



The Rock Island County Forest Preserve Commission will meet at the above date and time in County Board Chambers on the third floor of the County Building, 1504 Third Ave, Rock Island, IL. Per section 7(e) of the State of Illinois Open Meetings Act, Members of the County Board may attend the meeting remotely, if they prefer. To attend the meeting by Zoom dial 312-626-6799 and entering Meeting ID: 949 386 328 when prompted.

I. Roll Call:

II. Old Business: [Executive Committee minutes from November 15, 2022* pg 2](#)

III. Claims:*

[Forest Preserve General Fund claims @ \\$64,726.64 pg 5](#)

[Niabi Zoo Fund claims @ \\$108,669.57 pg 14](#)

[Liability Fund claims @ \\$55.50 pg 27](#)

[Dev of Forest & Const Imp Fund claims @ \\$975.00 pg 28](#)

[Treasurer's Disbursements \\$607,733.47 pg 29](#)

Claims and Treasurer's Disbursements totaling \$782,160.45

IV. Transfers:

No Transfers for consideration this month

V. Resolutions:

[Consider a resolution pertaining to Niabi Zoo Fund FY 23 appropriation amendments-Regional Development Authority Grant Appropriations in the amount of \\$32,500* pg 30](#)

[Consider a resolution pertaining to Niabi Zoo Fund FY 23 appropriation amendments-African Painted Dog Grant Appropriations in the amount of \\$15,006.25* pg 31](#)

[Consider a resolution pertaining to Development of Forests & Construction of Improvements Fund FY 23 appropriation amendments-Illiniwek Recreation Trail Grant Appropriations in the amount of \\$975.00* pg 32](#)

[Consider a resolution regarding the Designation of Banks or Other Depositories* pg 33](#)

VI. Ordinances:

No Ordinances to consider this month

VII. Public comment:

VIII Other Business:

[Consider 2023 regular meeting dates and holidays* pg 35](#)

Consider Jeffrey Craver, Director, as the District's FOIA Officer for calendar year 2023

Consider bids and recommendations for Niabi Zoo African Painted Dog Exhibit

[Discussion on Public Act 102-1088 known as the Decennial Committees on Local Government Efficiency Act* pg 37](#)

[Review and discussion of Forest Preserve Commission General Policy & Procedures* pg 41](#)

[Review and discussion of District Public Comment Procedure* pg 54](#)

[Review and discussion of Forest Preserve Commissioner Creed & Code of Conduct Policy* pg 56](#)

[Review and consider the Draft of FY 22 Annual Financial Report* pg 59](#)

Other business as needed

IX. Reports: Approval of all routine reports:

[District Budget Performance Report* pg 119](#)

[Nick Camlin – Treasurer's Report* pg 132](#)

[April Palmer – Auditor's Reports* pg 137](#)

[Todd Collins pg 143 & Jay Verstraete pg 144](#) – Indian Bluff Reports*

[Mike Petersen - Illiniwek report* pg 145](#)

[Ben Mills – Loud Thunder report* pg 146](#)

[Lee Jackson – Niabi Zoo report * pg 148](#)

[Jeff Craver – Director's report* pg 154](#)

The Forest Preserve Executive Committee may enter a Closed Session for the following:

5 ILCS 120/2 (c) (1) – The appointment employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.

5 ILCS 120/2 (c) (2) – Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.

5 ILCS 120/2 (c) (5)-Discussion of the purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired.

* items are in members' packets

**FOREST PRESERVE EXECUTIVE COMMITTEE MINUTES
NOVEMBER 15, 2022**

PRESENT: Committee members - K. Swanson, A. Normoyle(via Zoom), E. Sowards(via zoom), J. Woods, L. Moreno, D. Cremeens, R. Simmer.

ABSENT:

ALSO PRESENT: Jeff Craver, District Director; Lee Jackson, Niabi Zoo Director; Ben Mills, Loud Thunder Ranger; Louisa Ewert, Treasurer; Kurt Davis, Information Systems.

President Swanson called the monthly meeting of the Forest Preserve Executive Committee to order at 9:31 AM on Tuesday, November 15, 2022, in the third floor chambers of the County Building, Rock Island, Illinois.

K. Swanson, A. Normoyle(via Zoom), J. Woods, D. Cremeens, E. Sowards(via zoom), L. Moreno, R. Simmer.

TOTAL PRESENT 7

TOTAL ABSENT 0

President Swanson called for a motion approving the October Committee meeting.

MOTION: Dr. Simmer moved to approve the October Committee meeting minutes. Ms. Woods seconded the motion.

Roll was called:

K. Swanson, A. Normoyle, E. Sowards, J. Woods, L. Moreno, D. Cremeens, R. Simmer.

TOTAL YES 7

TOTAL NO 0

Motion carried.

President Swanson called for a motion to approve the claims and treasurer's disbursements in the amount of \$281,244.89.

MOTION: Dr. Moreno moved to approve the claims and treasurer's disbursements in the amount of \$281,244.89. Dr. Simmer seconded the motion.

MOTION: Dr. Moreno moved to adopt the previous roll call. Mr. Cremeens seconded the motion.

Motion carried.

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President Swanson called for a motion to approve the resolutions regarding fiscal year 2023 Niabi Zoo Prairie Dog Grant Appropriations, African Painted Dog Grant Appropriations, and Development of Forests & Construction of Improvements Fund Illiniwek Recreation Trail Grant Appropriations.

MOTION: Dr. Simmer moved to approve the resolutions regarding fiscal year 2023 Niabi Zoo Prairie Dog Grant Appropriations, African Painted Dog Grant Appropriations, and Development of Forests & Construction of Improvements Fund Illiniwek Recreation Trail Grant Appropriations. Dr. Moreno seconded the motion.

MOTION: Dr. Simmer moved to adopt the previous roll call. Mr. Cremeens seconded the motion.

Motion carried.

President Swanson called for a motion to approve the Abatement Ordinance Pursuant to Ordinance #11-01-17 in the amount of \$345,427.50, and Abatement Ordinance Pursuant to ordinance #2016-0401 in the amount of \$353,700.00.

MOTION: Dr. Moreno moved to approve the Abatement Ordinance Pursuant to Ordinance #11-01-17 in the amount of \$345,427.50, and Abatement Ordinance Pursuant to ordinance #2016-0401 in the amount of \$353,700.00. Mr. Cremeens seconded the motion.

MOTION: Dr. Moreno moved to adopt the previous roll call. Ms. Sowards seconded the motion.

Motion carried.

President Swanson made three calls for public comment.

There were no requests for public comment.

President Swanson called for a motion to approve the recommended bid for the Niabi Zoo Prairie Dog Exhibit.

MOTION: Dr. Moreno moved to approve the recommended bid for the Niabi Zoo Prairie Dog Exhibit. Ms. Woods seconded the motion.

President Swanson stated that two bids came in for the project, but neither is what staff would consider to be wholly complete. The first bid is from the Henley Group. They have some steps that they need to take between awarding the bid and getting the contract in accordance with our responsible bidder resolution. Likewise, the other bidder, Estes, also did not submit a complete bid. What Mr. Craver would like to propose is to provisionally award the project to the low bidder, Henley Group, but contingent on completion of all necessary requirements by the time the contract is

awarded. That would be thirty days. Then in the same motion it would be stated that in absence of the completion of the steps by Henley Group, Estes would be awarded the bid and given the chance to complete the steps.

AMEND: Dr. Moreno moved to amend the motion to approve the low bid provided the Henley Group complete the steps for the bid in thirty days; if the Henley Group fails to complete the steps for the bid, then the bid will go to Estes Construction who will also have thirty days to complete the steps for the bid. Dr. Simmer seconded the amended motion.

MOTION: Ms. Woods moved to adopt the previous roll call. Mr. Cremeens seconded the motion.

Motion carried.

President Swanson asked if any Committee member had questions on the routine reports provided in the packet.

No one had any questions.

Mr. Craver informed the Committee that an endowment had been established for Amôwa Forest Preserve. The Larry Toppart Memorial Fund.

President Swanson called for a motion to approve the routine reports of the District Department heads.

MOTION: Dr. Simmer moved to approve the routine reports of the District Department heads. Ms. Woods seconded the motion.

MOTION: Dr. Moreno moved to adopt the previous roll call. Mr. Cremeens seconded the motion.

Motion carried.

President Swanson called the meeting adjourned at 9:45 AM.

Submitted by:
Cassie Sullivan
Forest Preserve Administrative Assistant



Invoice Due Date Range 11/01/22 - 11/30/22

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FM100EALL: All Committees - AP by G/L

Invoice Due Date Range 11/01/22 - 11/30/22

Vendor	Fund	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 130 - Forest Preserve											
Department 32 - Forest Preserve											
Sub Department 10 - Administration											
Object detail 644.00 - Outside Contractual											
107795 - TYLER TECHNOLOGIES INC		045-398900	2023 maintenance	Open		11/23/2022	11/23/2022	11/23/2022			13,176.22
104890 - FIRST MIDWEST BANK		V5006062	Vermont Systems; Monthly Fees; 11/1/22; card #	Open		11/30/2022	11/30/2022	11/30/2022			2,467.50
			451B 9610								
107734 - MINDFIRE COMMUNICATIONS		18149	RETAINER: 2022-2023 as outlined; month 5 of 12	Open		11/30/2022	11/30/2022	11/30/2022			2,955.83
Sub Department 90 - Illiniwek											
Object detail 522.00 - Operating Supplies											
107446 - MICHAEL L PETERSEN		reimb 1022	reimbursement for Fall fest/Illiniwek halloween	Open		11/23/2022	11/23/2022	11/23/2022	Invoice Transactions 4		312.50
104890 - FIRST MIDWEST BANK		63075370	Elevate; gift card; 10/21/22; card #	Open		11/30/2022	11/30/2022	11/30/2022	Invoice Transactions 15		50.00
			4520 5325								
104890 - FIRST MIDWEST BANK		01602339	Regal; gift card; 10/21/22; card #	Open		11/30/2022	11/30/2022	11/30/2022			30.00
Object detail 522.00 - Operating Supplies Totals											
											\$392.50
Object detail 523.00 - Repair/Maintenance Supplies											
100781 - EAST MOLINE FEED MILL INC		0095067	straw	Open		11/23/2022	11/23/2022	11/23/2022			95.88
102792 - MENARDS INC		24160	paint	Open		11/23/2022	11/23/2022	11/23/2022			74.90
103990 - WESTERN STRUCTURAL CO		22-1878	tubes	Open		11/23/2022	11/23/2022	11/23/2022			603.08
103990 - WESTERN STRUCTURAL CO		22-1891	tube	Open		11/23/2022	11/23/2022	11/23/2022			102.52
104890 - FIRST MIDWEST BANK		6695449	Amazon; post caps; 10/31/22; card #	Open		11/30/2022	11/30/2022	11/30/2022			44.69
			4520 5325								
Object detail 523.00 - Repair/Maintenance Supplies Totals											
											\$921.07
Object detail 631.00 - Professional Services											
107734 - MINDFIRE COMMUNICATIONS		18147	22-RICFP-0147 - Illiniwek 10 Year Trail	Open		11/30/2022	11/30/2022	11/30/2022			2,000.00
107734 - MINDFIRE COMMUNICATIONS		18148	Anniversary 22-RICFP-0149 - Halloween Bash Support	Open		11/30/2022	11/30/2022	11/30/2022			700.00
Object detail 631.00 - Professional Services Totals											
											\$2,700.00
Object detail 632.00 - Communications											
104365 - CAMLIN-TREAS GENERAL FUND		VER10-2022 IL	0012571632CP	Open		11/23/2022	11/23/2022	11/23/2022			88.59



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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 90 - Illiniwek										
Object detail 632.00 - Communications										
104890 - FIRST MIDWEST BANK	0000106 1122	Mediacom; Illiniwek shop phone; 10/28/22; card # 4518 9610	Open		11/23/2022	11/23/2022	11/23/2022			251.59
104890 - FIRST MIDWEST BANK	0090305 1022	Mediacom; Illiniwek internet; 10/24/22; card # 4518 9610	Open		11/23/2022	11/23/2022	11/23/2022			249.95
101240 - FRONTIER	496-2620 1122	309-496-2620-072473-2	Open		11/23/2022	11/23/2022	11/23/2022			123.33
101240 - FRONTIER	496-2790 1122	309-496-2790-082675-2	Open		11/23/2022	11/23/2022	11/23/2022			69.67
Object detail 632.00 - Communications Totals										\$783.13
Object detail 637.00 - Public Utility Services										
107765 - MIDAMERICAN / BERKSHIRE	17940 1022 IL	17940-67026; 10/14/22 - 11/14/22	Open		11/22/2022	11/22/2022	11/22/2022			97.68
107765 - MIDAMERICAN / BERKSHIRE	18150 1022 IL	18150-67017; 10/14/22 - 11/14/22	Open		11/22/2022	11/22/2022	11/22/2022			192.80
107765 - MIDAMERICAN / BERKSHIRE	23400 1022 IL	23400-67013; 10/14/22 - 11/14/22	Open		11/22/2022	11/22/2022	11/22/2022			26.77
107765 - MIDAMERICAN / BERKSHIRE	23610 1022 IL	23610-67014; 10/14/22 - 11/14/22	Open		11/22/2022	11/22/2022	11/22/2022			94.46
107765 - MIDAMERICAN / BERKSHIRE	23820 1022 IL	23820-67015; 10/19/22 - 11/17/22	Open		11/22/2022	11/22/2022	11/22/2022			11.29
107765 - MIDAMERICAN / BERKSHIRE	24240 1022 IL	24240-67014; 10/14/22 - 11/14/22	Open		11/22/2022	11/22/2022	11/22/2022			85.33
107765 - MIDAMERICAN / BERKSHIRE	30781 1022 IL	30781-02009; 10/14/22 - 11/14/22	Open		11/22/2022	11/22/2022	11/22/2022			303.88
107765 - MIDAMERICAN / BERKSHIRE	65281 1022 IL	65281-37004; 10/14/22 - 11/14/22	Open		11/22/2022	11/22/2022	11/22/2022			238.15
107765 - MIDAMERICAN / BERKSHIRE	68580 1022 IL	68580-96008; 10/14/22 - 11/14/22	Open		11/22/2022	11/22/2022	11/22/2022			338.67
103828 - VILLAGE OF HAMPTON	1701001 1022	account # 1701001	Open		11/30/2022	11/30/2022	11/30/2022			28.02
Object detail 637.00 - Public Utility Services Totals										\$1,417.05
Object detail 638.00 - Repairs & Maintenance										
100885 - DOORS INC	325984	replace broken lock	Open		11/23/2022	11/23/2022	11/23/2022			585.00
Object detail 644.00 - Outside Contractual										\$585.00
107335 - CAMLIN-TREAS MPS	MPS NOV 2022 IL	0012510644	Open		11/23/2022	11/23/2022	11/23/2022			23.90



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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 90 - Illiniwek										
Object detail 644.00 - Outside Contractual										
102911 - MILLENNIUM WASTE INC	3414752T081	Illiniwek November 2022 waste service	Open		11/30/2022	11/30/2022	11/30/2022	Invoice Transactions 2		718.33
Sub Department 90 - Illiniwek Totals										<u>\$742.23</u>
Object detail 644.00 - Outside Contractual										<u>\$7,540.98</u>
Sub Department 91 - Loud Thunder										
Object detail 414.00 - Uniform/Clothing										
104041 - CHRIS WISTEDT	11/22 reimb	uniforms and clothing reimbursement	Open		11/28/2022	11/28/2022	11/28/2022	Invoice Transactions 2		187.23
107876 - CLIFFORD BOLT	Nov22 Reimb	uniforms and clothing reimbursement	Open		11/30/2022	11/30/2022	11/30/2022	Invoice Transactions 28		585.96
107688 - MARCUS L BOLT	Nov22 Reimb	uniforms and clothing reimbursement	Open		11/30/2022	11/30/2022	11/30/2022			616.28
Object detail 414.00 - Uniform/Clothing Totals										<u>\$1,389.47</u>
Object detail 521.00 - Office Supplies										
102792 - MENARDS INC	24501	prosharp and pencils	Open		11/30/2022	11/30/2022	11/30/2022	Invoice Transactions 1		8.36
Object detail 522.00 - Operating Supplies										<u>\$8.36</u>
104890 - FIRST MIDWEST BANK	692620	Farm&Fleet;cleaner;10/26/22;card # 4518 9545	Open		11/28/2022	11/28/2022	11/28/2022			44.46
Object detail 522.00 - Operating Supplies										
104063 - LINDE GAS & EQUIPMENT INC	32099882	welding supplies	Open		11/30/2022	11/30/2022	11/30/2022	Invoice Transactions 3		219.03
104063 - LINDE GAS & EQUIPMENT INC	31989287	welding supplies	Open		11/30/2022	11/30/2022	11/30/2022			61.19
Object detail 523.00 - Repair/Maintenance Supplies										<u>\$324.68</u>
100105 - B&B HARDWARE	169274	building hardware	Open		11/28/2022	11/28/2022	11/28/2022			3.52
100105 - B&B HARDWARE	169521	building hardware, bolts, washers, and nuts	Open		11/28/2022	11/28/2022	11/28/2022			107.55
104890 - FIRST MIDWEST BANK	602286	Farm&Fleet;trans hyd fluid;10/19/22;card # 4518 9545	Open		11/28/2022	11/28/2022	11/28/2022			72.99
102656 - MARTIN EQUIPMENT OF IA-IL	681490	filters, oil, and cables	Open		11/28/2022	11/28/2022	11/28/2022			518.22
102792 - MENARDS INC	25649 11/18/22	treated lumber, and paint	Open		11/28/2022	11/28/2022	11/28/2022			314.18
102792 - MENARDS INC	25358	treated lumber	Open		11/28/2022	11/28/2022	11/28/2022			372.00
102792 - MENARDS INC	25271	pneum univ utility	Open		11/28/2022	11/28/2022	11/28/2022			29.98
104890 - FIRST MIDWEST BANK	674281	Farm&Fleet;fluid;11/4/22;card # 4518 9545	Open		11/30/2022	11/30/2022	11/30/2022			72.99



Forest Preserve District

Rock Island County, Illinois

Vendor

Fund 130 - Forest Preserve

Department 32 - Forest Preserve

Sub Department 91 - Loud Thunder

Object detail 523.00 - Repair/Maintenance Supplies

104890 - FIRST MIDWEST BANK 2016914 RI

Seneca; gauge; 11/1/22; Open card # 4518 9545

104063 - LINDE GAS & EQUIPMENT INC 32099881

tig rod, collets, and tig cup

102656 - MARTIN EQUIPMENT OF IA-IL 679067

hose clamp, hose sleeve, hose fittings, and elbow fit

102656 - MARTIN EQUIPMENT OF IA-IL 677422

bolt, and washer

106555 - VAN WALL EQUIPMENT / GREAT AMERICAN OUTDOOR 5748759

saw chains, file packs, and oil

106555 - VAN WALL EQUIPMENT / GREAT AMERICAN OUTDOOR 5582802

switch

Object detail 631.00 - Professional Services

104890 - FIRST MIDWEST BANK 652822

PeasantValleyRedi-Mix; Concrete; 10/17/22 ; card # 4518 9545

Object detail 632.00 - Communications

100211 - AT&T 795-1040 1122

Open

104365 - CAMLIN-TREAS GENERAL FUND VER10-2022 LT

0012571632CP

Open

Object detail 637.00 - Public Utility Services

107765 - MIDAMERICAN / BERKSHIRE 00881 1022 LT

Open

HATHAWAY ENERGY

107765 - MIDAMERICAN / BERKSHIRE 01731 1022 LT

Open

HATHAWAY ENERGY

107765 - MIDAMERICAN / BERKSHIRE 02930 1022 LT

Open

HATHAWAY ENERGY

107765 - MIDAMERICAN / BERKSHIRE 04690 1022 LT

Open

HATHAWAY ENERGY

107765 - MIDAMERICAN / BERKSHIRE 04900 1022 LT

Open

HATHAWAY ENERGY

107765 - MIDAMERICAN / BERKSHIRE 05110 1022 LT

Open

HATHAWAY ENERGY

107765 - MIDAMERICAN / BERKSHIRE 05320 1022 LT

Open

HATHAWAY ENERGY

107765 - MIDAMERICAN / BERKSHIRE 05470 1022 LT

Open

HATHAWAY ENERGY

107765 - MIDAMERICAN / BERKSHIRE 05740 1022 LT

Open

HATHAWAY ENERGY

FM100EALL: All Committees - AP by G/L

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Object detail 523.00 - Repair/Maintenance Supplies									
104890	FIRST MIDWEST BANK	2016914 RI		11/30/2022	11/30/2022	11/30/2022			98.94
104063	LINDE GAS & EQUIPMENT INC	32099881		11/30/2022	11/30/2022	11/30/2022			84.64
102656	MARTIN EQUIPMENT OF IA-IL	679067		11/30/2022	11/30/2022	11/30/2022			171.04
102656	MARTIN EQUIPMENT OF IA-IL	677422		11/30/2022	11/30/2022	11/30/2022			18.62
106555	VAN WALL EQUIPMENT / GREAT AMERICAN OUTDOOR	5748759		11/30/2022	11/30/2022	11/30/2022			430.74
106555	VAN WALL EQUIPMENT / GREAT AMERICAN OUTDOOR	5582802		11/30/2022	11/30/2022	11/30/2022			48.05
Object detail 523.00 - Repair/Maintenance Supplies Totals							Invoice Transactions 14		\$2,343.46
104890	FIRST MIDWEST BANK	652822		11/23/2022	11/23/2022	11/23/2022			739.11
Object detail 631.00 - Professional Services							Invoice Transactions 1		\$739.11
100211	AT&T	795-1040 1122		11/28/2022	11/28/2022	11/28/2022			254.88
104365	CAMLIN-TREAS GENERAL FUND	VER10-2022 LT		11/28/2022	11/28/2022	11/28/2022			196.17
Object detail 632.00 - Communications							Invoice Transactions 2		\$451.05
107765	MIDAMERICAN / BERKSHIRE	00881 1022 LT		11/21/2022	11/21/2022	11/21/2022			94.93
107765	MIDAMERICAN / BERKSHIRE	01731 1022 LT		11/21/2022	11/21/2022	11/21/2022			27.28
107765	MIDAMERICAN / BERKSHIRE	02930 1022 LT		11/21/2022	11/21/2022	11/21/2022			75.00
107765	MIDAMERICAN / BERKSHIRE	04690 1022 LT		11/21/2022	11/21/2022	11/21/2022			64.26
107765	MIDAMERICAN / BERKSHIRE	04900 1022 LT		11/21/2022	11/21/2022	11/21/2022			79.73
107765	MIDAMERICAN / BERKSHIRE	05110 1022 LT		11/21/2022	11/21/2022	11/21/2022			29.84
107765	MIDAMERICAN / BERKSHIRE	05320 1022 LT		11/21/2022	11/21/2022	11/21/2022			298.12
107765	MIDAMERICAN / BERKSHIRE	05470 1022 LT		11/21/2022	11/21/2022	11/21/2022			108.37
107765	MIDAMERICAN / BERKSHIRE	05740 1022 LT		11/21/2022	11/21/2022	11/21/2022			235.85



FM100EALL: All Committees - AP by G/L

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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 91 - Loud Thunder										
Object detail 637.00 - Public Utility Services										
107765 - MIDAMERICAN / BERKSHIRE	05950 1022 LT	05950-64014; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			29.91
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	06790 1022 LT	06790-64015; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			73.86
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	07000 1022 LT	07000-64014; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			26.77
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	08311 1022 LT	08311-02102; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			60.15
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	08430 1022 LT	08430-13166; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			75.49
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	10910 1022 LT	10910-75005; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			52.82
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	11071 1022 LT	11071-35040; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			51.47
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	12480 1022 LT	12480-91012; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			38.99
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	16731 1022 LT	16731-69005; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			78.68
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	20831 1022 LT	20831-52117; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			85.85
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	28931 1022 LT	28931-44005; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			110.13
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	30631 1022 LT	30631-69008; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			30.12
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	39810 1022 LT	39810-53001; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			55.11
HATHAWAY ENERGY		- 11/4/22								
107765 - MIDAMERICAN / BERKSHIRE	40591 1022 LT	40591-52004; 10/6/22	Open		11/21/2022	11/21/2022	11/21/2022			74.93
HATHAWAY ENERGY		- 11/4/22								
Object detail 637.00 - Public Utility Services Totals										Invoice Transactions 23
										\$1,857.66
Object detail 638.00 - Repairs & Maintenance										
104890 - FIRST MIDWEST BANK	195929	Crøegaert's; motor repair; 10/18/22; card # 4518 9545	Open		11/28/2022	11/28/2022	11/28/2022			396.53
107991 - KUNES FORD OF EAST MOLINE	35948	2014 F-150 truck repair service	Open		11/28/2022	11/28/2022	11/28/2022			1,266.12
103265 - REXCO EQUIPMENT INC	W11622	repair services	Open		11/30/2022	11/30/2022	11/30/2022			2,612.91
Object detail 638.00 - Repairs & Maintenance Totals										Invoice Transactions 3
										\$4,275.56
Object detail 639.00 - Rentals										
107810 - CULLIGAN OF DAVENPORT / K&S	274060 112022	November 2022 conditioner rental	Open		11/30/2022	11/30/2022	11/30/2022			36.45
H2O IN										
Object detail 639.00 - Rentals Totals										Invoice Transactions 1
										\$36.45



Forest Preserve District

Rock Island County, Illinois

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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 91 - Loud Thunder										
Object detail 644.00 - Outside Contractual										
107717 - ADT US HOLDINGS	953402210	security alarm services 11/17/22 - 12/16/22	Open		11/30/2022	11/30/2022	11/30/2022			57.63
107712 - REPUBLIC SERVICES OF BETT / ALLIED SERVICES	0400-002222425	December 2022 waste service	Open		11/30/2022	11/30/2022	11/30/2022			455.65
Object detail 644.00 - Outside Contractual Totals										\$513.28
Sub Department 91 - Loud Thunder Totals										\$11,939.08
Sub Department 92 - Indian Bluff										
Object detail 522.00 - Operating Supplies										
100105 - B&B HARDWARE	169352	fuel stabilizer	Open		11/30/2022	11/30/2022	11/30/2022			47.97
102567 - INTERSTATE BATTERY OF THE QUAD CITIES	1903502008218	battery	Open		11/30/2022	11/30/2022	11/30/2022			76.50
107885 - KIRBY WATER CONDITIONING LLC	27618	solar salt	Open		11/30/2022	11/30/2022	11/30/2022			51.00
107885 - KIRBY WATER CONDITIONING LLC	28012	solar salt	Open		11/30/2022	11/30/2022	11/30/2022			51.00
107988 - MULGREW OIL CO	1212132	diesel fuel	Open		11/30/2022	11/30/2022	11/30/2022			1,708.36
107988 - MULGREW OIL CO	1212134	unleaded gas	Open		11/30/2022	11/30/2022	11/30/2022			1,865.09
Object detail 522.00 - Operating Supplies Totals										\$3,799.92
Object detail 523.00 - Repair/Maintenance Supplies										
103161 - R&R PRODUCTS CO	CD2731432	blades	Open		11/30/2022	11/30/2022	11/30/2022			1,530.30
103161 - R&R PRODUCTS CO	CD2731502	bearings, bedknives, and bolts, brackets, and filters	Open		11/30/2022	11/30/2022	11/30/2022			3,324.72
103161 - R&R PRODUCTS CO	CD2733010	blades	Open		11/30/2022	11/30/2022	11/30/2022			510.10
105432 - TITAN MACHINERY INC	17680429GP	hoses, and coupling	Open		11/30/2022	11/30/2022	11/30/2022			215.25
106555 - VAN WALL EQUIPMENT / GREAT AMERICAN OUTDOOR	5670784	tine, and guard	Open		11/30/2022	11/30/2022	11/30/2022			467.34
103981 - WENDLING QUARRIES INC	943964	green divot	Open		11/30/2022	11/30/2022	11/30/2022			470.63
Object detail 523.00 - Repair/Maintenance Supplies Totals										\$6,518.34
Object detail 524.00 - Small Tools & Equip under \$1,000										
104890 - FIRST MIDWEST BANK	Credit2022	Arte;correction;card # 4522 6289	Open		11/30/2022	11/30/2022	11/30/2022			(.50)
102792 - MENARDS INC	25946	thermostat	Open		11/30/2022	11/30/2022	11/30/2022			29.98
106555 - VAN WALL EQUIPMENT / GREAT AMERICAN OUTDOOR	5679000	backpack blower	Open		11/30/2022	11/30/2022	11/30/2022			599.99
Object detail 524.00 - Small Tools & Equip under \$1,000 Totals										\$629.47
Object detail 631.00 - Professional Services										
107891 - CINTAS CORPORATION NO 2	4136512341	shop towel service	Open		11/30/2022	11/30/2022	11/30/2022			97.34
107891 - CINTAS CORPORATION NO 2	4138045412	shop towel service	Open		11/30/2022	11/30/2022	11/30/2022			97.34
Object detail 631.00 - Professional Services Totals										\$194.68



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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 92 - Indian Bluff										
Object detail 632.00 - Communications										
104365 - CAMLIN-TREAS GENERAL FUND	VER10-2022 IB	0012571632CP	Open		11/30/2022	11/30/2022	11/30/2022			62.30
104890 - FIRST MIDWEST BANK	0000262 1122	Mediacom;Bluff internet;11/9/22;card # 4518 9610	Open		11/30/2022	11/30/2022	11/30/2022			506.68
Object detail 632.00 - Communications Totals										\$568.98
Object detail 633.00 - Travel										
104890 - FIRST MIDWEST BANK	VN5904713830	IL Tollway;tolls;11/3/22;c ard # 4518 9610	Open		11/30/2022	11/30/2022	11/30/2022			19.80
Object detail 633.00 - Travel Totals										\$19.80
Object detail 637.00 - Public Utility Services										
107765 - MIDAMERICAN / BERKSHIRE	78770 1022 IB	78770-65011; 9/28/22 - 10/27/22	Open		11/22/2022	11/22/2022	11/22/2022			714.26
HATHAWAY ENERGY										
107765 - MIDAMERICAN / BERKSHIRE	78980 1022 IB	78980-65012; 9/28/22 - 10/27/22	Open		11/22/2022	11/22/2022	11/22/2022			38.38
HATHAWAY ENERGY										
107765 - MIDAMERICAN / BERKSHIRE	79190 1022 IB	79190-65010; 9/28/22 - 10/27/22	Open		11/22/2022	11/22/2022	11/22/2022			516.09
HATHAWAY ENERGY										
107765 - MIDAMERICAN / BERKSHIRE	79400 1022 IB	79400-65012; 9/28/22 - 10/27/22	Open		11/22/2022	11/22/2022	11/22/2022			229.97
HATHAWAY ENERGY										
107765 - MIDAMERICAN / BERKSHIRE	79610 1022 IB	79610-65020; 9/28/22 - 10/27/22	Open		11/22/2022	11/22/2022	11/22/2022			27.98
HATHAWAY ENERGY										
107765 - MIDAMERICAN / BERKSHIRE	80240 1022 IB	80240-65016; 9/28/22 - 10/27/22	Open		11/22/2022	11/22/2022	11/22/2022			82.97
HATHAWAY ENERGY										
107765 - MIDAMERICAN / BERKSHIRE	11370 1022	11370-68017; 10/3/22 - 11/1/22	Open		11/30/2022	11/30/2022	11/30/2022			5.67
HATHAWAY ENERGY										
Object detail 637.00 - Public Utility Services Totals										\$1,615.32
Object detail 638.00 - Repairs & Maintenance										
104890 - FIRST MIDWEST BANK	611780	HahnReadyMix;cement mix;10/20/22;card # 4524 3631	Open		11/30/2022	11/30/2022	11/30/2022			574.50
102188 - HUGHES TIRE & BATTERY CO	13322	tire repair service	Open		11/30/2022	11/30/2022	11/30/2022			233.94
102188 - HUGHES TIRE & BATTERY CO	13098	tire repair service	Open		11/30/2022	11/30/2022	11/30/2022			294.78
102188 - HUGHES TIRE & BATTERY CO	13085	tire repair service	Open		11/30/2022	11/30/2022	11/30/2022			329.50
Object detail 638.00 - Repairs & Maintenance Totals										\$1,432.72
Object detail 639.00 - Rentals										
100005 - A&A AIR CONDITIONING & REFRIGERATION	22NOV11063	ice machine rent	Open		11/30/2022	11/30/2022	11/30/2022			85.00
107810 - CULLIGAN OF DAVENPORT / K&S H2O IN	0495720	dispenser rental	Open		11/30/2022	11/30/2022	11/30/2022			7.50
Object detail 639.00 - Rentals Totals										\$92.50



