

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*
<b>FOREST PRESERVE EXPENDITURE</b>							<b>1,611.45*</b>
194 031510	COMMONWEALTH EDISON	10/11/17:EL	ELLIS HOUSE	10/26/17	27021007076	UTILITIES - ELLIS HOUSE	162.86 162.86*
<b>ELLIS HOUSE</b>							

**Total FOREST PRESERVE EXPENDITURE 1,611.45\***

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*
	<b>ELLIS BARN</b>						<b>549.33*</b>
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*
	<b>ELLIS BIRTHDAY PARTIES</b>						<b>393.19*</b>
202 130506	MENARDS	94525	EL SUPPLIES	10/26/17	27021127084	VET & FERRIER - ELLIS B-D	69.84
							69.84*
	<b>ELLIS WEDDINGS</b>						<b>69.84*</b>
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*
	<b>HOOVER</b>						<b>2,000.00*</b>
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	BRIGETTE SCHROEDER	17-00223	ML SEC DEP RETN	10/26/17	27022007088	HOOVER SECURITY DEPOSIT R	90.00
216 267455	LESLIE HECKELSBERG	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*
	<b>ENV ED NATURAL BEGINNINGS</b>						<b>15.69*</b>
	<b>GROUND EFFECTS INC</b>						<b>15.69*</b>
219 012290	AUTOMOTIVE SPECIALTIES INC	10/21/17	F150-OIL FILTER	10/26/17	27025006216	EQUIP - GROUNDS & NATURAL	64.91
220 040538	DEKANE EQUIPMENT CORP	QA01531	KUBOTA REPAIR	10/26/17	27025006216	EQUIP - GROUNDS & NATURAL	631.89
221 140937	NICOR	10/10/17:HA	HARRIS	10/26/17	27025006848	GAS - GROUNDS & NATURAL R	696.80*
	<b>GROUND EFFECTS INC</b>						<b>49.46</b>
222 130506	MENARDS	94844	DRIVEWAY MARKERS	10/26/17	27025007089	SUPPLIES - SHOP	49.46*
	<b>ENV ED NATURAL BEGINNINGS</b>						<b>82.20</b>
	<b>GROUND EFFECTS INC</b>						<b>82.20*</b>
	<b>ENV ED NATURAL BEGINNINGS</b>						<b>828.46*</b>
	<b>GROUND EFFECTS INC</b>						<b>828.46*</b>

317.50\*

**1,141.64\***

**Total HOOVER**

**Total ENV ED NATURAL BEGINNINGS**

**Total GROUNDS & NATURAL RESOURCES**

frmPrtClaim

Kendall County

COMBINED Claims Listing

10/24/17

8:07:11 AM

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Vendor# Name

Invoice #

Description

Date

Budget #

Account Description

Dist Amount

**FP BOND PROCEEDS 2007**

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

**Total Forest Preserve Claims: \$8,135.00**



**Annual Operating Budget  
For the Fiscal Year  
2017-2018**



**Kendall County, Illinois  
Forest Preserve District**

Kendall County Forest Preserve District  
Annual  
Operating Budget

Fiscal Year  
2017-2018

December 1, 2017 - November 30, 2018

ADOPTED November 21, 2017

2017 FOREST PRESERVE COMMISSION

Judy Gilmour, President & Finance Committee Member

Matthew Prochaska, Vice President

Lynn Cullick, Finance Committee Chair

Robert Davidson, Finance Committee Member

Scott Gryder, Finance Committee Member

Matthew Kellogg, Finance Committee Member

Elizabeth E. Flowers, Secretary

Tony Giles

Audra Hendrix

John P. Purcell

David Guritz

Director, Kendall County Forest Preserve District

Jill Ferko

Treasurer, Kendall County Forest Preserve District

Wipfli LLP, Auditor

**FOREST PRESERVE FY18 BUDGET  
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7	Fund 280 - KCFP Endowment Fund
8	Fund 290 - 2009 Capital Projects Fund
9	Fund 950 - 2007 Capital Projects Fund

***Debt Service Funds***

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10	Fund 310 - 2009 Debt Service Fund
11	Fund 320 - 2003/12 Debt Service Fund
13	Fund 960 - 2007/2015/2016/2017 Debt Service Fund

## Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
<b>Beginning Balance (est.)</b>	<b>249,695</b>	<b>324,587</b>	<b>317,671</b>	<b>352,318</b>	<b>8.5%</b>
<b>REVENUE</b>					
270-1-000-1100 Current Tax	542,849	552,815	553,701	575,333	4.1%
270-1-000-1135 Interest Income	196	170	216	170	0.0%
270-1-000-1325 Other Income	5,505	2,000	3,803	8,000	300.0%
270-1-500-1325 Other Income - Grounds & Natural Resources				6,000	
270-1-000-1335 Donations - Administration	445	500	1,590	500	0.0%
270-1-111-1335 Donations - Ellis Equestrian Center	467	2,000		500	-75.0%
270-1-200-1335 Donations - Hoover	90				
270-1-300-1335 Donations - Environmental Education		500		500	0.0%
270-1-303-1335 Donations - Env. Educ. Natural Beginnings	950	2,000	4,879	2,000	0.0%
270-1-400-1335 Donations - Natural Area Volunteers		2,000	2,425	2,000	0.0%
270-1-500-1335 Donations - Grounds & Natural Resources				4,500	
270-1-500-1500 Picnic & Shelter Rental - Grounds & Natural Resources	6,530	6,200	4,855	6,200	0.0%
270-1-500-1503 Preserve Improvements - Grants	940	1,000		3,500	
270-1-300-1507 Environmental Education Revenue					
270-1-301-1507 Env. Educ. - School Programs	29,504	35,960	26,754	33,000	-8.2%
270-1-302-1507 Env. Educ. - Camps	18,760	39,118	23,060	33,000	-15.6%
270-1-303-1507 Env. Educ. - Natural Beginnings	74,796	83,460	69,089	79,646	-4.6%
270-1-304-1507 Env. Educ. - Other Public Programs	1,575	4,000	3,938	6,000	50.0%
270-1-200-1513 Hoover Revenue	245	2,000			
270-1-200-1513 Hoover Revenue (Yorkville Athletic Assoc. License)		2,000	2,000	2,250	
270-1-200-1513 Hoover Revenue (Residence Lease)		3,000	3,863	3,000	
270-1-201-1513 Hoover Bunkhouse Rental Rev	35,138	33,525	34,972	33,525	0.0%
270-1-202-1513 Hoover Campsite Rental Rev	6,150	4,500	5,465	4,500	0.0%
270-1-203-1513 Hoover Meadowhawk Rental Rev	12,294	10,500	11,361	10,500	0.0%
270-1-000-1514 Farm License Revenue	192,838	161,030	152,255	151,030	-6.2%
270-1-100-1517 Security Deposit Revenue - Ellis		-			
270-1-120-1517 Security Deposit Revenue - Ellis Weddings	17,125	15,000	8,460	15,000	0.0%
270-1-121-1517 Security Deposit Revenue - Ellis Other Rentals	1,375	600	2,485	600	
270-1-201-1518 Security Deposit Revenue - Hoover Bunkhouse	1,900	1,500	3,600	4,000	166.7%
270-1-203-1518 Security Deposit Revenue - Hoover Meadowhawk	5,724	5,000	7,852	6,500	30.0%
270-1-000-1519 Credit Card Revenue - All Preserves	1,463	3,300	2,009	3,300	
270-1-200-1519 Credit Card Revenue - Hoover	40	-			
270-1-100-1570 Ellis Center House	1,969	-			
270-1-110-1570 Ellis Center Camps	5,660	13,000	3,673	9,897	-23.9%
270-1-111-1570 Ellis Center Riding Lessons	33,378	24,905	24,019	25,130	0.9%
270-1-112-1570 Ellis Center Birthday Parties	9,619	9,500	6,279	9,500	0.0%
270-1-113-1570 Ellis Center Public Programs	166	2,100	2,818	2,520	20.0%
270-1-114-1570 Sunrise Center North License Agreement	1,600	19,200	19,200	24,600	28.1%
270-1-120-1570 Ellis Center Weddings	57,176	43,200	62,965	22,000	-49.1%
270-1-121-1570 Ellis Center Other Rentals	5,192	4,500	2,307	4,500	0.0%
270-1-130-1570 Ellis Center 5K Event	3,592	4,000	2,842	4,000	0.0%
<b>Total Revenue</b>	<b>1,080,314</b>	<b>1,094,083</b>	<b>1,052,735</b>	<b>1,097,201</b>	<b>0.3%</b>

## Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
<b>PERSONNEL</b>					
270-2-000-6101	123,789	126,330	124,874	134,028	6.1%
270-2-000-6102	4,842	4,000	2,330	6,200	55.0%
270-2-500-6101	133,068	138,372	138,146	147,277	6.4%
270-2-500-6102	9,928	23,616	17,688	34,290	45.2%
<b>Salary Part Time: Env. Education</b>					
270-2-301-6128	31,906	35,925	39,359	29,011	-19.2%
270-2-302-6128	16,689	26,075	17,195	26,600	2.0%
270-2-303-6128	45,955	53,293	57,647	54,927	3.1%
270-2-304-6128	4,080	3,500	4,844	5,500	57.1%
270-2-305-6128	1,656	1,750	1,540	1,750	0.0%
270-2-306-6128	40		47		
<b>Salary Part Time - Ellis</b>					
270-2-100-6122	9,756	7,962	10,285	8,033	0.9%
270-2-101-6122	6,005	7,963	6,591	8,033	0.9%
270-2-102-6122	12,048	15,925	16,060	16,066	0.9%
270-2-110-6122	3,512	8,000	2,107	5,628	-29.7%
270-2-111-6122	21,518	16,000	24,054	18,580	16.1%
270-2-112-6122	4,268	6,456	2,427	3,816	-40.9%
270-2-113-6122		1,890	1,197	1,190	-37.0%
270-2-114-6122		6,864	10,753	14,456	110.6%
270-2-120-6122	17,136	11,197	18,859	8,228	-26.5%
270-2-121-6122	95	2,000			
<b>Salary Full Time: Hoover</b>					
270-2-200-6126	16,498	23,738	21,296	25,222	6.3%
270-2-201-6126	8,249	11,869	12,806	12,611	6.3%
270-2-202-6126	4,124	5,935	6,403	6,306	6.2%
270-2-203-6126	4,125	5,935	6,403	6,306	6.2%
<b>Salary Part Time: Hoover</b>					
270-2-200-6127	11,731	18,734	17,163	18,978	1.3%
270-2-201-6127	5,691	9,367	8,583	9,489	1.3%
270-2-202-6127	2,711	4,684	4,293	4,744	1.3%
270-2-203-6127	2,893	4,684	4,282	4,744	1.3%
270-2-000-6115	4,410	4,000	2,993	3,200	-20.0%
<b>Total Personnel</b>	<b>506,723</b>	<b>586,064</b>	<b>580,226</b>	<b>615,212</b>	<b>5.0%</b>

## Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET	
<b>EMPLOYEE BENEFITS</b>						
270-2-000-6300	IMRF/SS Expense - Administration (\$113k)	22,501	23,930	24,031	24,806	3.7%
270-2-200-6300	IMRF/SS Expense - Hoover Grounds	4,951	7,942	6,594	7,611	-4.2%
270-2-201-6300	IMRF/SS Expense - Hoover Bunkhouse	2,400	3,971	3,702	3,805	-4.2%
270-2-202-6300	IMRF/SS Expense - Hoover Campsite	1,192	1,986	1,707	1,902	-4.2%
270-2-203-6300	IMRF/SS Expense - Hoover Meadowhawk	1,220	1,986	1,876	1,902	-4.2%
270-2-300-6300	IMRF/SS Fund Expense - Env. Education					
270-2-301-6300	IMRF/SS Fund Expense - Env. Education School Programs	4,229	5,124	4,655	4,146	-19.1%
270-2-302-6300	IMRF/SS Fund Expense - Env. Education Camps	1,800	3,719	1,957	3,500	-5.9%
270-2-303-6300	IMRF/SS Fund Expense - Env. Education Natural Beginnings	7,443	8,667	9,056	8,490	-2.0%
270-2-304-6300	IMRF/SS Fund Expense - Env. Education Other Public Programs	635	500	631	722	44.4%
270-2-305-6300	IMRF/SS Fund Expense - Env. Education Laws of Nature	207	250	242	222	-11.2%
270-2-306-6300	IMRF/SS Fund Expense - Env. Education Other Expenses	6	10	4	10	0.0%
270-2-500-6300	<b>IMRF/SS Expense - Grounds &amp; Nat. Resources</b>	<b>24,652</b>	<b>29,230</b>	<b>28,423</b>	<b>30,430</b>	<b>4.1%</b>
270-2-100-6301	IMRF & SS Expense - Ellis House	1,632	1,330	1,716	1,308	-1.7%
270-2-101-6301	IMRF & SS Expense - Ellis Barn	920	1,330	1,158	1,308	-1.7%
270-2-102-6301	IMRF & SS Expense - Ellis Grounds	1,928	2,660	2,586	2,616	-1.7%
270-2-110-6301	IMRF & SS Expense - Ellis Center Camps Expense	461	1,164	248	597	-48.7%
270-2-111-6301	IMRF & SS Expense - Ellis Center Riding Lessons Expense	3,550	2,327	3,403	1,982	-14.8%
270-2-112-6301	IMRF & SS Expense - Ellis Center Birthday Parties Expense	807	1,164	387	407	-65.0%
270-2-113-6301	IMRF & SS Expense - Ellis Center Public Programs Expense			146		
270-2-114-6301	IMRF & SS Expense - Sunrise Center North		1,284	1,647	1,541	20.0%
270-2-120-6301	IMRF & SS Expense - Ellis Center Weddings Expense	2,967	2,000	3,198	566	-71.7%
270-2-121-6301	IMRF & SS Expense - Ellis Center Other Rentals Expense	18	200			-100.0%
270-2-130-6301	IMRF & SS Expense - Ellis Center 5K Event Expense	65	67		63	-6.0%
270-2-000-6839	<b>Medical Insurance - Administration</b>	<b>17,633</b>	<b>19,775</b>	<b>18,885</b>	<b>33,887</b>	<b>71.4%</b>
	<b>Medical Insurance - Hoover</b>					
270-2-200-6839	Medical Insurance - Hoover Grounds	9,607	5,117	4,849	5,805	13.4%
270-2-201-6839	Medical Insurance - Hoover Bunkhouse	4,803	2,559	2,424	2,902	13.4%
270-2-202-6839	Medical Insurance - Hoover Campsite	2,402	1,279	1,212	1,451	13.4%
270-2-203-6839	Medical Insurance - Hoover Meadowhawk	2,726	1,279	1,212	1,451	13.4%
270-2-500-6839	<b>Medical Insurance - Grounds &amp; Nat. Resources</b>	<b>28,063</b>	<b>39,348</b>	<b>30,622</b>	<b>35,216</b>	<b>25.5%</b>
270-2-000-6838	Transfer to KC General Liability Insurance	42,316	42,079	42,079	42,079	-0.6%
270-2-000-6838	Insurance Claim Deductible Repayment to KC	64,155	5,000		5,000	-92.2%
270-2-000-6859	Insurance Deductible		10,000		10,000	
	<b>Total Employee Benefits</b>	<b>255,285</b>	<b>227,277</b>	<b>198,648</b>	<b>235,852</b>	<b>3.8%</b>

## Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
<b><u>CONTRACTUAL</u></b>					
270-2-000-6203 Dues/Memberships	1,590	1,600	2,020	1,000	-37.5%
270-2-000-6204 Conferences	1,677	2,000	966	2,000	0.0%
270-2-500-6207 Telephone - Grounds & Natural Resources	11,040	10,890	11,103	10,890	0.0%
270-2-000-6209 Legal Publications	80	400	483	400	0.0%
270-2-000-6215 Contractual Services (RecPro Software)	1,500	3,550	1,500	1,500	-57.7%
270-2-000-6549 Audit	7,500	7,500	7,500	7,500	0.0%
270-2-500-6847 Refuse Pickup - Grounds & Natural Resources	8,058	7,750	8,161	6,750	-12.9%
270-2-000-6834 Farm Lease Contract Expense	683	500		500	0.0%
270-2-120-7078 Refuse Pickup - Ellis	1,604	1,700	1,284	1,300	-23.5%
270-2-000-7079 Environmental Education Presenters		1,600	1,600	1,600	0.0%
270-2-110-7084 Veterinarian & Farrier - Ellis Camps	1,148	1,375	-	1,000	-27.3%
270-2-111-7084 Veterinarian & Farrier - Ellis Riding Lessons	2,877	2,750	1,529	2,400	-12.7%
270-2-112-7084 Veterinarian & Farrier - Ellis Birthday Parties	1,148	1,375	360	1,000	-27.3%
270-2-113-7084 Veterinarian & Farrier - Ellis Public Programs		-			
270-2-120-7089 Event Tent Lease - Ellis Weddings	17,400	17,400	15,255	15,255	-12.3%
270-2-000-7090 Credit Card Fee	1	3,300	3,234	3,300	0.0%
<b>Total Contractual</b>	<b>56,305</b>	<b>63,690</b>	<b>54,995</b>	<b>56,395</b>	<b>-11.5%</b>

## Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
<b>COMMODITIES</b>					
270-2-000-6200 Office Supplies & Postage	8,283	12,000	9,753	10,500	-12.5%
270-2-500-6217 Fuel - Gas & Oil	13,055	17,500	12,354	13,500	-22.9%
270-2-000-6240 Uniforms	177	75			
270-2-500-6240 Uniforms	1,631	1,500	1,396	1,500	0.0%
270-2-000-6351 Electric	2,660	2,700	3,068	4,000	48.1%
270-2-400-6835 Natural Area Volunteer Supplies	72	500	1,353	500	0.0%
270-2-000-6843 Promotion/Publicity	3,904	6,000	7,644	6,000	0.0%
270-2-000-6844 Newsletter	192	400	-	400	0.0%
270-2-500-6848 Gas - Grounds & Natural Resources	2,139	2,500	2,140	2,000	-20.0%
270-2-300-6849 Environmental Education					
270-2-301-6849 Env. Educ. - School Programs Expense	366	950	366	400	-57.9%
270-2-302-6849 Env. Educ. - Camps Expense	4,437	3,000	4,437	2,000	-33.3%
270-2-303-6849 Env. Educ. - Natural Beginnings Expense	3,213	4,000	3,954	4,000	0.0%
270-2-304-6849 Env. Educ. - Other Public Programs Expense	620	700	620	500	-28.6%
270-2-305-6849 Env. Educ. - Laws of Nature Expense	815	750	816	700	-6.7%
270-2-306-6849 Env. Educ. - Other Expense (Contractual Instr.)	1,250	-			
<b>Utilities &amp; Maintenance - Hoover</b>					
270-2-200-6860 Hoover - Gas	4,067	5,000	4,067	5,000	0.0%
270-2-200-6861 Hoover - Electric	16,366	18,000	16,366	18,000	0.0%
270-2-200-6862 Hoover - Other Utilities	4,748	6,500	8,703	6,500	0.0%
270-2-200-6863 Hoover - Shop Supplies	817	1,100	1,937	1,100	0.0%
270-2-200-6864 Hoover - Building Maintenance	12,859	9,800	12,859	9,800	0.0%
270-2-200-6865 Hoover - Grounds Maintenance	3,383	4,500	6,296	4,500	0.0%
270-2-200-6866 Hoover - Other Expenses	2,042	3,000	2,876	4,000	33.3%
<b>Utilities - Ellis</b>					
270-2-100-7076 Utilities - Ellis House	9,679	7,650	9,679	6,000	-21.6%
270-2-101-7076 Utilities - Ellis Barn	3,697	7,650	3,563	6,000	-21.6%
270-2-102-7076 Utilities - Ellis Grounds					
270-2-100-7077 Office Supplies & Postage - Ellis House	1,408	1,300	1,292	1,000	-23.1%
270-2-100-7079 Volunteer Expense - Ellis					
270-2-113-7079 Volunteer Expense - Ellis Public Programs	168	800	220	300	-62.5%
<b>Promotion/Publicity - Ellis</b>					
270-2-110-7081 Promotion/Publicity - Ellis Camps		500		250	-50.0%
270-2-111-7081 Promotion/Publicity - Ellis Riding Lessons		1,000	200	500	-50.0%
270-2-112-7081 Promotion/Publicity - Ellis Birthday Parties		1,000	851	500	-50.0%
270-2-113-7081 Promotion/Publicity - Ellis Public Programs					
270-2-120-7081 Promotion/Publicity - Ellis Weddings	3,190	2,000	3,190	2,000	0.0%
270-2-121-7081 Promotion/Publicity - Ellis Other Rentals					
270-2-130-7081 Promotion/Publicity - Ellis Sk		500		500	0.0%
<b>Animal Care &amp; Supplies - Ellis</b>					
270-2-110-7082 Animal Care & Supplies - Ellis Camps	771	700	95	350	-50.0%
270-2-111-7082 Animal Care & Supplies - Ellis Riding Lessons	5,502	700	3,844	600	-14.3%
270-2-112-7082 Animal Care & Supplies - Ellis Birthday Parties	851	1,050	102	650	-38.1%
270-2-113-7082 Animal Care & Supplies - Ellis Public Programs					
270-2-114-7082 Animal Care & Supplies - Sunrise Center North		4,800	904	3,400	-29.2%
<b>Horses Acquisition &amp; Tack - Ellis</b>					
270-2-110-7083 Horses Acquisition & Tack - Ellis Camps		40	-	40	0.0%
270-2-111-7083 Horses Acquisition & Tack - Ellis Riding Lessons	1,800	40	-	40	0.0%
270-2-112-7083 Horses Acquisition & Tack - Ellis Birthday Parties		80	-	80	0.0%
270-2-113-7083 Horses Acquisition & Tack - Ellis Public Programs					
<b>Uniforms - Ellis</b>					
270-2-110-7086 Uniforms - Ellis Camps	120	75	-	50	-33.3%
270-2-111-7086 Uniforms - Ellis Riding Lessons	60	75	-	50	-33.3%
270-2-112-7086 Uniforms - Ellis Birthday Parties		75	-	50	-33.3%
270-2-113-7086 Uniforms - Ellis Public Programs					
270-2-120-7086 Uniforms - Ellis Weddings		75	-	50	-33.3%



