of (a) any failure on the part of the Licensee to perform or comply with any terms or conditions of this Agreement, or (b) any personal injuries or death or damages to property arising from, occurring, growing out of, incident to, or resulting directly or indirectly from the grant of this License or the use of the Subject Property or the structures by Licensee. The provisions of this section shall be in addition to, and shall not be limited by, the amounts of any insurance provided by Licensee pursuant to this Agreement.

19. This License is not assignable or transferable to any person, company, or corporation, in whole or in part.

20. It is mutually agreed that the Licensee is an independent contractor, not subject to the control of the Licensor and is not an employee of the Licensor.

21. Licensee shall, and without any charge to District, keep the Subject Property free of any and all liens against the Subject Property in favor of any person whatsoever for or by reason of any equipment, material, supplies or other item furnished, labor performed or other thing done in connection with Licensee's use or occupancy of the Subject Property (a "Lien"). If the Subject Property becomes encumbered with any Lien, Licensor may, at Licensor's option, terminate this Agreement or direct Licensee to remove any such lien from the subject property. Licensee shall remove such Lien promptly and, in any event, not later than five (5) days after being directed to do so in writing by District. District shall have the right to remove or satisfy any Lien upon the Subject Property at any time with or without notice to Licensee, and shall be reimbursed by

Licensee within ten (10) days after such amount is incurred, any amount that District incurs to remove or satisfy the Lien, including the costs, expenses, attorneys' fees, and administrative expenses incurred by District in connection therewith or by reason thereof.

22. Licensee shall give all notices, pay all fees, and take all other action that may be necessary to ensure that all activities on the Subject Property are provided, performed, and completed in accordance with all applicable laws, statutes, rules, regulations, ordinances, and requirements, and all required governmental permits, licenses or other approvals and authorizations that may be required in connection with providing, performing, and completing such activities.

23. This Agreement shall be interpreted and enforced under the laws of the State of Illinois and the parties agree that the venue for any legal proceeding between them shall be Kendall County, Twenty-third Judicial Circuit, State of Illinois.

24. In any action with respect to this Agreement, the parties are free to pursue any legal remedies at law or in equity. The prevailing party by 75% or more of damages sought, in any action brought pursuant to this Agreement shall be entitled to reasonable attorneys' fees and court costs arising out of any action or claim to enforce the provisions of this Agreement.

25. If any provision of this Agreement shall be held invalid, the validity of any other provision of this Agreement that can be given effect without such invalid provision shall not be affected thereby. The waiver of one breach of any term, condition, covenant or obligation of this Agreement shall not be considered to be a waiver of that or any other term, condition, covenant or obligation or of any subsequent breach thereof.

26. This Agreement represents the entire agreement between the parties and there are no other promises or conditions in any other agreement whether oral or written. This agreement supersedes any prior written or oral agreements between the parties and may not be modified except in writing acknowledged by both parties.

Licensor: Kendall County Forest Preserve District

By: _____
Brian DeBolt, President

Date: _____

Licensee:

By: _____
Albert Collins, Jr. Farm Operator

Date: _____

FARM LICENSE AGREEMENT #23-03-002

AGREEMENT made this 7TH day of March, 2023 between the KENDALL COUNTY FOREST PRESERVE DISTRICT, a Body Corporate and Politic, 110 West Madison Street, Yorkville, IL, 60560, Licensor; and Mark Mathre, of 16770 Lisbon Center Road, Newark, IL, 60541, and Tom Mathre, of 14109 Hughes Road, Newark, IL, 60541, Licensee, including all heirs and assigns.

WHEREAS, the Licensor is the owner of certain lands situated in the County of Kendall, Township of Fox and State of Illinois described as:

PIN#s: 04-03-300-002; 04-04-400-007; 04-04-400-011; 04-09-100-008; 04-10-100-001 (Millbrook North); and,

PIN#s: 04-16-151-007; 04-17-200-008; 04-17-300-003; 04-17-400-003; 04-20-200-001 (Millbrook South); and,

PIN#s: 04-28-300-002; 04-29-300-011; 04-29-300-013; 04-32-100-007; 04-32-100-005; 04-32-100-009 (Millington).

WHEREAS, Licensee desires to use the above-described real estate, for farming purposes with the structures utilized for the storage of crops and farm implements, and Licensor desires to have the real estate farmed and the buildings utilized.

WHEREAS, both Licensee and Licensor hereby agree that there are 157.31 tillable acres on the Millbrook North Parcel, 118.58 tillable acres on the Millbrook South Parcel, and 127.41 tillable acres on the Millington Parcel suitable for row crops, these tillable acres hereinafter referred to as the 'Subject Property'; and the Licensor hereby grants to the Licensee a farm License in exchange for the following goods, services, and considerations, submitted as a use fee for a term of one (1) year, beginning on March 7, 2023, and ending on December 31, 2023 subject to the conditions and limitations hereinafter mentioned.

Licensee shall pay Licensor a Base Rate of \$240 per tillable acres on the Millbrook North Parcel, \$255 per tillable acre on the Millbrook South Parcel, and \$220 per tillable acre on the Millington Parcel for the License year. The Base Rate shall be payable no later than May 31, 2023, and Licensee agrees that failure to pay by this date may terminate this License.

Licensee shall pay Licensor a Flexible Rate equal to:
(((Average Grain Price - Basis) x Yield) + Crop Insurance) x 33.33%) - Base Rent
(See Exhibit A for example.)

Average Grain Price shall be calculated by utilizing the closing price on the Chicago Board of Trade futures market on the first trading day of each month from January through October. The Basis shall be fixed at \$0.30 for corn and \$0.40 for soybeans.

The Yield shall be the amount of dry bushels harvested divided by the tillable acres as provided on page 1 of this agreement.

Crop Insurance shall be any funds from a multi-peril or crop hail claim on the Subject Property collected by the Licensee, less the premiums paid on such policy(s).

The Flexible Rate is payable on or before December 31, 2023. Should the computed Flexible Rate be less than the Base Rate, then the Base Rate shall be the total due to Licensor.

NOW, THEREFORE, in consideration of the grants, covenants, and conditions of this Agreement, IT IS HEREBY AGREED AS FOLLOWS:

1. The proceeding introductory language is made a part hereof and incorporated herein.
2. This Agreement grants only a contractual license to use the Subject Property under the terms and conditions state above. Further, the rights granted by District herein shall vest only in Licensee and no such rights shall vest in any of Licensee's employees, agents, subcontractors or partners, if any. Nothing in this Agreement shall be construed to convey to Licensee any legal or equitable interest in the Subject Property.
3. Licensor makes no claims as to the tax status of the Subject Property. In the event the Subject Property should be assessed and taxed pursuant to the process outlined in 35 ILCS 205/19, it shall be the obligation of the Licensee to pay such taxes as are incurred during the term of this license. In the event the Subject Property becomes taxable at any time during the term of this License, Licensee shall be required to pay those taxes that are incurred during the term of this License. At the termination of this Agreement, Licensee shall pay tax incurred during the term of this license, though not yet due and owing. Where taxes have yet to be determined, Licensee shall pay the estimated taxes based on 100% of the previous year's taxes. Any such taxes shall be prorated as needed.
4. The Licensor agrees that the Licensee may, without further license on the part of the Licensor, use the Subject Property for the purpose of farming the land. If there are highly erodible soils on the Subject Property, the Licensee is responsible for maintaining the soil according to the methods adopted in Licensee's farming plan approved by the Kendall County Soil and Water Conservation District. Said report must be submitted to the Licensor on or before ground breaking on the first year covered by this License. Failure to submit this report by this date may terminate this License.
5. The Licensee has inspected the Subject Property and structures prior to signing this Agreement and accepts the conditions of these "as is."
6. The Licensee agrees to farm the Subject Property in a husband-like manner, utilizing conservation tillage methods.
7. Licensee shall keep and provide to the Licensor the following records:
 - A. Soil Samples – The Licensee shall conduct annual soil testing (2.5 acre grid), with such costs split evenly with the Licensor. Soil test results shall be due to the Licensor by December 31, 2023. The Licensee shall apply the minimum amount of fertilizer required to maintain the soil fertility at:
 - i. For corn, elemental P (phosphorus) shall be maintained at 80 pounds per acre and elemental K (potassium) shall be maintained at 50 pounds per acre.

- ii. For soybeans, elemental P (phosphorus) shall be maintained at 50 pounds per acre and elemental K (potassium) shall be maintained at 75 pounds per acre.
 - B. Global Positioning System data of crops and yields harvested.
 - C. Fertilizers and rates applied.
 - D. Pesticide applications, including dates of applications, types and amounts of pesticide used, fields treated, and the identity of the applicator for each application.
8. Fertilizer replacement of P (phosphorus) and K (potassium) will be calculated using crop removal method as outlined in the Illinois Agronomy Handbook. Replacement of P and K for a crop year calculated on total nutrient removal per tillable acre and applied at the Licensee's expense for product and application. No carry over credit will be allowed from previous year's application.
9. If Licensee applies limestone to the Subject Property, the cost of the limestone will be depreciated at 25% annually. If the Licensee farms the Subject Property for a period less than four (4) years, the Licensor will reimburse the Licensee for the cost of the limestone less the total annual depreciation. Lime shall be applied when less than 6.2.
10. The Licensee shall deliver and sell the crop yield to no buyers other than those listed below without the written approval of the Licensor. Licensee shall provide grain sheets to Licensor.
- A. _____
 - B. _____
 - C. _____
11. It is agreed that the tillable land on this farm should be devoted to row crops. The Licensor may require an un-tilled buffer a minimum of 10 feet from certain woodlands or waterways. This buffer shall be planted with a cover crop by the Licensee at the inception of this Licensee with a seed mix approved by Licensor. Licensor shall provide a map to Licensee showing buffer areas to be planted.
12. Pesticide Use
- A. Licensee shall, and shall cause all other persons working on the Subject Property, to follow all label instructions of any pesticides used on the Subject Property. Upon signing this Agreement, Licensee shall supply Licensor with a copy of a valid State of Illinois pesticide applicator's license for each person who will be applying pesticide on the Subject Property during the term of this Agreement. If any such licenses expire during the term of this Agreement, Licensee shall be responsible for obtaining a renewal or new license to replace such an expired license and shall promptly provide Licensor with a copy thereof.
 - B. No pesticides shall be stored on the Subject Property unless they are in original, labeled containers, and then only during the period during which such pesticide is applied, which shall not exceed ten (10) days.
 - C. Licensee shall provide Licensor with a record of pesticide applications, including dates of applications, types and amounts of pesticide used, fields treated, and the identity of the applicator for each application.

D. Licensee is responsible, at the Licensee's sole expense, to repair any damage done to native vegetation due to pesticide drift and to repair rutting caused by farm equipment in non-tilled areas owned by the Licensor.

13. Licensee shall comply with all federal, state, and local laws, ordinances, rules and regulations that regulate, restrict or prohibit any material defined therein as a hazardous, radioactive, toxic or carcinogenic material, substance, pollutant, or contaminant when using such materials on the Subject Property.

14. The Licensee agrees to pay all utility charges and services to the structures located on the property for the term of this Agreement. This includes a drying fee of \$0.01 per bushel capacity for use of the grain dryers at Millbrook South Forest Preserve, with capacity based on use estimated at 20,000 bushels, or \$200.00, invoiced for payment in November 2023, and included as part of the utility charge reimbursement invoice.

15. Licensee shall use the structures on Licensor property for storage purposes only and shall not permit anyone other than Licensee to utilize the structures without the prior written consent of the Forest Preserve Director. No dogs, cats, birds, or other animals or pets shall be kept in or about the structures. Licensee shall not permit the structures or surrounding property to be used for any unlawful purposes or in any manner that will unreasonably disturb neighbors or other tenants. Licensee shall not allow any signs or placards to be posted or placed on the structures without the prior written consent of the Forest Preserve Executive Director.

16. Licensee has inspected the structures prior to signing this Agreement and accepts this License with knowledge and concurrence of the existing condition of the structures. Licensee shall not make, permit, or allow any additions to or alterations of the structures without prior written consent of the Forest Preserve Director. Licensee shall deliver structures to District at the expiration or termination of this Agreement in as good condition as received, ordinary wear and tear expected. Repairs necessitated and routine maintenance shall be at the expense of the Licensee.

17. The Licensee agrees to take care of the Subject Property and the structures, not to alter or change the physical landscape of the Subject Property, or the structures on said property and to farm and to maintain improvements in a careful and prudent manner.

18. Upon termination of this Agreement, Licensor may request the Licensee to provide services associated with restoration of the Subject Property. Such services may include plowing, herbiciding, tilling, seeding, and maintenance mowing.

19. Licensor reserves the right to enter upon said land to inspect, make improvements thereon, and for any and all lawful purposes arising from the ownership of the land so long as it does not interfere with the rights of the Licensee, as provided in this License.

20. The Licensee agrees that this License is purely a personal license to use the Subject Property for farming purposes. The Licensor may terminate this Agreement at any time and for any reason by giving thirty (30) days notice in writing to that effect to the Licensee. In the event of any termination, Licensor shall pay the Licensee for planted but unharvested crops on the Subject Property on the basis of average county yield and unit price, based on available County

data. Fertilizer and pesticide costs for planted but unharvested crops on the Subject Property shall be reimbursed, provided that the Licensee provides fertilizer and pesticide receipts for these costs. Other than amount for planted but unharvested crops, fertilizer and pesticide costs, as provided in this section, Licensee hereby waives its rights to request or seek any other amount from Licensor in the event the License granted herein is terminated.

21. Insurance & Liability

- A. The Licensee shall maintain one million dollars (\$1,000,000.00) of liability insurance on the Subject Property with an insurance company acceptable to the Licensor. Licensee shall purchase insurance with said company naming the Licensor as additional insured on the liability policy. Proof of such coverage must be on file with the Licensor on or before March 31, 2022. Failure to submit such proof by this date may terminate this License. Policy must cover all contractors hired by the Licensee to apply soil amendments, pesticides, or for other purposes, or the contractor must provide proof of insurance for the above referenced amount.
- B. Licensee shall obtain and maintain, at the Licensee's expense, appropriate and adequate insurance coverage for the Licensee's personal property in amounts determined by the Licensee to be adequate. Licensee shall provide a copy of all insurance policies to Licensor upon request of Licensor.
- C. Licensee shall hold harmless, indemnify, and defend the Licensor, its Commissioners, Officers, Agents, Attorneys and Employees against any and all losses, expenses, claims, costs, causes and damages, including without limitation litigation costs and attorneys' fees, on account of (a) any failure on the part of the Licensee to perform or comply with any terms or conditions of this Agreement, or (b) any personal injuries or death or damages to property arising from, occurring, growing out of, incident to, or resulting directly or indirectly from the grant of this License or the use of the Subject Property or the structures by Licensee. The provisions of this section shall be in addition to, and shall not be limited by, the amounts of any insurance provided by Licensee pursuant to this Agreement.

22. This License is not assignable or transferable to any person, company, or corporation, in whole or in part.

23. It is mutually agreed that the Licensee is an independent contractor, not subject to the control of the Licensor and is not an employee of the Licensor.

24. Licensee shall, and without any charge to District, keep the Subject Property free of any and all liens against the Subject Property in favor of any person whatsoever for or by reason of any equipment, material, supplies or other item furnished, labor performed or other thing done in connection with Licensee's use or occupancy of the Subject Property (a "Lien"). If the Subject Property becomes encumbered with any Lien, Licensor may, at Licensor's option, terminate this Agreement or direct Licensee to remove any such lien from the subject property. Licensee shall remove such Lien promptly and, in any event, not later than five (5) days after being directed to do so in writing by District. District shall have the right to remove or satisfy any Lien upon the Subject Property at any time with or without notice to Licensee, and shall be reimbursed by Licensee within ten (10) days after such amount is incurred, any amount that District incurs to remove or satisfy the Lien, including the costs, expenses, attorneys' fees, and administrative expenses incurred by District in connection therewith or by reason thereof.