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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 92 - Indian Bluff										
Object detail 644.00 - Outside Contractual										
108028 - ASCENTIS CORPORATION	SI-134324	Time clock maintenance	Open		11/23/2022	11/23/2022	11/23/2022			180.29
107335 - CAMLIN-TREAS MPS	MPS NOV 2022 IB	0012510644	Open		11/30/2022	11/30/2022	11/30/2022			39.35
102911 - MILLENNIUM WASTE INC	3413643T081	Bluff November 2022 waste service	Open		11/30/2022	11/30/2022	11/30/2022			345.78
Object detail 644.00 - Outside Contractual Totals										\$565.42
Object detail 991.11 - Transfer to Other Funds										
Object detail 991.11 - Transfer to Other Funds Totals										
104362 - CAMLIN-TREAS F.P. GC IMPROVEMENT FUND	Oct2022Fees	golf and cart fees transfer October 2022	Open		11/28/2022	11/28/2022	11/28/2022			2,521.00
Object detail 991.11 - Transfer to Other Funds Totals										\$2,521.00
Sub Department 92 - Indian Bluff Totals										\$17,958.15
Sub Department 93 - Dorrance Park										
Object detail 637.00 - Public Utility Services										
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	36850 1022 DR	36850-74016; 10/18/22 - 11/16/22	Open		11/23/2022	11/23/2022	11/23/2022			36.67
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	37060 1022 DR	37060-74014; 10/12/22 - 11/10/22	Open		11/23/2022	11/23/2022	11/23/2022			18.16
103832 - VILLAGE OF PORT BYRON	000794 1022	water & Sewer	Open		11/23/2022	11/23/2022	11/23/2022			38.50
Object detail 637.00 - Public Utility Services Totals										\$93.33
Sub Department 93 - Dorrance Park Totals										\$93.33
Department 32 - Forest Preserve Totals										\$64,726.64
Fund 130 - Forest Preserve Totals										\$64,726.64



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Vendor	Invoice No.	Invoice Description	Status	Hold Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 07 - FP Zoo Program & Special Events										
Object detail 522.00 - Operating Supplies										
104890 - FIRST MIDWEST BANK	323440	Amazon; education supplies; 11/5/22; 45272242	Open		11/21/2022	11/21/2022	11/21/2022			48.98
Object detail 522.00 - Operating Supplies Totals										
Object detail 522.00 - Operating Supplies Totals										\$48.98
Object detail 630.00 - Training & Education										
104890 - FIRST MIDWEST BANK	10276034	QC Chamber of Commerce; business exchange; 11/10/22; 45272242	Open		11/21/2022	11/21/2022	11/21/2022			25.00
Object detail 630.00 - Training & Education Totals										
Object detail 630.00 - Training & Education Totals										\$25.00
Object detail 631.00 - Professional Services										
104890 - FIRST MIDWEST BANK	429088	Volgistics; volunteer database; 11/6/22; 45272242	Open		11/21/2022	11/21/2022	11/21/2022			45.00
Object detail 631.00 - Professional Services Totals										
Object detail 631.00 - Professional Services Totals										\$45.00
Object detail 632.00 - Communications										
104365 - CAMLIN-TREAS GENERAL FUND	VER10-2022 NZ 0012571632CP		Open		11/28/2022	11/28/2022	11/28/2022			67.75
Object detail 632.00 - Communications Totals										
Object detail 632.00 - Communications Totals										\$67.75
Object detail 07 - FP Zoo Program & Special Events Totals										
Object detail 07 - FP Zoo Program & Special Events Totals										\$186.73
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 414.00 - Uniform/Clothing										
104890 - FIRST MIDWEST BANK	29482267	Walmart; keeper work shoes; 11/4/22; 45296233	Open		11/14/2022	11/14/2022	11/14/2022			61.46
104890 - FIRST MIDWEST BANK	56694485	Walmart; keeper work shoes; 11/2/22; 45296233	Open		11/14/2022	11/14/2022	11/14/2022			154.95
104890 - FIRST MIDWEST BANK	01835288	Muckboot Company; keeper work shoes; 10/28/22; 45278033	Open		11/21/2022	11/21/2022	11/21/2022			193.05
Object detail 414.00 - Uniform/Clothing Totals										
Object detail 414.00 - Uniform/Clothing Totals										\$409.46
Object detail 522.00 - Operating Supplies										
107909 - ANDERSON FEED CO	37117	animal diet	Open		11/14/2022	11/14/2022	11/14/2022			559.00
100338 - CENTRAL NEBRASKA PACKING INC	035704	meat order	Open		11/14/2022	11/14/2022	11/14/2022			8,557.12
104890 - FIRST MIDWEST BANK	673391	Rodentpro; frozen rodents; 11/3/22; 45296233	Open		11/14/2022	11/14/2022	11/14/2022			3,918.22



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - Fp Zoo Animal Care & Enrichment										
Object detail 522.00 - Operating Supplies										
104890 - FIRST MIDWEST BANK	1023-2022	Buttonwood Park Zoo; crate purch, flight reimb; 10/18/22;; 45296 233	Open		11/14/2022	11/14/2022	11/14/2022			228.50
102317 - JOHNSON DISTRIBUTING	7274791	5 gallon water	Open		11/14/2022	11/14/2022	11/14/2022			63.00
107372 - KISTLER PRAIRIE MILL INC	24062	animal diet	Open		11/14/2022	11/14/2022	11/14/2022			860.00
106304 - LINDSKOG ACRES (KENT E LINDSKOG)	7393	pine shavings	Open		11/14/2022	11/14/2022	11/14/2022			715.20
107896 - RYAN ROBERTS	11072022	hay delivery	Open		11/14/2022	11/14/2022	11/14/2022			651.00
107896 - RYAN ROBERTS	10142022	straw, alfalfa, grass square bales	Open		11/14/2022	11/14/2022	11/14/2022			671.00
107896 - RYAN ROBERTS	10092022	alfalfa grass mix hay	Open		11/14/2022	11/14/2022	11/14/2022			677.00
107804 - SYSCO IOWA	239897124	refund	Open		11/14/2022	11/14/2022	11/14/2022			(30.16)
107804 - SYSCO IOWA	239881221	animal produce	Open		11/14/2022	11/14/2022	11/14/2022			373.34
107804 - SYSCO IOWA	239886918	animal produce	Open		11/14/2022	11/14/2022	11/14/2022			559.03
107804 - SYSCO IOWA	239891122	animal produce	Open		11/14/2022	11/14/2022	11/14/2022			448.61
107804 - SYSCO IOWA	239894430	animal produce	Open		11/14/2022	11/14/2022	11/14/2022			745.62
107915 - THEISENS INC	2654404	animal bedding	Open		11/14/2022	11/14/2022	11/14/2022			251.80
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50nv225125	shop supplies	Open		11/21/2022	11/21/2022	11/21/2022			54.93
104890 - FIRST MIDWEST BANK	105489945	Timberline; night crawlers; 11/9/22; 45306750	Open		11/21/2022	11/21/2022	11/21/2022			72.38
104890 - FIRST MIDWEST BANK	674498	Rodent Pro; feeder rodents; 11/8/22; 45306750	Open		11/21/2022	11/21/2022	11/21/2022			959.44
104890 - FIRST MIDWEST BANK	631418	Top Hat Cricket Farm; crickets; 11/2/22; 45306750	Open		11/21/2022	11/21/2022	11/21/2022			379.23
104890 - FIRST MIDWEST BANK	105480097	Timberline; fruit flies; 10/26/22; 45306750	Open		11/21/2022	11/21/2022	11/21/2022			70.17
104890 - FIRST MIDWEST BANK	684496	Top Hat Cricket Farm; mealworms; 10/21/22; 45306750	Open		11/21/2022	11/21/2022	11/21/2022			126.95
104890 - FIRST MIDWEST BANK	661128	Top Hat Cricket Farm; crickets; 10/19/22; 45306750	Open		11/21/2022	11/21/2022	11/21/2022			379.43
104890 - FIRST MIDWEST BANK	642037-2022	Walmarkt; animal rx; 11/3/22; 45278033	Open		11/21/2022	11/21/2022	11/21/2022			26.05



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Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 522.00 - Operating Supplies										
104890 - FIRST MIDWEST BANK	642494	District Drug; animal rx; 10/25/22; 45278033	Open		11/21/2022	11/21/2022	11/21/2022			182.49
104890 - FIRST MIDWEST BANK	28299751	Blick Art Material; enrichment supplies; 10/22/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			60.03
104890 - FIRST MIDWEST BANK	2000111674	Platinum Performance; joint supplement; 10/20/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			901.82
104890 - FIRST MIDWEST BANK	168189	Wildlife Lab; immob drugs; 10/21/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			160.00
104890 - FIRST MIDWEST BANK	3977015	amazon; bird food; 10/21/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			285.20
104890 - FIRST MIDWEST BANK	5265853	Amazon; bird food; 10/21/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			233.99
104890 - FIRST MIDWEST BANK	1551469	Amazon; measuring cups, containers; 10/19/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			41.77
104890 - FIRST MIDWEST BANK	7299577	Amazon; shears, pill crusher, pest control; 10/18/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			447.88
104890 - FIRST MIDWEST BANK	6909059	Amazon; cleaner; 10/18/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			13.79
104890 - FIRST MIDWEST BANK	6473004	Amazon; drop cloth; 10/17/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			20.68
104890 - FIRST MIDWEST BANK	2000106771	Platinum Performance; joint supplement; 10/14/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			901.82
104890 - FIRST MIDWEST BANK	2970615	Amazon; animal bedding, parrot food; 11/4/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			403.01
104890 - FIRST MIDWEST BANK	0083407	Amazon; freezer strips; 11/4/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			100.73
104890 - FIRST MIDWEST BANK	4971459	Amazon; batteries, command strips; 11/3/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			25.46
104890 - FIRST MIDWEST BANK	7215417	Amazon; masks, zip ties; 11/3/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			423.58



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 522.00 - Operating Supplies										
104890 - FIRST MIDWEST BANK	28299751-1	Blick Art Material; enrichment supplies; 11/3/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			18.68
104890 - FIRST MIDWEST BANK	6317869	Amazon; parrot blocks; 11/2/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			45.50
104890 - FIRST MIDWEST BANK	0284490	Amazon; benefiber, seed; 11/2/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			29.36
104890 - FIRST MIDWEST BANK	9013034	Amazon; prunes; 11/1/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			17.49
104890 - FIRST MIDWEST BANK	8085054	Amazon; coconut, calendar; 10/31/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			17.87
104890 - FIRST MIDWEST BANK	5265809	Amazon; pet bowls, hammock; 10/31/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			63.97
104890 - FIRST MIDWEST BANK	6658271	amazon; marmoset diet; 10/31/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			73.68
104890 - FIRST MIDWEST BANK	2593804	Amazon; bird vitamin; 10/31/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			23.24
104890 - FIRST MIDWEST BANK	0224210	Amazon; aspen bedding; 10/31/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			54.95
104890 - FIRST MIDWEST BANK	0010617586	Wedgewood Pharmacy; animal rx; 11/4/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			52.00
104890 - FIRST MIDWEST BANK	1236207	Amazon; bird supplement; 10/31/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			51.96
104890 - FIRST MIDWEST BANK	9577859	Amazon; bird food; 10/31/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			747.18
104890 - FIRST MIDWEST BANK	8869807	Amazon; juice; 10/29/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			28.30
104890 - FIRST MIDWEST BANK	21942068	Farm & Fleet; stock tank; 10/28/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			89.99
104890 - FIRST MIDWEST BANK	168579	Wildlife Lab; implant; 10/28/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			111.50
104890 - FIRST MIDWEST BANK	1632240	Amazon; cord covers; 10/28/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			189.88



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 522.00 - Operating Supplies										
104890 - FIRST MIDWEST BANK	77467	Western Sporting; eagle supplement; 10/27/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			64.15
104890 - FIRST MIDWEST BANK	355842	Bio-Serv; primate supplement; 10/26/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			232.22
104890 - FIRST MIDWEST BANK	1325816	Amazon; animal supplies; 10/25/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			143.51
104890 - FIRST MIDWEST BANK	77420	Western Sporting; bird supplement; 10/24/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			38.50
107372 - KISTLER PRAIRIE MILL INC	z4094	animal diet	Open		11/21/2022	11/21/2022	11/21/2022			434.70
106304 - LINDSKOG ACRES (KENT E LINDSKOG)	7401	45 pine shaving's	Open		11/21/2022	11/21/2022	11/21/2022			372.60
107804 - SYSCO IOWA	239898369	animal produce	Open		11/21/2022	11/21/2022	11/21/2022			431.44
107804 - SYSCO IOWA	239901648	animal produce	Open		11/21/2022	11/21/2022	11/21/2022			795.29
102317 - JOHNSON DISTRIBUTING	7274939	5 gallon water	Open		11/23/2022	11/23/2022	11/23/2022			56.00
107804 - SYSCO IOWA	239906071	animal produce	Open		11/23/2022	11/23/2022	11/23/2022			643.43
104890 - FIRST MIDWEST BANK	6652463	Amazon; bird food; 10/20/22; 45315686	Open		11/29/2022	11/29/2022	11/29/2022			199.99
107372 - KISTLER PRAIRIE MILL INC	z1892	credit	Open		11/29/2022	11/29/2022	11/29/2022			(20.85)
107804 - SYSCO IOWA	239912058	animal produce	Open		11/29/2022	11/29/2022	11/29/2022			411.50
107804 - SYSCO IOWA	239909346	animal produce	Open		11/29/2022	11/29/2022	11/29/2022			89.58
Object detail 522.00 - Operating Supplies Totals										\$31,026.72
Invoice Transactions 69										
Object detail 631.00 - Professional Services										
106470 - ANIMAL FAMILY VETERINARY	623665	october vet services	Open		11/14/2022	11/14/2022	11/14/2022			357.77
CARE CENTER										
106470 - ANIMAL FAMILY VETERINARY	623651	October vet services	Open		11/14/2022	11/14/2022	11/14/2022			9,610.62
CARE CENTER										
106470 - ANIMAL FAMILY VETERINARY	621736	October Vet Services	Open		11/14/2022	11/14/2022	11/14/2022			7,210.66
CARE CENTER										
104890 - FIRST MIDWEST BANK	4-202209-0_25804	Antech Diagnostics; animal analysis; 10/27/22; 45296233	Open		11/14/2022	11/14/2022	11/14/2022			121.80
104890 - FIRST MIDWEST BANK	54171	Sound; monthly xray machine; 11/3/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			349.59
104890 - FIRST MIDWEST BANK	81830000-2135	Pet Cremations; deceased crematory; 10/25/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			150.00



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 631.00 - Professional Services										
107932 - JON STEFANSSON DBA STEFANSSON DESIGN AND CONSULTING	260	Red Panda Project - Preliminary design work and promo renderings	Open		11/21/2022	11/21/2022	11/21/2022			1,525.00
Object detail 631.00 - Professional Services Totals										\$19,325.44
Object detail 632.00 - Communications										
104365 - CAMLIN-TREAS GENERAL FUND	VER10-2022 NZ	0012571632CP	Open		11/28/2022	11/28/2022	11/28/2022			41.46
Object detail 632.00 - Communications Totals										\$41.46
Object detail 633.00 - Travel										
104890 - FIRST MIDWEST BANK	1023-2022	Buttwood Park Zoo; crate purch, flight reimb; 10/18/22;;45296 233	Open		11/14/2022	11/14/2022	11/14/2022			273.12
104890 - FIRST MIDWEST BANK	835272	Shell; animal p/u fuel; 10/19/22; 45306750	Open		11/21/2022	11/21/2022	11/21/2022			52.56
104890 - FIRST MIDWEST BANK	692816	QT; animal p/u fuel; 10/24/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			20.76
104890 - FIRST MIDWEST BANK	446531	McDonalds; animal p/u meal; 10/24/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			8.54
104890 - FIRST MIDWEST BANK	23249	Love's; animal p/u fuel; 10/24/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			32.68
Object detail 633.00 - Travel Totals										\$387.66
Object detail 639.00 - Rentals										
104890 - FIRST MIDWEST BANK	031010 - 2022	Enterprise Rent a car; rental car-animal p/u; 10/19/22; 45306750	Open		11/21/2022	11/21/2022	11/21/2022			151.89
Object detail 639.00 - Rentals Totals										\$151.89
Object detail 642.00 - Dues & memberships										
104890 - FIRST MIDWEST BANK	326772	AZA; membership; 10/28/22; 45315686	Open		11/21/2022	11/21/2022	11/21/2022			100.00
Object detail 642.00 - Dues & memberships Totals										\$100.00
Sub Department 10 - Administration										
Object detail 521.00 - Office Supplies										
104890 - FIRST MIDWEST BANK	3021013	Amazon; 2023 calendar; 11/4/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			5.99
Object detail 521.00 - Office Supplies Totals										\$5.99
Object detail 521.00 - Office Supplies Totals										\$5.99



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 10 - Administration										
Object detail 522.00 - Operating Supplies										
104890 - FIRST MIDWEST BANK	665986	A&A Pints-ice; 10/31/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			700.00
104890 - FIRST MIDWEST BANK	603054	Walmart; concessions- water; 10/30/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			32.16
Object detail 522.00 - Operating Supplies Totals										
Object detail 522.00 - Operating Supplies Totals										\$732.16
Object detail 522.00 - Operating Supplies Totals										
104890 - FIRST MIDWEST BANK	x6223	Nestled Pine; gift shop ornament; 10/31/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			389.95
Object detail 522.00 - Operating Supplies Totals										
Object detail 522.00 - Operating Supplies Totals										\$389.95
Object detail 522.00 - Operating Supplies Totals										
104890 - FIRST MIDWEST BANK	56200-R	Amazon; refund- stapler; 11/2/22; 45296233	Open		11/14/2022	11/14/2022	11/14/2022			(13.57)
104890 - FIRST MIDWEST BANK	92933	network adapter	Open		11/21/2022	11/21/2022	11/21/2022			49.99
104890 - FIRST MIDWEST BANK	1941825	Amazon; dry erase planner; 11/4/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			54.99
Object detail 524.00 - Small Tools & Equip under \$1,000										
Object detail 524.00 - Small Tools & Equip under \$1,000										\$91.41
Object detail 524.00 - Small Tools & Equip under \$1,000										
104890 - FIRST MIDWEST BANK	292699	Harness Giving; round up donor platform; 10/23/22; 45272242	Open		11/21/2022	11/21/2022	11/21/2022			99.00
104890 - FIRST MIDWEST BANK	9122022	USDA; usda permit; 11/7/22; 45262722	Open		11/23/2022	11/23/2022	11/23/2022			120.00
104890 - FIRST MIDWEST BANK	2365661408	GoDaddy; renewal; 11/3 /22; card # 4518 9610	Open		11/30/2022	11/30/2022	11/30/2022			20.17
Object detail 524.00 - Small Tools & Equip under \$1,000										
Object detail 524.00 - Small Tools & Equip under \$1,000										\$239.17
Object detail 524.00 - Small Tools & Equip under \$1,000										
104890 - FIRST MIDWEST BANK	101822	Mediacom; phone/internet; 10/19/22; 45296233	Open		11/14/2022	11/14/2022	11/14/2022			395.73
104890 - FIRST MIDWEST BANK	651370	USPS; shipping retail item; 10/31/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			5.40
104890 - FIRST MIDWEST BANK	634903	USPS; shipping retail item; 10/27/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			4.80
Object detail 631.00 - Professional Services										
Object detail 631.00 - Professional Services										\$160.43
Object detail 631.00 - Professional Services										
104365 - CAMLIN-TREAS GENERAL FUND	VER10-2022 NZ	0012571632CP	Open		11/28/2022	11/28/2022	11/28/2022			\$566.36
Object detail 632.00 - Communications										\$566.36
Object detail 632.00 - Communications										
Object detail 632.00 - Communications										\$566.36
Object detail 632.00 - Communications										



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Forest Preserve District Rock Island County, Illinois											
Fund 131 - Niabi Zoo											
Department 32 - Forest Preserve											
Sub Department 10 - Administration											
Object detail 633.00 - Travel											
104890 - FIRST MIDWEST BANK		16748710-US-6	Payless Rent a Car; Buying trip-meal; 11/11/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			390.01
104890 - FIRST MIDWEST BANK		3283848304	Hilton Garden Inn; Buying trip-hotel; 11/10/22 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			171.61
104890 - FIRST MIDWEST BANK		111022	Holiday Parking; Buying trip-parking; 11/10/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			20.00
104890 - FIRST MIDWEST BANK		10177660	Metropolitan Airport; Buying trip-parking; 11/12/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			28.00
104890 - FIRST MIDWEST BANK		66165	Fairfield Inn & Suites; Buying trip-hotel; 11/12/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			703.83
104890 - FIRST MIDWEST BANK		670446	Shell Oil; Buying trip-rental car-fuel; 11/11/22 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			7.34
104890 - FIRST MIDWEST BANK		614106	Starbucks; Buying trip-meal; 11/11/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			5.93
104890 - FIRST MIDWEST BANK		4194337	JT Hannah's Kitchen; Buying trip-meal; 11/10/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			14.16
104890 - FIRST MIDWEST BANK		605168	McDonalds; Buying trip-meal; 11/10/22 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			9.51
104890 - FIRST MIDWEST BANK		665137	Event Center Concessions; Buying trip-meal; 11/10/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			6.37
104890 - FIRST MIDWEST BANK		246	Chipotle; Buying trip-meal; 11/9/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			14.42
104890 - FIRST MIDWEST BANK		690487	Cheery Steaks; Buying trip-meal; 11/9/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			14.52
104890 - FIRST MIDWEST BANK		70039	DFW Chili's; Buying trip-meal; 11/8/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			15.69



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Fund 131 - Niabi Zoo											
Department 32 - Forest Preserve											
Sub Department 10 - Administration											
Object detail 633.00 - Travel											
104890 - FIRST MIDWEST BANK		603104	0486-MOL KIITOSK; buying trip-meal; 11/8/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			3.53
104890 - FIRST MIDWEST BANK		614304	CVS; Buying trip-meal; 11/8/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			7.42
Object detail 633.00 - Travel Totals											\$1,412.34
Object detail 635.00 - Printing & Duplicating											
104890 - FIRST MIDWEST BANK		22168	Edwards Creative; train graphics; 11/6/22; 45272242	Open		11/21/2022	11/21/2022	11/21/2022			515.00
104890 - FIRST MIDWEST BANK		22246	Edwards Creative; koi pond graphics; 10/21/22;45272242	Open		11/21/2022	11/21/2022	11/21/2022			387.85
Object detail 635.00 - Printing & Duplicating Totals											\$902.85
Object detail 639.00 - Rentals											
104890 - FIRST MIDWEST BANK		139265	PS3 Enterprises; pints- porta potties; 10/31/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			841.50
Object detail 639.00 - Rentals Totals											\$841.50
Object detail 642.00 - Dues & memberships											
102733 - SPECIES360 FORMERLY INTL SPECIES INFO SYSTEM		2301219	Membership renewal	Open		11/14/2022	11/14/2022	11/14/2022			4,265.08
Object detail 642.00 - Dues & memberships Totals											\$4,265.08
Object detail 644.00 - Outside Contractual											
108028 - ASCENTIS CORPORATION		SI-134324	Time clock maintenance	Open		11/23/2022	11/23/2022	11/23/2022			180.29
104890 - FIRST MIDWEST BANK		2303114623	Adobe; pdf subscription; 11/5/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			14.99
104890 - FIRST MIDWEST BANK		CI2212457	Scooterbug; % of rental rev; 11/2/22; 4531 8169	Open		11/23/2022	11/23/2022	11/23/2022			1,815.00
107335 - CAMLIN-TREAS MPS		MPS NOV 2022 NZ	0012510644	Open		11/28/2022	11/28/2022	11/28/2022			253.84
Object detail 644.00 - Outside Contractual Totals											\$2,264.12
Sub Department 10 - Administration Totals											\$11,710.93
Sub Department 18 - Facilities/Maintenance											
Object detail 413.00 - Employee Health Benefits											
104358 - CAMLIN-TREAS EMPLOYEE HEALTH BENEFIT		EHB 1122 NZ	retiree insurance	Open		11/28/2022	11/28/2022	11/28/2022			1,537.40
Object detail 413.00 - Employee Health Benefits Totals											\$1,537.40



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 18 - Facilities/Maintenance										
Object detail 522.00 - Operating Supplies										
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50cr032182	credit	Open		11/14/2022	11/14/2022	11/14/2022			(65.00)
104890 - FIRST MIDWEST BANK	600220	Farm & fleet; oil; 10/28/22; 45242013	Open		11/14/2022	11/14/2022	11/14/2022			42.87
101636 - GREAT WESTERN SUPPLY CO	192707	disinfectant	Open		11/14/2022	11/14/2022	11/14/2022			159.62
107988 - MULGREW OIL CO	1211287	fuel	Open		11/14/2022	11/14/2022	11/14/2022			1,112.68
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50nv223348	generator battery	Open		11/21/2022	11/21/2022	11/21/2022			150.41
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50cr032836	return	Open		11/21/2022	11/21/2022	11/21/2022			(34.00)
104890 - FIRST MIDWEST BANK	0185023	Amazon; ignition keys, air hose; 11/7/22; 45267036	Open		11/21/2022	11/21/2022	11/21/2022			35.42
102592 - LOWE'S HOME CENTERS	03620	poison moleworms	Open		11/21/2022	11/21/2022	11/21/2022			59.79
102592 - LOWE'S HOME CENTERS	13581	shop supplies	Open		11/21/2022	11/21/2022	11/21/2022			36.99
102792 - MENARDS INC	25051	rechargeable flashlight	Open		11/21/2022	11/21/2022	11/21/2022			41.97
102792 - MENARDS INC	24426	mole killer, gfci outlets	Open		11/21/2022	11/21/2022	11/21/2022			149.47
102792 - MENARDS INC	25453	driveway markers	Open		11/21/2022	11/21/2022	11/21/2022			40.20
102792 - MENARDS INC	25854	corner braces, cutting pliers	Open		11/21/2022	11/21/2022	11/21/2022			64.68
102504 - SITEONE LANDSCAPE FKA JOHN DEERE LANDSCAPES	125256058-001	salt	Open		11/21/2022	11/21/2022	11/21/2022			379.75
103574 - TREVOR TRUE VALUE HARDWARE	a314797	key for truck #12	Open		11/21/2022	11/21/2022	11/21/2022			71.99
102792 - MENARDS INC	26431	sanding discs, gorilla tape	Open		11/29/2022	11/29/2022	11/29/2022			166.00
Object detail 523.00 - Repair/Maintenance Supplies										
104890 - FIRST MIDWEST BANK	2-136464	Corn Crib Nursery; straw for pollinator pocket; 10/13/22; 452420	Open		11/14/2022	11/14/2022	11/14/2022			48.00
102656 - MARTIN EQUIPMENT OF IA-IL	674085	skid steer tracks	Open		11/14/2022	11/14/2022	11/14/2022			2,772.37
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50nv223380	capacity v-belt	Open		11/21/2022	11/21/2022	11/21/2022			14.90
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50nv223353	fuel stabilizer	Open		11/21/2022	11/21/2022	11/21/2022			9.60
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50nv225332	truck 41 warranty part	Open		11/21/2022	11/21/2022	11/21/2022			179.90
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50nv223520	truck #145 filters, perfect view, oil	Open		11/21/2022	11/21/2022	11/21/2022			132.83
Object detail 522.00 - Operating Supplies Totals										\$2,412.84
Invoice Transactions 16										



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 18 - Facilities/Maintenance										
Object detail 523.00 - Repair/Maintenance Supplies										
100348 - CHANCE RIDES MANUFACTURING	030059	train axle - second half of payment	Open		11/21/2022	11/21/2022	11/21/2022			3,715.93
101607 - GRAINGER	9489500745	repair supplies	Open		11/28/2022	11/28/2022	11/28/2022			126.72
103856 - SPRINGFIELD ELECTRIC SUPPLY	S010172406.00	photo cell swivel & stem	Open		11/28/2022	11/28/2022	11/28/2022			35.33
CO	1									
Object detail 523.00 - Repair/Maintenance Supplies Totals										\$7,035.58
Object detail 631.00 - Professional Services										
107999 - CANTRELLS BODY SHOP & GARAGE	22-05154	train, caboose removal	Open		11/14/2022	11/14/2022	11/14/2022			190.00
102306 - J.L. BRADY CO	88376	rpz certification	Open		11/21/2022	11/21/2022	11/21/2022			500.00
Object detail 631.00 - Professional Services Totals										\$690.00
Object detail 632.00 - Communications										
104365 - CAMLIN-TREAS GENERAL FUND	VER10-2022 NZ	0012571632CP	Open		11/28/2022	11/28/2022	11/28/2022			86.79
Object detail 632.00 - Communications Totals										\$86.79
Object detail 637.00 - Public Utility Services										
107765 - MIDAMERICAN / BERKSHIRE	04770 1022 NZ	04770-37026; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			609.97
HATHAWAY ENERGY		- 10/27/22								
107765 - MIDAMERICAN / BERKSHIRE	21330 1022 NZ	21330-50008; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			29.49
HATHAWAY ENERGY		- 10/27/22								
107765 - MIDAMERICAN / BERKSHIRE	24331 1022 NZ	24331-65004; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			292.90
HATHAWAY ENERGY		- 10/27/22								
107765 - MIDAMERICAN / BERKSHIRE	31171 1022 NZ	31171-54004; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			97.68
HATHAWAY ENERGY		- 10/27/22								
107765 - MIDAMERICAN / BERKSHIRE	37031 1022 NZ	37031-14001; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			141.88
HATHAWAY ENERGY		- 10/27/22								
107765 - MIDAMERICAN / BERKSHIRE	37550 1022 NZ	37550-85009; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			246.60
HATHAWAY ENERGY		- 10/27/22								
107765 - MIDAMERICAN / BERKSHIRE	40381 1022 NZ	40381-13004; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			401.21
HATHAWAY ENERGY		- 10/27/22								
107765 - MIDAMERICAN / BERKSHIRE	41830 1022 NZ	41830-68008; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			71.33
HATHAWAY ENERGY		- 10/27/22								
107765 - MIDAMERICAN / BERKSHIRE	72720 1022 NZ	72720-63016; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			84.39
HATHAWAY ENERGY		- 10/27/22								
107765 - MIDAMERICAN / BERKSHIRE	72930 1022 NZ	72930-63017; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			381.49
HATHAWAY ENERGY		- 10/27/22								
107765 - MIDAMERICAN / BERKSHIRE	73560 1022 NZ	73560-63017; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			146.15
HATHAWAY ENERGY		- 10/27/22								
107765 - MIDAMERICAN / BERKSHIRE	73770 1022 NZ	73770-63018; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			555.52
HATHAWAY ENERGY		- 10/27/22								
107765 - MIDAMERICAN / BERKSHIRE	74190 1022 NZ	74190-63017; 9/28/22	Open		11/21/2022	11/21/2022	11/21/2022			182.14
HATHAWAY ENERGY		- 10/27/22								