## Kendall County Forest Preserve District Operating Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	Est. Year End 11/30/2017	BUDGET 2018	% CHANGE IN BUDGET
<b>Program Supplies - Ellis</b>					
270-2-110-7087	16	600	478	600	0.0%
270-2-112-7087	426	1,200	327	700	-41.7%
270-2-113-7087					
270-2-130-7087	1,349	1,500	134	500	-66.7%
270-2-500-7089	3,128	5,500	3,430	5,000	-9.1%
<b>Total Commodities</b>	<b>119,259</b>	<b>139,385</b>	<b>129,312</b>	<b>124,110</b>	<b>-11.0%</b>
<b>OTHER</b>					
270-2-000-3913		11,253	-	10,000	-11.1%
270-2-000-6216			130		
270-2-500-6216	12,863	12,000	9,688	12,000	0.0%
270-2-000-6853	5,820	1,200	1,906	1,200	0.0%
270-2-500-6837	4,426	5,500	5,221	7,500	36.4%
270-2-500-6853	1,200				
270-2-000-6854	500				
<b>Grounds &amp; Maintenance Equipment - Ellis</b>					
270-2-100-7080	9,569	8,000	5,962	5,500	-31.3%
270-2-101-7080	1,648	2,000	2,592	2,000	0.0%
270-2-102-7080	6,219	2,320	7,010	5,500	137.1%
270-2-000-7088	756		-		
270-2-120-7088	18,425	15,000	8,460	4,000	-73.3%
270-2-121-7088		600	2,485	600	0.0%
270-2-200-7088	8,800	6,500	11,452	6,500	0.0%
270-2-000-7090	4,439		-		
270-2-112-7090	100	-			
270-2-120-7090	1	-			
<b>Total Other</b>	<b>74,766</b>	<b>64,373</b>	<b>54,907</b>	<b>54,800</b>	<b>-14.9%</b>
<b>Total Expenditures</b>	<b>1,012,338</b>	<b>1,080,789</b>	<b>1,018,087</b>	<b>1,086,369</b>	<b>0.5%</b>
<b>Operating Surplus / (Deficit)</b>	<b>67,976</b>	<b>13,294</b>	<b>34,648</b>	<b>10,832</b>	<b>-18.5%</b>
<b>Ending Balance</b>	<b>317,671</b>	<b>337,881</b>	<b>352,318</b>	<b>363,150</b>	<b>7.5%</b>

<b>Beginning Balance</b>	249,695	324,587	317,671	352,318	8.5%
<b>Total Revenue</b>	<b>1,080,314</b>	<b>1,094,083</b>	<b>1,052,735</b>	<b>1,097,201</b>	<b>0.3%</b>
Total Personnel	506,723	586,064	580,226	615,212	5.0%
Total Employee Benefits	255,285	227,277	198,648	235,852	3.8%
Total Contractual	56,305	63,690	54,995	56,395	-11.5%
Total Commodities	119,259	139,385	129,312	124,110	-11.0%
Total Other	74,766	64,373	54,907	54,800	-14.9%
<b>Total Expenditure</b>	<b>1,012,338</b>	<b>1,080,789</b>	<b>1,018,087</b>	<b>1,086,369</b>	<b>0.5%</b>
<b>Surplus / (Deficit)</b>	<b>67,976</b>	<b>13,294</b>	<b>34,648</b>	<b>10,832</b>	<b>-18.5%</b>
<b>Ending Balance</b>	<b>317,671</b>	<b>337,881</b>	<b>352,318</b>	<b>363,150</b>	<b>7.5%</b>

# KCFP Endowment Fund

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	9/30/2017 YTD 2017	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	841,825	842,469	842,469	842,469	842,960	0.1%
REVENUE						
280-1-000-1135 Interest Income					7,500	
280-1-000-1320 Project Fund Revenue - Subat FP	644			491		
Total Revenue	644	0	0	491	7,500	
EXPENDITURE						
280-2-000-6850 Project Fund Expense - Subat FP				0		
Total Expenditure	0	0	0	0	0	
<b>Revenue over/(under) Expenditure</b>	644	0	0	491	7,500	
<b>Ending Balance</b>	842,469	842,469	842,469	842,960	850,460	

## Forest Preserve Capital Projects - Series 2009

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	8/31/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
<b>Beginning Balance</b>	19,573	19,586	19,594	19,596	19,603	0.0%
<b>REVENUE</b>						
290-1-000-1135 Interest Income	13	10		7		
290-1-000-1325 2009 Bond Proceeds						
290-1-000-1515 Project Fund Deposit		1,552		0		
Total Revenue	13	1,562	0	7	0	
<b>EXPENDITURE</b>						
290-2-000-6850 Project Fund Expense		1,552	19,594	0	19,603	
Total Expenditure	0	1,552	19,594	0	19,603	0.0%
<b>Revenue over/(under) Expenditure</b>	13	10	(19,594)	7	(19,603)	
<b>TRANFERS IN</b>						
290-2-000-6300 Transfers In						
Total Transfers In	0	0	0	0	0	
<b>TRANSFERS OUT</b>						
Transfers Out						
Total Transfers Out	0	0	0	0	0	
<b>Ending Balance</b>	19,586	19,596	0	19,603	(0)	

# Forest Preserve Capital Projects - Series 2007

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	9/30/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
<b>Beginning Balance</b>	2,646,645	1,008,685	948,948	1,691,966	1,602,433	68.9%
<b>REVENUE</b>						
950-1-000-1135 Interest Income	1,422	494	500	622	600	
950-1-000-1515 Land Acquisition Grant - OSLAD		750,000	1,500,000		748,250	
950-1-000-1515 Land Acquisition Grant - ICECF		2,000				
950-1-000-1515 Land Acquisition Grant - Grand Victoria	600,000					
950-1-000-1515 Land Acquisition Grant - TCF			750,000			
950-1-000-1515 Project Fund Deposit		14,205		21,620		
950-1-000-1515 Project Fund Deposit - FEMA			28,515	28,516		
950-1-000-1515 Project Fund Deposit - Pollinator Grant NFWF			15,000			
950-1-000-1515 Project Fund Deposit - Maramech Restoration F&W			5,000	5,000	5,000	
950-1-000-1515 Route 30 - IDOT Land Purchase			15,000			
950-1-000-1515 Trail Improvement Escrow Account			23,177		23,177	
950-1-000-1515 Donations			50,000		50,000	
Total Revenue	601,422	766,699	2,387,192	55,758	827,027	-65.4%
<b>EXPENDITURE</b>						
950-2-000-6101 Salaries	24,913	506			2,500	
950-2-400-6855 Natural Areas Management		2,496	60,000		15,000	
950-2-400-6856 Natural Areas Supplies			5,000		5,000	
95-02-000-6850 Equipment Replacement Contingency			50,000	5,435	61,950	
950-2-000-6850 Land Acquisition			1,500,000	1,528	798,250	
950-2-000-6850 Preserve Improvements		23,145	80,800	121,068	134,199	
950-2-000-6850 Building Improvements		31,398	62,000	9,163	69,000	
950-2-000-6850 Cropland Conversion		9,149	270,000	15	17,950	
950-2-000-6850 Project Fund Expense	2,349,192	16,724	389,000	8,082	487,484	
950-2-000-6850 OmniTRAX					15,000	
950-2-000-6850 Computer Replacement Contingency					10,000	
950-2-000-6850 Demolition					30,000	
Total Expenditure	2,374,104	83,418	2,416,800	145,291	1,646,333	-31.9%
<b>Revenue over/(under) Expenditure</b>	(1,772,682)	683,281	(29,608)	(89,532)	(819,306)	
<b>TRANSFERS IN</b>						
950-1-000-1305 Transfers In - Land Acquisition	421,886					
Total Transfers In	421,886	0	0	0	0	
<b>TRANSFERS OUT</b>						
950-2-000-6300 Transfers Out - FP Operating	287,164		50,000			
Total Transfers Out	287,164	0	50,000	0	0	
<b>Ending Balance</b>	1,008,685	1,691,966	869,340	1,602,433	783,127	90.1%