25. Licensee shall give all notices, pay all fees, and take all other action that may be necessary to ensure that all activities on the Subject Property are provided, performed, and completed in accordance with all applicable laws, statutes, rules, regulations, ordinances, and requirements, and all required governmental permits, licenses or other approvals and authorizations that may be required in connection with providing, performing, and completing such activities.

26. This Agreement shall be interpreted and enforced under the laws of the State of Illinois and the parties agree that the venue for any legal proceeding between them shall be Kendall County, Twenty-third Judicial Circuit, State of Illinois.

27. In any action with respect to this Agreement, the parties are free to pursue any legal remedies at law or in equity. The prevailing party by 75% or more of damages sought, in any action brought pursuant to this Agreement shall be entitled to reasonable attorneys' fees and court costs arising out of any action or claim to enforce the provisions of this Agreement.

28. If any provision of this Agreement shall be held invalid, the validity of any other provision of this Agreement that can be given effect without such invalid provision shall not be affected thereby. The waiver of one breach of any term, condition, covenant or obligation of this Agreement shall not be considered to be a waiver of that or any other term, condition, covenant or obligation or of any subsequent breach thereof.

29. This Agreement represents the entire agreement between the parties and there are no other promises or conditions in any other agreement whether oral or written. This agreement supersedes any prior written or oral agreements between the parties and may not be modified except in writing acknowledged by both parties.

Licensor - Kendall County Forest Preserve District

By: _____
Brian DeBolt, President

Date: _____

Licensee:

By: _____
Mark Mathre, Farm Operator

Date: _____

By: _____
Tom Mathre, Farm Operator

Date: _____

Exhibit A

Flexible Rate Calculation Example

For the following values for a 100 acre site with a base rent of \$200 per acre:

Average grain price = Corn \$5 per bushel

Basis = \$0.30 per bushel

Yield = 200 bushels per acre x 100 acres = 20,000 bushels

Crop Insurance = 0

Base Rent = 100 acres x \$200 per acre = \$20,000

$$(((\text{Average Grain Price} - \text{Basis}) \times \text{Yield}) + \text{Crop Insurance}) \times 33.33\% - \text{Base Rent}$$

$$(((\$5 - \$0.30) \times 20,000) + 0) \times 33.33\% - \$20,000 = \$11,330.20$$

The base rate amount is due May 31.

The flexible rate amount is due December 31.

FARM LICENSE AGREEMENT #23-03-003

Henneberry Property

AGREEMENT made this 7TH day of March, 2023 between the KENDALL COUNTY FOREST PRESERVE DISTRICT (hereinafter "Licensor"), a Body Corporate and Politic, 110 West Madison Street, Yorkville, IL, 60560, and the Licensees, Maurice and Chris Ormiston of 2028 Post Street, Ottawa, IL 61350, including all heirs and assigns.

WHEREAS, the Licensor is the owner of certain lands situated in the County of Kendall, Township of Na-Au-Say and State of Illinois described as:

PIN#: 06-06-400-003

WHEREAS, Licensee desires to use a portion of the above-described real estate for farming purposes, and Licensor desires to have the real estate farmed.

WHEREAS, both Licensee and Licensor hereby agree that there are 3.75 tillable acres suitable for row crops on the above referenced parcels, these tillable acres hereinafter referred to as the 'Subject Property'; and the Licensor hereby grants to the Licensee a farm License in exchange for the following goods, services, and considerations, submitted as a use fee for a term of one (1) year, beginning on March 7, 2023, and ending on December 31, 2023 subject to the conditions and limitations hereinafter mentioned.

Licensee shall pay Licensor a Base Rate of \$100 per tillable acre for the License year. The Base Rate shall be payable no later than May 30, 2023, and Licensee agrees that failure to pay by this date may terminate this License.

NOW, THEREFORE, in consideration of the grants, covenants, and conditions of this Agreement, IT IS HEREBY AGREED AS FOLLOWS:

1. The proceeding introductory language is made a part hereof and incorporated herein.
2. This Agreement grants only a contractual license to use the Subject Property under the terms and conditions state above. Further, the rights granted by District herein shall vest only in Licensee and no such rights shall vest in any of Licensee's employees, agents, subcontractors or partners, if any. Nothing in this Agreement shall be construed to convey to Licensee any legal or equitable interest in the Subject Property.
3. Licensor makes no claims as to the tax status of the Subject Property. In the event the Subject Property should be assessed and taxed pursuant to the process outlined in 35 ILCS 205/19, it shall be the obligation of the Licensee to pay such taxes as are incurred during the term of this license. In the event the Subject Property becomes taxable at any time during the term of this License, Licensee shall be required to pay those taxes that are incurred during the term of this License. At the termination of this Agreement, Licensee shall pay tax incurred during the term of this license, though not yet due and owing. Where taxes have yet to be determined, Licensee shall pay the estimated taxes based on 100% of the previous year's taxes. Any such taxes shall be prorated as needed.

4. The Licensor agrees that the Licensee may, without further license on the part of the Licensor, use the Subject Property for the purpose of farming the land. If there are highly erodible soils on the Subject Property, the Licensee is responsible for maintaining the soil according to the methods adopted in Licensee's farming plan approved by the Kendall County Soil and Water Conservation District. Said report must be submitted to the Licensor on or before ground breaking on the first year covered by this License. Failure to submit this report by this date may terminate this License.

5. The Licensee has inspected the Subject Property and structures prior to signing this Agreement and accepts the conditions of these "as is."

6. The Licensee agrees to farm the Subject Property in a husband-like manner, utilizing conservation tillage methods.

7. Licensee shall keep and provide to the Licensor the following records:

- A. Soil Samples – The Licensee shall conduct annual soil testing (2.5 acre grid), with such costs split evenly with the Licensor. Soil test results shall be due to the Licensor by December 30, 2023. The Licensee shall apply the minimum amount of fertilizer required to maintain the soil fertility at:
 - i. For corn, P (phosphorus) shall be maintained at 80 pounds per acre and K (potassium) shall be maintained at 50 pounds per acre.
 - ii. For soybeans, P (phosphorus) shall be maintained at 50 pounds per acre and K (potassium) shall be maintained at 75 pounds per acre.
- B. Global Positioning System data of crops and yields harvested.
- C. Fertilizers and rates applied.
- D. Pesticide applications, including dates of applications, types and amounts of pesticide used, fields treated, and the identity of the applicator for each application.

8. Fertilizer replacement of P (phosphorus) and K (potassium) will be calculated using crop removal method as outlined in the Illinois Agronomy Handbook. Replacement of P and K for a crop year calculated on total nutrient removal per tillable acre and applied at the Licensee's expense for product and application. No carry over credit will be allowed from previous year's application.

9. If Licensee applies limestone to the Subject Property, the cost of the limestone will be depreciated at 25% annually. If the Licensee farms the Subject Property for a period less than four (4) years, the Licensor will reimburse the Licensee for the cost of the limestone less the total annual depreciation. Lime shall be applied when less than 6.2.

10. The Licensee shall deliver and sell the crop yield to no buyers other than those listed below without the written approval of the Licensor.

- A. _____
- B. _____
- C. _____

11. It is agreed that the tillable land on this farm should be devoted to row crops. The Licensor may require an un-tilled buffer a minimum of 10 feet from certain woodlands or

waterways. This buffer shall be planted with a cover crop by the Licensee at the inception of this Licensee with a seed mix approved by Licensor. Licensor shall provide map to Licensee showing buffer areas to be planted.

12. Pesticide Use

- A. Licensee shall, and shall cause all other persons working on the Subject Property, to follow all label instructions of any pesticides used on the Subject Property. Upon signing this Agreement, Licensee shall supply Licensor with a copy of a valid State of Illinois pesticide applicator's license for each person who will be applying pesticide on the Subject Property during the term of this Agreement. If any such licenses expire during the term of this Agreement, Licensee shall be responsible for obtaining a renewal or new license to replace such an expired license and shall promptly provide Licensor with a copy thereof.
- B. No pesticides shall be stored on the Subject Property unless they are in original, labeled containers, and then only during the period during which such pesticide is applied, which shall not exceed ten (10) days.
- C. Licensee shall provide Licensor with a record of pesticide applications, including dates of applications, types and amounts of pesticide used, fields treated, and the identity of the applicator for each application.
- D. Licensee is responsible, at the Licensee's sole expense, to repair any damage done to native vegetation due to pesticide drift and to repair rutting caused by farm equipment in non-tilled areas owned by the Licensor.

13. Licensee shall comply with all federal, state, and local laws, ordinances, rules and regulations that regulate, restrict or prohibit any material defined therein as a hazardous, radioactive, toxic or carcinogenic material, substance, pollutant, or contaminant when using such materials on the Subject Property.

14. The Licensee agrees to take care of the Subject Property, not to alter or change the physical landscape of the Subject Property and to farm and to maintain improvements in a careful and prudent manner.

15. Upon termination of this Agreement, Licensor may request the Licensee to provide services associated with restoration of the Subject Property. Such services may include plowing, herbiciding, tilling, seeding, and maintenance mowing.

16. Licensor reserves the right to enter upon said land to inspect, make improvements thereon, and for any and all lawful purposes arising from the ownership of the land so long as it does not interfere with the rights of the Licensee, as provided in this License.

17. The Licensee agrees that this License is purely a personal license to use the Subject Property for farming purposes. The Licensor may terminate this Agreement at any time and for any reason by giving thirty (30) days notice in writing to that effect to the Licensee. In the event of any termination, Licensor shall pay the Licensee for planted but unharvested crops on the Subject Property on the basis of average county yield and unit price, based on available County data. Fertilizer and pesticide costs for planted but unharvested crops on the Subject Property shall be reimbursed, provided that the Licensee provides fertilizer and pesticide receipts for these costs. Other than amount for planted but unharvested crops, fertilizer and pesticide costs, as

provided in this section, Licensee hereby waives its rights to request or seek any other amount from Licensor in the event the License granted herein is terminated.

18. Insurance & Liability

- A. The Licensee shall maintain one million dollars (\$1,000,000.00) of liability insurance on the Subject Property with an insurance company acceptable to the Licensor. Licensee shall purchase insurance with said company naming the Licensor as additional insured on the liability policy. Proof of such coverage must be on file with the Licensor on or before March 31st of the year of the License. Failure to submit such proof by this date may terminate this License. Policy must cover all contractors hired by the Licensee to apply soil amendments, pesticides, or for other purposes, or the contractor must provide proof of insurance for the above referenced amount.
- B. Licensee shall obtain and maintain, at the Licensee's expense, appropriate and adequate insurance coverage for the Licensee's personal property in amounts determined by the Licensee to be adequate. Licensee shall provide a copy of all insurance policies to Licensor upon request of Licensor.
- C. Licensee shall hold harmless, indemnify, and defend the Licensor, its Commissioners, Officers, Agents, Attorneys and Employees against any and all losses, expenses, claims, costs, causes and damages, including without limitation litigation costs and attorneys' fees, on account of (a) any failure on the part of the Licensee to perform or comply with any terms or conditions of this Agreement, or (b) any personal injuries or death or damages to property arising from, occurring, growing out of, incident to, or resulting directly or indirectly from the grant of this License or the use of the Subject Property or the structures by Licensee. The provisions of this section shall be in addition to, and shall not be limited by, the amounts of any insurance provided by Licensee pursuant to this Agreement.

19. This License is not assignable or transferable to any person, company, or corporation, in whole or in part.

20. It is mutually agreed that the Licensee is an independent contractor, not subject to the control of the Licensor and is not an employee of the Licensor.

21. Licensee shall, and without any charge to District, keep the Subject Property free of any and all liens against the Subject Property in favor of any person whatsoever for or by reason of any equipment, material, supplies or other item furnished, labor performed or other thing done in connection with Licensee's use or occupancy of the Subject Property (a "Lien"). If the Subject Property becomes encumbered with any Lien, Licensor may, at Licensor's option, terminate this Agreement or direct Licensee to remove any such lien from the subject property. Licensee shall remove such Lien promptly and, in any event, not later than five (5) days after being directed to do so in writing by District. District shall have the right to remove or satisfy any Lien upon the Subject Property at any time with or without notice to Licensee, and shall be reimbursed by Licensee within ten (10) days after such amount is incurred, any amount that District incurs to remove or satisfy the Lien, including the costs, expenses, attorneys' fees, and administrative expenses incurred by District in connection therewith or by reason thereof.

22. Licensee shall give all notices, pay all fees, and take all other action that may be necessary to ensure that all activities on the Subject Property are provided, performed, and completed in

accordance with all applicable laws, statutes, rules, regulations, ordinances, and requirements, and all required governmental permits, licenses or other approvals and authorizations that may be required in connection with providing, performing, and completing such activities.

23. This Agreement shall be interpreted and enforced under the laws of the State of Illinois and the parties agree that the venue for any legal proceeding between them shall be Kendall County, Twenty-third Judicial Circuit, State of Illinois.

24. In any action with respect to this Agreement, the parties are free to pursue any legal remedies at law or in equity. The prevailing party by 75% or more of damages sought, in any action brought pursuant to this Agreement shall be entitled to reasonable attorneys' fees and court costs arising out of any action or claim to enforce the provisions of this Agreement.

25. If any provision of this Agreement shall be held invalid, the validity of any other provision of this Agreement that can be given effect without such invalid provision shall not be affected thereby. The waiver of one breach of any term, condition, covenant or obligation of this Agreement shall not be considered to be a waiver of that or any other term, condition, covenant or obligation or of any subsequent breach thereof.

26. This Agreement represents the entire agreement between the parties and there are no other promises or conditions in any other agreement whether oral or written. This agreement supersedes any prior written or oral agreements between the parties and may not be modified except in writing acknowledged by both parties.

Licensor: Kendall County Forest Preserve District

By: _____
Brian DeBolt, President

Date: _____

Licensees:

By: _____
Maurice Ormiston, Jr.

Date: _____

By: _____
Chris Ormiston

Date: _____

FARM LICENSE AGREEMENT #23-03-004

Baker Woods Forest Preserve

This AGREEMENT is made this 7TH day of March, 2023 between the KENDALL COUNTY FOREST PRESERVE DISTRICT, a Body Corporate and Politic, 110 West Madison Street, Yorkville, IL, 60560, Lessor, and Kyle Connell, of 7485 Nettle Creek Road, Morris, Illinois, 60450, Lessee, including all heirs and assigns.

WHEREAS, the Lessor is the owner of certain lands situated in the County of Kendall, Township of Seward and State of Illinois described as:

PIN#s: Field A and B: 09-16-200-013
 Field C: 09-10-300-002 and 09-09-400-003

WHEREAS, Lessee desires to use the above-described real estate for farming purposes and Lessor desires to have the real estate farmed.

WHEREAS, both Lessee and Lessor hereby agree that there are 106.7 tillable acres suitable for row crops on the above referenced parcels, these tillable acres hereinafter referred to as the 'Subject Property'; and the Lessor hereby grants to the Lessee a farm lease in exchange for the following goods, services, and considerations, submitted as a use fee for a term of one (1) year, beginning on March 7, 2023, and ending on December 31, 2023 subject to the conditions and limitations hereinafter mentioned.

Lessee shall pay Lessor a **Base Rate** of \$265.00 (two-hundred and sixty five dollars) only per tillable acre for the 58.78-acres of tillable soils converted over to hay production in 2020. The Base Rate only shall be paid for acres in hay production, payable no later than May 31, 2023, and Lessee agrees that failure to pay by this date may terminate this Lease Agreement.