FM100EALL: All Committees - AP by G/L

Invoice Due Date Range 11/01/22 - 11/30/22

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 18 - Facilities/Maintenance										
Object detail 637.00 - Public Utility Services										
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	74400 1022 NZ	74400-63019; 9/28/22 - 10/28/22	Open		11/21/2022	11/21/2022	11/21/2022			372.78
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	74610 1022 NZ	74610-63010; 9/28/22 - 10/27/22	Open		11/21/2022	11/21/2022	11/21/2022			1,427.83
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	75030 1022 NZ	75030-63019; 9/28/22 - 10/27/22	Open		11/21/2022	11/21/2022	11/21/2022			212.73
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	75240 1022 NZ	75240-63010; 9/28/22 - 10/27/22	Open		11/21/2022	11/21/2022	11/21/2022			179.99
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	75450 1022 NZ	75450-63011; 9/28/22 - 10/27/22	Open		11/21/2022	11/21/2022	11/21/2022			163.50
103826 - VILLAGE OF COAL VALLEY	10/15/22	sewer 10/15/22	Open		11/21/2022	11/21/2022	11/21/2022			844.00
103826 - VILLAGE OF COAL VALLEY	11/15/22	sewer 10/15/22	Open		11/21/2022	11/21/2022	11/21/2022			224.50
103826 - VILLAGE OF COAL VALLEY	10/15 11/22	11/15/22 509009002	Open		11/21/2022	11/21/2022	11/21/2022			224.50
Object detail 637.00 - Public Utility Services Totals										\$6,661.08
Object detail 638.00 - Repairs & Maintenance										
100005 - A&A AIR CONDITIONING & REFRIGERATION	112103	walk in freezer repair	Open		11/21/2022	11/21/2022	11/21/2022			200.00
104890 - FIRST MIDWEST BANK	6084	Moline Glass; Sprinter-windshield; 10/17/22; 45267036	Open		11/21/2022	11/21/2022	11/21/2022			545.30
102306 - J.L. BRADY CO	88466	seasonal heating inspection/repair	Open		11/21/2022	11/21/2022	11/21/2022			3,297.30
100735 - CRAWFORD COMPANY	0132056-IN	Installed power for rhino gate	Open		11/29/2022	11/29/2022	11/29/2022			1,237.00
100735 - CRAWFORD COMPANY	0132046-IN	installed power for water bowls at river hogs	Open		11/29/2022	11/29/2022	11/29/2022			1,620.00
100735 - CRAWFORD COMPANY	0132048-IN	Installed outlet at colobus outside near door	Open		11/29/2022	11/29/2022	11/29/2022			1,070.00
100735 - CRAWFORD COMPANY	0132047-IN	installed time clock and photoeye in parking lot, conces. lights	Open		11/29/2022	11/29/2022	11/29/2022			794.00
Object detail 638.00 - Repairs & Maintenance Totals										\$8,763.60
Object detail 639.00 - Rentals										
104890 - FIRST MIDWEST BANK	212857352	United Rentals; air compressor rental; 11/9/22; 45267036	Open		11/21/2022	11/21/2022	11/21/2022			314.78
107766 - THE RENTAL GUYS	1-517859	boom lift	Open		11/21/2022	11/21/2022	11/21/2022			750.00



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Invoice Due Date Range 11/01/22 - 11/30/22

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 18 - Facilities/Maintenance										
Object detail 639.00 - Rentals										
103954 - SUNBELT RENTALS INC	132964356-0001	diesel air compressor rental	Open		11/28/2022	11/28/2022	11/28/2022	Invoice Transactions 3		359.23
										<u>\$1,424.01</u>
Object detail 644.00 - Outside Contractual										
100048 - ADVANCED PEST SOLUTIONS	4380	weekly pest control 11/9/22	Open		11/14/2022	11/14/2022	11/14/2022			65.00
100048 - ADVANCED PEST SOLUTIONS	4210	monthly pest control 11/2 service	Open		11/14/2022	11/14/2022	11/14/2022			325.00
104890 - FIRST MIDWEST BANK	419390364052	Republic Services; garbage/recycling; 10/27/22; 45296233	Open		11/14/2022	11/14/2022	11/14/2022			1,256.73
100048 - ADVANCED PEST SOLUTIONS	4538	weekly service 11/16/22	Open		11/21/2022	11/21/2022	11/21/2022			65.00
										<u>\$1,711.73</u>
										<u>\$30,323.03</u>
Sub Department 35 - Grants										
Object detail 767.00 - Infrastructure over \$15,000										
108035 - KLINGNER & ASSOCIATES PC	74652	African Painted Dog Exhibit - professional services through 11/6	Open		11/21/2022	11/21/2022	11/21/2022	Invoice Transactions 4 Invoice Transactions 63		15,006.25
										<u>\$15,006.25</u>
										<u>\$15,006.25</u>
										<u>\$108,669.57</u>
										<u>\$108,669.57</u>



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Invoice Due Date Range 11/01/22 - 11/30/22

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 133 - Forest Preserve Liab Ins										
Department 32 - Forest Preserve										
Object detail 631.00 - Professional Services	27367	National Center for Safety; background ck-vol; 11/4/22; 45296233	Open		11/14/2022	11/14/2022	11/14/2022			55.50
104890 - FIRST MIDWEST BANK										
				Object detail 631.00 - Professional Services Totals				Invoice Transactions 1		\$55.50
				Department 32 - Forest Preserve Totals				Invoice Transactions 1		\$55.50
				Fund 133 - Forest Preserve Liab Ins Totals				Invoice Transactions 1		\$55.50



FM100EALL: All Committees - AP by G/L

Invoice Due Date Range 11/01/22 - 11/30/22

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 335 - Develop-Forests & Construct Impr										
Department 32 - Forest Preserve										
Sub Department 35 - Grants										
107901 - HUTCHINSON ENGINEERING INC	5011.00 5	Illiniwek Improvements	Open		11/23/2022	11/23/2022	11/23/2022			975.00
		Object detail 765.00 - Construction in Progress								\$975.00
		Sub Department 35 - Grants								\$975.00
		Department 32 - Forest Preserve								\$975.00
		Fund 335 - Develop-Forests & Construct Impr								\$975.00
		Grand Totals								\$174,426.71

* = Prior Fiscal Year Activity

RESOLUTION

FY 2023 Niabi Zoo Fund Regional Development Authority Grant Appropriations

WHEREAS, Niabi Zoo was awarded \$32,500.00 from the Regional Development Authority for Operational Support/Building Infrastructure, and

WHEREAS, the Regional Development Authority grant has been received in full, and

WHEREAS, the purchase of an aluminum feline restraint cage with guillotine doors, Discovery Center gallery renovation, & Biodiversity Hall guest railing installation is required at Niabi Zoo, 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. Expenditures in the amount of \$32,738.00 shall be increased from grant revenue received in the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$13,238.00	131-32-35 768 RDA23	Machine & Equipment over \$5,000
\$15,000.00	131-32-35 766 RDA23	Buildings & Remodeling over \$5000
\$4,500.00	131-32-35 638 RDA23	Repairs & Maintenance

SECTION 3. Revenues in the amount of \$32,500.00 shall be increased from the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$32,500.00	131-32-35 337.70 RDA23	Local Grants

SECTION 4. This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 20th day of December, 2022.

Kai Swanson, President
Forest Preserve Commission

Karen Kinney, Secretary
Forest Preserve Commission

RESOLUTION

FY 2023 Niabi Zoo Fund African Painted Dog Grant Appropriations

WHEREAS, Niabi Zoo was awarded \$233,000.00 from the Illinois Department of Commerce & Economic Opportunity Tourism Grant program to construct a new African Painted Dog exhibit, and

WHEREAS, the Illinois Department of Commerce & Economic Opportunity Tourism Grant program is a reimbursable grant, and

WHEREAS, architectural and construction document work has been performed, 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. Expenditures in the amount of \$15,006.25 shall be increased from grant revenue to be received in the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$15,006.25	131-32-35 767 TAFGP23	Infrastructure over \$15,000

SECTION 3. Revenues in the amount of \$15,006.25 shall be increased from the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$15,006.25	131-32-35 331.70 TAFGP23	Federal Grants

SECTION 4. This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 20th day of December, 2022.

Kai Swanson, President
Forest Preserve Commission

Karen Kinney, Secretary
Forest Preserve Commission

RESOLUTION

FY 23 Illiniwek Recreation Trail Grant Appropriations

WHEREAS, Illiniwek Forest Preserve was awarded \$200,000.00 from the Illinois Recreation Trail Grant program to construct a new restroom facility and make trail improvements, and

WHEREAS, the Illinois Recreation Trail Grant program is a reimbursable grant, and

WHEREAS, engineering and construction document work has been performed, 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. Expenditures in the amount of \$975.00 shall be increased from grant revenue to be received in the General Fund #130 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$975.00	335-32-35 765 RTP 23	Construction in Progress

SECTION 3. Revenues in the amount of \$975.00 shall be increased in the General Fund #130 to the following:

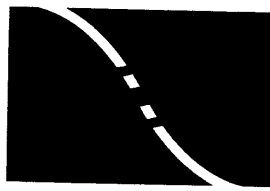
AMOUNT	APPROPRIATION	DESCRIPTION
\$975.00	335-32-35 334.70 RTP23	State Grants

SECTION 4. This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 20th day of December, 2022.

Kai Swanson, President
Forest Preserve Commission

Karen Kinney, Secretary
Forest Preserve Commission



Rock Island County

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

WHEREAS, Nick Camlin, 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 him 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, IL** aforesaid, that the following named Banks are hereby designated as Depositories in which the funds and monies received by Nick Camlin, County Collector and County Treasurer, and in the collection of taxes may be deposited to-wit:*

*Bank Orion; Moline, Illinois
US Bank; Rock Island, Illinois
Quad City Bank and Trust; Moline, Illinois
Old National Bank (fka First Midwest Bank); Moline, Illinois
Clock Tower Community Bank; Hillsdale Illinois
Peoples National Bank; Reynolds, Illinois
CBI Bank & Trust; Buffalo Prairie, Illinois
SENB Bank; Moline Illinois
Blackhawk Bank & Trust; Milan, Illinois
American Bank of Rock Island; Rock Island, Illinois
First National Bank, Moline, Illinois
Midwest Bank, Andalusia, Illinois
Kone Employees Credit Union, Moline, Illinois
Moline Municipal Credit Union, Moline, Illinois
Gas & Electric 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
IMET, Dublin, Ohio
The Bancorp Bank (Paymerang LLC-vendor payment Services); Richmond, VA*

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 a 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 20th day of December, 2022.***

*Kai Swanson, President
Rock Island County Forest Preserve Commission*

ATTEST:

*Karen Kinney, County Clerk
Rock Island County*

Schedule of Regular Meeting Dates for the Rock Island County Forest Preserve District and Forest Preserve Executive Committee meetings for the calendar year 2023 pursuant to the Open Meetings Act

Pursuant to Section 2.03 of the Open Meetings Act, 5 ILCS 120/2.03, the Rock Island County Forest Preserve District has prepared and makes available this Schedule of Regular Meeting Dates for the calendar year of 2023. The Rock Island County Forest Preserve District may schedule other special meetings, emergency meetings, and reconvened meetings as deemed necessary and as allowed by law pursuant to Section 2.02 of the Open Meetings Act, 5 ILCS 120/2.02, in addition to any amendments or other modifications to the regular meeting date schedule. All regular meetings unless otherwise notified shall take place at 5:30 PM in the Rock Island County Chambers in the Rock Island County Building, 1504 3rd Avenue, Rock Island, Illinois, immediately following the meeting of the Rock Island County Board of Supervisors as follows:

Tuesday, January 17
Tuesday, February 21
Tuesday, March 21
Tuesday, April 18
Tuesday, May 16
Tuesday, June 20

Tuesday, July 18
Tuesday, August 15
Tuesday, September 19
Tuesday, October 17
Tuesday, November 21
Tuesday, December 19

The Forest Preserve Executive Committee will meet at 9:30 AM in the Rock Island County Chambers in the Rock Island County Building, 1504 3rd Avenue, Rock Island, Illinois unless otherwise noted.

Tuesday, January 10
Tuesday, February 14
Tuesday, March 14
Tuesday, April 11
Tuesday, May 9
Tuesday, June 13-Niabi Zoo, 13010 Niabi Zoo Road, Coal Valley, IL 61240
Tuesday, July 11-Indian Bluff Golf Course, 6200 78th Avenue, Milan, IL 61284
Tuesday, August 8-Loud Thunder Forest Preserve, 19406 Loud Thunder Road, Illinois City, IL 61259
Tuesday, September 12-Illiniwek Forest Preserve, 836 State Avenue, Hampton, IL 61256
Wednesday, October 11
Tuesday, November 14
Tuesday, December 12

These schedules of regular meeting dates as adopted pursuant to a vote of the Forest Preserve Commission, of the Rock Island County Forest Preserve District, at the regular meeting on December 20, 2022.

ATTEST:

Karen Kinney, Secretary
Rock Island County Forest Preserve Commission

Kai Swanson, President
Rock Island County Forest Preserve Commission

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT HOLIDAY POLICY

SECTION 19

The Rock Island County Forest Preserve District Board of Commissioners recognizes the following days of calendar year 2023 as days in which full-time employees shall receive holiday pay. It is the policy of the District to recognize the following days:

New Year's Day, (2023)	January 2, 2023
Martin Luther King's Birthday,	January 16, 2023
Presidents Day,	February 20, 2023
Good Friday,	April 7, 2023
Memorial Day,	May 29, 2023
Juneteenth	June 19, 2023
Independence Day,	July 4, 2023
Labor Day,	September 4, 2023
Columbus Day,	October 9, 2023
Veterans Day,	November 10, 2023
Thanksgiving Day,	November 23, 2023
Friday after Thanksgiving Day,	November 24, 2023
Christmas Eve,	December 26, 2023
Christmas Day,	December 25, 2023
New Year's Day, (2024)	January 1, 2024

The day on which members of the House of Representatives are elected. November 5, 2024

Additionally, no other day shall be considered unless designated by the Board of Commissioners. Only active full-time employees shall qualify for holiday pay. Non-exempt, non-bargaining unit part-time regular or temporary employees shall not qualify for holiday pay.

Full-time exempt employees required to work on District observed holiday due to seasonal or continuous operations requirements, shall be allowed to take another day off within a thirty (30) day period following the worked holiday. Holiday pay is not cumulative for full-time exempt employees, therefore, if another day off is not taken in lieu the worked holiday within the thirty-day period, the day of paid time off will be forfeited.

When a holiday occurs on a Saturday it shall be observed on the proceeding Friday and when a holiday occurs on a Sunday it shall be observed on the following Monday with the exception of Niabi Zoo which will observe the actual day the holiday falls for full-time exempt employees required to work.

Full-time non-exempt non-bargaining unit employees shall receive two and one-half times their regularly hourly rate of pay for all hours worked on Memorial Day, Fourth of July, Labor Day, Thanksgiving Day and Christmas Day in lieu of holiday pay or compensatory time off. If an employee does not work a full eight hours shift, those hours not worked shall be considered holiday pay.

ATTEST:

Karen Kinney, Secretary
Rock Island County Forest Preserve Commission

Kai Swanson, President
Rock Island County Forest Preserve Commission

Public Act 102-1088

AN ACT concerning local government.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

Section 1. Short title. This Act may be cited as the Decennial Committees on Local Government Efficiency Act.

Section 5. Definition. As used in this Act, "governmental unit" includes all units of local government that may levy any tax, except municipalities and counties.

Section 10. Formation of committee; members; vacancy; administrative support.

a. Within one year after the effective date of this Act and at least once every 10 years thereafter, each governmental unit must form a committee to study local efficiencies and report recommendations regarding efficiencies and increased accountability to the county board in which the governmental unit is located.

b. Each committee's membership shall include the elected or appointed members of the governing board of the governmental unit; at least 2 residents of the governmental unit, who are appointed by the chair of the board of the governmental unit, with the advice and consent of the board; and any chief executive officer or other officer of the governmental unit. The committee shall be chaired by the president or chief elected or appointed official of the governing board of the governmental unit, or his or her designee. The chairperson may appoint additional members to the committee as he or she deems appropriate.

Committee members shall serve without compensation but may be reimbursed by the governmental unit for their expenses incurred in performing their duties.

a. A committee may employ or use the services of specialists in public administration and governmental management and any other trained consultants, analysts, investigators, and assistants it considers appropriate, and it may seek assistance from community colleges and universities as necessary to prepare the report required under Section 25.

b. If a vacancy occurs in the committee membership, the vacancy shall be filled in the same manner as the appointments under subsection (b).

c. Each governmental unit shall provide administrative and other support to its committee.

Section 15. Duties of a committee. The duties of a committee include, but are not limited to, the study of the governmental unit's governing statutes, ordinances, rules, procedures, powers, jurisdiction, shared services, intergovernmental agreements, and interrelationships with other governmental units and the State. The committee shall also collect data, research, and analysis as necessary to prepare the report described in Section 25.

Section 20. Meetings. Each committee shall meet at least 3 times. The committee may meet during a regularly scheduled meeting of the governmental unit as long as: (1) separate notice is given in conformance with the Open Meetings Act; (2) the committee meeting is listed as part of the board of the governmental unit's agenda; and (3) at least a majority of the members of the committee are present at the committee's meeting. Each meeting of the committee shall be public, and the committee shall provide an opportunity for any person to be heard at the public hearings for at least 3 minutes. The committee may require speakers to register. The committee shall meet in accordance with the Open Meetings Act, and the committee shall be a public body to which the Freedom of Information Act applies.

At the conclusion of each meeting, the committee shall conduct a survey of residents who attended asking for input on the matters discussed at the meeting.

Section 25. Report. Each committee shall summarize its work and findings within a written report, which shall include recommendations in respect to increased accountability and efficiency, and shall provide the report to the county board in which the governmental unit is located no later than 18

months after the formation of the committee. The report shall be made available to the public.

Section 30. Dissolution of the committee. After a committee has made the report required under Section 25 available to the public, the committee is dissolved until it is reestablished with newly appointed members under Section 10.

Section 85. The School Code is amended by changing Section 17-1.1 as follows:

(105 ILCS 5/17-1.1)

Sec. 17-1.1. Shared service reporting and fiscal efficiency.

a. Annually, each school district shall complete a report developed by the State Board of Education, to accompany the annual financial report and to be published on the State Board of Education's Internet website, that summarizes district attempts to improve fiscal efficiency through shared services or outsourcing in the prior fiscal year. The report must be primarily in checklist form and approximately one page in length. It shall include, but shall not be limited to, the incidence of the following shared service options: insurance; employee benefits; transportation; personnel recruitment; shared personnel; technology services; energy purchasing; supply and equipment purchasing; food services; legal services; investment pools; special education cooperatives, vocational cooperatives, and other shared educational programs; curriculum planning; professional development; custodial services; maintenance services; grounds maintenance services; food services; grant writing; and science, technology, engineering, and mathematics (STEM) program offerings. The report shall also include a list of potential shared services or outsourcing the district may consider or investigate for the next fiscal year and any anticipated barriers to implementation. This report must be approved by the school board at an open meeting that allows for public comment, and it shall be published on the Internet website of the school district, if any.

a. Based on data supplied by school districts through the annual financial report, regional superintendents of schools shall publish annually a regional report summarizing district attempts to improve fiscal efficiency through shared services or outsourcing within the educational service region. This report shall include a list of all joint purchasing initiatives, joint agreements between districts, attempts to reduce or eliminate duplication of services and duplicative expenditures, and identification of any overlapping regional service delivery systems.

b. For school districts required to develop and submit to the State Board of Education a deficit reduction plan under

Section 17-1 of this Code, the regional superintendent of schools and the school district shall jointly prepare a shared services and outsourcing plan that considers actions that may improve the district's fiscal efficiency and how future savings associated with shared services or outsourcing are to be utilized.

(Source: P.A. 97-357, eff. 1-1-12.)

Section 90. The State Mandates Act is amended by adding Section 8.46 as follows:

(30 ILCS 805/8.46 new)

Sec. 8.46. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by the Decennial Committees on Local Government Efficiency Act.

Section 99. Effective date. This Act takes effect upon becoming law.

06/10/2022 Public Act 102-1088

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
FOREST PRESERVE COMMISSION
GENERAL POLICY & PROCEDURES
APPROVED MARCH 2018
REVISED & APPROVED FEBRUARY 2021**

Rock Island County Forest Preserve District

(70 ILCS 805/3) All courts shall take judicial notice of all forest preserve districts organized under the Downstate Forest Preserve Act 70 ILCS 805 eq seq.

Governing Body

The governing body of the Rock Island County Forest Preserve District shall be known as the Board of Commissioners, hereinafter called the "Board" and its Commissioners as "members". The Board is the legislative body of the Rock Island County Forest Preserve District. All members of the Rock Island County Board are de facto members of the Rock Island County Forest Preserve Board of Commissioners (70 ILCS 805/3a).

- The Board of Commissioners concerns itself primarily with questions of policy rather than with administrative matters. The District's Director is charged with the administrative responsibility to implement the Board's policies.
- The Board shall enact and maintain appropriate ordinances, policies, rules, and regulations related to the operations of the District and the District's facilities, and the Board shall see that such statutes, ordinances, policies, rules, and regulations are administered effectively.
- The Board shall select a professional to serve as Director of the District upon the recommendation from any such committee assigned with the responsibility. The District Director will act as the chief operating officer of the District. The Director shall be responsible for District employment decisions, and the Board or any members of a committee are to refrain from any involvement in the Director's decisions related to hiring, firing, and discipline, except where otherwise directed by law.
- Board members should respect the commitment to implement its policies through the Director and to rely on the Director to handle the administrative functions of the District. Board members should request desired information from the Director rather than directly from other employees of the District. Board members also should refer inquiries, information, complaints, and other communications made to them about District matters to the Director. Board members also should support the actions of the Director when those actions have been directed, ratified, or otherwise supported by the Board.
- Employees' Performance of Duties. No Board member shall inhibit, obstruct, or otherwise interfere with any District employee in the performance of his or her assigned duties. All inquiries relating to a District employee should be directed to the Director.
- The Executive Committee, in which the District Director shall report, shall establish an effective working relationship with the Director and provide timely and effective feedback on performance.
- The Executive Committee recognizes that it is important to evaluate itself and establish goals for the Board from time to time.
- The Board shall require ethical behavior of its members and the Director.

- The Board shall provide strategic leadership in decisions affecting the District, including acquisitions, intergovernmental relationships, partnerships, etc.
- Commissioners from time to time will be needed to serve on additional committees, organizations, or boards representing the District.
- The Executive Committee shall allow the Director to settle a personal property or tort claim less than \$10,000 with the advice of the District's legal counsel. Any such settlement shall be presented to the Commission before payment. Any personal property or tort claim against the District greater than \$10,000.00 shall be presented to the Executive Committee. The legal counsel representing the District in the matter shall present the facts and a legal opinion pertaining to be in the best interest of the District for resolution. The Executive Committee shall provide the legal counsel a defined scope of authority to negotiate a tentative settlement to the claim. If the legal counsel representing the District is able to reach a tentative settlement, the tentative settlement will be presented to the Commission for approval. Upon approval of the tentative settlement by the Commission, the Director will execute the necessary documentation. If the legal counsel representing the District is unable to reach a tentative settlement based on the scope of authority provided by the Executive Committee, the legal representative shall report back to the Executive Committee for a redefined scope of authority to reach a tentative-settlement. Any settlement in which the District is bound by a court, shall be executed accordingly by the Director.

Election of Commission President

The Secretary of the Board shall on the first Monday of December in even numbered years call the meeting to order and preside until a temporary President has been elected by the Commission, who in turn shall preside until a regular President is elected.

All nominations for regular President shall be by voice nominations from the floor. All elections for regular President shall be by roll call. The elected President must receive a majority of votes of those Commission members present and voting. In case no regular President can be elected by this process, the temporary President shall continue to serve until a new regular President can be elected. The term of the elected regular President shall be two years.

The elected regular President shall appoint the officers of the District at this time. The term of appointed officers shall be that of the elected regular President.

President of the Commission; powers and duties; veto; passage of ordinances, etc...

(70 ILCS 805/12) The president of the board of any district organized hereunder, shall preside at all meetings of the board, be the executive officer of the district, and be a member of the board. He shall sign all ordinances, resolutions and other papers necessary to be signed and shall execute all contracts entered into by the district and perform other duties as may be prescribed by ordinance. He may veto any ordinance and any orders, resolutions and actions, or any items therein contained, of the board which provide for the purchase of real estate, or for the construction of improvements within the preserves of the district. Such veto shall be filed with the secretary of the board within 5 days after the passage of the ordinance, order, resolution or action and when so vetoed the ordinance, order, resolution or action or any item therein contained is not effective unless it is again passed by two-thirds vote of all the members of the board. The president may vote in the same manner as the other members of the board. In the

temporary absence or inability of the president, the members of the board may elect from their own number a president, pro tem.

The "Yeas" and "Nays" shall be taken, and entered on the journal of the board's proceedings, upon the passage of all ordinances and all proposals to create any liability, or for the expenditure or appropriation of money. The concurrence of a majority of all the members elected or appointed to the board is necessary to the passage of any such ordinance or proposal. In all other cases the "Yeas" and "Nays" shall be taken at the request of any member of the board and shall be entered on the journal of the board's proceedings.

It is the duty of the elected regular President to appoint and/or remove members and chairman thereof, any and all standing committees of the District, and to appoint special committees to perform certain specified duties as required.

Powers and duties of corporate authority and officers; contracts; salaries. (70 ILCS 805/8)

(a) The board shall be the corporate authority of such forest preserve district and shall have power to pass and enforce all necessary ordinances, rules and regulations for the management of the property and conduct of the business of such district. The president of such board shall have power to appoint such employees as may be necessary.

(b) In any county, city, village, incorporated town or sanitary district where the corporate authorities act as the governing body of a forest preserve district, the person exercising the powers of the president of the board shall have power to appoint a secretary and an assistant secretary and treasurer and an assistant treasurer and such other officers and such employees as may be necessary. The assistant secretary and assistant treasurer shall perform the duties of the secretary and treasurer, respectively in case of death of such officers or when such officers are unable to perform the duties of their respective offices. All contracts for supplies, material or work involving an expenditure in excess of \$25,000 shall be let to the lowest responsible bidder, after advertising at least once in one or more newspapers of general circulation within the district, excepting work requiring personal confidence or necessary supplies under the control of monopolies, where competitive bidding is impossible. Contracts for supplies, material or work involving an expenditure of \$25,000 or less may be let without advertising for bids, but whenever practicable, at least 3 competitive bids shall be obtained before letting such contract. All contracts for supplies, material or work shall be signed by the president of the board of commissioners or by any such other officer as the board in its discretion may designate.

Compensation

An ordinance shall be adopted no later than the last day of May of even numbered years establishing the per diems and salaries of the President of the Board of Commissioners, its members and officers. The ordinance shall be filed with the Secretary of the Board and be on file within the corporate office of the Forest Preserve District.

(70 ILCS 805/3a)

Sec. 3a. Except as otherwise provided in this Section, and except as provided in Section 3c, 3d, and 3.5, the affairs of the district shall be managed by a board of commissioners consisting of 5 commissioners, who shall be appointed by the presiding officer of the county board of the county in which such forest preserve district is situated, with the advice and consent of such

county board. The first appointment shall be made within 90 days and not sooner than 60 days after such forest preserve district has been organized as provided herein. Each member of such board so appointed shall be a legal voter in such district. The first commissioners shall be appointed to hold office for terms of one, 2, 3, 4, and 5 years, and until June 30 thereafter, respectively, as determined and fixed by lot. Thereafter, successor commissioners shall be appointed in the same manner no later than the first day of the month in which the term of a commissioner expires. Except as provided in Section 3c and 3d, a vacancy occurring otherwise than by expiration of term shall be filled for the unexpired term by appointment of a commissioner by the county board chairman with the advice and consent of the members of the county board. In the one district in existence on July 1, 1977, that is managed by an appointed board of commissioners, the incumbent 5 commissioners shall complete their respective terms as originally prescribed in this Act. However, upon the expiration of the terms of 2 of the incumbent commissioners on January 1, 1978, they or their successors shall be appointed to hold office for terms of 3 and 5 years, and until June 30 thereafter, respectively, as determined and fixed by lot. Furthermore, upon the expiration of the terms of the remaining incumbent commissioners on January 1, 1980, they or their successors shall be appointed to hold office for terms of 2, 4, and 5 years, and until June 30 thereafter, respectively, as determined and fixed by lot. Thereafter, each successor commissioner shall be appointed for a term of 5 years. Each member of the board before entering upon the duties of his office shall take the oath prescribed by the constitution. From the time of the appointment of the first board of commissioners, such forest preserve district shall be construed in all courts to be a body corporate and politic by the name and style determined as aforesaid and by such name may sue and be sued, contract and be contracted with, acquire and hold real and personal estate necessary for its corporate purposes and adopt a seal and alter the same at its pleasure.

In case the boundaries of a district are co-extensive with the boundaries of any county, city, village, incorporated town or sanitary district, the corporate authorities of such county (until the commissioners elected under Section 3c and 3d take office), city, village, incorporated town or sanitary district shall have and exercise the powers and privileges and perform the duties and functions of the commissioners provided for in this Act and in that case no commissioner shall be appointed for that district. The corporate authorities, other than members of a county board in counties under township organization having a population of less than 3,000,000 and members of a county board in a county not under township organization who were elected prior to July 1, 1965, shall act without any other pay than that already provided by law. The members of a county board of a county under township organization and members of a county board of a county not under township organization who were elected prior to July 1, 1965, who also act as commissioners of a forest preserve district in counties having a population of less than 3,000,000 may receive for their services as commissioners of a forest preserve district a per diem fee to be fixed by such board, but not to exceed \$36 per day, which shall be in full for all services rendered on such day, or an annual salary to be fixed by such board, but not to exceed \$3,000, plus mileage expenses at a rate not more than the amount allowed for members of the county board of such county, as fixed by the board, for each mile necessarily traveled in attending meetings of the board of such district, plus any expense incurred while, or in connection with, carrying out the business of such district outside the boundaries of such district, payable from the forest preserve district treasury. The president of the Board of Commissioners of the Forest Preserve District in counties of less than 3 million may receive in lieu of a per diem fee an annual salary to be fixed by such board. No Forest Preserve Commissioner shall file for a per diem payment for services rendered on the same day for which he filed for a per diem payment

as a county supervisor. When the county board also acts as such commissioners, a member of the county board of a county under township organization and a member of the county board of a county not under township organization, who is elected prior to July 1, 1965 may, with the permission of the county board, work alone as such a commissioner and be paid in the usual manner.