## Forest Preserve Debt Service Fund - Series 2009

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016
<b>Beginning Balance</b>	1,552	1,552
REVENUE		
310-1-000-1100    Current Tax		
310-1-000-1135    Interest Income		
Total Revenue	0	0
EXPENDITURE		
310-2-000-6650    Other Expenses		1,552
310-2-000-6865    Debt Service - Interest		
310-2-000-6870    Debt Service - Principal		
Total Expenditure	0	1,552
<b>Revenue over/(under) Expenditure</b>	0	(1,552)
 <b>Ending Balance</b>	 <u>1,552</u>	 <u>0</u>

## Forest Preserve Debt Service Fund - Series 2003/2012

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	8/31/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
<b>Beginning Balance</b>	881,488	866,887	878,770	883,431	720,181	-18.0%
<b>REVENUE</b>						
320-1-000-1100 Current Tax	352,539	391,081	397,800	223,878	402,900	
320-1-000-1135 Interest Income	666	663	500	397	500	
Total Revenue	353,204	391,744	398,300	224,276	403,400	1.3%
<b>EXPENDITURE</b>						
320-2-000-6650 Other Expenditure						
320-2-000-6865 Debt Service - Interest 2003	4,505	38,625				
320-2-000-6870 Debt Service - Principal 2003	265,000					
320-2-000-6875 Debt Service - Interest 2012	83,300	41,575	72,525	72,525	62,850	
320-2-000-6880 Debt Service - Principal 2012	15,000	295,000	315,000	315,000	330,000	
Total Expenditure	367,805	375,200	387,525	387,525	392,850	1.4%
<b>Revenue over/(under) Expenditure</b>	(14,601)	16,544	10,775	(163,249)	10,550	
<b>Ending Balance</b>	866,887	883,431	889,545	720,181	730,731	-17.9%

## Forest Preserve Debt Service 2003/2012

**\$2,925,000 G. O. Bonds, Refunding Bonds  
Forest Preserve, Series 2012**

Date of Issuance      October 4, 2012  
Date of Maturity      July 15, 2023  
Payable                 July 1 & July 15

### Debt Service Schedule

Date		Principal	Interest	Debt Service	
1/1/2013	2003 Bonds	235,000	12,453	<b>247,453</b>	
7/1/2013			8,693	<b>8,693</b>	
1/1/2014		250,000	8,692	<b>258,692</b>	
7/1/2014			4,505	<b>4,505</b>	
1/1/2015		265,000	4,505	<b>269,505</b>	
2003 Total			<u>750,000</u>	<u>38,848</u>	<u><b>788,848</b></u>
1/1/2013	2012 Bonds	25,000	20,360	<b>45,360</b>	
7/1/2013			41,875	<b>41,875</b>	
1/1/2014		15,000	41,875	<b>56,875</b>	
7/1/2014			41,725	<b>41,725</b>	
1/1/2015		15,000	41,725	<b>56,725</b>	
7/1/2015			41,575	<b>41,575</b>	
1/1/2016		295,000	41,575	<b>336,575</b>	
7/1/2016			38,625	<b>38,625</b>	
1/1/2017		315,000	38,625	<b>353,625</b>	
7/1/2017			33,900	<b>33,900</b>	
1/1/2018			<b>330,000</b>	<b>33,900</b>	<b>363,900</b>
7/1/2018				<b>28,950</b>	<b>28,950</b>
1/1/2019			345,000	28,950	<b>373,950</b>
7/1/2019				23,775	<b>23,775</b>
1/1/2020			365,000	23,775	<b>388,775</b>
7/1/2020				18,300	<b>18,300</b>
1/1/2021			385,000	18,300	<b>403,300</b>
7/1/2021				12,525	<b>12,525</b>
1/1/2022			405,000	12,525	<b>417,525</b>
7/1/2022				6,450	<b>6,450</b>
1/1/2023		430,000	6,450	<b>436,450</b>	
7/1/2023					
2012 Total		<u>2,925,000</u>	<u>595,760</u>	<u><b>3,520,760</b></u>	
<b>Totals</b>		<u><u>3,675,000</u></u>	<u><u>634,608</u></u>	<u><u><b>4,309,608</b></u></u>	

## Forest Preserve Debt Service Fund - Series 2007/2015/2016/2017

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	8/31/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
<b>Beginning Balance</b>	2,809,040	3,520,001	3,252,372	3,678,868	2,392,965	-26.4%
<b>REVENUE</b>						
960-1-000-1100 Current Tax	3,708,769	3,769,358	4,031,990	2,263,657	4,028,823	
960-1-000-1135 Interest Income	967	846	500	392	500	
960-1-000-1621 Refunding Bond Issue		234,019				
960-1-000-1622 Refunding Cost of Issuance		3,691				
<b>Total Revenue</b>	<b>3,709,736</b>	<b>4,007,914</b>	<b>4,032,490</b>	<b>2,264,049</b>	<b>4,029,323</b>	<b>-0.1%</b>
<b>EXPENDITURE</b>						
960-2-000-6650 Other Expenditure						
960-2-000-6865 Debt Service - Interest 2007	1,998,775	1,714,675	1,174,638	658,944	52,500	
960-2-000-6870 Debt Service - Principal 2007	1,000,000	1,500,000	1,700,000	1,700,000	2,100,000	
960-2-000-6875 Debt Service - Interest 2015		409,371	358,355	358,355	357,676	
960-2-000-6880 Debt Service - Principal 2015		225,000	40,000	40,000	40,000	
960-2-000-6885 Debt Service - Interest 2016			340,639	340,639	305,788	
960-2-000-6890 Debt Service - Principal 2016			280,000	280,000	90,000	
960-2-000-6895 Debt Service - Interest 2017				172,015	945,100	
960-2-000-6900 Debt Service - Principal 2017					380,000	
<b>Total Expenditure</b>	<b>2,998,775</b>	<b>3,849,046</b>	<b>3,893,631</b>	<b>3,549,953</b>	<b>4,271,064</b>	<b>9.7%</b>
<b>Revenue over/(under) Expenditure</b>	<b>710,961</b>	<b>158,868</b>	<b>138,859</b>	<b>(1,285,904)</b>	<b>(241,742)</b>	<b>-274.1%</b>
<b>Ending Balance</b>	<b>3,520,001</b>	<b>3,678,868</b>	<b>3,391,231</b>	<b>2,392,965</b>	<b>2,151,223</b>	<b>-36.6%</b>



**Forest Preserve Debt Service Refunding Series 2007/2015/2016/2017**

**\$45,000,000 G.O. Bonds, Series 2007**  
 July 15, 2007  
 January 1, 2027  
 January 1 & July 1

**\$9,360,000 G.O. Bonds, Series 2015**  
 July 1, 2015  
 January 1, 2026  
 January 1 & July 1

**\$9,270,000 G.O. Bonds, Series 2016**  
 May 1, 2016  
 January 1, 2024  
 January 1 & July 1

**\$19,130,000 G.O. Bonds, Series 2017**  
 April 26, 2017  
 January 1, 2024  
 January 1 & July 1

**Debt Service Schedule**

Date	Original 2007 Bond Issue			2007 Bond Not Refunded			2015 Bond Refunding			2016 Bond Refunding			2017 Bond Refunding		
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service
1/1/2008		1,245,267	1,245,267												
7/1/2008		1,143,613	1,143,613		1,245,349	1,245,349									
1/1/2009		1,143,613	1,143,613		1,143,688	1,143,688									
7/1/2009		1,143,613	1,143,613		1,143,688	1,143,688									
1/1/2010		1,143,613	1,143,613		1,143,688	1,143,688									
7/1/2010		1,143,613	1,143,613		1,143,688	1,143,688									
1/1/2011		1,143,613	1,143,613		1,143,688	1,143,688									
7/1/2011		1,143,613	1,143,613		1,143,688	1,143,688									
1/1/2012	100,000	1,143,613	1,243,613	100,000	1,143,688	1,243,688									
7/1/2012		1,141,488	1,141,488		1,141,563	1,141,563									
1/1/2013	300,000	1,135,188	1,435,188	300,000	1,141,563	1,441,563									
7/1/2013		1,135,188	1,135,188		1,135,188	1,135,188									
1/1/2014	500,000	1,135,188	1,635,188	500,000	1,135,188	1,635,188									
7/1/2014		1,124,563	1,124,563		1,124,563	1,124,563									
1/1/2015	1,000,000	1,102,063	2,102,063	1,000,000	1,124,563	2,124,563									
7/1/2015		1,102,063	1,102,063		874,213	874,213									
1/1/2016	1,500,000	1,068,313	2,568,313	1,500,000	874,213	2,374,213	225,000	230,024	455,024						
7/1/2016		1,068,313	1,068,313		606,444	606,444		179,348	179,348	179,348					
1/1/2017	1,700,000	1,030,063	2,730,063	1,700,000	606,444	2,306,444	40,000	179,348	219,348	219,348					
7/1/2017		1,030,063	1,030,063		52,500	52,500		179,008	179,008	179,008					
1/1/2018	2,100,000	977,563	3,077,563	2,100,000	52,500	2,152,500	40,000	179,008	219,008	219,008					
7/1/2018		977,563	977,563		2,152,500	2,152,500		178,668	178,668	178,668					
1/1/2019	2,500,000	915,063	3,415,063	2,500,000	3,477,563	3,477,563	45,000	178,285	223,285	223,285					
7/1/2019		915,063	915,063		178,285	178,285		178,285	178,285	178,285					
1/1/2020	2,750,000	846,313	3,596,313	2,750,000	3,865,063	3,865,063	45,000	177,768	222,768	222,768					
7/1/2020		846,313	846,313		3,846,313	3,846,313		177,768	177,768	177,768					
1/1/2021	3,000,000	771,313	3,771,313	3,000,000	4,271,313	4,271,313	45,000	177,250	222,250	222,250					
7/1/2021		771,313	771,313		4,271,313	4,271,313		177,250	177,250	177,250					
1/1/2022	3,500,000	683,813	4,183,813	3,500,000	4,683,813	4,683,813	40,000	176,790	221,790	221,790					
7/1/2022		683,813	683,813		4,683,813	4,683,813		176,790	176,790	176,790					
1/1/2023	4,000,000	578,813	4,578,813	4,000,000	5,578,813	5,578,813	45,000	176,160	221,160	221,160					
7/1/2023		578,813	578,813		5,578,813	5,578,813		176,160	176,160	176,160					
1/1/2024	5,000,000	447,563	5,447,563	5,000,000	6,016,375	6,016,375	45,000	175,530	220,530	220,530					
7/1/2024		447,563	447,563		6,016,375	6,016,375		175,530	175,530	175,530					
1/1/2025	5,100,000	313,688	5,413,688	5,100,000	6,330,063	6,330,063	45,000	174,900	219,900	219,900					
7/1/2025		313,688	313,688		6,330,063	6,330,063		174,900	174,900	174,900					
1/1/2026	5,600,000	166,688	5,766,688	5,600,000	6,497,400	6,497,400	2,375,000	127,400	127,400	127,400					
7/1/2026		166,688	166,688		6,497,400	6,497,400		127,400	127,400	127,400					
1/1/2027	6,350,000	166,688	6,516,688	6,350,000	6,516,688	6,516,688	6,370,000	127,400	127,400	127,400					
<b>Totals</b>	<b>45,000,000</b>	<b>34,999,142</b>	<b>79,999,142</b>	<b>7,200,000</b>	<b>20,263,786</b>	<b>27,463,786</b>	<b>9,360,000</b>	<b>4,032,234</b>	<b>13,392,234</b>	<b>9,270,000</b>	<b>2,633,257</b>	<b>11,903,257</b>	<b>19,130,000</b>	<b>4,268,615</b>	<b>23,398,615</b>

