

ROCK ISLAND COUNTY FOREST PRESERVE COMMISSION
DECEMBER 19, 2017 – 6:20 PM
PRESIDENT KAI SWANSON PRESIDING

1. Nick Camlin, Chief Deputy County Clerk, called the roll: (Record)

R. Brunk, L. Burns, K. Callaway-Thompson, D. Cremeens, J. Deppe, E. Langdon, K. Maranda, M. Mayberry, D. Mielke, L. Moreno, P. Moreno, R. Morthland, S. Noyd, C. O'Brien, R. Oelke, R. Reagan, V. Shelton, R. Simmer, M. Steffen, S. Terry, J.R. Westpfahl, K. Swanson

TOTAL PRESENT 22

D. Johnston, E. Sowards, B. Vyncke

TOTAL ABSENT 3

2. Commissioner L. Moreno moved to approve the November 21, 2017, Commission Minutes. Commissioner Terry seconded.

A voice vote was taken.

Motion carried.

3. **PUBLIC COMMENTS: (One – Scott Lohman)**

Mr. Lohman stated, "Yeah, again, I come to clear up some of the information out this month. You know I don't really care to come here and I'm sure you don't like hearing me but I've reached out to you today. In another side board, I try to be in between, and I get on them as much as I bring up things here. The reason I come to a public commenter is because I want you guys to be all on the same page. I don't believe you all are on the same page. So, I reached out this morning, again, the Society is not being responsive to requests and this and that. It was in your minutes from last month and at last week's Executive meeting. It's in your minutes again today stating that. Although last Tuesday, there was a meeting with the Director of the Forest Preserve and the Director of the Zoo stating...because it was in the reports, stating they hadn't reached out and say 'hey' we want to have a meeting with them. He said there was no message that he had received any time before that in the last couple of months, but nothing was said before the meeting. We need to correct that and it's still not corrected. In this one today and it is still in the one today, a committee member asked why not and asked for emails. I looked into it and of course I asked why you have not responded and there is an email. So that was last week and six days later, there was a response to that email. Then again this morning, there was a response back to the Society President that was to this group...I don't know who is all in that group, that said they still hadn't heard back from yesterday's email to the Society. I don't know why we have to keep doing this...the Society wants to help. The Society wants to fund things but they

have to know about it. So they wrote back today and said 'hey' we are going to reach out to our group and we'll get back in touch with you. Six days and 13 emails out there and if there is another email out there, then great. Then somewhere it must have got missed. But, to keep putting this in documents on a regular basis, is just....I don't know why. Ya know... the real thing is just like the Zoo and whatever it is, great. But, the one thing we've got to worry about...revenues are up but attendance is down. Depending on what number you are looking at, you are down 16,000 in attendance and 14,000 overall and that's a trend. You know social media or do whatever you want to, but somehow we have to generate revenue other than raising taxes and that's by people coming into the Zoo. Anyway, again, for the people who didn't get the emails or saw the report, it's not exactly accurate at this point in time unless there are other emails that come up. Thank you very much."

Commissioner Steffen was recognized.

Mr. Steffen asked, "I would like to ask Mr. Lohman...how much money the Society has that's available...for projects?"

Mr. Lohman answered, "They have about \$1.2 million as a couple of months ago and we have about \$1.3 million now."

President Swanson stated, "How much of that is invested in some instrument other than a traditional savings account or bank? I believe all but \$22,000 is invested in a savings account."

Mr. Lohman answered, "Well, they are in a cross fund account, but they have talked since they didn't know what they are going to do with the money. They thought it was going to go to the AZA. They have talked to...they have some money that's in both the Moline Foundation. They are in the process of putting it into those two funds. But up until literally a couple of months ago, they didn't know where they were going. They still don't know where they are going. So, they are putting that money with...again, you'll have to talk with them on what the time frame is...but with those two entities that do that. They really thought...at one point...we are at the point that they requested \$800,000 just for the perimeter fence. That would have eaten up a big chunk of it. So they didn't know. They are trying to get that money invested for appropriate reasons. They had no idea and are now stepping forward to put out those funds."

President Swanson stated, "I very much appreciate you coming and speaking to us because that's more than we have heard from the leadership of the Society in the last six months. Thank you. Thanks for your time."

