

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

**TUESDAY, MAY 9, 2023
4:30 P.M.**

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

- I. Call to Order
- II. Roll Call: Brian DeBolt (President), Ruben Rodriguez (Vice President), Seth Wormley (Secretary), Scott Gengler, Jason Peterson, Zach Bachmann, Elizabeth Flowers, Matt Kellogg, Dan Koukol, and Brooke Shanley
- III. Approval of Agenda
- IV. Public Comments
- V. Executive Director’s Report
- VI. Motion to Forward Claims to Commission
- VII. Review of Preliminary Financial Statements through April 30, 2023
- VIII. **OLD BUSINESS**
 - a. Jericho Holdings, LLC – Request for Release of Bond Held for Trail Construction
- IX. **NEW BUSINESS**
 - a. Mack & Associates, CPA – FY22 Audit Presentation
 - b. Kendall County Horse Show Association – Harris Forest Preserve - Koch Arena and Shelter 7 - May 20, May 21, June 24, September 16 and September 17, 2023 – Arena and Shelter Use License Agreement and Fee Waiver Approval
 - c. ARPA Fund 1914 Capital Equipment Purchases Discussion
- X. **OTHER ITEMS OF BUSINESS**
 - a. Pickerill Estate House Construction Project Updates
 - i. IDNR Billing Statement Update
 - ii. Final Grading and Landscaping Materials Schedules
 - iii. Wire Wizard Fire Alarm Monitoring Proposal
 - iv. Furniture Order Updates
 - v. Forest Foundation / District Donor Appreciation Preview Event – July 15, 2023 from 4 pm to 8 pm
- XI. Committee Chairman Reports: Seth Wormley (Finance) and Dan Koukol (Operations)
- XII. Public Comments
- XIII. Executive Session
- XIV. Summary of Action Items
- XV. Adjournment

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

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

To: Kendall County Forest Preserve District Committee of the Whole
From: David Guritz, Executive Director
RE: April-May 2023 Director's Report
Date: May 9, 2023

Fiscal Year 2022 Audit

The District's FY2022 audit will be presented at the May 9, 2023 Committee of the Whole meeting. The District's Operating Fund (Fund 1900) surplus was \$130,000.00 providing a six-month fund balance reserve.

IDNR-OSLAD Grant – Subat Forest Preserve – John and Mary Subat Nature Center

The initial information transfer meeting with Kluber Architects + Engineers was held to support development of their design proposal. Director Guritz, Grounds and Natural Resources Division Supervisor White, and Environmental Education Manager Wiencke attended the meeting.

The District anticipates receiving the fully executed IDNR grant agreement shortly.

Prairie Archaeology and Research has communicated that they are ready to move forward with the Phase II archaeological survey once the grant agreement is executed, and following approval of their proposal by Commission

Pickerill Estate House Renovation Project Updates

Site grading has been completed. Hardscaping materials will be installed by Four Seasons landscaping next week.

Trees, shrubs and perennial orders have been completed.

The recently approved Change Order #6 has been submitted to the IDNR Office of Grants Management for approval.

Fox River Bluffs – Hoover Trail Connection

A final design with cost estimates has been requested from Upland Design.

Little Rock Creek Dam Removal Project

Hey and Associates will inform the District once the 2023 EPA Section 319 grants application period is opened. The District will need a firm commitment from Kendall County to fund the non-reimbursable portion of the project using the \$387,000 funds available in the in the Fox River Watershed Escrow Account.

Hoover Nature Play Space Project

Construction on the Hoover Nature Play Space project will begin in May. The Forest Foundation has raised 100% of the funds needed. Due to staffing limitations, the schedule for completion will need to be revisited.

Respectfully submitted,

Dave Guritz

INVOICE ENTRY PROOF LIST

CLERK: jgranholm BATCH: 3481 NEW INVOICES

VENDOR REMIT NAME INVOICE PO CHECK RUN NET AMOUNT EXCEEDS PO BY PO BALANCE CHK/WIRE

HELD INVOICES													
51	00001	AMAZON.COM	1KPT-YQLM-TRND	051523F		127.88	.00	.00					
CASH 000008	2023/06	INV 05/08/2023	SEP-CHK: Y	DISC: .00									
ACCT 1Y210	DEPT 11	DUE 06/07/2023	DESC:Bird kit, field guides			19001179	63030	127.88	1099:				
CONDITIONS THAT PREVENT POSTING INVOICE 51/40899													
* Invoice must be approved or voided to post.													
199	00000	BUSTED KNUCKLES	4280	051523F		900.00	.00	.00					
CASH 000008	2023/06	INV 04/29/2023	SEP-CHK: Y	DISC: .00									
ACCT 1Y210	DEPT 11	DUE 05/15/2023	DESC:Drop oak Tree			19001162	68580	900.00	1099:N				
CONDITIONS THAT PREVENT POSTING INVOICE 199/40794													
* Invoice must be approved or voided to post.													
236	00000	CENTRAL LIMESTON	32993	051523F		208.98	.00	.00					
CASH 000008	2023/06	INV 04/24/2023	SEP-CHK: Y	DISC: .00									
ACCT 1Y210	DEPT 11	DUE 05/15/2023	DESC:Ellis Grave			19001162	68580	208.98	1099:				
CONDITIONS THAT PREVENT POSTING INVOICE 236/40735													
* Invoice must be approved or voided to post.													
236	00000	CENTRAL LIMESTON	33084	051523F		652.58	.00	.00					
CASH 000008	2023/06	INV 04/24/2023	SEP-CHK: Y	DISC: .00									
ACCT 1Y210	DEPT 11	DUE 05/04/2023	DESC:Preserve Improvements			191411	68530	652.58	1099:				
CONDITIONS THAT PREVENT POSTING INVOICE 236/40736													
* Invoice must be approved or voided to post.													
506	00000	ELBURN NAPA, INC	486005152023	051523F		39.37	.00	.00					
CASH 000008	2023/06	INV 04/30/2023	SEP-CHK: Y	DISC: .00									
ACCT 1Y210	DEPT 11	DUE 05/15/2023	DESC:Grounds Equipment and Shop Supplies			19001183	62160	21.27	1099:				
CONDITIONS THAT PREVENT POSTING INVOICE 506/40780													
* Invoice must be approved or voided to post.													

INVOICE ENTRY PROOF LIST

CLERK: jgranholm BATCH: 3481

NEW INVOICES

VENDOR	REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
541	00000 FIRST NATIONAL B 3433wiencke51523	051523F			363.45	.00	.00	
CASH 000008	2023/06 INV 05/04/2023 SEP-CHK: Y DISC: .00					19001178 63030	320.15	1099:
ACCT 1Y210	DEPT 11 DUE 05/29/2023 DESC:FNBO Wiencke April 2023					19001176 63030	43.30	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 541/40906								
* Invoice must be approved or voided to post.								
541	00000 FIRST NATIONAL B 5931white51523	051523F			1,145.90	.00	.00	
CASH 000008	2023/06 INV 05/04/2023 SEP-CHK: Y DISC: .00					190011 68500	90.15	1099:
ACCT 1Y210	DEPT 11 DUE 05/29/2023 DESC:FNBO White April 2023					191411 68530	605.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 541/40907								
* Invoice must be approved or voided to post.								
541	00000 FIRST NATIONAL B 3583guritz51523	051523F			939.27	.00	.00	
CASH 000008	2023/06 INV 05/04/2023 SEP-CHK: Y DISC: .00					191311 70330	70.10	1099:
ACCT 1Y210	DEPT 11 DUE 05/29/2023 DESC:FNBO Guritz April 2023					190011 68430	67.08	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 541/40908								
* Invoice must be approved or voided to post.								
1007	00000 ILLINOIS COUNTIE 001000669051523	051523F			8,326.38	.00	.00	
CASH 000008	2023/06 INV 04/28/2023 SEP-CHK: Y DISC: .00					19001164 63000	802.09	1099:
ACCT 1Y210	DEPT 11 DUE 06/01/2023 DESC:Insurance Payment					190011 68000	8,326.38	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1007/40779								
* Invoice must be approved or voided to post.								
1060	00000 JOHN DEERE FINAN 1113-29745051523	051523F			470.11	.00	.00	
CASH 000008	2023/06 INV 04/27/2023 SEP-CHK: Y DISC: .00					19001183 62160	254.35	1099:
ACCT 1Y210	DEPT 11 DUE 05/17/2023 DESC:Grounds, ARPA purchases					19001183 63110	15.78	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1060/40737								
* Invoice must be approved or voided to post.								
						191411 68530	199.98	1099:

INVOICE ENTRY PROOF LIST

CLERK: jgranholm BATCH: 3481 NEW INVOICES

VENDOR	REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
1091	00000 K & K WELL DRILL 33860	051523F			74.00	.00	.00	
CASH	000008 2023/06 INV 05/01/2023 SEP-CHK: Y DISC: .00					19001162 68580	74.00	1099:
ACCT	1Y210 DEPT II DUE 05/15/2023 DESC:Hydrogen Peroxide							
CONDITIONS THAT PREVENT POSTING INVOICE 1091/40793								
* Invoice must be approved or voided to post.								
1091	00000 K & K WELL DRILL 79077	051523F			1,780.00	.00	.00	
CASH	000008 2023/06 INV 05/02/2023 SEP-CHK: Y DISC: .00					190711 68500	1,780.00	1099:
ACCT	1Y210 DEPT II DUE 05/15/2023 DESC:Water Tank Repair-Ellis							
CONDITIONS THAT PREVENT POSTING INVOICE 1091/40900								
* Invoice must be approved or voided to post.								
1141	00000 KENDALL COUNTY C 2022 Taxes	051523F			912.32	.00	.00	
CASH	000008 2023/06 INV 05/01/2023 SEP-CHK: Y DISC: .00					190011 68540	912.32	1099:
ACCT	1Y210 DEPT II DUE 05/15/2023 DESC:Morgan Creek Drainage District							
CONDITIONS THAT PREVENT POSTING INVOICE 1141/40734								
* Invoice must be approved or voided to post.								
1153	00000 KENDALL CO HIGHW Apr112023Fuel	051523F			1,015.24	.00	.00	
CASH	000008 2023/06 INV 05/01/2023 SEP-CHK: Y DISC: .00					19001183 62180	1,015.24	1099:
ACCT	1Y210 DEPT II DUE 05/15/2023 DESC:Apr11 2023-Fuel							
CONDITIONS THAT PREVENT POSTING INVOICE 1153/40776								
* Invoice must be approved or voided to post.								
1323	00000 MENARDS 70212	051523F			42.68	.00	.00	
CASH	000008 2023/06 INV 04/27/2023 SEP-CHK: Y DISC: .00					191311 70330	42.68	1099:
ACCT	1Y210 DEPT II DUE 05/15/2023 DESC:Menards-Hose clamp, sewer pipe							
CONDITIONS THAT PREVENT POSTING INVOICE 1323/40770								
* Invoice must be approved or voided to post.								
1323	00000 MENARDS 70063	051523F			121.74	.00	.00	
CASH	000008 2023/06 INV 04/25/2023 SEP-CHK: Y DISC: .00					19001162 68580	121.74	1099:
ACCT	1Y210 DEPT II DUE 05/15/2023 DESC:Ellis-Hose, nozzles, pest control							

INVOICE ENTRY PROOF LIST

CLERK: jgranholm BATCH: 3481 NEW INVOICES

VENDOR REMIT NAME INVOICE PO CHECK RUN NET AMOUNT EXCEEDS PO BY PO BALANCE CHK/WIRE

CONDITIONS THAT PREVENT POSTING INVOICE 1323/40771

* Invoice must be approved or voided to post.

1323	00000 MENARDS	69979	051523F	369.01	.00	.00		
CASH 000008	2023/06	INV 04/24/2023	SEP-CHK: Y					
ACCT 1Y210	DEPT 11	DUE 05/15/2023	DESC:wood, blade, screws	191411	68530		369.01	1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1323/40773

* Invoice must be approved or voided to post.

1323	00000 MENARDS	70067	051523F	29.88	.00	.00		
CASH 000008	2023/06	INV 04/25/2023	SEP-CHK: Y					
ACCT 1Y210	DEPT 11	DUE 05/15/2023	DESC:washer, screws	191411	68530		29.88	1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1323/40774

* Invoice must be approved or voided to post.

1323	00000 MENARDS	70066	051523F	40.62	.00	.00		
CASH 000008	2023/06	INV 04/25/2023	SEP-CHK: Y					
ACCT 1Y210	DEPT 11	DUE 05/15/2023	DESC:Pin clip, clay, switch	19001183	62160		1.69	1099:
				19001171	68580		16.96	1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1323/40775

* Invoice must be approved or voided to post.

1323	00000 MENARDS	70503	051523F	63.13	.00	.00		
CASH 000008	2023/06	INV 05/01/2023	SEP-CHK: Y					
ACCT 1Y210	DEPT 11	DUE 05/15/2023	DESC:Pickerfill-PVC caps, tube cutter, scres	19001171	63120		21.97	1099:
				191311	70330		63.13	1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1323/40782

* Invoice must be approved or voided to post.

1323	00000 MENARDS	70528	051523F	24.99	.00	.00		
CASH 000008	2023/06	INV 05/01/2023	SEP-CHK: Y					
ACCT 1Y210	DEPT 11	DUE 05/15/2023	DESC:3 Drawer Cart	19001183	63110		24.99	1099:

CONDITIONS THAT PREVENT POSTING INVOICE 1323/40783

* Invoice must be approved or voided to post.

INVOICE ENTRY PROOF LIST

CLERK: jgranholm BATCH: 3481 NEW INVOICES

VENDOR	REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
1323	00000 MENARDS	70640		051523F	35.97	.00	.00	
CASH	000008	2023/06	INV 05/03/2023	SEP-CHK: Y	DISC: .00			
ACCT	1Y210	DEPT II	DUE 05/15/2023	DESC:Hoover-wire Strip, ball knob		19001171 63120	35.97	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1323/40920								
* Invoice must be approved or voided to post.								
1323	00000 MENARDS	70656		051523F	29.99	.00	.00	
CASH	000008	2023/06	INV 05/03/2023	SEP-CHK: Y	DISC: .00			
ACCT	1Y210	DEPT II	DUE 05/15/2023	DESC:Pickert11-Brass Caps		191311 70330	29.99	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1323/40921								
* Invoice must be approved or voided to post.								
1323	00000 MENARDS	69600		051523F	16.84	.00	.00	
CASH	000008	2023/06	INV 04/19/2023	SEP-CHK: Y	DISC: .00			
ACCT	1Y210	DEPT II	DUE 05/15/2023	DESC:Birdseed for Camp programming		19001177 63030	16.84	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1323/40922								
* Invoice must be approved or voided to post.								
1655	00000 SERVICE SANITATI	50-493234051523		051523F	410.65	.00	.00	
CASH	000008	2023/06	INV 04/28/2023	SEP-CHK: Y	DISC: .00			
ACCT	1Y210	DEPT II	DUE 05/13/2023	DESC:Portable Restroom Service		19001183 63070	410.65	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1655/40778								
* Invoice must be approved or voided to post.								
1665	00000 SHAW MEDIA	10085118051523		051523F	59.99	.00	.00	
CASH	000008	2023/06	INV 04/30/2023	SEP-CHK: Y	DISC: .00			
ACCT	1Y210	DEPT II	DUE 05/31/2023	DESC:Website Hosting		190011 68430	59.99	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1665/40765								
* Invoice must be approved or voided to post.								
1744	00000 JAY TECKENBROCK	Reimburse5-15-23		051523F	54.16	.00	.00	
CASH	000008	2023/06	INV 05/02/2023	SEP-CHK: Y	DISC: .00			
ACCT	1Y210	DEPT II	DUE 05/15/2023	DESC:Reimbursement for pizza-employee resignation		19001171 66500	54.16	1099:

INVOICE ENTRY PROOF LIST

CLERK: jgranholm BATCH: 3481 NEW INVOICES

VENDOR	REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
CONDITIONS THAT PREVENT POSTING INVOICE 1744/40751								
* Invoice must be approved or voided to post.								
1877	00000 WALDEN'S LOCK SE 23154	051523F			13.96	.00	.00	
CASH 000008	2023/06 INV 05/04/2023	SEP-CHK: Y	DISC: .00					
ACCT 1Y210	DEPT 11 DUE 05/15/2023	DESC:Hoover keys		19001171	63120		13.96	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 1877/40781								
* Invoice must be approved or voided to post.								
2047	00000 COMED	1123166102051523			23.06	.00	.00	
CASH 000008	2023/06 INV 04/24/2023	SEP-CHK: Y	DISC: .00					
ACCT 1Y210	DEPT 11 DUE 06/26/2023	DESC:COMED Jay Woods		190011	63510		23.06	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 2047/40740								
* Invoice must be approved or voided to post.								
2047	00000 COMED	0927007163051523			23.42	.00	.00	
CASH 000008	2023/06 INV 04/26/2023	SEP-CHK: Y	DISC: .00					
ACCT 1Y210	DEPT 11 DUE 05/11/2023	DESC:COMED Richard Young		190011	63510		23.42	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 2047/40741								
* Invoice must be approved or voided to post.								
2047	00000 COMED	551422902705152023			14.10	.00	.00	
CASH 000008	2023/06 INV 04/26/2023	SEP-CHK: Y	DISC: .00					
ACCT 1Y210	DEPT 11 DUE 05/18/2023	DESC:COMED Pickerill		19001184	63100		14.10	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 2047/40742								
* Invoice must be approved or voided to post.								
2047	00000 COMED	5514228011051523			845.50	.00	.00	
CASH 000008	2023/06 INV 04/26/2023	SEP-CHK: Y	DISC: .00					
ACCT 1Y210	DEPT 11 DUE 05/18/2023	DESC:COMED Pickerill Estate House		19001184	63100		845.50	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 2047/40743								
* Invoice must be approved or voided to post.								

INVOICE ENTRY PROOF LIST

CLERK: jgranholm BATCH: 3481 NEW INVOICES

VENDOR	REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
2047	00000 COMED	5514710005051523		051523F	24.47	.00	.00	
CASH	000008 2023/06	INV 04/27/2023	SEP-CHK: Y	DISC: .00				
ACCT	1Y210 DEPT 11	DUE 06/12/2023	DESC:ComEd Harris Arena		190011 63510	24.47	1099:	
CONDITIONS THAT PREVENT POSTING INVOICE 2047/40744								
* Invoice must be approved or voided to post.								
2047	00000 COMED	5514711002051523		051523F	83.70	.00	.00	
CASH	000008 2023/06	INV 04/27/2023	SEP-CHK: Y	DISC: .00				
ACCT	1Y210 DEPT 11	DUE 06/12/2023	DESC:ComEd Harris		190011 63510	83.70	1099:	
CONDITIONS THAT PREVENT POSTING INVOICE 2047/40745								
* Invoice must be approved or voided to post.								
2047	00000 COMED	0756081017051523		051523F	345.04	.00	.00	
CASH	000008 2023/06	INV 05/02/2023	SEP-CHK: Y	DISC: .00				
ACCT	1Y210 DEPT 11	DUE 06/19/2023	DESC:ComEd Hoover Bathroom		19001171 63100	345.04	1099:	
CONDITIONS THAT PREVENT POSTING INVOICE 2047/40904								
* Invoice must be approved or voided to post.								
2047	00000 COMED	1938021081051523		051523F	53.45	.00	.00	
CASH	000008 2023/06	INV 05/02/2023	SEP-CHK: Y	DISC: .00				
ACCT	1Y210 DEPT 11	DUE 05/24/2023	DESC:ComEd Hoover Residence		19001171 63100	53.45	1099:	
CONDITIONS THAT PREVENT POSTING INVOICE 2047/40905								
* Invoice must be approved or voided to post.								
3131	00000 GROOT INC	10585323T102		051523F	549.89	.00	.00	
CASH	000008 2023/06	INV 05/01/2023	SEP-CHK: Y	DISC: .00				
ACCT	1Y210 DEPT 11	DUE 05/15/2023	DESC:Trash and Recycling Services		19001183 63070	430.10	1099:	
					19001168 63070	119.79	1099:	
CONDITIONS THAT PREVENT POSTING INVOICE 3131/40901								
* Invoice must be approved or voided to post.								
3131	00000 GROOT INC	10584077T102		051523F	744.45	.00	.00	
CASH	000008 2023/06	INV 05/01/2023	SEP-CHK: Y	DISC: .00				
ACCT	1Y210 DEPT 11	DUE 05/15/2023	DESC:Hoover Dumpster		19001171 68580	744.45	1099:	

INVOICE ENTRY PROOF LIST

CLERK: jgranholm BATCH: 3481 NEW INVOICES

VENDOR REMIT NAME INVOICE PO CHECK RUN NET AMOUNT EXCEEDS PO BY PO BALANCE CHK/WIRE

CONDITIONS THAT PREVENT POSTING INVOICE 3131/40902

* Invoice must be approved or voided to post.