	Principal Savings	Interest Savings	Total Savings
2007 Bond Issue	\$ 45,000,000	\$ 34,999,142	\$ 79,999,142
2007 Not Refunded	-7,200,000	-20,263,786	-27,463,786
2015 Refunding Bonds	-9,360,000	-4,032,234	-13,392,234
2016 Refunding Bonds	-9,270,000	-2,633,257	-11,903,257
2017 Refunding Bonds	-19,130,000	-4,268,615	-23,398,615
<b>Total</b>	<b>\$ -40,000</b>	<b>\$ 3,801,250</b>	<b>\$ 3,841,250</b>

**ORDINANCE #11-17-01**  
GENERAL FUND TAX LEVY ORDINANCE  
OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE  
FISCAL YEAR BEGINNING DECEMBER 1, 2017 AND ENDING  
NOVEMBER 30, 2018

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS  
OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT,  
KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

**SECTION 1** That there is required to be raised by taxation, and that there is levied upon all taxable property within the territorial limits of said Kendall County Forest Preserve District for the fiscal year beginning December 1, 2017 and ending November 30, 2018, the total sum of FIVE HUNDRED SEVENTY-FIVE THOUSAND THREE HUNDRED AND THIRTY THREE dollars (\$575,333) as is provided:

Salaries - Full-Time	\$215,569
Salaries - Part-Time	\$150,000
Equipment	\$10,000
Fuel - Gas & Oil	\$10,000
Telephone	\$10,890
Electric	\$2,200
Gas	\$2,000
Publicity & Promotion	\$3,000
Newsletter	\$200
Supplies - Shop	\$3,000
Conferences	\$1,000
Audit	\$7,500
Refuse Pickup	\$5,000
Insurance	\$42,079
Medical Insurance	\$50,000
Preserve Improvements	\$5,500
Legal Publications	\$200
IMRF & SS	\$57,195
TOTAL	<u>\$575,333</u>

**SECTION 2** That the Secretary of said District is hereby directed to cause this Ordinance to be immediately published at least once in a newspaper published within said District and to incur the necessary expenses thereof, and said Secretary is hereby directed to file with the County Clerk of Kendall County, Illinois, a certified copy of this Ordinance and said County Clerk of Kendall County is hereby directed to cause the aforesaid amount of money to be extended upon and against the taxable property within the territorial limits of the Kendall County Forest Preserve District in accordance with law.

**SECTION 3** This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

Approved this 21ST Day of November, 2017.

Signed:

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Judy Gilmour, President

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Elizabeth Flowers, Secretary

**ORDINANCE #11-17-02****COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE**

AN ORDINANCE SETTING FORTH THE ANNUAL BUDGET OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE FISCAL YEAR BEGINNING DECEMBER 1, 2017 AND ENDING NOVEMBER 30, 2018

AND

APPROPRIATING THE VARIOUS SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL EXPENSES AND LIABILITIES OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE FISCAL YEAR BEGINNING DECEMBER 1, 2017 AND ENDING NOVEMBER 30, 2018

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT, KENDALL COUNTY, ILLINOIS, AS FOLLOWS:

**SECTION 1**

That the attached annual budget hereinafter set forth is hereby adopted by the Kendall County Forest Preserve District, Kendall County, Illinois for the fiscal year beginning December 1, 2017.

	Fund 270	Fund 280	Fund 290	Fund 320	Fund 950	Fund 960	Total Est. Balances
	Operating Fund	Endowment Fund	Capital Projects	Debt Series 2003/2012	Capital Projects	Debt Series 2007/2015/2016/2017	
Estimated Beginning Balance December 1, 2017	\$ 352,318	\$ 842,960	\$ 19,603	\$ 720,181	\$ 1,602,433	\$ 2,392,965	\$ 5,930,460
Estimated Revenue & Transfers In	1,097,201	7,500	-	403,400	827,027	4,029,323	6,364,451
Estimated Expenditure & Transfers Out	1,086,369	-	19,603	392,850	1,646,333	4,271,064	7,416,219
Estimated Ending Balance November 30, 2017	\$ 363,150	\$ 850,460	\$ -	\$ 730,731	\$ 783,127	\$ 2,151,224	\$ 4,878,692

**Estimated Receipts:**

270-1-XXX-XXXX	FY 17-18 Operating Revenue	\$ 1,097,201
280-1-000-XXXX	Endowment Fund Interest Income	\$ 7,500
320-1-000-1100	Current Tax - FP Debt 2012 Refunding	\$ 403,400
950-1-000-XXXX	FY 16-17 FP Capital Series 2007	\$ 827,027
960-1-000-1100	Current Tax - FP Debt 2007/2015/2016/2017	\$ 4,029,323
<b>Total Receipts</b>		<b>\$ 6,364,451</b>

**SECTION 2**

That the several sums of money hereinafter set forth are hereby appropriated for the fiscal year of the Kendall County Forest Preserve District, Kendall County, Illinois beginning December 1, 2017 and ending November 30, 2018 to cover all necessary expenditures and liabilities of said Kendall County Forest Preserve District, Kendall County, Illinois hereinafter designated.

**SECTION 3**

That the object and purposes for which the appropriations are hereby made and the amount appropriated for each object and purpose are as follows:

**Estimated Expenditures:**

270-2-XXX-XXXX	FY16-17 Operating Expenditures	\$ 1,086,369
280-2-000-6850	Endowment Fund 280 Project Expenditures	\$ -
290-2-000-6850	Capital Project Series 2009	\$ 19,603
320-2-000-XXXX	Debt Fund Series 2003/2012	\$ 392,850
950-2-000-XXXX	Capital Project Series 2007	\$ 1,646,333
960-2-000-XXXX	Debt Fund Series 2007/2015/2016/2017	\$ 4,271,064
<b>Total Expenditures</b>		<b>\$ 7,416,219</b>

Approved this 21st Day of November, 2017.

Signed:

\_\_\_\_\_  
Judy Gilmour, President

\_\_\_\_\_  
Elizabeth Flowers, Secretary

**Kendall County Forest Preserve District  
Pickerill-Pigott Forest Preserve Resident-Grounds  
Maintenance House Lease Agreement**

**THIS AGREEMENT** ("Lease Agreement") is made and entered into this \_\_\_\_ day of December 2017, by and between the Kendall County Forest Preserve District ("District"), a unit of local government, and ("Employee-Tenant") \_\_\_\_\_ (referred to as "Tenant"), an individual currently residing at \_\_\_\_\_, for and in consideration of the covenants and obligations contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

**1. PURPOSE.**

This Lease Agreement provides for the Tenants' possession and use of the Grounds Maintenance Worker Resident House, the surrounding yard, and the storage shed, located at Pickerill-Pigott Forest Preserve 6350 A Minkler Road, Yorkville, Illinois, 60560 (hereinafter referred to as the "Residence"), an image of which is attached as Exhibit A, during the Employee-Tenant's employment as a Grounds Maintenance Worker-Resident by the District. By signing this Lease Agreement, the parties affirm their agreement that Employee-Tenant is required to live at the Residence as a condition of his continued employment by the District as the Grounds Supervisor and Resident; the Residence is located on District property; and the Residence is provided for the convenience of the District by allowing Employee-Tenant to promptly respond to District needs at Pickerill-Pigott Forest Preserve outside of regular business hours. Also, this Lease Agreement confirms the parties' understanding and agreement that the Tenants' possession and use of the Residence is part of the Employee-Tenant's total wage and benefits compensation package as Grounds Supervisor and Resident for the District. *Nothing in this Lease Agreement is intended to and/or does create a contract of employment, express or implied. Employee-Tenant's employment with the District is "at-will", which means Employee-Tenant's employment relationship may be terminated at any time, with or without cause.*

**2. PROPERTY.**

2.1 Leased Property. District owns certain real property and improvements consisting of the Residence. District desires to lease the Residence to Tenants upon the terms and conditions contained herein. Tenants desire to lease the Residence from District on the terms and conditions contained herein.

2.2 Personal Property. The District and Tenants each agree that any personal property, such as equipment, furniture, or other non-fixture items, purchased by either the Tenants or the District, either prior to or during the term of this Lease Agreement shall remain the personal property of the party who furnished the funds to purchase the personal property. All personal property of the Tenants shall be removed from the Premise at the termination of this Lease Agreement, unless otherwise agreed to in writing by the parties. Tenants specifically waive any claim of damage against the District for any personal property damaged as a result of an act of nature, including, but not limited to lightning strikes and floods. District is not

responsible for providing any personal property, equipment, furniture or other non-fixture items to the Tenants.

**3. TERM.**

3.1 Term. The term of this Lease Agreement commences on the date of both parties' execution of this Lease Agreement and shall terminate immediately upon (a) the Employee-Tenant's separation of employment from the District; (b) the Employee-Tenant's reassignment to a different position at the District; or (c) one (1) year after the date of both parties' execution of this Lease Agreement, whichever occurs first.

3.2 Upon termination of the Lease Agreement, Tenants shall immediately vacate the Residence and shall have seven (7) calendar days to remove all personal property from the Residence, unless otherwise authorized and agreed to in writing by both parties. All obligations outstanding at the time of termination shall survive the Lease Agreement.

