KENDALL COUNTY FOREST PRESERVE DISTRICT
MEETING AGENDA
TUESDAY, OCTOBER 7, 2025
6:00 PM
KENDALL COUNTY HISTORIC COURTHOUSE – THIRD FLOOR COURTROOM

I. Call to Order

II. Pledge of Allegiance

III. Invocation

IV. Roll Call: Brian DeBolt (President), Ruben Rodriguez (Vice President), Seth Wormley (Secretary), Scott Gengler, Jason Peterson, Zach Bachmann, Elizabeth Flowers, Matt Kellogg, Dan Koukol, and Brooke Shanley

V. Approval of Agenda

VI. Public Comments

VII. (1) **CONSENT AGENDA**

A. Approval of Minutes
- Kendall County Forest Preserve District Commission Meeting of September 16, 2025

B. (1) MOTION: Approval of Claims in the Amount of $23,520.63

B. (1) ORDINANCE #25-09-001: An Ordinance Amending Ordinance #24-11-003 Combined Budget and Appropriations Ordinance Setting Forth the Budget of the Kendall County Forest Preserve District for the Fiscal Year Beginning December 1, 2024 and Extending through November 30, 2025

C. (1) MOTION: Approval of the Mack & Associates, P.C. Audit Engagement Letter for Completion of the FY25 Audit for the Kendall County Forest Preserve District

D. (1) MOTION: Approval of Change Order #004 in the Amount of $7,785.11 to be Deducted from the $23,515.36 Total Contingency Available in Contract #23-429-1495 with Lite Construction, Inc. for the Mary M. Subat Nature Center Project which Sum Includes $1,850.00 Production and Installation of CNC Panel Bracing; $1,543.07 ComEd Agreement for Installation of Electric Services; and $4,392.04 for Gopher Way Finding Sign, Sample Print, and Digital Artwork

E. (1) MOTION: Approval of the Kendall County Forest Preserve District Fiscal Year 2026 Preliminary Operating Fund Tax Levy Ordinance #25-11-001 and Preliminary Combined Budget and Appropriations Ordinance #25-11-002 for Publication

VIII. **OLD BUSINESS**

No items posted for consideration.

IX. **NEW BUSINESS**

No items posted for consideration.

X. Committee Chairman Reports: Seth Wormley (Finance) and Dan Koukol (Operations)

XI. Public Comments

XII. Executive Session

XIII. **OTHER ITEMS OF BUSINESS**

No items posted for consideration.

XIV. Adjournment

(1) Requires affirmative vote of the majority of those elected (6) for passage (KCFPD Rules of Order Section I.G.3.b.v.a)

DRAFT FOR COMMISSION APPROVAL: 10-07-2025

KENDALL COUNTY FOREST PRESERVE DISTRICT
COMMISSION MEETING MINUTES

SEPTEMBER 16, 2025

I. Call to Order

Commissioner Wormley called the meeting to order at 10:32 am in the Kendall County Historic Courthouse – 3rd floor courtroom.

II. Pledge of Allegiance

The Pledge of Allegiance was recited at the start of the Kendall County Board Meeting.

III. Invocation

An invocation was offered at the start of the Kendall County Board Meeting.

IV. Roll Call

X	Bachmann	X	Koukol
	DeBolt		Peterson
	Flowers		Rodriguez
X	Gengler	X	Shanley
X	Kellogg	X	Wormley

Roll call: Commissioners Bachmann, Gengler, Kellogg, Koukol, Shanley, and Wormley, were all present.

V. Approval of Agenda

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

VI. Public Comment

No public comments were offered from citizens in attendance.

VII. CONSENT AGENDA

A. Approval of Minutes
- Kendall County Forest Preserve District Finance Committee Meeting of August 24, 2025
- Kendall County Forest Preserve District Commission Meeting of September 2, 2025

B. MOTION: Approval of Claims in the Amount of $19,083.95

C. ORDINANCE #25-09-001: An Ordinance Amending Ordinance #24-11-003 Combined Budget and Appropriations Ordinance Setting Forth the Budget of the Kendall County Forest Preserve District for the Fiscal Year Beginning December 1, 2024 Extending through November 30, 2025

D. MOTION: Approval of Amendment #2 of the Kendall County IGAM #24-05 – KC-TAP Funding and Authorization for completion of the Hoover-Fox River Bluffs Trail Construction Project

E. MOTION: Authorizing and Approving the Transfer of $324,666.00 from the Kendall County Forest Preserve District Rolling Grant Fund 1913 to Project Fund 1908

Commissioner Wormley recited the items posted to the Consent Agenda.

Commissioner Kellogg made a motion to approve the Consent Agenda as presented. Seconded by Commissioner Bachmann.

Motion: Commissioner Kellogg
Second: Commissioner Bachmann

Roll call: Consent Agenda

Commissioner	Aye	Opposed	Commissioner	Aye	Opposed
Bachmann	X		Koukol	X	
DeBolt			Peterson		
Flowers			Rodriguez		
Gengler	X		Shanley	X	
Kellogg	X		Wormley	X	

Motion unanimously approved.

Roll call: Commissioners Bachmann, Gengler, Kellogg, Koukol, Shanley, and Wormley, aye. Opposed, none. Motion unanimously approved.

VIII. OLD BUSINESS

No items were posted for consideration.

IX. NEW BUSINESS

No items were posted for consideration.

X. Committee Chairman Reports: Commissioners Wormley (Finance) and Koukol (Operations)

Finance Chair Wormley reported that the next Finance Committee meeting is scheduled for September 25, 2025 at 4:00 pm

Operations Chair Koukol reported that the next Operations Committee meeting is scheduled for October 1, 2025

XI. Public Comments

No public in attendance offered comment.

XII. Executive Session

None.

XIII. Other Items of Business

No items posted for consideration.

XIV. Adjournment

Commissioner Shanley made a motion to adjourn. Seconded by Commissioner Bachmann. Aye, all. Opposed, none. Meeting adjourned at 10:35 am.

Respectfully submitted,

Antoinette White
Acting Executive Director, Kendall County Forest Preserve District

Claims Listing

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account		Description	Invoice Amount
Ellis Barn								
	4762	WATCH COMMUNICATIONS	1405336B001093025	Ellis Internet Services	19001161	62270	Utilities	$113.89
							Sub-Total	***$113.89***
	1323	MENARDS	31802	Fall Flower Planters	19001161	68580	Grounds and	$95.64
							Sub-Total	***$95.64***
						Ellis Barn	**Total**	**$209.53**
Ellis House								
	1323	MENARDS	30999-31109	Basket strainer, sink clips,	19001160	68580	Grounds and	$64.19
							Sub-Total	***$64.19***
						Ellis House	**Total**	**$64.19**
Ellis Riding Lessions								
	2057	MATTHEW CAVINESS	12025283	Ellis Horses-Shoes and trims	19001164	63020	Vet & Farrier	$565.00
							Sub-Total	***$565.00***
						Ellis Riding Lessions	**Total**	**$565.00**
Environ. Educ. Laws of Nature								
	899995	OTP EMPLOYEE REIMB	093025	Reimbursement for Crickets	19001180	63030	Program Supplies	$4.16
							Sub-Total	***$4.16***
						Environ. Educ. Laws of	**Total**	**$4.16**
Environ. Educ. Other Pblc Prg								
	3380	AMAZON CAPITAL SERVICES	1GPP-VDF4-6W6J	Face Stickers for Crafts	19001179	63030	Program Supplies	$7.99
							Sub-Total	***$7.99***
						Environ. Educ. Other	**Total**	**$7.99**
Environmental Educ. Natrl Beg.								
	3380	AMAZON CAPITAL SERVICES	14T7-4RGX-6J4P	Books, plushies, table coverings	19001178	63030	Program Supplies	$222.80
							Sub-Total	***$222.80***
						Environmental Educ.	**Total**	**$222.80**

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account		Description	Invoice Amount
Forest Preserve Director								
	1304	MARCO TECHNOLOGIES, LLC	564591139F	Copiers 8/28/2025-09/28/2025	190011	62000	Office Supplies	$333.01
	3380	AMAZON CAPITAL SERVICES	1DY9-FM19-7JHJ	Hooks, post its	190011	62000	Office Supplies	$17.98
	3380	AMAZON CAPITAL SERVICES	1JQ6-KGM6-4PQX	Electric Stapler	190011	62000	Office Supplies	$31.51
							Sub-Total	***$382.50***
	899995	OTP EMPLOYEE REIMB	093020251	Reimbursement for First Aid, CPR Training Costs	190011	62040	Conferences	$111.00
							Sub-Total	***$111.00***
	3656	MINOOKA COMMUNITY CONSOLIDATED SCHOOL DISTRICT 201	093025	Abatement Assessment-Q2-Q3	190011	62150	Contractual Services	$753.54
	1937	WIRE WIZARD OF ILLINOIS INC	365719	Pickerill House Alarm Monitoring	190011	62150	Contractual Services	$180.00
	415	DELL MARKETING LP	10825938008	Computer Equipment	190011	62150	Contractual	$3,955.98
							Sub-Total	***$4,889.52***
	5350	YSI INC	1153646	Suspension Harness for	190711	66500	Miscellaneous	$402.00
	5182	BLUESTEM ECOLOGICAL SERVICES	4749	Herbicide-Blackberry Trail	190711	66500	Miscellaneous Expense	$2,500.00
							Sub-Total	***$2,902.00***
	893	ILLINOIS ENVIRONMENTAL PROTECTION AGENCY	ILR10ZG5P	Permit Fees for Storm Water Discharge	190811	70330	Construction	$250.00
							Sub-Total	***$250.00***

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account		Description	Invoice Amount
	384	CUSTOM MANUFACTURING, INC	6134	Engineering Drawings and Calculations	190811	70650	Professional Services (A&E)	$5,000.00
							Sub-Total	***$5,000.00***
					Forest Preserve Director		**Total**	**$13,535.02**
Grounds and Natural Resources	5358	TERA AUTOMOTIVE INC	501926	2009 F250 Repairs	19001183	62160	Equipment	$1,686.12
	317	COFFMAN TRUCK SALES INC	6661093025	Equipment Repairs	19001183	62160	Equipment	$3,619.85
							Sub-Total	***$5,305.97***
	487	DUY'S SHOES	102215	Uniform Embroidery	19001183	62400	Uniforms /	$61.85
							Sub-Total	***$61.85***
	1655	SERVICE SANITATION, INC	50-493234093025	Portable Restroom Services	19001183	63070	Refuse Pickup	$407.47
							Sub-Total	***$407.47***
	1452	NICOR	856626101210930 25	Nicor Millbrook S	19001183	63090	Natural Gas	$153.98
	1452	NICOR	879461100010930 25	Nicor Harris	19001183	63090	Natural Gas	$92.55
							Sub-Total	***$246.53***
	1323	MENARDS	31864	Sprayer, Mold-Mildew	19001183	63110	Shop Supplies	$45.10
							Sub-Total	***$45.10***
					Grounds and Natural		**Total**	**$6,066.92**
Hoover	1937	WIRE WIZARD OF ILLINOIS INC	365720	Rookery Alarm Monitoring	19001171	62270	Utilities	$105.00
	1937	WIRE WIZARD OF ILLINOIS INC	365718	Meadowhawk Alarm Monitoring	19001171	62270	Utilities	$180.00

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account		Description	Invoice Amount
							Sub-Total	***$285.00***
	899997	OTP SEC DEP REFUND	367	Moonseed Sec Dep Refund	19001171	63040	Security Deposit Refund	$100.00
	899997	OTP SEC DEP REFUND	340	Meadowhawk Lodge Sec Dep Refund	19001171	63040	Security Deposit Refund	$195.00
	899997	OTP SEC DEP REFUND	413	Blazing Star Sec Dep Refund	19001171	63040	Security Deposit Refund	$100.00
							Sub-Total	***$395.00***
	1452	NICOR	308310348940930 25	Nicor Kingfisher	19001171	63090	Natural Gas	$58.86
	1452	NICOR	233366982970930 25	Nicor Rookery	19001171	63090	Natural Gas	$58.24
	1452	NICOR	885501011490930 25	Nicor Hoover Maintenance	19001171	63090	Natural Gas	$57.55
	1452	NICOR	723893741240930 25	Nicor Hoover Residence	19001171	63090	Natural Gas	$34.83
	1452	NICOR	282352997330930 25	Nicor Moonseed	19001171	63090	Natural Gas	$58.24
	1452	NICOR	228270830270930 25	Nicor hoover Shop	19001171	63090	Natural Gas	$58.24
	1452	NICOR	509801971280930 25	Nicor Meadowhawk Lodge	19001171	63090	Natural Gas	$59.41
	1452	NICOR	246142036280930 25	Nicor Blazing Star	19001171	63090	Natural Gas	$54.50
							Sub-Total	***$439.87***
	2047	COMED	050739700009302 5	ComEd hoover Bathhouse	19001171	63100	Electric	$141.58
	2047	COMED	983783122209302 5	ComEd Hoover Residence	19001171	63100	Electric	$140.79
	2047	COMED	047403800009302 5	ComEd Hoover Multiple	19001171	63100	Electric	$1,067.80

Department	Vendor #	Vendor Name	Invoice #	Invoice Description	GL Account		Description	Invoice Amount
							Sub-Total	***$1,350.17***
	1323	MENARDS	32580	Gloves, brushes, paint	19001171	68580	Grounds and	$152.50
	1323	MENARDS	32579	Gloves	19001171	68580	Grounds and	$4.98
							Sub-Total	***$157.48***
						Hoover	**Total**	**$2,627.52**
Pickerill - Pigott								
	899997	OTP SEC DEP REFUND	249	Pickerill Sec Dep Refund	19001184	63040	Security Deposit Refund	$217.50
							Sub-Total	***$217.50***
						Pickerill - Pigott	**Total**	**$217.50**
							Grand Total	**$23,520.63**

ORDINANCE #25-09-001
AMENDING
ORDINANCE #24-11-003
COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE

AN ORDINANCE SETTING FORTH THE ANNUAL BUDGET OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE FISCAL YEAR BEGINNING DECEMBER 1, 2024 AND ENDING NOVEMBER 30, 2025

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, 2024 AND ENDING NOVEMBER 30, 2025

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, 2024.

	Fund 1900	Fund 1903	Fund 1904	Fund 1905	Fund 1907	Fund 1908	Fund 1910	Fund 1911	Fund 1913	Fund 1914	Fund 1915	
	Operating Fund	Debt Series 2007/2015/ 2016/2017	Endowment Fund	FP Capital Project Fund #1 (EPA Sect. 319 Fund - LRC Dam Removal)	Capital Projects Fund	FP Capital Project Fund #2 (Fox River Bluffs RTP Grant Project Fund)	Land Cash Fund	Liability Fund	KCFPD Grant Projects Reserve Fund	American Rescue Plan Act Fund	Debt Series 2021	Total Est. Balances
Estimated Beginning Balance December 1, 2024	$ 717,202	$ 6,310,248	$ 915,981	$ -	$ 452,854	$ 176,159	$ 303,294	$ 44,699	$ 336,793	$ -	$ 66,895	$ 9,324,125
Estimated Revenue & Transfers In	$ 1,676,870	$ 6,007,013	$ 468,000	$ -	$ 410,390	$ 849,424	$ 98,842	$ 2,000	$ 515,371	$ -	$ 82,244	$ 10,110,154
Estimated Expenditure & Transfers Out	$ 1,676,870	$ 5,692,380	$ 1,167,620	$ -	$ 401,000	$ 802,204	$ 402,136	$ 25,000	$ 324,666	$ -	$ 83,619	$ 10,575,495
Estimated Ending Balance November 30, 2025	$ 717,202	$ 6,624,881	$ 216,361	$ -	$ 462,244	$ 223,379	$ -	$ 21,699	$ 527,498	$ -	$ 65,520	$ 8,858,784

Estimated Receipts:

190011 40300 - 19001184 43450	FY25 Operating Fund #1900 Receipts	$ 1,676,870	
190311 40280-41350	FY25 2007/2015/2016/2017 Debt Series Fund #1903 Receipts	$ 6,007,013	
190411 40500-42970	FY25 Endowment Fund #1904 Receipts	$ 468,000	
190511 40300-43880	FY25 FP Capital Project Fund #1 - #1905 Receipts	$ -	
190711 40280-43780	FY25 Capital Projects Fund #1907 Receipts	$ 410,390	
190811 40330-43920	FY25 Capital Projects Fund #2 - #1908 Receipts	$ 849,424	
191011 40330-42970	FY25 Land Cash Fund #1910 Receipts	$ 98,842	
191111 40320-42120	FY25 Liability Fund #1911 Receipts	$ 2,000	
191311 40370-43800	FY25 KCFPD Grant Projects Reserve Fund - #1913 Receipts	$ 515,371	
191411 41350-40390	FY25 American Rescue Plan Act Fund #1914 Receipts	$ -	
191511 40510-41350	FY25 2021 Debt Series Fund #1915 Receipts	$ 82,244	
	Total Receipts		$ 10,110,154

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, 2024 and ending November 30, 2025 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:

190011 51090 - 19001184 63040	FY25 Operating Fund #1900 Expenses	$ 1,676,870	
190311 61380-68760	FY25 2007/2015/2016/2017 Debt Series Fund #1903 Expenses	$ 5,692,380	
190411 61390-70330	FY25 Endowment Fund #1904 Expenses	$ 1,167,620	
190511 61390-70330	FY25 FP Capital Project Fund #1 - #1905 Expenses	$ -	
190711 61360-68610	FY25 Capital Projects Fund #1907 Expenses	$ 401,000	
190811 61390-70650	FY25 Capital Projects Fund #2 - #1908 Expenses	$ 802,204	
191011 61300-67410	FY25 Land Cash Fund #1910 Expenses	$ 402,136	
191111 68990	FY25 Liability Fund #1911 Expenses	$ 25,000	
191311 61360-70650	FY25 KCFPD Grant Projects Reserve Fund - #1913 Expenses	$ 324,666	
191411 51160-70330	FY25 American Rescue Plan Act Fund #1914 Expenses	$ -	
191511 66500-68800	FY25 2021 Debt Series Fund #1915 Expenses	$ 83,619	
	Total Expenditures		$ 10,575,495

Approved this 16TH Day of September, 2025.

