

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

**WEDNESDAY, JANUARY 13, 2016**

**5:30 PM**

**KENDALL COUNTY BOARD ROOM**

- I. Call to Order
- II. Roll Call
- III. Approval of Agenda
- IV. Citizens to be Heard
- V. Director's Report
- VI. IDNR Chronic Wasting Disease Update (Joe Rogus-IDNR)
- VII. Hoover Forest Preserve – Stephanie's Garden Nature Play Space Designs (Michelle Kelly – Upland Designs)
- VIII. WIPFLi, Inc. Updated Letter of Engagement
- IX. Wetland Mitigation Banking Discussion
- X. Baker Woods Forest Preserve – Farm Operator Bid Results
- XI. Ellis Summer Camp Schedule and Fees
- XII. Natural Beginnings Enrollment Updates and Proposed 2-Day Afternoon Session
- XIII. Executive Session
- XIV. Other Items of Business
- XV. Citizens to be Heard
- XVI. Adjournment

To: Kendall County Forest Preserve District Board of Commissioners

From: David Guritz, Director

RE: December 2015 Director's Report

Date: January 12, 2016

### **Meetings, Events, and Programs**

December 4	Family Fun Night @ Ellis
December 10	WIPFLi Audit Review Meeting
December 11	Farm License Agreement Meeting – Mathre
December 16	Meeting with Kendall County GIS
January 5	Farm License Agreement Meeting – Toftoy
January 5	ZPAC Meeting
January 7	Forest Foundation of Kendall County Meeting
January 8	Shaw Media Website Planning Meeting
January 8	Meeting with The Conservation Foundation
January 11	Auditor's Meeting – Review of Ellis Operations

### **Priority Project Updates**

#### **➤ Ellis House and Equestrian Center Staff Transitions**

I am working with Ellis House and Equestrian Center staff to transition responsibilities and improve our networking capabilities for communications.

Elaine Salato is being trained on voucher entries and deposits, and will be trained to enter RecPro data once the system is programmed to include Ellis services within the next few weeks.

I am supporting Tina's efforts to plan the Bridal Expo which will be held on February 21<sup>st</sup> from 11 am to 2 pm. Ad promotions for the event were discussed at the Programming & Events Committee, and we are moving forward with placement of ads within three print media guides for a total cost of (details below).

#### **➤ RecPro Updates**

Rebecca Antrim has completed reservation data input for the current fiscal year. The system is being set up to process summer camps, and Ellis rental and equestrian programs. Within the next few weeks, program reservation and revenue reports for all District program operations should be available, and will be included with Finance Committee packets, and as part of Committee of the Whole director's reports. Rebecca is working on a punch list with RecPro to make sure we have the ability to split payments for reservations for deposits, and rental downpayments.

➤ **Marketing and Promotions**

Summer Camp E-Blast

The summer camp brochure and registration materials have been revised to include Ellis Equestrian Center summer camps. The e-blast will be distributed following approval of the Ellis camp fees and charges for 2016.

Ellis House Bridal Expo

A meeting was held with Tina Villarreal to review the ad promotions schedule for the upcoming Bridal Expo. The following ads have been placed: a quarter-page full color ad for a cost of \$305 which includes distribution in the Kendall County Record newspapers bridal guide which includes the Sandwich Record, Plano Record and Ledger-Sentinel; a two-color \$250 ad which includes distribution in the Morris, Channahon and Minooka Herald bridal guides, and a \$104 3"X3" black and white ad with Free Press Newspapers bridal guide which covers Braidwood, Coal City, and Wilmington, and includes an online component. The total cost for ad placements is \$659. The FY 15-16 promotions budget for Ellis weddings is \$2,000.

Website Development

A meeting was held with Shaw Media to discuss a proposed outline for the new website. Shaw Media will prepare a web page concept that will be reviewed by the Programming and Events Committee in February. Program staff will be working together to select a URL, and pull together content, social media links, and document uploads for the 10-page website.