3131	00000	GROOT INC	1058405IT102	051523F	446.25	.00	.00
CASH	000008	2023/06	INV 05/01/2023	SEP-CHK: Y	DISC: .00		
ACCT	1Y210	DEPT 11	DUE 05/15/2023	DESC:Pickertill	Dumpster Fees	191311	70330
						446.25	1099:

CONDITIONS THAT PREVENT POSTING INVOICE 3131/40903

* Invoice must be approved or voided to post.

3582	00000	DEBBIE OLSON	23-00056	051523F	100.00	.00	.00
CASH	000008	2023/06	INV 05/08/2023	SEP-CHK: Y	DISC: .00		
ACCT	1Y210	DEPT 11	DUE 05/15/2023	DESC:HC Meeting	Room Sec Dep Return	140325	66500
						100.00	1099:

CONDITIONS THAT PREVENT POSTING INVOICE 3582/40750

* Invoice must be approved or voided to post.

3633	00000	KATY WILLIAMS	23-00034	051523F	100.00	.00	.00
CASH	000008	2023/06	INV 05/08/2023	SEP-CHK: Y	DISC: .00		
ACCT	1Y210	DEPT 11	DUE 05/15/2023	DESC:Kingfisher	Sec Dep Return	19001171	63040
						100.00	1099:

CONDITIONS THAT PREVENT POSTING INVOICE 3633/40746

* Invoice must be approved or voided to post.

3837	00000	T-MOBILE	982008249051523	051523F	301.77	.00	.00
CASH	000008	2023/06	INV 04/21/2023	SEP-CHK: Y	DISC: .00		
ACCT	1Y210	DEPT 11	DUE 05/13/2023	DESC:Cell	Phone Services	19001183	63540
						301.77	1099:

CONDITIONS THAT PREVENT POSTING INVOICE 3837/40777

* Invoice must be approved or voided to post.

4137	00000	FRED PETERSON	23-00008	051523F	100.00	.00	.00
CASH	000008	2023/06	INV 05/08/2023	SEP-CHK: Y	DISC: .00		
ACCT	1Y210	DEPT 11	DUE 05/15/2023	DESC:Mooneeed	Sec Dep Return	19001171	63040
						100.00	1099:

CONDITIONS THAT PREVENT POSTING INVOICE 4137/40747

* Invoice must be approved or voided to post.

INVOICE ENTRY PROOF LIST

CLERK: jgranholm BATCH: 3481 NEW INVOICES

VENDOR	REMIT NAME	INVOICE	PO	CHECK RUN	NET AMOUNT	EXCEEDS PO BY	PO BALANCE	CHK/WIRE
4315	00000 MATTHEW RAGUSA	23-00106		051523F	100.00	.00	.00	
CASH	000008	2023/06	INV 05/08/2023	SEP-CHK: Y	DISC: .00			
ACCT	1Y210	DEPT II	DUE 05/15/2023	DESC:Blazing Star Sec Dep Return	19001171	63040	100.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 4315/40748								
* Invoice must be approved or voided to post.								
4321	00000 KAYLA MITCHELL	Camp Refund		051523F	180.00	.00	.00	
CASH	000008	2023/06	INV 05/01/2023	SEP-CHK: Y	DISC: .00			
ACCT	1Y210	DEPT II	DUE 05/15/2023	DESC:Wild Things Camp Refund	19001177	63040	180.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 4321/40739								
* Invoice must be approved or voided to post.								
4323	00000 FOUR SEASONS LAN	9145A		051523F	250.00	.00	.00	
CASH	000008	2023/06	INV 04/26/2023	SEP-CHK: Y	DISC: .00			
ACCT	1Y210	DEPT II	DUE 05/15/2023	DESC:stump Grinding	190711	68500	250.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 4323/40732								
* Invoice must be approved or voided to post.								
4324	00000 MARY OTTOSON	Camp Refund		051523F	20.00	.00	.00	
CASH	000008	2023/06	INV 05/04/2023	SEP-CHK: Y	DISC: .00			
ACCT	1Y210	DEPT II	DUE 05/15/2023	DESC:Creek Camp Refund	19001177	63040	20.00	1099:
CONDITIONS THAT PREVENT POSTING INVOICE 4324/40784								
* Invoice must be approved or voided to post.								
47 HELD INVOICES					TOTAL	22,574.19		
0 INVOICE(S)					REPORT POST TOTAL	.00		
REPORT TOTALS							.00	

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

FOREST PRESERVES & PROGRAMS

	Current Year FY23		Prior Year FY22		YTD Variance		
	Budget	YTD	Budget	YTD	\$ Change	% Change	
Beginning Balance	\$	600,007	\$	470,609	\$	129,398	
Revenue							
Revenue - Administration	62.9%	828,024	794,849	29,292	-23,922	-82%	
Revenue - Ellis House & Equestrian Center	11.5%	151,970	133,540	45,480	-10,965	-24%	
Revenue - Hoover FP	5.5%	72,200	73,231	32,817	12,379	38%	
Revenue - Env. Education	16.6%	218,560	217,546	132,733	17,606	13%	
Revenue - Grounds & Natural Resources	2.9%	38,500	41,307	3,916	3,482	89%	
Revenue - Pickerill Pigott FP	0.6%	8,000	-	-	940		
Total Revenue	100.0%	1,317,254	1,260,473	244,238	(480)	0%	
Expenditure							
Expenditure - Administration	29.5%	387,691	386,861	180,115	17,470	10%	
Expenditure - Ellis House & Equestrian Center	15.1%	199,264	195,321	68,296	-4,403	-6%	
Expenditure - Hoover FP	17.9%	235,286	218,706	88,016	834	1%	
Expenditure - Env. Education	15.4%	202,226	177,077	61,200	18,018	29%	
Expenditure - Grounds & Natural Resources	21.6%	284,078	243,697	102,129	4,558	4%	
Expenditure - Pickerill Pigott FP	0.5%	7,000	8,494	5,377	119	2%	
Total Expenditure	100.0%	1,315,545	1,230,156	505,133	36,595	7%	
ENDING BAL		\$	601,716	\$	209,714	\$	92,323
Surplus/(Deficit)		\$	1,709	\$	(297,970)	\$	(37,075)

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

FOREST PRESERVE CATEGORIES

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Beginning Balance						
Revenue						
Property Tax	710,448	-	657,738	-	0	0.0%
Interest Income	533	2,606	467	71	2,535	3591%
Other Income	42,043	5,422	52,569	17,445	-12,022	-69%
Donations	6,500	3,186	7,016	2,742	443	20%
Rental Revenue	79,200	38,714	71,974	32,217	6,497	5%
Program Revenue	362,530	182,217	344,870	174,213	8,004	21%
Farm License Revenue	97,000	(74)	110,000	7,725	-7,799	8%
Security Deposits	15,500	10,013	12,552	8,276	1,737	124
Credit Card Revenue	3,500	1,675	3,287	1,551	124	
Total Revenue	1,317,254	243,758	1,260,473	244,238	(480)	0%
Expenditure						
Personnel	747,864	278,564	668,609	252,909	25,655	10%
Benefits	280,319	163,483	273,052	129,572	33,911	26%
Contractual	69,219	27,566	69,015	31,394	-3,828	-12%
Commodities	143,516	57,784	138,377	62,537	-4,753	-8%
Other	74,627	14,331	81,103	28,721	-14,390	-50%
Total Expenditure	1,315,545	541,728	1,230,156	505,133	36,595	7%
ENDING BAL	\$ 601,716	\$ 302,037	\$ 500,926	\$ 209,714	\$ 92,323	44.0%
Surplus/(Deficit)	\$ 1,709	\$ (297,970)	\$ 30,317	\$ (260,895)	\$ (37,075)	

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ADMINISTRATION

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	%	Budget	YTD	%
Revenue						
Property Tax	710,448	-		657,738	-	
Interest Income	533	2,606	488.9%	467	71	15.1%
Other Income	11,543	40	0.3%	18,357	17,204	93.7%
Donations	5,000	1,124	22.5%	5,000	2,742	54.8%
Farm License Revenue	97,000	(74)	-0.1%	110,000	7,725	7.0%
Security Deposit Revenue						
Credit Card Revenue	3,500	1,675	47.8%	3,287	1,551	47.2%
Program Revenue						
Transfers In						
Total Revenue	828,024	5,371	0.6%	794,849	29,292	3.7%
Expenditure						
Personnel	174,757	66,398	38.0%	172,952	68,567	39.6%
Benefits	153,768	104,750	68.1%	142,433	81,729	57.4%
Contractual	41,519	19,248	46.4%	38,315	20,562	53.7%
Commodities	14,950	5,688	38.0%	18,958	6,560	34.6%
Other	2,697	1,500	55.6%	14,203	2,697	19.0%
Total Expenditure	387,691	197,585	51.0%	386,861	180,115	46.6%
Surplus/(Deficit)	\$ 440,333	\$ (192,214)		\$ 407,988	\$ (150,823)	
					17,470	10%
					(23,922)	-82%
					-2,169	-3%
					23,021	28%
					-1,314	-6%
					-872	-13%
					-1,197	-44%
					2,535	3591%
					-17,164	-100%
					-1,619	-59%
					-7,799	
					124	8%

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ELLIS HOUSE & EQUESTRIAN CENTER

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	1	-	-	1	
Security Deposit	7,500	1,100	4,200	4,000	-2,900	-73%
Credit Card Revenue	-	-	-	-	-	
Program Revenue	144,470	33,414	129,340	41,480	-8,066	-19%
Total Revenue	151,970	34,515	133,540	45,480	(10,965)	-24%
Expenditure						
Personnel	119,593	41,935	122,101	44,459	-2,524	-6%
Employee Benefits	13,771	5,552	14,499	4,259	1,293	30%
Contractual	11,200	3,275	11,200	2,850	425	15%
Commodities	35,200	10,240	28,945	12,895	-2,654	-21%
Other	19,500	2,891	18,576	3,834	-943	-25%
Total Expenditure	199,264	63,893	195,321	68,296	(4,403)	-6%
Surplus/(Deficit)	\$ (47,294)	\$ (29,378)	\$ (61,781)	\$ (22,816)		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

HOOVER FOREST PRESERVE

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	%	Budget	YTD	%
Revenue						
Donations	-	-	-	-	-	-
Rental Revenue	65,200	36,284	55.6%	28,542	7,742	27%
Security Deposit Rev	7,000	8,913	127.3%	4,276	4,637	108%
Program Revenue	-	-	-	-	-	-
Total Revenue	72,200	45,196	62.6%	73,231	12,379	38%
Expenditure						
Personnel	135,349	44,161	32.6%	119,631	44,062	36.8%
Employee Benefits	43,887	18,583	42.3%	43,331	16,791	38.7%
Contractual	-	-	-	-	-	-
Commodities	47,050	20,976	44.6%	46,744	23,864	51.1%
Other	9,000	5,130	57.0%	9,000	3,298	36.6%
Total Expenditure	235,286	88,850	37.8%	218,706	88,016	94.6%
Surplus/(Deficit)	\$ (163,086)	\$ (43,654)		\$ (145,475)	\$ (55,198)	

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ENVIRONMENTAL EDUCATION

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations						
Security Deposit	500	1,536	2,016	-	1,536	
Credit Card Revenue	-	-	-	-	-	
Program Revenue	218,060	148,803	215,530	132,733	16,070	12%
Total Revenue	218,560	150,339	217,546	132,733	17,606	13%
Expenditure						
Personnel	170,620	67,707	147,198	55,566	12,141	22%
Employee Benefits	16,786	8,716	21,445	4,918	3,798	77%
Contractual	-	-	-	-	-	
Commodities	7,550	1,419	5,520	716	703	98%
Other	7,270	1,375	2,914	-	1,375	
Total Expenditure	202,226	79,218	177,077	61,200	18,018	29%
Surplus/(Deficit)	\$ 16,334	\$ 71,122	\$ 40,469	\$ 71,533		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

GROUND & NATURAL RESOURCES

	Current Year FY23		Prior Year FY22		YTD Variance			
	Budget	YTD	%	Budget	YTD	%	\$ Change	% Change
Revenue								
Other Income		4,187	13.7%		241	0.7%	3,947	1641%
Donations	30,500	525		-	-		525	
Grants	1,000	-		-	-			
Credit Card Revenue	-	-		-	-			
Rental Revenue	7,000	2,370	33.9%	7,095	3,675	51.8%	-1,305	-36%
Total Revenue	38,500	7,082	18.4%	41,307	3,916	9.5%	3,167	81%
Expenditure								
Personnel	147,545	58,363	39.6%	106,727	40,255	37.7%	18,109	45%
Employee Benefits	52,107	25,881	49.7%	51,344	21,875	42.6%	4,006	18%
Contractual	16,500	5,044	30.6%	19,500	7,982	40.9%	-2,939	-37%
Commodities	32,766	13,964	42.6%	29,716	13,125	44.2%	840	6%
Other	35,160	3,435	9.8%	36,410	18,892	51.9%	-15,458	-82%
Total Expenditure	284,078	106,687	37.6%	243,697	102,129	41.9%	4,558	4%
Surplus/(Deficit)		\$ (245,579)		\$ (202,390)	\$ (98,213)			

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

PICKERILL PIGOTT FP

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	%	Budget	YTD	%
Revenue						
Donations	-	880		-	-	
Other Income	-	-		-	-	
Rental Revenue	7,000	60	87.5%	-	-	
Security Deposit	1,000	-	12.5%	-	-	
Total Revenue	8,000	940	100.0%	-	-	
Expenditure						
Personnel	-	-		-	-	
Employee Benefits	1,000	-	14.3%	-	-	
Contractual	6,000	5,496	91.6%	8,494	5,377	63.3%
Commodities	-	-		-	-	
Other	-	-		-	-	
Total Expenditure	7,000	5,496	78.5%	8,494	5,377	63.3%
Surplus/(Deficit)	\$ 1,000	\$ (4,556)		\$ (8,494)	\$ (5,377)	2%
						2%

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ELLIS HOUSE - 1160

Revenue
Donations
Security Deposit
Credit Card Revenue
Program Revenue
Total Revenue

Expenditure
Personnel
Employee Benefits
Contractual
Commodities
Other
Total Expenditure

Surplus/(Deficit)

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
	-	-	-	-	-	
45.0%	10,394	4,498	10,494	4,158	340	8%
7.1%	1,638	617	1,604	571	46	8%
	-	-	-	-	-	
31.4%	7,250	5,115	5,869	3,139	1,976	63%
16.5%	3,800	1,675	3,964	1,516	160	11%
100.0%	23,082	11,906	21,931	9,383	2,522	27%
	\$ (23,082)	\$ (11,906)	\$ (21,931)	\$ (9,383)		

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
	-	-	-	-	-	
49.0%	10,394	4,498	11,844	5,121	(623)	-12%
7.7%	1,638	617	1,604	632	(15)	-2%
	-	-	-	-	-	
30.6%	6,500	-	4,232	-	-	
12.7%	2,700	320	2,700	484	(164)	-34%
100.0%	21,232	5,435	20,380	6,236	(801)	-13%
	\$ (21,232)	\$ (5,435)	\$ (20,380)	\$ (6,236)		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ELLIS RIDING LESSONS - 1164

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	1	-	-		
Security Deposit	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Program Revenue	70,000	16,229	58,772	23,205	-6,976	-30%
Total Revenue	70,000	16,230	58,772	23,205	(6,974)	-30%
Expenditure						
Personnel	42,818	15,417	39,325	15,812	-396	-3%
Employee Benefits	3,959	2,038	3,878	1,125	913	81%
Contractual	9,000	3,000	9,000	2,290	710	31%
Commodities	16,600	4,374	14,350	9,567	-5,193	-54%
Other	1,000	-	-	-		
Total Expenditure	73,377	24,829	66,553	28,794	(3,966)	-14%
Surplus/(Deficit)	\$ (3,377)	\$ (8,598)	\$ (7,781)	\$ (5,590)		

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	2,015	6,533	3,390	-1,375	-41%
Total Revenue	6,000	2,015	6,533	3,390	(1,375)	-41%
Expenditure						
Personnel	7,077	2,005	6,500	2,180	-174	-8%
Employee Benefits	654	262	641	215	47	22%
Contractual	-	-	-	-		
Commodities	450	-	441	189	-189	-100%
Other	-	-	-	-		
Total Expenditure	8,181	2,267	7,582	2,583	(316)	-12%
Surplus/(Deficit)	\$ (2,181)	\$ (252)	\$ (1,049)	\$ 807		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

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	330	2,403	392	(62)	-16%
Total Revenue	3,000	330	2,403	392	(62)	-16%
	100.0%	100.0%				
Expenditure						
Personnel	2,194	107	3,750	858	(750)	-88%
Employee Benefits	203	14	500	63	(48)	-77%
Contractual	500	-	500	-	-	-
Commodities	150	-	-	-	-	-
Other	-	-	-	(14)	14	-100%
Total Expenditure	3,047	122	4,750	906	(784)	-87%
	100.0%	100.0%				
Surplus/(Deficit)	\$ (47)	\$ 208	\$ (2,347)	\$ (515)		

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	5,787	13,449	4,949	838	17%
Total Revenue	13,760	5,787	13,449	4,949	838	17%
	100.0%	100.0%				
Expenditure						
Personnel	19,054	7,174	21,000	7,298	(124)	-2%
Employee Benefits	1,762	739	1,900	504	235	47%
Contractual	-	-	-	-	-	-
Commodities	3,800	752	3,804	-	752	-
Other	-	-	-	-	-	-
Total Expenditure	24,616	8,665	26,704	7,802	863	11%
	100.0%	100.0%				
Surplus/(Deficit)	\$ (10,856)	\$ (2,878)	\$ (13,255)	\$ (2,853)		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

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	300	8,075	2,600	-2,300	-88%
Total Revenue	14,000	1,400	11,575	6,100	(4,700)	-77%
Expenditure						
Personnel	1,695	147	2,000	411	-264	-64%
Employee Benefits	160	9	157	2	7	377%
Contractual	1,700	274	1,700	560	-285	-51%
Commodities	-	-	-	-		
Other	5,000	-	3,500	-		
Total Expenditure	8,555	430	7,357	972	(542)	-56%
Surplus/(Deficit)	\$5,445	\$ 970	\$4,218	\$ 5,128		

