

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount
189 111514	KONICA MINOLTA BUSINESS SOLUTI	9003948600	9/13-10/12/17 MONTHL	10/26/17	27020006200	OFFICE SUPPLIES & POSTAGE	150.89 150.89*
190 011359	AMEREN IP	10/13/17	MILLBROOK SOUTH	10/26/17	27020006351	ELECTRIC	43.59
191 031510	COMMONWEALTH EDISON	10/12/17:BW	BAKER WOODS	10/26/17	27020006351	ELECTRIC	20.98 64.57*
192 190535	SELECTIVE INSURANCE CO. OF AME	FLD2059816	ELLIS INSURANCE	10/26/17	27020006838	INSURANCE REIMB	1,336.00 1,336.00*
193 190816	SHAW MEDIA	9/30/17	WED AD-SEP 2017	10/26/17	27020006843	PROMOTION/PUBLICITY	59.99 59.99*
ELLIS HOUSE							1,611.45*
194 031510	COMMONWEALTH EDISON	10/11/17:EL	ELLIS HOUSE	10/26/17	27021007076	UTILITIES - ELLIS HOUSE	162.86 162.86*

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount
195 010452	ADS, INC	147996-1035	EL ALARM MONITOR	10/26/17	27021007080	GROUND & MAINT - ELLIS H	278.16
196 130506	MENARDS	93829	EL SUPPLIES	10/26/17	27021007080	GROUND & MAINT - ELLIS H	45.93
197 130506	MENARDS	94129	EL SUPPLIES	10/26/17	27021007080	GROUND & MAINT - ELLIS H	62.38
							386.47*
							549.33*

ELLIS BARN

198 010452	ADS, INC	147996-1035	EL ALARM MONITOR	10/26/17	27021017080	GROUND & MAINT - ELLIS B	278.16
199 071807	GRAINCO F.S. INC	78008158	EL TIRES	10/26/17	27021017080	GROUND & MAINT - ELLIS B	25.00
200 101297	JOHN DEERE FINANCIAL	10/21/17	EL SUPPLIES	10/26/17	27021017080	GROUND & MAINT - ELLIS B	40.87
201 130506	MENARDS	94233	EL SUPPLIES	10/26/17	27021017080	GROUND & MAINT - ELLIS B	49.16
							393.19*
							393.19*

ELLIS BIRTHDAY PARTIES

202 130506	MENARDS	94525	EL SUPPLIES	10/26/17	27021127084	VET & FERRIER - ELLIS B-D	69.84
							69.84*
							69.84*

ELLIS WEDDINGS

203 267453	ERIK BROZMAN	10-7-17:EL	EL SEC DEP RETURN	10/26/17	27021207088	ELLIS SECURITY DEPOSIT RE	1,000.00
204 267454	TJ RYGULA	10-13-17:ELLIS	EL SEC DEP RETURN	10/26/17	27021207088	ELLIS SECURITY DEPOSIT RE	1,000.00
							2,000.00*
							2,000.00*

HOOVER

205 140937	NICOR	10/12/17:SHOP	HOOVER SHOP	10/26/17	27022006860	HOOVER - GAS	41.84
206 140937	NICOR	10/12/17:MOON	MOONSEED	10/26/17	27022006860	HOOVER - GAS	32.70
207 140937	NICOR	10/12/17:HOUSE	HOOVER HOUSE	10/26/17	27022006860	HOOVER - GAS	21.91
208 140937	NICOR	10/12/17:MAINT	HOOVER MAINT BLDG	10/26/17	27022006860	HOOVER - GAS	31.92
209 140937	NICOR	10/12/17:ROOK	HOOVER ROOKERY	10/26/17	27022006860	HOOVER - GAS	39.29
210 140937	NICOR	10/12/17:BLAZIN	BLAZING STAR	10/26/17	27022006860	HOOVER - GAS	33.19
211 140937	NICOR	10/12/17:KING	KINGFISHER	10/26/17	27022006860	HOOVER - GAS	34.20
212 140937	NICOR	10/12/17:ML	MEADOWHAWK LODGE	10/26/17	27022006860	HOOVER - GAS	46.83
							281.88*