Signed:

Brian DeBolt, President

Seth Wormley, Secretary

ORDINANCE #25-09-001: FY25 AMENDING ORDINANCE

KCFPD OPERATING FUND (FUND #1900) - FY2025 AMENDED BUDGET
16-Sep-25

FY2025 - OPERATING FUND #1900 - PRELIMINARY BUDGET (PAGE 1 OF 1)

GL SERIES (BUDGET CATEGORIES)	FISCAL YEAR BUDGETS	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	AMENDED BUDGET 2024	BUDGET 2025	BUDGET (AMD) 2025
	Beginning Fund Balance	344,356	341,881	171,805	470,609	601,126	652,394	652,394	652,394	717,202
Revenues										
19011 40300 - 43450	**Total Revenue**	1,147,684	1,062,126	1,373,272	1,260,474	1,317,254	1,569,627	1,569,627	1,676,870	1,676,870
Expenditures										
19011 51090 TO 19001184 - 51160	Total Personnel	638,297	683,620	692,657	668,609	747,865	832,568	832,568	908,439	908,439
190011 61160 TO 19001183 63060	Total Employee Benefits	242,888	225,230	243,708	273,051	284,389	296,817	296,817	327,046	327,046
190011 62030 TO 19001184 63050	Total Contractual	62,981	51,798	56,610	69,015	69,219	219,983	192,307	215,037	215,037
190011 62000 TO 19001184 63100	Total Commodities	132,664	141,338	113,686	138,377	143,516	137,250	164,364	149,121	149,121
190011 62160 TO 19001184 63040	Total Other	73,327	105,201	86,902	81,104	70,557	83,009	83,571	77,228	77,228
	Total Expenditure	1,150,157	1,207,186	1,193,563	1,230,156	1,315,546	1,569,627	1,569,627	1,676,870	1,676,870
	Surplus / (Deficit)	(2,474)	(145,061)	179,710	30,318	1,708	0	-	(0)	(0)
	Ending Balance	341,883	196,820	351,514	500,927	602,834	652,394	652,394	652,394	717,202

The attached Kendall County Forest Preserve District Operating Fund (Fund #1900) budget spreadsheet provides a breakdown of the anticipated revenues and expenditures for the District's Amended FY2025 Operating Fund budget and appropriations as presented for approval. Revenues and expenditures will be tracked during the fiscal year within the MUNIS accounting software supported by the Kendall County Treasurer's Office. Total FY25 appropriations within each of the stated budget categories above shall not be exceeded without prior approval of an amending ordinance by the Kendall County Forest Preserve District's Board of Commissioners.

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY25 AMENDED BUDGET: SEPTEMBER 16, 2025 KCFPD Operating Fund #1900		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	2025 YTD 8/20/25	Est. Year End 2025	BUDGET (AMD) 2025	% Change
ACCOUNT & DESCRIPTION								
Beginning Balance (est.)		600,007	652,394	652,394	717,202	717,202	717,202	
	REVENUE							
190011 41010	Current Tax	709,879	767,516	799,269	435,389	799,269	799,269	100.0%
190011 41350	Interest Income	7,997	11,510	17,532	4,964	6,000	17,532	100.0%
190011 42250	Other Income (Sponsorship Income)							
190011 42250	Other Income (Carbon Credits Sales - Fox River Bluffs & Res. Woods)	40	-	149,058	5,385	5,385	149,058	100.0%
19001162 42250	Ellis Center Grounds (Farm License Rev.)	28,390	27,458	32,000	10,000	32,000	32,000	100.0%
19001163 42250	Ellis Center Camps	13,781	12,364	13,750	17,670	17,670	13,750	100.0%
19001164 42250	Ellis Center Riding Lessons	58,284	60,245	63,800	38,313	58,000	63,800	100.0%
19001165 42250	Ellis Center Birthday Parties	5,824	5,953	6,000	3,839	5,000	6,000	100.0%
19001166 42250	Ellis Center Public Programs	3,632	768	3,000	1,915	3,000	3,000	100.0%
19001167 42250	Sunrise Center North License Agreement	13,837	14,598	13,760	10,801	13,760	13,760	100.0%
19001168 42250	Ellis Center Weddings	3,225	5,350	4,500	3,050	3,500	4,500	100.0%
19001169 42250	Ellis Center Other Rentals	3,140	3,915	3,400	5,005	5,300	3,400	100.0%
19001170 42250	Ellis Center 5K Event							
19001171 42250	Hoover Revenue (Yorkville Athletic Assoc. License)	3,169	2,400	2,400	4,025	4,025	2,400	100.0%
19001171 42250	Hoover Revenue (Residence Lease)	2,750	6,300	6,600	4,950	6,600	6,600	100.0%
19001172 42250	Hoover Bunkhouse Rental Rev	34,241	32,486	36,000	25,400	30,000	36,000	100.0%
19001173 42250	Hoover Campsite Rental Rev	7,405	6,045	7,000	3,870	4,500	7,000	100.0%
19001174 42250	Hoover Meadowhawk Rental Rev	41,584	38,902	44,600	35,844	40,000	44,600	100.0%
19001176 42250	Env. Educ. - School Programs	16,097	16,301	20,000	14,524	20,000	20,000	100.0%
19001177 42250	Env. Educ. - Camps	39,682	44,240	42,500	49,725	49,725	42,500	100.0%
19001178 42250	Env. Educ. - Natural Beginnings	144,152	152,001	160,000	155,178	155,178	160,000	100.0%
19001179 42250	Env. Educ. - Other Public Programs	17,936	16,071	20,000	9,821	9,821	20,000	100.0%
19001180 42250	Env. Educ. - Other Revenue							
19001183 42250	Other Income - Grounds & Natural Resources (Bowhunt App. Fees)	32,368	29,375	32,500	7,815	32,500	32,500	100.0%
19001183 42250	Other Income - Grounds & Nat. Res. (Millbrook North Trail Use Lic. Agreement)	-		2,500	2,500	2,500	2,500	100.0%
19001184 42250	Revenue - Pickerill-Pigott Estate House, Pavilion and Shelter	6,675	12,885	14,000	17,706	19,000	14,000	100.0%
19001183 42290	Revenue - Civilian Force Arms	(1,240)	1,240					
190011 42860	Donations - Administration (Forest Foundation Contributions)	7,276	1,450	5,000	3,100	5,100	5,000	100.0%
19001164 42860	Donations - Ellis Equestrian Center - Lessons	1		1			1	100.0%
19001175 42860	Donations - Environmental Education							
19001178 42860	Donations - Env. Educ. Natural Beginnings	1,536		1,500	(223)	1,500	1,500	100.0%
19001183 42860	Donations - Grounds & Natural Resources	2,525	1,070	2,500	-		2,500	100.0%
19001183 42900	Picnic & Shelter Rental - Grounds & Natural Resources	9,005	6,510	8,000	7,170	7,170	8,000	100.0%
19001184 42900	Picnic & Shelter Rental - Pickerill-Pigott	120	325	500	130	130	500	100.0%

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY25 AMENDED BUDGET: SEPTEMBER 16, 2025 KCFPD Operating Fund #1900		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	2025 YTD 8/20/25	*Est. Year End* *2025*	BUDGET (AMD) 2025	% Change
19001183 42920	Preserve Improvements - Grants (K-12 Pollinator)							
19001183 42920	Preserve Improvements - Grants (Pollinator Meadows Pilot)							
190011 42930	Farm License Revenue	134,121	125,796	134,000	118,967	*134,000*	134,000	100.0%
190011 42940	Credit Card Revenue - All Preserves	3,710	4,558	6,000	6,721	*8,000*	6,000	100.0%
19001168 43450	Security Deposit Revenue - Ellis Weddings	1,100	1,400	5,000	1,000	*1,200*	5,000	100.0%
19001169 43450	Security Deposit Revenue - Ellis Other Rentals	100	970	1,000	875	*1,000*	1,000	100.0%
19001172 43450	Security Deposit Revenue - Hoover Bunkhouse	5,000	5,800	6,000	4,400	*6,000*	6,000	100.0%
19001174 43450	Security Deposit Revenue - Hoover Meadowhawk	8,233	6,771	8,200	8,573	*9,000*	8,200	100.0%
19001184 43450	Security Deposit Revenue - Pickerill-Pigott	1,399	2,175	5,000	4,470	*5,200*	5,000	100.0%
	Total Revenue	**1,366,973**	**1,424,747**	**1,676,870**	**1,022,870**	*1,499,232*	**1,676,870**	**100.0%**

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY25 AMENDED BUDGET: SEPTEMBER 16, 2025 KCFPD Operating Fund #1900		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	2025 YTD 8/20/25	*Est. Year End* *2025*	BUDGET (AMD) 2025	% Change
	PERSONNEL							
190011 51090	Board Per Diem	-		5,500	-	-	5,500	100.0%
190011 51160	Salary - Part Time Administration							
190011 51390	Salary - Full Time Administration	153,124	182,529	200,721	139,012	200,721	200,721	100.0%
190011 51470	Stipend - Full Time Administration (Executive Director)	11,629						
190011 51470	Stipend - Full Time Administration (Asst. County Admin.)	5,820	6,143	6,120	4,237	6,120	6,120	100.0%
19001183 51160	Salary - Part Time Grounds & Natural Resources	21,736	43,397	49,370	20,173	49,370	49,370	100.0%
19001183 51390	Salary - Full Time Grounds & Natural Resources	104,292	119,383	168,179	115,391	168,179	168,179	100.0%
19001184 51160	Salary - Part Time Pickerill Pigott	1,043	2,167	4,350	2,841.41	4,350	4,350	100.0%
	Salary Full Time: Env. Education							
19001176 51390	Env. Educ. FT Salary - School Programs Expense	2,521	2,724	1	-	1	1	100.0%
19001177 51390	Env. Educ. FT Salary - Camps Expense	5,931	85	7,479	5,170	7,479	7,479	100.0%
19001178 51390	Env. Educ. FT Salary - Natural Beginnings Expense	53,062	52,158	55,199	38,327	55,199	55,199	100.0%
19001179 51390	Env. Educ. FT Salary - Other Public Programs Expense	2,531	2,714	1	-	1	1	100.0%
19001180 51390	Env. Educ. FT Salary - Laws of Nature							
	Salary Part Time: Env. Education							
19001176 51160	Env. Educ. PT Salary - School Programs Expense	8,801	12,684	12,485	14,158	12,485	12,485	100.0%
19001177 51160	Env. Educ. PT Salary - Camps Expense	26,672	36,731	33,965	28,947	33,965	33,965	100.0%
19001178 51160	Env. Educ. PT Salary - Natural Beginnings Expense	61,996	78,039	87,560	51,802	87,560	87,560	100.0%
19001179 51160	Env. Educ. PT Salary - Other Public Programs Expense	12,581	12,802	8,987	9,382	8,987	8,987	100.0%
19001180 51160	Env. Educ. PT Salary - Laws of Nature	2,521	4,206	3,495	3,649	3,495	3,495	100.0%
19001181 51160	Env. Educ. PT Salary - Other Expense							
	Salary Full Time: Ellis							
19001160 51390	Salary FT - Ellis House	11,013	11,016	11,275	7,936	11,275	11,275	100.0%
19001161 51390	Salary FT - Ellis Barn	11,013	11,016	11,275	7,763	11,275	11,275	100.0%
19001162 51390	Salary FT - Ellis Grounds	20,753	22,031	22,551	15,525	22,551	22,551	100.0%
	Salary Part Time - Ellis							
19001160 51160	Salary PT - Ellis House	41						
19001161 51160	Sallary PT - Ellis Barn							
19001162 51160	Salary PT - Ellis Grounds	117						
19001163 51160	Salary PT - Ellis Center Camps Expense	2,229	5,934	6,201	5,943	6,201	6,201	100.0%
19001164 51160	Salary PT - Ellis Center Riding Lessons Expense	44,386	49,444	53,151	32,843	53,151	53,151	100.0%
19001165 51160	Salary PT - Ellis Center Birthday Parties Expense	5,119	4,910	4,429	2,669	4,429	4,429	100.0%
19001166 51160	Salary PT - Ellis Center Public Programs Expense	405	190	1,772	1,068	1,772	1,772	100.0%
19001167 51160	Salary PT - Ellis Sunrise License Agreement	21,612	24,303	23,782	13,902	23,782	23,782	100.0%
19001168 51160	Salary PT - Ellis Center Weddings Expense	493	622	383	247	383	383	100.0%
19001169 51160	Salary PT - Ellis Center Other Rentals Expense	110	318	383	247	383	383	100.0%
19001171 51160	Salary PT - Hoover Grounds	14,112	17,078	20,938	11,481	20,938	20,938	100.0%
19001172 51160	Salary PT - Hoover Bunkhouse	7,020	8,540	10,469	5,696	10,469	10,469	100.0%
19001173 51160	Salary PT - Hoover Campsite	3,510	4,269	5,234	2,848	5,234	5,234	100.0%
19001174 51160	Salary PT - Hoover Meadowhawk	5,437	7,704	9,584	5,690	9,584	9,584	100.0%

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY25 AMENDED BUDGET: SEPTEMBER 16, 2025 KCFPD Operating Fund #1900		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	2025 YTD 8/20/25	Est. Year End 2025	BUDGET (AMD) 2025	% Change
19001171 51390	Salary FT - Hoover Grounds	42,574	25,872	41,800	26,008	41,800	41,800	100.0%
19001172 51390	Salary FT - Hoover Bunkhouse	21,287	12,936	20,900	12,024	20,900	20,900	100.0%
19001173 51390	Salary FT - Hoover Campsite	10,644	6,468	10,450	6,012	10,450	10,450	100.0%
19001174 51390	Salary FT - Hoover Meadowhawk	10,821	6,291	10,450	6,012	10,450	10,450	100.0%
	Total Personnel	**706,955**	**774,702**	**908,439**	**597,003**	**902,939**	**908,439**	**100.0%**
	EMPLOYEE BENEFITS							
190011 61160	IMRF Expense - Administration	10,152	11,226	13,322	8,547	13,322	13,322	100.0%
190011 61170	SS Expense - Administration	13,029	14,744	15,825	10,264	15,825	15,825	100.0%
19001160 63050	IMRF/SS Expense - Ellis House	1,452	1,363	1,589	1,050	1,589	1,589	100.0%
19001161 63050	IMRF/SS Expense - Ellis Barn	1,449	1,484	1,589	1,026	1,589	1,589	100.0%
19001162 63050	IMRF/SS Expense - Ellis Grounds	2,907	2,749	3,178	2,051	3,178	3,178	100.0%
19001163 63050	IMRF/SS Expense - Ellis Center Camps Expense	239	568	743	275	743	743	100.0%
19001164 63050	IMRF/SS Expense - Ellis Center Riding Lessons Expense	5,255	5,323	6,365	2,511	6,365	6,365	100.0%
19001165 63050	IMRF/SS Expense - Ellis Center Birthday Parties Expense	662	638	530	222	530	530	100.0%
19001166 63050	IMRF/SS Expense - Ellis Center Public Programs Expense	45	23	212	79	212	212	100.0%
19001167 63050	IMRF/SS Expense - Sunrise Center North	2,170	2,235	2,815	1,061	2,815	2,815	100.0%
19001168 63050	IMRF/SS Expense - Ellis Center Weddings Expense	35	28	29	-	29	29	100.0%
19001169 63050	IMRF/SS Expense - Ellis Center Other Rentals Expense	8	-	29	-	29	29	100.0%
19001171 63050	IMRF/SS Expense - Hoover Grounds	7,420	4,911	8,654	4,354	8,654	8,654	100.0%
19001172 63050	IMRF/SS Expense - Hoover Bunkhouse	3,706	2,463	4,327	2,044	4,327	4,327	100.0%
19001173 63050	IMRF/SS Expense - Hoover Campsite	1,853	1,228	2,164	1,022	2,164	2,164	100.0%
19001174 63050	IMRF/SS Expense - Hoover Meadowhawk	2,021	1,363	2,497	1,022	2,497	2,497	100.0%
19001175 63050	IMRF/SS Fund Expense - Env. Education							
19001176 63050	IMRF/SS Fund Expense - Env. Education School Programs							
19001177 63050	IMRF/SS Fund Expense - Env. Education Camps	1,460	1,697	1,866	692	1,866	1,866	100.0%
19001178 63050	IMRF/SS Fund Expense - Env. Education Natural Beginnings	3,735	3,494	3,732	2,001	3,732	3,732	100.0%
19001179 63050	IMRF/SS Fund Expense - Env. Education Other Public Programs	14,771	15,702	18,513	11,304	18,513	18,513	100.0%
19001180 63050	IMRF/SS Fund Expense - Env. Education Laws of Nature	1,774	1,678	1,344	510	1,344	1,344	100.0%
10001181 63050	IMRF/SS Fund Expense - Env. Educ. PT Salary - Other Expense	265	375	522	191	522	522	100.0%
19001183 63050	**IMRF/SS Expense - Grounds & Nat. Resources**	16,053	17,577	29,691	15,411	29,691	29,691	100.0%
19001184 63050	**IMRF/SS Expense - Pickerill Pigott**	595	104	333	-	333	333	100.0%
190011 61230	**Medical Insurance - Administration**	56,511	55,356	53,286	37,527	53,286	53,286	100.0%
	Medical Insurance - Hoover							
19001171 63060	Medical Insurance - Hoover Grounds	10,630	5,751	13,259	5,513	13,259	13,259	100.0%
19001172 63060	Medical Insurance - Hoover Bunkhouse	5,200	2,875	6,630	2,756	6,630	6,630	100.0%
19001173 63060	Medical Insurance - Hoover Campsite	2,600	1,438	3,315	1,378	3,315	3,315	100.0%
19001174 63060	Medical Insurance - Hoover Meadowhawk	2,370	1,438	3,315	1,378	3,315	3,315	100.0%
19001175 63060	Medical Insurance - Environmental Education							
19001178 63060	Medical Insurance - Env. Education Natural Beginnings							

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY25 AMENDED BUDGET: SEPTEMBER 16, 2025 KCFPD Operating Fund #1900		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	2025 YTD 8/20/25	Est. Year End 2025	BUDGET (AMD) 2025	% Change
19001168 63060	Medical Insurance - Ellis Weddings							
19001183 63060	**Medical Insurance - Grounds & Nat. Resources**	30,462	27,991	39,777	25,060	39,777	39,777	100.0%
190011 68000	Annual Insurance Premiums (ICRMT)	68,644	81,576	87,596	87,596	87,596	87,596	100.0%
190011	Transfer to FP Liability Insurance Fund Insurance Deductible							
	Total Employee Benefits	**267,469**	**267,397**	**327,046**	**226,846**	**327,046**	**327,046**	**100.0%**
	CONTRACTUAL							
190011 62150	Contractual Services (DaySmart Software)	3,087	5,400	5,616	5,400	5,400	5,616	100.0%
190011 62150	Contractual Services (Kendall County Email Accounts)	1,000	1,140	1,000	-		1,000	100.0%
190011 62150	Contracutal Services (City Forest Credits)	-	7,271	149,058	3,531	3,531	149,058	100.0%
190011 62150	Contractual Services (kendallforest.com website)	1,908	720	720	719	719	720	100.0%
190011 62150	Contractual Services (BKSD)							
190011 62150	Contractual Services (Web Design - Tree Memorials)							
190011 62150	Contractual Services (Hoover - Traffic Control)							
190011 62030	Dues/Memberships	300	400	500	500	500	500	100.0%
190011 62040	Conferences	4,895	14,083	11,940	9,121	9,121	11,940	100.0%
190011 62090	Legal Publications	500	1,643	1,000	244	244	1,000	100.0%
19001163 63020	Veterinarian & Farrier - Ellis Camps							
19001164 63020	Veterinarian & Farrier - Ellis Riding Lessons	5,411	7,993	9,000	5,713	5,713	9,000	100.0%
19001165 63020	Veterinarian & Farrier - Ellis Birthday Parties							
19001166 63020	Veterinarian & Farrier - Ellis Public Programs							
19001167 63020	Veterinarian & Farrier - Sunrise Center	-	-	1	-	-	1	100.0%
19001168 63070	Refuse Pickup - Ellis	1,233	1,498	1,200	1,069	1,426	1,200	100.0%
19001183 63070	Refuse Pickup - Grounds & Natural Resources	8,560	11,311	8,500	8,328	11,104	8,500	100.0%
1901183	Event Tent Lease - Ellis							
19001183 63540	Telephone - Grounds & Natural Resources	7,317	8,286	8,000	4,505	6,007	8,000	100.0%
190011 65460	State Unemployment Contribution		14,560	1			1	100.0%
190011 65490	Audit	8,485	9,500	12,500	12,500	12,500	12,500	100.0%
190011 68340	Farm Lease Contract Expenses (Hay Crop Inputs)	-	-	1	-	-	1	100.0%
190011 68560	Credit Card Fee	15,308	21,964	6,000	6,514	8,686	6,000	100.0%
	Total Contractual	**58,004**	**105,770**	**215,037**	**58,146**	**64,951**	**215,037**	**100.0%**