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	500	-500	-100%
Credit Card Revenue	-	-	-	-		
Program Revenue	3,400	1,140	3,050	1,225	-85	-7%
Total Revenue	5,900	1,140	3,750	1,725	(585)	-34%
Expenditure						
Personnel	1,695	110	500	94	16	
Employee Benefits	160	8	157	-	8	
Contractual	-	-	-	-		
Commodities	-	-	-	-		
Other	1,000	-	1,700	200	-200	
Total Expenditure	2,855	118	2,357	294	(176)	
Surplus/(Deficit)	\$3,045	\$1,022	\$1,393	\$1,431		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

ELLIS 5K - 1170

Revenue
Donations
Security Deposit
Credit Card Revenue
Program Revenue
Total Revenue

100.0%
100.0%

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
Donations	-	-	-	-	-	-
Security Deposit	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Program Revenue	300	-	300	-	-	-
Total Revenue	300	-	300	-		
Personnel	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditure	-	-	-	-		
Surplus/(Deficit)	\$ 300	\$ -	\$ 300	\$ -		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

HOOVER GROUNDS - 1171

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Rental Revenue	6,800	3,650	6,877	3,650		
Security Deposit Revenue	-	-	-	-		
Credit Card Revenue	-	-	-	-		
Total Revenue	6,800	3,650	6,877	3,650		
	100.0%					
Expenditure						
Personnel	67,674	22,080	59,790	22,160	-79	0%
Employee Benefits	21,943	9,522	21,664	8,397	1,125	13%
Contractual	-	-	-	-		
Commodities	47,050	20,976	46,744	23,864	-2,888	-12%
Other	9,000	5,130	9,000	3,298	1,832	56%
Total Expenditure	145,667	57,708	137,198	57,720	(11)	0%
	100.0%					
Surplus/(Deficit)	\$ (138,867)	\$ (54,058)	\$ (130,321)	\$ (54,070)		

HOOVER BUNKHOUSE - 1172

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-		
Rental Revenue	28,500	18,160	28,367	14,105	4,055	
Security Deposit Revenue	3,000	3,600	3,500	1,800	1,800	100%
Credit Card Revenue	-	-	-	-		
Total Revenue	31,500	21,760	31,867	15,905	5,855	37%
	100.0%					
Expenditure						
Personnel	33,837	11,040	29,923	10,952	89	1%
Employee Benefits	10,972	4,646	10,833	4,197	449	11%
Contractual	-	-	-	-		
Commodities	-	-	-	-		
Other	-	-	-	-		
Total Expenditure	44,809	15,686	40,756	15,148	538	4%
	100.0%					
Surplus/(Deficit)	\$ (13,309)	\$ 6,074	\$ (8,889)	\$ 757		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

HOOVER CAMPSITE - 1173

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Rental Revenue	5,400	1,435	5,410	2,270	-835	-37%
Security Deposit Revenue	-	-	-	-	-	-
Credit Card Revenue	-	-	-	-	-	-
Total Revenue	5,400	1,435	5,410	2,270	(835)	-37%
Expenditure						
Personnel	16,919	5,520	14,958	5,475	45	1%
Employee Benefits	5,486	2,323	5,417	2,098	225	11%
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditure	22,405	7,843	20,375	7,574	269	4%
Surplus/(Deficit)	\$ (17,005)	\$ (6,408)	\$ (14,965)	\$ (5,304)		
	100.0%					
	100.0%					
	75.5%					
	24.5%					

HOOVER MEADOWHAWK LODGE - 1174

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations	-	-	-	-	-	-
Rental Revenue	24,500	13,039	24,225	8,517	4,522	53%
Security Deposit Revenue	4,000	5,313	4,852	2,476	2,837	115%
Credit Card Revenue	-	-	-	-	-	-
Total Revenue	28,500	18,351	29,077	10,992	7,359	67%
Expenditure						
Personnel	16,919	5,520	14,960	5,476	44	1%
Employee Benefits	5,486	2,093	5,417	2,098	-6	0%
Contractual	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Expenditure	22,405	7,613	20,377	7,574	39	1%
Surplus/(Deficit)	\$ 6,095	\$ 10,738	\$ 8,700	\$ 3,418		
	100.0%					
	100.0%					
	86.0%					
	14.0%					

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

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		36,922	36,665	29,840	7,082	24%
Program Revenue	37,000	36,922	36,665	29,840	7,082	24%
Total Revenue	37,000	36,922	36,665	29,840	7,082	24%
Expenditure						
Personnel	28,000	8,367	28,500	8,364	3	0%
Employee Benefits	1,649	1,209	3,000	649	559	86%
Contractual	-	-	-	-		
Commodities	1,500	298	1,500	55	243	443%
Other	500	-	555	-		
Total Expenditure	31,649	9,874	33,555	9,068	806	9%
Surplus/(Deficit)	\$ 5,351	\$ 27,048	\$ 3,110	\$ 20,772		

ENV. EDUCATION NATURAL BEGINNINGS - 1178

	Current Year FY23		Prior Year FY22		YTD Variance	
	Budget	YTD	Budget	YTD	\$ Change	% Change
Revenue						
Donations		1,536	2,016		1,536	
Security Deposit						
Credit Card Revenue		95,472	156,704	94,004	1,468	2%
Program Revenue	141,060	97,008	158,720	94,004	3,004	3%
Total Revenue	141,060	97,008	158,720	94,004	3,004	3%
Expenditure						
Personnel	111,540	48,507	95,298	38,945	9,562	25%
Employee Benefits	12,708	6,690	12,079	3,792	2,898	76%
Contractual	-	-	-	-		
Commodities	4,000	715	2,000	442	273	62%
Other	2,200	450	2,209	-	450	
Total Expenditure	130,448	56,362	111,586	43,179	13,183	31%
Surplus/(Deficit)	\$ 10,612	\$ 40,646	\$ 47,134	\$ 50,825		

Kendall County Forest Preserve
Income Statement
For Period Ended 4/30/2023

5 Month Budget Percent = 41.7%

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						
Program Revenue	20,000	10,086	15,386	7,601	2,485	33%
Total Revenue	20,000	10,086	15,386	7,601	2,485	33%
Expenditure						
Personnel	12,500	5,606	13,500	6,718	-1,112	-17%
Employee Benefits	1,854	708	1,816	447	261	59%
Contractual	-	-	-	-		
Commodities	750	316	750	71	245	345%
Other	500	320	150	-	320	
Total Expenditure	15,604	6,950	16,216	7,236	(286)	-4%
Surplus/(Deficit)	\$ 4,396	\$ 3,136	\$ (830)	\$ 365		

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	-	-	-	209,714		
Expenditure						
Personnel	3,780	1,035	2,400	824	211	26%
Employee Benefits	575	109	563	28	81	284%
Contractual	-	-	-	-		
Commodities	600	86	570	81	5	6%
Other	-	-	-	-		
Total Expenditure	4,955	1,230	3,533	934	296	32%
Surplus/(Deficit)	\$ (4,955)	\$ (1,230)	\$ (3,533)	\$ (934)		

Forest Preserve District Debt Service - Series 2003/2012
Fund 1902
For Period Ended 4/30/2023

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 957,927	\$ 957,927	
REVENUE			
190211 41010 Current Tax	950	4,281	450.6%
190211 41350 Interest Income			
Total Revenue	950	4,281	450.6%
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	\$ 525,758	
Revenue over/(under) Expenditure	\$ (436,557)		

Forest Preserve District Debt Service - Series 2007/15/16/17
Fund 1903
For Period Ended 4/30/2023

5 Month Budget % = **41.7%**

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	11,284	282.1%
Total Revenue	5,298,458	11,284	0.2%
EXPENDITURE			
190311 66500 Other Expenditure	475	475	100.0%
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	4,419,134	91.2%
Ending Balance	\$ 5,512,870	\$ 649,825	
Revenue over/(under) Expenditure	\$ 455,195		

**KCFP Endowment Fund
Fund 1904
For Period Ended 4/30/2023**

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 872,618	\$ 872,618	
REVENUE			
190411 41350 Interest Income	6,700	12,586	187.9%
190411 42970 Grant Award	600,000	0	0.0%
Total Revenue	606,700	12,586	2.1%
EXPENDITURE			
190411 62150 Contractual Services	145,800	0	0.0%
190411 70330 Construction	1,268,500	0	0.0%
Total Expenditure	1,414,300	0	0.0%
Ending Balance	\$ 65,018	\$ 885,204	
Revenue over/(under) Expenditure	\$ (807,600)		

**Forest Preserve Capital Fund
Fund 1907
For Period Ended 4/30/2023**

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
		5 Month Budget % =	41.7%
Beginning Balance	\$ 84,186	\$ 84,186	
REVENUE			
190711 40370 Transfer In from OSLAD Fund #1905	230,377	0	
190711 41350 Interest Income		1,108	
190711 42490 Other Revenue		9,643	
Total Revenue	230,377	10,751	4.7%
EXPENDITURE			
190711 62160 Equipment Replacement	165,373	0	0.0%
190711 66500 Project Fund Expense	32,006	3,271	10.2%
190711 68500 Project Fund Expenses	60,651	45,175	74.5%
190711 68610 Project Fund Expense - Morton Arboretum Landscape	18,184	3,623	19.9%
Total Expenditure	276,214	52,069	18.9%
Ending Balance	\$ 38,349	\$ 42,868	
Revenue over/(under) Expenditure	\$ (45,837)		

KCFP Fox River Bluffs Access RTP Grant Fund
Fund 1908
For Period Ended 4/30/2023

5 Month Budget % = 41.7%

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	<u>\$ 0</u>	<u>\$ 230,377</u>	
Revenue over/(under) Expenditure	<u>\$ (71,195)</u>		

**FP Land Cash
Fund 1910**

For Period Ended 4/30/2023

5 Month Budget % = **41.7%**

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 140,669	\$ 140,669	
REVENUE			
191011 42910 Transfer In From Land Cash	66,959		
Total Revenue	66,959	0	0.0%
EXPENDITURE			
191011 67410 Land Acquisition	207,627	4,964	2.4%
Total Expenditure	207,627	4,964	2.4%
Ending Balance	\$ 1	\$ 135,705	
Revenue over/(under) Expenditure	\$ (140,668)		

KCFP Liability Insurance Fund

Fund 1911

For Period Ended 4/30/2023

5 Month Budget % = 41.7%

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	\$ 21,300	\$ 46,300	
Revenue over/(under) Expenditure	\$ (25,000)		

KCFP Series 2021 Bond Proceeds Fund
Fund 1912
For Period Ended 4/30/2023

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2022	Actual YTD	% of Budget
Beginning Balance	\$ 173	\$ 173	
REVENUE			
191211 41350 Interest Income	0	1	
191211 42970 Bond Proceeds			
Total Revenue	0	1	
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	<u>\$ 28</u>	<u>\$ 174</u>	
Revenue over/(under) Expenditure	<u>\$ (145)</u>		

**Forest Preserve District Pickerill-Piggott IDNR-PARC Grant Fund
Fund 1913**

For Period Ended 4/30/2023

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 1,040,348	\$ 1,040,348	
REVENUE			
191311 40390 ARPA Grant Award	100,000		
191311 41350 Interest Income	200		0.0%
191311 42250 Revenue		2,593	
191311 42970 Grant Award	828,200	(368,999)	
Total Revenue	928,400	(366,407)	-39.5%
EXPENDITURE			
191311 70330 Construction	684,583	295,948	43.2%
191311 70650 Professional Services	11,384	4,888	42.9%
Total Expenditure	695,967	300,835	43.2%
Ending Balance	\$ 1,272,781	\$ 373,106	
Revenue over/(under) Expenditure	\$ 232,433		

Forest Preserve District American Rescue Plan Act (ARPA) Fund
Fund 1914
For Period Ended 4/30/2023

5 Month Budget % = 41.7%

ACCOUNT & DESCRIPTION	Budget 2023	Actual YTD	% of Budget
Beginning Balance	\$ 47,802	\$ 47,802	
REVENUE			
191411 40390 ARPA Grant Award	100,000	0	0.0%
191411 41350 Interest Income			
Total Revenue	100,000	0	0.0%
EXPENDITURE			
191411 51160 Salaries - Part Time	20,160	2,695.00	13.4%
191411 51390 Salaries - Full Time	36,474	14,309.07	39.2%
191411 61160 IMRF Expense	2,145	528.78	24.7%
191411 63050 FICA Expense	4,333	761.55	17.6%
191411 63060 Health Insurance Expense	12,432	5,938.26	47.8%
191411 68530 Preserve Improvements			
191411 70330 Construction	65,184	4,570	7.0%
Total Expenditure	140,728	28,803	20.5%
Ending Balance	\$ 7,074	\$ 18,999	
Revenue over/(under) Expenditure	\$ (40,728)		

Forest Preserve District Debt Service - Series 2021
Fund 1915
For Period Ended 4/30/2023

5 Month Budget % = 41.7%

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		

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
190011 Forest Preserve							
190011 41010 Current Property Tax	-710,448	-710,448	.00	.00	.00	-710,448.00	.0%*
190011 41350 Interest Income	-533	-533	-2,606.06	-575.17	.00	2,073.06	488.9%
190011 42250 Revenue	-11,543	-11,543	-40.00	.00	.00	-11,503.00	.3%*
190011 42860 Donations	-5,000	-5,000	-1,123.60	.00	.00	-3,876.40	22.5%*
190011 42930 Farm License Revenue	-97,000	-97,000	73.60	.00	.00	-97,073.60	-1.1%*
190011 42940 Credit Card Fee	-3,500	-3,500	-1,674.52	-350.51	.00	-1,825.48	47.8%*
190011 51090 Salaries - Per Diem	5,500	5,500	.00	.00	.00	5,500.00	.0%
190011 51390 Salaries - Full Time	152,175	152,175	59,578.81	11,682.12	.00	92,596.19	39.2%
190011 51470 Salaries - Stipends	17,082	17,082	6,819.11	1,337.08	.00	10,262.89	39.9%
190011 61160 Transf. to IMRF Fund	12,308	12,308	4,376.55	765.53	.00	7,931.45	35.6%
190011 61170 Transf. to SSI Fund	13,509	13,509	5,515.19	995.97	.00	7,993.81	40.8%
190011 61230 Transf. to Gen Fund (59,365	59,365	26,322.20	4,312.73	.00	33,042.80	44.3%
190011 62000 Office Supplies	6,000	6,000	2,787.70	766.88	.00	3,212.30	46.5%
190011 62030 Dues	1,000	1,000	.00	.00	.00	1,000.00	.0%
190011 62040 Conferences	1,500	1,500	3,000.00	.00	.00	-1,500.00	200.0%*
190011 62090 Legal Publications	1,500	1,500	.00	.00	.00	1,500.00	.0%
190011 62150 Contractual Services	15,078	15,078	1,694.04	.00	.00	13,383.96	11.2%
190011 63510 Electric	2,500	2,500	934.91	219.51	.00	1,565.09	37.4%
190011 65490 Auditing & Accounting	8,500	8,500	8,485.00	.00	.00	15.00	99.8%
190011 68000 Liability Insurance P	68,586	68,586	68,536.52	8,326.38	.00	49.48	99.9%
190011 68340 Farm Lease Contract	1,750	1,750	.00	.00	.00	1,750.00	.0%
190011 68430 Marketing / Publicity	1,000	1,000	272.88	92.91	.00	727.12	27.3%
190011 68440 Newsletter	450	450	.00	.00	.00	450.00	.0%
190011 68500 Project Fund Expenses	5,000	5,000	1,692.95	692.95	.00	3,307.05	33.9%
190011 68540 Contributions	2,697	2,697	1,500.00	1,500.00	.00	1,197.00	55.6%
190011 68560 Credit Card Fee	12,191	12,191	6,069.10	1,254.95	.00	6,121.90	49.8%
TOTAL Forest Preserve	-440,333	-440,333	192,214.38	31,021.33	.00	-632,547.38	-43.7%
19001160 Ellis House							
19001160 51390 Salaries - Full Tim	10,394	10,394	4,497.81	819.52	.00	5,896.19	43.3%
19001160 62000 Office supplies	750	750	282.81	.00	.00	467.19	37.7%
19001160 62270 Utilities	6,500	6,500	4,832.09	702.69	.00	1,667.91	74.3%
19001160 63050 Employer Contr. SSI	1,638	1,638	617.37	110.88	.00	1,020.63	37.7%
19001160 68580 Grounds and Mainten	3,800	3,800	1,675.46	493.56	.00	2,124.54	44.1%
TOTAL Ellis House	23,082	23,082	11,905.54	2,126.65	.00	11,176.46	51.6%
19001161 Ellis Bart							

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

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	4,497.81	819.52	.00	5,896.19	43.3%
19001161 62270 Utilities	6,500	6,500	.00	.00	.00	6,500.00	.0%
19001161 63050 Employer Contr. SSI	1,638	1,638	617.37	110.88	.00	1,020.63	37.7%
19001161 68580 Grounds and Mainten	2,700	2,700	320.04	.00	.00	2,379.96	11.9%
TOTAL Ellis Barn	21,232	21,232	5,435.22	930.40	.00	15,796.78	25.6%
19001162 Ellis Grounds							
19001162 42250 Revenue	-27,250	-27,250	.00	.00	.00	-27,250.00	.0%*
19001162 51390 Salaries - Full Tim	20,788	20,788	7,722.69	1,639.06	.00	13,065.31	37.1%
19001162 63050 Employer Contr. SSI	3,275	3,275	1,234.80	221.77	.00	2,040.20	37.7%
19001162 68580 Grounds and Mainten	5,500	5,500	895.42	126.34	.00	4,604.58	16.3%
TOTAL Ellis Grounds	2,313	2,313	9,852.91	1,987.17	.00	-7,539.91	426.0%
19001163 Ellis Camps							
19001163 42250 Revenue	-11,760	-11,760	-7,613.00	-2,057.00	.00	-4,147.00	64.7%*
19001163 51160 Salaries - Part Tim	3,484	3,484	256.86	64.74	.00	3,227.14	7.4%
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	11.89	8.76	.00	310.11	3.7%
TOTAL Ellis Camps	-7,004	-7,004	-7,344.25	-1,983.50	.00	340.25	104.9%
19001164 Ellis Riding Lessons							
19001164 42250 Revenue	-70,000	-70,000	-16,229.20	-2,123.00	.00	-53,770.80	23.2%*
19001164 42860 Donations	0	0	-1.03	-1.03	.00	1.03	100.0%
19001164 51160 Salaries - Part Tim	42,818	42,818	15,416.62	3,696.41	.00	27,401.38	36.0%
19001164 63000 Animal Care & Suppl	14,100	14,100	4,373.66	1,143.60	.00	9,726.34	31.0%
19001164 63010 Horse Acquisition &	2,500	2,500	.00	.00	.00	2,500.00	.0%
19001164 63020 Vet & Farrier	9,000	9,000	3,000.29	1,556.00	.00	5,999.71	33.3%
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	2,037.96	427.03	.00	1,921.04	51.5%
TOTAL Ellis Riding Lessons	3,377	3,377	8,598.30	4,699.01	.00	-5,221.30	254.6%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001165 Ellis Birthday Parties							
19001165 42250 Revenue	-6,000	-6,000	-2,015.00	-400.00	.00	-3,985.00	33.6%*
19001165 51160 Salaries - Part Tim	7,077	7,077	2,005.30	485.02	.00	5,071.70	28.3%
19001165 63030 Program Supplies	450	450	.00	.00	.00	450.00	.0%
19001165 63050 Employer Contr. SSI	654	654	261.84	61.80	.00	392.16	40.0%
TOTAL Ellis Birthday Parties	2,181	2,181	252.14	146.82	.00	1,928.86	11.6%
19001166 Ellis Public Programs							
19001166 42250 Revenue	-3,000	-3,000	-330.00	-100.00	.00	-2,670.00	11.0%*
19001166 51160 Salaries - Part Tim	2,194	2,194	107.10	17.68	.00	2,086.90	4.9%
19001166 63020 Vet & Farrier	500	500	.00	.00	.00	500.00	.0%
19001166 63050 Employer Contr. SSI	203	203	14.49	2.39	.00	188.51	7.1%
19001166 68570 Volunteer Expense	150	150	.00	.00	.00	150.00	.0%
TOTAL Ellis Public Programs	47	47	-208.41	-79.93	.00	255.41	-443.4%
19001167 Ellis Sunrise Center							
19001167 42250 Revenue	-13,760	-13,760	-5,786.99	-350.00	.00	-7,973.01	42.1%*
19001167 51160 Salaries - Part Tim	19,054	19,054	7,173.80	1,627.72	.00	11,880.20	37.6%
19001167 63000 Animal Care & Suppl	3,800	3,800	751.52	61.58	.00	3,048.48	19.8%
19001167 63050 Employer Contr. SSI	1,762	1,762	739.41	177.61	.00	1,022.59	42.0%
TOTAL Ellis Sunrise Center	10,856	10,856	2,877.74	1,516.91	.00	7,978.26	26.5%
19001168 Ellis weddings							
19001168 42250 Revenue	-9,000	-9,000	-300.00	.00	.00	-8,700.00	3.3%*
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	147.25	47.25	.00	1,547.75	8.7%
19001168 63040 Security Deposit Re	5,000	5,000	.00	.00	.00	5,000.00	.0%
19001168 63050 Employer Contr. SSI	160	160	8.77	3.61	.00	151.23	5.5%
19001168 63070 Refuse Pickup	1,700	1,700	274.28	68.57	.00	1,425.72	16.1%