3.3 Early Termination. Either party may terminate this Lease Agreement upon providing thirty (30) calendar days written notice to the other party. Except that both parties may agree, in writing, to terminate the Lease Agreement at anytime and waive the thirty (30) days written notice.

**4. RENT.**

4.1 Rent. The rent for the Residence shall be \_\_\_\_\_ (\$\_\_\_\_\_) per week. This amount includes the cost of Utilities as discussed in section 12 of this Lease Agreement. The weekly rent payment shall be due and owing on the Saturday immediately following the conclusion of the weekly rental period. For purposes of this Agreement, a week shall be Saturday through Friday. The parties agree that only a single monthly rent payment of five hundred dollars (\$500.00) shall be due and owing from Tenants to the District in any month that Employee-Tenant is employed by the District. The balance of the weekly rent value shall be considered a part of the Employee-Tenant's total compensation package during his or her employment with the District as Grounds Supervisor and Resident. Weekends and holidays do not delay or excuse Tenants' obligation to timely pay rent.

4.2 Delinquent Rent. Rent is due no later than the first day of each month. If not paid by the due date, rent shall be considered overdue and delinquent. If Tenant fails to timely pay any monthly rent payment, Tenant will pay District a late charge of \$25.00 per day until rent is paid in full. If the District receives the rent within two (2) calendar days of the Due Date, the District will waive the late charges for that month. Any waiver of late charges under this paragraph will not affect or diminish any other right or remedy the District may exercise for Tenants' failure to timely pay rent.

4.3. Returned Checks. In the event any payment by Tenant is returned for insufficient funds ("NSF") or if Tenant stops payment, Tenant will pay \$25.00 to District for each such check, plus late charges, as described above, which will accrue until District has **received** payment. Furthermore, District may require in writing that Tenants pay all future Rent payments by cash, money order, or cashier's check.

4.4. Order in which funds are applied. The District will apply all funds received from Tenant first to any non-rent obligations of Tenant including late charges, returned check

charges, charge-backs for repairs, and brokerage fees, then to rent, regardless of any notations on a check.

**5. SECURITY DEPOSIT.**

5.1 Amount. Tenant has previously deposited with the District the sum of one-thousand dollars and no cents (\$1,000.00) as security for any damage caused to the Residence during the term hereof.

5.2 Refund. Upon termination of the Lease Agreement, all funds held by the District as security deposit may be applied to the payment of accrued rent and the amount of damages that the District has suffered by reason of the Tenants' noncompliance with the terms of this Lease Agreement or with any and all federal, State, or local laws, ordinances, rules, regulations, and orders affecting the cleanliness, use, occupancy and preservation of the Residence.

A. Deductions.

District may deduct reasonable charges from the security deposit for:

- (1) Unpaid or accelerated rent;
- (2) Late charges;
- (3) Unpaid utilities;
- (4) Costs of cleaning, deodorizing, and repairing the Residence and its contents for which Tenants are responsible;
- (5) Pet violation charges;
- (6) Replacing unreturned keys, garage door openers, or other security devices;
- (7) The removal of unauthorized locks or fixtures installed by Tenants;
- (8) Insufficient light bulbs;
- (9) Packing, removing, and storing abandoned property;
- (10) Removing abandoned or illegally parked vehicles;
- (11) Attorney fees and costs of court incurred in any proceeding against Tenants;
- (12) Any fee due for early removal of an authorized keybox; or
- (13) Other amounts Tenants are responsible to pay under this Lease Agreement.

B. If deductions exceed the security deposit, Tenants will pay to District the excess within ten (10) calendar days after District makes written demand. The security deposit will be applied first to any non-rent items, including late charges, returned check charges, repairs, and brokerage fees, then to any unpaid rent.

**6. USE OF RESIDENCE.**

The Residence shall be used and occupied solely by Tenants and Tenants' immediate family. It shall be used exclusively as a private, single-family dwelling, and no part of the Residence shall be used at any time during the term of this Lease Agreement by Tenants or Tenants' immediate family for the purpose of carrying on any business (other than District business), profession, or trade of any kind, or for any purpose other than as a private, single-family dwelling. Tenants shall not allow any other person, other than Tenants' immediate family or transient relatives and friends who are guests of Tenants, to use or occupy the Residence without first obtaining District's written consent to such use or occupation. Tenants shall comply with any and all federal, State, and local laws, ordinances, rules, regulations, and orders affecting the cleanliness, use, occupancy and preservation of the Residence. Tenants



understand and agree that all residents and visitors of the Residence shall comply with the District's General Use Ordinance while on District property.

**7. CONDITION OF RESIDENCE.**

7.1 Original Condition. Tenants stipulate, represent, and warrant that Tenants have examined the Residence, and it is, at the time of execution of this Lease Agreement, in good order, in good repair, and in a safe, clean and habitable condition.

7.2 Surrender Condition. Upon termination of this Lease Agreement, Tenants shall surrender the Residence to District in good and broom-clean condition, excepting ordinary wear and tear. Tenants shall remove all of their personal property and any improvements installed by Tenants and required to be removed by the District. Tenants shall return all keys and property belonging to the District.

**8. DEFAULTS & REMEDIES,**

8.1 Tenants' Default. Tenants shall be in default in the event of any of the following: (a) if Tenants fails to perform any obligation to be performed by Tenants hereunder and such failure shall continue for thirty (30) calendar days after written notice by District; provided, however, if the nature of such default is such that the same cannot reasonably be cured within a thirty (30) calendar day period, then Tenants shall not be deemed to be in default if it shall commence such cure within such thirty (30) calendar day period, and, thereafter, rectify and cure such default with due diligence; or (b) if Tenants abandon or vacate the Residence or ceases to use the Residence for the stated purpose as set forth in this Lease Agreement.

8.2 Remedies in Default. In the event of a default by Tenants, District may pursue any remedies available to it at law or in equity, including injunction, at its option, without further notice or demand of any kind to Tenants or any other person. In the event of a default, the District may also immediately terminate this Lease Agreement and Tenants' right to possession of the Residence and recover possession of the Residence and remove all persons therefrom.

**9. ASSIGNMENT AND SUB-LETTING.**

Tenants shall not assign this Lease Agreement, or sub-let or grant any license to use the Residence or any part thereof without the District's prior written consent. An assignment, sub-letting, or license without the prior written consent of District or an assignment or sub-letting by operation of law shall be absolutely null and void and shall, at District's option, terminate this Lease Agreement.

**10. ALTERATIONS AND IMPROVEMENTS.**

Tenants shall make no structural repairs, alterations, or improvements of the Residence or construct any building or make any other improvements of the Residence without the prior written consent of District. Any and all alterations, changes, and/or improvements built, constructed, or placed on the Residence by Tenants shall, unless otherwise provided for by written agreement between District and Tenants, be at the Tenants' sole expense and shall become the sole property of the District and remain on the Residence at the termination of this Lease Agreement. At anytime during the term of this Lease Agreement, the District shall have the authority to make modifications, alterations, repairs, and improvements as it deems necessary and upon reasonable notice to Tenants.



**11. HAZARDOUS MATERIALS.**

Tenants shall not keep at the Residence any item of a dangerous, flammable or explosive character that might unreasonably increase the danger of fire or explosion at the Residence or that might be considered hazardous or extra hazardous by any responsible insurance company.

**12. UTILITIES.**

12.1 Costs. District shall be responsible for arranging and paying for the following utility services: internet, electricity, and cellular telephone (“Utilities”). Tenants are responsible for all other desired services.

12.2 Failure, Stoppage, or Interruptions. District shall not be liable for, and Tenants shall not be entitled to, any damages, abatement, or reduction in rent value by reason of any interruption or failure in the supply of utilities, including, but not limited to interruptions or failures caused by lightning strikes and floods. No failure, stoppage, or interruption of any utility or service, including but not limited to lightning strikes and floods, shall be construed as an eviction of Tenants, nor shall it relieve Tenants from any obligation to perform any covenant or agreement under this Lease Agreement. In the event of any failure, stoppage, or interruption of utilities or services, District’s shall use its reasonable efforts to attempt to restore all services promptly.

12.3 Installation of Equipment. Tenants agree that they shall not install any equipment that exceeds or overloads the capacity of the utility facilities serving the Residence, and that if equipment installed by Tenants requires additional utility facilities, installation of the same shall be at Tenants’ expense, but only after District’s written approval of same.

12.4 Compliance & Modifications. District shall be entitled to cooperate with the energy and water conservation efforts of governmental agencies or utility suppliers. District reserves the right from time to time to make modifications to the utility systems serving the Residence.

**13. MAINTENANCE, REPAIR, AND RULES.**

13.1 Maintenance Obligations. Tenants will, at their sole expense, keep and maintain the Residence and appurtenances in good and sanitary condition and repair during the term of this Lease Agreement and any renewal thereof. These obligations include, but are not limited to the following requirements:

- A. Not obstruct the driveways, sidewalks, courts, entry ways, stairs and/or halls, which shall be used for the purposes of ingress and egress only;
- B. Keep all windows, glass, window coverings, doors, locks and hardware in good, clean order and repair;
- C. Maintain the grounds and lawn area of the Residence, including regularly mowing the lawn.
- D. Not obstruct or cover the windows or doors;
- E. Not leave windows or doors in an open position during any inclement weather;

- F. Not hang any laundry, clothing, sheets, etc., from any window, rail, porch or balcony nor air or dry any of same within any yard area or space;
- G. Not cause or permit any locks or hooks to be placed upon any door or window without the prior written consent of District;
- H. Keep all air conditioning filters clean and free from dirt;
- I. Keep all lavatories, sinks, toilets, and all other water and plumbing apparatus in good order and repair and shall use same only for the purposes for which they were constructed. Tenants shall not allow any sweepings, rubbish, sand, rags, ashes or other substances to be thrown or deposited therein. Any damage to any such apparatus and the cost of clearing stopped plumbing resulting from misuse shall be borne by Tenants;
- J. Ensure Tenants' family and guests at all times maintain order in the Residence and at all places on the Residence, and shall not make or permit any loud or improper noises, or otherwise disturb other visitors and District users;
- K. Keep all radios, television sets, stereos, etc., turned down to a level of sound that does not annoy or interfere with other District users;
- L. Deposit all trash, garbage, rubbish or refuse in the locations provided at the Residence and not allow any trash, garbage, rubbish or refuse to be deposited or permitted to stand on the exterior of the Residence;
- M. Abide by and be bound by any and all rules and regulations affecting the Residence or Tenants which may be adopted or promulgated by the District's Board of Commissioners.