213 031510	COMMONWEALTH EDISON	10/2/17:MULT	HVR MULTIPLES	10/26/17	27022006861	HOOVER - ELECTRIC	454.59
							454.59*
214 061595	FOX VALLEY FIRE & SAFETY	IN00119846	HVR FIRE EXT	10/26/17	27022006864	HOOVER - BUILDING MAINTEN	87.67
							87.67*

215 190388	BRIGITTE SCHROEDER	17-00223	ML SEC DEP RETN	10/26/17	27022007088	HOOVER SECURITY DEPOSIT R	90.00
216 267455	LESLIE HECKELSBURG	17-00219	BUNKHOUSE SEC DEP RE	10/26/17	27022007088	HOOVER SECURITY DEPOSIT R	100.00
217 267456	TRICIA THORNTON	17-00225	ML SEC DEP RETURN	10/26/17	27022007088	HOOVER SECURITY DEPOSIT R	127.50

Vendor#	Name	Invoice #	Description	Date	Budget #	Account Description	Dist Amount
218 071845	GROUND EFFECTS INC	374701	NB SUPPLIES	10/26/17	27023036849	ENV EDUC - NATURAL BEGINN	15.69 15.69*
<p>ENV ED NATURAL BEGINNINGS</p> <p>Total HOOVER</p>							317.50* 1,141.64*
<p>219 012290 AUTOMOTIVE SPECIALTIES INC</p> <p>220 040538 DEKANE EQUIPMENT CORP</p>							64.91 631.89 696.80*
221 140937	NICOR	10/10/17:HA	HARRIS	10/26/17	27025006848	GAS - GROUNDS & NATURAL R	49.46 49.46*
222 130506	MENARDS	94844	DRIVEWAY MARKERS	10/26/17	27025007089	SUPPLIES - SHOP	82.20 82.20*
<p>222 130506 MENARDS</p> <p>Total ENV ED NATURAL BEGINNINGS</p> <p>Total GROUNDS & NATURAL RESOURCES</p>							15.69* 828.46*

FP BOND PROCEEDS 2007

294 091387	ILINOIS DEPARTMENT OF TRANSPOR	121275	IL 47 & US 34	10/26/17	95020006850	PROJECT FUND EXPENSES	bantrim
							1,541.09
							1,541.09*
						Total FP BOND PROCEEDS 2007	1,541.09*

Total Forest Preserve Claims: \$8,135.00

**KENDALL COUNTY FOREST PRESERVE DISTRICT
COMMISSION MEETING MINUTES
OCTOBER 17, 2017**

I. Call to Order

President Gilmour called the meeting to order at 9:00 am in the Kendall County Board Room.

II. Pledge of Allegiance

All present recited the Pledge of Allegiance.

III. Invocation

Commissioner Prochaska offered an invocation for the meeting.

IV. Roll Call

X	Cullick	X	Gryder
X	Davidson	X	Hendrix (Entered the meeting at 9:03 am)
	Flowers	X	Kellogg
X	Gilmour	X	Prochaska
	Giles	X	Purcell (Entered the meeting at 9:05 am)

Commissioners Cullick, Davidson, Gryder, Kellogg, Prochaska, and Gilmour all were present. Commissioner Hendrix entered the meeting at 9:03 am. Commissioner Purcell entered the meeting at 9:05 am.

V. Approval of Agenda

Commissioner Kellogg made a motion to approve the agenda as presented. Seconded by Commissioner Davidson. Aye, all. Opposed, none.

VI. Citizens to Be Heard

No public comments were offered by citizens present at the meeting.

VII. Approval of Claims in an Amount Not-to-Exceed \$16,978.37.

Commissioner Hendrix made a motion to approve claims in an amount not-to-exceed \$16,978.37. Seconded by Commissioner Cullick.

Commissioner Hendrix entered the meeting.

Motion: Commissioner Hendrix					
Second: Commissioner Cullick					
Roll call					
Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
X		Cullick	X		Gryder
X		Davidson	X		Hendrix
		Flowers	X		Kellogg
		Giles	X		Prochaska
X		Gilmour			Purcell
Motion unanimously approved.					

