

COMBINED Claims Listing

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount
ELLIS BARN							
356	101297	425	HORSE SUPPLIES	11/28/16	27021017080	ELLLIS B	379.94
357	130506	63263	WOOD-FENCE	11/28/16	27021017080	ELLLIS B	17.64
358	251510	153482	WIPER BLADE, OIL	11/28/16	27021017080	ELLLIS B	40.26
Total ELLIS HOUSE							1,149.38*
ELLIS GROUNDS							
359	010452	SI-449106	ELLIS MODULE REPAIR	11/28/16	27021027080	ELLLIS G	422.05
360	040538	IA48048	WHEEL,OIL FILTERS, O	11/28/16	27021027080	ELLLIS G	287.25
361	130506	63204	TOWELS, CHAIN ETC	11/28/16	27021027080	ELLLIS G	138.75
362	161854	34273	GARAGEDOOR REPAIR	11/28/16	27021027080	ELLLIS G	175.66
Total ELLIS BARN							437.84*
ELLIS CAMPS							
363	061594	7610	HORSE CARE	11/28/16	27021107084	ELLLIS CAM	194.67
Total ELLIS GROUNDS							1,023.71*
ELLIS RIDING LESSONS							
364	060304	11-27-2016	WOOD SHAVINGS	11/28/16	27021117082	ANIMAL CARE & SUPPLIES -	247.78
365	061594	7610	HORSE CARE	11/28/16	27021117084	ELLLIS RID	247.78*
Total ELLIS CAMPS							194.67*
ELLIS BIRTHDAY PARTIES							
366	061594	7610	HORSE CARE	11/28/16	27021127084	ELLLIS B-D	194.66
367	101297	11/21/16	PINE SHAVINGS, SUPPL	11/28/16	27021127087	ELLLIS B-D	247.70
368	101297	11/21/16	HORSESHOES	11/28/16	27021127087	ELLLIS B-D	29.85
Total ELLIS RIDING LESSONS							442.45*
ELLIS WEDDINGS							
369	060304	11-27-2016	ELLIS-REFUSE P/U	11/28/16	27021207078	REFUSE PICKUP - ELLIS	136.79
Total ELLIS BIRTHDAY PARTIES							472.21*
Total ELLIS WEDDINGS							136.79*

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount
395 060304	FIRST NATIONAL BANK OMAHA	11-27-16-2	NB ART SUPPLIES	11/28/16	27023036849	ENV EDUC - NATURAL BEGINN	103.45 103.45*
ENV ED NATURAL BEGINNINGS							6.33*
Total ENV ED SCHOOL							103.45*
396 060304	FIRST NATIONAL BANK OMAHA	11/27-16-5	PROGRAM SUPPLIES	11/28/16	27023046849	ENV EDUC - OTHER PUBLIC P	16.33 16.33*
ENV ED OTHER PUBLIC PROGRAMS							16.33*
Total ENV ED OTHER PUBLIC PROGRAMS							16.33*
397 040538	DEKANE EQUIPMENT CORP	IA44859	LEVER GRIP	11/28/16	27025006216	EQUIP - GROUNDS & NATURAL	5.38 5.38*
398 030540	CENTRAL LIMESTONE CO INC	8211	GRAVEL-PRESERVES	11/28/16	27025006837	PRESERVE IMPROV - GR & NA	81.43 81.43*
399 060304	FIRST NATIONAL BANK OMAHA	11-27-2016	HOOVER,HARRIS-REFUSE	11/28/16	27025006847	REFUSE PICKUP - GROUNDS &	450.85
400 190563	SERVICE SANITATION, INC	10/21/2016	PORTABLE RESTROOMS	11/28/16	27025006847	REFUSE PICKUP - GROUNDS &	455.00 905.85*
401 140937	NICOR	11/09/16-2	HARRIS	11/28/16	27025006848	GAS - GROUNDS & NATURAL R	61.53 61.53*
402 060304	FIRST NATIONAL BANK OMAHA	11-27-2016	HARRIS-WATER	11/28/16	27025007089	SUPPLIES - SHOP	27.99
403 251493	YORKVILLE ACE & RADIO SHACK	161401	HARRIS BRIDGE REPAIR	11/28/16	27025007089	SUPPLIES - SHOP	25.43 53.42*
Total GROUNDS & NATURAL RESOURCES							1,107.61*