13.2 Mechanics Liens. Tenants shall keep the Residence free and clear of all encumbrances, mechanics liens, stop notices, demands, and claims arising from work done by or for Tenants or for persons claiming under Tenants, and Tenants shall defend District, its officers, directors, employee, and agents, including its past, present and future commissioners, elected officials, and agents, with counsel of District's choosing, indemnify and save District, its officers, directors, employee, and agents, including its past, present and future commissioners, elected officials, and agents, free and harmless from and against any claims arising from or relating to the same.

**14. DAMAGE TO RESIDENCE.**

In the event the Residence is destroyed or rendered wholly uninhabitable by fire, storm, earthquake, or other casualty not caused by the negligence of Tenants, the District may terminate this Lease Agreement from such time except for the purpose of enforcing rights that may have then accrued hereunder. Should a portion of the Residence thereby be rendered uninhabitable, the District shall have the option of either repairing such injured or damaged portion or terminating this Lease Agreement. In the event that District exercises its right to repair such uninhabitable portion, such part so injured shall be restored by District as speedily as practicable.

**15. ACCESS BY DISTRICT.**

District and District's agents shall have the right at all reasonable times, and by all reasonable means, without notice, during the term of this Lease Agreement to enter the Residence for the following purposes:

- A. Inspect the Property for condition;
- B. Make repairs;
- C. Show the Property to prospective Tenants, inspectors, fire marshals, appraisers, contractors, or insurance agents;
- D. Exercise a contractual or statutory lien;
- E. Leave written notice; or
- F. Seize nonexempt property after default.

However, absent emergency circumstances, District will make reasonable attempts to give Tenants at least three (3) hours notice, prior to entering the Residence. If Tenant(s) fail to permit reasonable access under this Paragraph, Tenants will be in default.

**16. RENTERS' INSURANCE**

Tenants will maintain renters' insurance during all times the property is occupied under the terms of this Lease Agreement. Tenants will provide District with proof of renter's insurance within thirty (30) calendar days of the execution of this Lease Agreement. Tenants will promptly notify District of any modification or termination of Tenants' renter's insurance,

**17. SUBORDINATION OF LEASE AGREEMENT.**

This Lease Agreement and Tenants' interest hereunder are and shall be subordinate, junior, and inferior to any and all mortgages, liens, or encumbrances now or hereafter placed on the Residence by the District, all advances made under any such mortgages, liens, or encumbrances (including, but not limited to, future advances), the interest payable on such mortgages, liens or encumbrances and any and all renewals, extensions or modifications of such mortgages, liens or encumbrances.

**18. ANIMALS.**

THERE WILL BE NO ANIMALS PERMITTED AT THE RESIDENCE. Tenants shall not permit any animal, domesticated or maintained as pets, including mammals, reptiles, birds, fish, rodents, or insects on the property, even temporarily, except as otherwise agreed to by a separate written Pet Addendum to the Lease Agreement which is attached as exhibit B, and incorporated as if fully set forth herein. If Tenants violate the pet restrictions of this Lease Agreement, Tenants will pay to District a fee of \$10.00 per calendar day, per animal for each calendar day Tenants violate the animal restrictions. District may remove or cause to be removed any unauthorized animal and deliver it to appropriate local authorities by providing at least 24-hour written notice to Tenants of District's intention to remove the unauthorized animal. District will not be liable for any harm, injury, death, or sickness to any unauthorized animal or any person as a result of the unauthorized animal. Tenants agree to indemnify and

hold harmless District, its officers, directors, employee, and agents, including its past, present and future commissioners, elected officials and agents, for any harm, injury, death, or sickness to any unauthorized animal or any person as a result of the unauthorized animal. Tenants are responsible and liable for any damage or required cleaning to the Residence caused by any unauthorized animal and for all costs District may incur in removing or causing any unauthorized animal to be removed.

**19. WATERBEDS.**

THERE WILL BE NO WATERBEDS, unless authorized by a separate written Waterbed Addendum to this Lease Agreement.

**20. QUIET ENJOYMENT.**

Tenants, upon payment of all of the sums referred to herein as being payable by Tenants and Tenants' performance of all Tenants' agreements contained herein and Tenants' observance of all rules and regulations, shall and may peacefully and quietly have, hold, and enjoy said Residence for the term hereof.

**21. INDEMNIFICATION.**

District, its officers, directors, employee, and agents, including its past, present and future commissioners, elected officials and agents, shall not be liable for any damage or injury of or to the Tenants, the Tenants' family, guests, invitees, agents or employees, to any person entering the Residence, to the Residence itself, or to goods or equipment at the Residence. Tenants hereby agree to indemnify, defend and hold harmless District, its officers, directors, employee, and agents, including its past, present and future commissioners, elected officials and agents, from any and all claims or assertions of every kind and nature, including claims pertaining to tax liability or obligations. Any attorney representing the District, under this paragraph, shall be approved by the Kendall County State's Attorney, and shall be appointed a Special Assistant State's Attorney. The District's participation in its defense shall not remove District's duty to indemnify, defend, and hold the District harmless.

**22. FORCE MAJEURE.**

Neither party will be responsible to the other for damage, loss, injury, or interruption of work if the damage, loss, injury, or interruption of work is caused solely by conditions that are beyond the reasonable control of the parties, and without the intentional misconduct or negligence, of that party (hereinafter referred to as a "force majeure event"). To the extent not within the control of either party, such force majeure events include: acts of God, acts of any governmental authorities, fire, explosions or other casualties, vandalism, and riots or war. A party claiming a force majeure event ("the claiming party") shall promptly notify the other party in writing, describing the nature and estimated duration of the claiming party's inability to perform due to the force majeure event. The cause of such inability to perform will be remedied by the claiming party with all reasonable dispatch.

**23. EXPENSES AND COSTS.**

Should it become necessary for District to employ an attorney to enforce any of the conditions or covenants hereof, including the collection of rentals or gaining possession of the Residence, Tenants agree to pay all expenses and costs incurred by the District, including, but not limited to the District's reasonable attorneys' fees.

**24. RECORDING OF LEASE AGREEMENT.**

Tenants shall not record this Lease Agreement on the Public Records of any public office. In the event that Tenants shall record this Lease Agreement, this Lease Agreement shall, at District's option, terminate immediately and District shall be entitled to all rights and remedies that it has at law or in equity.

**25. GOVERNING LAW.**

This Lease Agreement shall be governed, construed, and interpreted by, through and under the Laws of the State of Illinois. The parties agree that the venue for any legal proceedings between them shall be the Circuit Court of Kendall County, Illinois, Twenty-Third Judicial Circuit, State of Illinois.

**26. SEVERABILITY.**

If any provision of this Lease Agreement or the application thereof shall, for any reason and to any extent, be invalid or unenforceable, neither the remainder of this Lease Agreement nor the application of the provision to other persons, entities or circumstances shall be affected thereby, but instead shall be enforced to the maximum extent permitted by law.

**27. BINDING EFFECT.**

The covenants, obligations and conditions herein contained shall be binding on and inure to the benefit of the heirs, legal representatives, and assigns of the parties hereto.

**28. DESCRIPTIVE HEADINGS.**

The descriptive headings used herein are for convenience of reference only and they are not intended to have any effect whatsoever in determining the rights or obligations of the District or Tenants.

**29. NON-WAIVER.**

No delay, indulgence, waiver, non-enforcement, election or non-election by District under this Lease Agreement will be deemed to be a waiver of any other breach by Tenants, nor shall it affect Tenants' duties, obligations, and liabilities hereunder.

**30. MODIFICATION.**

The parties hereby agree that this document contains the entire agreement between the parties and this Lease Agreement shall not be modified, changed, altered, or amended in any way except through a written amendment signed by all of the parties hereto. The parties further agree that the previous agreement dated December 2, 2015 is hereby rescinded in its entirety.

**31. NOTICE.**

Any notice required or permitted to be given pursuant to this Lease Agreement shall be duly given if sent by fax, certified mail, or courier service and received. In the case of District, notice shall be given to David Guritz, Director of the Kendall County Forest Preserve, 110 West Madison Street, Yorkville, Illinois, 60560, fax (630) 553-4023, with copy sent to: Kendall County State's Attorney, 807 John Street, Yorkville, Illinois, 60560, fax (630) 553-4204 and, in the case of Tenants, notice shall be given to \_\_\_\_\_ at the Residence.

**32. APPROVAL.**

This Lease Agreement is contingent on, and subject to approval by a majority of the Kendall County Forest Preserve District Board of Commissioners.