VIII. Operations Committee Report

None.

IX. Finance Committee Report

Finance Committee Chair Cullick reported that work continues on the development of the FY 17-18 budget. Commissioner Cullick reported that the Finance Committee recommends approval of the preliminary budget for publication, with anticipated revisions based on Commission discussions. The preliminary budget is positive, with a current projected surplus of just over \$4,000.00.

Commissioner Cullick reported that the Finance Committee completed an initial review of the resident lease agreements for Hoover Forest Preserve, Pickerill-Pigott Forest Preserve, and Ellis House, and associated District employee position descriptions for the Ellis House Caretaker and Pickerill-Pigott Resident-Grounds Maintenance position.

Commissioner Cullick reported that the Finance Committee recommends approval of the revised Natural Beginnings 2-day program tuition fee increase, and the Ellis Farm Pond restoration project agreement funded by a grant from The Conservation Foundation.

X. Approval of Minutes

- **Kendall County Forest Preserve Commission Meeting – October 3, 2017**
- **Kendall County Forest Preserve Operations Committee Meeting – October 4, 2017**
- **Kendall County Forest Preserve Committee of the Whole Meeting – October 11, 2017**

Commissioner Hendrix made a motion to approve the minutes for the Forest Preserve Commission meeting held on October 3, 2017; the Operations Committee meeting held on October 4, 2017, and the Committee of the Whole meeting held on October 11, 2017. Seconded by Commissioner Cullick.

Commissioner Purcell entered the meeting.

All, aye. Opposed, none. Motion unanimously approved.

XI. New Business

- **Motion to Approve the Publication of the Preliminary Annual Operating Budget for the Fiscal Year 17-18 of the Kendall County Forest Preserve District for Public Inspection**

Commissioner Cullick made a motion to approve the publication of the District's preliminary FY 17-18 operating budget for public inspection. Seconded by Commissioner Hendrix.

Director Guritz reported that Treasurer Ferko anticipates interest earnings of \$7,500.00 in the District's Endowment Fund that will be credited to the Subat Project Fund subaccount.

Director Guritz reported that adjustments have been entered to address negotiations in progress to establish a railway crossing agreement at Hoover Forest Preserve.

District employee salaries and benefits have been reviewed by Budget Coordinator Caldwell, and tied out to current spreadsheet projections.

The Natural Beginnings budget has been adjusted based on the proposed tuition increase.

Director Guritz reported that the budget is similar to budgets presented and approved in the last two years, and includes a \$10,000.00 general ledger contingency plus a \$15,000.00 contingency to address potential general liability and/or workers' compensation claims.

The preliminary budget also includes funds for a projected 21% increase in employee health insurance premiums.

Commissioner Gryder asked whether the Capital Fund budget includes a potential transfer of funds to support the operations budget. Director Guritz stated that there are no funds scheduled for transfer, but added that \$2,500.00 of salary expense is coded to the Capital Fund to address the Subat Forest Preserve fen restoration project funded by a \$5,500 payment received from the KC Highway Department for their IDNR incidental take permit associated with Eldamain Road improvements.

Commissioner Purcell stated that the operating budget will continue to be informed through Commission discussions.

President Gilmour thanked Director Guritz for his efforts in pulling together the budget, and efforts to balance the District's budget over the past two years. Director Guritz reported that Budget Coordinator Latreese Caldwell continues to extend her talents in support of the collective effort.

Motion: Commissioner Cullick
 Second: Commissioner Hendrix

Roll call

Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
X		Cullick	X		Gryder
X		Davidson	X		Hendrix
		Flowers	X		Kellogg
		Giles	X		Prochaska
X		Gilmour	X		Purcell

Motion unanimously approved.

- **Motion to Approve a \$10.00 per Student Fee for the Middle and High School Wetland Study Field Trip Program**

Commissioner Hendrix made a motion to approve the \$10.00 per student fee for the District’s new Middle and High School Wetland Study field trip program. Seconded by Commissioner Kellogg.