Lessee shall pay Lessor a **Base Rate** of \$235.00 (two-hundred and thirty five dollars) per tillable acre for the remaining 47.92-acres of tillable soils under row crop production, plus a **Flexible Rate**. The Base Rate is payable no later than May 31, 2023, and Lessee agrees that failure to pay by this date may terminate this Lease Agreement.

Lessee shall pay Lessor a **Flexible Rate for tillable soils under row crop production** equal to:

$$(((\text{Average Grain Price} - \text{Basis}) \times \text{Yield}) + \text{Crop Insurance}) \times 33.33\%) - \text{Base Rent}$$
(See Exhibit A for example.)

Average Grain Price shall be calculated by utilizing the closing price on the Chicago Board of Trade futures market on the first trading day of each month from January through October. The Basis shall be fixed at \$0.30 for corn and \$0.40 for soybeans.

The Yield shall be the amount of dry bushels harvested divided by the tillable acres as provided on page one of this agreement.

Crop Insurance shall be any funds from a multi-peril or crop hail claim on the Subject Property collected by the Lessee, less the premiums paid on such policy(s).

The Flexible Rate is payable on or before December 31 of each Lease year. Should the computed Flexible Rate be less than the Base Rate, then the Base Rate shall be the total due to Lessor.

NOW, THEREFORE, in consideration of the grants, covenants, and conditions of this Agreement, IT IS HEREBY AGREED AS FOLLOWS:

1. The proceeding introductory language is made a part hereof and incorporated herein.
2. This Agreement grants only a contractual lease to use the Subject Property under the terms and conditions state above. Further, the rights granted by District herein shall vest only in Lessee and no such rights shall vest in any of Lessee's employees, agents, subcontractors or partners, if any. Nothing in this Agreement shall be construed to convey to Lessee any legal or equitable interest in the Subject Property.
3. Lessor makes no claims as to the tax status of the Subject Property. In the event the Subject Property should be assessed and taxed pursuant to the process outlined in 35 ILCS 205/19, it shall be the obligation of the Lessee to pay such taxes as are incurred during the term of this lease. In the event the Subject Property becomes taxable at any time during the term of this Lease, Lessee shall be required to pay those taxes that are incurred during the term of this Lease. At the termination of this Agreement, Lessee shall pay tax incurred during the term of this lease, though not yet due and owing. Where taxes have yet to be determined, Lessee shall pay the estimated taxes based on 100% of the previous year's taxes. Any such taxes shall be prorated as needed.
4. The Lessor agrees that the Lessee may, without further license on the part of the Lessor, use the Subject Property for the purpose of farming the land. If there are highly erodible soils on the Subject Property, the Lessee is responsible for maintaining the soil according to the methods adopted in Lessee's farming plan approved by the Kendall County Soil and Water Conservation District. Said report must be submitted to the Lessor on or before ground breaking on the first year covered by this License. Failure to submit this report by this date may terminate this License.
5. The Lessee has inspected the Subject Property prior to signing this Agreement and accepts the condition of this "as is."
6. The Lessee agrees to farm the Subject Property in a husband-like manner, utilizing conservation tillage methods.
7. Lessee shall keep and provide to the Lessor the following records:
 - A. Soil Samples – The Lessee shall conduct annual soil testing (2.5 acre grid), with such costs split evenly with the Lessor. Soil test results shall be due to the Lessor by December 31. The Lessee shall apply the minimum amount of fertilizer required to maintain the soil fertility based on the following:

- i. For corn, elemental P (phosphorus) shall be maintained at 80 pounds per acre and elemental K (potassium) shall be maintained at 50 pounds per acre.
- ii. For soybeans, elemental P (phosphorus) shall be maintained at 50 pounds per acre and elemental K (potassium) shall be maintained at 75 pounds per acre.
- B. Global Positioning System data of crops and yields harvested.
- C. Fertilizers and rates applied.
- D. Pesticide applications, including dates of applications, types and amounts of pesticide used, fields treated, and the identity of the applicator for each application.

9. Fertilizer replacement of P (phosphorus) and K (potassium) will be calculated using crop removal method as outlined in the Illinois Agronomy Handbook. Replacement of P and K for a crop year calculated on total nutrient removal per tillable acre and applied at the Lessee's expense for product and application. No carry over credit will be allowed from previous year's application.

10. If Lessee applies limestone to the Subject Property, the cost of the limestone will be depreciated at 25% annually. If the Lessee farms the Subject Property for a period less than four (4) years, the Lessor will reimburse the Lessee for the cost of the limestone less the total annual depreciation. Lime shall be applied when soil pH is less than 6.2.

11. The Lessee shall deliver and sell the crop yield to no buyers other than those listed below without the written approval of the Lessor. Lessee shall provide grain sheets to Lessor.

- A. _____
- B. _____
- C. _____

12. It is agreed that the tillable land on this farm should be devoted to hay and row crop production. The Lessor may require an un-tilled buffer a minimum of 10 feet from certain woodlands or waterways. This buffer shall be planted with a cover crop by the Lessee at the inception of this Lease with a seed mix approved by Lessor. Lessor shall provide map to Lessee showing buffer areas to be planted.

Licensee may exercise an option to convert the 47.92-acres in row crop production as described in this Agreement for hay production. Base rent on acres converted from row crop production to hay production will be charged a base rent only of \$265.00 per acre payable by May 30 for each lease-year, with no calculated yield payment owed for those acres converted for hay production.

13. Pesticide Use

- A. Lessee shall, and shall cause all other persons working on the Subject Property, to follow all label instructions of any pesticides used on the Subject Property. Upon signing this Agreement, Lessee shall supply Lessor with a copy of a valid State of Illinois pesticide applicator's license for each person who will be applying pesticide on the Subject Property during the term of this Agreement. If any such licenses expire during the term of this Agreement, Lessee shall be responsible for obtaining a renewal or new license to replace such an expired license and shall promptly provide Lessor with a copy thereof.
- B. No pesticides shall be stored on the Subject Property unless they are in original, labeled containers, and then only during the period during which such pesticide is applied, which shall not exceed ten (10) days.

- C. Lessee shall provide Lessor with a record of pesticide applications, including dates of applications, types and amounts of pesticide used, fields treated, and the identity of the applicator for each application.
- D. Licensee shall provide Licensor with a record of pesticide applications, including dates of applications, types and amounts of pesticide used, fields treated, and the identity of the applicator for each application. Use of atrazine (weed control) and neonicotinoid pesticides (seed treatments including imidacloprid, thiamethoxam, and clothianidin formulas) are prohibited from application within the license area.
- E. Lessee is responsible, at the Lessee's sole expense, to repair any damage done to native vegetation due to pesticide drift and to repair rutting caused by farm equipment in non-tilled areas owned by the Lessor.

14. Lessee shall comply with all federal, state, and local laws, ordinances, rules and regulations that regulate, restrict or prohibit any material defined therein as a hazardous, radioactive, toxic or carcinogenic material, substance, pollutant, or contaminant when using such materials on the Subject Property.

15. The Lessee agrees to take care of the Subject Property, not to alter or change the physical landscape of the Subject Property and to farm in a careful and prudent manner.

16. Upon termination of this Agreement, Lessor may request the Lessee to provide services associated with restoration of the Subject Property. Such services may include plowing, herbiciding, tilling, seeding, and maintenance mowing. Financial arrangement shall be mutually agreed upon by Lessor and Lessee should these services be requested.

17. Lessor reserves the right to enter upon said land to inspect, make improvements thereon, and for any and all lawful purposes arising from the ownership of the land so long as it does not interfere with the rights of the Lessee, as provided in this Lease.

18. The Lessee agrees that this Lease is purely a personal lease to use the Subject Property for farming purposes. The Lessor may terminate this Agreement at any time and for any reason by giving thirty (30) days notice in writing to that effect to the Lessee. In the event of any termination, Lessor shall pay the Lessee for planted but unharvested crops on the Subject Property on the basis of average county yield and unit price, based on available County data. Fertilizer and pesticide costs for planted but unharvested crops on the Subject Property shall be reimbursed, provided that the Lessee provides fertilizer and pesticide receipts for these costs. Other than amount for planted but unharvested crops, and fertilizer and pesticide costs, as provided in this section, Lessee hereby waives its rights to request or seek any other amount from Lessor in the event the License granted herein is terminated.

19. Insurance & Liability

- A. The Lessee shall maintain one million dollars (\$1,000,000.00) of liability insurance on the Subject Property with an insurance company acceptable to the Lessor. Lessee shall purchase insurance with said company naming the Lessor as additional insured on the liability policy. Proof of such coverage must be on file with the Lessor on or before March 30th of the first year of the License. Failure to submit such proof by this date may terminate this License. Policy must cover all contractors hired by the Lessee to apply soil

amendments, pesticides, or for other purposes, or the contractor must provide proof of insurance for the above referenced amount.

- B. Lessee shall obtain and maintain, at the Lessee's expense, appropriate and adequate insurance coverage for the Lessee's personal property in amounts determined by the Lessee to be adequate. Lessee shall provide a copy of all insurance policies to Lessor upon request of Lessor.
- C. Lessee shall hold harmless, indemnify, and defend the Lessor, its Commissioners, Officers, Agents, Attorneys and Employees against any and all losses, expenses, claims, costs, causes and damages, including without limitation litigation costs and attorneys' fees, on account of (a) any failure on the part of the Lessee to perform or comply with any terms or conditions of this Agreement, or (b) any personal injuries or death or damages to property arising from, occurring, growing out of, incident to, or resulting directly or indirectly from the grant of this License or the use of the Subject Property or the structures by Lessee. The provisions of this section shall be in addition to, and shall not be limited by, the amounts of any insurance provided by Lessee pursuant to this Agreement.

20. This Lease is not assignable or transferable to any person, company, or corporation, in whole or in part.

21. It is mutually agreed that the Lessee is an independent contractor, not subject to the control of the Lessor and is not an employee of the Lessor.

22. Lessee shall, and without any charge to District, keep the Subject Property free of any and all liens against the Subject Property in favor of any person whatsoever for or by reason of any equipment, material, supplies or other item furnished, labor performed or other thing done in connection with Lessee's use or occupancy of the Subject Property (a "Lien"). If the Subject Property becomes encumbered with any Lien, Lessor may, at Lessor's option, terminate this Agreement or direct Lessee to remove any such lien from the subject property. Lessee shall remove such Lien promptly and, in any event, not later than five (5) days after being directed to do so in writing by District. District shall have the right to remove or satisfy any Lien upon the Subject Property at any time with or without notice to Lessee, and shall be reimbursed by Lessee within ten (10) days after such amount is incurred, any amount that District incurs to remove or satisfy the Lien, including the costs, expenses, attorneys' fees, and administrative expenses incurred by District in connection therewith or by reason thereof.

23. Lessee shall give all notices, pay all fees, and take all other action that may be necessary to ensure that all activities on the Subject Property are provided, performed, and completed in accordance with all applicable laws, statutes, rules, regulations, ordinances, and requirements, and all required governmental permits, licenses or other approvals and authorizations that may be required in connection with providing, performing, and completing such activities.

24. This Agreement shall be interpreted and enforced under the laws of the State of Illinois and the parties agree that the venue for any legal proceeding between them shall be Kendall County, Twenty-third Judicial Circuit, State of Illinois.

25. In any action with respect to this Agreement, the parties are free to pursue any legal remedies at law or in equity. The prevailing party by 75% or more of damages sought, in any

action brought pursuant to this Agreement shall be entitled to reasonable attorneys' fees and court costs arising out of any action or claim to enforce the provisions of this Agreement.

26. If any provision of this Agreement shall be held invalid, the validity of any other provision of this Agreement that can be given effect without such invalid provision shall not be affected thereby. The waiver of one breach of any term, condition, covenant or obligation of this Agreement shall not be considered to be a waiver of that or any other term, condition, covenant or obligation or of any subsequent breach thereof.

27. This Agreement represents the entire agreement between the parties and there are no other promises or conditions in any other agreement whether oral or written. This agreement supersedes any prior written or oral agreements between the parties and may not be modified except in writing acknowledged by both parties.

Lessor:

Kendall County Forest Preserve District

By: _____
Brian DeBolt, President

Date: _____

Lessee:

By: _____
Kyle Connell, Farm Operator

Date: _____

Exhibit A

Flexible Rate Calculation Example

For the following values for a 100 acre site with a base rent of \$200 per acre:

Average grain price = Corn \$5 per bushel

Basis = \$0.30 per bushel

Yield = 200 bushels per acre x 100 acres = 20,000 bushels

Crop Insurance = 0

Base Rent = 100 acres x \$200 per acre = \$20,000

$$(((\text{Average Grain Price} - \text{Basis}) \times \text{Yield}) + \text{Crop Insurance}) \times 33.33\% - \text{Base Rent}$$

$$(((\$5 - \$0.30) \times 20,000) + 0) \times 33.33\% - \$20,000 = \$11,330.20$$

The base rate amount is due May 31.

The flexible rate amount is due December 31.

FARM LICENSE AGREEMENT #23-03-005

Baker Woods Forest Preserve – Hay Production

This Agreement is made this 7TH day of March, 2023 (“Date of Execution”), between the Kendall County Forest Preserve, a Body Corporate and Politic, 110 West Madison Street, Yorkville, Illinois, 60560, (“Licensor”), and Nate Fazio, located at 11010 Caton Farm Road, Yorkville, IL 60560 (Licensee”), including all heirs and assignees, collectively referred to as the “Parties.”

WHEREAS, the Licensor is the owner of certain lands situated in Baker Woods Forest Preserve, in the County of Kendall, Township of Fox and State of Illinois described as:

Portions of PIN#:s: 09-09-400-004, 09-16-200-013, identified in the map of the subject fields, attached as Exhibit 1.

WHEREAS, Licensee desires to use the above-described real estate solely for farming purposes and Licensor desires to have the real estate farmed; and

WHEREAS, both Licensee and Licensor hereby agree that there are three fields, Field A with 14.7 acres, Field B with 2.7 acres, and Field C with 6.2 acres on the above referenced parcels, these acres are hereinafter collectively referred to as the “Subject Property,” identified in Exhibit 1; and that the Licensor hereby grants to the Licensee a farm License in exchange for the following goods, services, and considerations, for a term beginning on the Date of Execution, and ending on December 31, 2023, subject to the conditions and limitations in this Agreement; and

NOW, THEREFORE, in consideration of the grants, covenants, and conditions of this Agreement, IT IS HEREBY AGREED AS FOLLOWS:

1. The proceeding introductory language is made a part hereof and incorporated herein.
2. **Prior Agreements:** All previous agreements between the Parties, whether oral or in writing, are hereby revoked. Neither party will seek to enforce any previous oral or written agreement between the Parties, regarding the license or use of the Subject Property.
3. **Term:** This license is for a term of one years, ending December 31, 2023, with Storage provisions in effect through June 1, 2024.
4. **Product:** Licensee will seed and maintain Field A and Field B with straight grass hay and Field C with 50/50 grass and alfalfa hay. **Licensee and Licensor shall split evenly the bales of hay produced from the Subject Property.**

Further, Licensee, with prior approval by the Licensor, is required to purchase surplus hay bales from the Licensor’s portion of hay produced.

The surplus bale purchase price will be based on published hay market prices for the month of the each cutting.