Unless otherwise qualified, the term "board", when used in this Act, means the board of commissioners of any forest preserve district, or the corporate authorities of any county, city, village, incorporated town, or sanitary district, when acting as the governing body of a forest preserve district.

Tax Levies

(70 ILCS 805/13.1)

After the first Monday in October and by the first Monday in December in each year, the board shall levy the general taxes for the district by general categories for the next fiscal year. A certified copy of the levy ordinance shall be filed with the county clerk by the last Tuesday in December each year.

In forest preserve districts with a population of less than 3,000,000, the amount of taxes levied for general corporate purposes for a fiscal year may not exceed the rate of .06% of the value, as equalized or assessed by the Department of Revenue, of the taxable property therein. In addition, in forest preserve districts having a population of 100,000 or more but less than 3,000,000, the board may levy taxes for constructing, restoring, reconstructing and acquiring improvements and for the development of the forests and lands of such district, the amount of which tax each fiscal year shall be extended at a rate not to exceed .025% of the assessed value of all taxable property as equalized by the Department of Revenue.

All such taxes and rates are exclusive of the taxes required for the payment of the principal of and interest on bonds, and exclusive of taxes levied for employees' annuity and benefit purposes.

Appropriation Ordinance

(70 ILCS 805/13.3a-3b)

(a) The board of each forest preserve district organized under this Act shall fix a fiscal year for the district. The board shall, within or before the first quarter of each fiscal year, adopt an annual appropriation ordinance appropriating such sums of money as may be required to defray all necessary expenses and liabilities of the district to be paid or incurred during the fiscal year.

(b) The failure of the board to adopt an annual appropriation ordinance or to otherwise comply with the provisions of this Section shall not affect the validity of any tax levy of the forest preserve district. The annual appropriation ordinance for any fiscal year need not be intended or required to be in support of or in relation to any tax levy made during that fiscal year.

(70 ILCS 805/13.4)

After the adoption of the annual appropriation ordinance, no further appropriations may be made at any other time during that fiscal year, except as provided in this Act, provided that the board of each district may amend such appropriation ordinance from time to time by the same procedure required by this Act for the original adoption of the appropriation ordinance. By a two-thirds vote of all the members constituting the board, the board may make appropriations in

excess of those authorized by the appropriation ordinance in order to meet an immediate emergency.

(50 ILCS 330 Illinois Municipal Budget Law.

(50 ILCS 330/2)

The following terms, unless the context otherwise indicates, have the following meaning:

- (1) "Municipality" means and includes all municipal corporations and political subdivisions of this State, or any such unit or body hereafter created by authority of law, except the following:
- (a) The State of Illinois; (b) counties; (c) cities, villages and incorporated towns; (d) sanitary districts created under "An Act to create sanitary districts and to remove obstructions in the Des Plaines and Illinois Rivers", approved May 29, 1889, as amended; (e) forest preserve districts having a population of 500,000 or more, created under "An Act to provide for the creation and management of forest preserve districts and repealing certain Acts therein named", approved June 27, 1913, as amended; (f) school districts; (g) the Chicago Park District created under "An Act in relation to the creation, maintenance, operation and improvement of the Chicago Park District", approved, June 10, 1933, as amended; (h) park districts created under "The Park District Code", approved July 8, 1947, as amended; (i) the Regional Transportation Authority created under the "Regional Transportation Authority Act", enacted by the 78th General Assembly; and (j) the Illinois Sports Facilities Authority.
 - (2) "Governing body" means the corporate authorities, body, or other officer of the municipality authorized by law to raise revenue, appropriate funds, or levy taxes for the operation and maintenance thereof.
 - (3) "Department" means the Department of Commerce and Economic Opportunity.

(50 ILCS 330/3)

The governing body of each municipality of this State, coming within the provisions of this Act, shall, within or before the first quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance, by which ordinance the governing body may appropriate such sum or sums of money as may be deemed necessary to defray all necessary expenses and liabilities of such municipality, and in such annual budget and appropriation ordinance shall specify the objects and purposes for which such appropriations are made, and the amount appropriated for each object or purpose. The municipality may pass a continuing annual budget ordinance. The municipality may expend funds during the first quarter of the fiscal year before the municipality has adopted the combined annual budget and appropriation ordinance.

The budget included in such ordinance shall contain a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year. The estimate of taxes to be received may be based upon the amount of actual cash receipts that may reasonably be expected by the municipality during such fiscal year, estimated from the experience of the municipality in prior years and with due regard for other circumstances that may substantially affect such receipts. Provided, however, that nothing in this Act shall be construed as requiring any municipality to change or preventing any municipality from changing from a cash basis of financing to a surplus or deficit basis of financing; or as requiring any municipality to change or preventing any municipality from changing its system of accounting.

The governing body of each municipality shall fix a fiscal year therefor. If the beginning of

the fiscal year of a municipality is subsequent to the time that the tax levy for such fiscal year shall be made, then such annual budget and appropriation ordinance shall be adopted prior to the time such tax levy shall be made.

Such budget and appropriation ordinance shall be prepared in tentative form by some person or persons designated by the governing body, and in such tentative form shall be made conveniently available to public inspection for at least thirty days prior to final action thereon. Provided, that in townships such tentative ordinance for purposes other than the road and bridge fund shall be prepared by the board of town trustees. At least one public hearing shall be held as to such budget and appropriation ordinance prior to final action thereon, notice of which shall be given by publication in an English language newspaper published in such municipality, at least 30 days prior to the time of such hearing. If there is no newspaper published in such municipality, then notice of such public hearing shall be given by publication in an English language newspaper published in the county in which such municipality is located and having general circulation within such municipality. If there is no such newspaper published in the county, notice of such public hearing shall be given by posting notices thereof in five of the most public places in such municipality. Such notice shall state the time and place where copies of the tentative budget and appropriation ordinance are available for public inspection and the time and place of the hearing. It shall be the duty of the clerk, secretary, or other similar officer, of such municipality to make such tentative budget and appropriation ordinance available to public inspection, and to arrange for such public hearing or hearings. Except as otherwise provided by law, no further appropriations shall be made at any other time within such fiscal year, provided that the governing body of such municipality may from time to time make transfers between the various items in any fund in such appropriation ordinance not exceeding in the aggregate ten per cent of the total amount appropriated in such fund by such ordinance, may transfer funds received by the taxing district as the result of an erroneous distribution of property taxes by a county treasurer back to that county treasurer without amending the budget and appropriation ordinance, and may amend such budget and appropriation ordinance from time to time by the same procedure as is herein provided for the original adoption of a budget and appropriation ordinance; provided that nothing in this section shall be construed to permit transfers between funds required by law to be kept separate.

(Source: P.A. 89-548, eff. 1-1-97; 90-439, eff. 8-16-97.)

(50 ILCS 330/4)

The failure by any governing body of any municipality to adopt an annual budget and appropriation ordinance, or to comply in any respect with the provisions of this Act, shall not affect the validity of any tax levy of any such municipality, otherwise in conformity with the law.

The fiscal year of the District was established as July 1-June 30.

Forest Preserve Executive Committee

The President shall serve as the chairperson of the Forest Preserve Executive Committee. The regular President may appoint up to seven members to the Forest Preserve Executive Committee after the first Monday of December in even numbered years election of the regular President has been conducted.

A majority of the appointed Forest Preserve Executive Committee members shall constitute a quorum for the transaction of business for the District unless Illinois State Statutes requires the full action of the Board.

The Forest Preserve Executive Committee shall act as an executive committee and shall address all issues pertaining to the operation of the District.

Whenever a member of the Forest Preserve Executive Committee is either temporarily or permanently unable to perform the duties of such appointment due to resignation, death, disability, illness, or absence, the President may declare the position vacant and appoint another member of the Board to fill the committee vacancy.

The various Commission Officers and department heads, in addition to the District staff, shall provide such assistance, information and support to the forest preserve committee and the Board as a whole, as shall be required by the President. Information required by the Board from the forest preserve committee shall be provided upon request to any Board member.

The Executive Committee in the exercise of their oversight and legislative functions and powers, shall have the right to summon employees and to review documents and records as necessary or helpful in the exercise of such responsibilities.

The Executive Committee and all special committees shall keep written minutes. Minute books shall be kept in the corporate office of the Forest Preserve District. Secretarial services shall be provided by the District Officers or staff.

The Forest Preserve President shall be a voting member of all committees

Conduct of business of the Board

The regular order of business for Committee and Commission meetings shall include but not necessary in the order listed below:

- I. Call to Order and Roll Call
- II. Old Business
- III. Public Comment
- IV. Claims
- V. Treasurer's Disbursements
- VI. Transfers of Appropriations
- VII. Resolutions
- VIII. Ordinances
- IX. Other Business
- X. Reports
- XI. Appointments
- XII. Closed Session (when necessary)
- XIII. Reconvene Open Meeting (when necessary)
- XIV. Call to Order & Roll Call (when necessary)
- XV. Action (if any) Taken in Open Session from Closed Session (when necessary)
- XVI. Recess or Adjournment

Meeting Procedures of the District

Definitions

A “meeting” is defined by the Open Meetings Act (5 ILCS 120/1.02) as any gathering, whether in person or by video or audio conference, telephone call, electronic means (such as, without limitation, electronic mail, electronic chat, and instant messaging), or other means of contemporaneous interactive communication, of a majority of a quorum of the members of a public body held for the purpose discussing public business.

A “public body” defined by the Open Meetings Act (5 ILCS 120/1.02) includes all legislative, executive, administrative or advisory bodies of the State, counties, townships, cities, villages, incorporated towns, school districts and all other municipal corporations, boards, bureaus, committees or commissions of this State, and any subsidiary bodies of any of the foregoing including but not limited to committees and subcommittees which are supported in whole or in part by tax revenue, or which expend tax revenue, except the General Assembly and committees or commission thereof.

A “quorum” is the minimum number of members that must be present at any of its meetings to make the proceedings of that meeting valid. The Forest Preserve Commission and its established committees are public bodies of the Rock Island County Forest Preserve District and a majority of the members of the Commission or its established committees shall constitute a quorum for the discussion of business.

The term "quorum" refers to the minimum number of members of a public body who must be present at a meeting in order for the body to take official action. Unless the law otherwise provides, a quorum of a public body is a majority of the total number of members of the body. A "majority of a quorum" is the smallest number of members of a public body able to control action when a bare quorum is present.

A "majority of a quorum" is a sliding figure, easily computed, that increases with the size of the public body. For example, if a public body has seven members, a quorum of that body is four, and a majority of the quorum is three. Therefore, three is the smallest number of members of the body to which the term "meeting" applies. The Commission has 25 members, a quorum would be 13 and a majority of the quorum is seven. Thus, up to six members of the Commission could gather to discuss public business without that gathering constituting a "meeting" of the board.

As previously noted, the Open Meetings Act applies separately to committees and other subgroups of public bodies, the number of members of the committee or subgroup, not the number of members of the principal body, will determine whether Open Meeting Act applies. Thus in the instance of the District, two members of a seven-member committee can discuss committee business in compliance with Open Meeting Act requirements, those two members cannot meet privately to discuss sub-committee business if they are members of a sub-committee with only three members.

Public Notices

Public notice of all scheduled meetings of the District's public bodies, whether open or closed to the public, shall have a public notice posted at least 48 hours in advance of the meeting at the Loud Thunder Park Office (19406 Loud Thunder Road, Illinois City, IL 61259), the building in which the meeting is to be held and the District website. In the event an emergency meeting of the District's public bodies is declared and that the 48-hour advance posting of a notice cannot be fulfilled, the Commission President or designee, shall give notice of the emergency meeting as soon as practicable and prior to holding such meeting give notice to any news medium which has filed an annual request for such notices. The failure of the District to post on its website notice of any meeting or the agenda of any meeting shall not invalidate any meeting or any actions taken at a meeting.

Electronic Attendance

If a quorum of the members of the District's public bodies is physically present as required under the Open Meetings Act, a majority of the members of that public body may allow a member of the to attend the meeting by other means if the member is prevented from physically attending because of (i) personal illness or disability; (ii) employment purposes or the business of the District; (iii) a family or other emergency. If a member wishes to attend the meeting by other means, the member is to notify the Commission President, committee chairperson or the Forest Preserve Director before the meeting unless advance notice is impractical.

Open Regular & Special Meetings

All meetings of the District's public bodies shall sit with open doors and all persons may attend the meetings provided they observe the rules of propriety and decorum as interpreted by the Commission President or committee chairman.

Closed Regular & Special Meetings

The District's public bodies may sit with closed doors for a "closed session" if done in accordance with the Open Meetings Act (5 ILCS 120/2) exceptions. No final action may be taken during a closed meeting or closed session. All final action shall be preceded by a public recital of the nature of the matter being considered and other information that will inform the public of the business being conducted.

Dismissal of Members at Regular & Special Meetings

No member of the District's public bodies shall dismiss themselves or make themselves absent before the formal close of the meeting's session unless excused by the Commission President or committee chairman. The Secretary of the Commission during meetings of the Commission shall announce excused absences after the final roll call.

Mileage Reimbursement

Any member of an established committee who has been assigned certain duties to be performed on behalf of the committee, and which are to be done outside the meeting of the full Commission or executive committee and is compensated for mileage, shall file a report signed by the committee chairperson and the President as soon as the assignment has been completed.

Minutes of Regular & Special Meetings

The District shall keep written minutes of all its open and closed meetings and a verbatim record of all closed sessions and meetings in the form of an audio recording. Minutes of the District's

public bodies shall include, but need not be limited to: (1) the date, time and place of the meeting; (2) the members of the established meeting recorded as either present or absent and whether the members were physically present or present by video or audio means; and (3) a summary of discussion on all matters proposed, deliberated, or decided, and a record of any votes taken.

The members of the District's public bodies shall be provided a copy or a link to the District's website with the minutes included in the meeting materials for such meeting at a minimum of forty-eight (48) hours in advance of such meeting of their approval. The public body of the District may approve the minutes of its open meeting with thirty (30) days after that meeting or at the second subsequent regular meeting, whichever is later. The approval of such minutes shall be available for public inspection with 10 days after the approval and posted on the District website. The minutes shall be shall remain posted on the District website for a minimum of 60 days after the initial posting to be compliant with the Open Meetings Act (5 ILCS 120/2.06).

A verbatim recording may be destroyed with notification to or the approval of a records commission or the State Archivist under the Local Records Act or the State Records Act no less than 18 months after the completion of the meeting recorded but only after: (1) the public body approves the destruction of a particular recording; and (2) the public body approves minutes of the closed meeting that meet the written minutes requirements of this policy.

The Commission shall meet and review the minutes of all closed sessions & meetings semi-annually. A determination shall be made, and reported in an open session that (1) the confidentiality still exists as to all or part of those minutes or (2) that the minutes or portion thereof no longer require confidential treatment and are available for public inspection.

Unless the Commission has made a determination that the verbatim recording no longer requires confidential treatment or otherwise consents to disclosure, the verbatim record of a meeting closed to the public shall not be open for public inspection or subject to discovery in any administrative or judicial proceeding other than one brought to enforce the Open Meetings Act.

Minutes of meetings closed to the public shall be available only after the Commission determines that it is no longer necessary to protect the public interest or the privacy of an individual by keeping them confidential.

Any person shall be permitted an opportunity to address any meeting of the District as defined by the Open Meetings Act under the rules established the District's Public Comment Policy and Procedures.

Time and Place of Regular & Special Meetings

The monthly meeting of the Forest Preserve Commission will be held the third Tuesday of each month following the adjournment or recess of the scheduled 5:30 PM Rock Island County Board meeting. All meetings of committees will be held at the County Building, third floor, 1504 3rd Avenue, Rock Island, IL 61201, unless otherwise specified in the rules or permission is granted by the Commission President. Special meetings of the Commission shall be held when requested by at least 1/3 of the members of the Commission, which request shall be in writing addressed to the Secretary of the Commission.

With the approval of the Commission President, any established committee having work that can be better or more economically done by a subcommittee of the committee may assign certain specified duties to its members to perform on behalf of the committee, will report back to the committee.

Parliamentary Procedure

The rules of parliamentary practice comprised in "Roberts Rules of Order" shall govern the Commission in all cases to which they are applicable, and in which they are not in conflict with statute or the standing rules of the Commission.

All questions which shall arise at Commission meetings, unless otherwise provided, shall be determined by a majority vote of the members of the Board of Commissioners present. A motion to rescind any previous action of the Commission must be carried by a two-thirds majority of those voting if represented within a 60 day period.

A commissioner, before addressing the Commission, must be recognized by the Commission President.

A motion which has not received a second shall not be acted upon.

A motion which has been put by the Commission President and which has received a second, may be withdrawn by the maker on consent of the second providing no vote has been taken.

An original motion, properly made and seconded, may be changed only by an amendment to the motion properly made, seconded and passed by a majority vote of those present and voting unless both the maker and second of the original motion shall accept the amendment the original motion shall stand amended. An additional motion to amend either the original motion or the amended motion shall be out of order until the first proposed amendment is disposed of.

There shall be no motion known as a substitute motion. If an original motion shall need such major revision as to require a new motion, it can be done only by withdrawal of the original motion by the originator and the originator of seconded. A replacing motion shall be considered as an original motion.

If requested by the Commission President or any member of the Board of Commissioners, the motion may be reduced to writing.

When a motion has been put by the Commission President, each Commissioner shall vote either "yes" or "no". The Commission President shall be permitted to vote at his/her discretion, except to break a tie vote at which time he/she must vote.

A roll call must be taken on all appropriations, purchases and tax levy ordinances or resolutions.

By majority vote of the Commissioners present, any resolution or motion may lay over until the next session.

All claims shall be examined by the Forest Preserve Executive Committee and by the District Auditor before being presented to the Commission for its approval. Any claim presented to the Commission and rejected may be referred back to the Forest Preserve Executive Committee for further investigation on a majority vote of the Commissioners present.

No liability shall be created against Rock Island County Forest Preserve District for services rendered or supplies furnished, of any kind whatsoever, unless ordered by the President or District Officers authorized by statute to make such contract or purchase.

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
PUBLIC COMMENT
APPROVED DECEMBER 2019**

Who can make a public comment?

In any standing or special meeting of the Rock Island County Forest Preserve District a public comment period shall be included on the agenda in which any citizen may make a statement regarding an item on that days agenda. A total of ten (10) speakers will be allowed at each session for a period not to exceed thirty (30) minutes in length.

Sign Up-A citizen who wishes to make public comment at a Commission or special meeting must sign up by completing a speaker slip no later than five (5) minutes before the posted start of the meeting to which comment is to be made. A citizen who wishes to make public comment at an Executive Committee meeting must submit a completed speaker slip either prior to the meeting or within the first ten (10) minutes of the meeting in which comment is to be made. In either case there will be a limit of ten (10) speakers at each session. Each speaker shall have no more than three (3) minutes to make their comment.

Rules governing the manner in which the public may make comment to the Rock Island County Forest Preserve District Commission and its committees

- Public comment forms will be available at the location of Commission and special meetings as stated on the posted agenda for said meeting beginning twenty (20) minutes prior to the meeting's posted start time which will numbered one (1) through ten (10). For the Executive Committee meetings, forms may be requested at the location of the meeting prior or subsequent to its start.
- Comments shall be directed to the body conducting the meeting and not to individual commission members.
- Comments shall be presented in a professional demeanor and not in a threatening, profane, vulgar or abusive manner.
- Comments shall be limited to topics that are relevant to the business matters of the Forest Preserve District.
- Any materials to be distributed to the Commissioners will be placed on record, and must be submitted at the same time as the Speaker Slip.
- Public comment shall not be allowed on those agenda items coming to the Forest Preserve District from a public hearing where sworn testimony is taken from the public. Those wishing to comment on these items should attend and speak at public hearings where the agenda calls for public comment.
- The Forest Preserve President will make the decision as to if it is appropriate to respond to a question and which commission member will respond. Individuals who engage in repetitive comments/questions will be asked to refrain and/or yield the floor.

Rock Island County Forest Preserve District
Public Comment – Speaker Slip

Date: _____ Time: _____ Committee/Commission (circle one)

Name: _____ Organization: _____

Address: _____

Phone: _____ E-Mail: _____

Topic to speak on (as specific as possible): _____

All public comment speakers will be allowed no more than three (3) minutes to address the
Commission or Committee. A maximum of ten (10) public comment speakers will be allowed.
Please read official instructions/rules.

Rock Island County Forest Preserve District
Public Comment – Speaker Slip

Date: _____ Time: _____ Committee/Commission (circle one)

Name: _____ Organization: _____

Address: _____

Phone: _____ E-Mail: _____

Topic to speak on (as specific as possible): _____

All public comment speakers will be allowed no more than three (3) minutes to address the
Commission or Committee. A maximum of ten (10) public comment speakers will be allowed.
Please read official instructions/rules.

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
COMMISSIONER CREED & CODE OF CONDUCT POLICY
APPROVED MARCH 2017**

The Rock Island County Forest Preserve Commission is committed to establishing high ethical standards for itself and adopts the Commissioner Creed and Code of Conduct endorsed by the Illinois Association of Park Districts as the policy of the Rock Island County Forest Preserve District and its elected board members.

COMMISSIONER CREED

As an individual member of the Forest Preserve Commission, I will;

- Recognize the integrity of my fellow commissioners and the merit of their work;
- Be motivated only by a desire to serve the people of my community;
- Recognize that it is my responsibility, together with my fellow commissioners, to see that the Forest Preserve District is properly run – not to attempt to run it myself;
- Work with the District Director– not over or around him or her;
- Conduct board business only at legally called commission meetings;
- Remain nonpartisan or non-prejudicial on commission issues;
- Attend continuing education programs to learn about the proper duties and functions of a board member and to stay abreast of the trends and issues affecting the field.

In performing my proper functions as a commissioner, I will:

- Deal in terms of general Forest Preserve District policies;
- Function in meeting the legal responsibility that is mine, as part of a legislative, policy-forming body, not as an administrative officer);

In maintaining desirable relations with other members of the commission, I will;

- Respect the opinion and decision of fellow commissioners;
- Recognize that authority rests with the commission as a whole, not with me as an individual;
- Make no disparaging remarks in or out of meeting about fellow commissioners;
- Recognize that promising in advance how I will vote on any proposition under consideration closes my mind to other considerations, facts, and points of view that may be presented before a vote;
- Make decisions in commission meetings only after all sides of the question have been presented;
- Consider unethical (and thus avoid) any sessions of the board meetings held without the knowledge of the District Director, as well as any meeting which violates the Illinois Open Meetings Act.

In meeting my responsibility to my community, I will:

- Attempt to appraise fairly both the present and the future needs of the community;
- Attempt to procure adequate financing and support for Forest Preserve District programs, facilities, and services; Interpret, as best I can, the needs and attitudes of the community to fellow commission members and the District Director;

- Insist that business transactions of the District be ethical, open, and above board.

In working with the District Director, I will:

- Hold the District Director responsible for the administration of the Forest Preserve District and give him or her the authority commensurate with that responsibility;
- Expect the Forest Preserve District to be administered by the best-trained professionals available;
- Participate in commission decisions only after considering the recommendation of the District Director;
- Expect to spend more time in commission meetings on policies, programs, and procedures than on business details;
- Give friendly counsel and advice to the District Director;
- Refer all complaints to the District Director and, if necessary, insist that the source present them in writing to the commission as a whole, or, if appropriate, to the Forest Preserve Executive Committee;
- Present any personal criticisms of employees to the District Director and not to the employees;
- Provide adequate safeguards around the District Director and other personnel so they may perform their duties on a professional basis.

CODE OF CONDUCT

The Rock Island County Forest Preserve Commission recognizes the need for decision-making and public responsiveness, which requires a commitment to ethical, business-like and lawful conduct including proper use of authority and appropriate decorum when acting as a commissioner. Accordingly, each commissioner will:

1. When outside of commission meetings, avoid making individual pronouncements and public conjectures about agency matters not yet decided by the board.
2. Represent all the people of the community while avoiding partisanship based on special interests.
3. Engage in no self-dealing nor the conduct of any private business or personal services between any competitive opportunity and equal access to “inside” information.
4. Recuse him – or herself from discussing or voting on an issue about which he or she has an unavoidable conflict of interest.
5. Not promise in advance of a meeting how he or she will vote on any issue, reserving judgement until all facts have been presented.
6. Not use his or her position to obtain employment for him- or herself, for family members or close associates. (Should a member desire employment, he or she must first resign.)
7. Make decisions involving the welfare of the Forest Preserve District based on study and evidence, recognizing that personal feelings, opinions and other such factors are not conducive to sound decision-making; and understand that respecting the opinions of fellow commissioners is vital.
8. Accept the principle of commission unity by supporting (or refraining from criticizing) majority decisions of the board to the greatest extent possible.
9. Respect the commission’s commitment to work with the District Director by:

- A. requesting desired information about the Forest Preserve District's programs directly from him or her
 - B. referring to his or her suggestions for new policies
 - C. seeking his or her professional advice
 - D. refraining from acting on any complaint until after the District Director has had an opportunity to investigate fully and report to the board, and
 - E. wholeheartedly supporting board-approved actions of the District Director and his or her staff.
10. Recognize that the individual commissioner has no more authority over Forest Preserve District policies or operations and shall speak or act for the board only when specifically authorized to do so by action of the board.
 11. Understand and respect the statutory responsibilities of being a commissioner, the separation of commissioner responsibilities and functions from those of the District Director and staff. The commission's responsibility is to ensure that the agency is well managed – not to manage the agency.
 12. Consider unethical and thus avoid any sessions of the board held without the presence of the District Director, along with any other gathering that might conflict with the Illinois Open Meetings Act.
 13. Respect the confidentiality appropriate to issues of a sensitive nature.
 14. Commit to regular attendance of commission meetings and be properly prepared for commission deliberation.
 15. Understand and follow all provisions of the District's Ethic's Ordinance, as well as any other applicable statutes that govern the conduct of elected officials.
 16. Evaluate the District Director at least annually.
 17. Participate in community activities.
 18. Participate in board development opportunities.
 19. Develop productive relationships with other elected officials at the state, local and national levels.
 20. Be available and responsive to residents by interpreting the needs of citizens to the Forest Preserve District and by interpreting the actions of the District to citizens without favor of any particular geographic area or interest group.
 21. Keep the best interests of the Forest Preserve District in mind by considering him- or herself a "trustee" of the agency and doing his or her best to ensure that it is well maintained, financially secure, growing and always operating in the best interests of those this Forest Preserve District serves.
 22. Respect, listen and communicate with fellow board members and the District Director.
 23. Make a committed effort to continuing education and to be well informed about issues and trends that could affect the Forest Preserve District.

Rock Island County Forest Preserve District

Rock Island, Illinois

Annual Comprehensive Financial Report of the Rock Island County Forest Preserve
District—A Component Unit of Rock Island County, Illinois

Year Ended June 30, 2022

Prepared by:
April Palmer, Rock Island County Auditor

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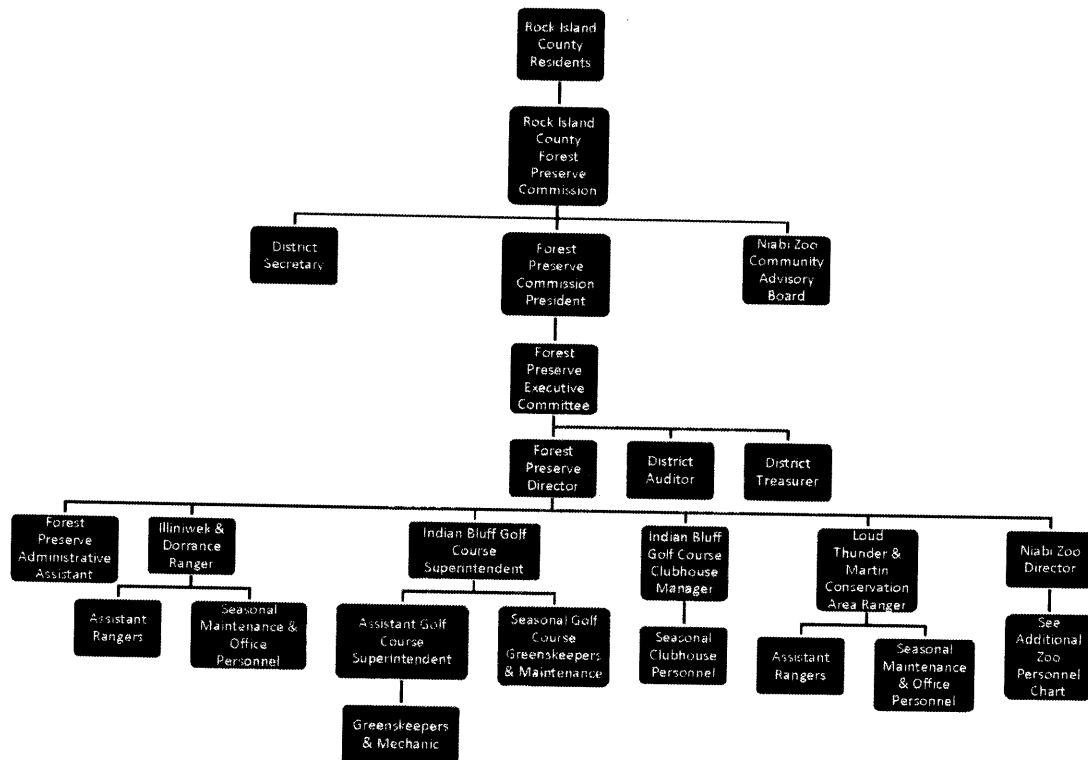
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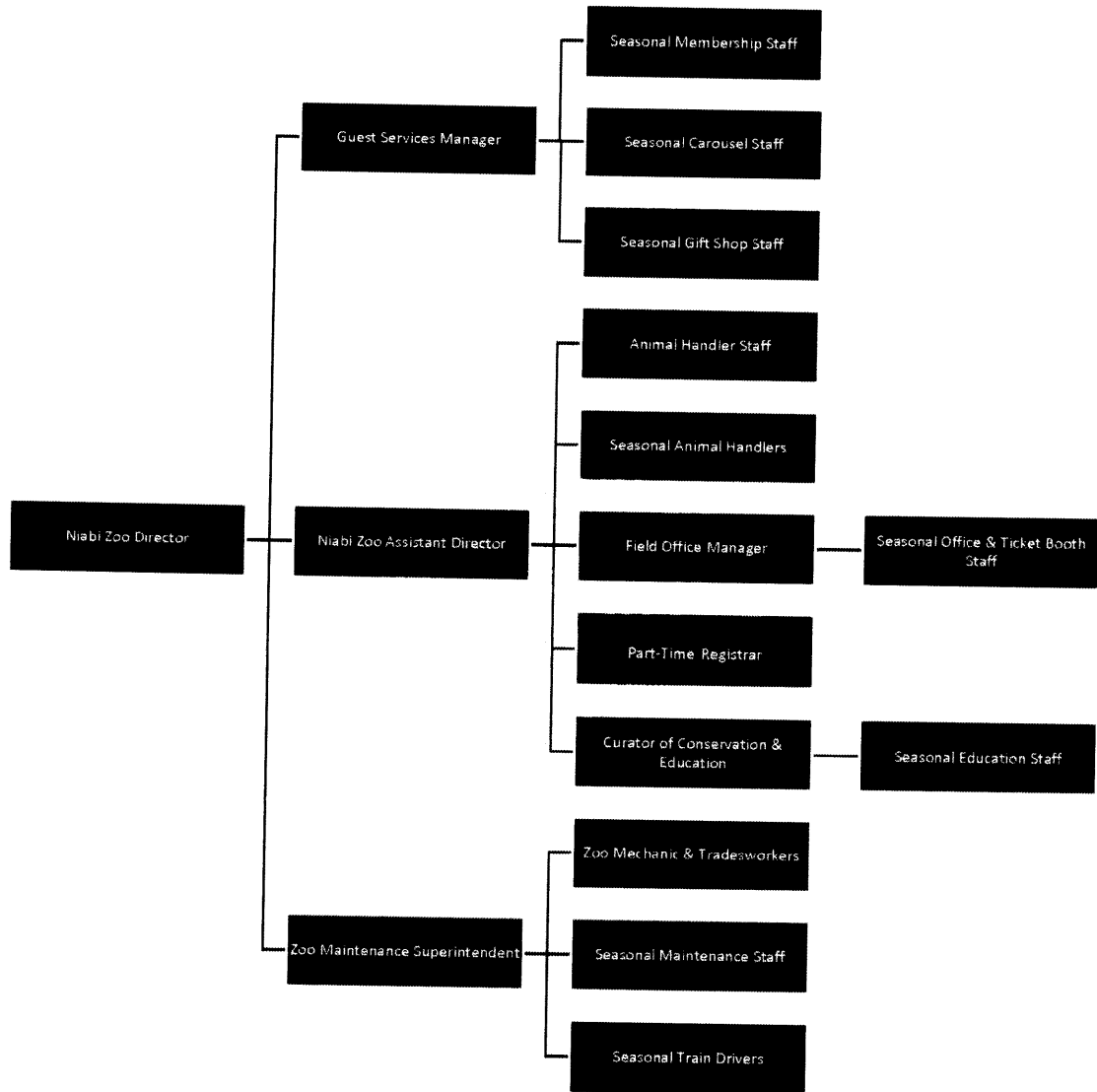
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GFOA Certificate

Rock Island County Forest Preserve District Organizational Chart



Rock Island County Forest Preserve District Niabi Zoo Organizational Chart



ROCK ISLAND COUNTY FOREST PRESERVE COMMISSION

ROCK ISLAND COUNTY FOREST PRESERVE COMMISSION
FOREST PRESERVE OFFICE
19406 LOUD THUNDER ROAD
ILLINOIS CITY, ILLINOIS 61259
(309) 795-1040

REGULAR COMMISSION MEETINGS:

3RD TUESDAY OF EACH MONTH – IMMEDIATELY PROCEEDING COUNTY BOARD - 5:30 P.M.