4. Commissioner Steffen moved to approve the Forest Preserve claims @ \$67,243.01, Niabi Zoo Fund claims @ \$80,308.05, Bike Path Fund claims @

\$8,000.00, and the Golf Course Fund claims @ \$13,781.00, and the Marvin Martin Trust Fund claims @ \$3,002.55. Commissioner Deppe seconded

A roll call vote was taken.

R. Brunk, L. Burns, K. Callaway-Thompson, D. Cremeens, J. Deppe, E. Langdon, K. Maranda, M. Mayberry, D. Mielke, L. Moreno, P. Moreno, R. Morthland, S. Noyd, C. O'Brien, R. Oelke, R. Reagan, V. Shelton, R. Simmer, M. Steffen, S. Terry, J.R. Westpfahl

TOTAL YES 21

TOTAL NO 0

Motion carried.

5. Commissioner Shelton moved to approve the Treasurer's Disbursements at \$497,860.39, as presented. Commissioner Maranda seconded.

A roll call vote was taken.

R. Brunk, L. Burns, K. Callaway-Thompson, D. Cremeens, J. Deppe, E. Langdon, K. Maranda, M. Mayberry, D. Mielke, L. Moreno, P. Moreno, R. Morthland, S. Noyd, C. O'Brien, R. Oelke, R. Reagan, V. Shelton, R. Simmer, M. Steffen, S. Terry, J.R. Westpfahl

TOTAL YES 21

TOTAL NO 0

Motion carried.

6. Commissioner Terry moved to waive the reading and approve the Transfers of Appropriation in the Forest Preserve General Fund and Niabi Zoo Fund. Commissioner P. Moreno seconded.

A roll call vote was taken.

R. Brunk, L. Burns, K. Callaway-Thompson, D. Cremeens, J. Deppe, E. Langdon, K. Maranda, M. Mayberry, D. Mielke, L. Moreno, P. Moreno, R. Morthland, S. Noyd, C. O'Brien, R. Oelke, R. Reagan, V. Shelton, R. Simmer, M. Steffen, S. Terry, J.R. Westpfahl

TOTAL YES 21

TOTAL NO 0

Motion carried.

7. Commissioner Terry moved to waive the reading approve the Appropriation Amendment for General Fund, Grant resolution, as presented. Commissioner Maranda seconded.

(Note** The Appropriation is in .pdf format and begins on the next page.)

RESOLUTION

RE: Forest Preserve General Fund

WHEREAS, additional funds are required in the Forest Preserve General Fund #130 to increase the budget for the Illiniwek Pollinator Habitat Conservation Project which received a grant from Trees Forever for the 2017-2018 Fiscal Year, and

WHEREAS, funds are available from grant funds already received in the Forest Preserve General Fund #130, and

NOW, THEREFORE, BE IT RESOLVED by the Forest Preserve Commission of Rock Island County, Rock Island, Illinois, as follows:

SECTION 1. An emergency exists as outlined above.

SECTION 2. An amount of \$1,000.00 to be transferred from grant funds already received and unencumbered in the Forest Preserve General Fund #130 to the following:

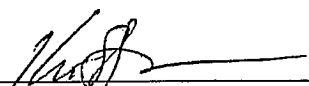
AMOUNT	APPROPRIATION	DESCRIPTION
\$1,000.00	130-32-35 337.70 TREF18-00-33770	Local Grants-Culture & Recreation

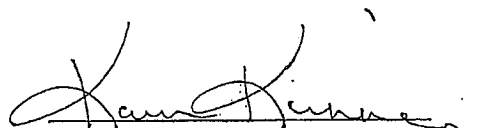
SECTION 3. An amount of \$1,000.00 be transferred from the above described revenue changes in the General Fund #130 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$1,000.00	130-32-35 522.00 TREF18-40-522	Operating Supplies

SECTION 4. This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 19th day of December, 2017.


Kai Swanson, President
Forest Preserve Commission


Karen Kinney, Secretary
Forest Preserve Commission

A roll call vote was taken.