➤ **Blackberry Forest Preserve – Bond Release and Escrow Account Recovery Updates**

The District and State's Attorney's Office are coordinating communications with First American Title Insurance who holds an escrow account for trail improvements in Blackberry Creek Forest Preserve totaling \$23,177. The escrow account is secured with a bond with Jericho Holdings, LLC and Dickson Galena LLC, for work that was not completed. DSP Insurance Services has requested release of the bond held for the work. The release will be presented to Commission for approval once the District receives confirmation that the escrow funds will be released to the District for deposit in the capital fund.

➤ **Wetland Banking Study**

During the January Planning and Zoning Advisory Board meeting, a review of the proposed Fox River Metro Water Reclamation District's treatment facility expansion plans, a discussion was held regarding their purchase of three acres of wetland mitigation bank credits at a cost of \$65,000 per acre from the DeKalb County Forest Preserve District. Discussion after the meeting focused on the process for establishing a wetland bank for Kendall County. During the Committee of the Whole meeting, an overview of wetland banking concepts and process for development will be discussed.

➤ **Upland Design – Hoover Nature Play Space Designs and Cost Estimates**

Michelle Kelly of Upland Design, Ltd., will present final concept plans and construction cost estimates for the development of a nature play space at Hoover Forest Preserve. Presentation of the development costs will be provided, but the goal of the project is to work to secure outside funding, resources, and volunteer work efforts to complete the majority of the project. Purposes for completing the design concepts included securing Commission input and approval of the plans, guiding development efforts to insure code compliance, and insuring that completed improvements will provide for ease of maintenance and long-term sustainability of the nature playscape elements.

➤ **IDNR Chronic Wasting Disease Update**

IDNR Wildlife Biologist Joe Rogus will present an update on the incidence rate and prevalence of Chronic Wasting Disease impacting the population of White-tailed Deer in Illinois including Kendall County.

Harvest data from the current hunting season will help provide valuable data for determining the extent of spread of the disease within our local population.

Generally, we can expect that a growing percentage of the population will contract the disease, the initial spread will be concentrated along the Fox River corridor, greater population control is needed in order to reduce the transmission between animals, and without effective control, the disease will quickly become established in Kendall County.

➤ **Controlled Burn Training**

The District is establishing a staff and volunteer burn crew that will be trained to provide assistance with controlled burns as part of our natural resources management program. Thirteen individuals will be trained in February at the Morton Arboretum, with training burns for certified staff and volunteers taking place as early as spring 2015.

➤ **Environmental Education Coordinator Position**

The District will be working to fill the second Environmental Education Coordinator position, and will begin to accept applications after January 17, 2016.

➤ **Farm License Agreement Updates**

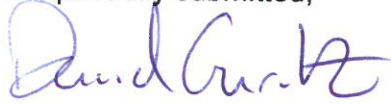
The District received five competitive bids from farm operators for farming of 61 acres at Baker Woods, with Kyle Connell providing the highest base rent bid of \$202.65 per acre.

A meeting will be held with Farm Operator Don Young this week to review yield data for the 12-acres farmed on the District's Galena Road property, and discuss terms for the 2016 farm license agreement for presentation at the first Finance Committee meeting in February.

➤ **Speer Financial Bond Refunding Opportunities**

A meeting is scheduled on January 28 with Speer Financial to review bank-qualified and non-bank qualified bond refunding opportunities in 2016. Information received will be presented at the Finance Committee meeting in February.