The Iowa Hay Report in the cutting month shall serve to determine market price for "Good" Alfalfa and Mixed Grass Hay priced per ton, using the low price range figure for determining the cost per ton:

<https://usda.library.cornell.edu/concern/publications/wd375w32h?locale=en&page=4#release-items>

Small bale cost equivalency will be based on a two-string bale standard weight and dimensions:

A **standard two string bale measure** is 14" high x 18" wide x 35" long and **weighs 60 lbs.**

Formula:

- 1) Convert pricing per ton to small bale equivalency:

$$2,000 \text{ lbs. per ton divided by } 60 \text{ lb. per standard bale} = 33.33 \text{ bales per ton}$$

- 2) Apply the Iowa Hay Report market pricing for the cutting month to determine market price for "Good" Alfalfa and Mixed Grass Hay priced per ton, using the low price range figure for determining the cost per ton:

$$\text{Cost per ton divided by } 33.33 \text{ bales per ton} = \$ \underline{\hspace{2cm}} \text{ small bale price equivalency}$$

- 3) Surplus hay purchase cost to the Farm Operator will be 50% of the small bale equivalency price per ton based on the reported market price in the month of cutting.

$$\$ \underline{\hspace{2cm}} \text{ small bale price equivalency} \times .5 = \$ \underline{\hspace{2cm}} \text{ Licensee purchase price per small bale.}$$

5. **Storage:** Licensee shall extend an option for storage of remaining portions of the Licensor's share of hay produced at a cost of \$0.50 per small bale delivered. The storage fee will be paid (or deducted from amounts owed to the Licensor) no later than November 30 of each license year.

6. **Expenses and Inputs:** Licensee and Licensor shall split evenly the expenses, fertilizer, and other agreed upon inputs to the Subject Property. All of the expenses, however, must be approved by Licensor before they are incurred. Licensee shall provide all machinery and equipment, at Licensee's expense.

7. **Limited License:** This Agreement grants only a contractual license to use the Subject Property under the terms and conditions stated herein. Further, the rights granted by Licensor herein shall vest only in Licensee and no such rights shall vest in any of Licensee's employees, agents, subcontractors or partners, if any. Nothing in this Agreement shall be construed to convey to Licensee any legal or equitable interest in the Subject Property.

8. **Delivery to Ellis Equestrian Center:** Licensee will communicate with Ellis Equestrian Center staff on timeliness and delivery of hay. Licensee will be responsible for delivery of hay bales on racks to Ellis Equestrian Center, and Ellis Equestrian Center staff will be responsible for unloading of hay bales.

9. **Taxes:** Licensor makes no claims as to the tax status of the Subject Property. As required by section 15-15 of the Illinois Property Tax Code, the Licensor will file a copy of the

Agreement and a complete description of the premises with the assessment officer. 35 ILCS 200/15-15. In the event the Subject Property should be assessed and taxed pursuant to the process outlined in the Illinois Property Tax Code, at any time during the term of this License, it shall be the obligation of the Licensee to pay such taxes as are incurred during that term. At the termination of this Agreement, Licensee shall pay all taxes incurred, though not yet due and owing. Any such taxes shall be prorated based on 100% of the previous year's taxes. Licensee's obligations under this paragraph extend beyond the license year, and until all incurred taxes are paid.

10. **Erodible Soils:** The Licensor agrees that the Licensee may, without further license on the part of the Licensor, use the Subject Property for the purpose of farming the land. If there are highly erodible soils on the Subject Property, the Licensee is responsible for maintaining the soil according to the methods adopted in Licensee's farming plan approved by the Kendall County Soil and Water Conservation District. Said report must be submitted to the Licensor on or before ground breaking on the first year covered by this License. Failure to submit this report by this date may terminate this License.

11. **"As is" Property:** The Licensee has inspected the Subject Property prior to signing this Agreement and accepts the condition of the Subject Property "as is."

12. **Records Requirements:** Licensee shall keep and provide to the Licensor the following records at the end of the License term:

- A. Soil Samples – The Licensee shall conduct annual soil testing (2.5 acre grid), with such costs split evenly with the Licensor. Soil test results shall be due to the Licensor by December 30 of each year of the License. The Licensee shall apply the minimum amount of fertilizer required to maintain the elemental P (phosphorus) at 80 pounds per acre and elemental K (potassium) at 50 pounds per acre.
- B. Fertilizers and rates applied.
- C. Pesticide applications, including dates of applications, types and amounts of pesticide used, fields treated, and the identity of the applicator for each application.
- D. Number and dates of bales harvested from the Subject Property.
- E. Number and dates of bales delivered to Ellis Equestrian Center.

13. If Lessee applies limestone to the Subject Property, the cost of the limestone will be depreciated at 25% annually. If the Lessee farms the Subject Property for a period less than four (4) years, the Lessor will reimburse the Lessee for the cost of the limestone less the total annual depreciation. Lime shall be applied when soil pH is less than 6.2.

14. **Pesticide Use:**

- A. Licensee shall, and shall cause all other persons working on the Subject Property, to follow all label instructions of any pesticides used on the Subject Property. Upon signing this Agreement, Licensee shall supply Licensor with a copy of a valid State of Illinois pesticide applicator's license for each person who will be applying pesticide on the Subject Property during the term of this Agreement. If any licenses expire during the term of this Agreement, Licensee shall be responsible for obtaining a renewal or new license to replace the expired license and shall promptly provide Licensor with a copy thereof.

- B. No pesticides shall be stored on the Subject Property unless they are in original, labeled containers, and then only for the period during which the pesticides are applied, which shall not exceed ten (10) days.
- C. Licensee shall provide Licensor with a record of pesticide applications, including dates of applications, types and amounts of pesticide used, fields treated, and the identity of the applicator for each application.
- D. Licensee is responsible, at the Licensee's sole expense, to repair any damage done to native vegetation due to pesticide drift and to repair rutting caused by farm equipment in areas owned by the Licensor.
- E. Licensee agrees to indemnify, defend with counsel, and hold harmless the Licensor for all claims, demands, damage, judgments, fees (including attorneys' fees) and costs that may arise out of Licensee's application of pesticides on the Subject Property. Any attorney representing the Licensor pursuant to this paragraph must first be approved by the Kendall County State's Attorney and shall be appointed as a Special Assistant State's Attorney.

15. **Hazardous Materials:** Licensee shall comply with all federal, state, and local laws, ordinances, rules, and regulations that regulate, restrict, or prohibit any material defined therein as a hazardous, radioactive, toxic or carcinogenic material, substance, pollutant, or contaminant when using such materials on the Subject Property.

16. **Duty of Care:** The Licensee agrees to take care of the Subject Property, not to alter or change the physical landscape of the Subject Property and to farm in a careful and prudent manner.

17. **Right of Entry:** Licensor reserves the right to enter upon said land to inspect, make improvements thereon, and for any and all lawful purposes arising from the ownership of the land.

18. **Termination:** The Licensee agrees that this License is purely a personal license to use the Subject Property for farming purposes. To the extent permitted by law, the Licensor may terminate this Agreement at any time and for any reason by giving thirty (30) days' notice in writing to the Licensee. In the event of early termination, Licensor shall pay the Licensee for its one-half share of any hay cutting that has not yet taken place during the License year when the License is terminated based on the formula for surplus hay sales set forth above. Licensee hereby waives its rights to seek any other amounts from Licensor in the event the License is terminated.

19. **Insurance & Liability:**

A. Licensee shall procure and maintain for the duration of this Agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with the Licensee's operation and use of the Subject Property. The cost of such insurance shall be borne by the Licensee. Minimum scope and limit of insurance coverage shall be at least as broad as:

i. Commercial General Liability (CGL): Insurance Services Office Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than \$2,000,000 per occurrence. If a general aggregate limit applies, either the

general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

ii. Workers' Compensation insurance as required by the State of Illinois, with Statutory Limits, and Employer's Liability Insurance with limits of no less than \$1,000,000 per accident for bodily injury or disease. (This applies to a Licensee with employees).

iii. Property insurance against all risks of loss to any Licensee improvements or betterments, at full replacement cost with no coinsurance penalty provision.

iv. Farm Pollution Liability covering third party liability for bodily injury or property damage with limits no less than \$1,000,000 per occurrence.

B. If the Licensee maintains broader coverage and/or higher limits than the minimums shown above, Licensor requires and shall be entitled to the broader coverage and/or the higher limits maintained by Licensee. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to Licensor. The insurance required under this Agreement does not represent that coverage and limits will necessarily be adequate to protect Licensee, nor be deemed as a limitation on Licensee's liability to Licensor in this Agreement.

C. Other Insurance Provisions:

The insurance policies are to contain, or be endorsed to contain, the following provisions:

i. Additional Insured Status. Licensor, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Licensee including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Licensee's insurance (at least as broad as ISO Form CG 20 10).

ii. Primary Coverage. For any claims related to this contract, the Licensee's insurance coverage shall be primary insurance coverage at least as broad as ISO CG 20 01 04 13 as respects the Licensor, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the Licensor, its officers, officials, employees, or volunteers shall be excess of the Licensee's insurance and shall not contribute with it.

iii. Notice of Cancellation. Each insurance policy required above shall provide that coverage shall not be canceled, except with notice to the Licensor.

iv. Waiver of Subrogation. Licensee hereby grants to Licensor a waiver of any right to subrogation which any insurer of said Licensee may acquire against the Licensor by virtue of the payment of any loss under such insurance. Licensee agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the Licensor has received a waiver of subrogation endorsement from the insurer.

v. Acceptability of Insurers. Insurance is to be placed with insurers authorized to conduct business in the state with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the Licensor.

D. Licensee shall furnish the Licensor with original Certificates of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to Licensor before work begins. However, failure to obtain the required documents prior to the work beginning shall not waive the Licensee's obligation to provide them. The Licensor reserves the right to require complete, certified copies of all required insurance policies, including endorsements, required by these specifications, at any time.

E. Special Risks or Circumstances. Licensor reserves the right to modify these requirements at any time, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

F. Licensee shall indemnify, hold harmless and defend with counsel of Licensor's own choosing, Licensor, its past, present and future elected officials, department heads, employees, insurers, and agents (hereinafter collectively referred to as "Releasees") from and against all liability, claims, suits, causes of action, demands, proceedings, set-offs, liens, attachments, debts, expenses, judgments, or other liabilities including costs, reasonable fees and expense of defense, arising from any loss, damage, injury, death, or loss or damage to property, of whatsoever kind or nature as well as for any breach of any covenant in this Agreement and any breach by Licensee of any representations or warranties made within the contract documents (collectively, the "Claims"), to the extent such Claims result from the performance of this contract by Licensee or those Claims are due to any act or omission, neglect, willful acts, errors, omissions or misconduct of Licensee in its performance under this Agreement.

Nothing contained herein shall be construed as prohibiting Releasees from defending through the selection and use of their own agents, attorneys and experts, any claims, suits, demands, proceedings and actions brought against them. No attorney may be assigned to represent the Releasees pursuant to this Section of the Agreement unless the attorney has been approved in writing by the Kendall County State's Attorney. Releasees' participation in its defense shall not remove Licensee's duty to indemnify, defend, and hold Releasees harmless, as set forth above. Releasees do not waive their defenses or immunities under the Local Government and Governmental Employees Tort Immunity Act (745 ILCS 10/1 et seq.) by reason of this indemnification provision. Indemnification shall survive the termination of this Agreement.

20. **Anti-Discrimination Compliance:** Licensee, his officers, employees, and agents agree not to commit unlawful discrimination and agree to comply with all applicable provisions of the Illinois Human Rights Act, Title VII of the Civil Rights Act of 1964, as amended, the Americans with Disabilities Act, the Age Discrimination in Employment Act, Section 504 of the Federal Rehabilitation Act, and all applicable rules and regulations.

21. **Conflict of Interest:** Both parties affirm no Kendall County Forest Preserve officer or elected official has a direct or indirect pecuniary interest in Licensee or this Agreement, or, if any Kendall County Forest Preserve officer or elected official does have a direct or indirect

pecuniary interest in Licensee or this Agreement, that interest, and the procedure followed to effectuate this Agreement has and will comply with 50 ILCS 105/3.

22. **Assignment:** This License is not assignable or transferable to any person, company, or corporation, in whole or in part. Any attempt to assign or so transfer shall be void and without legal effect and shall constitute grounds for immediate termination of the license.

23. **Independent Contractor:** It is understood and agreed that Licensee is an independent contractor and is not an employee of, partner of, agent of, or in a joint venture with Licensor. Licensee understands and agrees that Licensee is solely responsible for paying all wages, benefits and any other compensation due and owing to Licensee's officers, employees, and agents for the performance of services set forth in the Agreement. Licensee further understands and agrees that Licensee is solely responsible for making all required payroll deductions and other tax and wage withholdings pursuant to state and federal law for Licensee's officers, employees and/or agents who perform services as set forth in the Agreement. Licensee also acknowledges its obligation to obtain appropriate insurance coverage for the benefit of Licensee, Licensee's officers, employees and agents and agrees that Kendall County is not responsible for providing any insurance coverage for the benefit of Licensee, Licensee's officers, employees and agents. Licensee hereby agrees to defend with counsel of Licensor's own choosing, indemnify and waive any right to recover alleged damages, penalties, interest, fees (including attorneys' fees), and/or costs from Licensor, its past, present and future board members, elected officials, employees, insurers, and agents for any alleged injuries that Licensee, its officers, employees and/or agents may sustain while performing services under the Agreement.

24. **Liens:** Licensee shall, and without any charge to Licensor, keep the Subject Property free of any and all liens against the Subject Property in favor of any person whatsoever for or by reason of any equipment, material, supplies or other item furnished, labor performed or anything done in connection with Licensee's use or occupancy of the Subject Property (a "Lien"). If the Subject Property becomes encumbered with any Lien, Licensor may, at Licensor's option, terminate this Agreement or direct Licensee to remove any such lien from the subject property. Licensee shall remove such Lien promptly and, in any event, not later than five (5) days after being directed to do so in writing by Licensor. Licensor shall have the right to remove or satisfy any Lien upon the Subject Property at any time with or without notice to Licensee, and shall be reimbursed by Licensee within ten (10) days after such amount is incurred, any amount that Licensor incurs to remove or satisfy the Lien, including the costs, expenses, attorneys' fees, and administrative expenses incurred by Licensor in connection therewith or by reason thereof.

25. **Legal Compliance:** Licensee shall give all notices, pay all fees, and take all other action that may be necessary to ensure that all activities on the Subject Property are provided, performed, and completed in accordance with all applicable laws, statutes, rules, regulations, ordinances, and requirements, and obtain all required governmental permits, licenses or other approvals and authorizations that may be required in connection with providing, performing, and completing such activities.

26. **Waiver of Lien:** Licensee hereby waives any claim of lien against subject premises on behalf of Licensee, its officers, insurers, employees, agents, suppliers and/or sub-contractors

27. **Venue:** This Agreement shall be interpreted and enforced under the laws of the State of Illinois, and the parties agree that the venue for any legal proceeding between them shall be Kendall County, Twenty-Third Judicial Circuit, State of Illinois.

28. **Legal Remedies:** In any action with respect to this Agreement, the parties are free to pursue any legal remedies at law or in equity. The prevailing party by 75% or more of damages sought, in any action brought pursuant to this Agreement shall be entitled to reasonable attorneys' fees and court costs arising out of any action or claim to enforce the provisions of this Agreement.

29. **Severability:** If any provision of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this agreement is invalid or unenforceable, but that by limiting such provision it becomes valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

30. **Waiver:** The waiver of one breach of any term, condition, covenant or obligation of this Agreement shall not be considered to be a waiver of that or any other term, condition, covenant or obligation or of any subsequent breach thereof.

31. **Notice:** Any notice required or permitted to be given pursuant to this Agreement shall be duly given if sent by certified mail or personal service and received. Notice should be send to the following parties:

Licensor, send to:

Brian DeBolt, President
Kendall County Forest Preserve District
110 W. Madison Street
Yorkville, Illinois 60560

Licensee send to:

32. **Entire Agreement:** This Agreement represents the entire agreement between the parties, and there are no other promises or conditions in any other agreement whether oral or written. This agreement supersedes any prior written or oral agreements between the parties and may not be modified except in writing acknowledged by both parties.

33. **Authority:** Each party represents and warrants that their representative, whose signature appears below, has the power and authority to enter into this agreement and to obligate the party to the terms of this agreement.