R. Brunk, L. Burns, D. Cremeens, J. Deppe, E. Langdon, K. Maranda, M. Mayberry,
D. Mielke, L. Moreno, P. Moreno, R. Morthland, S. Noyd, C. O'Brien, R. Oelke,
R. Reagan, V. Shelton, R. Simmer, M. Steffen, S. Terry, J.R. Westpfahl

TOTAL YES 20

TOTAL NO 0

Motion carried.

8. Commissioner L. Moreno moved to waive the reading and approve the Resolution of Designation of Banks and other Depositories, as presented. Commissioner O'Brien seconded.

(Note ** the Resolution is in .pdf format and begins on the next page.)

Resolution

**Rock Island County Forest Preserve District
Re: Designation of Banks or other Depositories**

WHEREAS, Louisa A. Ewert, County Collector and County Treasurer, of the County of Rock Island, State of Illinois, and being appointed Treasurer, of the Rock Island County Forest Preserve District by the Board of Forest Preserve Commissioners of the County of Rock Island, State of Illinois has pursuant to the terms of an Act of the General Assembly of the State of Illinois, 70 ILCS 805/8b, requested this Board of Forest Preserve Commissioners of Rock Island County to designate a Bank or Banks or other Depository in which the Funds and Public Monies in the custody of the County Treasurer and monies received by her in the collection of taxes may be kept, and

WHEREAS, the following designated banks have furnished copies of the sworn Statements of Resources and Liabilities, as furnished to the Comptroller of currency or to the Commissioner of Banks and Trust Companies of Illinois.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FOREST PRESERVE COMMISSIONERS OF ROCK ISLAND COUNTY, aforesaid, that the following named Banks are hereby designated as Depositories in which the funds and monies received by Louisa A. Ewert, County Collector and County Treasurer and in the collection of taxes may be deposited to-wit:

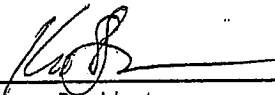
Bank of Orion; Moline, Illinois
US Bank; Rock Island, Illinois
Wells Fargo Bank; Moline, Illinois
Quad City Bank and Trust; Moline, Illinois
First Midwest Bank; Moline, Illinois
Triumph Community Bank; East Moline, Illinois
First Trust and Savings Bank; Hillsdale, Illinois
Reynolds State Bank; Reynolds, Illinois
CBI Bank & Trust; Buffalo Prairie, Illinois
Southeast National Bank; Moline, Illinois
Blackhawk State Bank & Trust; Milan, Illinois
American Bank of Rock Island; Rock Island, Illinois
First National Bank; Moline, Illinois
Andalusia Community Bank; Andalusia, Illinois
Kone Employees Credit Union; Moline, Illinois
Moline Municipal Credit Union; Moline, Illinois
QC Postal Credit Union; Moline, Illinois
Service Plus Credit Union; Moline, Illinois
DuTrac Community Credit Union; Moline, Illinois
Commerce Bank, Kansas City, Missouri
PFM Asset Management LLC, Chicago, Illinois

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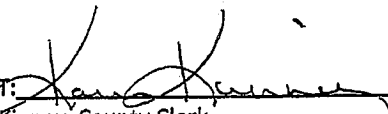
BE IT FURTHER RESOLVED, that each bank herein designated as a depository for such funds or monies shall furnish the said Board of Forest Preserve Commissioners of Rock Island County with a copy of all Statements of Resources and Liabilities which it is required to furnish to the said Comptroller of Currency or Director of Financial Institutions of the State of Illinois while acting as such Depository and,

BE IT FURTHER RESOLVED, that if such funds and monies are deposited in a bank herein designated, as Depository, the amounts of such deposits shall not exceed sixty-five (65%) of the Capital Stock and Surplus of such Bank and such County Treasurer shall not be discharged from responsibility for any such funds or monies deposited in any bank in excess of such limitation.

ADOPTED BY THE BOARD OF FOREST PRESERVE COMMISSIONERS OF ROCK ISLAND COUNTY, ROCK ISLAND, ILLINOIS, this 19th day of December, 2017.



Kai Swanson, President
Rock Island County Forest Preserve Commission

ATTEST: 
Karen Kinney, County Clerk
Rock Island County

A roll call vote was taken.