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY25 AMENDED BUDGET: SEPTEMBER 16, 2025 KCFPD Operating Fund #1900		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	2025 YTD 8/20/25	*Est. Year End* *2025*	BUDGET (AMD) 2025	% Change
	COMMODITIES							
190011 62000	Office Supplies & Postage - Administration	8,612	10,439	7,000	5,006	*7,000*	7,000	100.0%
190011 62000	CARES Act Purchases							
19001160 62000	Office Supplies & Postage - Ellis House	489	528	600	363	*600*	600	100.0%
19001183 62180	Fuel: Gas & Oil Grounds	20,438	15,627	20,500	9,497	*12,663*	20,500	100.0%
19001183 62400	Uniforms - Grounds	1,774	2,061	2,250	1,220	*2,250*	2,250	100.0%
	Environmental Education							
19001176 63030	Env. Educ. - School Programs Expense	596	236	700	394	*700*	700	100.0%
19001177 63030	Env. Educ. - Camps Expense	1,569	1,206	1,500	1,301	*1,500*	1,500	100.0%
19001178 63030	Env. Educ. - Natural Beginnings Expense	4,003	3,560	4,000	1,984	*4,000*	4,000	100.0%
19001179 63030	Env. Educ. - Other Public Programs Expense	716	809	750	553	*750*	750	100.0%
19001180 63030	Env. Educ. - Laws of Nature Expense	321	425	600	247	*600*	600	100.0%
19001183 63090	Gas - Grounds & Natural Resources	4,305	4,017	4,500	4,092	*5,455*	4,500	100.0%
19001184 63100	Electric - Pickerill Pigott	8,093	7,726	9,185	4,191	*5,587*	9,185	100.0%
19001182 63130	Natural Area Volunteer Supplies							
	Natural Area Management Supplies							
190011 63510	Electric - Administration	2,642	3,334	3,135	2,310	*3,080*	3,135	100.0%
190011 68500	Project Fund Expense (Forest Foundation Purchases)	10,748	2,258	5,000	5,328	*5,328*	5,000	100.0%
190011 68430	Promotion/Publicity	1,245	1,678	1,200	306	*1,200*	1,200	100.0%
190011 68440	Newsletter	0	-	450	-	-	450	100.0%
	Utilities - Ellis							
19001160 62270	Utilities - Ellis House	5,352	6,135	6,350	6,455	*8,607*	6,350	100.0%
19001161 62270	Utilities - Ellis Barn	2,927	5,800	6,350	3,809	*5,078*	6,350	100.0%
	Utilities & Maintenance - Hoover							
19001171 62270	Hoover - Other Utilities	2,073	2,840	4,000	2,090	*2,787*	4,000	100.0%
19001171 63090	Hoover - Gas	9,444	7,122	9,500	5,063	*6,751*	9,500	100.0%
19001171 63100	Hoover - Electric	16,015	20,981	20,000	14,822	*19,763*	20,000	100.0%
19001171 63110	Hoover - Shop Supplies	5,185	4,861	4,000	2,719	*4,000*	4,000	100.0%
19001171 63120	Hoover - Building Maintenance	8,177	16,393	8,000	7,325	*8,000*	8,000	100.0%
19001171 66500	Hoover - Other Expenses	887	1,191	1,000	308	*1,000*	1,000	100.0%
19001171 68580	Hoover - Grounds Maintenance	4,020	2,356	4,000	1,625	*4,000*	4,000	100.0%
	Promotion/Publicity - Ellis							
19001166 68570	Volunteer Expense - Ellis Public Programs	-	-	150	-	-	150	100.0%
	Animal Care & Supplies - Ellis							

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY25 AMENDED BUDGET: SEPTEMBER 16, 2025 KCFPD Operating Fund #1900		ACTUAL 2023	ACTUAL 2024	BUDGET 2025	2025 YTD 8/20/25	*Est. Year End* *2025*	BUDGET (AMD) 2025	% Change
19001163 63000	Animal Care & Supplies - Ellis Camps							
19001164 63000	Animal Care & Supplies - Ellis Riding Lessons	11,918	12,661	12,000	10,788	*12,000*	12,000	100.0%
19001165 63000	Animal Care & Supplies - Ellis Birthday Parties							
19001166 63000	Animal Care & Supplies - Ellis Public Programs							
19001167 63000	Animal Care & Supplies - Sunrise Center North	1,964	2,279	2,500	-	*2,500*	2,500	100.0%
	Horses Acquisition & Tack - Ellis							
19001163 63010	Horses Acquisition & Tack - Ellis Camps							
19001164 63010	Horses Acquisition & Tack - Ellis Riding Lessons			1	-		1	100.0%
19001165 63010	Horses Acquisition & Tack - Ellis Birthday Parties							
	Horses Acquisition & Tack - Ellis Public Programs							
	Program Supplies - Ellis							
19001163 63030	Program Supplies - Ellis Camps	319	375	450	88	*450*	450	100.0%
19001165 63030	Program Supplies - Ellis Birthday Parties	194	227	450	259	*450*	450	100.0%
19001170 63030	Program Supplies - Ellis 5K							
19001184 63030	Supplies: Shop - Pickerill Pigott							
19001183 63110	Supplies: Shop - Grounds	7,642	6,242	9,000	3,702	*9,000*	9,000	100.0%
	Total Commodities	**141,665**	**143,368**	**149,121**	**95,845**	***135,100***	**149,121**	**100.0%**

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY25 AMENDED BUDGET: SEPTEMBER 16, 2025		ACTUAL	ACTUAL	BUDGET	2025 YTD	*Est. Year End*	BUDGET (AMD)	% Change
KCFPD Operating Fund #1900		2023	2024	2025	8/20/25	*2025*	2025	
	OTHER							
190011 62160	Equipment - Administration							
19001183 62160	Equipment - Grounds & Natural Resources	22,643	21,719	22,640	12,577	*16,769*	22,640	100.0%
	Preserve Improvements - Administration							
19001183 68530	Preserve Improvements - Grounds & Natural Resources	203	9,545	10,274	5,045	*6,727*	10,274	100.0%
190011 68540	Contributions (Drainage District Tax Assessments & Carb. Cred. Fee)	2,522	2,763	2,600	2,000	*2,667*	2,600	100.0%
	Grounds & Maintenance Equipment - Ellis							
19001160 68580	Grounds & Maint. - Ellis House	5,569	3,441	4,250	4,017	*5,355*	4,250	100.0%
19001161 68580	Grounds & Maint. - Ellis Barn	3,086	2,969	3,200	204	*271*	3,200	100.0%
19001162 68580	Grounds & Maint. - Ellis Grounds	6,333	6,073	6,400	4,149	*5,532*	6,400	100.0%
	Security Deposit Refunds							
	Security Deposit Refunds							
19001163 63040	Security Deposit Refunds - Ellis Camps	-	562	1	-	-	1	100.0%
19001164 63040	Security Deposit Refunds - Ellis Riding Lessons	-		1	-	-	1	100.0%
19001166 63040	Security Deposit Refunds - Ellis Public Programs			1	-	-	1	100.0%
19001168 63040	Security Deposit Refunds - Ellis Weddings	1,300	1,000	5,000	-	*5,000*	5,000	100.0%
19001169 63040	Security Deposit Refunds - Ellis Other Rentals	-	858	1,000	1,090	*1,090*	1,000	100.0%
19001171 63040	Security Deposit Refunds - Hoover	12,983	12,656	13,500	10,943	*13,500*	13,500	100.0%
19001176 63040	Security Deposit Refunds - Env. Education School Programs			1	791	*1*	1	100.0%
19001177 63040	Security Deposit Refunds - Env. Education Camps	1,905	170	500	275	*500*	500	100.0%
19001178 63040	Security Deposit Refunds - Env. Education Natural Beginnings	1,880	4,660	2,200	-	*2,200*	2,200	100.0%
19001179 63040	Security Deposit Refunds - Env. Education Public Programs	320	62	500	12	*500*	500	100.0%
19001183 63040	Security Deposit Refunds - Grounds	25	50	160	65	*160*	160	100.0%
19001184 63040	Security Deposit Refunds - Pickerill-Pigott	1,634	2,175	5,000	3,953	*5,000*	5,000	100.0%
190011 69790	Contingency	-	-	-			-	
	Total Other	**60,402**	**68,702**	**77,228**	**45,119**	***65,273***	**77,228**	**100.0%**
	Total Expenditures	**1,234,496**	**1,359,939**	**1,676,870**	**1,022,959**	***1,495,308***	**1,676,870**	**100.0%**
	Operating Surplus / (Deficit)	**132,477**		**(0)**			**(0)**	**100.0%**
Ending Balance	**Fund Balance**	**732,484**	**717,202**	**652,394**	**717,113**	***721,126***	**717,202**	**109.9%**

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY25 AMENDED BUDGET: SEPTEMBER 16, 2025 KCFPD Operating Fund #1900	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	2025 YTD 8/20/25	*Est. Year End* *2025*	BUDGET (AMD) 2025	% Change
Beginning Balance	**600,007**	**652,394**	**652,394**	**717,202**	*717,202*	**717,202**	**109.9%**
Total Revenue	**1,366,973**	**1,424,747**	**1,676,870**	**1,022,870**	*1,499,232*	**1,676,870**	**100.0%**
Total Personnel	706,955	774,702	908,439	597,003	*902,939*	908,439	100.0%
Total Employee Benefits	267,469	267,397	327,046	226,846	*327,046*	327,046	100.0%
Total Contractual	58,004	105,770	215,037	58,146	*64,951*	215,037	100.0%
Total Commodities	141,665	143,368	149,121	95,845	*135,100*	149,121	100.0%
Total Other	60,402	68,702	77,228	45,119	*65,273*	77,228	100.0%
Total Expenditure	**1,234,496**	**1,359,939**	**1,676,870**	**1,022,959**	*1,495,308*	**1,676,870**	**100.0%**
Surplus / (Deficit)	**132,477**	**64,808**	**(0)**	**(89)**	*3,924*	**(0)**	
TRANSFER OUT TO FUND 1907 (CAPITAL)	**80,000**		**-**			**-**	
Ending Balance	**652,484**	**717,202**	**652,394**	**717,113**	*721,126*	**717,202**	**109.9%**

FOREST PRESERVE DEBT SERVICE - SERIES 2007/2015/2016/2017
Fund 1903

ACCOUNT & DESCRIPTION		ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ACTUAL 7/31/2025	*Est. Year End 2025*	BUDGET (AMD) 2025	% CHANGE IN BUDGET
Beginning Balance		4,635,395	5,057,675	5,849,640	6,294,376	6,310,248	6,310,248	6,310,248	*100.3%*
REVENUE TRANSFERS IN									
190311	40280 Transfer In from Fund 1902		288,742						
190311	41010 Current Tax	4,930,888	5,281,630	5,702,164	5,940,513	3,190,611	5,903,513	5,940,513	*100.0%*
190311	41350 Interest Income	14,882	63,906	79,091	66,500	26,701	66,500	66,500	*100.0%*
	Total Revenue & Transfers In	**4,945,770**	**5,634,278**	**5,781,255**	**6,007,013**	**3,217,312**	**5,970,013**	**6,007,013**	***100.0%***
EXPENDITURE & TRANSFERS OUT									
190311	61380 Transfer to Debt Service Fund 1915			2,000					
190311	61420 Transfer Out to Capital Fund 1907			131,470	66,500		66,500	66,500	*100.0%*
190311	66500 Miscellaneous Expenditure	338		675	1,000	700	700	1,000	*100.0%*
190311	68640 Fiscal Agent Fee	1,900	1,425	1,650	2,000	317	317	2,000	*100.0%*
190311	68710 Debt Service - Interest 2015	354,040	352,950	351,690	350,430	350,430	350,430	350,430	*100.0%*
190311	68720 Debt Service - Principal 2015	40,000	45,000	45,000	45,000	45,000	45,000	45,000	*100.0%*
190311	68730 Debt Service - Interest 2016	290,088	285,688	278,788	187,450	187,450	187,450	187,450	*100.0%*
190311	68740 Debt Service - Principal 2016	105,000	115,000	230,000	5,040,000	5,040,000	5,040,000	5,040,000	*100.0%*
190311	68750 Debt Service - Interest 2017	477,125	302,250	104,375					
190311	68760 Debt Service - Principal 2017	3,255,000	3,740,000	4,175,000					
	Total Expenditure & Transfers Out	4,523,490	4,842,313	5,320,647	5,692,380	5,623,897	5,690,397	5,692,380	*100.0%*
Revenue over/(under) Expenditure		**422,280**	**791,965**	**460,608**	**314,633**	**(2,406,585)**	**279,616**	**314,633**	***100.0%***
Ending Balance		5,057,675	5,849,640	6,310,248	6,609,009	3,903,663	6,589,864	6,624,881	*100.2%*

KCFPD Endowment Fund
Fund 1904

ACCOUNT & DESCRIPTION		ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ACTUAL 7/31/2025	*Est. Year End 2025*	BUDGET (AMD) 2025	% CHANGE IN BUDGET	NOTES
Beginning Balance		883,179	872,618	846,056	910,200	910,200	*910,200*	915,981		
REVENUE & TRANSFERS IN										
190411	40500 Transfer in From 1913			300,000						
190411	41350 Interest Income	11,601	44,455	53,781	8,000	21,119	*31,679*	8,000	100.0%	
190411	41720 Donation (Hughes Estate)			10,000	160,000	155,633	*160,000*	160,000	100.0%	
190411	42970 Grant Award			300,000	300,000		*300,000*	300,000	100.0%	OSLAD Final Reimb.
	Total Revenue & Transfers In	**11,601**	**44,455**	**663,781**	**468,000**	**176,752**	***491,679***	**468,000**	**100.0%**	
EXPENDITURE & TRANSFERS OUT										
190411	61390 Transfer Out to 1913			-	300,000		*300,000*	300,000	100.0%	Grant Proj. Res. Fund 1913
190411	62150 Contractual Services	22,162	71,018	110,099	77,404	58,725	*77,404*	77,404	100.0%	Design/Arch./CPA
190411	70330 Construction			483,756	790,216	652,415	*790,216*	790,216	100.0%	Lite Const. Contract
	Total Expenditure & Transfers Out	**22,162**	**71,018**	**593,856**	**1,167,620**	**711,140**	***1,167,620***	**1,167,620**	**100.0%**	
Revenue over/(under) Expenditure		(10,561)	(26,562)	69,925	(699,620)	(534,388)	*(675,942)*	(699,620)	100.0%	
Ending Balance		872,618	846,056	915,981	210,580	375,812	*234,259*	216,361	102.7%	

FP Capital Project Fund #1 (Section 319 Fund - LRC Dam Removal)
Fund 1905

ACCOUNT & DESCRIPTION	BUDGET 2024	ACTUAL 2024	BUDGET 2025	ACTUAL 7/31/2025	Est. YTD 2025	AMD BUDGET 2025	% CHANGE IN BUDGET	Notes
Beginning Balance	0	0	0	0	0	0		
REVENUE & TRANSFERS IN								
190511 40300 Transfer In from Fund 1907		2480						Transfer from Capital Fund 1907
190511 40500 Transfer In from Fund 1913	504,842		504,842	0	0	0	0.0%	Grant Proj. Reserve Fund 1913
190511 41350 Interest Income								
190511 42970 USEPA Section 319 Grant Award	504,842		504,842	0	0	0	0.0%	Grant Award
190511 43880 Kendall County Escrow LR Creek	336,562		336,562	0	0	0	0.0%	KC Escrow Transfer
Total Revenue & Transfers In	1,346,246	2,480	1,346,246	0	0	0	0.0%	
EXPENDITURE & TRANFERS OUT								
190511 61390 Transfer to FP Fund 1913	504,842							
190511 70060 Consultant - A&E Services	110,000	2,480	107,520					
190511 70330 Construction	731,404		733,884	0	0	0	0.0%	
Total Expenditure & Transfers Out	1,346,246	2,480	841,404	0	0	0	0.0%	
Revenue over/(under) Expenditure	0	0	504,842	0	0	0	0.0%	
Ending Balance	0	0	504,842	0	0	0	0.0%	