COUNTY BOARD - 4 YEAR STAGGERED TERM (1-MEMBER ELECTED PER DISTRICT, BY DISTRICT)

DISTRICT 1	RICHARD MORTHAND	(R) 14225 265 TH STREET N., CORDOVA IL 61242	12/2022
DISTRICT 2	DEWAYNE CREMEENS	(R) 1705 8 TH AVENUE, PORT BYRON IL 61275	12/2022
DISTRICT 3	SCOTT NOYD	(D) 1023 15 TH STREET SILVIS, IL 61282	12/2022
DISTRICT 4	MELISSA MORENO	(D) 325 5 TH STREET COURT, SILVIS IL 61282	12/2022
DISTRICT 5	LARRY BURNS	(D) 1451 30 TH AVENUE, EAST MOLINE IL 61244	12/2022
DISTRICT 6	LUIS MORENO	(D) 386 33 RD AVENUE CT., EAST MOLINE IL 61244	12/2022
DISTRICT 7	CARLA ENBURG	(D) 3510 37 TH STREET, MOLINE IL 61265	12/2022
DISTRICT 8	BRIAN D VYNCKE	(D) 3422 76 TH STREET, MOLINE IL 61265	12/2022
DISTRICT 9	JEFFREY DEPPE	(D) 213 37 TH AVENUE, EAST MOLINE IL 61244	12/2022
DISTRICT 10	PAT O'BRIEN	(D) 4430 5 TH AVENUE, MOLINE IL 61265	12/2022
DISTRICT 11	DON JOHNSTON	(D) 1108 23 RD STREET, MOLINE IL 61265	12/2022
DISTRICT 12	DAVID ADAMS	(D) 4431 39 TH STREET, MOLINE IL 61265	12/2022
DISTRICT 13	RICHARD H "QUIJAS" BRUNK	(D) 1527 11 TH AVENUE, MOLINE IL 61265	12/2022
DISTRICT 14	ANGIE NORMOYLE	(D) 778 25 TH AVENUE COURT, MOLINE IL 61265	12/2022
DISTRICT 15	EDNA SOWARDS	(D) 4325 25 TH AVENUE, ROCK ISLAND IL 61201	12/2022
DISTRICT 16	KAI SWANSON	(D) 2514 22 ND ½ AVENUE, ROCK ISLAND IL 61201	12/2022
DISTRICT 17	EDWIN M. LANGDON JR	(D) 1433 31 ST STREET, ROCK ISLAND IL 61201	12/2022
DISTRICT 18	DR. RODNEY K SIMMER	(R) 3312 34 TH AVENUE CT., ROCK ISLAND IL 61201	12/2022
DISTRICT 19	LAUREN BOSWELL-LOFTIN	(D) 1209 18 TH AVENUE, ROCK ISLAND IL 61201	12/2022
DISTRICT 20	JOHNNIE WOODS	(D) 1905 9 TH STREET, ROCK ISLAND IL 61201	12/2022
DISTRICT 21	DOROTHY BECK	(D) 1421 42 ND AVENUE, ROCK ISLAND IL 61201	12/2022
DISTRICT 22	DRUE MIELKE	(R) 503 E 13 TH AVENUE CT, COAL VALLEY IL 61240	12/2022
DISTRICT 23	KEN "MOOSE" MARANDA	(D) 3006 WEST 5 TH STREET, MILAN IL 61264	12/2022
DISTRICT 24	DREW CLEVINGER	(D) 8800 TURKEY HOLLOW RD, MILAN IL 61264	12/2022
DISTRICT 25	J. ROBERT WESTPFAHL	(R) 11306 35 TH STREET WEST, MILAN IL 61264	12/2022

ROCK ISLAND COUNTY FOREST PRESERVE COMMITTEE

PRESIDENT – KAI SWANSON

LUIS MORENO
KEN “MOOSE” MARANDA
ANGIE NORMOYLE
DR. RODNEY SIMMER
DEWAYNE CREMEENS
EDNA SOWARDS

APPOINTED OFFICIALS

FOREST PRESERVE DIRECTOR

JEFFREY CRAVER

FOREST PRESERVE ADMINISTRATIVE ASSISTANT
ILLINIWEK RANGER
INDIAN BLUFF GOLF COURSE SUPERINTENDENT
INDIAN BLUFF GOLF COURSE CLUBHOUSE MANAGER
LOUD THUNDER RANGER
NIAHI ZOO DIRECTOR

CASSIE SULLIVAN
MICHAEL PETERSEN
JAY VERSTRAETE
TODD COLLINS
BEN MILLS
LEE JACKSON

Independent Auditor's Report

Forest Preserve Commission
Rock Island County Forest Preserve District
Rock Island, Illinois

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rock Island County Forest Preserve District (the District), a component unit of Rock Island County, Illinois, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rock Island County Forest Preserve District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Illinois Municipal Retirement Fund schedule of changes in the net pension liability (asset) and related ratios and schedule of employer contributions, schedule of changes in the District's total OPEB liability and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual nonmajor fund financial statements and budget and actual schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and budget and actual schedules is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Davenport, Iowa
[DATE]

MDA 4-13

Rock Island County Forest Preserve District

**Statement of Net Position
June 30, 2022**

	Governmental Activities
Assets	
Cash	
Property taxes receivable	\$ 4,784,295
Replacement taxes receivable	4,371,833
Accounts receivable	102,128
Accrued interest receivable	374,564
Capital assets:	3,367
Land and construction in progress	1,792,378
Other capital assets, net of depreciation	14,056,947
Noncurrent asset, net pension asset	883,448
Total assets	<u>26,368,960</u>
Deferred outflows of resources	
Pension related deferred outflows	
Deferred charge—debt refunding	178,743
Total deferred outflows of resources	<u>94,888</u>
	<u>273,631</u>
Liabilities:	
Accounts payable	390,478
Accrued payroll taxes	21,615
Accrued payroll	194,005
Reserve—legal claims	30,000
Accrued interest payable	17,638
Accrued expenses and deposits	16,018
Unearned revenues	172,227
Compensated absences—current portion	59,130
Current portion of debt	490,000
Noncurrent liabilities:	
Due in more than one year	7,064,503
Total liabilities	<u>8,455,614</u>
Deferred inflows of resources	
Property taxes	3,636,409
OPEB related deferred inflows	123,185
Pension related deferred inflows	1,360,810
Total deferred inflows of resources	<u>5,120,404</u>
Net position	
Net investment in capital assets	9,478,312
Restricted for:	
Capital improvements	1,035,476
Liability	403,255
Unrestricted	2,149,530
Total net position	<u>\$ 13,066,573</u>

See notes to financial statements

Rock Island County Forest Preserve District

Statement of Activities For the Year Ended June 30, 2022

Function/Programs	Expenses	Program Charges for Services	Revenues Operating Grants and Contributions	Net Revenue (Expense) and Changes in Net Position
				Governmental Activities
Governmental activities:				
General and administration	\$ 2,369,285	\$ 1,136,149	\$ 27,804	\$ (1,205,332)
Zoo	3,199,236	1,765,716	128,149	(1,305,371)
Retirement	(306,080)	-	-	306,080
FISSA	182,358	-	-	(182,358)
Liability insurance	179,400	-	-	(179,400)
Bike path	14,718	-	-	(14,718)
Marvin Martin Trust	64,641	-	1,505,576	1,440,935
Golf course improvement	75,385	-	-	(75,385)
Zoo improvement	182,752	-	-	(182,752)
Forest and construction improvement	26,081	-	-	(26,081)
Loud Thunder Spillway & Camping	179,343	-	-	(179,343)
Interest on long-term debt	225,963	-	-	(225,963)
Total	\$ 6,393,082	\$ 2,901,865	\$ 1,661,529	(1,829,688)
General revenues:				
Property taxes				3,631,626
Intergovernmental revenue, unrestricted:				
Replacement taxes				623,344
Hotel/Motel taxes				255,354
Investment earnings				17,048
Miscellaneous				27,962
Total general revenues				4,555,334
Change in net position				2,725,646
Net position, beginning				10,340,927
Net position, ending				\$ 13,066,573

See notes to financial statements

Rock Island County Forest Preserve District

Balance Sheet—Governmental Funds
June 30, 2022

	Special Revenue		
	General Fund	Zoo Fund	Marvin Martin Trust Fund
Assets			
Cash	\$ 2,093,204	\$ 751,408	\$ 45,268
Property taxes receivable	1,626,733	1,858,507	-
Replacement taxes receivable	102,128	-	-
Accounts receivable	5,765	98,663	258,623
Accrued interest receivable	1,543	177	47
Total assets	\$ 3,829,373	\$ 2,708,755	\$ 303,938
Liabilities, deferred inflows of resources, and fund balances			
Liabilities			
Accounts payable	\$ 166,757	\$ 222,566	\$ -
Accrued payroll taxes	-	-	-
Accrued payroll	82,941	111,064	-
Accrued expenditures and deposits	2,606	13,412	-
Unearned revenues	79,336	85,891	7,000
Total liabilities	331,640	432,933	7,000
Deferred inflows of resources			
Unavailable revenue—property taxes	1,347,184	1,548,823	-
Unavailable revenue—grants	-	-	258,623
Total deferred inflows of resources	1,347,184	1,548,823	258,623
Fund balances			
Restricted for:			
Capital improvements	-	-	38,315
IMRF/FISSA	-	-	-
Liability	-	-	-
Assigned	-	726,999	-
Unassigned	2,150,549	-	-
Total fund balances	2,150,549	726,999	38,315
Total liabilities, deferred inflows of resources, and fund balances	\$ 3,829,373	\$ 2,708,755	\$ 303,938

See notes to financial statements

Capital Projects

Development of Forests and Construction Improvements	Other Governmental Funds	Total Governmental Funds
\$ 775,733	\$ 1,118,682	\$ 4,784,295
214,274	672,319	4,371,833
-	-	102,128
-	11,513	374,564
689	911	3,367
<u>\$ 990,696</u>	<u>\$ 1,803,425</u>	<u>\$ 9,636,187</u>

\$ -	\$ 1,155	\$ 390,478
-	21,615	21,615
-	-	194,005
-	-	16,018
-	-	172,227
<u>-</u>	<u>22,770</u>	<u>794,343</u>

184,144	556,258	3,636,409
-	-	258,623
<u>184,144</u>	<u>556,258</u>	<u>3,895,032</u>

806,552	190,609	1,035,476
-	394,495	394,495
-	403,255	403,255
-	236,038	963,037
-	-	2,150,549
<u>806,552</u>	<u>1,224,397</u>	<u>4,946,812</u>

<u>\$ 990,696</u>	<u>\$ 1,803,425</u>	<u>\$ 9,636,187</u>
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Rock Island County Forest Preserve District

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2022**

Total governmental fund balances		\$	4,946,812
Capital assets use in governmental activities are not financial resources and, therefore, are not reported in the funds.			15,849,325
Other long-term assets are not available to pay for current period expenditures and, therefore, are not reported as assets in the governmental funds			258,623
The net pension asset reported in governmental activities is not a current financial resource and therefore is not reported in the funds			883,448
Deferred outflows and deferred inflows of resources are not due and payable in the current year and, therefore are not reported in the governmental funds as follows:			
Deferred outflows of resources, pension related	\$	178,743	
Deferred inflows of resources, pension related		(1,360,810)	
Deferred inflows of resources, OPEB related		(123,185)	
Deferred charge on refunding, net		94,888	(1,210,364)
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:			
Compensated absences		(168,575)	
Reserve—legal claims		(30,000)	
Total other postemployment benefits liability		(979,157)	
Accrued interest		(17,638)	
General obligation bonds payable		(6,340,000)	
Bond premium, net		(125,901)	(7,661,271)
Net position of governmental activities		\$	<u>13,066,573</u>

See notes to financial statements

Rock Island County Forest Preserve District

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue		
	General Fund	Zoo Fund	Marvin Martin Trust Fund
Revenues:			
Property taxes	\$ 1,373,268	\$ 1,545,557	\$ -
Corporate personal property replacement taxes	623,344	-	-
Fees and charges	937,596	1,728,520	-
Interest	7,246	1,912	586
Contributions, grants and private sources	17,804	128,149	1,246,953
Rent and royalties	198,553	37,196	-
Hotel/motel tax	-	255,354	-
Miscellaneous revenues	21,286	-	-
Total revenues	3,179,097	3,696,688	1,247,539
Expenditures:			
Current:			
General and administration	\$ 2,249,687	\$ -	\$ 12,397
Zoo	-	2,924,486	-
Retirement	-	-	-
FISSA	-	-	-
Insurance	-	-	-
Capital expenditures	114,560	73,258	1,312,250
Debt service:			
Principal	170,000	285,000	-
Interest	152,053	71,863	-
Total expenditures	2,686,300	3,354,607	1,324,647
Excess (deficiency) of revenues over (under) expenditures	492,797	342,081	(77,108)
Other financing sources (uses):			
Transfers from other funds	-	-	-
Transfers to other funds	(31,194)	-	-
Total other financing sources (uses)	(31,194)	-	-
Net change in fund balance	461,603	342,081	(77,108)
Fund balance—beginning	1,688,946	384,918	115,423
Fund balance—ending	\$ 2,150,549	\$ 726,999	\$ 38,315

See notes to financial statements

<u>Capital Projects</u>		
<u>Development of</u>		
<u>Forests and</u>	<u>Other</u>	<u>Total</u>
<u>Construction</u>	<u>Governmental</u>	<u>Governmental</u>
<u>Improvements</u>	<u>Funds</u>	<u>Funds</u>
\$ 128,752	\$ 584,049	\$ 3,631,626
-	-	623,344
-	-	2,666,116
2,986	4,318	17,048
-	10,000	1,402,906
-	-	235,749
-	-	255,354
6,676	-	27,962
138,414	598,367	8,860,105
\$ -	\$ 57,171	2,319,255
-	-	2,924,486
-	182,924	182,924
-	182,358	182,358
-	141,267	141,267
-	22,393	1,522,461
-	-	455,000
-	-	223,916
-	586,113	7,951,667
138,414	12,254	908,438
-	31,194	31,194
-	-	(31,194)
-	31,194	-
138,414	43,448	908,438
668,138	1,180,949	4,038,374
\$ 806,552	\$ 1,224,397	\$ 4,946,812

Rock Island County Forest Preserve District

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2022

Net change in fund balances—total government funds	\$	908,438
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the detail of capital outlay and depreciation expense in the current year:		
Capital outlay		1,567,666
Depreciation		(978,181)
Loss on disposal of capital assets		(2,580)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, change in unavailable revenues		258,623
The issuance of long-term debt (e.g. bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of discounts and premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds an interest expenditures is reported when due. The following is the detail of the net effect of these differences in the treatment of long-term debt and related items:		
Repayment of debt principal		455,000
Bond premium amortization		24,682
Deferred amount on refunding amortization		(27,845)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Change in compensated absences		11,872
Other postemployment benefits expense		17,851
Pension expense		489,004
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds, when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest is recognized as the interest accrues, regardless of when it is due.		
		1,116
Change in net position of governmental activities	\$	2,725,646

See notes to financial statements

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 1. Nature of Operations, Reporting Entity and Summary of Significant Accounting Policies

Nature of operations:

Rock Island County Forest Preserve District provides a broad range of services to citizens including the operation of Niabi Zoo, Loud Thunder Park, Illiniwek Park, Indian Bluff Park and Golf Course, and Dorrance Park.

Reporting entity:

The District is considered a component unit of Rock Island County, Illinois since the County Board is also the Board of Commissioners for the District.

The District is a municipal corporation governed by a 25-member commission. The accompanying financial statements present the District, which has no component units of its own.

Government-wide and fund financial statements: The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the District's activities. For the most part, the effect of interfund activity has been removed from these statements. These statements present summaries of governmental activities for the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement focus, basis of accounting and financial statement presentation:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are budgeted. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 1. Nature of Operations, Reporting Entity and Summary of Significant Accounting Policies (Continued)

The District reports the following major governmental funds:

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Zoo Fund (special revenue fund) accounts for revenue and expenditures related to the operation of Niabi Zoo. Revenue includes property, replacement, hotel/motel taxes, admission fees and charges, contributions and zoo animal sales.

Marvin Martin Trust Fund (special revenue fund): Accounts for principal trust amounts received from a trust, not maintained by the District, and the related interest income. The fund can be used for purchasing additional real property which is adjacent, contiguous or in close proximity, and for construction and acquisition of capital improvements to the Loud Thunder Forest Preserve Park.

Development of Forests and Construction Improvements Fund (capital projects fund) accounts for property tax revenue designated for construction and acquisition of capital improvements to Forest Preserve parks.

Other governmental funds of the District account for and report grants and other resources whose use is restricted or assigned to a particular purpose.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Cash and cash equivalents: Cash and cash equivalents, which consist primarily of money market funds, are reported at amortized cost as determined by the fund's current share price. Available cash balances from all funds are combined and invested on a short-term basis. Earnings from these pooled funds are allocated monthly to the appropriate funds based on the average daily balances for each fund.

Interfund receivables and payables: Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds" (i.e., the noncurrent interfund loans).

Advances between funds, as reported in the fund financial statements, are offset by a fund balance nonspendable amount to indicate that they are not available for appropriation and are not expendable financial resources.

Capital assets: Capital assets, which include land, buildings, equipment, and infrastructure assets (e.g., roads, levees, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are recorded at acquisition value at the date of donation. District policy has set the capitalization threshold for reporting buildings and equipment at \$5,000 and infrastructure at \$15,000.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 1. Nature of Operations, Reporting Entity and Summary of Significant Accounting Policies (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's lives are not capitalized.

Depreciation is recorded on a straight-line basis over the following estimated useful lives:

Type of Asset	Life in Years
Buildings and building improvements	7–40
Infrastructure	20–50
Machinery and equipment	5–20

Property taxes: Property taxes are levied June 1, based on the assessed value of property as of the previous January 1st. Assessed values are an approximation of market value. Property taxes become a lien on the first day of the levy year and may be paid in four equal installments. The installments are due in June, August, September and November of each year.

Property taxes levied are collected by the County and distributed to the District over a period of time starting approximately sixty days after the levy. In the fund financial statements governmental fund types recognize property tax revenue as it is received due to the long period of time between levy dates and distribution, and the need to match current year revenue with current year expenditures.

Property taxes receivable represents six months of the 2021 tax levy along with six months of the 2022 property tax levy which is due and collectible in the 2022-23 fiscal year. The amount of those taxes which are collected later than sixty days after year end, are not available for current operations and therefore are shown as deferred inflows of resources.

Compensated absences: District employees are entitled to certain compensated absences based on their length of employment. With minor exceptions, compensated absences either vest or accumulate and are accrued when they are earned.

Employees' rights to sick pay accumulate generally at the rate of one day per month of service received on the first day of each month. However, such rights do not vest and can only be paid upon an employee's absence due to any non-service connected sickness or injury. Sick pay is, therefore recorded as an expenditure when paid.

Vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is not reported in governmental funds.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 1. Nature of Operations, Reporting Entity and Summary of Significant Accounting Policies (Continued)

Deferred outflow of resources: In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In the District's government-wide statements, deferred outflows of resources consist of a deferred charge on refunding, which results from the difference in the carrying value of the refunded debt and its reacquisition prices. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflows of resources also include unrecognized items not yet charged to pension or OPEB expense related to the net pension liability (asset), total OPEB liability and pension contributions paid by the employer after the measurement date of the net pension liability (asset) but before the end of the employer's reporting period.

Deferred inflows of resources: In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the District's government-wide statements, the property tax revenues remain as a deferred inflow of resources, and will become an inflow in the year from which the taxes are levied and budgeted for use. There are also pension and OPEB related deferred inflows, which are the unamortized portion of the difference between expected and actual experience, the net difference between projected and actual earnings on investments and change in assumptions.

Long-term obligations: In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund balance/net position: Governmental funds' equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned or unassigned. Nonspendable fund balance is reported for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. Committed fund balance is constrained by formal actions of the District Commission, which is considered the District's highest level of decision-making authority. The highest level of formal actions would be ordinances by the District with intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the District's director through the Commission approved fund balance policy of the District. Any residual fund balance of the General Fund and a deficit in other funds, if any, is reported as unassigned.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 1. Nature of Operations, Reporting Entity and Summary of Significant Accounting Policies (Continued)

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the District considers committed funds to be expended first followed by assigned and then unassigned funds.

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the District's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset. Unrestricted net position consists of net position that does not meet the definition of restricted or net investment in capital assets.

Note 2. Cash and Investments

The Rock Island County Forest Preserve District is covered under the Rock Island County, Illinois investment policy.

As of June 30, 2022, the District's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net position	<u>\$ 4,784,295</u>
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Authorized investments: The District is authorized by state statutes and its investment policy to make deposits in interest bearing depository accounts in federally insured and/or state chartered banks and savings and loan associations, or other financial institutions as designated by ordinances, and to invest available funds in direct obligation of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of the government securities, Illinois Funds Money Market Funds and annuities. Rock Island County, Illinois maintains a money market pool for certain funds where the resources have been pooled in order to maximize investment opportunities. Income from investments is allocated between the funds who own shares in the fund.

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of June 30, 2022, the District held no debt instruments and therefore, was not subject to interest rate risk.

Credit risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's monies are held with money market funds which are considered cash equivalents and are unrated.

Concentration of credit risk: The District's investment policy is to apply the prudent- person rule: Investments shall be made utilizing the judgment and care, under the circumstances then present, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived. As of June 30, 2022, the District held no investments.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 2. Cash and Investments (Continued)

Custodial credit risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District's investment policy allows the County Treasurer to determine whether collateral will be required of the financial institutions. The policy further requires collateral be held for financial institutions with District deposits in excess of 35% of the capital and surplus of the financial institution. When collateral is required, 110% of the deposit is required and only U.S. Government direct securities, obligations of Federal Agencies or Federal Instrumentalities, obligations of the State of Illinois, obligations of the County of Rock Island, Illinois, obligations of municipalities located within the County, or acceptable collateral as identified in the state statutes may be held as collateral.

As of June 30, 2022, the carrying amount of the District's deposits with financial institutions totaled \$4,783,096 with bank balances totaling \$4,734,219. The bank balances are entirely insured or collateralized with securities held by the District or its agent in the District's name.

Fair value investments: The District at times holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the District's mission, the District determines that the disclosures related to these investments only need to be disaggregated by major type. The District chooses a narrative format for the fair value disclosures.

The District categorizes its fair value measurements within fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The District held no investments requiring fair value measurements as of June 30, 2022.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 3. Capital Assets

The following is a summary of changes in capital assets for the year ended June 30, 2022:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 270,545	\$ 1,371,245	\$ -	\$ 1,641,790
Construction in progress	87,464	63,124	-	150,588
Total capital assets, not being depreciated	358,009	1,434,369	-	1,792,378
Capital assets, being depreciated:				
Buildings	9,285,801	-	8,000	9,277,801
Machinery and equipment	3,073,213	92,049	8,231	3,157,031
Infrastructure	14,101,817	41,248	-	14,143,065
Total capital assets being depreciated	26,460,831	133,297	16,231	26,577,897
Less accumulated depreciation for:				
Buildings	4,042,104	208,112	8,000	4,242,216
Machinery and equipment	2,136,301	158,768	5,651	2,289,418
Infrastructure	5,378,015	611,301	-	5,989,316
Total accumulated depreciation	11,556,420	978,181	13,651	12,520,950
Total capital assets, being depreciated, net	14,904,411	(844,884)	2,580	14,056,947
Governmental activities, capital assets, net	\$ 15,262,420	\$ 589,485	\$ 2,580	\$ 15,849,325

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 3. Capital Assets (Continued)

Depreciated to functions/programs of the District as follows:

Governmental activities:

General and administration	\$	174,095
Zoo		274,750
Bike path		14,718
Marvin Martin Trust		52,244
Zoo improvement		182,752
Golf course improvement		75,385
Forest and construction improvement		26,081
Loud Thunder Spillway & Camping		178,156
Total depreciation expense—governmental activities	\$	<u>978,181</u>

Note 4. Long-Term Debt and Other Long-Term Liabilities

Long-term liability balances and activity for the year ended June 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable, general obligation bonds	\$ 6,795,000	\$ -	\$ (455,000)	\$ 6,340,000	\$ 490,000
Less deferred amounts, issuance premium	150,583	-	(24,682)	125,901	-
Total bonds payable	<u>6,945,583</u>	<u>-</u>	<u>(479,682)</u>	<u>6,465,901</u>	<u>490,000</u>
Compensated absences	180,447	168,575	(180,447)	168,575	59,130
Total other postemployment benefit liability	<u>979,410</u>	<u>-</u>	<u>(253)</u>	<u>979,157</u>	<u>-</u>
Governmental activity long-term liabilities	<u>\$ 8,105,440</u>	<u>\$ 168,575</u>	<u>\$ (660,382)</u>	<u>\$ 7,613,633</u>	<u>\$ 549,130</u>

Compensated absences will be paid from the General Fund and Zoo Special Revenue Fund. Total other postemployment benefit liability will be paid from the Liability Insurance Fund.

Publicly issued general obligation bonds:

General obligation refunding bonds (alternate revenue source) totaling \$2,230,000, remain outstanding from an original issue of \$3,125,000 dated June 29, 2016. It is the intent of District officials to service this debt from revenue from the Niabi Zoo Fund.

Principal is due annually on December 1. Interest is due semiannually on June 1 and December 1.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 4. Long-Term Debt and Other Long-Term Liabilities (Continued)

The annual debt service requirements on this debt are as follows:

Year ending June 30:	Interest Rate	Principal	Interest	Total
2023	3.00	\$ 290,000	\$ 62,550	\$ 352,550
2024	3.00	300,000	53,700	353,700
2025	3.00	305,000	44,625	349,625
2026	3.00	320,000	35,250	355,250
2027	3.00	325,000	25,575	350,575
2028–2029	3.00	690,000	20,850	710,850
		<u>\$ 2,230,000</u>	<u>\$ 242,550</u>	<u>\$ 2,472,550</u>

General obligation bonds (alternative revenue source) totaling \$4,110,000 remain outstanding from an original issue of \$4,280,000 dated December 14, 2017. It is the intent of District officials to service this debt from revenue from the General Fund.

Principal is due annually on December 1. Interest is due semiannually on June 1 and December 1.

The annual debt service requirements on this debt are as follows:

Year ending June 30:	Interest Rate	Principal	Interest	Total
2023	3.00%	\$ 200,000	\$ 146,503	\$ 346,503
2024	3.00	205,000	140,427	345,427
2025	3.00	210,000	134,203	344,203
2026	3.00	215,000	127,827	342,827
2027	3.00	225,000	121,228	346,228
2028–2032	4.00	1,230,000	480,212	1,710,212
2033–2037	3.65–4.00	1,490,000	216,479	1,706,479
2038	4.00	335,000	6,700	341,700
		<u>\$ 4,110,000</u>	<u>\$ 1,373,579</u>	<u>\$ 5,483,579</u>

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 4. Long-Term Debt and Other Long-Term Liabilities (Continued)

The annual debt service requirements for total governmental activities debt is as follows:

Year ending June 30:	Principal	Interest	Total
2023	\$ 490,000	\$ 209,053	\$ 699,053
2024	505,000	194,127	699,127
2025	515,000	178,828	693,828
2026	535,000	163,077	698,077
2027	550,000	146,803	696,803
2028–2032	1,920,000	501,062	2,421,062
2033–2037	1,490,000	216,479	1,706,479
2038–2039	335,000	6,700	341,700
	<u>\$ 6,340,000</u>	<u>\$ 1,616,129</u>	<u>\$ 7,956,129</u>

Legal debt margin: As of June 30, 2022, the general obligation debt issued by the District did not exceed its legal debt margin as shown by the computation that follows:

January 2022 assessed valuation	<u>\$ 2,797,373,624</u>
Debt limit (2.875% of assessed value)	\$ 80,424,492
Debt applicable to limit:	
General obligation bonds	6,340,000
Legal debt margin	<u>\$ 74,084,492</u>

The District borrowed on a tax anticipation note on April 1, 2021 in the amount of \$500,000. This was drawn on to meet short-term financing needs for Niabi Zoo. The note accrues interest at a rate of 1.00% and matures on May 31, 2022. The note was paid off in July 2021.

	Balance	Additions	Reductions	Balance	One Year
Tax anticipation note payable	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ (500,000)</u>	<u>\$ -</u>	<u>\$ -</u>

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 5. Interfund Receivables, Payables and Transfers

The composition of interfund transfers as of June 30, 2022 is as follows:

	Transfers In	Transfers Out
Major Fund, general	\$ -	\$ 31,194
Nonmajor governmental funds	31,194	-
	<u>\$ 31,194</u>	<u>\$ 31,194</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorization.