R. Brunk, L. Burns, K. Callaway-Thompson, D. Cremeens, J. Deppe, E. Langdon, K. Maranda, M. Mayberry, D. Mielke, L. Moreno, P. Moreno, R. Morthland, S. Noyd, C. O'Brien, R. Oelke, R. Reagan, V. Shelton, R. Simmer, M. Steffen, S. Terry, J.R. Westpfahl

TOTAL YES 21

TOTAL NO 0

Motion carried.

9. President Swanson introduced Jim Taylor of Mitchell, Goddard & Associates and April Palmer, County Auditor, who gave the Comprehensive Annual Financial Report for the District's Fiscal Year 2017.

President Swanson stated, "As they are coming up, I wanted to say that we are pleased in accordance with the bond issue the Forest Preserve received a A+ rating. If you know of other governments in Illinois that have an A+ rating, I would like to hear about them. I think you should take that as a testament to your sound and acute oversight of the finances of the Forest Preserve. You've learned that you can't cut all revenues and still stay solvent. That hasn't worked for Illinois or the buildings across the way here. So, thanks to your careful attention, there is an A+ bond rating for the Forest Preserve Commission. Thank you all for that."

Mr. Taylor stated, "Thank you, Mr. President. I appreciate the opportunity to be here with you. I will try to keep this brief. There is a pretty good size report in front of you. First of all I want to thank April and her office for producing this report. They call it a Comprehensive Annual Financial Report for a reason, it's very comprehensive and it is what I have from their office to put it together. So, a couple of things I want to point out. I want to talk about a few numbers. The numbers are good this year...and some of the letters. They are included in here. It starts out with a transmittal letter. If you don't go through all of the numbers in here, the overall view of everything is filled out pretty well in these letters. It just gives you an overview. So, that's the transmittal letter. And, I want to point out since it is a nice award under Roman Numeral 9 (VIII) a certificate of achievement for excellence in financial reporting. This district has received that several years now in a row. This goes in and is scrutinized by a committee that goes through everything in the report that it's compliant and provides the award. We believe that is helpful in bond ratings also. Good results there. I want to go to page 1 of the report also back a few pages. It's our Auditors Report. So, like I said...the Financial Statements are the Districts, where we do all our audit procedures...this is in our report to resolve that in these two pages. So there is some discussion on management responsibility and Auditor responsibility

on page 1. On the top of page 2 is the opinions. Overall on the opinion of the major fund in the governmental activities is that these are very well presented. So, it's a clean opinion. The rest of that letter refers to the lot of stuff in the report that is required for that certification for the CAFR. So, a clean opinion and again another letter after that is on the discussion and analysis. I would encourage you to read through that. It gives an overview to give comparative to prior years and the rest of this report does not. A couple of comments about the numbers started on page 14. Overall the numbers are better, not a tremendous amount of change overall in the presentation from last year in 2016. Total Assets of \$18.5 million. Total Liabilities are \$6.8 million. There are some out flows that offset each other. The overall net position is \$14,471,000.00; which is an increase of about \$350,000 from last year...pretty similar to the increase over last year. Looking at the breakdown of that position is a big part of that including a capital asset that is \$9 million left in restrictive capital improvements...there were a lot of capital improvements spent this year. And then the understatement at \$2.4 million, which is about a \$620,000 increase just in that unrestricted part. One of our benchmarks I have been reporting on when I come here is...we like to see that unrestricted number to be 30 to 50 percent of the annual revenue. This year, that is at 37%. Last year, it was at 31%. So, it is better than last year. It is certainly within that range. I will say that we don't see that many close to the 50% range. So, just an overall indication. On the next page, this is why we don't break down the funds for the overall district, its pg. 15 or 16 and the issue with this is it usually shows revenue minus expenses. This really starts out with expenses on the left side...it goes left to right. So, revenue left to right is to offset those expenses and then comes up with a deficit to have to work down and be covered by general revenues which may leave our taxes. And then you will see the bottom line there I mentioned was \$350,000, I thought it was \$384,000 last year. Ok, good point April. If you look at pg. 15, second line down...you have administration and then general zoo, the zoos expenses minus the charges, minus the operating grants and capital grants as you move across to the right is about a negative \$908,000."