Fund 1907

ACCOUNT & DESCRIPTION		BUDGET 2025	ACTUAL 07/31/2025	*Est. Year End 2025*	*AMD. BUDGET 2025*	*% CHANGE IN BUDGET*	BUDGET NOTES
Beginning Balance		463,785	463,785	*463,785*	*452,854*	*97.6%*	
REVENUE							
190711	40280 Transfer In fm 2003/12 Bonds (Interest Earnings + L/C) - Fund 1902						
190711	40290 Transfer In fm FP General Fund(Interest Earnings) - Fund 1900						
190711	40300 Transfer In from 2007/15/16/17 Bond Proceeds Fund #1903 (950)						
190711	40330 Transfer In from Land Cash Fund #1910 (956)						
190711	40340 Transfer In from FRB Cropland Conversion #1909 (954)						
190711	40350 Transfer In from Project Improvement Fund #1906 (951)						
190711	40370 Transfer In from OSLAD Fund #1905						
190711	40370 Transfer In from RTP Fund #1908						RTP Grant Project Contingency Residual
190711	40400 Transfer In from 2021 Bond Proceeds Fund #1912						
190711	40510 Transfer frm 2016/17 Bond 1903	66,500		*66,500*	*66,500*	*100.0%*	Interest transferS from 1903
190711	41350 Interest Income	23,000	11,010	*16,515*	*23,000*	*100.0%*	
190711	42490 Other Revenue	188,714	310,890	*310,890*	*310,890*	*164.7%*	ANR/TC Energy Easement
190711	43430 Grant Award - Morton Arboretum Landscape						
190711	43740 Grant Award - ICECF Reservation Woods						
190711	43760 Grant Award - IDNR Habitat Grant						
190711	43770 Grant Award - ICECF K-12 Pollinator						
190711	43780 Grant Award - ICECF Pilot Pollinator Meadows						
190711	43940 Grant Award - ComEd Open Spaces Green Region Grant				*10,000*		
	Total Revenue	**278,214**	**321,900**	**393,905**	**410,390**	**147.5%**	
EXPENDITURE							
190711	61360 Transfer to Project Fund #1 (Fund 1905)	50,000			*0*	*0.0%*	
190711	61370 Transfer to Project Fund #2 (Fund 1908)						
190711	61430 Transfer to Land Cash Fund - Reservation Woods						
190711	62160 Equipment Replacement Contingency	200,000	104,238	*200,000*	*200,000*	*100.0%*	Equipment Replacement
190711	66500 Project Fund Expense	30,000	29,782	*30,000*	*60,000*	*200.0%*	Capital Project Contingency
190711	68500 Ellis House Roof Replacement and Envelope	25,000	13,279	*36,000*	*36,000*	*144.0%*	Remaining Exterior Work
190711	68500 Hoover Forest Preserve Habitat Mitigation Project	30,000		*30,000*	*30,000*	*100.0%*	Voluntary RPBB Mitigation Project (ComEd - $10K; IDNR habitat: $30K; KCFPD in-kind $30K)
190711	68500 Hoover Old Shop Roof Replacement and Envelope	25,000		*25,000*	*25,000*	*100.0%*	Remaining Exterior Work
190711	68500 Maramech Forest Preserve Gate Replacement						
190711	68500 Project Fund Expense - Pickerill Estate House Roof						
190711	68510 Project Fund Expense - ICECF K-12 Pollinator						
190711	68520 Project Fund Expense - ICECF Pollinator Meadows						
190711	68610 Project Fund Expense - Morton Arboretum Landscape						
	Total Expenditure	**360,000**	**147,299**	***321,000***	***351,000***	***97.5%***	
Revenue Over/(Under) Expenditure		(81,786)	174,601	*72,905*	*59,390*	*-72.6%*	
Ending Balance		381,999	638,386	*536,690*	*512,244*	*134.1%*	

FP Capital Project Fund #2 (Hoover - Fox River Bluffs Public RTP Grant Project Fund)
Fund 1908

ACCOUNT & DESCRIPTION			ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ACTUAL 7/31/2025	*Est. Year End 2025*	*BUDGET (AMD) 2025*	*% CHANGE IN BUDGET*
Beginning Balance			30,300	230,377	0	175,964	176,159	176,159	176,159	100.1%
REVENUE & TRANSFERS IN										
190811	40330	Transfer In from Land Cash Fund #1910	52,700							
190811	40380	Transfer In from Capital Fund #1907	143,023	0		50,000				0.0%
190811	40500	Transfer In from Grant Reserve Fund #1913			200,000			324,666	324,666	
190811	41350	Interest Income			193		1,379	2,069	2,758	
190811	42970	Grant Award	177,100	0		200,000		200,000	200,000	100.0%
190811	43800	Transfer In from Series 2021 Bond Proceeds Fund #1912	100,941	0						
190811	43920	Revenue - Kendall County TAP Program	0	0		189,000		272,000	272,000	143.9%
		Total Revenue & Transfers In	**473,764**	**0**	**200,193**	**439,000**	**1,379**	**798,735**	**799,424**	**182.1%**
EXPENDITURE & TRANSFERS OUT										
190811	61390	Transfer Out to Fund 1913 Grant Reserve Fund				200,000		200,000	200,000	100.0%
190811	61420	Transfer Out to Fund 1907		230,377						
190811	66500	Other Expenditures								
190811	70330	Construction	244,292	0		386,704		495,178	495,178	128.1%
190811	70650	Professional Services (Architect & Engineer)	29,395	0	24,036	28,260	27,462	57,026	57,026	201.8%
		Total Expenditure & Transfers Out	**273,687**	**230,377**	**24,036**	**614,964**	**27,462**	**752,204**	**752,204**	**122.3%**
Revenue over/(under) Expenditure			200,077	(230,377)	176,157	(175,964)	(26,083)	46,531	47,220	-26.8%
Ending Balance			230,377	0	176,158	0	150,076	222,689	223,379	

FP Land Cash
Fund 1910

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	ACTUAL 7/31/2025	*Est. Year End 2025*	*BUDGET (AMD) 2025*	% Change Budget	Notes
Beginning Balance	205,214	140,668	135,404	135,405	301,676	303,294	303,294	303,294	100.5%	
REVENUE										
191011 40330 Transfer In From Land Cash	0		114,757	164,001	80,000	0	80,000	80,000	100.0%	
191011 40380 Transfer in From Forest Preserve Capital Fund (1907)										
191011 41350 Interest Income				3,888	8,000	9,228	13,842	13,842	173.0%	
191011 42490 Other Revenue	50									
191011 42910 Land Cash						0	5,000	5,000		
191011 42970 Grant Awards	124,271		75,000	0	150,000	0	0	0	0.0%	
Total Revenue	**124,321**	**0**	**189,757**	**167,889**	**238,000**	**9,228**	**98,842**	**98,842**	**41.5%**	
EXPENDITURES										
191011 61300 Transfer Out to Project Fund 1908	52,700									
191011 67410 Land Acquisition	136,167	5,264	0	0	539,676	0	0	402,136	74.5%	Grant-funded Land Acq. Proposals
Total Expenditure	**188,867**	**5,264**	**0**	**0**	**539,676**	**0**	**0**	**402,136**	**74.5%**	
Revenue over/(under) Expenditure	-64,546	-5,264	189,757	167,889	-301,676	9,228	98,842	-303,294	100.5%	
Ending Balance	140,668	135,404	325,161	303,294	0	312,522	402,136	0		

KCFP Liability Insurance Fund
Fund 1911

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ACTUAL 7/31/2025	*Est. Year End 2025*	*BUDGET (AMD) 2025*	% CHANGE IN BUDGET
Beginning Balance	46,300	46,300	46,300	44,462	44,699	*44,699*	44,699	100.5%
REVENUE & TRANSFRS IN								
191111 40320 Transfer from FP Operation Fund								
191111 41350 Interest Income			599	2,000	1,360	*2,040*	2,000	100.0%
191111 42120 Insurance Claim Reimbursements	0	0		0			0	
Total Revenue & Transfers In	**0**	**0**	**599**	**2,000**	**1,360**	***2,040***	**2,000**	**100.0%**
EXPENDITURE								
191111 68990 Claims/Deductibles	0	0	2,200	25,000			25,000	100.0%
Total Expenditure	**0**	**0**	**2,200**	**25,000**	**0**	***0***	**25,000**	**100.0%**
Revenue over/(under) Expenditure	0	0	(1,601)	(23,000)	1,360	*2,040*	(23,000)	100.0%
Ending Balance	46,300	46,300	44,699	21,462	46,059	*46,739*	21,699	101.1%

KCFPD Grant Projects Reserve Fund
Fund 1913

ACCOUNT & DESCRIPTION			ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ACTUAL 07/31/2025	*Est. Year End 2025*	*BUDGET (AMD) 2025*	% Change Budget	Notes
Beginning Balance			1,062,110	1,040,348	828,200	331,724	336,793	336,793	336,793	101.5%	
REVENUE & TRANSFERS IN											
191311	40370	Transfer from FP Project Fund #1 (Fund 1905)				200,000	0	0	0	0.0%	
191311	40390	ARPA Grant Award - Kendall County						200,000	200,000		RTP Grant Reimbursement
191311	40560	Transfer from FP Project Fund #2 (Fund 1908)				300,000		300,000	300,000	100.0%	OSLAD (Subat) Grant Reimbursement
191311	40570	Transfer from FP Endowment (Fund #1904)			8,592	4,000	10,247	15,371	15,371	384.3%	
191311	41350	Interest Income		3,931							
191311	42250	Revenue		459,201							
191311	42970	IDNR PARC Grant Award	368,999								
191311	43800	Transfer from Bond Proceeds #1912									
Total Revenue & Transfers In			**368,999**	**463,132**	**8,592**	**504,000**	**10,247**	**515,371**	**515,371**	**102.3%**	
EXPENDITURE & TRANSFERS OUT											
191311	61360	Transfer to FP Project Fund #1 (Fund #1905)			0	504,842	0	0	0	0.0%	
191311	61370	Transfer to FP Project Fund #2 (Fund #1908)			200,000			324,666	324,666		LRC Dam Removal (319 Reimb.)
191311	61570	Transfer to FP #1904 Endowment (Subat)			300,000						Hoover-Fox River Bluffs Trail Project
191311	66500	Other Expenditures									
191311	68530	Preserve Improvements/Master Plan									
191311	70040	Supplies									
191311	70050	Contractual Services									
191311	70060	Consultants									
191311	70330	Construction	370,247	666,621							
191311	70650	Professional Services - A&E Services	20,514	8,659							
Total Expenditure & Transfers Out			**390,760**	**675,281**	**500,000**	**504,842**	**0**	**324,666**	**324,666**	**64.3%**	
Revenue over/(under) Expenditure				**(212,148)**	**(491,408)**	**(842)**	**10,247**	**190,705**	**190,705**		
Ending Balance			**1,040,348**	**828,200**	**336,792**	**330,882**	**347,040**	**527,498**	**527,498**	**159.4%**	

FOREST PRESERVE DEBT SERVICE - SERIES 2021
Fund 1915

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	ACTUAL 7/31/2025	*Est. Year End 2025*	BUDGET (AMD) 2025	% CHANGE IN BUDGET
Beginning Balance		46,652	65,335	65,353	66,895	66,895	66,895	
REVENUE								
191511 40510 Transfer from Debt Service Fund 1903			1,937					
191511 41010 Current Tax	81,818	84,244	82,170	81,544	43,991	81,544	81,544	0.0%
191511 41350 Interest Income	1	58	508	700	74	111	700	0.0%
Total Revenue	**81,818**	**84,302**	**84,614**	**82,244**	**44,065**	**81,655**	**82,244**	**-0.5%**
EXPENDITURE								
191511 66500 Miscellaneous Expenditure	338	0		475	475	475	475	0.0%
191511 68640 Fiscal Agent Fee	475	475	475	1,100			1,100	0.0%
191511 68790 Debt Service - Interest Series 2021	34,354	35,144	33,544	32,044	32,044	32,044	32,044	0.0%
191511 68800 Debt Service - Principal Series 2021		30,000	50,000	50,000	50,000	50,000	50,000	0.0%
Total Expenditure	**35,166**	**65,619**	**84,019**	**83,619**	**82,519**	**82,519**	**83,619**	**0.0%**
Revenue over/(under) Expenditure	46,652	18,683	596	(1,375)	(38,454)	(864)	(1,375)	0.0%
Ending Balance	46,652	65,335	65,931	63,978	28,441	66,031	65,520	2.4%

Mack & associates
CERTIFIED PUBLIC ACCOUNTANTS

116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA

CATE MOULTON, CPA
MADISON SCHEEL, CPA
CARTER RODMAN, CPA
CHRIS CHRISTENSEN
JESSIKA MCGARVEY

October 1, 2025

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

We are pleased to confirm our understanding of the services we are to provide the Kendall County Forest Preserve District for the year ended November 30, 2025.

Audit Scope & Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Kendall County Forest Preserve District as of and for the year ended November 30, 2025. Accounting standards generally accepted in the United States of America 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 the Kendall County Forest Preserve District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing 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 U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) General Fund Budgetary Comparison Schedule
3) IMRF Pension Data Schedules
4) Notes to RSI

We have also been engaged to report on supplementary information that accompanies the Kendall County Forest Preserve District financial statements. We will subject the following 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 of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

1) Combining and individual fund financial statements

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 the U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Kendall County Forest Preserve District and other procedures we consider necessary to enable us to express such opinions.

Auditors' Responsibilities for the Audit of the Financial Statements

We will issue a written report upon completion of our audit of the Kendall County Forest Preserve District financial statements. Our report will be addressed to the Chairman and Members of the Board of the Kendall County Forest Preserve District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Kendall County Forest Preserve District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

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 of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to 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 your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance

matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Other Services

We will assist in preparing the financial statements and related notes of the Kendall County Forest Preserve District in conformity with the U.S. generally accepted accounting principles used by the District based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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.

You are 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 government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on in conformity with the U.S. generally accepted accounting principles. 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. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us request for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Mack & Associates, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or granter agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mack & Associates, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant or grantor agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $12,875. However, any fees for third party verification of deposit authorizations that may be required will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered upon completion. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the Kendall County Forest Preserve District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the Kendall County Forest Preserve District.

Forest Preserve Admin signature: _____

Title: _____

Date: _____

Board Member signature: _____

Title: _____

Date: _____

ORDINANCE #25-11-001
GENERAL FUND TAX LEVY ORDINANCE
OF THE KENDALL COUNTY FOREST PRESERVE DISTRICT FOR THE
FISCAL YEAR BEGINNING DECEMBER 1, 2025 AND ENDING
NOVEMBER 30, 2026

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, 2025 and ending November 30, 2026, the total sum of Eight Hundred Forty-Two Tousand Two Hundred Forty-Five dollars ($842,245) as is provided:

Salaries - Full-Time	$358,191
Salaries - Part-Time	$155,829
Equipment	$20,000
Fuel - Gas & Oil	$12,000
Telephone	$6,000
Electric	$7,000
Gas	$7,000
Publicity & Promotion	$1,200
Contractural Services	$10,000
Supplies - Shop	$5,000
Uniforms	$2,000
Office Supplies	$6,000
Conferences	$1,000
Preserve Improvements	$5,000
Audit	$13,000
Refuse Pickup	$11,000
Insurance	$64,180
Medical Insurance	$80,000
Legal Publications	$500
Natural Area Supplies	$500
IMRF & SS	$76,845
TOTAL	$842,245

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 form and after its passage, approval and publication as required by law.

Approved this 18TH Day of November, 2025.

Signed:

_____
Brian DeBolt, President

_____
Seth Wormley, Secretary

ORDINANCE #26-09-001: FY25 AMENDING ORDINANCE - FY26 PRELIMINARY BUDGET

KCFPD OPERATING FUND (FUND #1900) - FY2026 PRELIMINARY BUDGET FOR COMMISSION APPROVAL
7-Oct-25

FY2026 - OPERATING FUND #1900 - PRELIMINARY BUDGET (PAGE 1 OF 1)

GL SERIES (BUDGET CATEGORIES)	FISCAL YEAR BUDGETS	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	AMENDED BUDGET 2024	BUDGET (AMD) 2025	BUDGET (PRELIM) 2026
	Beginning Fund Balance	**344,356**	**341,881**	**171,805**	**470,609**	**601,126**	**652,394**	**652,394**	**717,202**	**787,798**
Revenues										
19011 40300 - 43450	**Total Revenue**	**1,147,684**	**1,062,126**	**1,373,272**	**1,260,474**	**1,317,254**	**1,569,627**	**1,569,627**	**1,676,870**	**1,588,996**
Expenditures										
19011 51090 TO 19001184 - 51160	Total Personnel	638,297	683,620	692,657	668,609	747,865	832,568	832,568	908,439	915,181
190011 61160 TO 19001183 63060	Total Employee Benefits	242,888	225,230	243,708	273,051	284,389	296,817	296,817	327,046	347,887
190011 62030 TO 19001184 63050	Total Contractual	62,981	51,798	56,610	69,015	69,219	219,983	192,307	215,037	85,983
190011 62000 TO 19001184 63100	Total Commodities	132,664	141,338	113,686	138,377	143,516	137,250	164,364	149,121	146,801
190011 62160 TO 19001184 63040	Total Other	73,327	105,201	86,902	81,104	70,557	83,009	83,571	77,228	93,145
	Total Expenditure	**1,150,157**	**1,207,186**	**1,193,563**	**1,230,156**	**1,315,546**	**1,569,627**	**1,569,627**	**1,676,870**	**1,588,996**
	Surplus / (Deficit)	**(2,474)**	**(145,061)**	**179,710**	**30,318**	**1,708**	**0**	**-**	**(0)**	**(0)**
	Ending Balance	**341,883**	**196,820**	**351,514**	**500,927**	**602,834**	**652,394**	**652,394**	**717,202**	**787,797**

The attached Kendall County Forest Preserve District Operating Fund (Fund #1900) budget spreadsheet provides a breakdown of the anticipated revenues and expenditures for the District's Amended FY2025 Operating Fund budget and appropriations as presented for approval Revenues and expenditues will be tracked during the fiscal year within the MUNIS accounting software supported by the Kendall County Treasurer's Office. Total FY26 appropriations within each of the stated budget categories above shall not be exceeded without prior approval of an amending ordinance by the Kendall County Forest Preserve District's Board of Commissioners.