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
TOTAL Ellis weddings	-5,445	-5,445	-969.70	119.43	.00	-4,475.30	17.8%
19001169 Ellis Other Rentals							
19001169 42250 Revenue	-3,400	-3,400	-1,140.00	.00	.00	-2,260.00	33.5%*
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	109.80	.00	.00	1,585.20	6.5%
19001169 63040 Security Deposit Re	1,000	1,000	.00	.00	.00	1,000.00	.0%
19001169 63050 Employer Contr. SSI	160	160	8.40	.00	.00	151.60	5.3%
TOTAL Ellis Other Rentals	-3,045	-3,045	-1,021.80	.00	.00	-2,023.20	33.6%
19001170 Ellis 5K							
19001170 42250 Revenue	-300	-300	.00	.00	.00	-300.00	.0%*
TOTAL Ellis 5K	-300	-300	.00	.00	.00	-300.00	.0%
19001171 Hoover							
19001171 42250 Revenue	-6,800	-6,800	-3,650.00	-2,400.00	.00	-3,150.00	53.7%*
19001171 51160 Salaries - Part Tim	20,254	20,254	3,477.17	774.21	.00	16,776.83	17.2%
19001171 51390 Salaries - Full Tim	47,420	47,420	18,603.06	3,647.66	.00	28,816.94	39.2%
19001171 62270 Utilities	4,600	4,600	1,002.75	357.75	.00	3,597.25	21.8%
19001171 63040 Security Deposit Re	9,000	9,000	5,130.00	707.50	.00	3,870.00	57.0%
19001171 63050 Employer Contr. SSI	9,332	9,332	3,257.30	598.28	.00	6,074.70	34.9%
19001171 63060 ER Contr Health/Den	12,611	12,611	6,264.71	921.15	.00	6,346.29	49.7%
19001171 63090 Natural Gas	9,800	9,800	5,394.12	792.38	.00	4,405.88	55.0%
19001171 63100 Electric	16,000	16,000	5,799.37	1,532.05	.00	10,200.63	36.2%
19001171 63110 Shop Supplies	3,250	3,250	2,981.45	.00	.00	268.55	91.7%
19001171 63120 Building Maintenance	7,000	7,000	4,080.49	1,917.80	.00	2,919.51	58.3%
19001171 66500 Miscellaneous Expen	1,400	1,400	.00	.00	.00	1,400.00	.0%
19001171 68580 Grounds and Mainten	5,000	5,000	1,717.80	1,163.39	.00	3,282.20	34.4%
TOTAL Hoover	138,867	138,867	54,058.22	10,012.17	.00	84,808.78	38.9%
19001172 Hoover Bunkhouse							
19001172 42250 Revenue	-28,500	-28,500	-18,160.00	-1,605.00	.00	-10,340.00	63.7%*

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001172 43450 Security Deposit Re	-3,000	-3,000	-3,600.00	-400.00	.00	600.00	120.0%
19001172 51160 Salaries - Part Tim	10,127	10,127	1,738.62	387.12	.00	8,388.38	17.2%
19001172 51390 Salaries - Full Tim	23,710	23,710	9,301.58	1,823.84	.00	14,408.42	39.2%
19001172 63050 Employer Contr. SSI	4,666	4,666	1,628.67	299.14	.00	3,037.33	34.9%
19001172 63060 ER Contr Health/Den	6,306	6,306	3,017.20	460.57	.00	3,288.80	47.8%
TOTAL Hoover Bunkhouse	13,309	13,309	-6,073.93	965.67	.00	19,382.93	-45.6%
19001173 Hoover Campsite							
19001173 42250 Revenue	-5,400	-5,400	-1,435.00	-630.00	.00	-3,965.00	26.6%*
19001173 51160 Salaries - Part Tim	5,064	5,064	869.33	193.56	.00	4,194.67	17.2%
19001173 51390 Salaries - Full Tim	11,855	11,855	4,650.80	911.92	.00	7,204.20	39.2%
19001173 63050 Employer Contr. SSI	2,333	2,333	814.31	149.57	.00	1,518.69	34.9%
19001173 63060 ER Contr Health/Den	3,153	3,153	1,508.58	230.28	.00	1,644.42	47.8%
TOTAL Hoover Campsite	17,005	17,005	6,408.02	855.33	.00	10,596.98	37.7%
19001174 Hoover Meadowhawk Lodge							
19001174 42250 Revenue	-24,500	-24,500	-13,038.50	-2,345.00	.00	-11,461.50	53.2%*
19001174 43450 Security Deposit Re	-4,000	-4,000	-5,312.50	-157.50	.00	1,312.50	132.8%
19001174 51160 Salaries - Part Tim	5,064	5,064	869.33	193.56	.00	4,194.67	17.2%
19001174 51390 Salaries - Full Tim	11,855	11,855	4,650.80	911.92	.00	7,204.20	39.2%
19001174 63050 Employer Contr. SSI	2,333	2,333	814.31	149.57	.00	1,518.69	34.9%
19001174 63060 ER Contr Health/Den	3,153	3,153	1,278.30	230.28	.00	1,874.70	40.5%
TOTAL Hoover Meadowhawk Lodge	-6,095	-6,095	-10,738.26	-1,017.17	.00	4,643.26	176.2%
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	-6,323.00	-1,764.00	.00	-13,677.00	31.6%*

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNT'S FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001176 51160 Salaries - Part Tim	12,300	12,300	3,208.77	606.08	.00	9,091.23	26.1%
19001176 51390 Salaries - Full Tim	2,500	2,500	983.08	192.76	.00	1,516.92	39.3%
19001176 63030 Program Supplies	700	700	4.10	4.10	.00	695.90	.6%
19001176 63050 Employer Contr. SSI	4,070	4,070	605.27	106.36	.00	3,464.73	14.9%
TOTAL Environmental Education Sch	-430	-430	-1,521.78	-854.70	.00	1,091.78	353.9%
19001177 Environmental Education Camps							
19001177 42250 Revenue	-37,000	-37,000	-36,922.25	-1,161.00	.00	-77.75	99.8%*
19001177 51160 Salaries - Part Tim	22,000	22,000	6,021.35	1,393.76	.00	15,978.65	27.4%
19001177 51390 Salaries - Full Tim	6,000	6,000	2,345.69	459.94	.00	3,654.31	39.1%
19001177 63030 Program Supplies	1,500	1,500	298.28	113.56	.00	1,201.72	19.9%
19001177 63040 Security Deposit Re	1,500	1,500	.00	.00	.00	500.00	.0%
19001177 63050 Employer Contr. SSI	1,649	1,649	1,208.80	234.18	.00	440.20	73.3%
TOTAL Environmental Education Cam	-5,351	-5,351	-27,048.13	1,040.44	.00	21,697.13	505.5%
19001178 Environmental Educ. Natrl Beg.							
19001178 42250 Revenue	-141,060	-141,060	-95,472.23	-14,035.50	.00	-45,587.77	67.7%*
19001178 42860 Donations	0	0	-1,536.00	.00	.00	1,536.00	100.0%
19001178 51160 Salaries - Part Tim	58,770	58,770	27,812.60	5,046.59	.00	30,957.40	47.3%
19001178 51390 Salaries - Full Tim	52,770	52,770	20,694.27	4,057.70	.00	32,075.73	39.2%
19001178 63030 Program Supplies	4,000	4,000	715.34	8.97	.00	3,284.66	17.9%
19001178 63040 Security Deposit Re	2,200	2,200	450.00	225.00	.00	1,750.00	20.5%
19001178 63050 Employer Contr. SSI	12,708	12,708	6,689.84	1,195.62	.00	6,018.16	52.6%
TOTAL Environmental Educ. Natrl B	-10,612	-10,612	-40,646.18	-3,501.62	.00	30,034.18	383.0%
19001179 Environ. Educ. Other Pblc Prg							
19001179 42250 Revenue	-20,000	-20,000	-10,085.75	-1,143.00	.00	-9,914.25	50.4%*
19001179 51160 Salaries - Part Tim	10,000	10,000	4,623.34	1,016.47	.00	5,376.66	46.2%
19001179 51390 Salaries - Full Tim	2,500	2,500	983.08	192.76	.00	1,516.92	39.3%
19001179 63030 Program Supplies	750	750	315.65	117.03	.00	434.35	42.1%
19001179 63040 Security Deposit Re	500	500	320.00	.00	.00	180.00	64.0%
19001179 63050 Employer Contr. SSI	1,854	1,854	708.06	141.63	.00	1,145.94	38.2%

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
TOTAL Environ. Educ. Other Pblc P	-4,396	-4,396	-3,135.62	324.89	.00	-1,260.38	71.3%
19001180 Environ. Educ. Laws of Nature							
19001180 51160 Salaries - Part Tim	3,780	3,780	1,035.04	219.45	.00	2,744.96	27.4%
19001180 63030 Program Supplies	600	600	85.71	30.49	.00	514.29	14.3%
19001180 63050 Employer Contr. SSI	575	575	109.33	23.58	.00	465.67	19.0%
TOTAL Environ. Educ. Laws of Natu	4,955	4,955	1,230.08	273.52	.00	3,724.92	24.8%
19001183 Grounds and Natural 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	-2,370.00	-775.00	.00	-4,630.00	33.9%*
19001183 51160 Salaries - Part Tim	18,805	18,805	9,159.00	1,416.00	.00	9,646.00	48.7%
19001183 51390 Salaries - Full Tim	128,740	128,740	49,204.17	9,625.29	.00	79,535.83	38.2%
19001183 62160 Equipment	35,000	35,000	3,417.37	441.29	.00	31,582.63	9.8%
19001183 62180 Gasoline / Fuel / O	20,316	20,316	7,364.37	1,418.34	.00	12,951.63	36.2%
19001183 62400 Uniforms / Clothing	2,500	2,500	341.00	202.50	.00	2,159.00	13.6%
19001183 63040 Security Deposit Re	160	160	.00	.00	.00	160.00	.0%
19001183 63050 Employer Contr. SSI	14,738	14,738	8,057.55	1,410.62	.00	6,680.45	54.7%
19001183 63060 ER Contr Health/Den	37,369	37,369	17,823.53	2,707.30	.00	19,545.47	47.7%
19001183 63070 Refuse Pickup	8,500	8,500	2,147.20	461.36	.00	6,352.80	25.3%
19001183 63090 Natural Gas	5,700	5,700	2,227.33	342.42	.00	3,472.67	39.1%
19001183 63110 Shop Supplies	4,250	4,250	4,031.73	6.92	.00	218.27	94.9%
19001183 63540 Telephones	8,000	8,000	2,895.47	301.84	.00	5,103.53	36.2%
19001183 68530 Preserve Improvemen	0	0	17.25	.00	.00	-17.25	100.0%*
TOTAL Grounds and Natural Resourc	245,578	245,578	99,289.53	17,558.88	.00	146,288.47	40.4%
19001184 Pickering - Pigott							
19001184 42250 Revenue	0	0	-880.00	.00	.00	880.00	100.0%
19001184 42900 Picnic Fees and she	-7,000	-7,000	-60.00	.00	.00	-6,940.00	.9%*
19001184 43450 Security Deposit Re	-1,000	-1,000	.00	.00	.00	-1,000.00	.0%*

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1900 Forest Preserve							
19001184 63040 Security Deposit Re	1,000	1,000	.00	.00	.00	1,000.00	.0%
19001184 63050 Employer Contr. SSI	0	0	514.92	.00	.00	-514.92	100.0%*
19001184 63100 Electric	6,000	6,000	4,980.93	1,600.35	.00	1,019.07	83.0%
TOTAL Pickerill - Pigott	-1,000	-1,000	4,555.85	1,600.35	.00	-5,555.85	-455.6%
TOTAL Forest Preserve	-1,709	-1,709	297,969.87	67,742.05	.00	-299,678.87	*****%
TOTAL REVENUES	-1,317,254	-1,317,254	-243,758.47	-32,372.71	.00	-1,073,495.53	
TOTAL EXPENSES	1,315,545	1,315,545	541,728.34	100,114.76	.00	-773,816.66	
PRIOR FUND BALANCE				600,006.81			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				-297,969.87			
REVISED FUND BALANCE				302,036.94			



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

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	-4,280.80	-841.30	.00	3,330.80	450.6%
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	432,169.20	-841.30	.00	4,387.80	99.0%
TOTAL FP Debt Service 2012	436,557	436,557	432,169.20	-841.30	.00	4,387.80	99.0%
TOTAL REVENUES	-950	-950	-4,280.80	-841.30	.00	3,330.80	
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				-432,169.20			
REVISED FUND BALANCE				525,758.13			

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

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	-11,284.36	-1,251.13	.00	7,284.36	282.1%
190311 66500 Miscellaneous Expense	475	475	.00	.00	.00	475.00	.0%
190311 68640 Fiscal Agent Fee	1,900	1,900	475.00	475.00	.00	1,425.00	25.0%
190311 68710 Dbt Srv 2015 Interest	352,950	352,950	176,790.00	.00	.00	176,160.00	50.1%
190311 68720 Dbt Srv 2015 Principa	45,000	45,000	45,000.00	.00	.00	.00	100.0%
190311 68730 Dbt Srv 2016 Interest	285,688	285,688	143,993.75	.00	.00	141,694.25	50.4%
190311 68740 Dbt Srv 2016 Principa	115,000	115,000	115,000.00	.00	.00	.00	100.0%
190311 68750 Dbt Srv 2017 Interest	302,250	302,250	197,875.00	.00	.00	104,375.00	65.5%
190311 68760 Dbt Srv 2017 Principa	3,740,000	3,740,000	3,740,000.00	.00	.00	.00	100.0%
TOTAL FP Debt Service 2015/2016/2	-455,195	-455,195	4,407,849.39	-776.13	.00	-4,863,044.39	-968.3%
TOTAL FP Debt Service 2015/2016/2	-455,195	-455,195	4,407,849.39	-776.13	.00	-4,863,044.39	-968.3%
TOTAL REVENUES	-5,298,458	-5,298,458	-11,284.36	-1,251.13	.00	-5,287,173.64	
TOTAL EXPENSES	4,843,263	4,843,263	4,419,133.75	475.00	.00	424,129.25	
PRIOR FUND BALANCE							
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			5,057,674.75				
REVISED FUND BALANCE			-4,407,849.39				
			649,825.36				

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:		ORIGINAL	REVISED	YTD	MTD	ENCUMBRANCES	AVAILABLE	PCT
1904	FP Restricted Subat Fund	APPROP	BUDGET	ACTUAL	ACTUAL		BUDGET	USE/COL
190411 FP Restricted Subat Fund								
190411	41350 Interest Income	-6,700	-6,700	.00	.00	.00	5,886.10	187.9%
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	.00	.00	.00	820,186.10	-1.6%
TOTAL FP Restricted Subat Fund		807,600	807,600	.00	.00	.00	820,186.10	-1.6%
TOTAL REVENUES		-606,700	-606,700	.00	.00	.00	-594,113.90	
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				12,586.10				
REVISED FUND BALANCE				885,204.07				

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

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	-1,108.39	.00	.00	1,108.39	100.0%
190711 42490 Other Revenue	0	0	-9,642.50	.00	.00	9,642.50	100.0%
190711 62160 Equipment	165,373	165,373	.00	.00	.00	165,373.00	0%
190711 66500 Miscellaneous Expense	32,006	32,006	3,770.96	.00	.00	28,735.04	10.2%
190711 68500 Project Fund Expenses	60,651	60,651	45,174.55	2,375.00	.00	15,476.45	74.5%
190711 68610 Morton Arboretum Land	18,184	18,184	3,623.47	.00	.00	14,560.53	19.9%
TOTAL Forest Preserve Capital Exp	45,837	45,837	41,318.09	2,375.00	.00	4,518.91	90.1%
TOTAL Forest Preserve Capital Exp	45,837	45,837	41,318.09	2,375.00	.00	4,518.91	90.1%
TOTAL REVENUES	-230,377	-230,377	-10,750.89	.00	.00	-219,626.11	
TOTAL EXPENSES	276,214	276,214	52,068.98	2,375.00	.00	224,145.02	
PRIOR FUND BALANCE			84,185.97				
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES			-41,318.09				
REVISED FUND BALANCE			42,867.88				

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
190811 Fox River Bluffs Access RTP Gr							
190811 Fox River Bluffs Access RTP Gr							
190811 42970 Grant Award	-159,182	-159,182	.00	.00	.00	-159,182.00	.0%*
190811 61420 Trnsf. to FP capita l	230,377	230,377	.00	.00	.00	230,377.00	.0%
TOTAL Fox River Bluffs Access RTP	71,195	71,195	.00	.00	.00	71,195.00	.0%
TOTAL Fox River Bluffs Access RTP	71,195	71,195	.00	.00	.00	71,195.00	.0%
TOTAL REVENUES	-159,182	-159,182	.00	.00	.00	-159,182.00	
TOTAL EXPENSES	230,377	230,377	.00	.00	.00	230,377.00	
PRIOR FUND BALANCE				230,377.48			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				.00			
REVISED FUND BALANCE				230,377.48			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

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 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
19111 FP Liability Insurance Fund							
191111 FP Liability Insurance Fund							
191111 68990 Claims	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL FP Liability Insurance Fund	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL FP Liability Insurance Fund	25,000	25,000	.00	.00	.00	25,000.00	.0%
TOTAL EXPENSES	25,000	25,000	.00	.00	.00	25,000.00	
PRIOR FUND BALANCE				46,300.00			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				.00			
REVISED FUND BALANCE				46,300.00			