Respectfully submitted,



David Guritz, Executive Director

# KENDALL COUNTY FOREST PRESERVE

MONTHLY REPORT – DECEMBER 2015

## RESERVATIONS / Responsibilities

### Harris Forest Preserve

3 External - 115 guests

Guests: Birthday Party

### Jay Woods, Richard Young and Subat Forest Preserves

0 External - 0 guests

Guests: Birthday Party

### Hoover Forest Preserve (includes Meadowhawk Lodge & KC Outdoor Education Center)

0 Internal events: 0 guests:

4 External events: 134 guests

Guests: Family Christmas Retreat  
Scout Troops: P4439, T75, T12

Meadowhawk Lodge: 2 External events: 65 Guests  
Forest Foundation Meeting  
Birthday Party

KC Outdoor Education Center: Plano, Sandwich, Yorkville & outside groups.  
Total Guests: 550

### Historic Courthouse

Internal: 1 events – 30 guests

Guests: Pictures with Santa Environmental Education Event

External: 11 events – 176 guests

Guests: ROE: Training Workshops, Truancy Hearing & Bus Driver Training  
Weight Control Meetings 4H Meeting  
KC Administrative – Mayors & Managers  
KC Animal Control – Orientation & Christmas Meeting

**KENDALL COUNTY FOREST PRESERVE**  
**MONTHLY REPORT – DECEMBER 2015**

**RESERVATIONS / Responsibilities**

*Responsibilities:*

→ Director Assistance: I assist David Guritz on the Forest Preserve's meeting agenda's, meeting packets and the posting of these items on the website and building bulletin boards.

I have been working with the Director to ensure the new line item code numbers are ready to be implemented for deposits, payroll vouchers, etc. Sent out updated line item code numbers to Environmental Education and Harris & Hoover staff.

I sent out vacation, sick/personal hours, flex time accumulation hours for year end 2015 and also for the upcoming year to all employees what they have earned for 2016 and placed copies in the personnel file.

ReCPro Start Up: I have entered all December 2015 and January-February 2016 reservations into the new registration software. Over the past several weeks, I have reviewed all events/reservations placed in ReCPro to ensure there is no duplications or missing reservations.

Worked with Kim Olson on time sheets and turning in the Payroll vouchers for the pay periods in December. Updated the part time hour's monthly report and sent to Glenn Campos.

Kim Olson & I worked together on Accounts Payables for the voucher periods in December. We went through all invoices and entered the vendor number and line item that was to be charged. I entered all vouchers into the system and printed out claims listing. Gave to Julie Hanna for her review.

→ Education Program Registration: Received phone calls and e-mails regarding education programs. Reviewed Summer Camp fees and other information with Emily Dombrowski to update the flyer and registration forms, in addition to the public programs and field trip information.

→ Field Trips: I have booked one field trip during the month of December.

→ Accounts Receivable: Entered all checks and cash received onto individual department spreadsheet. Keeping track of education program deposits for all programs, field trips, and Natural Beginnings and all shelter and bunkhouse rentals. Credit Card transaction deposit was completed and deposited. Updated credit card form to reflect the 2.5% processing fee now being applied.

→ Site Trak (shelter & bunkhouse reservations): Reservations are still being entered into Site Trak in addition to ReCPro for scheduling purposes, but permits are being generated from ReCPro and sent out.

*Becky Antrim*

*Administrative Assistant / Reservation Coordinator*



# Facility Schedule

01/11/2016 11:22 AM

**Facility:** Harris Forest Preserve  
 10460 Route 71  
 Yorkville, IL 60560

**Contact:**  
 Title:

**Primary:**  
**Secondary:**  
 Other:

Date	Time Begin / End	Location Facility / Room	Permit Head Count	Status	Use Type Description	Contact Name Phone Number	Setup Instructions
12/19/2015	9:00 AM - 4:00 PM	Harris Forest Preserve Shelter 4	15-00021	Firm	Family Outing Shelter	William Marquardt (630) 551-6940 or (630) 551-4202	Garbage Bags & Toilet Paper
12/26/2015	10:00 AM - 4:00 PM	Harris Forest Preserve Shelter 4	15-00022	Firm	Family Outing Shelter	Judy Woods (630) 688-4061 or (630) 859-8647	Garbage Bags & Toilet Paper
12/27/2015	9:00 AM - 4:00 PM	Harris Forest Preserve Shelter 4	15-00019	Firm	Family Outing Shelter	Jeanne Leland (630) 918-0780	Garbage Bags & Toilet Paper