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY26 PRELIMINARY BUDGET: OCTOBER 07, 2025 KCFPD Operating Fund #1900		BUDGET 2025	2025 YTD 8/30/25	*Est. Year End* *2025*	BUDGET 2026	% Change
ACCOUNT & DESCRIPTION						
Beginning Balance (est.)		**717,202**	**717,202**	*717,202*	**787,798**	
	REVENUE					
190011 41010	Current Tax	799,269	467,753	*799,269*	842,245	105.4%
190011 41350	Interest Income	17,532	5,769	*6,000*	6,620	37.8%
190011 42250	Other Income (Sponsorship Income)					
190011 42250	Other Income (Carbon Credits Sales - Fox River Bluffs & Res. Woods)	149,058	5,385	*5,385*	10,000	6.7%
19001162 42250	Ellis Center Grounds (Farm License Rev.)	32,000	20,000	*32,000*	32,000	100.0%
19001163 42250	Ellis Center Camps	13,750	17,670	*17,670*	17,670	128.5%
19001164 42250	Ellis Center Riding Lessons	63,800	42,115	*58,000*	60,000	94.0%
19001165 42250	Ellis Center Birthday Parties	6,000	4,756	*5,000*	6,000	100.0%
19001166 42250	Ellis Center Public Programs	3,000	2,015	*3,000*	3,000	100.0%
19001167 42250	Sunrise Center North License Agreement	13,760	10,801	*13,760*	14,000	101.7%
19001168 42250	Ellis Center Weddings	4,500	3,050	*3,500*	4,500	100.0%
19001169 42250	Ellis Center Other Rentals	3,400	5,005	*5,500*	5,500	161.8%
19001170 42250	Ellis Center 5K Event					
19001171 42250	Hoover Revenue (Yorkville Athletic Assoc. License)	2,400	4,025	*4,025*	4,025	167.7%
19001171 42250	Hoover Revenue (Residence Lease)	6,600	4,950	*6,600*	6,600	100.0%
19001172 42250	Hoover Bunkhouse Rental Rev	36,000	26,415	*30,000*	36,000	100.0%
19001173 42250	Hoover Campsite Rental Rev	7,000	4,960	*4,500*	4,500	64.3%
19001174 42250	Hoover Meadowhawk Rental Rev	44,600	39,834	*40,000*	42,000	94.2%
19001176 42250	Env. Educ. - School Programs	20,000	14,524	*20,000*	22,000	110.0%
19001177 42250	Env. Educ. - Camps	42,500	49,725	*49,725*	50,000	117.6%
19001178 42250	Env. Educ. - Natural Beginnings	160,000	155,803	*155,803*	160,000	100.0%
19001179 42250	Env. Educ. - Other Public Programs	20,000	15,993	*15,993*	12,000	60.0%
19001180 42250	Env. Educ. - Other Revenue					
19001183 42250	Other Income - Grounds & Natural Resources (Bowhunt App. Fees)	32,500	22,955	*32,500*	32,500	100.0%
19001183 42250	Other Income - Grounds & Nat. Res. (Millbrook North Trail Use Lic. Agreement)	2,500	2,500	*2,500*	2,500	100.0%
19001184 42250	Revenue - Pickerill-Pigott Estate House, Pavilion and Shelter	14,000	18,186	*19,000*	22,000	157.1%
19001183 42290	Revenue - Civilian Force Arms					
190011 42860	Donations - Administration (Forest Foundation Contributions)	5,000	3,100	*3,100*	5,000	100.0%
19001164 42860	Donations - Ellis Equestrian Center - Lessons	1			1	100.0%
19001175 42860	Donations - Environmental Education					
19001178 42860	Donations - Env. Educ. Natural Beginnings	1,500	(223)	*1,500*	1,500	100.0%
19001183 42860	Donations - Grounds & Natural Resources	2,500	-	-	2,500	100.0%
19001183 42900	Picnic & Shelter Rental - Grounds & Natural Resources	8,000	7,680	*7,680*	8,000	100.0%
19001184 42900	Picnic & Shelter Rental - Pickerill-Pigott	500	130	*130*	130	26.0%
19001183 42920	Preserve Improvements - Grants (K-12 Pollinator)					
19001183 42920	Preserve Improvements - Grants (Pollinator Meadows Pilot)					
190011 42930	Farm License Revenue	134,000	118,967	*134,000*	140,000	104.5%
190011 42940	Credit Card Revenue - All Preserves	6,000	7,616	*10,155*	10,155	169.3%
19001168 43450	Security Deposit Revenue - Ellis Weddings	5,000	1,000	*1,200*	2,000	40.0%
19001169 43450	Security Deposit Revenue - Ellis Other Rentals	1,000	875	*1,000*	1,500	150.0%
19001172 43450	Security Deposit Revenue - Hoover Bunkhouse	6,000	4,800	*6,000*	4,800	80.0%
19001174 43450	Security Deposit Revenue - Hoover Meadowhawk	8,200	9,518	*9,000*	11,000	134.1%
19001184 43450	Security Deposit Revenue - Pickerill-Pigott	5,000	4,720	*5,200*	5,000	100.0%
19001183 43450	Secuirty Deposit Revenue - Shelters				1,750	
	Total Revenue	**1,676,870**	**1,102,371**	***1,508,694***	**1,588,996**	94.8%

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY26 PRELIMINARY BUDGET: OCTOBER 07, 2025 KCFPD Operating Fund #1900		BUDGET 2025	2025 YTD 8/30/25	*Est. Year End* *2025*	BUDGET 2026	% Change
	PERSONNEL					
190011 51090	Board Per Diem	5,500	-	-	5,500	100.0%
190011 51160	Salary - Part Time Administration					
190011 51390	Salary - Full Time Administration	200,721	146,733	*195,645*	177,091	88.2%
190011 51470	Stipend - Full Time Administration (Executive Director)				-	
190011 51470	Stipend - Full Time Administration (Asst. County Admin.)	6,120	4,472	*5,963*	6,120	100.0%
	Stipend - Admininatration (County HR)				40,000	
19001183 51160	Salary - Part Time Grounds & Natural Resources	49,370	21,103	*28,138*	51,220	103.7%
19001183 51390	Salary - Full Time Grounds & Natural Resources	168,179	121,942	*162,589*	105,756	62.9%
19001184 51160	Salary - Part Time Pickerill Pigott	4,350	2,939.97	*3,920*	7,219	165.9%
	Salary Full Time: Env. Education					
19001176 51390	Env. Educ. FT Salary - School Programs Expense	1	-	*1*	1	100.0%
19001177 51390	Env. Educ. FT Salary - Camps Expense	7,479	5,467	*7,290*	18,261	244.2%
19001178 51390	Env. Educ. FT Salary - Natural Beginnings Expense	55,199	40,488	*53,984*	61,034	110.6%
19001179 51390	Env. Educ. FT Salary - Other Public Programs Expense	1	-	*1*	1	100.0%
19001180 51390	Env. Educ. FT Salary - Laws of Nature					
	Salary Part Time: Env. Education					
19001176 51160	Env. Educ. PT Salary - School Programs Expense	12,485	14,880	*19,839*	17,497	140.1%
19001177 51160	Env. Educ. PT Salary - Camps Expense	33,965	30,390	*33,965*	36,242	106.7%
19001178 51160	Env. Educ. PT Salary - Natural Beginnings Expense	87,560	54,180	*80,082*	111,563	127.4%
19001179 51160	Env. Educ. PT Salary - Other Public Programs Expense	8,987	9,901	*13,202*	9,001	100.2%
19001180 51160	Env. Educ. PT Salary - Laws of Nature	3,495	3,851	*5,134*	2,295	65.7%
19001181 51160	Env. Educ. PT Salary - Other Expense					
	Salary Full Time: Ellis					
19001160 51390	Salary FT - Ellis House	11,275	7,936	*11,275*	11,839	105.0%
19001161 51390	Salary FT - Ellis Barn	11,275	7,763	*11,275*	11,839	105.0%
19001162 51390	Salary FT - Ellis Grounds	22,551	15,525	*22,551*	23,678	105.0%
	Salary Part Time - Ellis					
19001160 51160	Salary PT - Ellis House					
19001161 51160	Sallary PT - Ellis Barn					
19001162 51160	Salary PT - Ellis Grounds					
19001163 51160	Salary PT - Ellis Center Camps Expense	6,201	6,139	*8,185*	6,212	100.2%
19001164 51160	Salary PT - Ellis Center Riding Lessons Expense	53,151	34,520	*46,027*	53,242	100.2%
19001165 51160	Salary PT - Ellis Center Birthday Parties Expense	4,429	4,756	*6,341*	4,437	100.2%
19001166 51160	Salary PT - Ellis Center Public Programs Expense	1,772	1,124	*1,498*	1,775	100.2%
19001167 51160	Salary PT - Ellis Sunrise License Agreement	23,782	14,629	*19,506*	23,071	97.0%
19001168 51160	Salary PT - Ellis Center Weddings Expense	383	256	*341*	1	0.3%
19001169 51160	Salary PT - Ellis Center Other Rentals Expense	383	256	*341*	1	0.3%
19001171 51160	Salary PT - Hoover Grounds	20,938	12,327	*16,436*	17,644	84.3%
19001172 51160	Salary PT - Hoover Bunkhouse	10,469	6,103	*8,137*	8,822	84.3%
19001173 51160	Salary PT - Hoover Campsite	5,234	3,052	*4,069*	4,411	84.3%
19001174 51160	Salary PT - Hoover Meadowhawk	9,584	5,992	*7,989*	11,630	121.3%
19001171 51390	Salary FT - Hoover Grounds	41,800	27,750	*37,000*	43,890	105.0%
19001172 51390	Salary FT - Hoover Bunkhouse	20,900	12,852	*17,136*	21,945	105.0%
19001173 51390	Salary FT - Hoover Campsite	10,450	6,426	*8,568*	10,973	105.0%
19001174 51390	Salary FT - Hoover Meadowhawk	10,450	6,426	*8,568*	10,973	105.0%
	Total Personnel	**908,439**	**630,177**	***844,995***	**915,181**	100.7%
	EMPLOYEE BENEFITS					
190011 61160	IMRF Expense - Administration	13,322	10,084	*13,322*	14,680	110.2%
190011 61170	SS Expense - Administration	15,825	12,090	*15,825*	15,427	97.5%
19001160 63050	IMRF/SS Expense - Ellis House	1,589	1,233	*1,589*	1,768	111.2%
19001161 63050	IMRF/SS Expense - Ellis Barn	1,589	1,209	*1,589*	1,768	111.2%
19001162 63050	IMRF/SS Expense - Ellis Grounds	3,178	2,418	*3,178*	3,535	111.2%
19001163 63050	IMRF/SS Expense - Ellis Center Camps Expense	743	383	*743*	9,274	1248.9%
19001164 63050	IMRF/SS Expense - Ellis Center Riding Lessons Expense	6,365	3,032	*6,365*	8,628	135.6%
19001165 63050	IMRF/SS Expense - Ellis Center Birthday Parties Expense	530	263	*530*	662	124.9%
19001166 63050	IMRF/SS Expense - Ellis Center Public Programs Expense	212	95	*212*	265	124.9%
19001167 63050	IMRF/SS Expense - Sunrise Center North	2,815	1,275	*2,815*	1	0.0%
19001168 63050	IMRF/SS Expense - Ellis Center Weddings Expense	29	-	*29*	1	3.4%
19001169 63050	IMRF/SS Expense - Ellis Center Other Rentals Expense	29	-	*29*	1	3.4%
19001171 63050	IMRF/SS Expense - Hoover Grounds	8,654	5,238	*8,654*	9,187	106.2%
19001172 63050	IMRF/SS Expense - Hoover Bunkhouse	4,327	2,480	*4,327*	4,594	106.2%
19001173 63050	IMRF/SS Expense - Hoover Campsite	2,164	1,240	*2,164*	2,297	106.2%
19001174 63050	IMRF/SS Expense - Hoover Meadowhawk	2,497	1,240	*2,497*	3,375	135.1%

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY26 PRELIMINARY BUDGET: OCTOBER 07, 2025 KCFPD Operating Fund #1900		BUDGET 2025	2025 YTD 8/30/25	*Est. Year End* *2025*	BUDGET 2026	% Change
19001175 63050	IMRF/SS Fund Expense - Env. Education					
19001176 63050	IMRF/SS Fund Expense - Env. Education School Programs	1,866	854	*1,866*	2,612	140.0%
19001177 63050	IMRF/SS Fund Expense - Env. Education Camps	3,732	2,330	*3,732*	8,137	218.0%
19001178 63050	IMRF/SS Fund Expense - Env. Education Natural Beginnings	18,513	12,534	*18,513*	25,769	139.2%
19001179 63050	IMRF/SS Fund Expense - Env. Education Other Public Programs	1,344	584	*1,344*	2,038	151.7%
19001180 63050	IMRF/SS Fund Expense - Env. Education Laws of Nature	522	219	*522*	806	154.2%
10001181 63050	IMRF/SS Fund Expense - Env. Educ. PT Salary - Other Expense					
19001183 63050	**IMRF/SS Expense - Grounds & Nat. Resources**	29,691	18,185	*29,691*	23,436	78.9%
19001184 63050	**IMRF/SS Expense - Pickerill Pigott**	333	-	*333*	1,078	323.7%
190011 61230	**Medical Insurance - Administration**	53,286	41,467	*53,286*	58,436	109.7%
	Medical Insurance - Hoover					
19001171 63060	Medical Insurance - Hoover Grounds	13,259	6,492	*13,259*	14,476	109.2%
19001172 63060	Medical Insurance - Hoover Bunkhouse	6,630	3,246	*6,630*	7,238	109.2%
19001173 63060	Medical Insurance - Hoover Campsite	3,315	1,623	*3,315*	3,619	109.2%
19001174 63060	Medical Insurance - Hoover Meadowhawk	3,315	1,623	*3,315*	3,619	109.2%
19001175 63060	Medical Insurance - Environmental Education					
19001178 63060	Medical Insurance - Env. Education Natural Beginnings					
19001168 63060	Medical Insurance - Ellis Weddings					
19001183 63060	**Medical Insurance - Grounds & Nat. Resources**	39,777	27,818	*39,777*	29,161	73.3%
190011 68000	Annual Insurance Premiums (ICRMT)	87,596	87,596	*87,596*	92,000	105.0%
190011	Transfer to FP Liability Insurance Fund Insurance Deductible					
	Total Employee Benefits	**327,046**	**246,853**	*327,046*	**347,887**	106.4%
	CONTRACTUAL					
190011 62150	Contractual Services (DaySmart Software)	5,616	5,400	*5,400*	5,400	96.2%
190011 62150	Contractual Services (Kendall County Email Accounts)	1,000	-	-	1,000	100.0%
190011 62150	Contracutal Services (City Forest Credits)	149,058	3,531	*3,531*	10,000	6.7%
190011 62150	Contractual Services (kendallforest.com website)	720	719	*719*	720	100.0%
190011 62150	Contractual Services (BKSD)				3,600	
190011 62150	Contractual Services (Web Design - Tree Memorials)				10,000	
190011 62150	Contractual Services (Hoover - Traffic Control)				4,300	
190011 62150	Contractual Services (Pickerill House Alarm System)				740	
190011 62030	Dues/Memberships	500	500	*500*	500	100.0%
190011 62040	Conferences	11,940	9,121	*9,121*	2,500	20.9%
190011 62090	Legal Publications	1,000	244	*244*	1,000	100.0%
19001163 63020	Veterinarian & Farrier - Ellis Camps					
19001164 63020	Veterinarian & Farrier - Ellis Riding Lessons	9,000	5,713	*5,713*	5,000	55.6%
19001165 63020	Veterinarian & Farrier - Ellis Birthday Parties					
19001166 63020	Veterinarian & Farrier - Ellis Public Programs					
19001167 63020	Veterinarian & Farrier - Sunrise Center	1	-	-	1	100.0%
19001168 63070	Refuse Pickup - Ellis	1,200	1,069	*1,426*	1,400	116.7%
19001183 63070	Refuse Pickup - Grounds & Natural Resources	8,500	8,736	*11,647*	11,000	129.4%
1901183	Event Tent Lease - Ellis					
19001183 63540	Telephone - Grounds & Natural Resources	8,000	4,505	*6,007*	6,000	75.0%
190011 65460	State Unemployment Contribution	1			1	100.0%
190011 65490	Audit	12,500	12,500	*12,500*	13,000	104.0%
190011 68340	Farm Lease Contract Expenses (Hay Crop Inputs)	1	-	-	1	100.0%
190011 68560	Credit Card Fee	6,000	7,364	*9,818*	9,820	163.7%
	Total Contractual	**215,037**	**59,403**	*66,627*	**85,983**	40.0%

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY26 PRELIMINARY BUDGET: OCTOBER 07, 2025 KCFPD Operating Fund #1900		BUDGET 2025	2025 YTD 8/30/25	*Est. Year End 2025*	BUDGET 2026	% Change
	COMMODITIES					
190011 62000	Office Supplies & Postage - Administration	7,000	5,035	*7,000*	7,150	102.1%
190011 62000	CARES Act Purchases					
19001160 62000	Office Supplies & Postage - Ellis House	600	363	*600*	600	100.0%
19001183 62180	Fuel: Gas & Oil Grounds	20,500	9,497	*12,663*	17,000	82.9%
19001183 62400	Uniforms - Grounds	2,250	1,220	*2,250*	2,250	100.0%
	Environmental Education					
19001176 63030	Env. Educ. - School Programs Expense	700	394	*700*	700	100.0%
19001177 63030	Env. Educ. - Camps Expense	1,500	1,301	*1,500*	1,500	100.0%
19001178 63030	Env. Educ. - Natural Beginnings Expense	4,000	2,131	*4,000*	4,000	100.0%
19001179 63030	Env. Educ. - Other Public Programs Expense	750	553	*750*	750	100.0%
19001180 63030	Env. Educ. - Laws of Nature Expense	600	274	*600*	600	100.0%
19001183 63090	Gas - Grounds & Natural Resources	4,500	4,331	*5,775*	5,500	122.2%
19001184 63100	Electric - Pickerill Pigott	9,185	4,485	*5,980*	6,000	65.3%
19001182 63130	Natural Area Volunteer Supplies				500	
	Natural Area Management Supplies				700	
190011 63510	Electric - Administration	3,135	2,387	*3,182*	3,100	98.9%
190011 68500	Project Fund Expense (Forest Foundation Purchases)	5,000	5,328	*5,328*	5,000	100.0%
190011 68430	Promotion/Publicity	1,200	306	*1,200*	1,000	83.3%
190011 68440	Newsletter	450	-	-	450	100.0%
	Utilities - Ellis					
19001160 62270	Utilities - Ellis House	6,350	6,455	*8,607*	6,500	102.4%
19001161 62270	Utilities - Ellis Barn	6,350	3,928	*5,237*	6,500	102.4%
	Utilities & Maintenance - Hoover					
19001171 62270	Hoover - Other Utilities	4,000	2,090	*2,787*	4,000	100.0%
19001171 63090	Hoover - Gas	9,500	5,530	*7,373*	9,500	100.0%
19001171 63100	Hoover - Electric	20,000	14,822	*19,763*	20,000	100.0%
19001171 63110	Hoover - Shop Supplies	4,000	2,719	*4,000*	4,000	100.0%
19001171 63120	Hoover - Building Maintenance	8,000	7,459	*8,000*	8,000	100.0%
19001171 66500	Hoover - Other Expenses	1,000	308	*1,000*	1,000	100.0%
19001171 68580	Hoover - Grounds Maintenance	4,000	1,625	*4,000*	4,000	100.0%
	Promotion/Publicity - Ellis					
19001166 68570	Volunteer Expense - Ellis Public Programs	150	-	-	100	66.7%
	Animal Care & Supplies - Ellis					
19001163 63000	Animal Care & Supplies - Ellis Camps	12,000	10,788	*12,000*	12,000	100.0%
19001164 63000	Animal Care & Supplies - Ellis Riding Lessons					
19001165 63000	Animal Care & Supplies - Ellis Birthday Parties					
19001166 63000	Animal Care & Supplies - Ellis Public Programs	2,500	-	*2,500*	2,500	100.0%
19001167 63000	Animal Care & Supplies - Sunrise Center North					
	Horses Acquisition & Tack - Ellis					
19001163 63010	Horses Acquisition & Tack - Ellis Camps	1	-	-	1	100.0%
19001164 63010	Horses Acquisition & Tack - Ellis Riding Lessons					
19001165 63010	Horses Acquisition & Tack - Ellis Birthday Parties					
	Horses Acquisition & Tack - Ellis Public Programs					
	Program Supplies - Ellis					
19001163 63030	Program Supplies - Ellis Camps	450	88	*450*	450	100.0%
19001165 63030	Program Supplies - Ellis Birthday Parties	450	259	*450*	450	100.0%
19001170 63030	Program Supplies - Ellis 5K			-		
19001184 63030	Supplies: Shop - Pickerill Pigott				2,000	
19001183 63110	Supplies: Shop - Grounds	9,000	3,711	*9,000*	9,000	100.0%
	Total Commodities	**149,121**	**97,387**	*136,695*	**146,801**	98.4%