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

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	-.96	-.21	.00	.96	100.0%
191211 61420 Trnsf. to FP Capital	145	145	.00	.00	.00	145.00	.0%
TOTAL FP Series 2021 Bond Proceed	145	145	-.96	-.21	.00	145.96	-.7%
TOTAL FP Series 2021 Bond Proceed	145	145	-.96	-.21	.00	145.96	-.7%
TOTAL REVENUES	0	0	-.96	-.21	.00	.96	
TOTAL EXPENSES	145	145	.00	.00	.00	145.00	
PRIOR FUND BALANCE				173.04			
CHANGE IN FUND BALANCE - NET OF REVENUES/EXPENSES				-.96			
REVISED FUND BALANCE				174.00			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1913 Pickertill-Pigott IDNR-PARC							
191311 Pickertill-Pigott IDNR-PARC							
191311 40390 ARPA Grant Award	-100,000	-100,000	.00	.00	.00	-100,000.00	.0%*
191311 41350 Interest Income	-200	-200	.00	.00	.00	-200.00	.0%*
191311 42250 Revenue	0	0	-2,592.25	-446.25	.00	2,592.50	100.0%
191311 42970 Grant Award	-828,200	-828,200	368,999.00	.00	.00	-1,197,199.00	-44.6%*
191311 70330 Construction	684,583	684,583	295,947.73	776.14	.00	388,635.27	43.2%
191311 70650 Professional Services	11,384	11,384	4,887.68	.00	.00	6,496.32	42.9%
TOTAL Pickertill-Pigott IDNR-PARC	-232,433	-232,433	667,241.91	329.89	.00	-899,674.91	-287.1%
TOTAL Pickertill-Pigott IDNR-PARC	-232,433	-232,433	667,241.91	329.89	.00	-899,674.91	-287.1%
TOTAL REVENUES	-928,400	-928,400	366,406.50	-446.25	.00	-1,294,806.50	
TOTAL EXPENSES	695,967	695,967	300,835.41	776.14	.00	395,131.59	
PRIOR FUND BALANCE				1,040,348.25			
CHANGE IN FUND BALANCE				-667,241.91			
REVISED FUND BALANCE				373,106.34			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

ACCOUNTS FOR:	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
1914 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	2,695.00	1,491.00	.00	17,465.00	13.4%
191411 51390 Salaries - Full Time	36,474	36,474	14,309.07	2,805.70	.00	22,164.93	39.2%
191411 61160 Transf. to IMRF Fund	2,145	2,145	528.78	164.98	.00	1,616.22	24.7%
191411 63050 Employer Contr. SSI &	4,333	4,333	761.55	328.70	.00	3,571.45	17.6%
191411 63060 Employer Cont Hlthben	12,432	12,432	5,938.26	901.85	.00	6,493.74	47.8%
191411 68530 Preserve Improvements	65,184	65,184	4,570.18	2,416.74	.00	60,613.82	7.0%
TOTAL FP American Rescue Plan Act	40,728	40,728	28,802.84	8,108.97	.00	11,925.16	70.7%
TOTAL FP American Rescue Plan Act	40,728	40,728	28,802.84	8,108.97	.00	11,925.16	70.7%
TOTAL REVENUES	-100,000	-100,000	.00	.00	.00	-100,000.00	
TOTAL EXPENSES	140,728	140,728	28,802.84	8,108.97	.00	111,925.16	
PRIOR FUND BALANCE				47,802.14			
CHANGE IN FUND BALANCE				-28,802.84			
REVISED FUND BALANCE				18,999.30			

Kendall County

YEAR-TO-DATE BUDGET REPORT



FOR 2023 05

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 Principa	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

Kendall County



YEAR-TO-DATE BUDGET REPORT

FOR 2023 05

	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	860,475	860,475	5,915,599.87	76,938.27	.00	-5,055,124.87	687.5%

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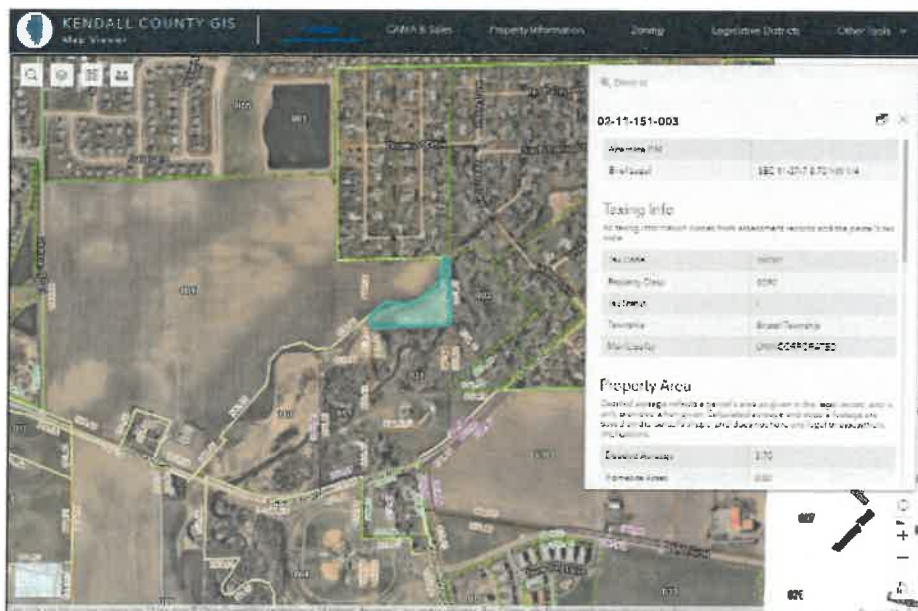
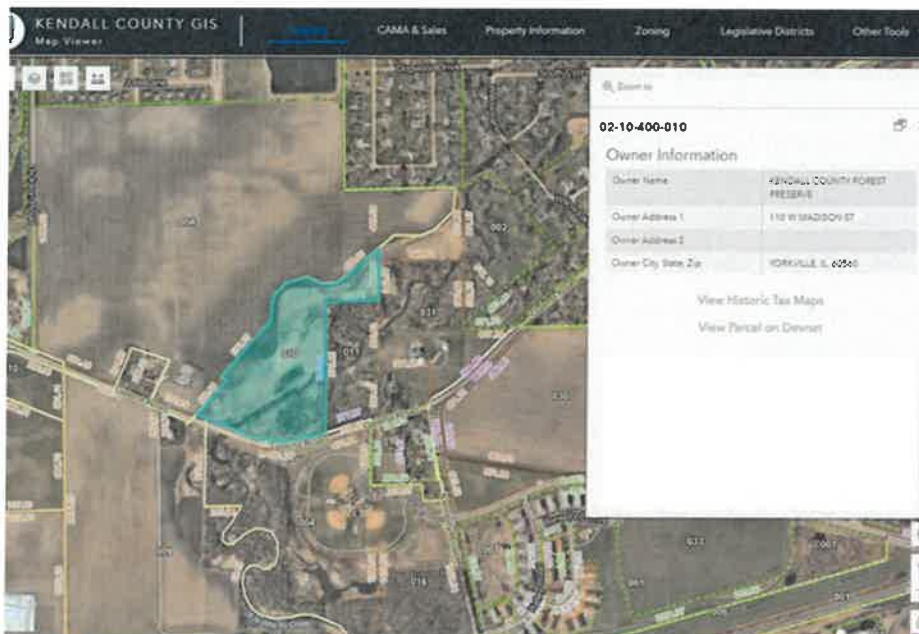
To: Kendall County Forest Preserve District Committee of the Whole

From: David Guritz, Executive Director

RE: Jericho Holdings Bond Release

Date: May 9, 2023

District staff is recommending approval of the Jericho Holdings LLC bond release. The bond held is for a trail that will not be built for a subdivision that was never built on District property prematurely deeded under the Land Cash provisions where parcel access is problematic due to steep grades. The bond is held for trail construction that may only be used to construct trails within the highlighted District parcels located north of Galena Road just west of Kennedy Road.



RELEASE OF BOND

[Addressee]

Re: Bond No: 0048099
Principal: Jericho Holdings, LLC
Obligee: Kendall County Forest Preserve
Description: Bike Path Subdivision

The undersigned, as Obligee on Bond No. 0048099 (the Bond), is authorized to and does hereby forever and fully release and discharge Westfield Insurance Company and/or Westfield National Insurance Company and/or Ohio Farmers Insurance Company (as surety on the Bond) and Jericho Holdings, LLC (as principal on the Bond) from and against any and all claim(s), liabilities, allegations and exposures of any nature and kind whatsoever that may now or in the future exist under the Bond.

Signed this ____ day of _____, 20__.

Obligee: Kendall County Forest Preserve

Signature: _____

Printed Name: _____

Title: _____



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CERTIFIED PUBLIC ACCOUNTANTS

May 16, 2023

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Kendall County Forest Preserve District (the "District") for the year ended November 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 1, 2022, professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 16, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

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

Restriction on Use

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

Very truly yours,

Mack & Associates, P. C.

Mack & Associates, P.C.
Certified Public Accountants

**KENDALL COUNTY
FOREST PRESERVE DISTRICT
KENDALL COUNTY, ILLINOIS
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED
NOVEMBER 30, 2022**

KENDALL COUNTY FOREST PRESERVE DISTRICT

Table of Contents

	Page
INDEPENDENT AUDITOR’S REPORT	1-3
MANAGEMENT’S DISCUSSION AND ANALYSIS	4-9
BASIC FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position (Statement A)	10
Statement of Activities (Statement B)	11
Fund Financial Statements:	
Balance Sheet – Governmental Funds (Statement C)	12-13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Statement D).....	14-15
NOTES TO BASIC FINANCIAL STATEMENTS	16-38
REQUIRED SUPPLEMENTARY INFORMATION:	
General Fund:	
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule A-1)	39-42
Illinois Municipal Retirement Fund:	
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios (Schedule 1)	43
Multiyear Schedule of Employer Contributions (Schedule 2).....	44
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	45
SUPPLEMENTARY INFORMATION:	
Major Debt Service Funds – Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:	
Bond and Interest Fund (Schedule B-1)	46
Bond and Interest Fund – Series 2012 (Schedule B-2)	47
Major Debt Service Funds – Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:	
IDNR -PARC Project Fund (Schedule B-3).....	48

KENDALL COUNTY FOREST PRESERVE DISTRICT

Table of Contents

Page

SUPPLEMENTARY INFORMATION (CONTINUED):

Major Debt Service Funds – Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual:

Capital Projects Fund (Schedule B-4).....	49
Combining Balance Sheet – Non-Major Funds (Schedule C-1)	50-51
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances Non-Major Funds – Budget and Actual (Schedule C-2)	52-53

Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual:

Liability Insurance Fund (Schedule C-3)	54
Forest Preserve Grant Fund (Schedule C-4)	55
2007 Bond Proceeds Capital Project Fund (Schedule C-5).....	56
Endowment Fund (Schedule C-6).....	57
Forest Preserve Improvement Fund (Schedule C-7)	58
Land Cash Fund (Schedule C-8)	59
Fox River Bluffs Public Access Fund (Schedule C-9)	60
Fox River Bluffs Cropland Conversion Fund (Schedule C-10)	61
2021 Bond Proceeds Fund (Schedule C-11)	62
American Rescue Plan Fund (Schedule C-12)	63
Bond and Interest Fund – Series 2021 (Schedule C-13)	64
Assessed Valuations, Tax Rates, Tax Extension and Tax Collections (Schedule 3)	65

OTHER REQUIRED REPORTING:

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	66-67
Schedule of Findings	68

Independent Auditors' Report



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CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Kendall County Forest Preserve District (the "District"), a component unit of County of Kendall, Illinois, as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Kendall County Forest Preserve District, as of November 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kendall County Forest Preserve District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Kendall County Forest Preserve District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements as a whole. The combining and individual fund financial statements and schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Information

Management is responsible for the supplemental information included in the annual report. The supplemental information is comprised of the schedule of assessed valuations, tax rates, tax extensions and tax collections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the supplemental information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the supplemental information exists, we are required to describe it in our report.

Report on Summarized Comparative Information

We previously audited Kendall County Forest Preserve District's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 8, 2022. The summarized comparative information presented herein as of and for the year ended November 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 16, 2023, on our consideration of the Kendall County Forest Preserve District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kendall County Forest Preserve District's internal control over financial reporting and compliance.

Mack & Associates, P. C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 16, 2023

Management's Discussion and Analysis

KENDALL COUNTY FOREST PRESERVE DISTRICT

Management's Discussion and Analysis (Unaudited) November 30, 2022

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

The MD&A is provided at the beginning of the report to provide an overview of the District's financial position at November 30, 2022 and the results of operations for the year. This summary should not be taken as a replacement for the audit report, which consists of the basic financial statements, notes to the financial statements, required and supplementary information.

FINANCIAL HIGHLIGHTS FOR FY2022

- The District's total governmental funds' revenues exceeded total expenditures by \$477,750 for the year.
- The District's net position increased \$5.5 million to \$53.2 million in 2022. This is an indicator that the District's financial position improved during the current fiscal year.
- The District's General Fund ended the year with a balance of \$600,007, Major Debt Service Funds' balances totaled \$6,015,602 million, the IDNR-PARC Project Fund balance was \$1,040,348, the Capital Project Fund balance was \$84,185, and the overall District ended the year with a balance of \$9.12 million.

USING THIS ANNUAL REPORT

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

Report Components

The report consists of five parts as follows:

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

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

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Management's Discussion and Analysis (Unaudited) November 30, 2022

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

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

Reporting Kendall County Forest Preserve as a Whole

The Forest Preserve District's Entity Presentation

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

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

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

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

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

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

Fund Financial Statements

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Management's Discussion and Analysis (Unaudited) November 30, 2022

Governmental Funds

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

The District currently has no fiduciary funds.

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

Capital Assets

At November 30, 2022, the District had \$73.2 million invested in capital assets, net of depreciation. This represents a net increase of \$474,716 from last year. See Note 5 to the financial statements for more detail.

Primary Government Capital Assets (Net of Accumulated Depreciation)

	2022	2021
Land and construction in progress	\$ 69,960,845	69,104,181
Improvements	1,822,741	2,031,236
Buildings	1,382,869	1,538,543
Equipment	-	17,779
Total	\$ 73,166,455	72,691,739

Long-Term Debt

At November 30, 2022, the District had \$27.6 million in long-term debt compared to \$31.7 million at November 30, 2021. See Notes 9 and 10 to the financial statements for more detail.

Primary Government Long-Term Debt

	2022	2021	Due In One Year
G.O. Bonds - Series 2012	\$ 430,000	835,000	430,000
G.O. Bonds - Series 2015	8,880,000	8,920,000	45,000
G.O. Bonds - Series 2016	8,500,000	8,605,000	115,000
G.O. Bonds - Series 2017	7,915,000	11,170,000	3,740,000
G.O. Bonds - Series 2021	1,200,000	1,200,000	30,000
Unamortized Refunding Premium	636,257	988,986	257,923
Compensated Absences	31,804	30,676	-
Total	\$ 27,593,061	31,749,662	4,617,923

KENDALL COUNTY FOREST PRESERVE DISTRICT

Management's Discussion and Analysis (Unaudited) November 30, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As previously addressed, net position may serve the purpose over time as a useful indicator of a District's financial position. The District's assets exceeded its liabilities by \$53.2 million as of November 30, 2022.

The following table represents a condensed Statement of Net Position of the District for governmental activities as of November 30, 2022 and 2021.

	Net Position Governmental Activities November 30	
	2022	2021
Assets:		
Current assets	\$ 15,534,166	14,784,506
Noncurrent assets	73,401,667	72,768,445
Total assets	88,935,833	87,552,951
Deferred outflows of resources	161,008	205,209
Liabilities:		
Current liabilities	847,475	608,514
Noncurrent liabilities	27,593,061	31,749,662
Total liabilities	28,440,536	32,358,176
Deferred inflows of resources	7,465,519	7,752,831
Net position:		
Net investment in capital assets	45,605,198	40,972,753
Restricted	8,107,380	7,894,563
Unrestricted	(521,792)	(1,220,163)
Total net position	\$ 53,190,786	47,647,153

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Management’s Discussion and Analysis (Unaudited)
November 30, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

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

Changes in Net Position Governmental Activities For the year ended November 30		
	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenues:		
Charges for services	\$ 433,162	323,451
Capital grants and contributions	841,370	375,764
General revenue:		
Local property taxes	6,116,752	5,664,649
Other	<u>245,763</u>	<u>271,584</u>
Total revenues	<u>7,637,047</u>	<u>6,635,448</u>
Expenses:		
Culture and recreation	1,658,761	2,083,644
Interest	<u>434,653</u>	<u>454,458</u>
Total expenses	<u>2,093,414</u>	<u>2,538,102</u>
Changes in net position	5,543,633	4,097,346
Net position, beginning of year	<u>47,647,153</u>	<u>43,549,807</u>
Net position, end of year	<u>\$ 53,190,786</u>	<u>47,647,153</u>

General Fund Budgetary Highlights

The Board approved the fiscal year 2022 budget and appropriations ordinance on November 16, 2021 and approved an amendment to the District’s budget on November 18, 2022. For the year ended November 30, 2022, General Fund expenditures were \$1.16 million and budgeted expenditures were \$1.23 million. The General Fund did operate within the confines of the approved budget for the year ended November 30, 2022.

KENDALL COUNTY FOREST PRESERVE DISTRICT

Management's Discussion and Analysis (Unaudited)
November 30, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

Factors Likely to Have a Potential Impact on Financial Position

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

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

The District remains in good financial position. The District increased its fund balance in its operating funds over the previous fiscal year and the overall net position increased \$5.5 million. The District's capital fund balance will be expended to complete capital funding priorities within the next 1-2 years.

The District is currently rated "A" (Stable Outlook) by Standard and Poor's and "Aaa3" (Stable Outlook) by Moody's. It is anticipated that the District's bond rating will level off until the retirement of bonded debt in 2025. Rating agency outlooks also reflect Kendall County's access to, and participation in, the deep and diverse Chicago Metropolitan area economy, the County's very strong income and market value per capita indicators. All District tax levy rates and bonded debt are well below the State maximums allowed within the Downstate Forest Preserve District Act.