Licensor:

Kendall County Forest Preserve District

By: _____
Brian DeBolt, President

Date: _____

Licensee:

By: _____
Nate Fazio

Date: _____

Subject Property - Exhibit 1a – Hay Fields and Acreage



LICENSE AGREEMENT #23-03-006

Little Rock Creek Forest Preserve Property – Farm Storage Shed

AGREEMENT made this 21ST day of March, 2023 between the KENDALL COUNTY FOREST PRESERVE DISTRICT (hereinafter “Licensor”), a Body Corporate and Politic, 110 West Madison Street, Yorkville, IL, 60560, and the Licensee, Tom Anderson of 628 Rustic Rook Drive, Somonauk, IL 60552, including all heirs and assigns.

WHEREAS, the Licensor is the owner of certain lands situated in the County of Kendall, Township of Little Rock Creek and State of Illinois described as:

PIN#: 01-33-400-006 (full)

WHEREAS, Licensee desires to utilize the metal storage shed and approaches located on the above-described real estate for farming equipment storage, and Licensor desires to receive intermittent support from the farm operator to maintain the recently restored areas at Little Rock Creek Forest Preserve.

WHEREAS, both Licensee and Licensor hereby agree that there is a metal storage shed located on the above referenced parcels, hereinafter referred to as the ‘Subject Property’; and the Licensor hereby grants to the Licensee a license in exchange for the following goods, services, and considerations, submitted as a use fee for a term of one (1) year, beginning on March 21, 2023, and ending on December 31, 2023 subject to the conditions and limitations hereinafter mentioned, with the fee for the use of the farm equipment storage building located along Burr Oak Road on parcel 01-33-400-006 beginning on March 21, 2023 and ending on March 20, 2024.

WHEREAS, Licensee shall pay Licensor a License Payment of \$100 per month for the License year payable in advance.

The non-refundable License payment in full shall be payable no later than May 30, 2023, and Licensee agrees that failure to pay by this date may terminate this License.

NOW, THEREFORE, in consideration of the grants, covenants, and conditions of this Agreement, IT IS HEREBY AGREED AS FOLLOWS:

1. The proceeding introductory language is made a part hereof and incorporated herein.
2. This Agreement grants only a contractual license to use the Subject Property under the terms and conditions state above. Further, the rights granted by District herein shall vest only in Licensee and no such rights shall vest in any of Licensee’s employees, agents, subcontractors or partners, if any. Nothing in this Agreement shall be construed to convey to Licensee any legal or equitable interest in the Subject Property.
3. The Licensor agrees that the Licensee may, without further license on the part of the Licensor, use the Subject Property for the purpose of storage of farm equipment.

4. The Licensee has inspected the Subject Property and structures prior to signing this Agreement and accepts the conditions of these “as is.”
5. The Licensee agrees to maintain the Subject Property approaches and shed, including addressing any required maintenance needs to keep the shed doors in good working order during the term of the license.
6. No pesticides shall be stored on the Subject Property.
12. Licensee shall comply with all federal, state, and local laws, ordinances, rules and regulations.
13. The Licensee agrees to take care of the Subject Property, not to alter or change the physical landscape of the Subject Property and to farm and to maintain improvements in a careful and prudent manner.
14. Upon termination of this Agreement, Licensor may request the Licensee to provide services associated with restoration of the Subject Property, including conservation lands. Such services may include plowing, herbiciding, tilling, seeding, and maintenance mowing.
15. Licensor reserves the right to enter upon said land to inspect, make improvements thereon, and for any and all lawful purposes arising from the ownership of the land so long as it does not interfere with the rights of the Licensee, as provided in this License.
16. The Licensee agrees that this License is purely a personal license to use the Subject Property for farming purposes. The Licensor may terminate this Agreement at any time and for any reason by giving thirty (30) days notice in writing to that effect to the Licensee. In the event of any termination, Licensor shall not be entitled to the recovery of any portion of the the Licensee fee paid. Licensee hereby waives its rights to request or seek any other amount from Licensor in the event the License granted herein is terminated.
17. Insurance & Liability
 - A. The Licensee shall maintain one million dollars (\$1,000,000.00) of liability insurance on the Subject Property with an insurance company acceptable to the Licensor. Licensee shall purchase insurance with said company naming the Licensor as additional insured on the liability policy. Proof of such coverage must be on file with the Licensor on or before March 31st of the License year. Failure to submit such proof by this date may terminate this License. Policy must cover all contractors hired by the Licensee to apply soil amendments, pesticides, or for other purposes, or the contractor must provide proof of insurance for the above referenced amount.
 - B. Licensee shall obtain and maintain, at the Licensee’s expense, appropriate and adequate insurance coverage for the Licensee’s personal property in amounts determined by the Licensee to be adequate. Licensee shall provide a copy of all insurance policies to Licensor upon request of Licensor.
 - C. Licensee shall hold harmless, indemnify, and defend the Licensor, its Commissioners, Officers, Agents, Attorneys and Employees against any and all losses, expenses, claims, costs, causes and damages, including without limitation litigation costs and attorneys’ fees, on account of (a) any failure on the part of the Licensee to perform or comply with

any terms or conditions of this Agreement, or (b) any personal injuries or death or damages to property arising from, occurring, growing out of, incident to, or resulting directly or indirectly from the grant of this License or the use of the Subject Property or the structures by Licensee. The provisions of this section shall be in addition to, and shall not be limited by, the amounts of any insurance provided by Licensee pursuant to this Agreement.

18. This License is not assignable or transferable to any person, company, or corporation, in whole or in part.

19. It is mutually agreed that the Licensee is an independent contractor, not subject to the control of the Licensor and is not an employee of the Licensor.

20. Licensee shall, and without any charge to District, keep the Subject Property free of any and all liens against the Subject Property in favor of any person whatsoever for or by reason of any equipment, material, supplies or other item furnished, labor performed or other thing done in connection with Licensee's use or occupancy of the Subject Property (a "Lien"). If the Subject Property becomes encumbered with any Lien, Licensor may, at Licensor's option, terminate this Agreement or direct Licensee to remove any such lien from the subject property. Licensee shall remove such Lien promptly and, in any event, not later than five (5) days after being directed to do so in writing by District. District shall have the right to remove or satisfy any Lien upon the Subject Property at any time with or without notice to Licensee, and shall be reimbursed by Licensee within ten (10) days after such amount is incurred, any amount that District incurs to remove or satisfy the Lien, including the costs, expenses, attorneys' fees, and administrative expenses incurred by District in connection therewith or by reason thereof.

21. Licensee shall give all notices, pay all fees, and take all other action that may be necessary to ensure that all activities on the Subject Property are provided, performed, and completed in accordance with all applicable laws, statutes, rules, regulations, ordinances, and requirements, and all required governmental permits, licenses or other approvals and authorizations that may be required in connection with providing, performing, and completing such activities.

22. This Agreement shall be interpreted and enforced under the laws of the State of Illinois and the parties agree that the venue for any legal proceeding between them shall be Kendall County, Twenty-third Judicial Circuit, State of Illinois.

23. In any action with respect to this Agreement, the parties are free to pursue any legal remedies at law or in equity. The prevailing party by 75% or more of damages sought, in any action brought pursuant to this Agreement shall be entitled to reasonable attorneys' fees and court costs arising out of any action or claim to enforce the provisions of this Agreement.

24. If any provision of this Agreement shall be held invalid, the validity of any other provision of this Agreement that can be given effect without such invalid provision shall not be affected thereby. The waiver of one breach of any term, condition, covenant or obligation of this Agreement shall not be considered to be a waiver of that or any other term, condition, covenant or obligation or of any subsequent breach thereof.

25. This Agreement represents the entire agreement between the parties and there are no other promises or conditions in any other agreement whether oral or written. This agreement supersedes any prior written or oral agreements between the parties and may not be modified except in writing acknowledged by both parties.

Licensor: Kendall County Forest Preserve District

By: _____
Brian DeBolt, President

Date: _____

Licensees:

By: _____
Tom Anderson

Date: _____

FIELD OBSERVATION REPORT

CLIENT: Kendall County Forest Preserve District
PROJECT: Pickerill Estate Renovations
PROJECT NO. 1250/1371



FIELD OBSERVATION PHOTO

FIELD REPORT NO: 11

PHOTO NUMBER: 01

PHOTO DATE: February 16, 2023

PHOTO AUTHOR: Parnell Tesoro

LOCATION: Existing Keeping Room 114

COMMENTS:

COMMENTS AUTHOR: Parnell Tesoro

Interior lighting fixtures are currently being installed. Pendant lights in Existing Kitchenette 116 and Existing Keeping Room 114 are installed. Currently only one pendant cluster is installed in Formal Parlor 101. Track and can lights have yet to be installed.

REPORT BY: Parnell Tesoro

Page 2 of 9

Bloomington Office
2401 East Washington Street
Bloomington, Illinois 61704
309.430.6460

Chicago Office
222 South Riverside Street Plaza
Chicago, Illinois 60606
312.667.5670

Aurora Office
41 West Benton Street
Aurora, Illinois 60506
630.406.1213

FIELD OBSERVATION REPORT

CLIENT: Kendall County Forest Preserve District
PROJECT: Pickerill Estate Renovations
PROJECT NO. 1250/1371



FIELD OBSERVATION PHOTO

FIELD REPORT NO: 11

PHOTO NUMBER: 02

PHOTO DATE: February 16, 2023

PHOTO AUTHOR: Parnell Tesoro

LOCATION: Existing Kitchenette 116

COMMENTS:

COMMENTS AUTHOR: Parnell Tesoro

This and other countertops for casework are staged on site.

REPORT BY: Parnell Tesoro

Page 3 of 9

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FIELD OBSERVATION REPORT

CLIENT: Kendall County Forest Preserve District
PROJECT: Pickerill Estate Renovations
PROJECT NO. 1250/1371



FIELD OBSERVATION PHOTO

FIELD REPORT NO: 11

PHOTO NUMBER: 03

PHOTO DATE: February 16, 2023

PHOTO AUTHOR: Parnell Tesoro

LOCATION: Exterior canopy

COMMENTS:

COMMENTS AUTHOR: Parnell Tesoro

All canopy beams have been furred-out with fiber cement. Canopy is awaiting delivery and installation of can light fixtures before installation of soffit planks can begin.

REPORT BY: Parnell Tesoro

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FIELD OBSERVATION REPORT

CLIENT: Kendall County Forest Preserve District
PROJECT: Pickerill Estate Renovations
PROJECT NO. 1250/1371



FIELD OBSERVATION PHOTO

FIELD REPORT NO: 11

PHOTO NUMBER: 04

PHOTO DATE: February 16, 2023

PHOTO AUTHOR: Parnell Tesoro

LOCATION: Exterior canopy

COMMENTS:

COMMENTS AUTHOR: Parnell Tesoro

LED wall sconces are currently being installed on canopy piers.

REPORT BY: Parnell Tesoro

Page 5 of 9

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FIELD OBSERVATION REPORT

CLIENT: Kendall County Forest Preserve District
PROJECT: Pickerill Estate Renovations
PROJECT NO. 1250/1371



FIELD OBSERVATION PHOTO

FIELD REPORT NO: 11

PHOTO NUMBER: 05

PHOTO DATE: February 16, 2023

PHOTO AUTHOR: Parnell Tesoro

LOCATION: Exterior canopy

COMMENTS:

COMMENTS AUTHOR: Parnell Tesoro

Fiber cement siding for canopy chimney is installed.

REPORT BY: Parnell Tesoro

Page 6 of 9

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FIELD OBSERVATION REPORT

CLIENT: Kendall County Forest Preserve District
PROJECT: Pickerill Estate Renovations
PROJECT NO. 1250/1371



FIELD OBSERVATION PHOTO

FIELD REPORT NO: 11

PHOTO NUMBER: 06

PHOTO DATE: February 16, 2023

PHOTO AUTHOR: Parnell Tesoro

LOCATION: Dining Room

COMMENTS:

COMMENTS AUTHOR: Parnell Tesoro

Contractor beginning to stain wood planks in accordance with previously-approved mock-up.

REPORT BY: Parnell Tesoro

Page 7 of 9

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FIELD OBSERVATION REPORT

CLIENT: Kendall County Forest Preserve District
PROJECT: Pickerill Estate Renovations
PROJECT NO. 1250/1371



FIELD OBSERVATION PHOTO

FIELD REPORT NO: 11

PHOTO NUMBER: 07

PHOTO DATE: February 16, 2023

PHOTO AUTHOR: Parnell Tesoro

LOCATION: Women's bathroom

COMMENTS:

COMMENTS AUTHOR: Parnell Tesoro

Bathroom wall and floor tiles are almost complete. Plumbing fixtures, toilet accessories and ceiling grid are currently being installed.

REPORT BY: Parnell Tesoro

Page 8 of 9

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FIELD OBSERVATION REPORT

CLIENT: Kendall County Forest Preserve District
PROJECT: Pickerill Estate Renovations
PROJECT NO. 1250/1371



FIELD OBSERVATION PHOTO

FIELD REPORT NO: 11

PHOTO NUMBER: 08

PHOTO DATE: February 16, 2023

PHOTO AUTHOR: Parnell Tesoro

LOCATION: Garage

COMMENTS:
Wood soffit planks for canopy stored on site.

COMMENTS AUTHOR: Parnell Tesoro

REPORT BY: Parnell Tesoro

Page 9 of 9

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Kendall County Forest Preserve District Finance Committee
 IDNR-PARC Grant Project-to-Date Expense Report - 02/28/2023
 IDNR-PARC 21-114

	Projected Form PARC/DOC-4	Contracts Awarded Project Budget	Expenditures-to-Date AS of 02/28/2023	% Complete
Construction Contract (Lite Construction)				
Estate House Renovation	\$ 452,127.00			
Site Construction	\$ 190,637.00			
Exterior Lighting	\$ 7,237.00			
Exterior Siding & Trim	\$ 84,830.00			
Mechanical Systems	\$ 59,822.00			
South Patior Roof & FP	\$ 226,350.00			
Gen Cont Bonding/Ins.	\$ 11,561.00			
Total Costs for Construction	\$ 1,032,564.00	\$ 1,037,700.00	\$ 637,900.02	61.5%
Construction Contract Contingency		\$ 45,000.00		0.0%
A/E (Kluber Architects)	\$ 71,831.00	\$ 71,830.00	\$ 63,209.68	88.0%
Reimbursible Expenses (Kluber)		\$ 4,000.00	\$ 2,853.38	71.3%
Permit (EDS)	\$ 2,500.00	\$ 1,320.00	\$ 1,320.00	100.0%
CPA	\$ 1,000.00			
Miscellaneous Expenses				
Owens Supply (Rebar)		\$ 1,923.00	\$ 1,923.00	
Private Utility Locate (Bloodhound)		\$ 822.50	\$ 822.50	100.0%
HVAC - RTU's (X 2) Trane		\$ 14,885.00	\$ 14,885.00	100.0%
Groot - Waste Connections		\$ 2,146.25	\$ 2,146.25	
Total Project Costs	\$ 1,107,895.00	\$ 1,179,626.75	\$ 725,059.83	61.5%

	Periodic Financial Report #1	Periodic Financial Report #2
IDNR Grant Agreement - PARC 21-114		
IDNR Grant	\$ 828,200	\$ 414,100.00
Required District Match	\$ 279,695	\$ 154,977.26
ARPA Fund	\$ 100,000	\$ 100,000.00
Total Project Expenses Required	\$ 1,207,895	\$ 669,077.26