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY26 PRELIMINARY BUDGET: OCTOBER 07, 2025 KCFPD Operating Fund #1900		BUDGET 2025	2025 YTD 8/30/25	*Est. Year End* *2025*	BUDGET 2026	% Change
	OTHER					
190011 62160	Equipment - Administration					
19001183 62160	Equipment - Grounds & Natural Resources	22,640	12,577	*16,769*	20,000	88.3%
190011 68530	Preserve Improvements - Administration			-	23,791	
19001183 68530	Preserve Improvements - Grounds & Natural Resources	10,274	5,232	*6,975*	7,000	68.1%
190011 68540	Contributions (Drainage District Tax Assessments & Carb. Cred. Fee)	2,600	2,000	*2,667*	2,600	100.0%
	Grounds & Maintenance Equipment - Ellis					
19001160 68580	Grounds & Maint. - Ellis House	4,250	4,355	*5,807*	4,000	94.1%
19001161 68580	Grounds & Maint. - Ellis Barn	3,200	440	*586*	2,000	62.5%
19001162 68580	Grounds & Maint. - Ellis Grounds	6,400	4,485	*5,980*	6,000	93.8%
	Security Deposit Refunds					
	Security Deposit Refunds					
19001163 63040	Security Deposit Refunds - Ellis Camps	1	-	-	1	100.0%
19001164 63040	Security Deposit Refunds - Ellis Riding Lessons	1	61	-	1	100.0%
19001166 63040	Security Deposit Refunds - Ellis Public Programs	1	-	-	1	100.0%
19001168 63040	Security Deposit Refunds - Ellis Weddings	5,000	-	*1,000*	2,000	40.0%
19001169 63040	Security Deposit Refunds - Ellis Other Rentals	1,000	1,090	*1,090*	1,000	100.0%
19001171 63040	Security Deposit Refunds - Hoover	13,500	11,403	*13,500*	14,800	109.6%
19001176 63040	Security Deposit Refunds - Env. Education School Programs	1	791	*1*	1	100.0%
19001177 63040	Security Deposit Refunds - Env. Education Camps	500	275	*500*	500	100.0%
19001178 63040	Security Deposit Refunds - Env. Education Natural Beginnings	2,200	-	*2,200*	2,200	100.0%
19001179 63040	Security Deposit Refunds - Env. Education Public Programs	500	12	*500*	500	100.0%
19001183 63040	Security Deposit Refunds - Grounds	160	65	*160*	1,750	1093.8%
19001184 63040	Security Deposit Refunds - Pickerill-Pigott	5,000	3,953	*5,000*	5,000	100.0%
190011 69790	Contingency	-			-	
	Total Other	**77,228**	**46,738**	*62,736*	**93,145**	120.6%
	Total Expenditures	**1,676,870**	**1,080,558**	*1,438,099*	*1,588,996*	94.8%
	Operating Surplus / (Deficit)	**(0)**				0.0%
Ending Balance	**Fund Balance**	**717,202**	**739,014**	*787,798*	*787,797*	109.8%

Kendall County Forest Preserve District Operating Fund (Fund 1900)

FY26 PRELIMINARY BUDGET: OCTOBER 07, 2025 KCFPD Operating Fund #1900	BUDGET 2025	2025 YTD 8/30/25	*Est. Year End* *2025*	BUDGET 2026	% Change
Beginning Balance	**717,202**	**717,202**	*717,202*	*787,798*	109.8%
Total Revenue	**1,676,870**	**1,102,371**	*1,508,694*	*1,588,996*	94.8%
Total Personnel	908,439	630,177	*844,995*	*915,181*	100.7%
Total Employee Benefits	327,046	246,853	*327,046*	*347,887*	106.4%
Total Contractual	215,037	59,403	*66,627*	*85,983*	40.0%
Total Commodities	149,121	97,387	*136,695*	*146,801*	98.4%
Total Other	77,228	46,738	*62,736*	*93,145*	120.6%
Total Expenditure	**1,676,870**	**1,080,558**	*1,438,099*	*1,588,996*	94.8%
Surplus / (Deficit)	**(0)**	**21,812**	*70,596*	*(0)*	
TRANSFER OUT TO FUND 1907 (CAPITAL)	-				
Ending Balance	**717,202**	**739,014**	*787,798*	*787,797*	109.8%

Section 3: The object and purpose for which the appropriations are hereby made and the amount appriated for each object and purposes are as follows:

	Estimated Expenses
Debt Service Fund 1903	$5,912,156
Edowment Fund	$10,000
Capital Project #1	-
Fund 1907	$228,631
Capital Project #2	$324,666
Land Cash	$662,136
Liability	$25,000
Grant Projects Reserve	$339,666
Debt Service Fund 1915	$82,119
Sum:	$7,584,374

Approved on this 18th Day of November, 2025.

Brian DeBolt, President

FOREST PRESERVE DEBT SERVICE - SERIES 2007/2015/2016/2017
Fund 1903

ACCOUNT & DESCRIPTION		ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET (AMD) 2025	ACTUAL 8/31/2025	*Est. Year End 2025*	BUDGET 2026	% CHANGE IN BUDGET
Beginning Balance		4,635,395	5,057,675	5,849,640	6,310,248	6,310,248	6,310,248	6,589,864	
REVENUE TRANSFERS IN									
190311	40280 Transfer In from Fund 1902		288,742						
190311	41010 Current Tax	4,930,888	5,281,630	5,702,164	5,940,513	3,427,780	5,903,513	6,624,800	11.5%
190311	41350 Interest Income	14,882	63,906	79,091	66,500	33,215	66,500	66,500	0.0%
	Total Revenue & Transfers In	**4,945,770**	**5,634,278**	**5,781,255**	**6,007,013**	**3,460,995**	**5,970,013**	**6,691,300**	**111.4%**
EXPENDITURE & TRANSFERS OUT									
190311	61380 Transfer to Debt Service Fund 1915			2,000					
190311	61420 Transfer Out to Capital Fund 1907			131,470	66,500		66,500	66,500	
190311	66500 Miscellaneous Expenditure	338		675	1,000	700	700	1,000	0.0%
190311	68640 Fiscal Agent Fee	1,900	1,425	1,650	2,000	317	317	2,000	0.0%
190311	68710 Debt Service - Interest 2015	354,040	352,950	351,690	350,430	350,430	350,430	302,300	-13.7%
190311	68720 Debt Service - Principal 2015	40,000	45,000	45,000	45,000	45,000	45,000	2,375,000	5177.8%
190311	68730 Debt Service - Interest 2016	290,088	285,688	278,788	187,450	187,450	187,450	50,356	-73.1%
190311	68740 Debt Service - Principal 2016	105,000	115,000	230,000	5,040,000	5,040,000	5,040,000	3,115,000	-38.2%
190311	68750 Debt Service - Interest 2017	477,125	302,250	104,375					
190311	68760 Debt Service - Principal 2017	3,255,000	3,740,000	4,175,000					
	Total Expenditure & Transfers Out	4,523,490	4,842,313	5,320,647	5,692,380	5,623,897	5,690,397	5,912,156	3.9%
Revenue over/(under) Expenditure		**422,280**	**791,965**	**460,608**	**314,633**	**(2,162,902)**	**279,616**	**779,144**	**147.6%**
Ending Balance		5,057,675	5,849,640	6,310,248	6,624,881	4,147,346	6,589,864	7,369,008	11.2%

KCFPD Endowment Fund
Fund 1904

ACCOUNT & DESCRIPTION			ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET (AMD) 2025	ACTUAL 8/31/2025	*Est. Year End 2025*	BUDGET 2026	% CHANGE IN BUDGET
Beginning Balance			883,179	872,618	846,056	915,981	915,981	915,981	240,040	
REVENUE & TRANSFERS IN										
190411	40500	Transfer in From 1913			300,000					
190411	41350	Interest Income	11,601	44,455	53,781	8,000	22,550	31,679	10,000	125.0%
190411	41720	Donation (Hughes Estate)			10,000	160,000	155,633	160,000	-	
190411	42970	Grant Award			300,000	300,000		300,000	-	
		Total Revenue & Transfers In	**11,601**	**44,455**	**663,781**	**468,000**	**178,183**	**491,679**	**10,000**	**2.1%**
EXPENDITURE & TRANSFERS OUT										
190411	61390	Transfer Out to 1913			-	300,000		300,000		0.0%
190411	62150	Contractual Services	22,162	71,018	110,099	77,404	65,201	77,404	-	0.0%
190411	70330	Construction			483,756	790,216	659,757	790,216	-	0.0%
		Total Expenditure & Transfers Out	**22,162**	**71,018**	**593,856**	**1,167,620**	**724,957**	**1,167,620**	**-**	**0.0%**
Revenue over/(under) Expenditure			(10,561)	(26,562)	69,925	(699,620)	(546,775)	(675,942)	10,000	
Ending Balance			872,618	846,056	915,981	216,361	369,206	240,040	250,040	115.6%

FP Capital Project Fund #1 (Section 319 Fund - LRC Dam Removal)
Fund 1905

ACCOUNT & DESCRIPTION			BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET (AMD) 2025	ACTUAL 8/31/2025	Est. YTD 2025	BUDGET 2026	% CHANGE IN BUDGET
Beginning Balance			0	0	0	0	0	0		
REVENUE & TRANSFERS IN										
190511	40300	Transfer In from Fund 1907		2480						
190511	40500	Transfer In from Fund 1913	504,842		504,842	0	0	0		-100.0%
190511	41350	Interest Income								
190511	42970	USEPA Section 319 Grant Award	504,842		504,842	0	0	0		-100.0%
190511	43880	Kendall County Escrow LR Creek	336,562		336,562	0	0	0		-100.0%
		Total Revenue & Transfers In	1,346,246	2,480	1,346,246	0	0	0		-100.0%
EXPENDITURE & TRANFERS OUT										
190511	61390	Transfer to FP Fund 1913	504,842							
190511	70060	Consultant - A&E Services	110,000	2,480	107,520	0	0	0		0
190511	70330	Construction	731,404		733,884	0	0	0		0
		Total Expenditure & Transfers Out	1,346,246	2,480	841,404	0	0	0	0	0
Revenue over/(under) Expenditure			0	0	504,842	0	0	0	0	-100.0%
Ending Balance			0	0	504,842	0	0	0	0	-100.00%

Fund 1907

ACCOUNT & DESCRIPTION		BUDGET 2025	BUDGET (AMD) 2025	ACTUAL 8/31/25	*Est. Year End 2025*	BUDGET 2026	% CHANGE IN BUDGET	BUDGET NOTES
Beginning Balance		452,854	452,854	452,854	*452,854*	549,971		
REVENUE								
190711	40280 Transfer In fm 2003/12 Bonds (Interest Earnings + L/C) - Fund 1902							
190711	40290 Transfer In fm FP General Fund(Interest Earnings) - Fund 1900							
190711	40300 Transfer In from 2007/15/16/17 Bond Proceeds Fund #1903 (950)							
190711	40330 Transfer In from Land Cash Fund #1910 (956)							
190711	40340 Transfer In from FRB Cropland Conversion #1909 (954)							
190711	40350 Transfer In from Project Improvement Fund #1906 (951)							
190711	40370 Transfer In from OSLAD Fund #1905							
190711	40370 Transfer in from RTP Fund #1908							
190711	40400 Transfer in from 2021 Bond Proceeds Fund #1912							
190711	40510 Transfer from 2016/17 Bond 1903	66,500	66,500		*66,500*	66,500		Interest transferS from 1903
190711	41350 Interest Income	23,000	23,000	13,152	*19,727*	23,000		
190711	42490 Other Revenue	188,714	310,890	310,890	*310,890*			ANR/TC Energy Easement
190711	43430 Grant Award - Morton Arboretum Landscape							
190711	43740 Grant Award - ICECF Reservation Woods							
190711	43760 Grant Award - IDNR Habitat Grant					30,000		
190711	43770 Grant Award - ICECF K-12 Pollinator							
190711	43780 Grant Award - ICECF Pilot Pollinator Meadows							
190711	43940 Grant Award - ComEd Open Spaces Green Region Grant		10,000		*10,000*			
	Total Revenue	**278,214**	**410,390**	**324,042**	**407,117**	**119,500**	**73.4%**	
EXPENDITURE								
190711	61360 Transfer to Project Fund #1 (Fund 1905)	50,000	0					
190711	61370 Transfer to Project Fund #2 (Fund 1908)							
190711	61430 Transfer to Land Cash Fund - Reservation Woods							
190711	62160 Equipment Replacement Contingency	200,000	200,000	104,238	*200,000*	200,000		Equipment Replacement - 2 - ZD1211 Mowers
190711	66500 Project Fund Expense	30,000	60,000	29,782	*30,000*	60,000		Capital Project Contingency
190711	68500 Ellis House Roof Replacement and Envelope	25,000	36,000	22,692	*25,000*			Remaining Exterior Work
190711	68500 Hoover Forest Preserve Habitat Mitigation Project	30,000	30,000		*30,000*	63,131		RPBB Mitigation Project Balance (ComEd - $2.6K; IDNR habitat: $30.4K; KCFPD in-kind $30,131)
190711	68500 Hoover Old Shop Roof Replacement and Envelope	25,000	25,000		*25,000*	25,000		Remaining Exterior Work
190711	68500 Maramech Forest Preserve Gate Replacement							
190711	68500 Project Fund Expense - Pickerill Estate House Roof							
190711	68510 Project Fund Expense - ICECF K-12 Pollinator							
190711	68520 Project Fund Expense - ICECF Pollinator Meadows							
190711	68610 Project Fund Expense - Morton Arboretum Landscape							
	Total Expenditure	**360,000**	**351,000**	**156,713**	***310,000***	**348,131**	**-9.4%**	
Revenue Over/(Under) Expenditure		(81,786)	9,390	167,329	*97,117*	(228,631)		
Ending Balance		371,068	462,244	620,183	*549,971*	321,340	47.9%	

FP Capital Project Fund #2 (Hoover - Fox River Bluffs Public RTP Grant Project Fund)
Fund 1908

ACCOUNT & DESCRIPTION			ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET 2025	BUDGET (AMD) 2025	ACTUAL 8/31/2025	*Est. Year End 2025*	BUDGET 2026	% CHANGE IN BUDGET	Notes
Beginning Balance			30,300	230,377	0	175,964	176,159	176,159	*176,159*	223,379	126.8%	
REVENUE & TRANSFERS IN												
190811	40330	Transfer In from Land Cash Fund #1910	52,700									
190811	40380	Transfer In from Capital Fund #1907	143,023	0		50,000				0	#DIV/0!	
190811	40500	Transfer In from Grant Reserve Fund #1913			200,000		324,666		*324,666*	0	0.0%	
190811	41350	Interest Income			193		2,758	1,535	*2,303*	0	0.0%	
190811	42970	Grant Award	177,100	0		200,000	200,000		*200,000*	0	0.0%	
190811	43800	Transfer In from Series 2021 Bond Proceeds Fund #1912	100,941	0								
190811	43920	Revenue - Kendall County TAP Program	0	0		189,000	272,000		*272,000*	103,000	37.9%	
		Total Revenue & Transfers In	**473,764**	**0**	**200,193**	**439,000**	**849,424**	**1,535**	*798,969*	**103,000**	**12.1%**	
EXPENDITURE & TRANSFERS OUT												
190811	61390	Transfer Out to Fund 1913 Grant Reserve Fund				200,000	200,000		*200,000*	324,666	162.3%	
190811	61420	Transfer Out to Fund 1907		230,377								
190811	66500	Other Expenditures										
190811	70330	Construction	244,292	0		386,704	495,178		*495,178*		0.0%	Assumes project completion by 11
190811	70650	Professional Services (Architect & Engineer)	29,395	0	24,036	28,260	57,026	30,262	*57,026*		0.0%	Assumes project completion by 11
		Total Expenditure & Transfers Out	**273,687**	**230,377**	**24,036**	**614,964**	**802,204**	**30,262**	*752,204*	**324,666**	**40.5%**	
Revenue over/(under) Expenditure			200,077	(230,377)	176,157	(175,964)	47,220	(28,727)	*46,765*	(221,666)	-469.4%	
Ending Balance			230,377	0	176,158	0	223,379	147,432	*222,924*	1,713	0.8%	

FP Land Cash
Fund 1910

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025	BUDGET (AMD) 2025	ACTUAL 8/31/2025	Est. Year End 2025	BUDGET 2026	% Change Budget
Beginning Balance	205,214	140,668	135,404	135,405	303,294	303,294	303,294	303,294	403,760	
REVENUE										
191011 40330 Transfer In From Land Cash	0		114,757	164,001	80,000	80,000		80,000	80,000	
191011 40380 Transfer in From Forest Preserve Capital Fund (1907)										
191011 41350 Interest Income				3,888	8,000	13,842	10,311	15,466	15,000	
191011 42490 Other Revenue	50									
191011 42910 Land Cash						5,000		5,000		
191011 42970 Grant Awards	124,271		75,000	0	150,000				165,000	
Total Revenue	**124,321**	**0**	**189,757**	**167,889**	**238,000**	**98,842**	**10,311**	**100,466**	**260,000**	**98.8%**
EXPENDITURES										
191011 61300 Transfer Out to Project Fund 1908	52,700									
191011 67410 Land Acquisition	136,167	5,264	0	0	539,676	402,136		0	662,136	
Total Expenditure	**188,867**	**5,264**	**0**	**0**	**539,676**	**402,136**	**0**	**0**	**662,136**	**166.0%**
Revenue over/(under) Expenditure	-64,546	-5,264	189,757	167,889	-301,676	-303,294	10,311	100,466	-402,136	
Ending Balance	140,668	135,404	325,161	303,294	1,618	0	313,605	403,760	1,624	

KCFP Liability Insurance Fund

Fund 1911

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET (AMD) 2025	ACTUAL 8/31/2025	*Est. Year End 2025*	BUDGET 2026	% CHANGE IN BUDGET
Beginning Balance	46,300	46,300	46,300	44,699	44,699	*44,699*	46,978	-3.5%
REVENUE & TRANSFRS IN								
191111 40320 Transfer from FP Operation Fund								
191111 41350 Interest Income			599	2,000	1,520	*2,279*	2,000	
191111 42120 Insurance Claim Reimbursements	0	0		0				
Total Revenue & Transfers In	**0**	**0**	**599**	**2,000**	**1,520**	***2,279***	**2,000**	**900.0%**
EXPENDITURE								
191111 68990 Claims/Deductibles	0	0	2,200	25,000			25,000	
Total Expenditure	**0**	**0**	**2,200**	**25,000**	**0**	***0***	**25,000**	**0.0%**
Revenue over/(under) Expenditure	0	0	(1,601)	(23,000)	1,520	*2,279*	(23,000)	
Ending Balance	46,300	46,300	44,699	21,699	46,219	*46,978*	23,978	0