# Facility Schedule

01/11/2016 11:22 AM

**Facility:** Hoover Forest Preserve  
 11285 Fox Road  
 Yorkville, IL 60560

**Contact:**  
**Title:**

**Primary:**  
**Secondary:**  
**Other:**

Date	Time Begin / End	Location Facility / Room	Permit Head Count	Status	Use Type Description	Contact Name Phone Number	Setup Instructions
12/4/2015	3:00 PM	Hoover Forest Preserve	15-00015	Firm	Scout Outing Bunkhouse	Michelle Preisler (773) 447-7985or(773) 884-2973	
Friday	11:59 PM	Moonseed	40				
12/5/2015	12:00 AM	Hoover Forest Preserve	15-00015	Firm	Scout Outing Bunkhouse	Michelle Preisler (773) 447-7985or(773) 884-2973	
Saturday	11:59 PM	Moonseed	40				
12/6/2015	12:00 AM	Hoover Forest Preserve	15-00015	Firm	Scout Outing Bunkhouse	Michelle Preisler (773) 447-7985or(773) 884-2973	
Sunday	12:00 PM	Moonseed	40				
12/9/2015	10:00 AM	Hoover Forest Preserve		Closed	Public Program		
Wednesday	11:00 AM	Meadowhawk Lodge	0		17 - Babes in the Woods - Animals in Winter		
12/11/2015	3:00 PM	Hoover Forest Preserve	15-00017	Firm	Family Outing Bunkhouse	Linette Chaloka (630) 518-1974or(815) 919-8252	
Friday	11:59 PM	Kingfisher	32				
12/11/2015	3:00 PM	Hoover Forest Preserve	15-00016	Firm	Scout Outing Bunkhouse	Des Plains Valley Council / Dave Kurowski (630) 747-6003or(630) 655-0947	
Friday	11:59 PM	Moonseed	32				
12/12/2015	12:00 AM	Hoover Forest Preserve	15-00017	Firm	Family Outing Bunkhouse	Linette Chaloka (630) 518-1974or(815) 919-8252	
Saturday	11:59 PM	Kingfisher	32				
12/12/2015	12:00 AM	Hoover Forest Preserve	15-00016	Firm	Scout Outing Bunkhouse	Des Plains Valley Council / Dave Kurowski (630) 747-6003or(630) 655-0947	
Saturday	11:59 PM	Moonseed	32				
12/12/2015	3:00 PM	Hoover Forest Preserve	15-00018	Firm	Scout Outing Bunkhouse	Troop 75 / Alan Rogers (630) 780-8723or(630) 778-8545	
Saturday	11:59 PM	Blazing Star	32				
12/13/2015	12:00 AM	Hoover Forest Preserve	15-00018	Firm	Scout Outing Bunkhouse	Troop 75 / Alan Rogers (630) 780-8723or(630) 778-8545	
Sunday	12:00 PM	Blazing Star	32				
12/13/2015	12:00 AM	Hoover Forest Preserve	15-00017	Firm	Family Outing Bunkhouse	Linette Chaloka (630) 518-1974or(815) 919-8252	
Sunday	12:00 PM	Kingfisher	32				
12/13/2015	12:00 AM	Hoover Forest Preserve	15-00016	Firm	Scout Outing Bunkhouse	Des Plains Valley Council / Dave Kurowski (630) 747-6003or(630) 655-0947	
Sunday	12:00 PM	Moonseed	32				
12/18/2015	3:00 PM	Hoover Forest Preserve	15-00020	Firm	Scout Outing Bunkhouse	Trevor Kinley (630) 272-6634or(630) 966-1750	
Friday	11:59 PM	Kingfisher	20				
12/18/2015	5:30 PM	Hoover Forest Preserve		Closed	Public Program		
Friday	6:30 PM	Eagle's Nest	0		18 - Winter Night Hike		