Note 6. Illinois Municipal Retirement Fund Plan Description

Plan description: The District's defined benefit pension plan for employees provides retirement and disability benefits, postretirement increases and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits provided" section of this note. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits provided: IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 6. Illinois Municipal Retirement Fund Plan Description (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees covered by benefit terms: As of December 31, 2021, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	40
Inactive plan members entitled to but not yet receiving benefits	25
Active plan members	35
	<hr/>
	100
	<hr/>

Contributions: As set by statute, Rock Island County Forest Preserve District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. Rock Island Forest Preserve District's annual contribution rate for calendar year 2021 was 10.64% for Regular Plans. For the fiscal year ended June 30, 2022, Rock Island County Forest Preserve District contributed \$183,199 for covered salary requirements to the Regular Plan. The Rock Island County Forest Preserve also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net pension asset: Rock Island County Forest Preserve District's net pension asset was measured as of December 31, 2021. The total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date.

Actuarial assumptions: The following are the methods and assumptions used to determine total pension liability at December 31, 2021:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 6. Illinois Municipal Retirement Fund Plan Description (Continued)

- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.
- For disabled retirees, the Pub-2010, Amount-Weighted, below-medium income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of the 2020 actuarial experience study covering the period 2017-2019.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	39%	1.90%
International equity	15	3.15
Fixed income	25	(0.60)
Real estate	10	3.30
Alternative investments	10	1.70-5.50
Cash equivalents	1	(0.90)
	<u>100%</u>	

Discount rate: A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 6. Illinois Municipal Retirement Fund Plan Description (Continued)

Changes in the net pension liability (asset):

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balances at June 30, 2021	\$ 9,656,267	\$ 9,469,689	\$ 186,578
Changes for the year:			
Service cost	\$ 162,556	\$ -	\$ 162,556
Interest on the total pension liability	689,410	-	689,410
Differences between expected and actual experience of the total pension liability	(109,451)	-	(109,451)
Contributions—employer	-	217,784	(217,784)
Contributions—employees	-	80,749	(80,749)
Net investment income	-	1,598,671	(1,598,671)
Benefit payments, including refunds of employee contributions	(456,896)	(456,896)	-
Other (net transfer)	-	(84,663)	84,663
Total changes for the year	285,619	1,355,645	(1,070,026)
Balances at June 30, 2022	\$ 9,941,886	\$ 10,825,334	\$ (883,448)

Sensitivity of the net pension liability (asset) to changes in the discount rate: The following presents the plan's net pension liability (asset), calculated using a single discount rate of 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	1% Lower (6.25%)	Current Discount (7.25%)	1% Higher (8.25%)
Net pension liability (asset)	\$ 279,332	\$ (883,448)	\$ (1,769,871)

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 6. Illinois Municipal Retirement Fund Plan Description (Continued)

Pension expense, deferred outflows of resources, and deferred inflows of resources related to pensions: For the year ended June 30, 2022, Rock Island County Forest Preserve District recognized pension benefit of \$489,004. At June 30, 2022, Rock Island County Forest Preserve District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 87,131	\$ 109,251
Changes of assumptions	13,568	55,581
Net difference between projected and actual earnings on pension plan investments	-	1,195,978
Total deferred amounts to be recognized in pension expense in future periods	100,699	1,360,810
Pension contributions made subsequent to the measurement date	78,044	-
Total deferred amounts related to pensions	\$ 178,743	\$ 1,360,810

The \$78,044 reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an addition to the net pension asset in the year ended June 30, 2023. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods over the average remaining service life of all employees of the Plans amounts related to net difference between projected and actual earnings on plans investments will be recognized over four years as follows:

Year ending December 31:	Net Deferred Inflows of Resources
2022	\$ (273,491)
2023	(471,544)
2024	(318,433)
2025	(196,643)
	<u>\$ (1,260,111)</u>

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 7. Self-Insurance

The District is included in the County's risk management program which is self-insured for risk exposures related to health benefits and worker's compensation claims. The District pays premium costs to the County for this participation, and the County retains the risk of loss. Since fiscal year 2017, the District has participated in the IPARKS risk management program, which provides automobile liability, wrongful acts liability, property coverage, boiler and equipment breakdown, automobile physical damage coverage and legal liability coverage while remaining self-insured only for health benefits and worker's compensation claims.

The District records risk management activities in its liability insurance fund. Claims settlement and loss expenses are accrued in the government-wide statements for the estimated settlement value of health benefits and worker's compensation claims reported and unreported, arising from incidents during the year except the portion that is due and payable, which is recorded in the Liability Insurance Fund, a special revenue fund. As of June 30, 2022, the amount of liabilities recorded for estimated claim settlements for health benefits and worker's compensation was \$30,000, which was recorded entirely in the government-wide statements.

Changes in reported liabilities during fiscal 2022 and 2021 were:

	Self-Insurance	
	2022	2021
Unpaid claims, beginning of year	\$ 30,000	\$ 50,000
Claim expense and changes in estimates	-	10,173
Claim payments	-	(30,173)
Unpaid claims, end of year	\$ 30,000	\$ 30,000

Note 8. Other Postemployment Benefits

Plan description: In addition to providing the pension benefits described, the District provides postemployment health care benefits (OPEB) for retired employees through the Rock Island County, Illinois single-employer defined benefit plan. The benefit level, employee contributions and employer contributions are governed by the County and can be amended by the County through its health care plan document and union contracts. The plan does not issue a stand-alone financial report.

Benefits provided: All Rock Island Forest Preserve District employees and eligible dependents hired on or after January 1, 2001, may continue coverage under the active employee group health plan on an optional basis providing: (1) they qualify for immediate receipt of retirement pension benefits from IMRF/SLEP, (2) coverage was in effect under the group health plan immediately preceding the day on which the retirement begins, and (3) the employee hired on or after January 1, 2001 has participated in the group health insurance plan, either as the employee or as the employed spouse, for at least eight (8) years or if hired on or after January 1, 2011 has participated in the group health insurance plan, either as the employee or as the employed spouse, for at least ten (10) years. Individuals hired before January 1, 2001, can receive benefits as provided by the policy in effect immediately prior to the current plan. Employees retiring under the Early Retirement Incentive Program between June 1, 1997 and June 1, 1998 may continue coverage under the active employee Group Health Plan as provided for other retirees with a premium reduction of 50% as provided by the incentive program.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 8. Other Postemployment Benefits (Continued)

Membership: At June 30, 2022, membership consisted of:

Retirees and beneficiaries currently receiving benefits	5
Active employees covered	33
	<u>38</u>

Funding policy: There is no formal or informal funding policy that exists for the postretirement plan at this time, as the OPEB liabilities are currently an unfunded obligation.

Contributions: The County determines contribution percentages between the District and employees. Premiums for retirees will be calculated by the following formula: The Retiree will receive 2% premium subsidy per year of IMRF/SLEP service up to a maximum of 50% of the full premium with the balance of the premium paid by the retiree. This service credit will be limited to those years earned while employed by Rock Island County Forest Preserve District. Current monthly health insurance premiums of the District are:

Coverage Type	Rate	Employer Cost
Preretirement		
Base plan		
Single	\$ 667.20	\$ 584.30
Single plus one	1,723.90	1,537.40
Single plus two	1,723.90	1,478.00
Family	1,723.90	1,433.90
Option 1 plan		
Single	\$ 628.80	\$ 584.30
Single plus one	1,624.40	1,537.40
Single plus two	1,624.40	1,478.00
Family	1,624.40	1,433.70
Retirement/Cobra rates		
Base-Single		
Base-Family		
Option 1-Single		
Option 1-Family		

There is no determination of an actuarially determined contribution (ADC) and normal cost, as the total OPEB liabilities are currently an unfunded obligation. The District does not have any assets accumulated in a trust dedicated exclusively to the payment of OPEB benefits. Therefore, the Total OPEB Liability is currently an unfunded obligation with benefit payments determined on a pay-as-you-go basis. Contributions are made as benefit payments become due without accumulating assets for future liabilities.

Total OPEB liability: The District's total OPEB liability was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2020.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 8. Other Postemployment Benefits (Continued)

The total OPEB liability, after considering the sharing of benefit-related costs with inactive Retiree members, was determined by an actuarial valuation performed as of July 1, 2020 using the following actuarial methods and assumptions:

Actuarial valuation date	July 1, 2020
Actuarial cost method	Entry age normal
Salary increase rate per annum	4.0%
Discount rate per annum, based on the S&P Municipal Bond 20-year High Grade Index as of June 30, 2021	2.18%
Expected long-term rate of return	N/A
Healthcare cost trend rates	6.50% graded down to 5.75% over 3 years. Thereafter, trend is assumed to follow the Getzen Model.
Mortality rate	IMRF retirement rates
Termination rate	IMRF termination rates

Changes in total OPEB liability:

	Increase (Decrease) Total OPEB Liability
Balances, June 30, 2021	\$ 979,410
Changes for the year:	
Service cost	42,856
Interest	20,890
Benefits paid	(63,999)
Total net changes	(253)
Balances, June 30, 2022	\$ 979,157

Changes of assumptions since last actuarial valuation: There were no changes of assumptions since the last actuarial valuation.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 8. Other Postemployment Benefits (Continued)

Retirement rates and withdrawal rates were set to match the 2020 IMRF assumptions.

Rate sensitivity: The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the District calculated using the discount rate of 2.18% as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.18%) or 1 percentage point higher (3.18%) than the current rate:

	1% Decrease (1.18%)	Current Discount Rate (2.18%)	1% Increase (3.18%)
Total OPEB Liability	\$ 1,053,598	\$ 979,157	\$ 907,794

Below is a table illustrating the sensitivity of the total OPEB liability to the healthcare trend rate assumption.

	1% Decrease (5.5% to 4.75% over 3 years)	Healthcare Cost Trend Rates (6.5% to 5.75% over 3 years)	1% Increase (7.5% to 6.75% over 3 years)
Total OPEB Liability	\$ 851,954	\$ 979,157	\$ 1,131,883

OPEB expense and deferred inflows of resources related to OPEB: For the year ended June 30, 2022 the District recognized an OPEB benefit of \$17,851. At June 30, 2022, Rock Island County Forest Preserve District reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources
Deferred amounts to be recognized in OPEB expense in future periods:	
Differences between expected and actual experience	\$ 80,622
Changes of assumptions	42,563
Total deferred amounts related to OPEB	<u>\$ 123,185</u>

Note 9. Tax Abatements

Under Tax Increment Financing (TIF) agreements entered by other taxing districts within Rock Island County, Illinois, Rock Island County Forest Preserve District's 2022 property tax revenues were reduced by \$252,099.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 10. Commitments and Contingencies

Intergovernmental agreement for water main extension: The District Board approved a Water Extension Agreement between Rock Island County Forest Preserve District and the Village of Coal Valley, Illinois. It states construction of the project will begin in the spring of 2023 and costs are to be carried by each party. The Agreement further states that the Niabi Zoo, which is part of Rock Island County Forest Preserve District, will be responsible for 30% of the cost of the 12 inch water main extension that will start at the connection to the existing water main at 12020 Niabi Zoo Road, and extend the length of the property that is owned by the District. The net amount to be paid by the District is not to exceed \$400,000.

Note 11. Adopted and Pending Pronouncements

As of June 30, 2022, the District adopted the following Governmental Accounting Standards Board (GASB) Statements:

- GASB Statement No. 87, *Leases*, issued June 2017, was effective for the District beginning with its fiscal year ending June 30, 2022. Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. Under this statement, a government entity that is a lessee must recognize (1) a lease liability and (2) an intangible asset representing the lessee's right to use the leased asset. In addition, the District must report the (1) amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (2) interest expense on the lease liability and (3) note disclosures about the lease. The Statement provides exceptions from the single-approach for short-term leases, financial purchases, leases of assets that are investments and certain regulated leases. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, non-lease components embedded in lease contracts (such as service agreements), and leases with related parties. The implementation of this standard did not impact the District.

The GASB has issued several statements not yet implemented by the District. The statements which may impact the District are as follows:

- GASB Statement No. 91, *Conduit Debt Obligations*, will be effective for reporting periods beginning after December 15, 2021. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.
- GASB Statement No. 92, *Omnibus 2020*, issued in January 2020, will be effective for the District fiscal years beginning after June 15, 2021. The objective of Statement No. 92 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. This Statement addresses a variety of topics including issues related to leases, postemployment benefits (pensions and other postemployment benefits), fiduciary activities, asset retirement obligations and fair value measurement and application.

Rock Island County Forest Preserve District

Notes to Financial Statements

Note 11. Adopted and Pending Pronouncements (Continued)

- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, issued in May 2020, effective for the District fiscal years beginning after June 15, 2022, and all reporting periods beginning thereafter. The objective of Statement No. 96 is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users.
- GASB Statement No. 99, *Omnibus 2022*, addresses a variety of topics and practice issues that have been identified during implementation and application of certain GASB Statements. The new statement clarifies issues related to derivative instruments, leases, PPP and APA arrangements, SBITAs and various other topics. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. This statement will be effective for the District with its year ending June 30, 2023.
- GASB Statement No. 100, *Accounting Changes and Error Corrections*, issued in June 2022, will be effective for the District beginning with its fiscal year ended June 30, 2024. The objective of Statement No. 100 is to improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice.
- GASB Statement No. 101, *Compensated Absences*, issued in June 2022, will be effective for the District beginning with its fiscal year ended June 30, 2025. The objective of Statement No. 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

The District's management has not yet determined the effect of Statement Nos. 91, 92, 96, 99, 100 and 101 will have on the District's financial statements, which may have a material effect on the financial statements.

Rock Island Country Forest Preserve District

Schedule of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual—General Fund For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Property taxes	\$ 1,339,500	\$ 1,339,500	\$ 1,373,268	\$ 33,768
Replacement taxes	200,000	352,996	623,344	270,348
Fees and charges:				
Indian Bluff fees	549,000	549,000	632,188	83,188
Illiniwek fees	160,300	160,300	177,732	17,432
Loud Thunder fees	93,650	93,650	127,676	34,026
Interest	8,700	8,700	7,246	(1,454)
Rents and royalties	197,480	197,480	198,553	1,073
Contributions, grants, and private sources	7,500	11,949	17,804	5,855
Miscellaneous revenues	17,500	17,500	21,286	3,786
Total revenues	2,573,630	2,731,075	3,179,097	448,022
Expenditures:				
Current:				
General and administrative:				
Salaries and wages	1,159,373	1,102,123	1,101,823	(300)
Personal benefits	292,672	265,760	260,885	(4,875)
Uniforms and clothing	3,300	5,243	5,243	-
Training and education	13,840	1,445	1,445	-
Office supplies	948	608	608	-
Operating supplies	163,214	207,548	207,257	(291)
Repairs and maintenance supplies	55,202	55,460	55,431	(29)
Small tools and equipment	7,296	19,302	19,302	-
Food purchases	75,550	70,534	66,271	(4,263)
Professional services	150,810	187,319	187,164	(155)
Communications	30,010	33,386	30,520	(2,866)
Transportation	5,000	249	249	-
Publishing, printing, and duplicating	10,615	5,486	5,486	-
Public utility services	56,581	67,574	66,778	(796)
Repairs and maintenance	28,801	75,367	75,302	(65)
Rentals	12,600	8,135	8,135	-
Miscellaneous	36,965	72,223	72,926	703
Administration—transfers to County	103,000	85,072	84,862	(210)
Total general government	2,205,777	2,262,834	2,249,687	(13,147)
Capital expenditures	20,800	116,994	114,560	(2,434)
Debt service:				
Principal	170,000	170,000	170,000	-
Interest	152,053	152,053	152,053	-
Total debt service	322,053	322,053	322,053	-
Total expenditures	2,548,630	2,701,881	2,686,300	(15,581)
Excess of revenues over expenditures	25,000	29,194	492,797	463,603
Other financing uses, transfers to other funds	(25,000)	(31,194)	(31,194)	-
Net change in fund balance	\$ -	\$ (2,000)	461,603	\$ 463,603
Fund balance, beginning			1,688,946	
Fund balance, ending			\$ 2,150,549	

See notes to the required supplementary information.

Rock Island Country Forest Preserve District

**Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual—Zoo Fund
For the Year Ended June 30, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Property taxes	\$ 1,549,600	\$ 1,549,600	\$ 1,545,557	\$ (4,043)
Fees and charges	1,983,481	1,922,216	1,728,520	(193,696)
Interest	1,300	1,300	1,912	612
Rents and royalties	35,400	58,852	37,196	(21,656)
Contributions, grants, and private sources	10,000	125,294	128,149	2,855
Hotel/motel tax	60,000	60,000	255,354	195,354
Miscellaneous	50	50	-	(50)
Total revenues	3,639,831	3,717,312	3,696,688	(20,624)
Current:				
Salaries and wages	1,480,380	1,399,661	1,394,846	(4,815)
Personal benefits	304,266	264,604	263,456	(1,148)
Uniforms and clothing	9,380	9,931	9,776	(155)
Training and education	4,540	4,459	4,233	(226)
Office supplies	2,040	1,840	733	(1,107)
Operating supplies	389,960	474,384	468,715	(5,669)
Repairs and maintenance supplies	49,275	50,850	34,385	(16,465)
Small tools and equipment	9,945	11,651	11,539	(112)
Food purchases	21,660	15,298	15,407	109
Books and periodicals	-	9	5	(4)
Professional services	300,610	310,248	309,841	(407)
Communications	11,240	13,320	11,271	(2,049)
Transportation	13,150	1,150	916	(234)
Publishing, printing, and duplicating	14,260	20,766	19,234	(1,532)
Public utility services	115,900	115,900	113,926	(1,974)
Repairs and maintenance	39,100	59,765	59,765	-
Rentals	10,460	17,079	12,542	(4,537)
Miscellaneous	33,710	55,975	55,975	-
Administration—transfers to County	147,500	138,128	137,921	(207)
Total zoo expenditures	2,957,376	2,965,018	2,924,486	(40,532)
Capital expenditures	26,111	79,001	73,258	(5,743)
Debt services:				
Principal	265,000	285,000	285,000	-
Interest	85,638	71,863	71,863	-
Total debt services	350,638	356,863	356,863	-
Total expenditures	3,334,125	3,400,882	3,354,607	(40,532)
Net change in fund balances	\$ 305,706	\$ 316,430	342,081	\$ 25,651
Fund balance, beginning			384,918	
Fund balance, ending			\$ 726,999	

See notes to the required supplementary information.

Rock Island County Forest Preserve District

Notes to the Required Supplementary Information

Budgetary Comparison Schedules

The budgetary comparison schedules are presented for the General Fund and the major special revenue Zoo Fund. These schedules are presented on the modified accrual basis of accounting and are, therefore, presented in accordance with accounting principles generally accepted in the United States of America.

The District does not have a legally adopted annual budget for the following funds:

- Marvin Martin Trust Fund
- Golf Course Improvement Fund
- Bike Path Project Fund
- Loud Thunder Spillway & Camping Fund

There were several budget amendments during the year.

The District's fiscal year begins July 1 and ends on June 30. Its procedures for adopting the annual budget which follows statutory requirements are composed of the following stages:

- At a regular or special call meeting of the Commission in September, the proposed budget for the fiscal year commencing on the following July 1 is submitted. The budget includes proposed expenditures and the means of financing them.
- Prior to July 1, the budget is legally enacted through passage of an appropriation ordinance.
- Transfers of budgeted amounts among object classifications, or any budget increases by means of an emergency or supplemental appropriation, require approval by 2/3 of the Commissioners. Adjustments made during the year are reflected in the budget information included in the combined financial statements.
- Budgets for the general and special revenue funds are adopted on a basis consistent with U.S. generally accepted accounting principles.
- Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds.

Formal budgetary integration is employed as a management control device during the year for the general fund and special revenue funds. All annual appropriations lapse at the end of the fiscal year.

Rock Island Country Forest Preserve District

**Required Supplementary Information
Schedule of Employer Contributions
Illinois Municipal Retirement Fund
Last Ten Fiscal Years**

	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
Fiscal Year Ended June 30:					
2022	\$ 195,512	\$ 183,199	\$ 12,313	\$ 1,837,521	9.97
2021	300,973	528,911	(227,938)	1,750,929	30.21
2020	266,973	304,973	(38,000)	1,759,366	15.58
2019	309,636	326,576	(16,940)	1,729,838	18.88
2018	303,412	309,534	(6,122)	1,643,785	18.71
2017	200,686	257,321	(56,635)	1,455,301	17.68
2016	194,708	189,371	5,337	1,401,782	13.51
2015	168,706	255,930	(87,224)	1,336,818	19.14

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Rock Island County Forest Preserve District

Required Supplementary Information Notes to Schedule of Employer Contributions Illinois Municipal Retirement Fund

Summary of Actuarial Methods and Assumptions used in the Calculation of the 2021 Contribution Rate.*

Valuation date:

Notes: Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine 2021 contribution rates:

Actuarial cost method	Aggregate entry age = normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 22-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
Asset valuation method	5-year smoothed market, 20% corridor
Wage growth	3.25%
Price inflation	2.50%
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other information:

Notes: There were no benefit changes during the year.

* Based on valuation assumptions used in the December 31, 2019, actuarial valuation.

Rock Island Country Forest Preserve District

Required Supplementary Information

Schedule of Changes in the Net Pension Liability (Asset) and Related Ratios

Illinois Municipal Retirement Fund

Last Ten Fiscal Years

	December 31,	
	2021	2020
Measurement date	12/31/21	12/31/20
Total Pension Liability		
Service cost	\$ 162,556	\$ 170,250
Interest	689,410	661,337
Differences between expected and actual experience of the total pension liability	(109,451)	125,184
Changes of assumptions	-	(98,781)
Benefit payments, including refunds of employee contributions	(456,896)	(476,983)
Net change in pension liability	285,619	381,007
Total pension liability, beginning	9,656,267	9,275,260
Total pension liability, ending (A)	9,941,886	9,656,267
Plan Fiduciary Net Position		
Contributions—employer	217,784	528,911
Contributions—employees	80,749	82,635
Net investment income	1,598,671	1,160,748
Benefit payments, including refunds of employee contributions	(456,896)	(476,983)
Other (net transfer)	(84,663)	91,434
Net change in plan fiduciary net position	1,355,645	1,386,745
Plan fiduciary net position, beginning	9,469,689	8,082,944
Plan fiduciary net position, ending	10,825,334	9,469,689
Net pension liability (asset), ending (A) - (B)	\$ (883,448)	\$ 186,578
Plan fiduciary net position as a percentage of the total pension liability	108.89%	98.07%
Covered payroll	\$ 1,794,409	\$ 1,836,319
Net pension liability (asset) as a percentage of covered payroll	(49.23)%	10.16%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

December 31,					
2019	2018	2017	2016	2015	2014
12/31/19	12/31/18	12/31/17	12/31/16	12/31/15	12/31/14
\$ 164,533	\$ 144,214	\$ 133,326	\$ 122,307	\$ 137,329	\$ 165,733
633,637	645,046	640,223	618,130	554,650	521,737
49,675	(430,788)	20,537	55,211	635,906	(38,861)
-	243,080	(234,757)	(19,620)	9,521	186,368
(460,285)	(484,716)	(516,215)	(501,768)	(440,879)	(321,839)
387,560	116,836	43,114	274,260	896,527	513,138
8,887,700	8,770,864	8,727,750	8,453,490	7,556,963	7,043,825
9,275,260	8,887,700	8,770,864	8,727,750	8,453,490	7,556,963
304,973	309,636	303,412	200,686	187,357	244,822
78,062	76,727	70,854	65,489	112,172	85,860
1,300,146	(452,764)	1,247,807	452,813	32,364	374,277
(460,285)	(484,716)	(516,215)	(501,768)	(440,879)	(321,839)
21,218	(342,661)	(200,455)	34,387	141,103	29,088
1,244,114	(893,778)	905,403	251,607	32,117	412,208
6,838,830	7,732,608	6,827,205	6,575,598	6,543,481	6,131,273
8,082,944	6,838,830	7,732,608	6,827,205	6,575,598	6,543,481
\$ 1,192,316	\$ 2,048,870	\$ 1,038,256	\$ 1,900,545	\$ 1,877,892	\$ 1,013,482
87.15%	76.95%	88.16%	78.22%	77.79%	86.59%
\$ 1,734,716	\$ 1,705,045	\$ 1,574,530	\$ 1,455,301	\$ 1,401,782	\$ 1,336,818
68.73%	120.17%	65.94%	130.59%	133.96%	75.81%

Rock Island Country Forest Preserve District

**Required Supplementary Information
Schedule of Changes in Total OPEB Liability and Related Ratios
Last Ten Fiscal Years**

	June 30,				
	2022	2021	2020	2019	2018
Total OPEB liability:					
Service cost	\$ 42,856	\$ 39,866	\$ 42,169	\$ 40,161	\$ 38,249
Interest	20,890	35,601	35,199	35,290	35,362
Experience losses (gains)	-	(103,658)	-	-	-
Changes of assumptions	-	(54,723)	-	-	-
Contributions	(63,999)	(62,634)	(80,264)	(77,753)	(119,637)
Net change in total OPEB liability	(253)	(145,548)	(2,896)	(2,302)	(46,026)
Total OPEB liability—beginning	979,410	1,124,958	1,127,854	1,130,156	1,176,182
Total OPEB liability—ending	<u>\$ 979,157</u>	<u>\$ 979,410</u>	<u>\$ 1,124,958</u>	<u>\$ 1,127,854</u>	<u>\$ 1,130,156</u>
Covered payroll	\$ 1,902,589	\$ 1,799,139	\$ 1,709,590	\$ 1,643,836	\$ 1,294,891
Total OPEB liability as a percentage of covered payroll	51.46%	54.40%	65.80%	68.61%	87.28%

Note: GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

Changes of assumptions since last actuarial valuation: In 2021, the discount rate was changed from 3.23% to 2.18%. The mortality tables were updated to match the 2020 IMRF mortality assumptions. The new mortality was updated to use the PUB-10 headcount weighted general retiree mortality tables with improvement scale MP-2020. The health care cost trend rate was updated to 6.50% grading uniformly to 5.75% over three years and following the Getzen model thereafter. Retirement rates and withdrawal rates were set to match the 2020 IMRF assumptions.

Rock Island Country Forest Preserve District

**Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual—Development of Forests and Construction Improvements Fund
For the Year Ended June 30, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Property taxes	\$ 90,875	\$ 90,875	\$ 128,752	\$ 37,877
Interest and miscellaneous	-	-	9,662	9,662
Total revenues	<u>90,875</u>	<u>90,875</u>	<u>138,414</u>	<u>47,539</u>
 Net change in fund balance	 <u>\$ 90,875</u>	 <u>\$ 90,875</u>	 138,414	 <u>\$ 47,539</u>
Fund balance, beginning			<u>668,138</u>	
Fund balance, ending			<u>\$ 806,552</u>	

Nonmajor Governmental Funds

Special Revenue Funds

Illinois Municipal Retirement Fund: Accounts for expenditures related to Illinois Municipal Retirement Fund with revenue generated by taxation.

FISSA Fund: Accounts for social security and Medicare Insurance expenditures with revenue generated by taxation.

Liability Insurance Fund: Accounts for revenue and expenditures related to claims settlement and loss expenses for health benefits, worker's compensation, general liability, and auto liability claims.

Capital Projects Funds

Golf Course Improvement Fund: Accounts for the expenditures for improvements to the golf course.

Bike Path Project Fund: Accounts for the expenditures for the bike path project and maintenance.

Loud Thunder Spillway and Camping Fund: Accounts for revenue from bond proceeds and interest to be used for Lake George Spillway and various other improvements at Loud Thunder Preserve.