KCFPD Grant Projects Reserve Fund
Fund 1913

ACCOUNT & DESCRIPTION			ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET (AMD) 2025	ACTUAL 8/31/25	*Est. Year End 2025*	BUDGET 2026	% Change Budget	Notes
Beginning Balance			1,062,110	1,040,348	828,200	336,793	336,793	*336,793*	529,301		
REVENUE & TRANSFERS IN											
191311	40370	Transfer from FP Project Fund #1 (Fund 1905)				0					
191311	40390	ARPA Grant Award - Kendall County									
191311	40560	Transfer from FP Project Fund #2 (Fund 1908)				200,000		*200,000*	324,666	162.3%	RTP Grant - Return of GPRF's
191311	40570	Transfer from FP Endowment (Fund #1904)				300,000		*300,000*		0.0%	Subat Nature Center - Return of GPRF's
191311	41350	Interest Income			8,592	15,371	11,450	*17,174*	15,000	97.6%	
191311	42250	Revenue		3,931							
191311	42970	IDNR PARC Grant Award	368,999	459,201							
191311	43800	Transfer from Bond Proceeds #1912									
		Total Revenue & Transfers In	**368,999**	**463,132**	**8,592**	**515,371**	**11,450**	*517,174*	**339,666**	**65.9%**	
EXPENDITURE & TRANSFERS OUT											
191311	61360	Transfer to FP Project Fund #1 (Fund #1905)			0	0		*0*			
191311	61370	Transfer to FP Project Fund #2 (Fund #1908)			200,000	324,666		*324,666*		0.0%	Hoover-Fox River Bluffs Trail Project
191311	61570	Transfer to FP #1904 Endowment (Subat)			300,000						Subat Nature Center Project
191311	66500	Other Expenditures									
191311	68530	Preserve Improvements/Master Plan									
191311	70040	Supplies									
191311	70050	Contractual Services									
191311	70060	Consultants									
191311	70330	Construction	370,247	666,621							
191311	70650	Professional Services - A&E Services	20,514	8,659							
		Total Expenditure & Transfers Out	**390,760**	**675,281**	**500,000**	**324,666**	**0**	*324,666*	**0**	**0.0%**	
Revenue over/(under) Expenditure				**(212,148)**	**(491,408)**	**190,705**	**11,450**	*192,508*	**339,666**	**178.1%**	
Ending Balance			**1,040,348**	**828,200**	**336,792**	**527,498**	**348,243**	*529,301*	**868,967**	**164.7%**	

FOREST PRESERVE DEBT SERVICE - SERIES 2021
Fund 1915

ACCOUNT & DESCRIPTION	ACTUAL 2022	ACTUAL 2023	ACTUAL 2024	BUDGET (AMD) 2025	ACTUAL 8/31/2025	*Est. Year End 2025*	BUDGET 2026	% CHANGE IN BUDGET
Beginning Balance		46,652	65,335	66,895	66,895	*66,895*	66,107	
REVENUE								
191511 40510 Transfer from Debt Service Fund 1903			1,937					
191511 41010 Current Tax	81,818	84,244	82,170	81,544	47,261	*81,544*	84,544	3.7%
191511 41350 Interest Income	1	58	508	700	124	*187*	100	-85.7%
Total Revenue	**81,818**	**84,302**	**84,614**	**82,244**	**47,385**	***81,731***	**84,644**	**-0.5%**
EXPENDITURE								
191511 66500 Miscellaneous Expenditure	338	0		475	475	*475*	475	0.0%
191511 68640 Fiscal Agent Fee	475	475	475	1,100			1,100	0.0%
191511 68790 Debt Service - Interest Series 2021	34,354	35,144	33,544	32,044	32,044	*32,044*	30,544	-4.7%
191511 68800 Debt Service - Principal Series 2021		30,000	50,000	50,000	50,000	*50,000*	50,000	0.0%
Total Expenditure	**35,166**	**65,619**	**84,019**	**83,619**	**82,519**	***82,519***	**82,119**	**-1.8%**
Revenue over/(under) Expenditure	46,652	18,683	596	(1,375)	(35,134)	*(788)*	2,525	-283.7%
Ending Balance	46,652	65,335	65,931	65,520	31,761	*66,107*	68,632	4.7%

AIA® Document G701® – 2017

Change Order

PROJECT: *(Name and address)*	CONTRACT INFORMATION:	CHANGE ORDER INFORMATION:
1495 - Kendall County Forest Preserve District - Subat Nature Center 4675 Eldamain Road Plano, IL 60545	Contract For: General Construction Date: June 18, 2024	Change Order Number: 004 Date: October 02, 2025
OWNER: *(Name and address)* Kendall County Forest Preserve District 110 W. Madison Street Yorkville, IL 60560	**ARCHITECT:** *(Name and address)* Kluber, Inc. 41 W. Benton Street Aurora, IL 60506	**CONTRACTOR:** *(Name and address)* Lite Construction, Inc. 711 S. Lake Street Montgomery, IL 60538

THE CONTRACT IS CHANGED AS FOLLOWS:
(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)
Description:
1. Provide material and labor for bracing on CNC Panels. Deduct $1,850.00 from the Contingency Allowance.
2. Final Commonwealth Edison connection expense. Deduct $1,543.07 from the Contingency Allowance.
3. Display sign modification expense to coordinate with owners' requests. Deduct $4,392.04 from the Contingency Allowance.
Total: $7,785.11

Remaining Contingency Allowance: $ 23,515.36
Deduct from Contingency Allowance: $ 7,785.11
Remaining Contingency Balance: $ 15,730.25

Total remaining Contingency Allowance, $15,730.25, to be credited back to Owner and subtracted from the Contract Sum. Deduct $15,730.25 from the Contingency Allowance.

Remaining Contingency Balance: $0.00

Attachments:
- Change Order Request Number 8 dated September 24, 2025 as submitted by Lite Construction, Inc.
- Email from Paul Bluestone dated October 1, 2025.
- Gopher Sign Company Sales Quotation #4186-005 dated October 1, 2025.
- Gopher Sign Company Sales Quotation #4276-001 dated October 1, 2025.

The original Contract Sum was	$ 1,262,697.00
The net change by previously authorized Change Orders	$ 0.00
The Contract Sum prior to this Change Order was	$ 1,26 2,697.00
The Contract Sum will be decreased by this Change Order in the amount of	$ (15,730.25)
The new Contract Sum including this Change Order will be	$ 1,246,966.75

The Contract Time will be unchanged by Zero (0) days.
The new date of Substantial Completion will be unchanged.

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

AIA Document G701 – 2017. Copyright © 1979, 1987, 2000 , 2001 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 09:32:05 CDT on 10/02/2025 under Subscription No.20240059992 which expires on 09/10/2026, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes: (68de84577919edfb2014c4ce)

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

ARCHITECT *(Signature)*	**CONTRACTOR** *(Signature)*	**OWNER** *(Signature)*
BY: Christopher Hansen, Project Manager	John Campbell PM	
(Printed name, title, and license number if required)	*(Printed name and title)*	*(Printed name and title)*
October 2, 2025	10/3/25	
Date	*Date*	*Date*

AIA Document G701 – 2017. Copyright © 1979, 1987, 2000 , 2001 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 09:32:05 CDT on 10/02/2025 under Subscription No.20240059992 which expires on 09/10/2026, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes:
(68de84577919edfb2014c4ce)

LITE CONSTRUCTION
711 South Lake Street
P.O. Box 135
MONTGOMERY, IL 60538

(630) 896-7220
Fax (630) 896-1304

TO Kluber Architects + Engineers

41 W. Benton St

Aurora IL 60506

CHANGE ORDER

Number 8

PHONE	DATE 9/24/25
JOB NAME/LOCATION Subat	
JOB NUMBER	JOB PHONE
EXISTING CONTRACT NO.	DATE OF EXISTING CONTRACT

We hereby agree to make the change(s) specified below:

Provide material and labor for bracing on CNC Panels

Omalley	$1,850.00
Comed	$1,543.07
Total	$3,393.07

NOTE: This Change Order becomes part of and in conformance with the existing contract.

WE AGREE hereby to make the change(s) specified above at this price ⇨		$ 3,393	07
DATE 9/24/25	PREVIOUS CONTRACT AMOUNT	$	
AUTHORIZED SIGNATURE (CONTRACTOR) JC	REVISED CONTRACT TOTAL	$	

ACCEPTED — The above prices and specifications of this Change Order are satisfactory and are hereby accepted. All work to be performed under same terms and conditions as specified in original contract unless otherwise stipulated.

Date of acceptance _____

Signature _____
(OWNER)

O'Malley Welding and Fabricating, Inc.

1209 Badger St
Yorkville IL 60560
630-553-1604

QUOTE

DATE	QUOTE NO.
9/24/2025	1549

NAME / ADDRESS	Ship To
Lite Construction 711 S. Lake Montgomery, IL 60538	Subat forest preserve

TERMS	P.O. NO.	PROJECT
Due on receipt		

DESCRIPTION	QTY	COST	TOTAL
change order request per John Campbell for adding upper and lower formed SST. channels approx 1" x 2" to tie the three hanging sign panels @ Subat. including material and labor to fabricate channels , sand blast and powder coat to match the signs, installation on existing threaded rod supports. supplying shop drawings for approval prior to installation			
Misc Fabrication: shear and form sst. channels , provide slotted holes at rod locations including material	2	230.00	460.00
Outside sourced labor: sand blast and powder coat channels		150.00	150.00
Portable welding & Installation 2 men 4 hours	8	155.00	1,240.00
		Sales Tax (8.25%)	$0.00
		TOTAL	$1,850.00

AURORA OFFICE
2001 AUCUTT ROAD
MONTGOMERY, ILLINOIS 60538
779-231-0447

comed™
AN EXELON COMPANY

COUNTY OF KENDALL
4845 ELDAMAIN RD
PLANO, IL 60545

Date: 09/18/2025

For Electric Service To:
4845 ELDAMAIN RD
PLANO, IL 60545

Enclosed please find a copy of your Residential Underground Agreement.
To ensure prompt processing of your agreement, please do the following:

Review, sign and date the Residential Underground Agreement.
Return the signed copy of the agreement and payment of **$1,543.07** in the enclosed envelope, to my attention.

Work cannot proceed until we have received the signed document with your remittance and a call to 1-866-NEW-ELEC (1-866-639-3532) letting us know your electrician has completed work and passed required municipal government inspections. Upon approval by our Company, one copy of the document will be returned to you for your records.

If this contract is not returned within 30 days, it will be cancelled.

You may make payments on the ComEd website or by phone.
By **Internet** go to: <https://www.comed.com/MyAccount/MyBillUsage/Pages/PayMyBill.aspx>
(for payments of $5,000 or less for Credit/Debit)
(for non-business payments of $100,000 or less for eCheck)
(for business payments of $500,000 or less for eCheck)
Or
By **Customer Service Representatives** (English & Spanish)
1-800-334-7661 (for payments of $5,000 or less for Credit/Debit)
1-800-588-9477 (for non-business payments of $100,000 or less for eCheck)
1-877-426-6331 (for business payments of $500,000 or less for eCheck

If you have any questions concerning this contract please contact your Field Representative.

Enclosure

Sincerely,
VERA JACKSON
GENERAL SERVICE REPRESENTATIVE
779-231-0447

RESIDENTIAL UNDERGROUND AGREEMENT

PL#:

RUA#: **WE250170** R: 00
Agreement Date: 09/18/2025

1. Pursuant to the Company's "Schedule of Rates", **ComEd** ("Company") and **COUNTY OF KENDALL** (herein referred to as "Applicant") agree as follows with respect to the installation of underground electric service facilities for the residential dwelling unit(s) and corresponding lot(s) at **4845 ELDAMAIN RD** in **PLANO**, IL, as described below.

   WORK DESCRIPTION:
   COMMERCIAL UNDERGROUND AGREEMENT CUSTOMER PAYS FOR INSTALLATION OF 189 FT OF 3/C 1/0AL OVERHEAD SECONARY WIRE

MISCELLANEOUS SERVICES & DEADENDS	$1,543.07
TOTAL CUSTOMER CHARGE:	**$1,543.07**

2. Applicant agrees that installation of underground electric facilities will proceed as mutually agreed upon, and that in the case of new residential subdivisions, the Company shall not be required to install the facilities in segments smaller than considered economical by Company. Service connections shall be installed as required to serve residences on the lots or premises described in Paragraph 1 above.

3. Applicant agrees that before trenching operations are started by Company, (a) the utility easement strips shall be accessible to Company's equipment, (b) all obstructions shall be removed from such easement strips, (c) marker stakes for lot corners and grade purposes, where necessary, to indicate lot boundaries and final grade, shall be placed at intervals designated by Company, (d) grades in the easement strip shall not be above nor more than four inches below final grade, and (e) applicant shall be responsible for informing the Company of the location of any underground facilities, other than utility owned gas, telephone and electrical facilities, which would hamper or be exposed to damage by trenching operations; any damage resulting from applicant's failure to do so shall be the responsibility of applicant.

4. The charges listed in this contract are for performing the work identified herein under normal field conditions. If abnormal field conditions are encountered and additional labor and material are required to complete the work, or if the scope of work is altered, ComEd reserves the right to collect, and the owner agrees to pay, additional money to cover the increased costs.

5. Company will provide, install, own and maintain suitable underground electric service facilities including service connections to serve the residences indicated in Paragraph 1 above, all in accordance with the easement provisions of the recorded plat of the development, if any. Applicant agrees to secure for Company such additional easement rights as may reasonably be required for the installation, operation and maintenance of the Company facilities to serve residences on the lots or premises described in Paragraph 1 above. In the event Applicant is unable to secure such easement rights, the Company will take whatever action within its power is appropriate.

6. If provision for service connections has not been included in the easement provisions of the recorded plat, Customer hereby grants an easement strip, for each lot indicated in Paragraph 1 above, five (5) feet in width extending from the point on the property line at which the service connections enter each lot to the Customer Transformer Station, if any, and continuing to the wall on each building adjacent to the outdoor meter connection device.

7. Following installation of the electric service facilities, the Company shall have continued access to its facilities without impediments from over building or other obstructions for operation, maintenance and replacement of the facilities. When these conditions are not met with respect to any lot, any additional costs incurred by the Company by reason thereof shall be paid by the then Owner of said lot. Any removal or restoration of obstruction or sod or landscaping features which become necessary as the result of the installation, maintenance or replacement of the underground electric service facilities shall be the then Owner's responsibility.

8. When applicable, the Applicant agrees, at his expense, to provide and maintain in a good, safe and proper state of repair all facilities furnished by him in connection with any Customer Transformer Station included in Paragraph 1 above, including the enclosure, foundation, fill and similar facilities, which normally shall be furnished by the Applicant. If requested by the Applicant, the Company may furnish, at the Applicant's expense, the foundation for such Transformer Station without affecting the Applicant's responsibility as outlined above with respect to the ownership and maintenance of said Transformer Station. The Applicant shall bear the expense of any necessary relocation of the Transformer Station and all facilities associated thereto caused by the acts of request of the Applicant.

9. Applicant agrees to pay to Company, the sum of **$1,543.07** payment in full prior to beginning of Company work. This amount shown above consists of the charges computed as indicated in Section ___ of Appendix on the attached document.

10. Applicant agrees to reimburse Company for costs of repairing the Company's electric service facilities in the area covered by the agreement when said facilities are damaged by Applicant or Applicant's contractors and such damage is due to the negligence of Applicant or Applicant's contractors.

11. Applicant also agrees to bear any additional expense to Company due to revision in construction plan required by changes in the Applicant's service requirements subsequent to execution of this contract.

12. This agreement becomes effective only when accepted by the Applicant and approved by the Company. One year from its date, the Company will require a refundable deposit covering such of the lots listed above which are not then improved and for which a refundable deposit has not been previously made.

13. If this agreement is applied to a single lot or premises, all plural references to lots, premises or residences in this agreement shall be construed as references to a single lot, premises or residence.

14. This agreement shall be void if not accepted by the Applicant within thirty days from the date submitted.

15. This agreement is subject to the provisions of the Company's Schedule of Rates as on file with the Illinois Commerce Commission.

16. Company will install secondary services utilizing lot line trenching when practical. Standard secondary installation is 100 feet. Installations over 100 feet are subject to additional charges.

17. Be advised that safety on the job site is the responsibility of you and your contractor. The Occupational Safety and Health Administration (OSHA) requires a minimum of a 10-foot clearance when working near energized primary electric lines. You should consider all electric wires to be energized and non-insulated. Workers may be electrocuted or seriously injured by contact with the power lines or while working in close proximity to those lines. All workers and equipment must maintain a safe distance from the power lines at all times. You or your contractor should not commence work near ComEd's lines until such time that temporary protective measures have been taken to guard against danger of incidental contact. Consult OSHA guidelines for more specific information when working near or around energized electrical equipment. Contact 1-800-EDISON-1 for questions concerning working in proximity to ComEd electrical facilities.

    Permanent structures near electrical equipment are governed by the National Electrical Safety Code (NESC). As an example, Rule 234 requires the horizontal clearance between the electrical conductors and a building to be a minimum of 7.5 feet. Reference the National Electrical Safety Code for specific information.

    ComEd is very concerned about the safety of its customers and others working around it facilities. Compliance with OSHA and the NESC is a requirement. Please ensure that the activities undertaken by you or your contractor include the safe work practice of maintaining the required working and permanent structure clearances.

    The undersigned customer acknowledges he/she has read the foregoing safety statement and agrees to comply with all state, federal and local safety requirements and shall have any contractor working in proximity to ComEd equipment to acknowledge and agree to same.

FOR THE COMPANY:

VERA JACKSON
Prepared By

Accepted By Signature

Print Name

FOR THE APPLICANT:

Accepted By Customer Signature

Print Name

Official Capacity

Account Number: **4617200027**

Ser No: **WE250170**

Work Task Number: **1921572801**

Mail Bills To: **COUNTY OF KENDALL**
4845 ELDAMAIN RD
PLANO, IL 60545

comed™
AN EXELON COMPANY

Agreement Date: **09/18/2025**
Phone Number: **779-231-3262**

Submitted : **EBENEZER CODJOE**
by :

Type of Payment **Check** ☐ **Wire/ACH** ☐

Name : **COUNTY OF KENDALL**
Service Address : **4845 ELDAMAIN RD**
City, State : **PLANO, IL**

RUA Payment
R.U.A. #: **WE250170**

CIMS Account #	Work Order Task #	Total
4617200027	1921572801	$1,543.07

Outlook

Re: 1495 - RE: Final CO's on SUBAT graphics

From Paul Bluestone <paul@bluestoneinc.com>
Date Wed 10/1/2025 10:21 PM
To Chris Hansen <chansen@kluberinc.com>
Cc DAVE GURITZ <dguritz@kendallcountyil.gov>; John Campbell <johnc@liteconstruction.com>; Zina Castanuela <zinacast@yahoo.com>; Lauren L. Ruhl <lruhl@kluberinc.com>

Yes.

Paul Bluestone
Principal
Bluestone + Associates
www.bluestoneinc.com

On Oct 1, 2025, at 7:43 PM, Chris Hansen <chansen@kluberinc.com> wrote:

Paul:

So to be clear, we are preparing a final CO for all graphics in the amount of $4,392.04 per your figures below. Correct?