From Date: 12/1/2015 | Thru Date: 12/31/2015  
 Kendall County Forest Preserve

# Facility Schedule

01/11/2016 11:22 AM

**Facility:** Hoover Forest Preserve  
 11285 Fox Road  
 Yorkville, IL 60560

**Contact:**  
 Title:

**Primary:**  
**Secondary:**  
 Other:

Date	Time Begin / End	Location Facility / Room	Permit Head Count	Status	Use Type Description	Contact Name Phone Number	Setup Instructions
12/19/2015 Saturday	12:00 AM 11:59 PM	Hoover Forest Preserve Kingfisher	15-00020 20	Firm	Scout Outing Bunkhouse	Trevor Kinley (630) 272-6634 or (630) 966-1750	
12/20/2015 Sunday	12:00 AM 12:00 PM	Hoover Forest Preserve Kingfisher	15-00020 20	Firm	Scout Outing Bunkhouse	Trevor Kinley (630) 272-6634 or (630) 966-1750	
12/20/2015 Sunday	12:00 PM 4:00 PM	Hoover Forest Preserve Meadowhawk Lodge	15-00023 50	Firm	Birthday Party Lodge	Nyah Schaefer (630) 220-9867 or (312) 405-0430	



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29	30	1 7:00PM 4H (KE) EWCR-25	2 4:00PM KC Mayors/Mgr EWCR	3 5:00PM Rahn WCW Rec-10	4	5
		8 4:30PM FP (TV) EWCR.HCR 4:30PM FP (TV) EWCR.HCR	9	10 8:00AM ROE (BT) HCR-15 5:00PM Rahn WCW Rec-10 6:00PM KCHSA(KH) EWCR-25	11 9:00AM ROE (BT) Rec-16 5:00PM KCAnimalCtr EWCR-25	12 9:00AM ROE(Bus Tr) EWCR-15
6	7					
13	14	15 6:30PM KC AnimalCtr EWCR-25	16	17 5:00PM Rahn WCW Rec-10	18	19
20	21	22	23	24 12:00AM Christmas Eve	25 12:00AM Christmas Day	26
27	28	29	30	31	1	2



## GROUNDS & MAINTENANCE

### STAFF REPORT

Kim Olson

Superintendent

DEC. 2015

Kim Olson, Patrick Higgins and Ron Smrz - *Maintain all KCFPD properties.*

Mike Prinos - *maintain Hoover*

#### DEC. - PATRICK HIGGINS AND RON SMRZ

- Patrick and Ron open all preserves each weekday by 8am.
- The first snow event came with a vengeance! We have been out several times now, ice control is priority. The fluctuating weather patterns are unpredictable and Mother Nature seems to like the weekends for her theatrics!
- Patrick and Ron have been carrying the majority of the duties and load for Hoover as well as the rest of the preserves. Jay Teckenbrock started Dec. 2 and is in training, but until he knows the ropes, the burden falls entirely on them. They are assisting with his training also as they are the highly trained Professionals and experts on all equipment and areas.
- There were a lot of equipment malfunctions in Dec! Patrick and Ron were juggling everything from RTVS to Bobcats to trucks and salt spreaders!
- Patrick and Ron repaired a wooden walkway structure at Young. The infrastructure is now showing it's 17 year age and dilapidating everywhere.
- Patrick and Ron boarded up and secured the old barn at Millbrook South and put up a cable up for protection.
- Patrick and Ron split wood at Hoover.
- Tree removal is an ongoing endeavor.
- Jared Anderson is now opening and closing as needed to relieve myself, Ron and Patrick of that duty during the staff shortage due to medical leaves.
- Mike Stone closes on Monday nights.

#### DEC. -KIM OLSON

- I am closing on Sat. nights in the medical absence of Jeannie Leland.
- I still assist in payroll, vouchers, reservations, mail, etc.
- I am training Jay Teckenbrock to learn his post at Hoover. This will be a lengthy endeavor as it takes a full year of all four Seasons to be fully trained. This also includes a re-structuring of all duties for the part time staff as needed to accommodate all the hours and responsibilities required to keep Hoover running. It is a city unto itself!
- I have been doing the Lagoon H2O testing when required.
- I make the schedule and fill in where needed for all staff as needed to keep things running safe.
- I and fill in wherever, whenever and however it is needed.
- 

#### HOOVER:

- Mike Stone assists weekdays part time and Chris Bazos assists on weekends with overnight guests, "check ins and outs", camper needs and various duties to keep things running.
- Jared Anderson closes, opens and cleans part time.