Contacting District's Financial Management

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

Basic Financial Statements

Statement of Net Position

November 30, 2022

(With Comparative Figures for November 30, 2021)

	Governmental Activities	
	Totals	
	2022	2021
<u>Assets</u>		
Current assets:		
Cash, deposits, and investments	\$ 8,832,521	8,544,760
Receivables:		
Property taxes	6,089,450	6,041,608
Grant	528,181	158,250
Trade	57,110	39,888
Prepaid expenses	26,904	-
Total current assets	<u>15,534,166</u>	<u>14,784,506</u>
Noncurrent assets:		
Net pension asset	235,212	76,706
Capital assets:		
Land	69,239,348	69,104,181
Construction in Progress	721,497	-
Depreciable assets	8,959,781	8,959,781
Less: accumulated depreciation	(5,754,171)	(5,372,223)
Total noncurrent assets	<u>73,401,667</u>	<u>72,768,445</u>
Total assets	<u>88,935,833</u>	<u>87,552,951</u>
<u>Deferred Outflows of Resources</u>		
Deferred outflows from pensions	161,008	205,209
Total deferred outflows of resources	<u>161,008</u>	<u>205,209</u>
<u>Liabilities</u>		
Current liabilities:		
Accounts payable	280,822	60,355
Accrued payroll	1,169	15,427
Customer deposits	37,992	20,133
Accrued interest	527,492	512,599
Total current liabilities	<u>847,475</u>	<u>608,514</u>
Noncurrent liabilities:		
Due in one year		
Bonds payable	4,617,923	4,157,729
Due in more than one year		
Compensated absences	31,804	30,676
Bonds payable	22,943,334	27,561,257
Total noncurrent liabilities	<u>27,593,061</u>	<u>31,749,662</u>
<u>Deferred Inflows of Resources</u>		
Property taxes levied for subsequent years	6,089,450	6,041,608
Unamortized gain on refunding	951,201	1,353,294
Deferred inflows from pensions	424,868	357,929
Total deferred inflows of resources	<u>7,465,519</u>	<u>7,752,831</u>
<u>Net Position</u>		
Net investment in capital assets	45,605,198	40,972,753
Restricted	8,107,380	7,894,563
Unrestricted	(521,792)	(1,220,163)
Total net position	<u>\$ 53,190,786</u>	<u>47,647,153</u>

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

Statement of Activities

For the Year Ended November 30, 2022

(With Comparative Figures for the Year Ended November 30, 2021)

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	
					2022	2021
Governmental activities:						
Culture and recreation	\$ 1,658,761	433,162	-	841,370	(384,229)	(1,384,429)
Unallocated interest & fees	434,653	-	-	-	(434,653)	(454,458)
Total governmental activities	\$ 2,093,414	433,162	-	841,370	(818,882)	(1,838,887)
General revenues:						
Taxes:						
Property taxes					6,116,752	5,664,649
Interest					33,505	2,396
Donations					7,792	3,155
Project fund					152,591	175,790
Miscellaneous					51,875	90,243
Total general revenues					6,362,515	5,936,233
Change in net position					5,543,633	4,097,346
Net position, beginning of year					47,647,153	43,549,807
Net position, end of year					\$ 53,190,786	47,647,153

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

STATEMENT C

Balance Sheet - Governmental Funds
 November 30, 2022
 (With Comparative Figures for November 30, 2021)

	Debt Service Funds		Capital Projects Funds			Total Governmental Funds		
	General	Bond and Interest Series 2012	Bond and Interest Series 2012	IDNR-PARC Project	Capital Projects	Non-Major Funds	2022	2021
Assets								
Cash, deposits, and investments Receivables:	\$ 583,718	5,057,675	957,927	874,805	131,818	1,226,578	8,832,521	8,544,760
Property taxes	710,448	5,294,458	-	-	-	84,544	6,089,450	6,041,608
Grant receivable	-	-	-	368,999	-	159,182	528,181	158,250
Trade	57,110	-	-	-	-	-	57,110	39,888
Prepaid expenses	26,904	-	-	-	-	-	26,904	-
Total assets	\$ 1,378,180	10,352,133	957,927	1,243,804	131,818	1,470,304	15,534,166	14,784,506
Liabilities								
Accounts payable	\$ 29,733	-	-	203,456	47,633	-	280,822	60,355
Accrued payroll	-	-	-	-	-	1,169	1,169	15,427
Customer deposits	37,992	-	-	-	-	-	37,992	20,133
Total liabilities	67,725	-	-	203,456	47,633	1,169	319,983	95,915
Deferred Inflows of Resources								
Property taxes levied for subsequent years	710,448	5,294,458	-	-	-	84,544	6,089,450	6,041,608
Fund Balance								
Nonspendable Restricted:	26,904	-	-	-	-	-	26,904	-
Debt Service Capital Projects Assigned Unassigned	-	5,057,675	957,927	-	-	46,825	6,062,427	5,673,897
	-	-	-	1,040,348	84,185	920,420	2,044,953	2,220,666
	-	-	-	-	-	417,346	417,346	281,814
	573,103	-	-	-	-	-	573,103	470,606
Total fund balance	600,007	5,057,675	957,927	1,040,348	84,185	1,384,591	9,124,733	8,646,983
Total liabilities, deferred inflows, and fund balance	\$ 1,378,180	10,352,133	957,927	1,243,804	131,818	1,470,304	15,534,166	14,784,506

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

STATEMENT C
(CONTINUED)

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
November 30, 2022
(With Comparative Figures for November 30, 2021)

	2022	2021
Total fund balance for governmental funds	\$ 9,124,733	8,646,983
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These consist of:		
Capital assets	78,920,626	78,063,962
Accumulated depreciation	(5,754,171)	(5,372,223)
Accrued interest payable on debt is not reported in the governmental funds if payments are due subsequent to the reporting date	(527,492)	(512,599)
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities – both current and long-term – are reported in the Statement of Net Position. Balances at November 30 are:		
Compensated absences	(31,804)	(30,676)
Net pension obligation/(asset)	235,212	76,706
Bonds, capital leases, and discounts / premiums on bonds	(27,561,257)	(31,718,986)
Deferred inflows and outflows of resources from certain sources are not reported in the governmental funds.		
Deferred outflows (inflows) related to pensions	(263,860)	(152,720)
Deferred inflows related to economic gain on refunding	(951,201)	(1,353,294)
Net position of governmental activities	\$ 53,190,786	47,647,153

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

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
 For the Year Ended November 30, 2022
 (With Comparative Figures for the Year Ended November 30, 2021)

	Debt Service Funds						Capital Projects Funds			Total Governmental Funds	
	General	Bond and Interest	Bond and Interest Series 2012	IDNR-PARC Project	Capital Projects	Non-Major Funds	2022	2021			
Revenues:											
Property taxes	\$ 662,230	4,930,888	441,816	-	-	81,818	6,116,752	5,664,649			
Intergovernmental revenue	-	-	-	-	-	100,000	100,000	157,514			
Grant revenue	-	-	-	368,999	71,000	301,371	741,370	218,250			
Fees, fines, and charges	433,162	-	-	-	-	-	433,162	323,451			
Project fund	152,591	-	-	-	-	-	152,591	175,790			
Interest	1,083	14,883	2,616	-	3,126	11,797	33,505	2,396			
Other revenue	40,880	-	-	-	18,736	51	59,667	93,398			
Total revenues	1,289,946	4,945,771	444,432	368,999	92,862	495,037	7,637,047	6,635,448			
Expenditures:											
Current:											
Culture and recreation	1,160,545	338	-	-	-	82,292	1,243,175	1,295,524			
Debt service:											
Principal	-	3,400,000	405,000	-	-	-	3,805,000	3,295,000			
Interest	-	1,121,253	18,975	-	-	34,354	1,174,582	1,307,656			
Issuance costs and fees	-	1,900	113	-	-	475	2,488	1,850			
Capital outlay	-	-	-	390,761	133,437	409,854	934,052	407,151			
Total expenditures	1,160,545	4,523,491	424,088	390,761	133,437	526,975	7,159,297	6,307,181			
Excess (deficiency) of revenues over (under) expenditures	129,401	422,280	20,344	(21,762)	(40,575)	(31,938)	477,750	328,267			
Other financing sources (uses):											
Issuance of bonds	-	-	-	-	-	-	-	1,200,000			
Premium on issuance of bonds	-	-	-	-	-	-	-	85,365			
Bond issuance costs	-	-	-	-	-	-	-	(42,386)			
Transfers in (out)	-	-	-	-	15,227	(15,227)	-	-			
Total other financing sources (uses)	-	-	-	-	15,227	(15,227)	-	1,242,979			
Net change in fund balance	129,401	422,280	20,344	(21,762)	(25,348)	(47,165)	477,750	1,571,246			
Fund balance, beginning of year	470,606	4,635,395	937,583	1,062,110	109,533	1,431,756	8,646,983	7,075,737			
Fund balance, end of year	\$ 600,007	5,057,675	957,927	1,040,348	84,185	1,384,591	9,124,733	8,646,983			

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

STATEMENT D
(CONTINUED)

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	2022	2021
Net change in fund balances- total governmental funds	\$ 477,750	1,571,246
<p>The change in net position reported for governmental activities in the Statement of Activities is different because:</p>		
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Capital debt obligation principal payments	3,805,000	3,295,000
<p>The issuance of long-term debt and related costs are shown on the fund financial statements as other financing sources (uses) and current expenditures, but are recorded as long-term liabilities and deferred outflows of resources on the government-wide statements.</p>		
Issuance of bonds	-	(1,200,000)
Premium on bond issuance	-	(85,365)
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital asset purchases	856,664	-
Depreciation expense	(381,948)	(383,641)
<p>Some expenses reported in the Statement of Activities do not require use of current financial resources and, therefore, are not reported as expenditures in governmental funds:</p>		
Change in accrued compensated absences	(1,128)	(1,582)
Change in net pension obligation and deferred pension sources	47,366	6,104
Change in accrued interest payable	(14,893)	64,515
Amortization of bond premiums and discounts	352,729	428,976
Amortization of gain on refunding	402,093	402,093
Change in net position of governmental activities	\$ 5,543,633	4,097,346

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

Notes to Basic Financial Statements

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2022

Note 1: Summary of Significant Accounting Policies

Introduction

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

Description of Government-wide Financial Statements

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

Financial Reporting Entity

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

Basis of Presentation

Government-wide Financial Statements

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

Fund Financial Statements

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2022

Note 1: Summary of Significant Accounting Policies (continued)

The District reports the following major governmental funds:

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

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

The District has the following debt service funds:

- Bond and Interest Fund
- Bond and Interest Fund – Series 2012
- Bond and Interest Fund – Series 2021

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

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2022

Note 1: Summary of Significant Accounting Policies (continued)

Measurement Focus and Basis of Accounting

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

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

Use of Estimates

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

Cash and Cash Equivalents

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

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The District has reported \$26,904 of prepaid items as of November 30, 2022.

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2022

Note 1: Summary of Significant Accounting Policies (continued)

Investments

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

Capital Assets

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

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

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

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

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

Deferred Outflows/Inflows of Resources

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2022

Note 1: Summary of Significant Accounting Policies (continued)

Net Position Flow Assumption

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

It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied. See Note 11 for additional information regarding the District's net position as of November 30, 2022.

Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last. See Note 12 for additional information regarding the District's fund balances as of November 30, 2022.

Program Revenues

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

Property Taxes

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

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2021 became due and payable in two installments, generally in June 2022 and September 2022. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2022

Note 1: Summary of Significant Accounting Policies (continued)

Property Taxes (continued)

The 2021 levy was approved on November 18, 2021. Property taxes levied and collected in 2021 are reflected as revenues in fiscal year 2022 and amounted to \$6,116,752. Amounts not collected by the Collector by November 30, 2022 are either under tax objection or forfeiture. Distributions of these tax objections and forfeiture amounts are recognized as revenue in the year of distribution since collection is uncertain.

The 2022 levy was approved on November 16, 2022. Property taxes levied in 2022 in the amount of \$6,089,450 have been recognized as accounts receivable and deferred inflows on the accompanying financial statements, as these taxes will be collected and are associated for budget purposes to be used in 2023.

Compensated Absences

Vacation

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

Sick Leave

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

Pensions

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

Comparative Data

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2022**

Note 2: Stewardship, Compliance and Accountability

Excess of Expenditures over Appropriations

For the year ended November 30, 2022, all funds operated within the confines of the approved budget.

Deficit Fund Equity

At November 30, 2022, there were no funds with a deficit fund balance.

Note 3: Cash Deposits with Financial Institutions

Custodial credit risk-deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's custodial credit risk policy is included in a formal written investment and cash management plan. As of November 30, 2022, the carrying amount of the District's deposits was \$8,700,703, and the bank balance was \$8,549,683. The entire balance was insured or collateralized at November 30, 2022.

Note 4: Investments

As of November 30, 2022, the District had investments with Illinois Funds, Money Market Fund with a fair value of \$131,818.

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

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

Investment Type	Remaining Maturity (in Years)				Total
	<1	1-5	5-10	>10	
Local Gov't Investment Pool	\$ 131,818	-	-	-	131,818

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

Investment Type	Total at			
	11/30/22	AAAm	Aa	Unrated
Local Gov't Investment Pool	\$ 131,818	131,818	-	-

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2022

Note 4: Investments (continued)

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

As of November 30, 2022, there are no investments with custodial credit risk in that all of its investments are insured.

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

Note 5: Capital Assets

The governmental activities capital asset activity for the year ended November 30, 2022 is as follows:

Governmental Activities:	12/1/2021 Balance	Additions	Disposals/ Transfers	11/30/2022 Balance
Capital assets, not being depreciated:				
Land	\$ 69,104,181	135,167	-	69,239,348
Construction in Progress	-	721,497	-	721,497
Total capital assets, not being depreciated	69,104,181	856,664	-	69,960,845
Capital assets, being depreciated:				
Improvements	5,024,343	-	-	5,024,343
Buildings	3,455,762	-	-	3,455,762
Equipment	449,396	-	-	449,396
Artifacts and antiques	30,280	-	-	30,280
Total capital assets, being depreciated	8,959,781	-	-	8,959,781
Accumulated depreciation:				
Improvements	2,993,107	208,495	-	3,201,602
Buildings	1,917,220	155,674	-	2,072,894
Equipment	431,616	17,779	-	449,395
Artifacts and antiques	30,280	-	-	30,280
Total accumulated depreciation	5,372,223	381,948	-	5,754,171
Total capital assets, being depreciated, net	3,587,558	(381,948)	-	3,205,610
Governmental activities capital assets, net	\$ 72,691,739	474,716	-	73,166,455

Significant capital additions for the year ended November 30, 2022 were as follows:

Land	\$ 135,167
Construction in Progress:	
Fox River Bluff Improvements	429,573
Pickerill Estate Improvements	291,924
Total additions	\$ 856,664

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2022

Note 5: Capital Assets (continued)

Depreciation expense was charged to governmental functions as follows:

Governmental activities:	
Culture and Recreation	\$381,948

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

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

IMRF Plan Description

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

Benefits Provided

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

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

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2022**

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

Benefits Provided (continued)

earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

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

Employees Covered by the Benefit Terms

As of December 31, 2021, the following employees were covered by the benefit terms:

Retirees and beneficiaries	225
Inactive, non-retired members	241
Active members	<u>260</u>
Total	<u>726</u>

Contributions

As set by statute, the County’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The required contribution rates and actual County contributions for calendar year 2021 and the fiscal year ended November 30, 2022 are summarized below. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Plan member required contribution rate	4.50%
Employer required contribution rate for 2021	8.95%
Employer required contribution rate for 2022	6.97%
Actual contributions for 2021:	
County	\$ 1,076,736
Forest Preserve	35,974
KenCom	<u>143,221</u>
Total	<u>\$ 1,255,931</u>
Actual contributions for fiscal year 2022:	
County	\$ 1,140,633
Forest Preserve District	38,048
KenCom	<u>151,659</u>
Total	<u>\$ 1,330,340</u>

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2022

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

Net Pension Liability

The County's net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2021:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.
- For Disabled Retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For Active Members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2022**

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

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-term Expected Real Rate of Return</u>
Domestic Equity	39%	1.90%
International Equity	15%	3.15%
Fixed Income	25%	(0.60)%
Real Estate	10%	3.30%
Alternative Investments	10%	1.70-5.50%
Cash Equivalents	1%	(0.90)%
Total	100%	

Single Discount Rate

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

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 1.84%, and the resulting single discount rate is 7.25%.

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements
November 30, 2022

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

Changes in the Net Pension Liability/(Asset)

	Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (Asset) (A)-(B)
Balances at December 31, 2020	\$ 58,371,613	61,202,101	(2,830,488)
Changes for the year:			
Service cost	1,211,880	-	1,211,880
Interest on the total pension liability	4,175,295	-	4,175,295
Differences between expected and actual experience of the total pension liability	1,124,643	-	1,124,643
Changes of assumptions	-	-	-
Contributions - employer	-	1,255,931	(1,255,931)
Contributions - employee	-	626,536	(626,536)
Net investment income	-	10,172,090	(10,172,090)
Benefit payment, including refunds of employee contributions	(2,774,541)	(2,774,541)	-
Other (net transfer)	-	(149,019)	149,019
Net changes	3,737,277	9,130,997	(5,393,720)
Balances at December 31, 2021	\$ 62,108,890	70,333,098	(8,224,208)

Net plan pension asset was allocated to the District based on the percentage of the calendar year 2021 contributions. The District's beginning net pension asset was \$76,706 and ending net pension asset was \$235,212 with an increase of \$158,506.

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

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

	1% Decrease (6.25%)	Current Discount (7.25%)	1% Increase (8.25%)
County	\$ (493,667)	(7,051,436)	(12,201,558)
KCFPD	(16,467)	(235,212)	(407,003)
KenCom	(65,638)	(937,560)	(1,622,321)
Net pension asset	\$ (575,772)	(8,224,208)	(14,230,882)

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2022**

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

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

For the year ended November 30, 2022, the County recognized pension income of \$452,709 with \$12,947 related directly to the District. At November 30, 2022, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

<u>Deferred Amounts Related to Pensions</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Differences between expected and actual experience	\$ 924,350	(86,923)
Changes of assumptions	115,817	(335,275)
Net difference between projected and actual earnings on pension plan investments	<u>1,236,769</u>	<u>(8,998,371)</u>
Total deferred amounts to be recognized in pension expense in future periods	<u>2,276,936</u>	<u>(9,420,569)</u>
Pension contributions made subsequent to the measurement date	<u>1,293,087</u>	<u>-</u>
Total deferred amounts related to pensions	<u>\$ 3,570,023</u>	<u>(9,420,569)</u>

Deferred outflows and inflows were allocated to the District based on the percentage of the calendar year 2021 contributions. Deferred outflows allocated to the District were \$161,008. Deferred inflows allocated to the District were \$424,868. The Plan reported \$1,293,087, with \$37,847 directly relating to the District, as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2022.

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2022**

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

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

Year Ending December 31,	Net Deferred Outflows of Resources
2022	\$ (1,455,321)
2023	(2,885,870)
2024	(1,647,905)
2025	(1,154,537)
2026	-
Thereafter	-
Total	<u>\$ (7,143,633)</u>

Note 7: Other Postemployment Benefits

The District has evaluated its potential other postemployment benefits liability. The District provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the government are required to pay 100% of the current premium. However, there are no former employees that have chosen to stay on the District's health insurance plan. Therefore, there has been low utilization and an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Additionally, the District has no former employees for whom the government was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the District has not recorded any postemployment benefit liability as of November 30, 2022.