Rock Island Country Forest Preserve District

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	Special Revenue Fund		
	Illinois Municipal Retirement	FISSA	Liability Insurance
Assets			
Cash	\$ 167,901	\$ 175,448	\$ 360,611
Property taxes receivable	196,539	218,774	257,006
Accounts receivable	-	-	-
Accrued interest receivable	109	114	276
Total assets	\$ 364,549	\$ 394,336	\$ 617,893
Liabilities deferred inflows of resources, and fund balances liabilities			
Accrued payroll taxes	\$ 9,128	\$ 12,487	\$ -
Accrued payroll	-	-	-
Accounts payable	-	-	1,155
Total liabilities	9,128	12,487	1,155
Deferred inflows of resources, unavailable revenue—property taxes	161,386	181,389	213,483
Fund balances:			
Restricted for:			
Capital improvements	-	-	-
IMRF/FISSA	194,035	200,460	-
Liability	-	-	403,255
Assigned	-	-	-
Total fund balances	194,035	200,460	403,255
Total liabilities and fund balances	\$ 364,549	\$ 394,336	\$ 617,893

Capital Projects Fund				Total Nonmajor Governmental Funds
Golf Course Improvement	Bike Path Project	Loud Thunder Spillway and Camping		
\$ 128,342	\$ 95,969	\$ 190,411	\$ 1,118,682	
-	-	-	672,319	
11,513	-	-	11,513	
123	91	198	911	
\$ 139,978	\$ 96,060	\$ 190,609	\$ 1,803,425	
\$ -	\$ -	\$ -	\$ 21,615	
-	-	-	-	
-	-	-	1,155	
-	-	-	22,770	
-	-	-	556,258	
-	-	190,609	190,609	
-	-	-	394,495	
-	-	-	403,255	
139,978	96,060	-	236,038	
139,978	96,060	190,609	1,224,397	
\$ 139,978	\$ 96,060	\$ 190,609	\$ 1,803,425	

Rock Island Country Forest Preserve District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	Special Revenue Fund		
	Illinois Municipal Retirement	FISSA	Liability Insurance
Revenues:			
Property taxes	\$ 182,944	\$ 185,883	\$ 215,222
Interest and miscellaneous	618	635	1,262
Contributions from private sources	-	-	-
Total revenues	183,562	186,518	216,484
Expenditures:			
Current:			
Retirement	182,924	-	-
FISSA	-	182,358	-
Insurance	-	-	141,267
Capital expenditures	-	-	-
General government	-	-	55,984
Total expenditures	182,924	182,358	197,251
Excess (deficiency) of revenues over (under) expenditures	638	4,160	19,233
Other financing sources, transfers from other funds	-	-	-
Net change in fund balances	638	4,160	19,233
Fund balance, beginning	193,397	196,300	384,022
Fund balance, ending	\$ 194,035	\$ 200,460	\$ 403,255

Capital Projects Fund				
Golf Course Improvement	Bike Path Project	Loud Thunder Spillway and Camping	Total Nonmajor Governmental Funds	
\$ -	\$ -	\$ -	\$ 584,049	
523	406	874	4,318	
-	-	10,000	10,000	
523	406	10,874	598,367	
-	-	-	182,924	
-	-	-	182,358	
-	-	-	141,267	
-	-	22,393	22,393	
-	-	1,187	57,171	
-	-	23,580	586,113	
523	406	(12,706)	12,254	
31,194	-	-	31,194	
31,717	406	(12,706)	43,448	
108,261	95,654	203,315	1,180,949	
\$ 139,978	\$ 96,060	\$ 190,609	\$ 1,224,397	

Rock Island Country Forest Preserve District

**Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual—Illinois Municipal Retirement Fund
For the Year Ended June 30, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Property taxes	\$ 195,150	\$ 195,150	\$ 182,944	\$ (12,206)
Interest and miscellaneous	550	550	618	68
Total revenues	<u>195,700</u>	<u>195,700</u>	<u>183,562</u>	<u>(12,138)</u>
Expenditures, current, retirement	<u>221,905</u>	<u>221,905</u>	<u>182,924</u>	<u>(38,981)</u>
Net change in fund balance	<u>\$ (26,205)</u>	<u>\$ (26,205)</u>	638	<u>\$ 26,843</u>
Fund balance, beginning			<u>193,397</u>	
Fund balance, ending			<u>\$ 194,035</u>	

Rock Island Country Forest Preserve District

**Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual—FISSA Fund
For the Year Ended June 30, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Property taxes	\$ 185,150	\$ 185,150	\$ 185,883	\$ 733
Interest and miscellaneous	550	550	635	85
Total revenues	<u>185,700</u>	<u>185,700</u>	<u>186,518</u>	<u>818</u>
Expenditures, current, insurance	<u>199,636</u>	<u>199,636</u>	<u>182,358</u>	<u>(17,278)</u>
Net change in fund balance	<u>\$ (13,936)</u>	<u>\$ (13,936)</u>	<u>4,160</u>	<u>\$ 18,096</u>
Fund balance, beginning			<u>196,300</u>	
Fund balance, ending			<u>\$ 200,460</u>	

Rock Island Country Forest Preserve District

**Schedule of Revenues, Expenditures, and Changes In Fund Balance
Budget And Actual—Liability Insurance Fund
For the Year Ended June 30, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Property taxes	\$ 211,150	\$ 211,150	\$ 215,222	\$ 4,072
Interest	850	850	1,262	412
Total revenues	<u>212,000</u>	<u>212,000</u>	<u>216,484</u>	<u>4,484</u>
Expenditures:				
Current:				
General government	-	54,288	55,984	1,696
Insurance	212,000	157,712	141,267	(16,445)
Total expenditures	<u>212,000</u>	<u>212,000</u>	<u>197,251</u>	<u>(14,749)</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>	19,233	<u>\$ 19,233</u>
Fund balance, beginning			<u>384,022</u>	
Fund balance, ending			<u>\$ 403,255</u>	

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Forest Preserve District
Rock Island County, Illinois

Budget Performance Report

Fiscal Year to Date 11/30/22
Exclude Rollup Account

Account Fund	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year YTD
REVENUE										
Department 32 - Forest Preserve										
Sub Department 10 - Administration										
311.10	Property taxes	1,400,000.00	.00	1,400,000.00	223,027.61	.00	487,789.04	912,210.96	35	460,926.66
311.12	Collectors auction account	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
335.15	Replacement revenue	215,000.00	21,310.00	236,310.00	.00	.00	149,219.91	87,090.09	63	96,722.37
361.10	Investment earnings	4,000.00	.00	4,000.00	6,069.10	.00	17,099.49	(13,099.49)	427	1,774.15
361.30	Collector's interest '90	700.00	.00	700.00	.00	.00	.00	700.00	0	.00
364.10	Contributions fr private sources	7,500.00	.00	7,500.00	.00	.00	350.00	7,150.00	5	.00
369.94	Miscellaneous - other revenue	.00	.00	.00	.00	.00	.00	.00	+++	(129.00)
Sub Department 10 - Administration Totals		\$1,627,700.00	\$21,310.00	\$1,649,010.00	\$229,096.71	\$0.00	\$654,458.44	\$994,551.56	40%	\$559,294.18
Sub Department 35 - Grants										
334.70	State grants - culture&recreatio	.00	.00	.00	666.00	.00	666.00	(666.00)	+++	.00
Sub Department 35 - Grants Totals		\$0.00	\$0.00	\$0.00	\$666.00	\$0.00	\$666.00	(\$666.00)	+++	\$0.00
Sub Department 90 - Illiniwek										
Sub Department 90 - Illiniwek Totals										
347.00	Illiniwek fees	175,000.00	.00	175,000.00	300.05	.00	103,025.77	71,974.23	59	114,069.79
347.01	Illiniwek key no return fee	300.00	.00	300.00	.00	.00	300.00	.00	100	475.00
362.51	Illiniwek shelter reservations	2,500.00	.00	2,500.00	.00	.00	2,100.00	400.00	84	1,820.00
362.52	Illiniwek concessions	5,500.00	.00	5,500.00	.00	.00	2,649.26	2,850.74	48	2,279.44
364.10	Contributions fr private sources	.00	.00	.00	.00	.00	.00	.00	+++	100.00
364.11	Donations from Federal Funds	.00	.00	.00	24,866.23	.00	24,866.23	(24,866.23)	+++	.00
369.94	Miscellaneous - other revenue	.00	.00	.00	.00	.00	352.00	(352.00)	+++	81.00
392.01	Timber sales	10,000.00	.00	10,000.00	.00	.00	3,540.00	6,460.00	35	5,568.00
392.11	Sales of junk or salvage value	.00	.00	.00	.00	.00	.00	.00	+++	206.00
Sub Department 90 - Illiniwek Totals		\$193,300.00	\$0.00	\$193,300.00	\$25,166.28	\$0.00	\$136,833.26	\$56,466.74	71%	\$124,599.23
Sub Department 91 - Loud Thunder										
347.02	Loud Thunder fees	110,000.00	.00	110,000.00	.00	.00	71,848.86	38,151.14	65	77,466.36
347.05	Loud Thunder archery permit fees	5,000.00	.00	5,000.00	.00	.00	5,150.00	(150.00)	103	4,900.00
362.53	Loud Thunder shelter reservation	1,480.00	.00	1,480.00	.00	.00	475.00	1,005.00	32	845.00
362.54	Loud Thunder boat rentals	55,000.00	.00	55,000.00	.00	.00	33,474.00	21,526.00	61	40,894.00
362.55	Loud Thund boat rent concessions	12,000.00	.00	12,000.00	.00	.00	8,673.39	3,326.61	72	5,075.01
369.94	Miscellaneous - other revenue	.00	.00	.00	.00	.00	3.00	(3.00)	+++	584.43
392.01	Timber sales	9,000.00	.00	9,000.00	.00	.00	6,053.00	2,947.00	67	6,267.00
392.11	Sales of junk or salvage value	.00	.00	.00	.00	.00	.00	.00	+++	267.22
Sub Department 91 - Loud Thunder Totals		\$192,480.00	\$0.00	\$192,480.00	\$0.00	\$0.00	\$125,677.25	\$66,802.75	65%	\$136,299.02
Sub Department 92 - Indian Bluff										
347.03	Indian Bluff golf fees	460,000.00	.00	460,000.00	12,778.50	.00	352,657.00	107,343.00	77	324,937.00
347.04	Indian Bluff season passes	71,000.00	.00	71,000.00	8,397.90	.00	42,549.36	28,450.64	60	38,862.00
347.08	Pro Shop Fees	33,000.00	.00	33,000.00	309.59	.00	12,385.51	20,614.49	38	13,577.04
362.56	Ind Bluff shelter reservations	240.00	.00	240.00	.00	.00	530.00	(290.00)	221	680.00



**Forest
Preserve
District**
Rock Island County, Illinois

Budget Performance Report

Fiscal Year to Date 11/30/22
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year YTD
Fund 130 - Forest Preserve										
REVENUE										
Department 32 - Forest Preserve										
Sub Department 92 - Indian Bluff										
362.57	Ind Bluff concessions	130,000.00	.00	130,000.00	2,689.13	.00	85,135.33	44,864.67	65	74,220.35
369.94	Miscellaneous - other revenue	.00	.00	.00	6.30	.00	217.51	(217.51)	+++	583.82
369.96	Miscellaneous - Tip Revenue	.00	.00	.00	.00	.00	21.26	(21.26)	+++	36.11
Sub Department 92 - Indian Bluff Totals		\$694,240.00	\$0.00	\$694,240.00	\$24,181.42	\$0.00	\$493,495.97	\$200,744.03	71%	\$452,896.32
Department 32 - Forest Preserve Totals		\$2,707,720.00	\$21,310.00	\$2,729,030.00	\$279,110.41	\$0.00	\$1,411,130.92	\$1,317,899.08	52%	\$1,273,088.75
REVENUE TOTALS		\$2,707,720.00	\$21,310.00	\$2,729,030.00	\$279,110.41	\$0.00	\$1,411,130.92	\$1,317,899.08	52%	\$1,273,088.75
EXPENSE										
Department 32 - Forest Preserve										
Sub Department 10 - Administration										
411.00	Salaries and wages	184,538.39	755.00	185,293.39	13,567.90	.00	64,060.18	121,233.21	35	65,169.88
412.00	Overtime	.00	.00	.00	20.72	.00	41.44	(41.44)	+++	25.52
413.00	Employee Health Benefits	100,996.75	.00	100,996.75	7,405.30	.00	34,831.55	66,165.20	34	37,568.00
414.00	Uniform/Clothing	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
521.00	Office Supplies	550.00	.00	550.00	3.57	.00	251.96	298.04	46	194.17
522.00	Operating Supplies	635.00	.00	635.00	.00	.00	63.65	571.35	10	320.99
523.00	Repair/Maintenance Supplies	650.00	.00	650.00	.00	.00	.00	650.00	0	.00
524.00	Small Tools & Equip under \$1,000	1,300.00	.00	1,300.00	.00	.00	320.96	979.04	25	.00
526.00	Food Purchases	200.00	.00	200.00	.00	.00	.00	200.00	0	.00
630.00	Training & Education	5,700.00	.00	5,700.00	.00	.00	632.00	5,068.00	11	.00
631.00	Professional Services	30,900.00	.00	30,900.00	14.99	.00	(1,262.23)	32,162.23	-4	11,014.15
632.00	Communications	3,420.00	.00	3,420.00	97.57	.00	2,285.02	1,134.98	67	1,481.14
633.00	Travel	1,875.00	.00	1,875.00	38.00	.00	110.29	1,764.71	6	254.58
634.00	Publishing	3,925.00	.00	3,925.00	5,103.80	.00	5,128.34	(1,203.34)	131	1,476.36
635.00	Printing & Duplicating	2,450.00	.00	2,450.00	9.38	.00	70.49	2,379.51	3	159.95
638.00	Repairs & Maintenance	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
642.00	Dues & memberships	18,100.00	.00	18,100.00	244.00	.00	13,439.00	4,661.00	74	13,529.00
644.00	Outside Contractual	63,690.00	.00	63,690.00	18,668.39	.00	56,610.29	7,079.71	89	54,083.04
699.00	Property tax expense	.00	6,000.00	6,000.00	.00	.00	.00	6,000.00	0	.00
768.00	Mach & Equipment over \$5,000	.00	.00	.00	.00	.00	.00	.00	+++	29,729.00
871.00	Principal	200,000.00	.00	200,000.00	200,000.00	.00	200,000.00	.00	100	170,000.00
872.00	Interest	146,504.00	.00	146,504.00	74,751.25	.00	74,751.25	71,752.75	51	77,301.25
991.12	Transfer to Other Agencies	85,254.00	.00	85,254.00	.00	.00	.00	85,254.00	0	.00
Sub Department 10 - Administration Totals		\$851,688.14	\$6,755.00	\$858,443.14	\$319,924.87	\$0.00	\$451,334.19	\$407,108.95	53%	\$462,307.03
Sub Department 35 - Grants										
Professional Services										
611.00		.00	.00	.00	.00	.00	.00	.00	+++	511.19
Sub Department 35 - Grants Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$511.19



Budget Performance Report

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 130 - Forest Preserve											
EXPENSE											
Department 32 - Forest Preserve											
Sub Department 90 - Illiniwek											
411.00	Salaries and wages	234,946.30	5,599.00	240,545.30	14,948.31	.00	.00	72,119.29	168,426.01	30	69,258.59
411.10	Seasonal Salaries & Wages	57,572.00	.00	57,572.00	2,512.25	.00	.00	18,414.75	39,157.25	32	21,076.00
412.00	Overtime	1,000.00	.00	1,000.00	.00	.00	.00	365.04	634.96	37	.00
412.10	Seasonal overtime	.00	.00	.00	288.00	.00	.00	288.00	(288.00)	+++	.00
413.00	Employee Health Benefits	70,898.28	.00	70,898.28	3,555.60	.00	.00	16,000.20	54,898.08	23	17,260.00
414.00	Uniform/Clothing	1,950.00	.00	1,950.00	.00	.00	.00	79.99	1,870.01	4	.00
521.00	Office Supplies	150.00	.00	150.00	.00	.00	.00	.00	150.00	0	.00
522.00	Operating Supplies	24,792.00	.00	24,792.00	25,258.73	.00	.00	35,520.82	(10,728.82)	143	11,397.98
523.00	Repair/Maintenance Supplies	13,440.00	.00	13,440.00	921.07	.00	.00	3,041.94	10,398.06	23	2,457.28
524.00	Small Tools & Equip under \$1,000	4,300.00	.00	4,300.00	.00	.00	.00	655.22	3,644.78	15	1,235.85
526.00	Food Purchases	4,500.00	.00	4,500.00	.00	.00	.00	1,849.18	2,650.82	41	1,852.71
630.00	Training & Education	2,200.00	.00	2,200.00	.00	.00	.00	.00	2,200.00	0	.00
631.00	Professional Services	9,450.00	.00	9,450.00	2,700.00	.00	.00	16,697.60	(7,247.60)	177	617.00
632.00	Communications	7,085.00	.00	7,085.00	783.13	.00	.00	3,489.71	3,595.29	49	2,668.77
633.00	Travel	1,000.00	.00	1,000.00	.00	.00	.00	216.48	783.52	22	.00
634.00	Publishing	435.00	.00	435.00	.00	.00	.00	.00	435.00	0	.00
635.00	Printing & Duplicating	100.00	.00	100.00	.00	.00	.00	.00	100.00	0	.00
637.00	Public Utility Services	16,500.00	.00	16,500.00	1,417.05	.00	.00	10,864.08	5,635.92	66	10,969.91
638.00	Repairs & Maintenance	9,100.00	.00	9,100.00	585.00	.00	.00	4,778.33	4,321.67	53	14,487.06
639.00	Rentals	3,420.00	.00	3,420.00	.00	.00	.00	591.45	2,828.55	17	896.00
644.00	Outside Contractual	5,820.00	.00	5,820.00	742.23	.00	.00	3,711.15	2,108.85	64	3,546.07
764.00	Mach & Equipment \$1,000-\$4,999	.00	.00	.00	.00	.00	.00	.00	.00	+++	1,120.00
766.00	Building Remodeling over \$5,000	7,588.00	.00	7,588.00	.00	.00	.00	.00	7,588.00	0	.00
873.00	Credit Card Service Fee	4,000.00	.00	4,000.00	403.57	.00	.00	1,989.08	2,010.92	50	1,900.62
Sub Department 90 - Illiniwek Totals		\$480,246.58	\$5,599.00	\$485,845.58	\$54,114.94	\$0.00	\$0.00	\$190,672.31	\$295,173.27	39%	\$160,743.84
Sub Department 91 - Loud Thunder											
411.00	Salaries and wages	255,028.00	4,881.00	259,909.00	19,946.00	.00	.00	97,120.82	162,788.18	37	95,868.24
411.10	Seasonal Salaries & Wages	68,391.00	.00	68,391.00	673.75	.00	.00	26,574.88	41,816.12	39	20,970.26
412.00	Overtime	1,000.00	.00	1,000.00	.00	.00	.00	1,427.23	(427.23)	143	650.52
412.10	Seasonal overtime	.00	.00	.00	.00	.00	.00	1,130.63	(1,130.63)	+++	293.63
413.00	Employee Health Benefits	81,709.00	.00	81,709.00	5,779.50	.00	.00	26,007.75	55,701.25	32	28,206.65
414.00	Uniform/Clothing	1,950.00	.00	1,950.00	1,389.47	.00	.00	1,485.03	464.97	76	.00
521.00	Office Supplies	35.00	.00	35.00	8.36	.00	.00	234.15	(199.15)	669	.00
522.00	Operating Supplies	23,051.00	.00	23,051.00	324.68	.00	.00	12,586.50	10,464.50	55	10,277.89
523.00	Boat rental operating supplies	5,240.00	.00	5,240.00	.00	.00	.00	4,053.40	1,186.60	77	283.50
523.00	Repair/Maintenance Supplies	12,300.00	.00	12,300.00	2,343.46	.00	.00	8,961.18	3,338.82	73	4,019.63
524.00	Small Tools & Equip under \$1,000	11,210.00	.00	11,210.00	.00	.00	.00	424.21	10,785.79	4	4,989.94



Forest Preserve District
Rock Island County, Illinois

Budget Performance Report

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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 130 - Forest Preserve											
EXPENSE											
Department 32 - Forest Preserve											
Sub Department 91 - Loud Thunder											
526.00	Food Purchases	3,000.00	.00	3,000.00	.00	.00	.00	983.66	2,016.34	33	957.51
630.00	Training & Education	3,000.00	.00	3,000.00	.00	.00	.00	.00	3,000.00	0	169.00
631.00	Professional Services	13,790.00	.00	13,790.00	739.11	.00	.00	5,829.41	7,960.59	42	5,067.62
632.00	Communications	10,370.00	.00	10,370.00	451.05	.00	.00	3,256.49	7,113.51	31	5,229.54
633.00	Travel	1,500.00	.00	1,500.00	.00	.00	.00	.00	1,500.00	0	.00
634.00	Publishing	700.00	.00	700.00	.00	.00	.00	.00	700.00	0	.00
635.00	Printing & Duplicating	525.00	.00	525.00	.00	.00	.00	.00	525.00	0	75.00
637.00	Public Utility Services	17,500.00	.00	17,500.00	1,857.66	.00	.00	9,744.54	7,755.46	56	10,255.41
638.00	Repairs & Maintenance	17,250.00	.00	17,250.00	4,275.56	.00	.00	6,889.84	10,360.16	40	3,294.83
639.00	Rentals	682.00	.00	682.00	36.45	.00	.00	698.70	(16.70)	102	178.50
642.00	Dues & memberships	245.00	.00	245.00	.00	.00	.00	.00	245.00	0	.00
644.00	Outside Contractual	6,160.00	.00	6,160.00	513.28	.00	.00	2,757.97	3,402.03	45	5,221.47
762.00	Buildings \$2,000-\$4999	1,000.00	.00	1,000.00	.00	.00	.00	.00	1,000.00	0	.00
768.00	Mach & Equipment over \$5,000	22,000.00	.00	22,000.00	.00	.00	.00	20,422.76	1,577.24	93	56,875.46
873.00	Credit Card Service Fee	4,500.00	.00	4,500.00	325.83	.00	.00	2,595.93	1,904.07	58	2,584.79
991.10	Transfer to Liability Insurance	.00	.00	.00	.00	.00	.00	.00	.00	+++	708.76
Sub Department 91 - Loud Thunder Totals		\$562,136.00	\$4,881.00	\$567,017.00	\$38,664.16	\$0.00	\$233,185.08	\$333,831.92	41%		\$256,178.15
Sub Department 92 - Indian Bluff											
411.00	Salaries and wages	282,070.53	4,075.00	286,145.53	21,758.53	.00	.00	104,319.84	181,825.69	36	103,108.70
411.10	Seasonal Salaries & Wages	116,916.50	.00	116,916.50	10,089.69	.00	.00	76,225.06	40,691.44	65	62,633.73
412.00	Overtime	5,000.00	.00	5,000.00	211.45	.00	.00	2,361.56	2,638.44	47	2,453.62
412.10	Seasonal overtime	.00	.00	.00	.00	.00	.00	.00	.00	+++	185.63
413.00	Employee Health Benefits	58,408.20	.00	58,408.20	4,243.40	.00	.00	19,095.30	39,312.90	33	20,599.00
414.00	Uniform/Clothing	2,400.00	.00	2,400.00	.00	.00	.00	.00	2,400.00	0	.00
521.00	Office Supplies	325.00	.00	325.00	.00	.00	.00	.00	325.00	0	.00
522.00	Operating Supplies	68,695.00	.00	68,695.00	3,799.92	.00	.00	36,458.56	32,236.44	53	33,589.94
522.PS	Pro Shop Merchandise Supplies	25,060.00	.00	25,060.00	.00	.00	.00	2,189.65	22,870.35	9	2,936.76
523.00	Repair/Maintenance Supplies	26,250.00	.00	26,250.00	6,518.34	.00	.00	13,258.31	12,991.69	51	11,374.29
524.00	Small Tools & Equip under \$1,000	3,510.00	.00	3,510.00	629.47	.00	.00	6,131.03	(2,621.03)	175	113.92
526.00	Food Purchases	67,725.00	.00	67,725.00	.00	.00	.00	34,140.54	33,584.46	50	34,042.54
526.PS	Pro Shop Food	.00	.00	.00	.00	.00	.00	18.21	(18.21)	+++	.00
630.00	Training & Education	2,940.00	.00	2,940.00	.00	.00	.00	.00	2,940.00	0	32.00
631.00	Professional Services	13,150.00	.00	13,150.00	194.68	.00	.00	1,415.70	11,734.30	11	2,767.79
632.00	Communications	7,250.00	.00	7,250.00	568.98	.00	.00	2,782.85	4,467.15	38	1,970.69
633.00	Travel	1,500.00	.00	1,500.00	19.80	.00	.00	19.80	1,480.20	1	.00
634.00	Publishing	1,550.00	.00	1,550.00	.00	.00	.00	.00	1,550.00	0	378.00
635.00	Printing & Duplicating	350.00	.00	350.00	.00	.00	.00	.00	350.00	0	.00



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year YTD
Fund 130 - Forest Preserve											
EXPENSE											
Department 32 - Forest Preserve											
Sub Department 92 - Indian Bluff											
637.00	Public Utility Services	20,000.00	.00	20,000.00	1,615.32	.00	.00	9,044.26	10,955.74	45	9,219.57
638.00	Repairs & Maintenance	10,000.00	.00	10,000.00	1,432.72	.00	.00	8,010.73	1,989.27	80	5,290.05
639.00	Rentals	4,240.00	.00	4,240.00	92.50	.00	.00	2,191.60	2,048.40	52	1,321.92
642.00	Dues & memberships	1,885.00	.00	1,885.00	.00	.00	.00	430.00	1,455.00	23	.00
644.00	Outside Contractual	3,995.00	.00	3,995.00	565.42	.00	.00	2,482.25	1,512.75	62	1,833.34
768.00	Mach & Equipment over \$5,000	50,000.00	.00	50,000.00	.00	.00	.00	.00	50,000.00	0	.00
873.00	Credit Card Service Fee	9,500.00	.00	9,500.00	1,032.86	.00	.00	7,119.61	2,380.39	75	5,930.88
991.11	Transfer to Other Funds	25,000.00	.00	25,000.00	2,521.00	.00	.00	19,261.75	5,738.25	77	18,543.75
991.12	Transfer to Other Agencies	.00	.00	.00	(18.57)	.00	.00	(157.69)	157.69	+++	(113.94)
Sub Department 92 - Indian Bluff Totals		\$807,720.23	\$4,075.00	\$811,795.23	\$55,275.51	\$0.00	\$0.00	\$346,798.92	\$464,996.31	43%	\$318,212.18
Sub Department 93 - Dorrance Park											
522.00	Operating Supplies	581.00	.00	581.00	.00	.00	.00	.00	581.00	0	1,470.59
523.00	Repair/Maintenance Supplies	2,000.00	.00	2,000.00	.00	.00	.00	.00	2,000.00	0	.00
631.00	Professional Services	2,100.00	.00	2,100.00	.00	.00	.00	.00	2,100.00	0	159.30
637.00	Public Utility Services	800.00	.00	800.00	93.33	.00	.00	382.38	417.62	48	268.02
638.00	Repairs & Maintenance	450.00	.00	450.00	.00	.00	.00	.00	450.00	0	.00
644.00	Outside Contractual	.00	.00	.00	.00	.00	.00	669.50	(669.50)	+++	515.00
Sub Department 93 - Dorrance Park Totals		\$5,931.00	\$0.00	\$5,931.00	\$93.33	\$0.00	\$0.00	\$1,051.88	\$4,879.12	18%	\$2,412.91
Department 32 - Forest Preserve Totals		\$2,707,721.95	\$21,310.00	\$2,729,031.95	\$468,072.81	\$0.00	\$0.00	\$1,223,042.38	\$1,505,989.57	45%	\$1,200,365.30
EXPENSE TOTALS		\$2,707,721.95	\$21,310.00	\$2,729,031.95	\$468,072.81	\$0.00	\$0.00	\$1,223,042.38	\$1,505,989.57	45%	\$1,200,365.30
Fund 130 - Forest Preserve Totals											
REVENUE											
Fund 131 - Niabi Zoo											
Department 32 - Forest Preserve											
311.10	Property taxes	1,550,000.00	.00	1,550,000.00	247,067.69	.00	.00	540,367.62	1,009,632.38	35	533,064.48
311.12	Collectors auction account	450.00	.00	450.00	.00	.00	.00	.00	450.00	0	.00
347.18	Zoo adoption fees	1,200.00	.00	1,200.00	.00	.00	.00	305.00	895.00	25	490.00
347.20	Zoo admissions fees	631,065.00	.00	631,065.00	.00	.00	.00	344,023.25	287,041.75	55	349,057.50
347.21	Zoological Carousel Fees	77,000.00	.00	77,000.00	.00	.00	.00	56,282.70	20,717.30	73	50,634.50
347.22	Zoo train fees	300,000.00	.00	300,000.00	.00	.00	.00	171,132.84	128,867.16	57	165,238.87
347.23	Zoo education program fees	61,175.00	.00	61,175.00	50.00	.00	.00	15,930.00	45,245.00	26	10,257.00
347.24	Zoo animal show/outreach fees	19,900.00	(17,900.00)	2,000.00	.00	.00	.00	1,395.00	605.00	70	255.00
347.26	Zoo special events fees	49,460.00	.00	49,460.00	450.00	.00	.00	56,162.50	(6,702.50)	114	42,690.00



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Fund 131 - Niabi Zoo										
REVENUE										
Department 32 - Forest Preserve										
347.27	Zoo animal feed station fees	138,000.00	(20,000.00)	118,000.00	.00	.00	50,427.20	67,572.80	43	54,163.00
347.28	Zoo gift shop	296,527.00	.00	296,527.00	125.00	.00	186,871.30	109,655.70	63	173,777.88
347.29	Zoo membership fees	128,626.00	.00	128,626.00	37,215.77	.00	75,992.07	52,633.93	59	50,548.94
347.30	Zoo Research & Conservation fee	37,500.00	.00	37,500.00	.00	.00	160.00	37,340.00	0	1,055.00
347.31	Zoo parking fees	102,184.00	.00	102,184.00	.00	.00	68,035.00	34,149.00	67	54,144.00
347.32	Zoo face painter fees	1,000.00	(1,000.00)	.00	.00	.00	.00	.00	+++	.00
361.10	Investment earnings	500.00	.00	500.00	2,866.60	.00	7,387.72	(6,887.72)	1478	656.46
361.30	Collector's interest '90	200.00	.00	200.00	.00	.00	.00	200.00	0	.00
362.59	Zoo concessions	30,000.00	.00	30,000.00	.00	.00	40,442.60	(10,442.60)	135	14,672.96
362.60	Zoo owned house rents	5,400.00	.00	5,400.00	900.00	.00	2,700.00	2,700.00	50	2,250.00
364.10	Contributions fr private sources	1,000.00	.00	1,000.00	1,502.00	.00	3,867.26	(2,867.26)	387	52,061.56
369.94	Miscellaneous - other revenue	50.00	.00	50.00	.00	.00	192.53	(142.53)	385	(140.94)
391.62	Transfer from hotel motel tax	215,000.00	.00	215,000.00	.00	.00	81,978.83	133,021.17	38	71,684.06
392.11	Sales of junk or salvage value	.00	.00	.00	.00	.00	191.01	(191.01)	+++	.00
Sub Department 35 - Grants										
331.70	Federal grants-culture&recreation	.00	24,050.63	24,050.63	.00	.00	.00	24,050.63	0	.00
334.70	State grants - culture&recreation	.00	25,179.48	25,179.48	.00	.00	.00	25,179.48	0	.00
337.70	Local grants-culture&recreation	.00	32,500.00	32,500.00	53,500.00	.00	58,500.00	(26,000.00)	180	.00
Sub Department 35 - Grants Totals		\$0.00	\$81,730.11	\$81,730.11	\$53,500.00	\$0.00	\$88,500.00	\$23,230.11	72%	\$0.00
Department 32 - Forest Preserve Totals		\$3,646,237.00	\$42,830.11	\$3,689,067.11	\$343,677.06	\$0.00	\$1,762,344.43	\$1,926,722.68	48%	\$1,626,560.27
REVENUE TOTALS		\$3,646,237.00	\$42,830.11	\$3,689,067.11	\$343,677.06	\$0.00	\$1,762,344.43	\$1,926,722.68	48%	\$1,626,560.27
EXPENSE										
Department 32 - Forest Preserve										
Sub Department 07 - FP Zoo Program & Special Events										
411.00	Salaries and wages	58,467.00	.00	58,467.00	4,415.05	.00	21,082.74	37,384.26	36	20,857.34
411.10	Seasonal Salaries & Wages	63,767.75	.00	63,767.75	932.20	.00	14,393.80	49,373.95	23	6,104.81
413.00	Employee Health Benefits	7,627.00	.00	7,627.00	584.30	.00	2,629.35	4,997.65	34	2,836.50
414.00	Uniform/Clothing	2,710.00	.00	2,710.00	.00	.00	.00	2,710.00	0	341.00
521.00	Office Supplies	400.00	.00	400.00	.00	.00	.00	400.00	0	33.60
522.00	Operating Supplies	8,270.00	.00	8,270.00	48.98	.00	871.39	7,398.61	11	333.11
523.00	Repair/Maintenance Supplies	250.00	.00	250.00	.00	.00	.00	250.00	0	.00
524.00	Small Tools & Equip under \$1,000	1,930.00	.00	1,930.00	.00	.00	.00	1,930.00	0	559.09
526.00	Food Purchases	5,700.00	.00	5,700.00	.00	.00	44.38	5,655.62	1	.00
630.00	Training & Education	2,500.00	.00	2,500.00	25.00	.00	25.00	2,475.00	1	.00
631.00	Professional Services	1,500.00	.00	1,500.00	45.00	.00	185.00	1,315.00	12	45.00
632.00	Communications	1,560.00	.00	1,560.00	67.75	.00	223.59	1,336.41	14	207.76
633.00	Travel	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	.00
635.00	Printing & Duplicating	5,040.00	.00	5,040.00	.00	.00	.00	5,040.00	0	.00