frmPrtClaim

Kendall County

COMBINED Claims Listing

11/18/16

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Vendor# Name

Invoice #

Description

Date

Budget #

Account Description

Dist Amount

FP BOND PROCEEDS 2007

483 060304 FIRST NATIONAL BANK OMAHA
484 161626 PRAIRIE MOON NURSERY, INC

11/27/16-2
NOV 2016

WALKIE TALKIES
SEED-FOX RIVERBLUFF

11/28/16
11/28/16

95020006850
95020006850

PROJECT FUND EXPENSES
PROJECT FUND EXPENSES

1,790.00
2,000.00
3,790.00*

bantrim
bantrim

Total FP BOND PROCEEDS 2007 3,790.00*

GRAND TOTAL

\$14,303.35



Illinois Department of Natural Resources

One Natural Resources Way Springfield, Illinois 62702-1271
www.dnr.illinois.gov

Bruce Rauner, Governor
Wayne A. Rosenthal, Director

November 15, 2016

Mr. David Guritz, Director
Kendall Co Forest Pres District
110 West Madison St.
Yorkville, IL 60560

Re: Land & Water Conservation Fund - Acquisition
Project LWCF 17-00984
Fox River Bluffs

Dear Director Guritz:

The Department has received your final billing request for the above referenced project and I am pleased to advise that final grant reimbursement in the amount of \$750,000 has been approved. Accordingly, a voucher for that amount has been processed and a warrant from the State Comptroller's office should be forwarded to you within the next 30 days.

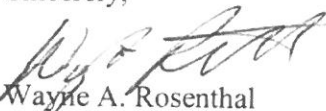
On behalf of the Department of Natural Resources, I would like to congratulate the * on the successful completion of this project. Your commitment in helping to improve quality public outdoor recreation opportunities in Illinois is greatly appreciated.

In accordance with terms of the LWCF, please keep in mind the following items:

- Land acquired with LWCF assistance must have the recreation development proposed in the application initiated within three (3) years following completion of the site acquisition. Land acquired with LWCF assistance must have the recreation development proposed in the application initiated within three (3) years following completion of the site acquisition. Furthermore, land acquired with LWCF assistance must have recreation development completed within (5) five years. Agencies failing to meet this requirement will be prohibited from applying to any of the grant programs administered by the Division of Grant Administration until the violation is resolved.
- Land acquired under the above referenced project must be maintained for public outdoor park and recreation purposes as so specified in the signed Project Agreement.
- Acknowledgment of LWCF assistance must be permanently posted at the project site, preferably on the park entrance sign.

Once again, congratulations on the completion of this project.

Sincerely,


Wayne A. Rosenthal
Director

WR/JB

To: Kendall County Forest Preserve District – Finance Committee

From: David Guritz, Director

RE: Henneberry Woods Restoration Plan – IDOT Mitigation Requirements and Preliminary Planting Plan for Trees and Shrubs at Henneberry Woods Forest Preserve

Date: November 21, 2016

Attached, please find a preliminary planting plan for species and quantities that will be submitted to IDOT for preliminary review. Plant material cost is estimated at \$20 per unit for 5-gallon stock for all trees and shrubs, or approximately \$9,400.

Kendall County Forest Preserve District has been approached by Kendall County Highway Department to support and assist with development of tree and shrub mitigation plan for the first phase, and possibly subsequent phases, of the Eldamain Road corridor project. As part of the Eldamain Corridor Phase I improvements, Kendall County Highway Department is required to identify a local mitigation site, and is required to purchase and install 285 large trees, and 185 small trees and shrubs. The mitigation site must be approved by the Illinois Department of Transportation.

District staff recommends use of pending 45-acre restoration footprint at Henneberry Forest Preserve to serve as the mitigation site.

The District will work to secure quotes for the nursery stock required for installation, with Kendall County Highway Department assisting with securing quotes for planting of the trees and shrubs at Henneberry under District supervision.

The restoration will be supplemented with purchase through competitive bidding of three to four mixes of pure live seed to restore savannah, short grass prairie and tallgrass prairie communities, with seed disbursed over the winter months in 2017-2018.