Ms. Palmer stated, "Just to point out, on what that means is...only about one third of their expenses are covered by taxes. They cover two-thirds of their own expenses. So, that's how you read that particular report on pages 15 and 16, you go across for each fund, and you can realize that only the \$907,000 is all that is covered by taxes and other revenue besides fees, charges and donations as well as things that come into the zoo directly. Thank you."

Mr. Taylor added, "That's a good point. And that is how this report is to be looked at when you go left to right and you see how it's covered. So, the other...then we go from the entity-wide statements to make a couple of comments on page 17 the individual funds. So, just to clarify the NEY statement is on a full accrual basis from an accounting standpoint. So, all the potential liabilities, obviously the bond and debt is showing there, the fixed assets and the

depreciation is recorded on those...so those expenses include the depreciation of fixed assets. Whereas, you get into the governmental funds, those are different. They are more on a cash basis...where it's really cash in, cash out. No depreciation, no fixed assets. All of those activities are shown as the inflows and outflows. So, just to clarify that, I would like to look at the general fund and what the health is of that fund and you could see on page 17 just shy of \$2 million in assets and \$157,000 in liabilities and \$557,000 in unavailable revenue. That is probably uncollected property taxes to be collected next year for any inflows; which leaves an unsigned balance of \$1.2 million. A benchmark here...we like to have 2 to 5 months of expenses...currently, that's at about seven months of expenses...So, it's very strong. We were just shy of seven last year. Not a big change. Actually, the zoo fund which you will see in the consolidation of the zoo improvement fund with the zoo fund this year, so obviously that is all collapsed in the zoo fund now. That \$1,287,000 is about 4.8 months of expenses we this past year. And, then the page 20, just we will show you the expenses for the various funds and you'll see the transfers of which again, closed out the zoo prima fund and transferred it over to the zoo fund. But as I said, this will show when there are new bond issues, those will show as other financing sources of \$4.5 million that will be coming. So, there are a lot of things that make it harder to evaluate and shows how it all came out. Foot note wise...there are a lot of foot notes, a disclosure there. There is a detail there...a lot of the beginning of that is discussion of the governmental reputation and page 32 does give you a listing of the capital assets which is a big number for the District. Right behind that, you'll see on note #7, the long term debt...spelling each one of those out. And, then a recap of that for the year also shows the pension line and benefits and there is quite a bit of disclosure on the pension issues here...so, that goes several pages. There is a new Wilcock (inaudible) missing board letter we will give out in just a minute with any new pronouncements that were instituted this year. There is a new one concerning taxing abatements. Its Tax Increment Financing agreements and the effect of those that is required now to be disclosed on all governments. So, page 44, note #12 is a foot note disclosure on that showing that for this past year the effect of the TIF agreements with reduction in property tax revenues for the District of \$245,000. Subsequent events on page 13, talks about the State of Illinois costing \$50,000. We received notification that they received notice the replacement tax revenue would be that much less next year. So we thought that was a significant disclosure and on the next one is the \$4.5 million in bonds that occurred. The rest of this is a lot of detail. On the non-major funds, in comparison to budget...we can tell you there are no significant issues in comparison to budget where we don't have expenses over budget in any of these categories. So, the budget is being followed. And there because there is a lot of statistical information, this again is pulled together by April's office. It's a lot of information. It does give you a good understanding of what all is going on with the District. So, that's the CAFR itself, the Annual Financial Report. You have two outside letters to go briefly go over...the thicker one here has the date on the upper left is what we call our

Board communication letter. I'll point out some things...we did talk about the new Standard, GASB 77 and that is spelled out in the second paragraph there. The other Standard didn't have a significant effect on the disclosure here. We talked about the significant estimates evolved in this financial report, expenses, liability and other expenses, which we were fine with the way those were estimated. No difficulties encountered. I really want to comment on corrected statements...there are really no adjustments. This is...there are some things that go to the why...this is good and solid accounting and you see those other areas if we had any issues, we would be bringing those forward. The other matter just refers to the level of a lot of that supplemental information. We give you a copy of the representation letter and give that back to us...it's a requirement to have on all audits. Just so you know what is coming back to us. The other letter is communication but it is more of a review of control that is a part of the audit. We are able to state here that there are no material weaknesses in the controls that are involved in producing the financial information. Then we give the Standards for what governance is very active and very busy. We continue to disclose what is coming down the pipe...that deals with future accounting issues...they are listed there, will be implemented and the District will make those available online as needed as they apply. So that is pretty much what I wanted to say. Do you have any questions?"