Christopher Hansen, AIA, NCARB
Project Manager
"In a world you can be anything...be kind"

<image001.png>

41 W. Benton Street | Aurora, IL 60506
Office 630.406.1213 | Cell 630.254.2012
Website | Facebook | LinkedIn

From: Paul Bluestone <paul@bluestoneinc.com>
Sent: Wednesday, October 1, 2025 1:46 PM
To: DAVE GURITZ <dguritz@kendallcountyil.gov>; Chris Hansen <chansen@kluberinc.com>; John Campbell (johnc@liteconstruction.com) <johnc@liteconstruction.com>
Cc: Zina Castanuela <zinacast@yahoo.com>; Paul Bluestone <paul@bluestoneinc.com>
Subject: Final CO's on SUBAT graphics

Dave,
As you and I discussed this morning, I have gotten two "change orders" from Gopher today and one from Benchmark. Gopher doesn't work with Change Orders, and I describe below how to find and read their quotes for changes. The amounts and descriptions are as follows:

Gopher Sales Quotation 4186-005
This covers the switch from the canted, two-sided wayfinding sign at 48"W x 18"H to a single, two-sided vertical panel at 48"W x 36"H.
As a practice, Gopher does not do CO's, so the way they are presenting this change is as new entries on the **original proposal #162886** and as a change to the bottom line. The individual changes appear on **Lines 175, 180, 185, and 190.**
Net add for these changes in Quotation 4276-001 is **$1,324.36**
To accept these changes, Gopher asks that you initial the four lines identified above and sign the last page, page 9 of 9. Proposal attached.

Gopher Sales Quotation # 4276-001
This covers Gopher creating a 4-part sample print in which is of the parts is 2`x 2`. The purpose is to test Gopher's ability to butt panels with seams running through text with the alignment and separation of the text to be the smallest possible, so that the text appears uninterrupted and is as readable as possible. The graphics we are creating for the four panel test are a composite of representative parts of various panels from the project, as well as a color palette and some photographs which will show us how faithful the Gopher print process will be. The backside of this 4-piece test will also be printed, and will be one section of one of the large interpretive graphic panels from Subat printed at 4'x4' with the seams occurring as on the front side of this test as described.
Amount: $817.68
To accept these changes, Gopher asks that sign the bottom of this quotation #4276-001, attached.

Benchmark Imaging CO (number to come)
This covers Benchmark's preparation of detailed digital files to satisfy Gopher's requirements for preparation and submission of camera-ready artwork. I've discussed this work with their CEO. His number is below and he will issue a CO within 2 days.
Amount: $2250.00

Paul

Paul Bluestone
Principal
Bluestone + Associates

P.O. Box 1855
Evanston, Illinois 60204

Gopher Sign Company
103 Highway 22 East
Clear Lake, SD 57226
PH: (651) 698-5095
www.gophersign.com

Sales Quotation

Quote # 4186-005

Prepared For: Lite Construction
John Campbell
711 S Lake St
Montgomery IL 60538

Johnc@liteconstruction.com
(630)896-7220

Sales Rep: PCL

Ship To: Lite Construction
711 S Lake St
Montgomery IL 60538

Quote is effective from: 10/01/25 until: 09/25/25

Line	Item	Item Description	Quantity (EA)	Price / U.O.M.	Extended Price
5	400001	IMAGELOC CUSTOM SIGN 42 X 96 SF **Options:** A-1 Panel Width (INCH): 42.00 Panel Height (INCH): 96.00 Panel Total SQ FT: 28.00 .125 Panel Thickness Single Side Print Square/Rectangle Art defined corner radius Countersink Holes No Mounting Add ons Unframed Panel	1	$973.68/EA	$973.68
10	400001	IMAGELOC CUSTOM SIGN 42 X 107 SF **Options:** A-2 Panel Width (INCH): 42.00 Panel Height (INCH): 107.00 Panel Total SQ FT: 31.21 .125 Panel Thickness Single Side Print Square/Rectangle Art defined corner radius Countersink Holes No Mounting Add ons Unframed Panel	1	$1,083.92/EA	$1,083.92
15	400001	IMAGELOC CUSTOM SIGN 42 X 119.25 SF **Options:** A-3 Panel Width (INCH): 42.00 Panel Height (INCH): 119.25 Panel Total SQ FT: 34.78			

Options:
.125 Panel Thickness
Single Side Print
Square/Rectangle
Art defined corner radius
Countersink Holes
No Mounting Add ons
Unframed Panel

1	$1,204.25/EA	$1,204.25

20	400001	IMAGELOC CUSTOM SIGN 45.71 X 85.75 SF

Options:
B-1
Panel Width (INCH): 45.71
Panel Height (INCH): 85.75
Panel Total SQ FT: 27.22
.125 Panel Thickness
Single Side Print
Square/Rectangle
Art defined corner radius
Countersink Holes
No Mounting Add ons
Unframed Panel

1	$954.52/EA	$954.52

25	400001	IMAGELOC CUSTOM SIGN 45.71 X 85.75 SF

Options:
B-2
Panel Width (INCH): 45.71
Panel Height (INCH): 85.75
Panel Total SQ FT: 27.22
.125 Panel Thickness
Single Side Print
Square/Rectangle
Art defined corner radius
Countersink Holes
No Mounting Add ons
Unframed Panel

1	$954.52/EA	$954.52

30	400001	IMAGELOC CUSTOM SIGN 45.71 X 85.75 SF

Options:
B-3
Panel Width (INCH): 45.71
Panel Height (INCH): 85.75
Panel Total SQ FT: 27.22
.125 Panel Thickness
Single Side Print
Square/Rectangle
Art defined corner radius
Countersink Holes
No Mounting Add ons
Unframed Panel

1	$954.52/EA	$954.52

35	400001	IMAGELOC CUSTOM SIGN 45.71 X 85.75 SF			
	Options: B-4 Panel Width (INCH): 45.71 Panel Height (INCH): 85.75 Panel Total SQ FT: 27.22 .125 Panel Thickness Single Side Print Square/Rectangle Art defined corner radius Countersink Holes No Mounting Add ons Unframed Panel		1	$954.52/EA	$954.52
40	400001	IMAGELOC CUSTOM SIGN 36.42 X 119.25 SF			
	Options: C-1 Panel Width (INCH): 36.42 Panel Height (INCH): 119.25 Panel Total SQ FT: 30.16 .125 Panel Thickness Single Side Print Square/Rectangle Art defined corner radius Countersink Holes No Mounting Add ons Unframed Panel		1	$1,036.20/EA	$1,036.20
45	400001	IMAGELOC CUSTOM SIGN 36.42 X 110.18 SF			
	Options: C-2 Panel Width (INCH): 36.42 Panel Height (INCH): 110.18 Panel Total SQ FT: 27.87 .125 Panel Thickness Single Side Print Square/Rectangle Art defined corner radius Countersink Holes No Mounting Add ons Unframed Panel		1	$958.56/EA	$958.56
50	400001	IMAGELOC CUSTOM SIGN 36.42 X 101 SF			
	Options: C-3 Panel Width (INCH): 36.42 Panel Height (INCH): 101.00 Panel Total SQ FT: 25.54 .125 Panel Thickness				

Options:
Single Side Print
Square/Rectangle
Art defined corner radius
Countersink Holes
No Mounting Add ons
Unframed Panel

1 $880.92/EA $880.92

---

55 400001 IMAGELOC CUSTOM SIGN
26.25 X 56.06 SF

Options:
C-4
Panel Width (INCH): 26.25
Panel Height (INCH): 56.06
Panel Total SQ FT: 10.22
.125 Panel Thickness
Single Side Print
Square/Rectangle
Art defined corner radius
Countersink Holes
No Mounting Add ons
Unframed Panel

1 $336.74/EA $336.74

---

60 400001 IMAGELOC CUSTOM SIGN
72 X 60 SF

Options:
D1 & D2
Panel Width (INCH): 72.00
Panel Height (INCH): 60.00
Panel Total SQ FT: 30.00
.125 Panel Thickness
Single Side Print
Square/Rectangle
Art defined corner radius
Countersink Holes
No Mounting Add ons
Unframed Panel

2 $1,039.22/EA $2,078.44

---

70 400001 IMAGELOC CUSTOM SIGN
42 X 96 SF

Options:
E-1
Panel Width (INCH): 42.00
Panel Height (INCH): 96.00
Panel Total SQ FT: 28.00
.125 Panel Thickness
Single Side Print
Square/Rectangle
Art defined corner radius
Countersink Holes
No Mounting Add ons
Unframed Panel

1 $973.68/EA $973.68

75	400001	IMAGELOC CUSTOM SIGN 42 X 107 SF			
	Options: E-2 Panel Width (INCH): 42.00 Panel Height (INCH): 107.00 Panel Total SQ FT: 31.21 .125 Panel Thickness Single Side Print Square/Rectangle Art defined corner radius Countersink Holes No Mounting Add ons Unframed Panel		1	$1,083.92/EA	$1,083.92
80	400001	IMAGELOC CUSTOM SIGN 42 X 119.25 SF			
	Options: E-3 Panel Width (INCH): 42.00 Panel Height (INCH): 119.25 Panel Total SQ FT: 34.78 .125 Panel Thickness Single Side Print Square/Rectangle Art defined corner radius Countersink Holes No Mounting Add ons Unframed Panel		1	$1,204.25/EA	$1,204.25
85	400001	IMAGELOC CUSTOM SIGN 72 X 60 SF			
	Options: F1 & F2 Panel Width (INCH): 72.00 Panel Height (INCH): 60.00 Panel Total SQ FT: 30.00 .125 Panel Thickness Single Side Print Square/Rectangle Art defined corner radius Countersink Holes No Mounting Add ons Unframed Panel		2	$1,039.22/EA	$2,078.44
95	400001	IMAGELOC CUSTOM SIGN 47.71 X 85.75 SF			
	Options: G-1 Panel Width (INCH): 47.71 Panel Height (INCH): 85.75 Panel Total SQ FT: 28.41 .125 Panel Thickness Single Side Print				

Options:
Square/Rectangle
Art defined corner radius
Countersink Holes
No Mounting Add ons
Unframed Panel

1	$994.86/EA	$994.86

---

100 400001 IMAGELOC CUSTOM SIGN
47.71 X 85.75 SF

Options:
G-2
Panel Width (INCH): 47.71
Panel Height (INCH): 85.75
Panel Total SQ FT: 28.41
.125 Panel Thickness
Single Side Print
Square/Rectangle
Art defined corner radius
Countersink Holes
No Mounting Add ons
Unframed Panel

1	$994.86/EA	$994.86

---

105 400001 IMAGELOC CUSTOM SIGN
47.71 X 85.75 SF

Options:
G-3
Panel Width (INCH): 47.71
Panel Height (INCH): 85.75
Panel Total SQ FT: 28.41
.125 Panel Thickness
Single Side Print
Square/Rectangle
Art defined corner radius
Countersink Holes
No Mounting Add ons
Unframed Panel

1	$994.86/EA	$994.86

---

110 400001 IMAGELOC CUSTOM SIGN
47.71 X 85.75 SF

Options:
G-4
Panel Width (INCH): 47.71
Panel Height (INCH): 85.75
Panel Total SQ FT: 28.41
.125 Panel Thickness
Single Side Print
Square/Rectangle
Art defined corner radius
Countersink Holes
No Mounting Add ons
Unframed Panel

1	$994.86/EA	$994.86

115	400001	IMAGELOC CUSTOM SIGN 44.06 X 46.72 SF **Options:** H Ceiling Panels (24 total) Panel Width (INCH): 44.06 Panel Height (INCH): 46.72 Panel Total SQ FT: 14.30 .125 Panel Thickness Single Side Print Square/Rectangle Art defined corner radius Countersink Holes No Mounting Add ons Unframed Panel	24	$493.73/EA	$11,849.52
175	160001	FRAMED UPRIGHT PADMOUNT WF-1 48 X 36 BROWN **Options:** Frame Width: 48.00 Frame Height: 36.00 3"x3"x72" Pad Mount Powdercoat Brown Texture Est. Unit Weight: 79 LBS Panel Size: 47.50 x 35.50 Frame Live Area: 46.65 x 34.65	1	$819.00/EA	$819.00
		CHANGE ORDER TO ORDER #162886 10-1-25			
180	400001	IMAGELOC CUSTOM SIGN WF-1 47.5 X 35.5 SF **Options:** WF-1 Panel Width (INCH): 47.50 Panel Height (INCH): 35.50 Panel Total SQ FT: 11.71 .125 Panel Thickness Single Side Print Square/Rectangle 1/8" Corner Radius (default) Processing Holes Only No Mounting Add ons Framed-Gopher supplies	1	$423.15/EA	$423.15
		CHANGE ORDER TO ORDER #162886 10-1-25			
185	160001	FRAMED UPRIGHT PADMOUNT WF-2 48X36 BROWN **Options:** Frame Width: 48.00 Frame Height: 36.00 3"x3"x72" Pad Mount Powdercoat Brown Texture Est. Unit Weight: 79 LBS Panel Size: 47.50 x 35.50 Frame Live Area: 46.65 x 34.65	1	$819.00/EA	$819.00
		CHANGE ORDER TO ORDER #162886 10-1-25			

190	400001	IMAGELOC CUSTOM SIGN WF-2 47.5 X 35.5 SF			
	Options: WF-2 Panel Width (INCH): 47.50 Panel Height (INCH): 35.50 Panel Total SQ FT: 11.71 .125 Panel Thickness Single Side Print Square/Rectangle 1/8" Corner Radius (default) Processing Holes Only No Mounting Add ons Framed-Gopher supplies		1	$423.15/EA	$423.15
	CHANGE ORDER TO ORDER #162886 10-1-25				
195	400001	IMAGELOC CUSTOM SIGN WF-3 24 X 30 SF			
	Options: WF-3 Panel Width (INCH): 24.00 Panel Height (INCH): 30.00 Panel Total SQ FT: 5.00 .125 Panel Thickness Single Side Print Square/Rectangle 1/8" Corner Radius (default) Countersink Holes No Mounting Add ons Unframed Panel		1	$169.47/EA	$169.47
200	950501	FREIGHT CHARGES PREPAY&ADD ESTIMATE	1	$1,500.00/EA	$1,500.00
	Due to the shipping industry's volatility, we are unable to provide a firm rate quote on shipments. This is an estimate only, current rates will be determined at time of shipment of goods.				
205	160002	FRAMED DLB POST PEDESTAL WF 48X18 PADMOUNT BROWN			
	Options: Frame Width: 48.00 Frame Height: 18.00 3"x3"x42" Baseplate DBL >24"w Powdercoat Brown Texture Est. Unit Weight: 60 LBS Panel Size: 47.50 x 17.50 Frame Live Area: 46.65 x 16.65		1	$785.00/EA	$785.00
210	400001	IMAGELOC CUSTOM SIGN WF 47.5 X 17.5 SF			
	Options: WF-2				

Options:
Panel Width (INCH): 47.50
Panel Height (INCH): 17.50
Panel Total SQ FT: 5.77
.125 Panel Thickness
Single Side Print
Square/Rectangle
1/8" Corner Radius (default)
Processing Holes Only
No Mounting Add ons
Framed-Gopher supplies

1	$203.81 / EA	$203.81

Project Total: ~~$38,683.62~~ $36,947.20

Please refer to Gopher Sign's Terms and Conditions for requirement for placing orders with Gopher Sign https://www.gophersign.com/wp-content/uploads/Terms-and-Conditions-R3.pdf

Accepted payment methods include credit/debit cards, bank transfers, and [other methods, if applicable]. A 50% non-refundable deposit is due prior to order scheduling. The remaining 50% is due prior to shipment of the product.

Estimated delivery of orders after all requirements are met prior to scheduling in the plant work queue is 6-8 weeks depending on plant work load on day of scheduling.

Key timeframes:
1. The receiving of completed production art files (9-5-25),
prepressing of production art files and final approval of all production art files (9-12-25)
2. Any flexibility of target installation date of 10-31-25

WF-1 & WF-2 which are single cantilevers installed independently using a padmount process back to back for a roof type look

ACCEPTED BY:_____ **ACCEPTED DATE:**_____

By signing and dating this quotation, the undersigned acknowledges and agrees to be bound by the Terms and Conditions set forth by Gopher Sign Company, which are available at https://www.gophersign.com/wp-content/uploads/Terms-and-Conditions-R3.pdf.

Guidelines for art submission are available on our website.

Credit card transactions will be subject to a credit card processing fee equal to 2% of the order total.

Gopher Sign Company
103 Highway 22 East
Clear Lake, SD 57226
PH: (651) 698-5095
www.gophersign.com

Sales Quotation

Quote # 4276-001

Prepared For: Lite Construction
John Campbell
711 S Lake St
Montgomery IL 60538

Johnc@liteconstruction.com
630-896-7220

Sales Rep: PCL

Ship To: Lite Construction
711 S Lake St
Montgomery IL 60538

Quote is effective from: 10/01/25 until: 10/02/25

Line	Item	Item Description	Quantity (EA)	Price / U.O.M.	Extended Price
5	400001	IMAGELOC CUSTOM SIGN 24X24 DF			
	Options: Digital Proof Panels Panel Width (INCH): 24.00 Panel Height (INCH): 24.00 Panel Total SQ FT: 4.00 .125 Panel Thickness Double Sided Print Different Print Square/Rectangle Art defined corner radius Processing Holes Only No Mounting Add ons Unframed Panel		4	$166.92/EA	$667.68
	CHANGE ORDER TO ORDER #162886 10-1-25				
10	950501	FREIGHT CHARGES PREPAY&ADD ESTIMATE UPS	1	$150.00/EA	$150.00
	Due to the shipping industry's volatility, we are unable to provide a firm rate quote on shipments. This is an estimate only, current rates will be determined at time of shipment of goods.				
				Project Total:	**$817.68**

ACCEPTED BY:_____ **ACCEPTED DATE:**_____

By signing and dating this quotation, the undersigned acknowledges and agrees to be bound by the Terms and Conditions set forth by Gopher Sign Company, which are available at https://www.gophersign.com/wp-content/uploads/Terms-and-Conditions-R3.pdf.

Guidelines for art submission are available on our website.

Credit card transactions will be subject to a credit card processing fee equal to 2% of the order total.

BENCHMARK
IMAGING & DISPLAYS
Transforming Spaces with Print

221 Lively Blvd
Elk Grove Village IL 60007
Phone: 847-290-0002
www.benchmarkimaging.com

QUOTE

Date	Quote #
10/02/25	BIDQ44890

Sold To: Bluestone & Assoc
Paul Bluestone
PO Box 5170
Evantson, IL 60204

Phone: (773) 506-7371
Fax:

Ship To:

Bluestone Subat File Prep For Gopher Production

Terms	Rep	P.O. Number	Working Days
COD	Craig Miller		

Bluestone Subat File Prep For Gopher Production

Qty	Description	Unit Price	Ext. Price
1	Digital File Set Up and Preparation for Gopher Production Requirements	$2,250.00	$2,250.00

Estimate pricing is valid for 30 days from the date of proposal.
Shipping charges are not included.

SubTotal	$2,250.00
Sales Tax	$0.00
Shipping	$0.00
Total	**$2,250.00**