Henneberry Woods
 Tree and Shrub Mitigation
 Preliminary Species Planting List as of 11/21/16

All stock to be sourced from local, reputable native plant nurseries with known species origin (locally sourced seed from Kendall County local ecoregion(s)), with preference given to local nursery stock source supplied within 50 miles of Kendall County:

Bold=Species included in large tree count

11 species – 26 5-gallon containers of each species – 286 trees total – final count dependant on availability

All remaining =Species included in shrub/small tree count

23 species – 8 5-gallon containers of each species- 184 shrubs/small trees total – final count dependant on availability

Common Name (Trees)	Latin (Trees)	Common Name (Shrubs)	Latin (Shrubs)
Ohio Buckeye	<i>Aesculus glabra</i>	Lead plant	<i>Amorpha canescens</i>
Pagoda dogwood	<i>Cornus alternifolia</i>	American hazelnut	<i>Corylus americana</i>
Fireberry hawthorn	<i>Crataegus chrysocarpa</i>	New Jersey tea	<i>Ceanothus americanus</i>
Dotted hawthorn	<i>Crataegus punctata</i>	Wahoo	<i>Euonymus atropurpureus</i>
Fleshy hawthorn	<i>Crataegus succulent</i>	Prickly wild gooseberry	<i>Ribes cynosbati</i>
Bitternut hickory	<i>Carya cordiformis</i>	Wild gooseberry	<i>Ribes missouriense</i>
Shagbark hickory	<i>Carya ovate</i>	Early wild rose	<i>Early wild rose</i>
Redbud	<i>Cercis Canadensis</i>	Illinois rose	<i>Rosa setigera</i>
Kentucky coffee tree	<i>Gymnocladus dioica</i>	Bladdernut	<i>Staphylea trifolia</i>
Black walnut	<i>Juglans nigra</i>	Wolfberry	<i>Symphoricarpos occidentalis</i>
Wild sweet crab	<i>Malus coronaria</i>	Nannyberry	<i>Viburnum lentago</i>
Iowa crab	<i>Malus ioensis</i>	Downy arrow-wood	<i>Viburnum rafinesquianum</i>
Red mulberry	<i>Morus rubra</i>	Prickly ash	<i>Xanthoxylum americanum</i>
Large-toothed aspen	<i>Populus grandidentata</i>		
Wild plum	<i>Prunus Americana</i>		
White oak	<i>Quercus alba</i>		
Scarlet oak	<i>Quercus coccinea</i>		
Bur oak	<i>Quercus macrocarpa</i>		
Chinquapin oak	<i>Quercus muhlenbergii</i>		
Black oak	<i>Quercus velutina</i>		
American linden	<i>Tilia americana</i>		

November 8, 2016

Jeff Wehrli, President
Kendall County Forest Preserve District
111 West Fox Street
Yorkville, IL 60560

Dear Mr. Wehrli:

We are pleased to serve as your independent auditors for the Kendall County Forest Preserve District for the year ended November 30, 2016. The purpose of this Engagement Letter (this "Letter") is to review certain details of our engagement.

Audit Services

We will audit the financial statements and the related notes to the financial statements of the governmental activities, and each major fund of the Kendall County Forest Preserve District. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Kendall County Forest Preserve District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Kendall County Forest Preserve District's RSI in accordance with auditing standards generally accepted in the United States. These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Funding Progress
3. Schedule of Employer's Contribution
4. Budgetary Comparison Schedule for General Fund

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

1. Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual Bond and Interest Funds and Capital Project Funds
2. Assessed Valuations, Tax Rates, Tax Extensions, and Collections

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States (GAAP) and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Our report will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit. Our report will be addressed to management of Kendall County Forest Preserve District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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

Because of the inherent limitations of an audit combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there exists an unavoidable risk that some material misstatements or noncompliance may exist and not be detected by us even though our audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial

statements. However, we will inform the appropriate level of management and you of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements, and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and you internal control related matters that are required to be communicated under professional standards.

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

We cannot perform management functions or make management decisions on behalf of your Kendall County Forest Preserve District. However, we may provide advice and recommendations to assist management in performing its functions and fulfilling its responsibilities. We may advise management about appropriate accounting principles and their application and may assist in the preparation of the Kendall County Forest Preserve District's financial statements, but the responsibility for the financial statements remains with management.

Management Responsibilities

Management is responsible for (a) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (b) following laws and regulations; (c) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (d) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with GAAP, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under professional standards, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

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

Management is responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

As required by GAAS, at the close of the audit we will request from management certain written confirmation concerning oral and written representations made to us in connection with the audit in order to indicate and document the continuing appropriateness of such representations and reduce the possibility of misunderstanding.