Commissioner Terry was recognized.

Mr. Terry stated, "I would just like to take a quick second to thank April's Office for their due diligence and consistency...the achievement in this area we are really thankful for that."

President Swanson stated, "If I may, I suggest that we consider adopting this financial report just in recognition of the long and dedicated hours of work by Ms. Palmer and her colleagues, Ms. Ewert and her colleagues that we show our appreciation perhaps with a round of applause."

(Group Applause)

President Swanson added, "And, I am glad that record notes that the award for excellence in financial reporting was included in the packet."

President Swanson stated, "I request a motion to approve the Annual Comprehensive Financial Report. Motioned by Maranda and seconded by Mr. Steffen and Shelton.

A roll call vote was taken.

R. Brunk, L. Burns, K. Callaway-Thompson, D. Cremeens, J. Deppe, E. Langdon, K. Maranda, M. Mayberry, D. Mielke, L. Moreno, P. Moreno, R. Morthland, S. Noyd, C. O'Brien, R. Oelke, R. Reagan, V. Shelton, M. Steffen, S. Terry, J.R.

Westpfahl

TOTAL YES 20

TOTAL NO 0

Motion carried.

10. Commissioner O'Brien moved to approve Mr. Craver as the District's FOIA Officer for calendar year 2018. Commissioners Morthland and L. Moreno seconded.

A voice vote was taken.

Motion carried.

11. Commissioner P. Moreno moved to approve the Agreement for professional services with Missman, Inc., for spillway and dam modifications and repairs, as presented. Commissioner Mielke seconded.

Commissioner Oelke was recognized.

Mr. Oelke asked, "Just a quick question... Are these fees coming out of the bonds?"

President Swanson stated, "That is correct. Thank you...that is an excellent question. Any other comments or questions?"

A roll call vote was taken.

R. Brunk, L. Burns, K. Callaway-Thompson, D. Cremeens, J. Deppe, E. Langdon, K. Maranda, M. Mayberry, D. Mielke, L. Moreno, P. Moreno, R. Morthland, S. Noyd, C. O'Brien, R. Oelke, R. Reagan, V. Shelton, M. Steffen, S. Terry,

J.R. Westpfahl

TOTAL YES 20

TOTAL NO 0

Motion carried.

12. Commissioner Deppe moved to approve the fees for the District's facilities and services for calendar year 2018, as presented. Commissioner P. Moreno seconded.

(After a very lengthy discussion by the Commissioners regarding the increase of fees with regard to the zoo, a roll call vote was taken. Thirty-four (34) minutes of discussion will be Inc. by Ref.)

A roll call vote was taken.

R. Brunk, L. Burns, D. Cremeens, J. Deppe, K. Maranda, M. Mayberry, L. Moreno, P. Moreno, C. O'Brien, V. Shelton, R. Simmer, S. Terry

TOTAL YES 12

K. Callaway-Thompson, E. Langdon, D. Mielke, R. Morthland, R. Oelke, R. Reagan, M. Steffen, J.R. Westpfahl

TOTAL NO 8

Motion carried.

13. Commissioner Mayberry moved to approve all the Routine Reports from the Director and Department Heads of the Forest Preserve Commission. Commissioners Steffen and O'Brien seconded. (Record)

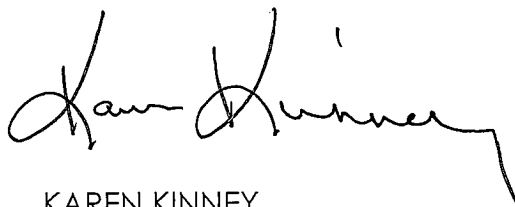
A voice vote was taken.

Motion carried.

The next meeting of the Forest Preserve Commission is January 16, 2018, immediately following the meeting of the Rock Island County Board.

President Swanson declared the Forest Preserve Meeting recessed.

RESPECTFULLY SUBMITTED,



KAREN KINNEY
COUNTY CLERK AND SECRETARY
OF THE FOREST PRESERVE COMMISSION

KK: rw