**As to District this \_\_\_\_ day of December, 2017.**

DISTRICT:

Sign: \_\_\_\_\_  
Judy Gilmour, President

Print: \_\_\_\_\_ Date: \_\_\_\_\_

Attest: \_\_\_\_\_  
David Guritz, Executive Director

**As to Tenant, this \_\_\_\_ day of December, 2017.**

TENANT:

Sign: \_\_\_\_\_

Print: \_\_\_\_\_ Date: \_\_\_\_\_

Sign: \_\_\_\_\_

Print: \_\_\_\_\_ Date: \_\_\_\_\_



Kendall County Forest Preserve District  
 Finance Committee Report  
 23-Oct-17

Yield Payment Calculations - 2015, 2016, and 2017

CBOT - 2017 Figures  
 Jan - Oct (1st day of trading)  
 .3 basis corn  
 .4 soybeans  
<http://chselburn.com/grain/grain-closing-bids/>  
 (((AVG Grain Price - Basis) X Yield) + Crop Insurance) X .3333) - Base Rent

**CBOT - 2017 Figures**

Closing Month	Corn (CZ7)	Beans (SX7)	Close Date
Jan	\$3.835	\$9.835	1/3/2017
Feb	\$3.965	\$10.120	2/1/2017
Mar	\$4.015	\$10.325	3/1/2017
Apr	\$3.920	\$9.505	4/3/2017
May	\$3.945	\$9.645	5/1/2017
June	\$3.895	\$9.180	6/1/2017
July	\$3.995	\$9.810	7/3/2017
Aug	\$3.765	\$9.720	8/1/2017
Sept	\$3.555	\$9.495	9/1/2017
Oct	\$3.515	\$9.575	10/2/2017
Avg. Gr. Price	\$3.84	\$9.72	
Basis	\$0.300	\$0.400	
<b>AGP-Basis</b>	<b>\$3.54</b>	<b>\$9.32</b>	

**CBOT - 2016 Figures**

Closing Month	Corn (CZ6)	Beans (SX6)	Close Date
Jan	\$3.770	\$8.730	1/4/2016
Feb	\$3.920	\$8.905	2/1/2016
Mar	\$3.740	\$8.700	3/1/2016
Apr	\$3.700	\$9.325	4/1/2016
May	\$3.965	\$10.180	5/2/2016
June	\$4.165	\$10.685	6/1/2016
July	\$3.670	\$11.375	7/1/2016
Aug	\$3.345	\$9.615	8/1/2016
Sept	\$3.240	\$9.440	9/1/2016
Oct	\$3.460	\$9.730	10/3/2016
Avg. Gr. Price	\$3.70	\$9.67	
Basis	\$0.300	\$0.400	
<b>AGP-Basis</b>	<b>\$3.40</b>	<b>\$9.27</b>	

**CBOT - 2015 Figures**

Closing Month	Corn (CZ5)	Beans (SX5)	Close Date
Jan	\$4.195	\$9.935	2-Jan-15
Feb	\$4.010	\$9.455	2-Feb-15
Mar	\$4.135	\$9.855	2-Mar-15
Apr	\$4.180	\$9.730	1-Apr-15
May	\$3.805	\$9.410	1-May-15
June	\$3.690	\$9.015	1-Jun-15
July	\$4.320	\$10.295	1-Jul-15
Aug	\$3.765	\$9.355	3-Aug-15
Sept	\$3.690	\$8.740	1-Sep-15
Oct	\$3.890	\$8.775	1-Oct-15
Avg. Gr. Price	<b>\$3.968</b>	<b>\$9.457</b>	
Basis	-\$0.300	-\$0.400	
<b>AGP-Basis</b>	<b>\$3.67</b>	<b>\$9.06</b>	

**HAY PRODUCTION PROCEEDS CALCULATIONS**

Cutting	TOTAL PRODUCTION			ESTIMATED RETAINED QUANTITIES		Delivered (400 bales stored for winter 2018 delivery)	REMAINING DISTRICT SHARE DEEMED SURPLUS	DISTRICT SURPLUS SHARE RELEASED	Contract Buy-Back Provisions - Cost per Small Bale	Notes	DISTRICT PROCEEDS
	Total Small Bale Equivalency	50% District	50% K. Connell	District Share Retained	K. Connell Farms Share Retained						
2016 Balance				271						Released for sale by K. Connell - with deduct of 271 small bales before 50/50 share from first cutting of 2017.	\$0.00
First Cutting - Main Field	1705	988	717	510	1195	510	478	478	\$3.50	360 delivered 6/24 (150 stored)	\$1,673.00
First Cutting - Small Field	180	90	90	0	180	0	90	90	\$3.50		\$315.00
First Cutting - Alfalfa Field	608	304	304	225	383	225	79	79	\$3.50	225 delivered 9/28	\$276.50
Second Cutting - Main Field	573	286.5	286.5	286.5	286.5	286.5	0	0	\$3.50	286.5 delivered 9/28	
Second Cutting - Small Field	90	45	45	45	45	45	0	0	\$3.50	42 delivered 9/28 (3 stored)	
Second Cutting - Alfalfa Field	190	95	95	95	95	95	0	0	\$3.50	(95 stored)	
Third Cutting - Main Field	447	223.5	223.5	17	430	17	206.5	206.5	\$3.50	(17 stored)	\$929.25
Third Cutting - Small Field	100	50	50	50	50	50	0	0	\$3.50	(50 stored)	
Third Cutting - Alfalfa Field	170	85	85	85	85	85	0	0	\$3.50	(85 stored)	
Totals	4063	2167	1896	1313.5	2749.5					<b>District bale buy-back proceeds</b>	<b>\$3,193.75</b>

<b>HAY PRODUCTION EXPENSES</b>	
TBD	
<b>2016-2017 HAY STORAGE EXPENSES</b>	
\$4000.00	Less - 50% Production Costs
	2018 STORAGE FEE (400 BALES x \$1.00 PER BALE)
	<b>Total Amount Owed to KCFPD</b>
	<b>\$400.00</b>

**2017 Contract Provisions**

4. Product: Licensee will seed and maintain Field A and Field B with straight grass hay and Field C 50/50 grass and alfalfa hay. Licensee and Licensor shall split evenly the bales of hay produced from the Subject Property. Further, Licensee, with prior approval by the Licensor, shall have the option of purchasing hay bales from the Licensor's portion of hay produced at a rate of \$3.50 per bale.

5. Storage: Licensee shall extend an option for storage of remaining portions of the Licensor's share of hay produced at a cost of \$1.00 per small bale, plus a delivery charge of \$3.00 per mile traveled for each delivery made within the first quarter of the following calendar year. The storage fee will paid (or deducted from amounts owed to the Licensor) no later than November 30, 2017.

6. Expenses and Inputs: Licensee and Licensor shall split evenly the expenses, fertilizer, and other agreed upon inputs to the Subject Property. All of the expenses, however, must be approved by Licensor before they are incurred.



**Kendall County Forest Preserve District**  
 2018 Farm License Agreements  
 26-Oct-17

Forest Preserve Property ID	Licensee	2016 Rate	FY 2015 Base Rent Calculations	Acres	FY 2016 Base Rent Projections	Additional Amounts Included	2017 Contract Notes
Sandstrom	Roberts, D. & D.	\$170	\$6,970.00	41	\$6,970.00	Yield payment	No changes.
Baker	Connell	\$203	\$12,361.65	61	\$12,361.65	Yield payment	No changes.
Lee - Millbrook North	Mathre	\$200	\$30,362.00	157.31	\$31,462.00	Yield payment	Contract will include yield payment, utility payment, use and maintenance of grain dryers.
Lee - Millbrook South		\$215	\$25,494.70	118.58	\$25,494.70	Yield payment	
Millington		\$180	\$22,933.80	127.41	\$22,933.80	Yield payment	
Henneberry	Collins	\$195	\$9,750.00	50	\$9,750.00	Yield payment	Corn production in 2018. Access corridor needed.
Henneberry	Ormiston	\$175	\$656.25	3.75	\$656.25	No yield payment	No changes.
Fox River Bluffs	Toftoy	\$300	\$30,000.00	100	\$30,000.00	No yield payment	Soybean production in 2018 and 2019 to support cropland conversion
Baker	Connell	50/50 hay crop share	N/A	22.75	N/A	No yield payment	Small bale farm operator purchase cost of \$3.50 per small bale / \$1 per bale winter storage fee.

**FY 17-18 Budget Calculations**      2016 Billing Notes

2018 Total Base Rent	\$139,628.40	Total base rent received
Grain dryer use (est.)	\$200.00	Est. (73K bushel total production in 2015)
Utility reimbursement (est.)	\$1,900.00	Est. based on previous Ameren billing statements
2018 Yield payment (est.)	\$10,000.00	Est. based on previous combined yield payments
Sale of hay @ \$3.50 per bale	\$1,750.00	500 total surplus bales at \$3.50 per bale
Surplus hay storage	(\$400.00)	400 bales stored @ \$1 per bale
Hay field fertilizer	(\$500)	Per contract - Final 2017 cost TBD
Total anticipated farm license revenue	\$152,978	

**FY 17-18 Budget      \$151,030**

Contract Deduct Calculations Worksheet

Pre-planted inventory deductions

Species (latin)	Sp. Common	Size	Quantity	Unit Price Installed	Total	Notes
<i>Quercus imbricaria</i>	Shingle Oak	5 gal	21	\$52.00	\$1,092.00	
<i>Malus ioensis</i>	Prairie Crab Apple	5 gal	30	\$52.00	\$1,560.00	
<i>Euonymus atropurpureus</i>	American Wahoo	5 gal	15	\$52.00	\$780.00	
<i>Various sp. per inventory</i>	Var.	32-flat	32.31	\$100.00	\$3,231.00	Current based on 10/25/17 field inventory (Sheet 1)

5- and 15-gallon Pre-planted Plug Credit - St. Aubin Nursery Credit TBD with Payment Based on Genesis Nursery Spring Shipping Order and Inventory

Pre-planted 5 and 15-gallon container deduction		32-flats	61	\$100.00	TBD	Contract deduct TBD based on St. Aubin credit received and actual Genesis Nursery spring 2017 shipped order inventory.
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Fencing Material Credit

Accepted fencing alternate		1 linear yd.	733.33 linear yards	\$21.50 per linear yard installed less the material savings per linear yard	\$872.66	\$39.99 per 100' for black polypropylene v/s \$79.68 per 100' (approx.) for welded wire = \$1.19 per linear yard material savings.
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Planted Inventory Contract Additions						
Species (latin)	Sp. Common	Size	Quantity	Unit Price Installed	Total	Notes
<i>Rosa setigera</i>	Illinois Rose	5 gal	13	\$44.00	\$572.00	
<i>Carpinus caroliniana</i>	Hornbeam (Musselwood-Blue Beech)	15 gal	3	\$148.00	\$444.00	
Total Contract Additions					\$1,016.00	

Contract Credit to be Applied to fall 2018 supplemental planting project	\$6,519.66
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SemperFi - Henneberry FP Restoration Project Contract Payment Status

Total Contract	\$196,087.00
Payment 1	\$89,724.50 Paid in April 2017
Payment 2 - Nov	\$16,588.00 Contract Add Alternate- Wood Chips Installation
Payment 2 - Nov	\$71,824.50 Less Contract Credit to be Applied to Fall 2018 Supplemental Planting - TBD
Payment 3 - 10%	\$17,950.00 Payable in November 2018 + Fall 2018 Supplemental Planting Costs - TBD

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

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

Judy Gilmour, President  
Kendall County Forest Preserve District  
Page 6  
October 16, 2017

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.



Judy Gilmour, President  
Kendall County Forest Preserve District  
Page 7  
October 16, 2017

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: \_\_\_\_\_