Director Guritz reported that the proposed field trip program is consistent with the per student fee approved last year for Project Maramech.

Motion: Commissioner Hendrix
 Second: Commissioner Kellogg

Roll call

Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
X		Cullick	X		Gryder
X		Davidson	X		Hendrix
		Flowers	X		Kellogg
		Giles	X		Prochaska
X		Gilmour	X		Purcell

Motion unanimously approved.

- **Motion to Approve a Grant from The Conservation Foundation for the Ellis Farm Pond Restoration Project in the Amount of \$3,000.00**

Commissioner Gryder made a motion to approve a grant agreement with The Conservation Foundation for the Ellis Farm Pond restoration project in the amount of \$3,000.00. Seconded by Commissioner Cullick.

Commissioner Davidson asked whether the grant-funded project requires a District match. Director Guritz stated that the project does not require a match, and will be completed within the project budget by District staff rather than contracting out in order to complete the project within the \$3,000.00 budget.

Commissioner Hendrix asked whether the District’s environmental education programs integrate discussions on the District’s efforts to restore and manage forest preserve natural areas. Director Guritz stated that this depends on the program topic, but District programs do work to incorporate conservation messages for students, with certain programs offering direct opportunities to participate in District habitat restoration and management efforts.

Motion: Commissioner Gryder					
Second: Commissioner Cullick					
Roll call					
Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
X		Cullick	X		Gryder
X		Davidson	X		Hendrix
		Flowers	X		Kellogg
		Giles	X		Prochaska
X		Gilmour	X		Purcell
Motion unanimously approved.					

- **Forest Foundation of Kendall County Updates**

President Gilmour reported that the Forest Foundation of Kendall County will be working to raise additional funds for the proposed Little Rock Creek acquisition project. The Foundation is announcing a \$5,000 matching challenge grant program where additional funds raised will be donated to The Conservation Foundation towards the purchase of the new forest preserve.

The Forest Foundation Board of Trustees also discussed funding available to support of District education and conservation projects, including efforts currently underway at Henneberry Forest Preserve.

Director Guritz reported that the Forest Foundation has received a pledge from a donor to support an initial plant-community study at Henneberry Forest Preserve, and funding for a seasonal position to support invasive species control that will be integrated into the budget for FY 17-18.

XII. Old Business

- **Motion to Approve the Revised Natural Beginnings Early Learning Program Annual Tuition Fee for the Two-Day Morning and Afternoon Sessions from \$1,440.00 to \$1,540.00 for the 2018-2019 Program Year**

Commissioner Hendrix made a motion to approve the revised Natural Beginnings Early Learning program annual tuition fee for the two-day morning and afternoon sessions from \$1,440.00 to \$1,540.00 for the 2018-2019 program year. Seconded by Commissioner Cullick.

Director Guritz reported that Program Manager Gessler is recommending approval of the amended fee structure based on improved figures for student enrollments in the 2-day sessions.

Commissioner Gryder asked whether there is a waiting list for the program. Director Guritz stated that highest demand is for student enrollment in the 3-day and 2-day morning sessions. There is typically a waiting list for student enrollment within these sessions, with the afternoon sessions slower to fill. Overall, the program has a few remaining openings in the current year, with no wait list.

Commissioner Gryder asked whether the tuition fees are consistent with charges for similar programs. Director Guritz reported that this was discussed earlier in the year with the Operations Committee, with tuition charges for Natural Beginnings similar to those charged by area preschool program providers.

Commissioner Purcell asked how many students the fees and charges will impact. Director Guritz stated that the tuition increase will impact 24 students.

Commission discussed the program budget for the upcoming year.

Commissioner Gryder asked whether the program budget is heading in the right direction. Director Guritz stated that the program is doing well, understanding that in any given year, certain programs will be up, with other programs down from projections, with the intended goal for the District to generate a budget surplus each year.

Commissioner Kellogg stated that for this particular program, the formative experiences of the students translates into emotional ties and longer-term benefits for the District.