Note 8: Risk Management

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

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

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

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2022**

Note 9: Long-Term Debt

Long-term debt activity for the year ended November 30, 2022 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 30,730,000	-	3,805,000	26,925,000	4,360,000
Net premium on bonds	988,986	-	352,729	636,257	257,923
Total bonds payable	31,718,986	-	4,157,729	27,561,257	4,617,923
Compensated absences	30,676	21,433	20,305	31,804	-
Governmental activity Long-term liabilities	\$ 31,749,662	21,433	4,178,034	27,593,061	4,617,923

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with original maturities that range from 5 to 20 years. General obligation bonds outstanding at November 30, 2022 are as follows:

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates Maturity Date	Final Maturity	Outstanding 11/30/22
Series 2012	4/10/2012	\$ 2,925,000	2.00 - 3.00	1/1/2023	\$ 430,000
Series 2015	5/13/2015	9,360,000	1.70 - 4.00	1/1/2027	8,880,000
Series 2016	5/31/2016	9,270,000	3.23 - 4.00	1/1/2026	8,500,000
Series 2017	4/26/2017	19,130,000	4.00 - 5.00	1/1/2024	7,915,000
Series 2021	7/15/2021	1,200,000	2.00 - 4.00	1/1/2041	1,200,000
Total					\$ 26,925,000

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2022**

Note 9: Long-Term Debt (continued)

Bond Series 2012 Refunding

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

The bonds shall mature each year as follows:

Date	Principal	Interest	Payment
2023	\$ 430,000	18,975	448,975
	<u>\$ 430,000</u>	<u>18,975</u>	<u>448,975</u>

Bond Series 2015 Refunding

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

The bonds shall mature each year as follows:

Date	Principal	Interest	Payment
2023	\$ 45,000	352,950	397,950
2024	45,000	351,690	396,690
2025	45,000	350,430	395,430
2026	2,375,000	302,300	2,677,300
2027	6,370,000	127,400	6,497,400
	<u>\$ 8,880,000</u>	<u>1,484,770</u>	<u>10,364,770</u>

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2022**

Note 9: Long-Term Debt (continued)

Bond Series 2016 Refunding

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

The bonds shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
2023	\$ 115,000	285,687	400,687
2024	230,000	278,788	508,788
2025	5,040,000	187,450	5,227,450
2026	3,115,000	50,356	3,165,356
	<u>\$ 8,500,000</u>	<u>802,281</u>	<u>9,302,281</u>

Bond Series 2017 Refunding

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

The bonds shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>
2023	\$ 3,740,000	302,250	4,042,250
2024	4,175,000	104,375	4,279,375
	<u>\$ 7,915,000</u>	<u>406,625</u>	<u>8,321,625</u>

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2022

Note 9: Long-Term Debt (continued)

Bond Series 2022

On July 15, 2022, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$1,200,000 in general obligation limited tax bonds, Series 2021 with a variable interest rate (4.0 – 2.0%). The bond proceeds will be used for future capital projects.

The bonds shall mature each year as follows:

Date	Principal	Interest	Payment
2023	\$ 30,000	35,144	65,144
2024	50,000	33,544	83,544
2025	50,000	32,044	82,044
2026	50,000	30,544	80,544
2027	55,000	28,444	83,444
2028-3032	300,000	110,244	410,244
2033-2037	350,000	60,320	410,320
2038-2042	315,000	13,544	328,544
	<u>\$ 1,200,000</u>	<u>343,828</u>	<u>1,543,828</u>

Debt service requirements for all bonds are summarized below:

Date	Principal	Interest	Payment
2023	\$ 4,360,000	982,481	5,342,481
2024	4,500,000	768,397	5,268,397
2025	5,135,000	569,924	5,704,924
2026	5,540,000	383,200	5,923,200
2027	6,425,000	155,844	6,580,844
2028-2032	300,000	110,244	410,244
2033-2037	350,000	60,319	410,319
2038-2042	315,000	13,547	328,547
	<u>\$ 26,925,000</u>	<u>3,043,956</u>	<u>29,968,956</u>

Legal Debt Margin

Legal debt margin is the percent of the District's assessed valuation which is subject to debt limitation. The statutory debt limitation for the District is 5.750%. The legal debt margin is as follows for the year ended November 30, 2022:

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2022**

Note 9: Long-Term Debt (continued)

Legal Debt Margin (continued)

Assessed valuation (2021)	<u>\$ 3,781,079,971</u>
Statutory debt limitation (5.750%)	\$ 217,412,098
Amount of debt applicable to debt limitation	<u>26,925,000</u>
Legal debt margin	<u>\$ 190,487,098</u>

Note 10: Debt Defeasance

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

Note 11: Net Position

Net position reported on the government-wide Statement of Net Position at November 30, 2022 is composed of the following:

Governmental Activities

Net investment in capital assets	
Land and Construction in Progress	\$ 69,960,845
Other capital assets, net of accumulated depreciation	3,205,610
Less: related long-term debt outstanding	<u>(27,561,257)</u>
Total net investment in capital assets	<u>45,605,198</u>

Restricted:

State statutes and enabling legislation	7,234,762
Donor restrictions	<u>872,618</u>
Total restrictions	<u>8,107,380</u>
Unrestricted	<u>(521,792)</u>
Total governmental activity net position	<u>\$ 53,190,786</u>

Note 12: Fund Balance

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

**Notes to Basic Financial Statements
November 30, 2022**

Note 12: Fund Balance (continued)

Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. The District has nonspendable balance of \$26,904 in the General Fund at year end.

Restricted Fund Balance

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

Externally imposed by donors:	
Endowment Fund - Capital Improvement	\$ 872,618
State statutes and enabling legislation	
Capital projects	1,172,335
Debt service	<u>6,062,427</u>
Total restricted fund balance	<u>\$ 8,107,380</u>

Committed Fund Balance

The District commits fund balance by making motions or passing resolution to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contract requirements. There was no committed fund balance as of November 30, 2022.

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the District’s intent to be used for a specific purpose but are neither restricted nor committed. Intent may be expressed by the Board to assign amounts to be used for specific purposes. The District has assigned balances of \$46,300 in the Insurance Fund to pay for insurance claims as they arise, \$140,669 in the Improvement Fund to be used on future land purchases, and \$230,377 in the Fox River Bluffs Public Access Fund to be used for future projects.

Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund and for funds with negative fund balances. The General Fund had an unassigned fund balance of \$573,103 at November 30, 2022.

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2022

Note 13: Interfund Transfers

The Board approved the following interfund transfers for the year ended November 30, 2022. For the purpose of future capital projects; The District transferred \$52,700 from the Land Cash Fund to the Fox River Bluffs Public Access Fund. The 2021 Bond Proceeds Fund transferred a total of \$100,941 to the Fox River Bluffs Access Fund. The remaining transfers were made to ensure the District's Funds retained a sufficient fund balance to sustain a net positive balance month over month. The interfund transfers for the year ended November 30, 2022 are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
Capital Projects Fund	\$ 15,227	-
Non-Major Funds:		
Fox River Bluffs Public Access Fund	296,664	-
Grant Fund	-	158,250
2021 Bond Proceeds Fund	-	100,941
Land Cash Fund	-	52,700
	<u>\$ 311,891</u>	<u>311,891</u>

Note 14: Contingencies

The District is periodically involved in various lawsuits. It is the opinion of the County of Kendall's State's Attorney that as of November 30, 2022, there are no matters that will have a material adverse effect on the financial condition of the District.

Note 15: Farm License Agreements

The District issues annual licenses for the purpose of farming unused land owned by the District. The licensee is responsible for maintaining the soil according to the methods adopted in the farming plan approved by the Kendall County Soil & Water Conservation District. The District receives rent payments based upon annual agreements approved by the District board. The revenue is based upon the number of tillable acres used for farming and the amount per tillable acre signed in each individual agreement. During the current fiscal year, the District received \$152,591 in farm license revenue.

Note 16: Donations

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Basic Financial Statements November 30, 2022

Note 17: Carbon Credit Income

During the year ended November 30, 2022, the District sold carbon credits generated from the Fox River Bluffs tree planting project for \$17,162. This amount is included in miscellaneous revenues on the Statement of Revenues, Expenditures and Changes in Fund Balances.

Note 18: Federal Awards

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

Note 19: Subsequent Event

Management evaluated subsequent events through May 16, 2023, the date the financial statements were available to be issued. No amounts were required to be recorded or disclosed in the financial statements as of November 30, 2022 as a result of events occurring between December 1, 2022 and May 16, 2023.

Required Supplementary Information

**KENDALL COUNTY FOREST PRESERVE DISTRICT
GENERAL FUND**

SCHEDULE A-1

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 660,740	657,738	662,230	635,217
Revenue from services:				
Program fees	341,004	365,898	350,786	258,844
Reservations	75,411	103,515	82,376	64,607
Total revenue from services	416,415	469,413	433,162	323,451
Project fund:				
Farm license revenue	95,379	110,000	152,591	157,940
Total project fund	95,379	110,000	152,591	157,940
Interest	200	467	1,083	174
Other revenue:				
Donations	8,900	7,016	7,792	3,155
Security deposits	18,800	12,552	11,312	16,393
Miscellaneous	2,960	3,287	21,776	66,230
Total other income	30,660	22,855	40,880	85,778
Total revenues	1,203,394	1,260,473	1,289,946	1,202,560
Expenditures:				
Culture and recreation				
Administration:				
Personnel:				
Salary - full time	124,773	124,773	124,741	146,341
Stipend- full time executive director	16,754	16,754	16,976	15,627
Salary - part time	31,425	31,425	30,617	11,962
Board per diem	5,500	-	-	72
Employee benefits:				
IMRF and Social Security	25,286	25,286	25,161	28,741
Medical insurance	53,383	53,383	21,693	25,597
Liability insurance	61,840	63,764	61,840	54,741
Contractual:				
Dues and memberships	-	1,000	200	200
Conferences	1,300	2,000	1,156	910
Legal publications	1,200	2,000	2,024	876
Contractual services	6,558	10,815	9,455	5,389
Audit	8,250	8,250	8,240	8,000
Farm lease contract expenditures	500	1,750	1,727	-
Credit card fee	10,500	12,500	13,338	11,049

**KENDALL COUNTY FOREST PRESERVE DISTRICT
GENERAL FUND**

**SCHEDULE A-1
(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures (continued):				
Culture and recreation (continued):				
Administration (continued):				
Commodities:				
Office supplies and postage	\$ 7,000	6,000	11,428	8,444
Electric	2,750	2,293	2,432	2,887
Promotion	1,000	710	770	1,541
Newsletter	450	450	342	216
Other:				
Project Fund Expense	5,000	9,505	-	-
Contingency	21,146	11,506	-	-
Contributions	900	2,697	2,697	892
Ellis House:				
Personnel:				
Salary - full time	41,376	41,376	41,533	38,313
Salary - part time	71,616	80,725	80,379	84,158
Employee benefits:				
IMRF and social security	13,490	14,499	13,765	14,660
Contractual:				
Refuse pickup	1,700	1,700	1,358	1,312
Veterinarian and farrier	9,500	9,500	8,115	4,629
Project Fund Expense	-	-	6,705	2,155
Commodities:				
Utilities	14,800	9,801	9,313	12,675
Office supplies and postage	750	300	897	693
Volunteer expenditures	150	-	-	-
Animal care and supplies	10,400	18,154	17,814	9,363
Horse acquisition and tack	2,500	-	-	1,500
Program supplies	750	690	543	553
Other:				
Equipment	11,200	12,941	14,272	14,328
Security deposit refunds	10,800	5,635	4,335	9,580
Hoover:				
Personnel:				
Salary - full time	90,578	90,578	92,144	87,996
Salary - part time	36,752	29,053	26,407	31,162
Employee benefits:				
IMRF and social security	18,279	18,279	15,920	16,895
Medical insurance	25,052	25,052	23,222	21,440
Commodities:				
Utilities and maintenance:				
Gas	4,600	4,000	9,060	5,969
Electric	14,300	13,886	15,275	15,522

**KENDALL COUNTY FOREST PRESERVE DISTRICT
GENERAL FUND**

**SCHEDULE A-1
(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures (continued):				
Hoover (continued):				
Commodities (continued):				
Utilities and maintenance (continued):				
Other utilities	\$ 6,200	8,599	2,735	2,555
Shop supplies	3,000	3,896	3,287	2,203
Building maintenance	6,000	10,336	8,746	8,356
Grounds maintenance	4,000	4,727	4,663	3,485
Other expense	1,000	1,300	892	764
Other:				
Security deposit refunds	11,082	9,000	11,336	19,045
Environmental education:				
Personnel:				
Salary - full time	58,500	58,500	58,701	59,523
Salary - part time	89,923	88,698	85,861	84,165
Employee benefits:				
IMRF and social security	20,060	21,445	16,251	19,094
Commodities:				
School programs	700	700	539	-
Camps	1,500	1,500	1,431	555
Natural beginnings	2,000	2,000	2,048	2,036
Other public programs	750	750	708	123
Laws of nature	500	570	483	141
Other:				
Security deposit refunds	6,700	2,914	705	3,085
Grounds & Natural Resources:				
Personnel:				
Salary - full time	89,963	89,963	95,241	87,845
Salary - part time	16,764	16,764	14,666	13,961
Employee benefits:				
IMRF and social security	14,435	14,435	14,918	12,370
Medical insurance	36,909	36,909	34,174	28,240
Contractual:				
Telephone	10,000	8,000	7,380	9,537
Refuse pickup	8,500	11,500	11,314	9,774
Commodities:				
Fuel	13,100	18,136	17,258	9,188
Uniforms	1,000	1,509	1,623	442
Gas	5,000	4,902	5,258	4,472
Supplies - shop	4,150	5,169	4,925	4,956
Other:				
Equipment	20,000	36,290	30,165	39,074
Preserve improvements	-	-	1,465	609

**KENDALL COUNTY FOREST PRESERVE DISTRICT
GENERAL FUND**

**SCHEDULE A-1
(CONTINUED)**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Natural area management:				
Commodities:				
Electric	\$ 7,450	8,494	6,693	4,165
Other:				
Security deposit refunds	100	120	870	50
Contingency	-	-	315	-
Total expenditures	1,203,394	1,230,156	1,160,545	1,126,201
Excess (deficiency) of revenues over (under) expenditures	-	30,317	129,401	76,359
Other financing sources (uses):				
Transfers in(out)	-	-	-	215,132
Total other financing sources (uses)	-	-	-	215,132
Net change in fund balance	\$ -	30,317	129,401	291,491
Fund balance, beginning of year			470,606	179,115
Fund balance, end of year			\$ 600,007	470,606

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

	Calendar Year Ending December 31,							
	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY								
Service cost	\$ 1,211,880	1,267,429	1,248,525	1,175,617	1,252,601	1,231,562	1,176,000	1,251,728
Interest on the total pension liability	4,175,295	4,044,586	3,834,196	3,641,720	3,592,721	3,492,759	3,194,904	2,916,900
Benefit changes	-	-	-	-	-	-	-	-
Differences between expected and actual experience	1,124,643	(173,181)	282,206	150,780	(491,763)	(1,458,515)	1,315,246	(450,802)
Assumption changes	-	(667,987)	-	1,594,509	(1,579,871)	(126,416)	81,936	1,620,108
Benefit payments and refunds	(2,774,541)	(2,505,835)	(2,439,046)	(2,100,734)	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Net change in total pension liability	3,737,277	1,965,012	2,925,881	4,461,892	710,670	1,319,220	4,094,610	3,918,449
Total pension liability - beginning	58,371,613	56,406,601	53,480,720	49,018,828	48,308,158	46,988,938	42,894,328	38,975,879
Total pension liability - ending	\$ 62,108,890	58,371,613	56,406,601	53,480,720	49,018,828	48,308,158	46,988,938	42,894,328
PLAN FIDUCIARY NET POSITION								
Employer contributions	\$ 1,255,931	1,242,415	982,841	1,227,119	1,327,501	1,224,073	1,265,025	1,219,788
Employee contributions	626,536	588,989	583,874	543,232	540,612	510,863	545,967	480,532
Pension plan net investment income	10,172,090	7,727,498	8,573,833	(2,530,620)	7,256,630	2,721,370	196,690	2,247,680
Benefit payments and refunds	(2,774,541)	(2,505,835)	(2,439,046)	(2,100,734)	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Other	(149,019)	(304,740)	331,336	814,027	(618,318)	196,917	(421,988)	18,910
Net change in plan fiduciary net position	9,130,997	6,748,337	8,032,838	(2,046,976)	6,443,407	2,833,053	(67,782)	2,557,425
Plan net position - beginning	61,202,101	54,453,764	46,420,926	48,467,902	42,024,495	39,191,442	39,259,224	36,701,799
Plan net position - ending	\$ 70,333,098	61,202,101	54,453,764	46,420,926	48,467,902	42,024,495	39,191,442	39,259,224
EMPLOYER'S NET PENSION LIABILITY (ASSET)								
Plan fiduciary net position as a percentage of total pension liability	113.24%	104.85%	96.54%	86.80%	98.88%	86.99%	83.41%	91.53%
Covered valuation payroll	\$ 13,838,883	13,021,829	12,456,807	12,067,273	12,013,585	11,334,007	11,552,748	10,474,794
Employer's net pension liability as a percentage of covered valuation payroll	-59.43%	-21.74%	15.66%	58.50%	4.59%	55.44%	67.49%	34.70%

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

Notes to Schedule:

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

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

Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2021	\$ 1,238,580	1,255,931	(17,351)	13,838,883	9.08%
2020	1,211,030	1,242,415	(31,385)	13,021,829	9.54%
2019	982,842	982,841	1	12,456,807	7.89%
2018	1,211,554	1,227,119	(15,565)	12,067,273	10.17%
2017	1,327,501	1,327,501	-	12,013,585	11.05%
2016	1,224,073	1,224,073	-	11,334,007	10.80%
2015	1,265,026	1,265,025	1	11,552,748	10.95%
2014	1,172,129	1,219,788	(47,659)	10,474,794	11.64%

Notes to Schedule:

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

Methods and assumptions used to determine 2021 contribution rate:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of payroll, closed
Remaining amortization period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 22-year closed period
	Early Retirement Incentive Plan liabilities; a period up to 10 years selected by the Employer upon adoption of ERI.
	SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 17 years for most employers (five employers were financed over 18 years; one employer was financed over 19 years; two employers were financed over 20 years; three employers were financed over 26 years; four employers were financed over 27 years and one employer was financed over 28 years).
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.25%
Price Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014 - 2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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

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

Notes to Required Supplementary Information

KENDALL COUNTY FOREST PRESERVE DISTRICT

Notes to Required Supplementary Information November 30, 2022

Note 1: Budgetary Comparison Schedules

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

The District's fiscal year 2022 budget was adopted on November 16, 2021, and the General Budget was amended on November 18, 2022.