### **ROUTINE DUTIES-FULL AND PART TIME STAFF**

- The full time staff is responsible for ALL maintenance required to successfully run the Kendall County Forest Preserve District properties. This includes but is not limited to the following:  
**Opening/closing, electrical, plumbing, carpentry, equipment operation, mechanical / equipment repairs, painting, herbicide application, prescribed burns, logging records of all restoration/herbicide efforts, tree removal, demolition/building of structures, snow removal, testing of water supplies, cleaning of all buildings, Forest/Prairie restoration, road, parking lots and trail maintenance, education, various ordering and picking up of all supplies, and mowing.**

## **Education Department Monthly Report- January**

The education department has been busy working on planning spring break and summer camps. We have our booklet done and are starting to plan the daily itineraries for each camp. On January 24<sup>th</sup>, our email ad will be blasted out to families in Kendall County. Registration for camps starts January 25<sup>th</sup>.

January is a slow month for field trips but we are going into several Kindergarten classrooms and teaching about animals in winter. At the beginning of February we will be going to a kindergarten center and teaching 500 students in one day about animals in winter.

Because the education department went through a time of transition in the fall we have been redoing some of our programs to better fit each of our educators teaching style. We have had very good feedback in terms of the changes.

Our event Pictures with Santa was so well received we already have it on the calendar for next year. It will be on December 6<sup>th</sup>, 2016. Another upcoming event that we have is our maple syrup event. We are planning a Saturday morning event where participants will come and learn about making maple syrup and will enjoy a pancake breakfast afterwards.

**WIPFLI**  
CPAs and Consultants

Wipfli LLP  
403 East Third Street  
Sterling, IL 61081

815.626.1277  
fax 815.626.9118

[www.wipfli.com](http://www.wipfli.com)

January 5, 2016

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

Dear Mr. Wehrli:

Enclosed is a "Revised" engagement letter for the Kendall County Forest Preserve District for the year ended November 30, 2015. We had to modify our engagement letter due to the fact that the District received a large grant to purchase land.

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

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



January 5, 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, 2015. 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, each major fund, and aggregate remaining fund information of the Kendall County Forest Preserve District. The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States and to report on the fairness of the schedule of expenditures of federal and state awards when considered in relation to the financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States (GAAS); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*; the *Single Audit Act Amendments of 1996*; and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. 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 an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph. If our opinion is 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 an opinion, we may decline to express an opinion or to issue a report as a result of this engagement. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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. Budgetary Comparison Schedule for General Fund

We have also been engaged to report on supplementary information 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. Schedule of Expenditures of Federal Awards
2. Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual Bond and Interest Funds and Capital Project Funds
3. Assessed Valuations, Tax Rates, Tax Extensions and Collections

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.

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 that come to our attention and any fraud, material or not, that comes to our attention. We will also inform Kendall County Forest Preserve District 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 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.

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 the financial statements and underlying financial records and for establishing and maintaining 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.

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.

Jeff Wehrli, President  
Kendall County Forest Preserve District  
Page 5  
January 5, 2016

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.

### **Annual Forms and Reports**

Our audit will include reporting on:

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*. However, this objective 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*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Our engagement will include the preparation of the federal data collection form. The full and timely completion of requested client assistance and provision of any adjusting entries known by you are critical in meeting the prescribed due dates for these forms. Penalties may be imposed if the filing deadlines are not met. If during the course of our engagement we become aware of additional state filing requirements, we will prepare those filings. Preparation of any additional filings and reports and accounting assistance as directed by management are not part of the fees for this engagement and will

be billed at our standard hourly rates.