Fund 1913-Invoices and Payments June 30, 2021 through February 15, 2023

Periodic Financial Report September 1, 2021 through June 30, 2022

Vendor Name	Invoice Date	Invoice #	Claims Run #	Check Number	GL Account	Description	Amount
Kluber	3/31/2022	8031	043022F	18602	191311 70650	Pickerill House Conversion Consultants	\$3,575.46
Kluber	1/31/2022	7959	022822F	17201	191311 70650	Pickerill House Conversion Consultants	\$1,005.62
Kluber	12/31/2021	7921	011522F	16353	191311 70650	Pickerill House Conversion Consultants	\$4,225.59
Kluber	11/19/2021	7866	113021F	15558	191311 70650	Pickerill House Conversion Consultants	\$7,542.15
Kluber	10/31/2021	7835	111521F	15016	191311 70650	Pickerill House Conversion Consultants	\$12,570.25
Kluber	9/30/2021	7806	103121F	14709	191311 70650	Pickerill House Conversion Consultants	\$10,056.20
Kluber	6/30/2021	7715	091521F	14059	191311 70060	Pickerill House Conversion Consultants	\$15,084.30
Owens Supply Company, LLC	6/22/2022	S642513	071522F	21154	190711 66500	Re-bar for Concrete Reinforcement	\$1,923.00

06/30/2022 Periodic Financial Report Total \$55,982.57

Periodic Financial Report July 1, 2022 through February 28, 2023

Vendor Name	Invoice Date	Invoice #	Claims Run #	Check Number	GL Account	Description	Amount
Blood Hound LLC	5/23/2022	511033	053122F	19593	191311 70330	Pickerill Line Locating	\$822.50
Environmental Design Service	7/7/2022	22-162	071522F	21150	191311 70650	Field Data & Septic Design	\$1,320.00
Kluber	12/31/2022	8320	011523F	25858	191311 70650	Pickerill House Conversion Consultants	\$1,616.31
Kluber	10/31/2022	8231	111522F	23861	191311 70650	Pickerill House Conversion Consultants	\$5,208.11
Kluber	9/30/2022	8205	103122F	23240	191311 70650	Pickerill House Conversion Consultants	\$2,514.26
Kluber	8/31/2022	8172	093022F	22879	191311 70650	Pickerill House Conversion Consultants	\$2,664.81
Lite Construction	1/30/2023	19-429-1250	021523F	26416	191311 70330	Pay Application 4	\$109,078.02
Lite Construction	12/27/2022	19-429-1250	011523F	25860	191311 70330	Pay Application 3	\$99,248.70
Lite Construction	11/11/2022	19-429-1250	121522F	25194	191311 70330	Pay Application 2	\$203,031.00
Lite Construction	10/31/2022	19-429-1250	111522F	23862	191311 70330	Pay Application 1	\$226,542.30
Trane	10/26/2022	313080559	111522F	23878	191311 70330	Access Door	\$236.27
Trane	8/24/2022	312904186	091522F	22184	191311 70330	Filter Frame	\$98.51
Trane	8/1/2022	312843410	083122F	21915	191311 70330	Thermostat Unit	\$163.39
Trane	7/30/2022	312836196	083122F	21914	191311 70330	Access Door	\$240.68
Trane	7/25/2022	R146296	073122F	21552	191311 70330	Furnace Parts, labor costs	\$14,146.15
Groot	2/1/2023	10137092T102	021523F	26409	191311 70330	Pickerill Dumpster Fees*	\$446.25
Groot	1/1/2023	9869353T102	021523F	26407	191311 70330	Pickerill Dumpster Fees*	\$1,275.00
Groot	12/1/2022	9812504T102	121522F	25187	191311 70330	Pickerill Dumpster Fees*	\$425.00

(*) Lite Construction Contract - Pay Request Credit Pending - Site Construction Dumpster Payments

02/28/2023 Periodic Financial Report Total \$669,077.26

Total Project Expenditures through 021523F (Periodic Financial Reports 1 and 2) \$725,059.83

To: Kendall County Forest Preserve District Finance Committee
 From: David Guritz and Antoinette White
 RE: FY23 Capital Funding Allocations
 Date: 1/26/2023 - UPDATED 03/02/2023

Fund 1907 - Ken Pickerill Estate House Roofing Replacement Contract		
CHANGE ORDER #	Amount	Description
Approved contract contingency: \$5,000		
Remaining contract contingency: \$5,000		

Fund 1913 - Ken Pickerill Estate House Renovation Contract		
CHANGE ORDER #	Amount	Description
Approved contract contingency: \$45,000		
1	(\$2,878)	Wall heater replacements X3 (Greenhouse/Garage)
2	(\$1,372)	HVAC-RTU single point power kit and component assembly
3	(\$6,729)	Greenhouse interior finishes & two elect. outlets.
3	(\$5,982)	Fire alarm system Fire Marshall required modifications.
4	(\$7,900)	HVAC-RTU electric service extension (\$2-3K Est. - TBD)
5		Asphalt Drive Replacement
6a		Lighting Change Order (Dimmable Fixtures)
6b		Lighting Fixtures Replacements (X2 - Sun Room and Pantry)
(\$24,861) Change Orders Total		
Remaining contract contingency: \$20,139		

Combined remaining contract contingency: \$25,139

Unobligated Capital Funds 191311 70330	
FY23 Construction Funds	\$ 684,583
FY23 Lite Construction Contract Rem.	\$ (653,127)
Balance of Funding Available	\$ 31,456
Capital Imp. & Purchases	
Tables and Chairs - FINAL	\$ (12,277)
Refrigerator/Freezer (Est.)	\$ (5,000)
Landscaping/Other Improvements Contingency	\$ (6,062)
Wire Wizard Security System	\$ (1,267)
Landscape Design	(\$6,850) Final Amount TBA - (Kluber + Upland Design)
Balance of Funding Available	\$ (31,456)
	\$ 0



216 E. Main St
Plano, IL 60545
630-552-9030
630-552-2100 FAX

Kendall County Forest Preserve
Pickerill Estate House
6350 Minkler Rd
Yorkville, IL 60560

2/3/23

WE ARE PLEASED TO QUOTE YOU THE FOLLOWING:

- 1 Honeywell Vista 20P Alarm Control Panel
- 1 Honeywell 6160 Custom English Keypad
- 1 Honeywell 5881 Wireless Receiver
- 1 Elk 120 Voice Driver w/ 4 Recordable Outputs
- 2 Elk Speakers
- 12 Honeywell 5816WMWH Wireless Door Contacts
- 3 Honeywell 5800PIRRES Wireless Motion Detectors

TOTAL INSTALLED PRICE IS **\$1267.00** WHICH INCLUDES LABOR, WIRE, AND MISC. PARTS. MONTHLY MONITORING OVER EXISTING PHONE LINE IS \$25.00 PAYABLE QUARTERLY IN ADVANCE.

50% PAYMENT IS DUE AT PRE-WIRE AND BALANCE DUE UPON COMPLETION OF INSTALLATION.

THIS QUOTE IS VALID FOR 60 DAYS FROM DATE ABOVE.

CUSTOMER SIGNATURE

DATE

ALARM COMPANY SIGNATURE

DATE

BURGLAR ALARMS, FIRE ALARMS,
CAMERA SYSTEMS, DOOR ACCESS
SYSTEMS, INTERCOM SYSTEMS



GUARANTEE

THE INSTALLATION INCLUDES A GUARANTEE TO REPAIR OR REPLACE AT THE COMPANY'S OPTION DEFECTS IN MATERIALS AND WORKMANSHIP FOR A PERIOD OF ONE YEAR FROM THE DATE THE INSTALLATION IS COMPLETED.

CONDITIONS

1. **This is a lump sum quotation for all items and quantities listed; and unit prices, if given, are solely for information. If the quantities are our take-off they are estimates only and while believed reasonably accurate, they are not guaranteed.**
2. **The amount of any present or future sales, revenue, excise, or other tax applicable to the goods and/or services covered by this quotation, or the sale or use thereof, shall be added to the price quoted and shall be paid by the Subscriber.**
3. **It is understood and agreed by the parties hereto that Company is not an insurer and that insurance, if any, covering personal injury and property loss or damage on Subscriber's premises shall be obtained by the Subscriber; that the Company is being paid for the installation and/or maintenance of a system designed to reduce certain risks of loss and that the amounts being charged by the Company are not sufficient to guarantee that no loss will occur, that the Company is not assuming responsibility for any losses which may occur even if due to Company's negligent performance or failure to perform any obligation under this agreement. Since it is impractical and extremely difficult to fix actual damages which may arise due to the faulty operation of the system or failure of services provided, if, notwithstanding the above provisions, there should arise any liability on the part of the Company, such liability shall be limited to an amount equal to ten percent of the charge for the work performed or \$250.00, whichever is the greater. The sum shall be complete and exclusive and shall be paid and received as liquidated damages and not as a penalty. In the event the Subscriber wishes to increase the maximum amount of such liquidated damages, Subscriber may, as a matter of right, obtain from Company a higher limit by paying an additional amount proportioned to the increase in liquidated damages.**
4. **The Company does not make any representation or warranty, including any implied warranty of merchantability or fitness, that the system or service supplied may not be compromised, or that the system or services will in all cases provide the protection for which it is intended.**
5. **The Company assumes no liability for the interruptions of any service due to strikes, riots, floods, fires, acts of God, or any cause beyond the control of the Company, and will not be required to supply service to the Subscriber while interruption of service due to any such cause shall continue.**
6. **Subscriber agrees to and shall indemnify and save harmless the Company, its employees and agents for and against all third party claims, lawsuits and losses alleged to be caused by Company's performance, negligent performance or failure to perform its obligations under this Agreement.**
7. **This quotation is subject to acceptance by Company.**
8. **It is understood and agreed by and between the parties hereto, that if there is any conflict between this contract and Subscriber's purchase order, or any other document, this contract will govern, whether such purchase order or other document is prior or subsequent to this Agreement.**



Document G701™ – 2017

APPROVED

Illinois Department of Natural Resources
Office of Grant Management and Assistance

By: Ann Fletcher
Date: 2/27/23

Change Order

PROJECT: (Name and address)
1250 - Ken Pickerill House Renovations
6350A Minkler Road
Yorkville, Illinois 60560

CONTRACT INFORMATION:
Contract For: General Construction
Date: September 7, 2022

CHANGE ORDER INFORMATION:
Change Order Number: 003
Date: January 31, 2023

OWNER: (Name and address)
Kendall County Forest Preserve District
110 W Madison Street
Yorkville, Illinois 60560

ARCHITECT: (Name and address)
Kluber, Inc.
41 W Benton Street
Aurora, Illinois 60506

CONTRACTOR: (Name and address)
Lite Construction, Inc.
711 S Lake Street
Montgomery, Illinois 60538

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Description:

- In response to RFP 2 provide siding and electric in green house. \$6,729.00
- In response to Fire Marshal, provide material and labor for additional fire alarm. \$5,982.00

Contingency Allowance Remaining: \$40,750.00
 Deduct from Remaining Contingency Allowance: \$12,711.00
 Remaining Contingency Balance: \$28,039.00

Attachments: Change Order Request No. 04 as submitted by Lite Construction, Inc. dated January 23, 2023.
 Change Order Request No. 05 as submitted by Lite Construction, Inc. dated January 27, 2023.

The original Contract Sum was	\$	<u>1,082,700.00</u>
The net change by previously authorized Change Orders	\$	<u>0.00</u>
The Contract Sum prior to this Change Order was	\$	<u>1,082,700.00</u>
The Contract Sum will be unchanged by this Change Order in the amount of	\$	<u>0.00</u>
The new Contract Sum including this Change Order will be	\$	<u>1,082,700.00</u>

The Contract Time will be increased by Zero (0) days.
 The new date of Substantial Completion will be unchanged.

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

Kluber, Inc.
 ARCHITECT (Firm name)

 SIGNATURE
 Chris Hansen, Project Manager
 PRINTED NAME AND TITLE
 1-31-2023
 DATE

Lite Construction Inc
 CONTRACTOR (Firm name)

 SIGNATURE
 John Campbell / Project Manager
 PRINTED NAME AND TITLE
 1-31-23
 DATE

Kendall County Forest Preserve District
 OWNER (Firm name)

 SIGNATURE
 Brian D. Boff
 PRINTED NAME AND TITLE
 February 07, 2023
 DATE

**AGREEMENT FOR DISBURSEMENT AND USE OF KENDALL COUNTY'S
AMERICAN RESCUE PLAN ACT FUNDS**

THIS AGREEMENT ("Agreement") is made and entered into on this 21st day of February, 2023 by and between the County of Kendall, Illinois, a unit of local government ("County") and the Kendall County Forest Preserve District ("Grantee"), UEI #GDTLKWCBEV33. For purposes of this Agreement, the County and Grantee shall hereinafter collectively be referred to as "the Parties".

RECITALS

WHEREAS, the United States Department of Treasury ("Treasury") launched the Coronavirus State and Local Fiscal Recovery Fund, Assistance Listing 21.027 ("Recovery Fund"), which was established by the American Rescue Plan Act of 2021 ("ARPA"), to provide \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments; and

WHEREAS, the Treasury determined the County is an eligible local government that will be receiving approximately twenty-five million dollars (\$25,000,000) in Recovery Funds (FAIN SLFRP1804) from the United States Government; and

WHEREAS, the County's share of the Recovery Funds are subject to the U.S. Department of the Treasury Coronavirus Local Fiscal Recovery Fund Award Terms and Conditions, as executed by the County on May 18, 2021 ("Award Terms and Conditions"); and

WHEREAS, the Federal Award Date for the County's Recovery Funds was May 20, 2021; and

WHEREAS, the Treasury issued guidelines identifying the authorized use of Recovery Funds allocated to local governments under the ARPA (hereinafter referred to as the "Final Rule"); and

WHEREAS, pursuant to the Final Rule, the County can use its allocated Recovery Funds for any one or more of the following authorized uses: (1) to respond to the public health emergency created by the COVID-19 pandemic ("pandemic") or the pandemic's negative economic impacts; (2) to provide premium pay to eligible workers performing essential work during the public health emergency; (3) to provide government services to the extent of the reduction in revenue due to the public health emergency; and (4) to make necessary investments in water, sewer, or broadband infrastructure; and

WHEREAS, within the eligible use categories outlined above, the Final Rule provides the County with the flexibility to determine how best to use payments from the Recovery Funds to meet the needs of the County's communities and population; and

WHEREAS, the Final Rule permits the expenditure of Recovery Funds to respond to the public health emergency created by the pandemic or the pandemic's negative economic impacts; and

WHEREAS, creating or enhancing outdoor spaces promotes health and mitigates the spread of COVID-19; and

WHEREAS, Grantee owns the Ken Pickerill Estate House (the "Pickerill House"), located on the Pickerill-Pigot Forest Preserve; and

WHEREAS, Grantee intends to renovate the Pickerill House for public recreational and educational use; and

WHEREAS, the renovation of the Pickerill House includes the installation of an open-air patio area for the use of individuals attending events at the Pickerill House; and

WHEREAS, the County finds installing an open-air patio at the Pickerill House will promote health and mitigate the spread of COVID-19; and

WHEREAS, the County finds that providing a portion of its Recovery Funds to Grantee for installation of the open-air patio at the Pickerill House is responsive to the public health emergency created by the pandemic or its negative economic impacts; and

WHEREAS, the County, as the jurisdiction responsible for disbursement of its Recovery Funds, is authorizing the subaward of a portion of the County's Recovery Funds to Grantee (pursuant to the terms and conditions set forth in this Agreement) for the purpose of responding to the public health emergency created by the pandemic or its negative economic impacts by installing an open-air patio at the Pickerill House.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, the Parties hereby agree as follows:

1. Recitals

The recitals set forth above are incorporated in this Agreement by reference and made a part of this Agreement.

2. County's Obligations

In consideration for Grantee's execution of this Agreement, the County agrees to the following:

- a. Pursuant to the terms and conditions set forth in this Agreement, the County agrees to disburse a portion of its Recovery Funds to Grantee in the amount of One Hundred Thousand Dollars and Zero Cents (\$100,000.00) to be used by Grantee for the sole purpose of installing an open-air patio at the Pickerill House. Said amounts actually disbursed to Grantee shall hereinafter be referred to as "Grant funds."
- b. The Grant funds set forth in Paragraph 2(a) shall be disbursed by the County to Grantee in one lump sum.