Commissioner Purcell stated that the District's mission does not include offering preschool program services, further stating that the program projected surplus should continue to offset administrative costs for the program.

Motion: Commissioner Hendrix

Second: Commissioner Cullick

Roll call

Aye	Opposed	Commissioner	Aye	Opposed	Commissioner
X		Cullick	X		Gryder
X		Davidson	X		Hendrix
		Flowers	X		Kellogg
		Giles	X		Prochaska
X		Gilmour	X		Purcell

Motion unanimously approved.

XIII. Executive Session

None.

XIV. Other Items of Business

Director Guritz reported that he is working with Chief County Assessment Official, Andy Nicoletti to process the parcel exemption form for the Pickerill-Pigott residence parcel.

Director Guritz reported that he has contacted all current farm operators, who intend to move forward with the 2018 farm lease agreements with renewal of the current contract terms. Director Guritz reported that end-of-year yield payment calculation worksheets will be forwarded to farm operators, with yield payments owed prior to the end of the fiscal year.

Commissioner Hendrix asked what the District's operating budget levy translates to as far as assessment on the average home value for Kendall County. Director Guritz reported that the levy translates to \$6.47 per \$100,000 assessed valuation, with the assessed valuation representing one-third of the market value.

XV. Citizens to Be Heard

No citizens present at the meeting offered public comments.

XVI. Adjournment

Commissioner Gryder made a motion to adjourn. Seconded by Commissioner Purcell. Aye, all. Opposed, none. Meeting adjourned at 9:40 am.

Respectfully submitted,

David Guritz
Director, Kendall County Forest Preserve District

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

OCTOBER 26, 2017

I. Call to Order

Acting Finance Committee Chair Gilmour called the Finance Committee meeting to order at 6:38 pm in the Kendall County Board Room.

II. Roll Call

Commissioner Davidson made a motion to appoint Commissioner Prochaska to the Finance Committee for the meeting. Seconded by Commissioner Gilmour. Aye, all. Opposed, none.

Commissioners Davidson, Prochaska, and Gilmour were present for the meeting.

Commissioners Cullick and Gryder entered the meeting at 6:43 pm.

III. Approval of Agenda

Commissioner Prochaska made a motion to approve the agenda as presented. Seconded by Commissioner Davidson. Aye, all. Opposed, none.

IV. Citizens to be Heard

No public comments were offered by those in attendance.

V. Approval to Forward Claims to Commission for an Amount Not-to-Exceed \$8,135.00.

Commissioner Davidson made a motion to forward claims to Commission in the amount of \$8,135.00. Seconded by Commissioner Prochaska.

The Finance Committee reviewed the claims list.

The Finance Committee discussed the ADS alarm monitoring service contract for Ellis House and Equestrian Center facilities, with direction provided to examine whether the District is required by code to maintain alarm monitoring services. Costs associated with alarm monitoring services is approximately \$3,100 per year.

Director Guritz reported that there are several end-of-year contract payments that will be presented within the November claims lists, including payment for the District's dump truck, and progress payment on the SemperFi Land, Inc. contract.

Commissioners Gryder and Cullick entered the meeting at 6:43 pm.

Acting Finance Chair Gilmour called the question. All, aye. Opposed, none. Motion unanimously approved. Chairman Cullick presided over the remainder of the meeting.

VI. FY 17-18 Preliminary Operating Fund (Fund 270) Budget Review and Discussion

Director Guritz presented an updated FY 17-18 preliminary Operating Fund budget. Director Guritz reported that the preliminary budget presented was amended to include revenue increases, including a \$4,500 anticipated donation from the Forest Foundation to fund a floristic quality study and seasonal position for Henneberry Woods Forest Preserve, with corresponding expenses to fund the study and position, and a \$6,000 increase for anticipated lease payments for the Pickerill-Pigott residence, with corresponding adjustments to anticipated expenditures for Grounds Maintenance salaries and benefits.

Projected surplus for the year, with similar budget contingency amounts to those included in the current year's budget, is approximately \$10,500.00.

Commissioner Davidson asked about the farm lease revenues. Director Guritz reported that the Finance Committee packets includes a breakdown of revenue projections for the year tied to the preliminary budget figures.