You are responsible for making all management decisions and performing all management functions and for designating an individual with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee these services. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results. You are also responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

### Other

We will 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, 2015. You are responsible for making all management decisions, performing all management functions, and for designating an individual with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee these services. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results. You are also responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

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 <sup>\$7,500</sup>~~\$8,750~~ (fee breakout is as such \$7,500 for audit ~~and \$1,250 for the single audit~~). Circumstances encountered during the conduct of the engagement that warrant additional procedures or expense could cause us to be unable to complete the engagement at the fee quoted. We will notify you of any such circumstances as they are assessed. 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,



Jeff Wehrli, President  
Kendall County Forest Preserve District  
Page 7  
January 5, 2016

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 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.



Jeff Wehrli, President  
Kendall County Forest Preserve District  
Page 8  
January 5, 2016

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.

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: *J.W.*  
PRESIDENT  
(Print Name and Title)

Date: 1-8-16

**Required Items Received**

	Contact Info	Properly Completed Bid Proposal ?	Total Bid Amount (Per Acre)
Jeff Bleuer (Bleuer Farms)	bleuer77@hotmail.com 815-405-5723	✓	\$167.00
Robert & Brad Delaney (Delaney & Sons)	815-690-6573	✓	\$176.50
Mark & Tom Mathre (Mathre Farm Acct)	tomlindamathre@gmail.com 815-695-5588	No bid received by due date / time	
JR Collins	630-553-7770	No bid received by due date / time	
Kyle Connell (K. Connell Farms LLC)	kconnellfarms@yahoo.com 815-719-0727	✓	\$202.65
Donald & Dan Roberts		✓	\$170.00
TC Enterprises LLC	matt.tcenterprises@outlook.com 815-824-6277	✓	\$130.00

Ellis House and Equestrian Center  
 Draft Summer Camp Schedule  
 12-Jan-16

Name	Ages	Date(s)	Times	Fee (R/NR)	Capacity (Max)	Maximum Revenue
Pony 1-Day Camp	3-5	6-Jun-16	9 am - 11 am	\$40/\$45	12	\$510.00
Pony 1-Day Camp	3-5	9-Jun-16	9 am - 11 am	\$40/\$45	12	\$510.00
Pony 1-Day Camp	3-5	17-Jun-16	9 am - 11 am	\$40/\$45	12	\$510.00
Pony 1-Day Camp	3-5	8-Jul-15	9 am - 11 am	\$40/\$45	12	\$510.00
Pony 1-Day Camp	3-5	29-Jul-16	9 am - 11 am	\$40/\$45	12	\$510.00
Maximum Revenue (Est.)						\$2,550.00
Pony 1-Day Camp	6-8	7-Jun-16	9 am - 1 pm	\$60/\$65	12	\$750.00
Pony 1-Day Camp	6-8	28-Jun-16	9 am - 1 pm	\$60/\$65	12	\$750.00
Maximum Revenue (Est.)						\$1,500.00
Pony 1-Day Camp	9-13	29-Jun-16	9 am - 1 pm	\$60/\$65	12	\$750.00
Maximum Revenue (Est.)						\$750.00
Pony 3-Day Camp	6-8	June 21 - 23	9 am - 1 pm	\$190/\$195	12	\$2,310.00
Pony 3-Day Camp	6-8	July 12 - 14	9 am - 1 pm	\$190/\$195	12	\$2,310.00
Pony 3-Day Camp	6-8	August 2 - 4	9 am - 1 pm	\$190/\$195	12	\$2,310.00
Maximum Revenue (Est.)						\$6,930.00
Pony 3-Day Camp	9-13	June 13 - 15	9 am - 1 pm	\$190/\$195	12	\$2,310.00
Pony 3-Day Camp	9-13	July 5 - 7	9 am - 1 pm	\$190/\$195	12	\$2,310.00
Pony 3-Day Camp	9-13	July 25 - 27	9 am - 1 pm	\$190/\$195	12	\$2,310.00
Maximum Revenue (Est.)						\$6,930.00