3. Grantee's Obligations

- a. Grantee understands and agrees it shall use the Grant funds only for the purpose of installing an open-air patio at the Pickerill House.
- b. Grantee must spend all Grant funds no later than December 31, 2024 (the "allowable spending period"). If Grantee has not spent all of the Grant funds by the end of the allowable spending period, Grantee must return all remaining Grant funds to the County within thirty (30) calendar days after Grantee's allowable spending period ends.
- c. If Grantee uses the Grant funds for any purpose other than installing an open-air patio at the Pickerill House (hereinafter referred to as an "Improper Purpose"), Grantee shall immediately reimburse the County the full amount of Grant funds received from the County.
- d. By signing this Agreement, Grantee affirms that Grantee may not use its Grant funds as a non-federal match for other federal programs whose statute or regulations bar the use of federal funds to meet matching requirements. If Grantee uses its Grant funds for such purpose, this shall also be deemed an Improper Purpose, and Grantee shall immediately reimburse the County the full amount of Grant funds received from the County.
- e. Grantee agrees it shall not use its Grant funds for an expense for which it has already received, or will receive reimbursement or payment from another federal, state, local, or private program designed to provide relief from the pandemic.

- f. Grantee agrees to comply with ARPA, the Award Terms and Conditions, the Final Rule (including all subrecipient monitoring and reporting requirements), and all interpretive guidance issued by the Treasury regarding Recovery Funds. Grantee also agrees to comply with all applicable requirements set forth in the Uniform Guidance for Federal Awards (2 C.F.R. 200 *et seq.*), the Single Audit Act, and all other applicable federal and state statutes, regulations, and executive orders.
- g. Grantee shall maintain all original records relating to its use of the Grant funds for a period of at least ten (10) years after the Grant funds are spent or the period of time required by other state or federal law, whichever is longer.
- h. As a recipient of some of the County's Recovery Funds, Grantee understands and agrees that it must take any and all steps necessary to assist the County with the County's reporting requirements on the use of Grantee's Grant funds. Such steps will include, but are not limited to the following:
 - i. Ninety (90) calendar days after receiving the Grant funds, Grantee shall file a written report with the County that includes the following information: (a) the amount of Grant funds spent by Grantee during that three month period; (b) sufficient detail describing how the Grant funds were used by Grantee during that three month period; and (c) supporting documentation evidencing how the Grant funds were used by Grantee. Grantee agrees to provide any additional information and supporting documentation requested by the County in this report, as the County sees fit. Grantee shall continue to file these written reports every ninety (90) days to include the above information for each 90-day period.
 - ii. Within five (5) calendar days after the allowable spending period ends, Grantee shall file a final written report with the County that includes the following information: (a) the amount of Grant funds spent by Grantee in the time since Grantee's previous report; (b) sufficient detail describing how the Grant funds were used by Grantee since the time period covered by Grantee's previous report; (c) supporting documentation evidencing how the Grant funds were used since the time period covered by Grantee's previous report; and (d) the amount, if any, of unused Grant funds being

- returned to the County at the conclusion of the allowable spending period. Grantee agrees to provide any additional information and supporting documentation requested by the County in this report as the County sees fit.
- iii. At any other time, the County, its auditor, or legal counsel may request Grantee provide additional information and records relating to Grantee's use of the Grant funds. Grantee agrees to comply with such a request within ten (10) business days of receiving such a request and to otherwise work collaboratively with the County to ensure compliance with ARPA.
 - i. Grantee agrees to (a) fully comply with all applicable requirements of the Illinois Prevailing Wage Act; (b) notify all contractors and subcontractors that the construction of any public work using Grant funds shall be subject to the Illinois Prevailing Wage Act; and (c) include all notices required by statute and the Illinois Department of Labor in any contracts using Grant funds. In the event Grantee fails to comply with the notice requirements set forth in the Prevailing Wage Act, Grantee shall be solely responsible for any and all penalties, fines, and liabilities incurred for Grantee's, contractor's, and/or subcontractor's violation of the Prevailing Wage Act.
 - j. If Grantee uses Grant funds to pay a contractor or subcontractor to perform work for Grantee, Grantee must ensure that such contracts include provisions incorporating all of the following:
 - i. The contractor/subcontractor agrees to comply with all applicable provisions of ARPA, the Final Rule, 2 C.F.R. 200 *et seq.* and all other applicable federal and state statutes, regulations, interpretive guidance, and executive orders.
 - ii. The Substance Abuse Prevention on Public Works Act, 820 ILCS 265/1 *et seq.* and the Illinois Drug Free Workplace Act, 30 ILCS 580/1 *et seq.*
 - iii. The Illinois Human Rights Act, Title VI of the Civil Rights Act of 1964, as amended, the Americans with Disabilities Act, the Age Discrimination in Employment Act, Section 504 of the Federal Rehabilitation Act, and all applicable rules and regulations.
 - iv. The Davis Bacon Act, 40 U.S.C. 3141 *et seq.* as necessary.

- v. The Contract Work Hours and Safety Standards Act, 40 U.S.C. 3702 and 3704, as necessary.
- vi. Grantee shall ensure that Grantee and each contractor and/or subcontractor performing work using Grant funds shall obtain and continue in force during the performance of such work, all insurance necessary and appropriate and that each contractor and/or subcontractor contracted with to perform work shall name the County as an Additional Insured on a Primary and Non-Contributory basis with respect to all liability coverage, as well as a waiver of subrogation with respect to the general liability and workers' compensation in favor of the County. Further, Grantee shall require each contractor and/or subcontractor to provide indemnification and hold harmless guarantees to the County during the work.
- k. Grantee agrees that the maintenance of any work constructed in whole or in part with Grant funds will be the responsibility of Grantee, and Grantee alone. Further, Grantee shall be responsible for any future repair or replacement deemed necessary for said work. Nothing in this Agreement shall be construed as to create a duty or responsibility on behalf of County to finance, maintain, repair, replace, or otherwise control the resulting work.
- l. Grantee certifies that Grantee, its parent companies, subsidiaries, and affiliates are not barred from entering into this Agreement as a result of a violation of either 720 ILCS 5/33E-3 or 5/33E-4 (bid rigging or bid rotating) or as a result of a violation of 820 ILCS 130/1 *et seq.* (the Illinois Prevailing Wage Act). Grantee further certifies by signing this Agreement that Grantee, its parent companies, subsidiaries, and affiliates have not been convicted of, or are not barred for attempting to rig bids, price-fixing or attempting to fix prices as defined in the Sherman Anti-Trust Act and Clayton Act. 15 U.S.C. § 1 *et seq.*; and has not been convicted of or barred for bribery or attempting to bribe an officer or employee of a unit of state or local government or school district in the State of Illinois in that officer's or employee's official capacity. Nor has Grantee made an admission of guilt of such conduct that is a matter of record, nor has any official, officer, agent, or employee of the company been so convicted nor made such an admission.

- m. Grantee, its officers, employees, subcontractors, and agents agree not to commit unlawful discrimination/ unlawful harassment and further agree to comply with all applicable provisions of the Illinois Human Rights Act, Title VII of the Civil Rights Act of 1964, as amended, the Americans with Disabilities Act, the Age Discrimination in Employment Act, Section 504 of the Federal Rehabilitation Act, the Illinois Public Works Employment Discrimination Act, 775 ILCS 10/0.01 et seq., as amended, and all applicable rules and regulations. Grantee, its officers, employees, subcontractors, and agents shall maintain a written sexual harassment policy that complies with the requirements of 775 ILCS 5/2-105 and shall comply with all fair employment practices and equal employment opportunity/affirmative action requirements set forth in applicable state and federal laws and regulations.

4. Assignment

This Agreement and the rights of the Parties hereunder may not be assigned (except by operation of law), and the terms and conditions of this Agreement shall inure to the benefit of and be binding upon the respective successors and assigns of the parties hereto. Nothing in this Agreement, express or implied, is intended to confer upon any party, other than the Parties and their respective successors and assigns, any rights, remedies, obligations or liabilities under or by reason of such agreements.

5. Non-appropriation

The sole source of the Grant funds shall be from the County's received Recovery Funds. The County shall not be obligated to fund the Grant from any other source. If the County does not receive sufficient Recovery Funds to satisfy all or part of the County's obligations under this Agreement, the County's obligation to provide the Grant funds to Grantee shall be suspended unless and until such Recovery Funds are received by the County. Also, Grantee understands and agrees the County's disbursement of Grant funds to Grantee, as set forth in this Agreement, is contingent on the Kendall County Board's appropriation and disbursement of those funds. Grantee understands and agrees that the sole and exclusive decision as to whether or not to appropriate and disburse Recovery Funds to Grantee lies within the discretion of the Kendall County Board.

6. Remedies

- a. The County, by disbursing Grant funds to Grantee, does not guarantee to Grantee that Grantee's intended use of the Grant funds complies with the requirements of

ARPA. By signing this Agreement, Grantee affirms that its use of the Grant funds qualifies for funding under ARPA. The County reserves the right to demand immediate repayment from Grantee of any Grant funds the County determines, in its sole discretion, were used for a purpose that does not meet the criteria of ARPA, the Final Rule, and/or any other Treasury guidelines associated with disbursement of funds under ARPA.

- b. If the County determines, in its sole discretion, the Grantee has submitted any false, inaccurate, or misleading information to the County, the County may demand immediate repayment from Grantee of all Grant funds.
- c. If Grantee's records are needed to justify an expense to the Treasury or any other office, official, or department which is responsible for auditing disbursements of ARPA funds, failure by Grantee to promptly provide these records, for any reason including the prior destruction of these records, shall constitute a breach of this Agreement. The sole and exclusive remedy for such a breach is that Grantee shall be responsible for repayment of any funds the Treasury or other appropriate office, official, or department finds were improperly used, unsupported, or unverified. Additionally, Grantee agrees to indemnify the County and make the County whole for any penalty assessed against the County based upon Grantee's failure to retain or provide records.
- d. Any other breach of this Agreement by Grantee may, at the sole discretion of the County, result in immediate termination of the Agreement and/or a demand for immediate repayment of all Grant funds. Grantee must return all Grant funds to the County within thirty (30) calendar days after the County issues a demand for immediate repayment pursuant to this paragraph.

7. Indemnity

If the Treasury, or any other person, official, or department which is charged with the auditing and review of expenditures of Recovery Funds determines that Grantee's use of such funds was not permitted under ARPA, Grantee agrees to indemnify, reimburse and make whole the County for any funds which the United States Government or its agencies seek to recoup or collect, either by litigation, or by withholding other federal funds owed to the County.

Grantee further agrees to indemnify, reimburse, and make whole the County for any penalties associated with the United States government seeking to recoup the expended Grant funds including interest and/or any other penalty provided by law.

Grantee agrees to hold the County harmless for any evaluation or advice which the County provided to Grantee as to whether Grantee's use of Grant funds is a permissible use under ARPA.

In addition to all of the above, Grantee shall indemnify, hold harmless and defend with counsel of County's own choosing, County, its past, present and future elected officials, department heads, employees, insurers, and agents (hereinafter collectively referred to as "Releasees") from and against all liability, claims, suits, causes of action, demands, proceedings, set-offs, liens, attachments, debts, expenses, judgments, or other liabilities including costs, reasonable fees and expense of defense, arising from any loss, damage, injury, death, or loss or damage to property, of whatsoever kind or nature as well as for any breach of any covenant in the Agreement and any breach by Grantee of any representations or warranties made within the Agreement (collectively, the "Claims"), to the extent such Claims result from any act or omission, neglect, willful acts, errors, or misconduct of Grantee in its performance under this Agreement or its use of Grant funds.

Pursuant to 55 ILCS 5/3-9005, no attorney may be assigned to represent the Releasees pursuant to this Section of the Agreement unless the attorney has been approved in writing by the Kendall County State's Attorney. Releasees' participation in its defense shall not remove Grantee's duty to indemnify, defend, and hold Releasees harmless, as set forth above. Releasees do not waive their defenses or immunities under the Local Government and Governmental Employees Tort Immunity Act (745 ILCS 10/1 et seq.) by reason of this indemnification provision. All indemnification obligations shall survive the termination of this Agreement.

8. Notice

Any notice required or permitted in this Agreement shall be given by either (a) depositing the same in the United States mail, addressed to the party to be notified, postage prepaid and certified with the return receipt requested, (b) delivering the same in person, or (c) via e-mail with electronic confirmation of receipt.

If to the County: Kendall County Administrator
111 W. Fox Street
Yorkville, Illinois 60560

With copy to:
Kendall County State's Attorney
807 John Street
Yorkville, Illinois 60560

If to Grantee:

Kendall County Forest Preserve District
110 W. Madison Street
Yorkville, Illinois 60560

or such address or counsel as any party hereto shall specify in writing pursuant to this Section from time to time. Delivery of notice shall be deemed to have occurred upon the date of receipt of the notice.

9. Venue and Severability

This Agreement shall be interpreted and enforced under the laws of the State of Illinois. Any legal proceeding related to enforcement of this Agreement shall be brought in the Circuit Court of Kendall County, Illinois. If the County is required to take legal action to enforce performance of any of the terms, provisions, covenants and conditions of this Agreement, and by reason thereof, the County is required to use the services of an attorney, then the County shall be entitled to reasonable attorneys' fees, court costs, expenses and expert witness fees incurred by the County pertaining thereto and in enforcement of any remedy, including costs and fees relating to any appeal.

In case any provision of this Agreement shall be declared and/or found invalid, illegal or unenforceable by a court of competent jurisdiction, such provision shall, to the extent possible, be modified by the court in such manner as to be valid, legal and enforceable so as to most nearly retain the intent of the parties, and, if such modification is not possible, such provision shall be severed from this Agreement, and in either case the validity, legality, and enforceability of the remaining provisions of this Agreement shall not in any way be affected or impaired thereby.

10. Execution of Agreement

This Agreement may be executed in counterparts (including facsimile signatures), each of which shall be deemed to be an original and both of which shall constitute one and the same Agreement.

11. Entire Agreement

This Agreement represents the entire agreement between the Parties regarding this subject matter and there are no other promises or conditions in any other agreement whether oral or written. Except as expressly stated herein, this Agreement supersedes any other prior written or oral agreements between the parties regarding this subject matter and may not be further modified except in writing acknowledged by both parties.

12. Relationship of the Parties

Nothing contained in this Agreement, nor any act of the County or Grantee pursuant to this Agreement, shall be deemed or construed by any of the parties hereto or by third persons, to create any relationship of third party beneficiary, principal, agent, limited or general partnership, joint venture, or any association or relationship involving the County and Grantee. Grantee understands and agrees that Grantee is solely responsible for paying all wages, benefits and any other compensation due and owing to Grantee's officers, employees, and agents for the performance of any services as set forth in the Agreement.

13. Waiver

The County and/or Grantee's waiver of any term, condition, or covenant or breach of any term, condition, or covenant, shall not constitute a waiver of any other term, condition, or covenant, or the breach thereof.

14. Termination

This Agreement shall be in full force and effect upon signature by both parties and will terminate once Grantee has spent or returned all the Grant funds it has received from the County and filed its final report. However, Grantee's record-keeping obligation and its duty to defend and indemnify shall survive the term of this Agreement.

15. Authority

The County and Grantee each hereby warrant and represent that their respective signatures set forth below have been, and are on the date of this Agreement, duly authorized by all necessary and appropriate corporate and/or governmental action to execute this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, using duplicate counterparts, on the dates listed below.