The Finance Committee reviewed the farm license spreadsheet.

The Finance Committee discussed the timeframe and process for bidding the District's farm license agreements in the coming year.

Director Guritz stated that the overall budget is in good shape for the coming year, with all budget areas carefully examined. Director Guritz stated that the appropriation ordinance will be amended based on the anticipated drawdown of remaining funds in the District's Capital Fund 290 for the payment on the approved vehicle purchase contract for the District's new dump truck.

The Finance Committee reviewed the proposed staff salary increases spreadsheet for the upcoming year that has been tied into the preliminary budget.

The Finance Committee discussed proposed promotional and market-based adjustments for three of the District's positions that exceed the 2-2.5% average increase for all District positions. Director Guritz noted that per directions received, the proposed promotional and market-based increases will be considered by Commission vote prior to award.

Director Guritz reported that the budget adjustments include expenditures for establishing the crossing agreement for the railway crossing in Hoover Forest Preserve.

VII. FY 17-18 Preliminary Capital Fund (Fund 950) Budget Review and Discussion

Director Guritz presented an overview of an updated FY 17-18 preliminary Capital Fund budget for discussion.

The Finance Committee reviewed the preliminary Capital Fund budget spreadsheet report.

VIII. Pickerill-Pigott Forest Preserve – Part Time Resident – Grounds Maintenance Worker Lease Agreement Discussion

Director Guritz presented a draft lease agreement for the proposed Resident - Grounds Maintenance Worker position calling for a \$500.00 monthly lease payment. Director Guritz stated that this will be a temporary assignment pending development of the preserve master plan. The Resident - Grounds Maintenance position will provide an important initial presence in the preserve, and will maintain the Pickerill house and preserve grounds and access road without burdening existing Grounds Maintenance staffing resources that are devoted to maintaining other forest preserve areas, trails, grounds, and buildings.

The Finance Committee discussed the proposed position and lease agreement. Director Guritz stated that the District's residence lease agreements extended to employees must provide tangible benefits to the District in order to remain tax-exempt. This affirming language is incorporated into the agreements based on the State's Attorney's Office guidance. Director Guritz stated that the exemption of taxes on the residence of approximately \$30,000.00 precludes adaptive use by private entities.

Commissioner Gryder stated that he is generally opposed to the District extending housing to employees. Commissioner Prochaska stated that the District employee selected for the position needs to possess the skill sets needed to maintain the Pickerill house and grounds.

The Finance Committee discussed the pending demolition project for the Pigott house. Director Guritz reported that the Capital Fund includes costs for demolition of dilapidated structures at Pickerill-Pigott and other forest preserve areas.

Commissioner Gryder made a motion to forward the Pickerill-Pigott Forest Preserve Resident – Grounds Maintenance Worker position description to Commission for approval. Seconded by Commissioner Prochaska. Aye, all. Opposed, none.

IX. 2017 Farm Lease Agreements – Yield Payment Calculations and Hay Production Report

Director Guritz presented a report on the yield payment calculations for the 2017 growing season, and breakdown of hay production at Baker Woods Forest Preserve.

Director Guritz reported that the District's hay storage areas are fully stocked, with 400-bales stored with the farm operator for late-winter restocking per the terms of the lease agreement. The remaining surplus will generate approximately \$2,400.00 for the year.

Director Guritz reported that the yield payment worksheets have been sent to the District's farm operators to determine if end-of-year yield payments are due.

X. 2018 Farm Lease Agreements – Renewal of 2017 Contract Terms

Director Guritz presented a spreadsheet showing the terms for contract renewal for the 2018 farm license agreements, with revenue projections tied to the preliminary budget for the year. All current farm operators have been contacted, with no concerns expressed over the renewal of contracts under current terms.

Commissioner Gilmour asked about the wide range of per-acre base rent charges.

Commissioner Davidson reported that the base rent is dependent on quality of soils for each location, which impacts crop yield.

XI. Executive Session

None.

XII. Other Items of Business

Director Guritz reported that the WIPFLI CPAs audit engagement letter will be presented to Commission for approval.