If the Kendall County Forest Preserve District intends to reproduce or publish these financial statements, or any portion thereof whether in paper or electronic form subsequent to anticipated year-end filings, and make reference to our firm name in connection therewith, management agrees to provide us with proofs in sufficient time for our review and written approval before printing. If in our professional judgment the circumstances require, we may withhold our approval. The Kendall County Forest

Preserve District agrees to compensate Wipfli for the time associated with such review.

Assistance to be supplied by your personnel, including the preparation of schedules and analysis of accounts, will be discussed with you. Timely completion of this work will facilitate the completion of our engagement.

Other

We may prepare a draft of your financial statements and related notes. You will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

From information you will provide, we will prepare the fixed asset depreciation schedules for the year ended November 30, 2016.

You are responsible for assuming all management responsibilities and for overseeing these services by designating an individual, preferably within senior management, with suitable skill, knowledge, and/or experience. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for them.

Our fees will be billed as work progresses, and progress billings may be submitted. Based upon our discussions with representatives of the District, the fee for this engagement will be \$7,500. Our fee has been determined based on our understanding obtained through discussions with you regarding your preparation for the engagement and your current business operations. To the extent we encounter circumstances outside of our expectations that warrant additional procedures and time, we will communicate that fact and advise you of options and the additional fees necessary to complete the engagement. We expect payment of our billings within 30 days after submission. Interest at the lesser of 1% per month or the maximum rate permitted by law, except where prohibited by law, will be charged on the portion of your balance that is over 30 days.

This engagement includes only those services specifically described in this Letter; any additional services not specified herein will be agreed to in a separate letter. This engagement is separate and discrete from our engagement to audit any prior or future years, and any such engagements are or will be covered by a separate engagement letter. In the event you request us to, or we are required to, respond to a subpoena, court order, government regulatory inquiries, or other legal process against Kendall County Forest Preserve District or its management for the production of documents and/or

Jeff Wehrli, President
Kendall County Forest Preserve District
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November 8, 2016

testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, you agree to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs that we incur.

The working papers prepared in conjunction with our audit are our property and constitute confidential information. They will be retained by us in accordance with our policies and procedures. All of the Kendall County Forest Preserve District's original records will be returned to management at the end of this engagement. Our working papers and files are not a substitute for the original records the Kendall County Forest Preserve District should retain. We understand that we are authorized to respond directly to inquiries from the cognizant agencies including requests to review audit workpapers. Access to the requested workpapers will be provided to the cognizant agencies under the supervision of Wipfli LLP's audit personnel and at a location designed by our firm. We will notify you of any such inquiries or requests and of our reply thereto.

Matthew J. Schueler will be your audit engagement partner.

Professional and certain regulatory standards require us to be independent, in both fact and appearance. Any discussions that you have with Wipfli personnel regarding employment could pose a threat to our independence. Therefore, we request that you inform us immediately prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

In order for us to remain independent, professional and regulatory standards require us to maintain certain respective roles and relationships with you with respect to any nonattest services we may be asked to perform. Prior to performing such services in conjunction with our audit, management must acknowledge its acceptance of certain responsibilities.

Whenever possible, each provision of this Letter shall be interpreted in such a manner as to be effective and valid under applicable laws, regulations, or published interpretations, but if any provision is deemed prohibited, invalid, or otherwise unenforceable, such provision shall be ineffective only to the extent of such prohibition, invalidity, or unenforceability and such revised provision shall be made a part of this Letter. Further, the provisions of the foregoing sentence shall not invalidate the remainder of this Letter. This Letter shall be construed and governed in accordance with laws of the state in which the Wipfli office issuing this Letter is located, as determined by the address indicated on this Letter, and proper jurisdiction and venue for any matter hereunder shall be the state or federal courts of that state.

If the above terms are acceptable to you and the services outlined are in accordance with your requirements, please return a signed copy of this Letter to us.

Jeff Wehrli, President
Kendall County Forest Preserve District
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November 8, 2016

We look forward to our continued association with you and your staff and appreciate the opportunity to serve you. Please do not hesitate to call us if you have any questions about the work we are to perform or any other aspect of the services we can provide.

Sincerely,

Wipfli LLP

Wipfli LLP

ACCEPTED: KENDALL COUNTY FOREST PRESERVE DISTRICT

By: _____

(Print Name and Title)

Date: _____