KENDALL COUNTY, ILLINOIS

**KENDALL COUNTY FOREST
PRESERVE DISTRICT**



Kendall County Board Chair

District President

Attest: 
Debbie Gillette
Kendall County Clerk

Attest: _____

Date: 2/21/23

Date: _____

Moody's Discussion Topics with Kendall County Forest Preserve District, IL

Scheduled: Wednesday, February 22nd at 10:00 AM Central Time

Dial-in: (669) 444-9171 / **Meeting ID:** 931 2661 1542

Moody's Analyst: Karen Liu | (312) 706-9984 | Karen.Liu@moodys.com

I. INTRODUCTIONS

II. FOREST PRESERVE DISTRICT OVERVIEW

A. FINANCES & MANAGEMENT

1. Discuss audited fiscal 2021 results. (budget vs. actual, fund balance changes, comparison to 2020)
2. **Fiscal 2022**
 - a. What are the district's anticipated results for fiscal 2022? Please provide draft figures if available.
 - i. Any significant variances from the district's budgetary assumptions for fiscal 2022?
3. **Fiscal 2023**
 - a. Does the budget include significant changes in revenues, expenditures, or transfers for capital projects?
 - b. Does the district anticipate a budgeted change in fund balance for its major operating funds?
4. **Management**
 - a. Any updates to the district's fund balance policy to maintain 3 months or 25% expenditures as reserves?
 - b. Does the district regularly report revenue and expenditure variances to the board? If so, are the reports posted to the district's website?
 - c. Discuss status and terms of union contracts, recent or expected position cuts, layoffs, or hiring freezes.
5. Discuss areas of expenditure flexibility that could alleviate any potential economic or inflationary pressure.
6. Please discuss the district's longer-term financial projections if available.
7. Any other areas of financial flexibility or challenges not discussed?

B. ECONOMY

8. Discuss property valuation trends in the district, including any new residential or commercial developments.
9. **Largest Taxpayers & Employers**
 - a. Have there been any major changes at the district's major taxpayers or area employers?
 - b. Are there any notable outstanding tax appeals?

C. DEBT

10. Have there been any updates to the district's future debt plans over the next few years?
11. Does the district have any plans for future major capital projects? If so, how will they be financed?
12. Does the district have any variable debt, swaps, private placements, or bank loans?

D. GENERAL

13. Is the district involved in any litigation that could potentially impact its current financial position?
14. Has the district had any cyber security issues in recent years? How is the district thinking about and preparing for potential cyber related threats going forward?
15. Are there any environmental issues that are affecting the district?



Rating_Action: Moody's upgrades Kendall County Forest Preserve District, IL's GOs to Aa3; removes positive outlook

28Feb2023

New York, February 28, 2023 -- Moody's Investors Service has upgraded Kendall County Forest Preserve District, IL's general obligation unlimited tax (GOULT) and general obligation limited tax (GOLT) ratings to Aa3 from A1. In addition, Moody's has removed the positive outlook. The district's outstanding GOULT and GOLT debt totals about \$26 million in GOULT debt and \$1.2 million in GOLT debt outstanding.

RATINGS RATIONALE

The rating upgrade to Aa3 reflects the district's large and diverse tax base located within the Chicago metropolitan area, solid socioeconomic profile, and strong financial position predominantly derived from its debt service funds. Though materially narrower in comparison, the district's general fund balance position has grown and is solid relative to its limited operating profile. The rating also reflects the district's elevated debt burden with above average fixed costs and very modest pension burden.

The lack of rating distinction between the Aa3 rating on the district's outstanding GOLT bonds and the district's Aa3 GOULT rating reflects the presence of the district's full faith and credit pledge. In addition to the full faith and credit pledge, the district's GOLT debt is backed by a dedicated property tax levy that is unlimited as to rate, but limited in amount by the district's debt service extension base (DSEB).

RATING OUTLOOK

Moody's does not typically assign outlooks to local governments with this amount of debt outstanding.

FACTORS THAT COULD LEAD TO AN UPGRADE OF THE RATINGS

- Further strengthening of the district's economy and tax base
- Sustained growth in general fund reserves or liquidity
- Material decline in leverage

FACTORS THAT COULD LEAD TO A DOWNGRADE OF THE RATINGS

- Significant economic and tax base contraction
- Material narrowing of operating reserves or liquidity
- Notable growth in leverage

LEGAL SECURITY

The district's GOULT bonds are backed by the district's full faith and credit, and are payable from ad valorem taxes that the district is authorized to levy to pay debt service with no limit as to rate or amount.

The district's GOLT bonds are backed by the district's full faith and credit pledge and are payable from a dedicated property tax levy that is unlimited as to rate. However, the amount of annual debt service is limited by the district's DSEB, an amount that provides full coverage of maximum annual debt service (MADS) on outstanding GOLT debt. The district's current DSEB is just under \$90,000, providing for about 1.1x MADS coverage on the district's GOLT debt.

PROFILE

The district is coterminous with Kendall County and is situated roughly 45 miles southwest of Chicago (Baa3 stable). The district operates 18 forest preserves spanning about 2,700 acres and provides a range of recreational programming for the county's approximately 131,000 residents, including summer camps, an equestrian center, campground and other educational outreach.

METHODOLOGY

The principal methodology used in these ratings was US Special Purpose District General Obligation Debt Methodology published in November 2022 and available at <https://ratings.moodys.com/api/rmc-documents/394972>. Alternatively, please see the Rating Methodologies page on <https://ratings.moodys.com> for a copy of this methodology.

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CREDIT OPINION

28 February 2023



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Kendall County Forest Preserve District, IL

Update following upgrade to Aa3 and removal of positive outlook

Summary

[Kendall County Forest Preserve District, IL's](#) (Aa3) credit profile benefits from its large and diverse tax base situated within the Chicago metropolitan area, solid socioeconomic profile, and strong financial position relative to its limited operating profile. Operating reserves are very strong, though they are mostly comprised of debt service funds. While narrower in comparison, the district's general fund position remains solid relative to its modest size as programming revenues continue to recover from the coronavirus pandemic. The district's leverage is elevated with debt expected to materially decline over the next several years due to an absence of additional borrowing plans.

On February 28, 2023, Moody's upgraded the district's general obligation unlimited tax (GOULT) and general obligation limited tax (GOLT) ratings to Aa3. We also removed the positive outlook.

Credit strengths

- » Large and diverse tax base situated within the Chicago metropolitan area
- » Strong operating reserves and liquidity attributed to debt service funds
- » Modest pension burden

Credit challenges

- » Elevated debt burden relative to operating size
- » Above average fixed costs

Rating outlook

Moody's does not typically assign outlooks to local governments with this amount of debt outstanding.

Factors that could lead to an upgrade

- » Further strengthening of the district's economy and tax base
- » Sustained growth in general fund reserves or liquidity
- » Material decline in leverage

Factors that could lead to a downgrade

- » Significant economic and tax base contraction
- » Material narrowing of operating reserves or liquidity
- » Notable growth in leverage

Key indicators

Exhibit 1

Kendall County Forest Preserve District, IL

Kendall County Forest Preserve District, IL	2017	2018	2019	2020	2021
Economy/Tax Base					
Total Full Value (\$000)	\$8,527,007	\$9,097,599	\$9,691,447	\$10,309,074	\$10,765,272
Population	122,933	124,626	126,054	127,583	130,757
Full Value Per Capita	\$69,363	\$72,999	\$76,883	\$80,803	\$82,330
Median Family Income (% of US Median)	137.1%	134.7%	136.3%	132.2%	127.0%
Finances					
Operating Revenue (\$000)	\$5,503	\$5,837	\$5,421	\$5,737	\$6,234
Fund Balance (\$000)	\$5,351	\$5,436	\$5,291	\$5,326	\$6,001
Cash Balance (\$000)	\$5,358	\$5,462	\$5,307	\$5,343	\$6,152
Fund Balance as a % of Revenues	97.2%	93.1%	97.6%	92.8%	96.3%
Cash Balance as a % of Revenues	97.4%	93.6%	97.9%	93.1%	98.7%
Debt/Pensions					
Net Direct Debt (\$000)	\$41,575	\$38,635	\$35,860	\$32,825	\$30,730
3-Year Average of Moody's ANPL (\$000)	\$1,396	\$1,423	\$1,424	\$1,305	\$1,181
Net Direct Debt / Full Value (%)	0.5%	0.4%	0.4%	0.3%	0.3%
Net Direct Debt / Operating Revenues (x)	7.6x	6.6x	6.6x	5.7x	4.9x
Moody's - adjusted Net Pension Liability (3-yr average) to Full Value (%)	0.0%	0.0%	0.0%	0.0%	0.0%
Moody's - adjusted Net Pension Liability (3-yr average) to Revenues (x)	0.3x	0.2x	0.3x	0.2x	0.2x

Sources: US Census Bureau, Kendall County Forest Preserve District's financial statements and Moody's Investors Service

Profile

The district is coterminous with Kendall County and is situated roughly 45 miles southwest of [Chicago](#) (Baa3 stable). The district operates 18 forest preserves spanning about 2,700 acres and provides a range of recreational programming for the county's approximately 131,000 residents, including summer camps, an equestrian center, campground and other educational outreach.

Detailed credit considerations

Economy and tax base: large and diverse tax base within Chicago metropolitan area

We expect the district's large tax base to continue to benefit from its favorable location within the Chicago metropolitan area and ongoing economic development. The district's tax base is predominantly residential (84% of 2022 assessed valuation) with modest commercial (9%) and agricultural presence (4%). The base has grown at an average annual rate of 6% over the last five years. Growth will likely continue over the next several years due to residential and commercial developments underway in the county. Management reports that the county has two logistics warehouse projects and a 100-acre hydroponic lettuce facility planned in the planning stages. Local resident income is relatively strong with median family income at 127% of the national figure, while full value per capita is

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solid at just under \$87,000. The district has experienced substantial long-term population growth over the past three decades with its 2021 population of about 131,000 residents more than three times its 1990 population. As of December 2022, Kendall County unemployment is low at 3.6%, slightly below the state rate but above the national rate.

Financial operations and reserves: limited scope of operations with strong reserves primarily comprised of debt service

Despite its limited operating size, the district's financial position will remain strong because of conservative budget management and expenditure flexibility. The district's strong financial position is predominantly derived from its debt service funds, which hold the majority of the district's available operating reserves at \$5.5 million. Given that most debt service is due in January, shortly after the November 30 fiscal year-end, the district reports the balance in its debt service fund close to its high point for the year. Immediately following payment of debt service in January, the debt service fund balance is much smaller. Though materially narrower and negatively impacted by the coronavirus pandemic, the district's available general fund reserves recovered to a solid \$471,000 representing 33% of fiscal 2021 general fund revenue. An additional \$2.2 million held outside major operating funds consists primarily of bond proceeds and grants that are restricted for capital purposes.

The district anticipates a modest \$150,000 general fund surplus in fiscal 2022 due to recovery of programs from the coronavirus pandemic and savings generated from vacancies, raising available general fund balance to a strong 44% of fiscal 2021 general fund revenue. The district's debt service funds will continue to hold high reserves over the next several years until most of the GO debt matures in 2026 with material declines in debt service. Going into fiscal 2023, management projects a balanced budget across the district's operating funds with planned draw downs from the district's capital funds. Management has indicated that they are focusing on accumulating reserves in the general fund as operating expenditures grow to remain within target fund balance policy levels.

Liquidity

Total operating net cash is strong at about \$6.2 million representing 99% of fiscal 2021 operating revenue.

Debt and pensions: elevated leverage with debt expected to decline

The district's elevated leverage will moderate over the next several years based on the district's rapid debt amortization schedule and lack of near-term additional borrowing plans. As of fiscal 2021 year end (the most recent audit), the debt burden is elevated with net direct debt at \$30.7 million, equivalent to 0.3% of full value and 4.9x operating revenue. Taking into account \$1.2 million in GOLT bonds supported by its debt service extension base (DSEB) in 2021 to address capital needs and amortization in January of 2022 and 2023, the district's debt now totals approximately \$26.9 million. Favorably, the district has no additional debt plans at this time.

Fixed costs, inclusive of debt service and pension contributions, are elevated at 74% of fiscal 2021 operating revenue. Fixed cost calculations for the district exclude OPEB contributions because the district does not report an OPEB liability in its financial statements. The district's elevated fixed costs are predominantly derived from debt service on its GO bonds.

Legal security

The district's GOULT bonds are backed by the district's full faith and credit, and are payable from ad valorem taxes that the district is authorized to levy to pay debt service with no limit as to rate or amount.

The district's GOLT bonds are backed by the district's full faith and credit pledge and are payable from a dedicated property tax levy that is unlimited as to rate. However, the amount of annual debt service is limited by the district's DSEB, an amount that provides full coverage of maximum annual debt service (MADS) on outstanding GOLT debt. The district's current DSEB is just under \$90,000, providing for about 1.1x MADS coverage on the district's GOLT debt.

Debt structure

All of the district's debt is fixed rate and amortizes in annual installments with 96% of outstanding principal scheduled to mature within 5 years as of year-end fiscal 2021.

Debt-related derivatives

The district is not party to any interest rate swaps or other debt-related derivative agreements.

Pensions and OPEB

The district's unfunded pension and retiree healthcare (OPEB) obligations are small and do not represent a significant risk. District employees participate in the Illinois Municipal Retirement Fund (IMRF), a defined benefit multiple-employer agent plan. The district's

three-year average Moody's adjusted net pension liability (ANPL) through fiscal 2021 stands at \$1.2 million, representing a modest 0.2x operating revenue. In fiscal 2021, the district contributed about \$38,000 to its plan, equivalent to 1% of operating revenue and 171% of Moody's "tread water" indicator which measures whether or not annual pension contributions are sufficient to prevent growth in reported net pension liabilities. The district does not offer explicit OPEB benefits, but allows retired employees to stay on its healthcare plan, creating an implicit rate subsidy. Since there is currently no participation, the district does not record an OPEB liability.

ESG considerations

Environmental

Environmental considerations are not material to the district's credit profile. According to data from Moody's ESG Solutions, Kendall County is at high risk of heat stress and water stress, and medium risk of extreme rainfall compared to other counties nationally. Additionally, the county is at no risk of cyclone, sea level rise, and wildfire exposure.

Social

Social considerations such as demographics, labor force, income and education are material considerations that influence the district's economy, demographic, financial and leverage trends. Since the last decade, the district's population substantially grew by 18% to roughly 130,800 residents as of the 2021 American Community Survey. Situated primarily within the Chicago metropolitan area, the district maintains a solid socioeconomic profile with relatively strong resident income and low poverty rate. Resident income is relatively strong with median family income at 127% of the national figure, while full value per capita is solid at \$86,837 in fiscal 2022. As of December 2022, Kendall County's unemployment rate was 3.6%, slightly below state (4.2%) figures but above national (3.3%) ones. The district's poverty rate of 4.4% is well below the national average.

Governance

The district has a formal general fund balance policy to maintain 3.5 months or 30% of expenditures as unrestricted reserves. Management reports that the district is planning on maintaining general fund reserves at target fund balance policy levels. No employees of the district are currently represented by a union.

Illinois forest preserve districts have an institutional framework score of "Aa," which is strong. Institutional Framework scores measure a sector's legal ability to increase revenues and decrease expenditures. Property tax caps apply to the rate or the operating levy amount. Most districts have little headroom under property tax caps, which can be overridden with voter approval. Kendall County Forest Preserve District has sufficient headroom under applicable property tax caps, but levy increases are limited by the Property Tax Extension Limitation Law (PTELL), which limits growth to the lesser of 5% or the percentage increase in the consumer price index. Most districts can increase user rates or charges, although competition can create practical limitations. Revenue and expenditures tend to be predictable. Across the sector, fixed costs are generally affordable and most districts have high expenditure flexibility to cut programs and staffing. Some districts operate unprofitable enterprises, which can pressure credit quality. The district is not challenged by any unprofitable enterprises.

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