Director Guritz reported that Commission will need to approve a motion to approve the Wine-Sergi general liability insurance coverage costs for the upcoming year once this figure is known.

Director Guritz presented a draft contract deduct for SemperFi Land, Inc., with the contract savings applied towards a supplemental planting effort in 2018 based on the completed field inventory. Director Guritz reported on the contracted nursery falling well short of the project specifications and expectations for the perennial stock pre-planting into 5- and 15-gallon containers. Director Guritz reported that this situation is being carefully tracked.

Director Guritz reported that staff is engaged with the KC Treasurer's Office to resolve an issue with processed credit cards where District staff authorized, but failed to fully process approximately \$1,200.00 in credit card payments for equestrian services. District staff members are working to contact program service clients directly to secure the payments for completed and in-progress services deliveries.

XIII. Citizens to be Heard

No public comments were offered by those in attendance.

XIV. Adjournment

Commissioner Gryder made a motion to adjourn. Seconded by Commissioner Prochaska. Aye, all. Opposed, none. Meeting adjourned at 7:36 pm.

Respectfully submitted,

David Guritz
Executive Director, Kendall County Forest Preserve District

October 16, 2017

Judy Gilmour, President
Kendall County Forest Preserve District
111 West Fox Street
Yorkville, IL 60560

Dear Ms. Gilmour:

We are pleased to serve as your independent auditors for the Kendall County Forest Preserve District for the year ended November 30, 2017. 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 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. Our audit will be conducted in accordance with auditing standards generally accepted in the United States (GAAS) and will include tests of your 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 of the Kendall County Forest Preserve District's financial statements. 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 an 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 to issue a report as a result of 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 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 may exist and not be detected even though our audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of law or government regulations that do not have a direct and material effect on the financial statements. However, we will inform Kendall County Forest Preserve

District management and you of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform Kendall County Forest Preserve District's management and you of any violations of law or government regulations that come to our attention, unless clearly inconsequential. 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 will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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 to be performed. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. 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 the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

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 establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States.

Management is also responsible for making all financial records and related information available to us, for the accuracy and completeness of that information, and for providing us with (a) access to all

information of which it is aware that is relevant to the preparation and fair presentation of the financial statements, (b) additional information that we may request for the purpose of the audit, and (c) unrestricted access to persons within the Kendall County Forest Preserve District 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 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 representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP (modified cash basis); (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP (modified cash basis); (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.

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, regulators, or others. In addition, management is responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

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

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

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Kendall County Forest Preserve District
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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.

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, 2017.

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

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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 designated 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.

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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: _____

Commission Meeting	11/21/17	Approval of FY 17-18 Budgets, Combined Appropriations and Levy Ordinances Little Rock Creek Forest Preserve – Ordinance and Purchase Agreement Special Use Permit Requests KC Special Olympics Univ. of IL Cooperative Extension – 4H Winter 17-18 Public Program Fees and Charges Natural Beginnings Enrollment Packet – Medical Emergencies Policy Discussion Position Descriptions Environmental Education Program Manager Pickerill-Pigott Resident – Grounds Maintenance Ellis House Resident Caretaker District Employee Lease Agreements Hoover Forest Preserve – Grounds Supervisor and Resident Ellis House Resident Caretaker
Finance Committee	11/30/17	2018 Farm Lease Agreements
Commission Meeting	12/5/17	2018 Farm Lease Agreements Salary Increases for Promotions (1) and Market Adjustments (2) Upland Design Master Planning Proposal
Operations Committee	12/6/17	Special Use Permits KC Horse Show Association 2018 Special Projects Discussion and Schedule 2018 Marketing Plan Discussion
Finance Committee	12/13/17	Ellis House 2018 Event Tent Rental
Committee of the Whole	12/13/17	Ellis House 2018 Event Tent Rental 2018 Special Projects Discussion and Schedule
Commission Meeting	12/19/17	Limited agenda – Acting Director Present TBD
Finance Meeting	12/28/17	Limited agenda – Acting Director Present TBD