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

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

Supplementary Information

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

SCHEDULE B-1

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 4,937,318	4,937,318	4,930,888	4,599,919
Interest	650	650	14,883	1,154
Total revenues	4,937,968	4,937,968	4,945,771	4,601,073
Expenditures:				
Principal	3,400,000	3,400,000	3,400,000	2,910,000
Interest	1,121,253	1,121,253	1,121,253	1,276,831
Fiscal Agent Fee	1,107	1,107	1,900	950
Miscellaneous	475	475	338	-
Total expenditures	4,522,835	4,522,835	4,523,491	4,187,781
Excess (deficiency) of revenues over (under) expenditures	415,133	415,133	422,280	413,292
Other financing sources (uses):				
Transfers in (out)	-	-	-	(474)
Total other financing sources (uses)	-	-	-	(474)
Net change in fund balance	\$ 415,133	415,133	422,280	412,818
Fund balance, beginning of year			4,635,395	4,222,577
Fund balance, end of year			\$ 5,057,675	4,635,395

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

SCHEDULE B-2

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 442,900	442,900	441,816	429,513
Interest	250	250	2,616	363
Total revenues	<u>443,150</u>	<u>443,150</u>	<u>444,432</u>	<u>429,876</u>
Expenditures:				
Fiscal agent fee	1,057	1,057	113	900
Principal	405,000	405,000	405,000	385,000
Interest	18,975	18,975	18,975	30,825
Total expenditures	<u>425,032</u>	<u>425,032</u>	<u>424,088</u>	<u>416,725</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 18,118</u>	<u>18,118</u>	20,344	13,151
Fund balance, beginning of year			<u>937,583</u>	<u>924,432</u>
Fund balance, end of year			<u>\$ 957,927</u>	<u>937,583</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)**

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues				
Grant Award	\$ 828,200	-	368,999	-
Interest	200	200	-	-
Total revenues	<u>828,400</u>	<u>200</u>	<u>368,999</u>	<u>-</u>
Expenditures:				
Consultants	-	-	-	17,026
Construction	1,036,265	1,034,970	370,247	-
Professional services	27,340	27,340	20,514	32,759
Total expenditures	<u>1,063,605</u>	<u>1,062,310</u>	<u>390,761</u>	<u>49,785</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(235,205)</u>	<u>(1,062,110)</u>	<u>(21,762)</u>	<u>(49,785)</u>
Other financing sources (uses):				
Transfers in (out)	-	-	-	1,111,895
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,111,895</u>
Net change in fund balance	<u>\$ (235,205)</u>	<u>(1,062,110)</u>	<u>(21,762)</u>	<u>1,062,110</u>
Fund balance, beginning of year			<u>1,062,110</u>	<u>-</u>
Fund balance, end of year			<u>\$ 1,040,348</u>	<u>1,062,110</u>

KENDALL COUNTY FOREST PRESERVE DISTRICT
CAPITAL PROJECTS FUND

SCHEDULE B-4

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ 81,000	81,000	71,000	-
Interest income	-	1,805	3,126	105
Other revenue	5,000	8,736	18,736	17,850
Total revenues	86,000	91,541	92,862	17,955
Expenditures				
Equipment contingency	200,000	53,317	-	2,420
Project fund expense	104,121	83,438	62,657	367,304
ICECF K-12 pollinator	275	275	275	9,176
ICECF pollinator meadows	5,550	4,834	4,834	7,965
Morton Arboretum landscape	37,714	19,530	19,530	12,286
Miscellaneous expense	33,762	37,762	46,141	44,385
Expenditures	381,422	199,156	133,437	443,536
Excess (deficiency) of revenues over (under) expenditures	(295,422)	(107,615)	(40,575)	(425,581)
Other financing sources (uses):				
Transfers in (out)	100,784	(143,023)	15,227	535,114
Total other financing sources (uses)	100,784	(143,023)	15,227	535,114
Net change in fund balance	\$ (194,638)	(250,638)	(25,348)	109,533
Fund balance, beginning of year			109,533	-
Fund balance, end of year			\$ 84,185	109,533

Combining Balance Sheet - Non-Major Funds
 November 30, 2022
 (With Comparative Figures for November 30, 2021)

	Liability Insurance	Grant Fund	2007 Bond Capital Projects Fund	Endowment Fund	Improvement Fund	Land Cash Fund
<u>Assets</u>						
Cash, deposits, and investments	\$ 46,300	-	-	872,618	-	140,669
Property taxes receivable	-	-	-	-	-	-
Grant receivable	-	-	-	-	-	-
Total assets	\$ 46,300	-	-	872,618	-	140,669
<u>Liabilities</u>						
Accounts payable	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-
<u>Deferred Inflows of Resources</u>						
Property taxes levied for subsequent years	-	-	-	-	-	-
<u>Fund Balance</u>						
Restricted	-	-	-	872,618	-	-
Assigned	46,300	-	-	-	-	140,669
Total fund balance	46,300	-	-	872,618	-	140,669
Total liabilities, and fund balance	\$ 46,300	-	-	872,618	-	140,669

KENDALL COUNTY FOREST PRESERVE DISTRICT

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet - Non-Major Funds
November 30, 2022
(With Comparative Figures for November 30, 2021)

	Fox River Bluffs Public Access Fund	Fox River Bluffs Conversion Fund	2021 Bond Proceeds Fund	American Rescue Plan Fund	Forest Preserve Debt Service 2021 Fund	Total 2022	Total 2021
<u>Assets</u>							
Cash, deposits, and investments	\$ 71,195	-	173	48,971	46,652	1,226,578	1,293,298
Property taxes receivable	-	-	-	-	84,544	84,544	-
Grant receivable	159,182	-	-	-	-	159,182	158,250
Total assets	\$ 230,377	-	173	48,971	131,196	1,470,304	1,451,548
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	-	19,792
Accrued payroll	-	-	-	1,169	-	1,169	-
Total liabilities	-	-	-	1,169	-	1,169	19,792
<u>Deferred Inflows of Resources</u>							
Property taxes levied for subsequent years	-	-	-	-	84,544	84,544	-
<u>Fund Balance</u>							
Restricted	-	-	173	47,802	46,652	967,245	1,149,942
Assigned	230,377	-	-	-	-	417,346	281,814
Total fund balance	230,377	-	173	47,802	46,652	1,384,591	1,431,756
Total liabilities, and fund balance	\$ 230,377	-	173	48,971	131,196	1,470,304	1,451,548

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Funds
 For the Year Ended November 30, 2022
 (With Comparative Figures for the Year Ended November 30, 2021)

	Liability Insurance	Grant Fund	2007 Bond Capital Projects Fund	Endowment Fund	Improvement Fund	Land Cash Fund
Revenues:						
Property Tax	\$ -	-	-	-	-	-
Intergovernmental revenue:						
Kendall County contribution	-	-	-	-	-	-
Grant revenue	-	-	-	-	-	124,271
Project fund receipts	-	-	-	-	-	-
Interest	-	-	-	11,601	-	-
Other revenue	-	-	-	-	-	51
Total revenues	-	-	-	11,601	-	124,322
Expenditures:						
Culture and recreation	-	-	-	22,162	-	-
Debt service:						
Interest	-	-	-	-	-	-
Issuance costs and fees	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	136,167
Total expenditures	-	-	-	22,162	-	136,167
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(10,561)	-	(11,845)
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Bond premium	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-
Transfers in (out)	-	(158,250)	-	-	-	(52,700)
Total other financing sources (uses)	-	(158,250)	-	-	-	(52,700)
Net change in fund balance	-	(158,250)	-	(10,561)	-	(64,545)
Fund balance, beginning of year	46,300	158,250	-	883,179	-	205,214
Fund balance, end of year	\$ 46,300	-	-	872,618	-	140,669

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Funds
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	Fox River Bluffs Public Access Fund	Fox River Bluffs Conversion Fund	2021 Bond Proceeds Fund	American Rescue Plan Fund	Bond and Interest Fund Series 2021 Fund	Total 2022	Total 2021
Revenues:							
Property Tax	\$ -	-	-	-	81,818	81,818	-
Intergovernmental revenue:							
Kendall County contribution	-	-	-	100,000	-	100,000	157,514
Grant revenue	177,100	-	-	-	-	301,371	218,250
Project fund receipts	-	-	-	-	-	-	-
Interest	-	-	195	-	1	11,797	600
Other revenue	-	-	-	-	-	51	7,620
Total revenues	177,100	-	195	100,000	81,819	495,037	383,984
Expenditures:							
Culture and recreation	-	-	-	59,792	338	82,292	74,679
Debt service:							
Interest	-	-	-	-	34,354	34,354	-
Issuance costs and fees	-	-	-	-	475	475	-
Capital Outlay	273,687	-	-	-	-	409,854	8,000
Total expenditures	273,687	-	-	59,792	35,167	526,975	82,679
Excess (deficiency) of revenues over (under) expenditures	(96,587)	-	195	40,208	46,652	(31,938)	301,305
Other financing sources (uses):							
Bond proceeds	-	-	-	-	-	-	1,200,000
Bond premium	-	-	-	-	-	-	85,365
Bond issuance cost	-	-	-	-	-	-	(42,386)
Transfers in (out)	296,664	-	(100,941)	-	-	(15,227)	(1,862,141)
Total other financing sources (uses)	296,664	-	(100,941)	-	-	(15,227)	(619,162)
Net change in fund balance	200,077	-	(100,746)	40,208	46,652	(47,165)	(317,857)
Fund balance, beginning of year	30,300	-	100,919	7,594	-	1,431,756	1,749,613
Fund balance, end of year	\$ 230,377	-	173	47,802	46,652	1,384,591	1,431,756

KENDALL COUNTY FOREST PRESERVE DISTRICT
LIABILITY INSURANCE FUND

SCHEDULE C-3

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	2022			2021
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Insurance claims reimbursements	\$ -	-	-	4,620
Total revenues	-	-	-	4,620
Expenditures:				
Insurance Claims	25,000	25,000	-	8,320
Total expenditures	25,000	25,000	-	8,320
Net change in fund balance	<u>\$ (25,000)</u>	<u>(25,000)</u>	-	(3,700)
Fund balance, beginning of year			46,300	50,000
Fund balance, end of year			<u>\$ 46,300</u>	<u>46,300</u>

KENDALL COUNTY FOREST PRESERVE DISTRICT
 FOREST PRESERVE GRANT FUND

SCHEDULE C-4

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures for the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenue	\$ -	-	-	158,250
Total revenues	-	-	-	158,250
Expenditures:				
Supplies	-	-	-	985
Contractual services	-	-	-	24,093
Total expenditures	-	-	-	25,078
Excess (deficiency) of revenues over (under) expenditures	-	-	-	133,172
Other financing sources (uses):				
Transfers in(out)	-	-	(158,250)	158,250
Total other financing sources (uses)	-	-	(158,250)	158,250
Net change in fund balance	\$ -	-	(158,250)	291,422
Fund balance (deficit), beginning of year			158,250	(133,172)
Fund balance, end of year			\$ -	158,250

KENDALL COUNTY FOREST PRESERVE DISTRICT
 2007 BOND PROCEEDS CAPITAL PROJECT FUND

SCHEDULE C-5

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures for the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ -	-	-	19
Total revenues	-	-	-	19
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	19
Other financing sources (uses):				
Transfers in (out)	-	-	-	(606,307)
Total other financing sources (uses)	-	-	-	(606,307)
Net change in fund balance	\$ -	-	-	(606,288)
Fund balance, beginning of year			-	606,288
Fund balance, end of year			\$ -	-

KENDALL COUNTY FOREST PRESERVE DISTRICT
 ENDOWMENT FUND

SCHEDULE C-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures for the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 6,715	6,715	11,601	389
Expenditures				
Contractual services	27,625	27,625	22,162	3,875
Net change in fund balance	\$ (20,910)	(20,910)	(10,561)	(3,486)
Fund balance, beginning of year			883,179	886,665
Fund balance, end of year			\$ 872,618	883,179

KENDALL COUNTY FOREST PRESERVE DISTRICT
 FOREST PRESERVE IMPROVEMENT FUND

SCHEDULE C-7

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures for the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ -	-	-	57
Total revenues	-	-	-	57
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	57
Other financing sources (uses):				
Transfers in (out)	-	-	-	(379,202)
Total other financing sources (uses)	-	-	-	(379,202)
Net change in fund balance	\$ -	-	-	(379,145)
Fund balance, beginning of year			-	379,145
Fund balance, end of year			\$ -	-

KENDALL COUNTY FOREST PRESERVE DISTRICT
LAND CASH FUND

SCHEDULE C-8

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues				
Kendall County contribution	\$ -	-	-	157,514
Grant revenue	124,271	124,271	124,271	-
Other revenue	-	-	51	3,000
Total revenues	124,271	124,271	124,322	160,514
Expenditures				
Land acquisition	329,485	329,485	136,167	8,000
Excess (deficiency) of revenues over (under) expenditures	(205,214)	(205,214)	(11,845)	152,514
Other financing sources (uses):				
Transfers in (out)	-	(52,700)	(52,700)	52,700
Total other financing sources (uses)	-	(52,700)	(52,700)	52,700
Net change in fund balance	\$ (205,214)	(257,914)	(64,545)	205,214
Fund balance, beginning of year			205,214	-
Fund balance, end of year			\$ 140,669	205,214

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures for the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenue	\$ 30,300	17,918	177,100	-
Total revenues	30,300	17,918	177,100	-
Expenditures	30,300	273,688	273,687	-
Excess (deficiency) of revenues over (under) expenditures	-	(255,770)	(96,587)	-
Other financing sources (uses):				
Transfers in (out)	-	296,664	296,664	30,300
Total other financing sources (uses)	-	296,664	296,664	30,300
Net change in fund balance	\$ -	40,894	200,077	30,300
Fund balance, beginning of year			30,300	-
Fund balance, end of year			\$ 230,377	30,300

KENDALL COUNTY FOREST PRESERVE DISTRICT
 FOX RIVER BLUFFS CROPLAND CONVERSION FUND

SCHEDULE C-10

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures for the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenue	\$ -	-	-	30,000
Total revenues	-	-	-	30,000
Expenditures	-	-	-	15,000
Excess (deficiency) of revenues over (under) expenditures	-	-	-	15,000
Other financing sources (uses):				
Transfers in (out)	-	-	-	24,313
Total other financing sources (uses)	-	-	-	24,313
Net change in fund balance	\$ -	-	-	39,313
Fund balance (deficit), beginning of year			-	(39,313)
Fund balance, end of year			\$ -	-

KENDALL COUNTY FOREST PRESERVE DISTRICT
2021 BOND PROCEEDS FUND

SCHEDULE C-11

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures for the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest income	\$ -	167	195	135
Total revenues	-	167	195	135
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	167	195	135
Other financing sources (uses):				
Bond proceeds	-	-	-	1,200,000
Bond premium	-	-	-	85,365
Bond issuance cost	-	-	-	(42,386)
Transfers in (out)	(100,784)	(100,941)	(100,941)	(1,142,195)
Total other financing sources (uses)	(100,784)	(100,941)	(100,941)	100,784
Net change in fund balance	\$ (100,784)	(100,774)	(100,746)	100,919
Fund balance, beginning of year			100,919	-
Fund balance, end of year			\$ 173	100,919

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures for the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Kendall County contribution	\$ 100,000	100,000	100,000	30,000
Total revenues	100,000	100,000	100,000	30,000
Expenditures				
Salaries	49,880	49,880	38,734	2,659
Employee benefits	16,266	16,266	16,689	-
Contractual services	-	-	-	19,747
Construction	36,830	41,448	4,369	-
Total expenditures	102,976	107,594	59,792	22,406
Net change in fund balance	\$ (2,976)	(7,594)	40,208	7,594
Fund balance, beginning of year			7,594	-
Fund balance, end of year			\$ 47,802	7,594

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures for the Year Ended November 30, 2021)

	2022			2021
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property Tax	\$ 82,226	82,226	81,818	-
Interest Income	100	100	1	-
Total revenues	82,326	82,326	81,819	-
Expenditures				
Miscellaneous	475	475	338	-
Fiscal agent fee	1,107	1,107	475	-
Interest	34,354	34,354	34,354	-
Total expenditures	35,936	35,936	35,167	-
Excess (deficiency) of revenues over (under) expenditures	46,390	46,390	46,652	-
Net change in fund balance	\$ 46,390	46,390	46,652	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 46,652	-

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

	Tax Year				
	2017	2018	2019	2020	2021
Assessed valuations	\$ 3,029,500,354	3,227,251,848	3,432,921,537	3,584,835,597	3,781,079,971
Tax rates:					
General (Corporate)	0.0189	0.0183	0.0178	0.0177	0.0174
Bond and interest	0.1563	0.1320	0.1363	0.1405	0.1445
Revenue recapture	0.0000	0.0000	0.0000	0.0000	0.0001
Total	0.1752	0.1503	0.1542	0.1582	0.1620
Tax extensions:					
General (Corporate)	\$ 572,576	591,878	612,090	635,950	657,908
Bond and interest	4,735,412	4,259,327	4,680,102	5,035,224	5,462,526
Revenue recapture	-	-	-	-	5,294
Total	\$ 5,307,988	4,851,205	5,292,192	5,671,174	6,125,728
Tax Collections	\$ 5,298,411	4,843,318	5,282,543	5,664,649	6,116,752

Other Required Reporting



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CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund in the Kendall County Forest Preserve District ("the District"), as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the Kendall County Forest Preserve District's basic financial statements and have issued our report thereon dated May 16, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider to be significant deficiencies (2022-01).

Report on Compliance and Other Matters

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

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

Kendall County Forest Preserve District's Response to Findings

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

Purpose of this Report

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

Mack & Associates, P. C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 16, 2023

KENDALL COUNTY FOREST PRESERVE DISTRICT

Schedule of Findings For the Year Ended November 30, 2022

Finding 2022-01: Financial Statement Preparation

Condition:

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Views of Responsible Officials and Planned Corrective Action:

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

KENDALL COUNTY FOREST PRESERVE DISTRICT

HISTORIC KENDALL COUNTY COURTHOUSE 110 WEST MADISON STREET YORKVILLE, IL 60560

May 16, 2023

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

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

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

We confirm, to the best of our knowledge and belief, as of May 16, 2023, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 1, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

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

Information Provided

11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of the District Board or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

17) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.

18) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

20) We have a process to track the status of audit findings and recommendations.

21) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

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

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

Signature: David G. B.
Title: Director

Date: May 16, 2023



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CERTIFIED PUBLIC ACCOUNTANTS

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

In planning and performing our audit of the financial statements of the Kendall County Forest Preserve District, for the year ended November 30, 2022, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated May 16, 2023 on the financial statements of the Kendall County Forest Preserve District.

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

Very truly yours,

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 16, 2023

Kendall County Forest Preserve District

**Schedule of Management Comments and Recommendations
November 30, 2022**

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

2022-02: Grants Receivable

Description:

Management did not make the necessary adjustments to appropriately state the grants receivable balance at year-end.

Recommendation:

Management should track outstanding receivable balances and prepare a journal entry to appropriately state the year-end asset based on the receivable balance at November 30.

KENDALL COUNTY FOREST PRESERVE DISTRICT

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

	2018	2019	2020	2021	2022
Revenues by amount					
Property taxes	5,298,411	4,843,318	5,282,543	5,664,649	6,116,752
Intergovernmental revenues	667,250	174,390	168,520	157,514	100,000
Grant revenue	-	-	-	218,250	741,370
Fees, fines, and charges	320,931	358,281	250,362	323,451	433,162
Project fund	158,834	189,684	150,492	175,790	152,591
Interest	25,884	33,730	13,842	2,396	33,505
Other revenues	704,405	63,293	71,631	93,398	59,667
Total revenues	7,175,715	5,662,696	5,937,390	6,635,448	7,637,047
Revenues by percentage					
Property taxes	73.84%	85.53%	88.97%	85.37%	80.09%
Intergovernmental revenues	9.30%	3.08%	2.84%	2.37%	1.31%
Grant revenue	-	-	-	3.29%	9.71%
Revenues from services	4.47%	6.33%	4.22%	4.87%	5.67%
Project fund	2.21%	3.35%	2.53%	2.65%	2.00%
Interest	0.36%	0.60%	0.23%	0.04%	0.44%
Other revenue	9.82%	1.12%	1.21%	1.41%	0.78%
Total revenues	100.00%	100.00%	100.00%	100.00%	100.00%
Expenditures by amount					
Culture and recreation	1,057,798	1,405,745	1,346,121	1,295,524	1,243,175
Debt service	4,663,913	4,367,016	4,492,141	4,604,506	4,982,070
Capital outlay	1,509,487	-	588,063	407,151	934,052
Total revenues	7,231,198	5,772,761	6,426,325	6,307,181	7,159,297
Expenditures by percentage					
Culture and recreation	14.63%	24.35%	20.95%	20.54%	17.36%
Debt service	64.50%	75.65%	69.90%	73.00%	69.59%
Capital outlay	20.87%	0.00%	9.15%	6.46%	13.05%
Total revenues	100.00%	100.00%	100.00%	100.00%	100.00%

KENDALL COUNTY FOREST PRESERVE DISTRICT

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total fund balance - all funds	7,674,737	7,564,672	7,075,737	8,646,983	9,124,733
Cash and investments on hand	7,701,229	7,581,121	7,092,594	8,544,760	8,832,521
General fund - fund balance	317,983	326,072	179,115	470,606	600,007
Change in fund balance - all funds	(55,483)	(110,065)	(488,935)	1,571,246	477,750
General fund expenditures	1,087,971	1,102,348	1,209,419	1,126,201	1,160,545
Number of days in general fund balance	106.68	106.68	54.06	152.52	188.71