**Maximum Revenue Total (Est.)                    \$18,660.00**

**FY 15-16 Ellis Summer Camp Budget**

Total Revenue	\$13,000
Total Personnel	\$6,625
Total Employee Benefits	\$1,222
Total Contractual	\$1,375
Total Commodities	\$2,115
Total Other	\$300
Total Expenditure	\$11,637
Surplus / (Deficit)	\$1,363

Direct Salary Cost Calculations (Delivery Time Only)			
Camp	Contact Hours	Instructors	Direct Cost (Est. @ \$12/hr.)
1-Day (3-5)	10	2	\$240.00
1-Day (6-8)	8	2	\$192.00
1-Day (9-13)	4	2	\$96.00
3-Day (6-8)	36	2	\$864.00
3-Day (9-13)	36	2	\$864.00
		94	Total Direct
			\$2,256.00

KENDALL COUNTY FOREST PRESERVE DISTRICT  
 NATURAL BEGINNINGS - APPROVED FY 15-16 BUDGET  
 13-Jan-16

Month	Staff	Hourly wage FY 2015 rate	Gessler	Branning	Aide, 3 day afternoon	Wiencke	Aide, 2 day morning
Dec. 2015	3		\$15	\$12	\$9.50	\$12	\$9.50
Jan. 2016	4		27.5	27.5	12	15	7
Feb. 2016	4		\$1,237.50	\$990.00	\$342.00	\$540.00	\$199.50
Mar. 2016	4		\$1,650.00	\$1,320.00	\$456.00	\$720.00	\$266.00
Apr. 2016	4		\$1,650.00	\$1,320.00	\$456.00	\$720.00	\$266.00
Ma. 2016	4		\$1,650.00	\$1,320.00	\$456.00	\$720.00	\$266.00
Jun. 2016	4		\$1,650.00	\$1,320.00	\$456.00	\$720.00	\$266.00
Jul. 2016	1		\$712.50	\$330.00	\$114.00	\$180.00	\$66.50
Aug. 2016	0		\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Sep. 2016	1		\$712.50	\$330.00	\$114.00	\$180.00	\$66.50
Oct. 2016	4		\$1,650.00	\$1,320.00	\$456.00	\$720.00	\$266.00
Nov. 2016	4		\$1,650.00	\$1,320.00	\$456.00	\$720.00	\$266.00
<b>37</b>	<b>Total salary</b>		<b>\$16,162.50</b>	<b>\$12,210.00</b>	<b>\$4,218.00</b>	<b>\$6,660.00</b>	<b>\$2,460.50</b>
	IMRF		\$1,769.79	\$1,337.00			
	FICA		\$1,236.43	\$934.07	\$322.68	\$509.49	\$188.23
	<b>Total salary w/IMRF</b>		<b>\$19,168.73</b>	<b>\$14,481.06</b>	<b>\$4,540.68</b>	<b>\$7,169.49</b>	<b>\$2,648.73</b>
				<b>Total staffing</b>		<b>\$48,008.68</b>	

Cost	Tuition
Total staffing:	\$1,625.00
Total materials:	\$1,325.00
<b>Total program cost:</b>	<b>\$1,725.00</b>

Enrollment	Reg fee 2016
3-day, morning 2015	31
3-day, afternoon 2015	
2-day, morning 2015	
3-day, morning 2016	
3-day, afternoon 2016	
2-day, morning 2016	
<b>Total reg fees</b>	<b>\$4,650.00</b>

Revenue	Enrollment
Jan. 2016 (3Q)	12
Apr. 2016 (4Q)	7
Jun. 2016 (1Q)	11
Aug. 2016 registration	12
Sept. 2016 (2Q)	10
<b>Total revenue, FY 2016</b>	<b>12</b>

<b>Total program cost</b>	<b>\$51,008.68</b>
<b>Total tuition revenue</b>	<b>\$54,900.00</b>
<b>Donations</b>	<b>\$0.00</b>
<b>Net Profit/Loss</b>	<b>\$3,891.32</b>