Budget Performance Report

Fiscal Year to Date 11/30/22
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year YTD
Fund 131 - Niabi Zoo										
EXPENSE										
Department 32 - Forest Preserve										
Sub Department 07 - FP Zoo Program & Special Events										
642.00	Dues & memberships	175.00	.00	175.00	.00	.00	100.00	75.00	57	.00
		\$162,396.75	\$0.00	\$162,396.75	\$6,118.28	\$0.00	\$39,555.25	\$122,841.50	24%	\$31,318.21
Sub Department 07 - FP Zoo Program & Special Events	Totals									
Sub Department 08 - FP Zoo Animal Care & Enrichment										
411.00	Salaries and wages	593,920.00	12,835.00	606,755.00	50,041.48	.00	227,194.11	379,560.89	37	215,963.14
411.10	Seasonal Salaries & Wages	134,956.80	.00	134,956.80	6,850.74	.00	45,174.86	89,781.94	33	32,289.53
412.00	Overtime	10,000.00	.00	10,000.00	1,776.32	.00	9,287.45	712.55	93	491.59
412.10	Seasonal overtime	.00	.00	.00	259.69	.00	829.95	(829.95)	+++	464.21
413.00	Employee Health Benefits	204,072.00	.00	204,072.00	11,363.10	.00	50,841.80	153,230.20	25	52,324.00
414.00	Uniform/Clothing	4,450.00	.00	4,450.00	409.46	.00	5,233.76	(783.76)	118	2,832.24
521.00	Office Supplies	400.00	.00	400.00	.00	.00	43.98	356.02	11	83.85
522.00	Operating Supplies	210,000.00	.00	210,000.00	31,026.72	.00	113,715.02	96,284.98	54	100,545.92
523.00	Repair/Maintenance Supplies	10,000.00	.00	10,000.00	.00	.00	48.93	9,951.07	0	4,153.54
524.00	Small Tools & Equip under \$1,000	4,000.00	.00	4,000.00	.00	.00	3,687.44	312.56	92	1,361.54
527.00	Books & Periodicals	.00	.00	.00	.00	.00	.00	.00	+++	(42.36)
528.00	Zoo Animals	10,000.00	.00	10,000.00	.00	.00	5,240.00	4,760.00	52	22,920.22
631.00	Professional Services	141,000.00	.00	141,000.00	19,325.44	.00	76,537.63	64,462.37	54	63,776.62
632.00	Communications	800.00	.00	800.00	41.46	.00	139.04	660.96	17	1,432.72
633.00	Travel	.00	.00	.00	387.66	.00	1,420.33	(1,420.33)	+++	41.77
638.00	Repairs & Maintenance	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	2,970.00
639.00	Rentals	.00	.00	.00	151.89	.00	225.74	(225.74)	+++	406.30
642.00	Dues & memberships	400.00	.00	400.00	100.00	.00	245.00	155.00	61	350.00
763.00	Infrastructure \$2,000-\$14,999	.00	.00	.00	.00	.00	.00	.00	+++	7,409.50
765.00	Construction in Progress	.00	.00	.00	.00	.00	.00	.00	+++	3,850.00
		\$1,333,998.80	\$12,835.00	\$1,346,833.80	\$121,733.96	\$0.00	\$539,865.04	\$806,968.76	40%	\$513,624.33
Sub Department 08 - FP Zoo Animal Care & Enrichment	Totals									
Sub Department 10 - Administration										
411.00	Salaries and wages	226,086.98	2,290.00	228,376.98	18,444.91	.00	85,583.61	142,793.37	37	82,796.61
411.10	Seasonal Salaries & Wages	182,006.10	.00	182,006.10	10,647.11	.00	100,402.15	81,603.95	55	80,525.21
412.00	Overtime	1,000.00	.00	1,000.00	117.98	.00	117.98	882.02	12	.00
412.10	Seasonal overtime	.00	.00	.00	.00	.00	415.87	(415.87)	+++	237.87
413.00	Employee Health Benefits	60,351.00	.00	60,351.00	4,345.80	.00	19,556.10	40,794.90	32	21,010.20
414.00	Uniform/Clothing	2,030.00	.00	2,030.00	.00	.00	272.50	1,757.50	13	289.00
521.00	Office Supplies	1,120.00	.00	1,120.00	5.99	.00	203.46	916.54	18	195.22
522.00	Operating Supplies	12,540.00	.00	12,540.00	(1,013.03)	.00	6,809.85	5,730.15	54	1,881.60
523.00	Gift Shop merchandise supplies	154,500.00	.00	154,500.00	389.95	.00	48,669.17	105,830.83	32	35,341.12
523.00	Repair/Maintenance Supplies	.00	.00	.00	.00	.00	438.00	(438.00)	+++	23.47
524.00	Small Tools & Equip under \$1,000	2,095.00	.00	2,095.00	91.41	.00	1,104.20	990.80	53	471.98



Forest Preserve District
Rock Island County, Illinois

Budget Performance Report

Fiscal Year to Date 11/30/22
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year YTD
Fund 131 - Niabi Zoo											
EXPENSE											
Department 32 - Forest Preserve											
Sub Department 10 - Administration											
526.00	Food Purchases	16,700.00	.00	16,700.00	(.12)	.00	.00	17,822.79	(1,122.79)	107	4,162.44
630.00	Training & Education	2,000.00	.00	2,000.00	.00	.00	.00	353.76	1,646.24	18	.00
631.00	Professional Services	5,980.00	.00	5,980.00	239.17	.00	.00	6,079.79	(99.79)	102	19,610.67
632.00	Communications	8,840.00	.00	8,840.00	566.36	.00	.00	2,525.53	6,314.47	29	2,811.93
633.00	Travel	2,050.00	.00	2,050.00	1,412.34	.00	.00	2,926.07	(876.07)	143	.00
634.00	Publishing	700.00	.00	700.00	.00	.00	.00	138.04	561.96	20	1,988.50
635.00	Printing & Duplicating	13,560.00	.00	13,560.00	902.85	.00	.00	1,251.94	12,308.06	9	1,083.72
639.00	Rentals	5,100.00	.00	5,100.00	841.50	.00	.00	5,329.35	(229.35)	104	8,521.21
642.00	Dues & memberships	9,285.00	.00	9,285.00	4,265.08	.00	.00	5,115.08	4,169.92	55	3,600.00
644.00	Outside Contractual	37,920.00	.00	37,920.00	2,264.12	.00	.00	7,378.67	30,541.33	19	9,111.37
764.00	Mach & Equipment \$1,000-\$4,999	2,000.00	.00	2,000.00	.00	.00	.00	.00	2,000.00	0	.00
768.00	Mach & Equipment over \$5,000	10,000.00	.00	10,000.00	.00	.00	.00	.00	10,000.00	0	.00
871.00	Principal	290,000.00	.00	290,000.00	290,000.00	.00	.00	290,000.00	.00	100	285,000.00
872.00	Interest	62,550.00	.00	62,550.00	33,450.00	.00	.00	33,450.00	29,100.00	53	37,947.24
873.00	Credit Card Service Fee	23,500.00	.00	23,500.00	4,595.23	.00	.00	21,700.16	1,799.84	92	16,436.59
991.12	Transfer to Other Agencies	139,004.00	10,750.00	149,754.00	(25.61)	.00	.00	(230.86)	149,984.86	0	17,715.34
Sub Department 10 - Administration Totals		\$1,270,918.08	\$13,040.00	\$1,283,958.08	\$371,541.04	\$0.00	\$657,413.21	\$657,413.21	\$626,544.87	51%	\$630,761.29
Sub Department 18 - Facilities/Maintenance											
411.00	Salaries and wages	213,247.00	4,947.00	218,194.00	16,662.78	.00	.00	80,032.47	138,161.53	37	79,103.08
411.10	Seasonal Salaries & Wages	70,992.00	.00	70,992.00	4,466.78	.00	.00	31,114.26	39,877.74	44	25,538.49
412.00	Overtime	1,000.00	.00	1,000.00	1,145.29	.00	.00	1,992.61	(992.61)	199	559.53
413.00	Employee Health Benefits	76,650.00	.00	76,650.00	5,780.80	.00	.00	26,633.80	50,016.20	35	28,126.80
414.00	Uniform/Clothing	1,450.00	.00	1,450.00	.00	.00	.00	2,428.91	(978.91)	168	1,295.25
521.00	Office Supplies	.00	.00	.00	.00	.00	.00	39.96	(39.96)	+++	.00
522.00	Operating Supplies	49,240.00	.00	49,240.00	2,539.56	.00	.00	23,932.06	25,307.94	49	14,446.59
523.00	Repair/Maintenance Supplies	24,025.00	.00	24,025.00	7,035.58	.00	.00	19,460.19	4,564.81	81	9,830.85
524.00	Small Tools & Equip under \$1,000	5,100.00	.00	5,100.00	.00	.00	.00	2,222.90	2,877.10	44	1,823.01
630.00	Training & Education	40.00	.00	40.00	.00	.00	.00	.00	40.00	0	.00
631.00	Professional Services	17,630.00	.00	17,630.00	690.00	.00	.00	6,380.00	11,250.00	36	2,098.75
632.00	Communications	800.00	.00	800.00	86.79	.00	.00	409.51	390.49	51	248.42
637.00	Public Utility Services	115,900.00	.00	115,900.00	6,661.08	.00	.00	30,200.78	85,699.22	26	32,315.92
638.00	Repairs & Maintenance	29,100.00	.00	29,100.00	8,763.60	.00	.00	42,366.04	(13,266.04)	146	27,732.88
639.00	Rentals	4,500.00	.00	4,500.00	1,424.01	.00	.00	2,269.01	2,230.99	50	1,436.31
644.00	Outside Contractual	12,280.00	.00	12,280.00	1,711.73	.00	.00	8,632.90	3,647.10	70	6,198.11
764.00	Mach & Equipment \$1,000-\$4,999	.00	.00	.00	.00	.00	.00	3,736.00	(3,736.00)	+++	7,098.00
766.00	Building Remodeling over \$5,000	40,000.00	.00	40,000.00	.00	.00	.00	.00	40,000.00	0	.00
768.00	Mach & Equipment over \$5,000	.00	.00	.00	(1,989.32)	.00	.00	6,960.28	(6,960.28)	+++	.00



Budget Performance Report

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Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year YTD
Fund 131 - Niabi Zoo										
EXPENSE										
Department 32 - Forest Preserve										
Sub Department 18 - Facilities/Maintenance Totals										
Sub Department 35 - Grants		\$661,954.00	\$4,947.00	\$666,901.00	\$54,978.68	\$0.00	\$288,811.68	\$378,089.32	43%	\$237,851.99
638.00	Repairs & Maintenance	.00	4,500.00	4,500.00	.00	.00	.00	4,500.00	0	.00
765.00	Construction in Progress	.00	25,179.48	25,179.48	.00	.00	30,223.86	(5,044.38)	120	.00
766.00	Building Remodeling over \$5,000	.00	15,000.00	15,000.00	.00	.00	.00	15,000.00	0	.00
767.00	Infrastructure over \$15,000	.00	24,050.63	24,050.63	15,006.25	.00	15,006.25	9,044.38	62	.00
768.00	Mach & Equipment over \$5,000	.00	13,238.00	13,238.00	.00	.00	.00	13,238.00	0	.00
Sub Department 35 - Grants Totals		\$0.00	\$81,968.11	\$81,968.11	\$15,006.25	\$0.00	\$45,230.11	\$36,738.00	55%	\$0.00
Department RC - Zoo Research & Conservation										
522.00	Operating Supplies	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	69.83
526.00	Food Purchases	450.00	.00	450.00	.00	.00	.00	450.00	0	.00
633.00	Travel	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0	.00
635.00	Printing & Duplicating	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00
639.00	Rentals	600.00	.00	600.00	.00	.00	.00	600.00	0	.00
991.12	Transfer to Other Agencies	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	720.00
Sub Department RC - Zoo Research & Conservation Totals		\$27,550.00	\$0.00	\$27,550.00	\$0.00	\$0.00	\$0.00	\$27,550.00	0%	\$7,078.33
Department 32 - Forest Preserve Totals										
EXPENSE TOTALS		\$3,456,817.63	\$112,790.11	\$3,569,607.74	\$569,378.21	\$0.00	\$1,570,875.29	\$1,998,732.45	44%	\$1,420,634.15
Fund 131 - Niabi Zoo Totals										
REVENUE TOTALS		3,646,237.00	42,830.11	3,689,067.11	343,677.06	.00	1,762,344.43	1,926,722.68	48%	1,626,560.27
EXPENSE TOTALS		3,456,817.63	112,790.11	3,569,607.74	569,378.21	.00	1,570,875.29	1,998,732.45	44%	1,420,634.15
Fund 131 - Niabi Zoo Totals		\$189,419.37	(\$69,960.00)	\$119,459.37	(\$225,701.15)	\$0.00	\$191,469.14	(\$72,009.77)		\$205,926.12
Fund 132 - Forest Preserve Retire										
REVENUE										
Department 32 - Forest Preserve										
311.10	Property taxes	175,000.00	.00	175,000.00	28,045.68	.00	61,339.36	113,660.64	35	67,452.44
311.12	Collectors auction account	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
361.10	Investment earnings	450.00	.00	450.00	421.20	.00	1,210.82	(760.82)	269	158.72
361.30	Collector's interest '90	50.00	.00	50.00	.00	.00	.00	50.00	0	.00
Department 32 - Forest Preserve Totals		\$175,600.00	\$0.00	\$175,600.00	\$28,466.88	\$0.00	\$62,550.18	\$113,049.82	36%	\$67,611.16
REVENUE TOTALS		\$175,600.00	\$0.00	\$175,600.00	\$28,466.88	\$0.00	\$62,550.18	\$113,049.82	36%	\$67,611.16
Department 32 - Forest Preserve										
413.20	IMRF	188,527.86	.00	188,527.86	13,967.36	.00	66,134.67	122,393.19	35	72,816.60
727		\$188,527.86	\$0.00	\$188,527.86	\$13,967.36	\$0.00	\$66,134.67	\$122,393.19	35%	\$72,816.60
EXPENSE TOTALS		\$188,527.86	\$0.00	\$188,527.86	\$13,967.36	\$0.00	\$66,134.67	\$122,393.19	35%	\$72,816.60



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Fund 132 - Forest Preserve Retire Totals											
REVENUE TOTALS		175,600.00	.00	175,600.00	28,466.88	.00	62,550.18	113,049.82	36%		67,611.16
EXPENSE TOTALS		188,527.86	.00	188,527.86	13,967.36	.00	66,134.67	122,393.19	35%		72,816.60
Fund 132 - Forest Preserve Retire Totals		(\$12,927.86)	\$0.00	(\$12,927.86)	\$14,499.52	\$0.00	(\$3,584.49)	(\$9,343.37)			(\$5,205.44)
Fund 133 - Forest Preserve Liab Ins											
REVENUE											
Department 32 - Forest Preserve											
311.10	Property taxes	217,000.00	.00	217,000.00	34,723.24	.00	75,944.02	141,055.98	35		73,073.89
311.12	Collectors auction account	100.00	.00	100.00	.00	.00	.00	100.00	0		.00
361.10	Investment earnings	1,000.00	.00	1,000.00	689.48	.00	2,043.89	(1,043.89)	204		248.76
361.30	Collector's interest '90	50.00	.00	50.00	.00	.00	.00	50.00	0		.00
391.60	Transfer from FP general fund	.00	.00	.00	.00	.00	.00	.00	+++		708.76
Department 32 - Forest Preserve Totals		\$218,150.00	\$0.00	\$218,150.00	\$35,412.72	\$0.00	\$77,987.91	\$140,162.09	36%		\$74,031.41
EXPENSE		\$218,150.00	\$0.00	\$218,150.00	\$35,412.72	\$0.00	\$77,987.91	\$140,162.09	36%		\$74,031.41
Department 32 - Forest Preserve											
631.00	Professional Services	.00	.00	.00	(222.00)	.00	92.50	(92.50)	+++		684.50
636.00	Insurance	168,286.00	.00	168,286.00	.00	.00	148,881.16	19,404.84	88		132,498.46
991.12	Transfer to Other Agencies	54,288.00	.00	54,288.00	.00	.00	.00	54,288.00	0		.00
Department 32 - Forest Preserve Totals		\$222,574.00	\$0.00	\$222,574.00	(\$222.00)	\$0.00	\$148,973.66	\$73,600.34	67%		\$133,182.96
EXPENSE TOTALS		\$222,574.00	\$0.00	\$222,574.00	(\$222.00)	\$0.00	\$148,973.66	\$73,600.34	67%		\$133,182.96
Fund 133 - Forest Preserve Liab Ins Totals											
REVENUE TOTALS		218,150.00	.00	218,150.00	35,412.72	.00	77,987.91	140,162.09	36%		74,031.41
EXPENSE TOTALS		222,574.00	.00	222,574.00	(222.00)	.00	148,973.66	73,600.34	67%		133,182.96
Fund 133 - Forest Preserve Liab Ins Totals		(\$4,424.00)	\$0.00	(\$4,424.00)	\$35,634.72	\$0.00	(\$70,985.75)	\$66,561.75			(\$59,151.55)
Fund 136 - Forest Preserve FISSA											
REVENUE											
Department 32 - Forest Preserve											
311.10	Property taxes	185,000.00	.00	185,000.00	29,826.39	.00	65,234.01	119,765.99	35		63,705.64
311.12	Collectors auction account	100.00	.00	100.00	.00	.00	.00	100.00	0		.00
361.10	Investment earnings	550.00	.00	550.00	411.99	.00	1,199.13	(649.13)	218		156.94
361.30	Collector's interest '90	50.00	.00	50.00	.00	.00	.00	50.00	0		.00
Department 32 - Forest Preserve Totals		\$185,700.00	\$0.00	\$185,700.00	\$30,238.38	\$0.00	\$66,433.14	\$119,266.86	36%		\$63,862.58
EXPENSE		\$185,700.00	\$0.00	\$185,700.00	\$30,238.38	\$0.00	\$66,433.14	\$119,266.86	36%		\$63,862.58
Department 32 - Forest Preserve											
413.10	FICA/Medicare	212,679.32	.00	212,679.32	14,541.70	.00	79,575.81	133,103.51	37		72,118.33
Department 32 - Forest Preserve Totals		\$212,679.32	\$0.00	\$212,679.32	\$14,541.70	\$0.00	\$79,575.81	\$133,103.51	37%		\$72,118.33
EXPENSE TOTALS		\$212,679.32	\$0.00	\$212,679.32	\$14,541.70	\$0.00	\$79,575.81	\$133,103.51	37%		\$72,118.33



Fiscal Year to Date 11/30/22
Exclude Rollup Account

Run by Jeff Craver on 12/07/2022 03:03:52 PM



Budget Performance Report

Fiscal Year to Date 11/30/22
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year YTD
Fund 335 - Develop-Forests & Construct Impr										
REVENUE										
Department 32 - Forest Preserve										
Sub Department 35 - Grants										
Construction in Progress										
765.00	Construction in Progress	.00	.00	.00	.00	.00	.00	.00	+++	(241.16)
767.00	Infrastructure over \$15,000	450,000.00	.00	450,000.00	.00	.00	.00	450,000.00	0	.00
765.00	Construction in Progress	.00	3,745.00	3,745.00	975.00	.00	3,745.00	.00	100	.00
Sub Department 32 - Forest Preserve										
Totals										
REVENUE TOTALS		\$150,100.00	\$3,745.00	\$153,845.00	\$25,994.68	\$0.00	\$58,520.83	\$95,324.17	38%	\$32,511.72
EXPENSE TOTALS		\$150,100.00	\$3,745.00	\$153,845.00	\$25,994.68	\$0.00	\$58,520.83	\$95,324.17	38%	\$32,511.72
Fund 335 - Develop-Forests & Construct Impr										
Totals										
REVENUE TOTALS		150,100.00	3,745.00	153,845.00	25,994.68	.00	58,520.83	95,324.17	38%	32,511.72
EXPENSE TOTALS		450,000.00	3,745.00	453,745.00	975.00	.00	3,745.00	450,000.00	1%	(241.16)
(\$299,900.00)		\$0.00	\$0.00	(\$299,900.00)	\$25,019.68	\$0.00	\$54,775.83	(\$354,675.83)	1%	\$32,752.88
Fund 336 - Loud Thunder Spillway & Camping										
REVENUE										
Department 32 - Forest Preserve										
Investment earnings										
361.10	Investment earnings	.00	.00	.00	448.26	.00	1,412.53	(1,412.53)	+++	201.37
Department 32 - Forest Preserve										
Totals										
REVENUE TOTALS		\$0.00	\$0.00	\$0.00	\$448.26	\$0.00	\$1,412.53	(\$1,412.53)	+++	\$201.37
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$448.26	\$0.00	\$1,412.53	(\$1,412.53)	+++	\$201.37
Fund 336 - Loud Thunder Spillway & Camping										
Totals										
REVENUE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,187.19
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$1,187.19
Fund 336 - Loud Thunder Spillway & Camping										
Totals										
REVENUE TOTALS		.00	.00	.00	448.26	.00	1,412.53	(1,412.53)	+++	201.37
EXPENSE TOTALS		.00	.00	.00	.00	.00	.00	.00	+++	1,187.19
(\$0.00)		\$0.00	\$0.00	\$0.00	\$448.26	\$0.00	\$1,412.53	(\$1,412.53)	+++	(\$985.82)
Fund 608 - Marvin Martin Fund										
REVENUE										
Department 32 - Forest Preserve										
Investment earnings										
363.10	Investment earnings	.00	.00	.00	85.36	.00	311.82	(311.82)	+++	111.01
364.10	Contributions fr private sources	.00	.00	.00	.00	.00	1,113.52	(1,113.52)	+++	3,752.54



Budget Performance Report

Fiscal Year to Date 11/30/22
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year YTD
Fund 608 - Marvin Martin Fund										
REVENUE										
337.70	Department 32 - Forest Preserve									
	Sub Department 35 - Grants									
	Local grants-culture&recreation									
	Sub Department 35 - Grants Totals	.00	.00	.00	.00	.00	7,000.00	(7,000.00)	+++	.00
	Department 32 - Forest Preserve Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	(\$7,000.00)	+++	\$0.00
	REVENUE TOTALS	\$0.00	\$0.00	\$0.00	\$85.36	\$0.00	\$8,425.34	(\$8,425.34)	+++	\$3,863.55
	EXPENSE									
	Sub Department 32 - Forest Preserve									
	Professional Services	.00	.00	.00	.00	.00	3,830.00	(3,830.00)	+++	990.00
	Infrastructure over \$15,000	.00	.00	.00	.00	.00	16,900.00	(16,900.00)	+++	16,435.00
	Department 32 - Forest Preserve Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,730.00	(\$20,730.00)	+++	\$17,425.00
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,730.00	(\$20,730.00)	+++	\$17,425.00
	Fund 608 - Marvin Martin Fund Totals									
	REVENUE TOTALS	.00	.00	.00	85.36	.00	8,425.34	(8,425.34)	+++	3,863.55
	EXPENSE TOTALS	.00	.00	.00	.00	.00	20,730.00	(20,730.00)	+++	17,425.00
	Fund 608 - Marvin Martin Fund Totals	\$0.00	\$0.00	\$0.00	\$85.36	\$0.00	(\$12,304.66)	\$12,304.66		(\$13,561.45)
	Grand Totals									
	REVENUE TOTALS	7,083,507.00	67,885.11	7,151,392.11	748,653.23	.00	3,467,292.75	3,684,099.36	48%	3,157,914.88
	EXPENSE TOTALS	7,238,320.76	137,845.11	7,376,165.87	1,066,713.08	.00	3,113,076.81	4,263,089.06	42%	2,917,488.37
	Grand Totals	(\$154,813.76)	(\$69,960.00)	(\$224,773.76)	(\$318,059.85)	\$0.00	\$354,215.94	(\$578,989.70)		\$240,426.51

ROCK ISLAND COUNTY TREASURER

MONTHLY REPORT OF FINANCES TO THE COUNTY BOARD

per ILCS 55 5/3-10005.2

FOREST PRESERVE FUND BALANCES
AND
INTEREST RECEIVED ON FUNDS INVESTED

FOR THE MONTH OF **NOVEMBER, 2022**
AND THE FIFTH MONTH ENDED NOVEMBER 30th, 2022

TABLE OF CONTENTS

NOVEMBER, 2022

COVER LETTER-FOREST PRESERVE

FP-CROSS FUND REPORT - CASH POSITION

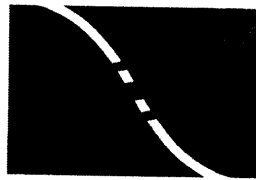
Includes Checkbook & Investment balances by Fund

1

FP-CROSS FUND REPORT - INTEREST RECEIVED

on Investments by Fund

1



Rock Island County

December 7th, 2022

TO THE COMMISSIONERS OF THE FOREST PRESERVE DISTRICT:

Accompanying this letter is the Treasurer's monthly report of Financial Status as of November 30th, 2022 and Interest received on **Forest Preserve Funds** invested for the month of November, 2022 as the fifth month of the fiscal year, compared with the prior year follows:

Current year interest received in November, 2022	\$ 10,140.00
Prior year interest received in November, 2021	\$ 1,146.00

Current year accrual for November 30 th , 2022	\$ 24,839.00
Prior year accrual for November 30 th , 2021	\$ 4,168.00

Monthly interest rate remains at 3.40%.

The final tax distribution will be on or before January 26, 2023.

For the record, I'd like to recognize the Treasurer's staff specifically, and more broadly the entire Forest Preserve & County community, for being so welcoming and helpful to me in these first days of the new term. While I continue to get acclimated to this new position, I will continue to report as Treasurer Ewert has. For future reports, I'd be happy to meet with Forest Preserve officials to see what else they'd like the Treasurer's Reports to include.

Please contact me if you have any questions.

Sincerely,

Nick Camlin
County Treasurer

NC/mc

FOREST PRESERVE FUND BALANCES**Cross Fund Report**

From Date: 11/1/2022 - To Date: 11/30/2022

Summary Listing, Report By Fund - Account

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Ending Balance
130	Forest Preserve	130	Forest Preserve	\$2,649,206.41	\$2,394,839.51
131	Niabi Zoo	131	Niabi Zoo	\$1,317,258.85	\$1,054,749.80
132	Forest Preserve Retire	132	Forest Preserve Retire	\$175,952.04	\$190,451.56
133	Forest Preserve Liab Ins	133	Forest Preserve Liab Ins	\$296,653.63	\$332,325.35
136	Forest Preserve FISSA	136	Forest Preserve FISSA	\$171,621.08	\$187,317.76
330	F.P. Capt. Proj. Bike Pat	330	F.P. Capt. Proj. Bike Pat	\$96,545.83	\$96,771.20
331	F.P. Golf Course Improve	331	F.P. Golf Course Improve	\$152,759.55	\$157,753.66
335	Develop-Forests & Construct Impr	335	Develop-Forests & Construct Impr	\$833,681.89	\$858,799.07
336	Loud Thunder Spillway & Camping	336	Loud Thunder Spillway & Camping	\$191,573.88	\$192,022.14
608	Marvin Martin Fund	608	Marvin Martin Fund	\$25,923.85	\$26,009.21
Grand Total: 10 Funds				\$5,911,177.01	\$5,491,039.26

Cross Fund Report

From Date: 11/1/2022 - To Date: 11/30/2022

Summary Listing, Report By Fund - Account

FOREST PRESERVE

INTEREST EARNED IN NOVEMBER, 2022

Fund	Description	Paying Fund	Paying Fund Description	Total Credits
130	Forest Preserve	130	Forest Preserve	\$6,069.10
131	Niabi Zoo	131	Niabi Zoo	\$2,866.60
132	Forest Preserve Retire	132	Forest Preserve Retire	\$421.20
133	Forest Preserve Liab Ins	133	Forest Preserve Liab Ins	\$689.48
136	Forest Preserve FISSA	136	Forest Preserve FISSA	\$411.99
330	F.P. Capt. Proj. Bike Pat	330	F.P. Capt. Proj. Bike Pat	\$225.37
331	F.P. Golf Course Improve	331	F.P. Golf Course Improve	\$345.11
335	Develop-Forests & Construct Impr	335	Develop-Forests & Construct Impr	\$1,955.78
336	Loud Thunder Spillway & Camping	336	Loud Thunder Spillway & Camping	\$448.26
608	Marvin Martin Fund	608	Marvin Martin Fund	\$85.36
Grand Total: 10 Funds				
F.P. INTEREST EARNED IN NOVEMBER, 2022 = \$13,518.25				

*****F.P. YEAR-TO-DATE INTEREST*****

= \$38,356.92

Rock Island County													11/30/2022
Forest Preserve Funds													
Trial Balance Checks													Should Be
													58%
Fund #	Fund Name	Unencumbered Balance	Approved Changes	AJ'S	Add Prior Month PO's	Subtract Current Outstanding PO's	CR	TD	Claims	Payroll	Unencumbered Balance	% Left to Spend of Original Budget	Claims out of Revenue or Balance Sheet lines
130	General	1,974,062.38	-	24,847.66	-	-	-	276,513.51	64,726.64	101,985.00	1,505,989.57	55.62%	846.00
131	Zoo	2,520,366.41	47,744.25	(25.61)	-	-	3,734.63	328,045.23	108,669.57	136,296.93	1,998,859.17	57.82%	2,329.00
132	FP Retire	136,360.55	-	-	-	-	(0.02)	-	-	13,967.34	122,393.19	64.92%	-
133	FP Liab	73,378.34	-	-	-	-	277.50	-	55.50	-	73,600.34	33.07%	-
136	FP FISSA	147,645.21	-	-	-	-	-	-	-	14,541.70	133,103.51	62.58%	-

Rock Island County													11/30/2021
Forest Preserve Funds													
Trial Balance Checks													Should Be
													58%
Fund #	Fund Name	Unencumbered Balance	Approved Changes	AJ'S	Add Prior Month PO's	Subtract Current Outstanding PO's	CR	TD	Claims	Payroll	Unencumbered Balance	% Left to Spend of Original Budget	Claims out of Revenue or Balance Sheet lines
130	General	1,798,608.21	-	(11.50)	4,600.00	4,600.00	143.00	248,851.78	83,082.79	97,455.68	1,369,372.46	53.21%	684.00
131	Zoo	2,405,868.33	-	(29.76)	-	-	-	325,200.56	84,998.32	121,862.36	1,873,836.85	56.47%	1,695.00
132	FP Retire	164,094.49	-	-	-	-	-	-	-	15,006.09	149,088.40	67.19%	-
133	FP Liab	79,113.04	-	-	-	-	-	-	296.00	-	78,817.04	37.18%	-
136	FP FISSA	140,712.07	-	-	-	-	-	-	-	13,194.40	127,517.67	63.88%	-

Rock Island County									11/30/2022
Forest Preserve Funds									
Fund Balances									
Fund #	Fund Name	Fund Balance as of 6/30/22	7/1/22 Revenue to Date	7/1/22 Expenses to Date	Current Fund Balance	Budgeted Revenues Yet Received	Budgeted Expenses NOT Yet Made	Unappropriated Fund Balance	5 Month Reserve
130	General	2,151,395.33	1,411,130.92	1,223,042.38	2,339,483.87	1,317,899.08	1,505,989.57	2,151,393.38	1,131,992.49
131	Zoo	741,466.71	1,762,344.43	1,570,748.57	933,062.57	1,926,722.68	1,998,859.17	860,926.08	1,393,679.90
132	FP Retire	194,036.05	62,550.18	66,134.67	190,451.56	113,049.82	122,393.19	181,108.19	76,218.37
133	FP Liab	402,546.84	77,987.91	148,973.66	331,561.09	140,162.09	73,600.34	398,122.84	82,483.38
136	FP FISSA	200,460.43	66,433.14	79,575.81	187,317.76	119,266.86	133,103.51	173,481.11	75,982.35
330	Bike Path	96,060.12	711.08	-	96,771.20	-	-	96,771.20	-
331	Golf Course Imp	139,977.27	17,776.39	-	157,753.66	-	-	157,753.66	-
335	Dev. Forests&Const	806,311.58	58,520.83	3,745.00	861,087.41	95,324.17	450,000.00	506,411.58	-
336	LT Spillway&Camp	190,609.61	1,412.53	-	192,022.14	-	-	192,022.14	9,824.92
608	Marvin Martin Fund	45,313.87	8,425.34	20,730.00	33,009.21	-	-	33,009.21	551,936.08

							11/30/2022
Rock Island County							
Forest Preserve Funds							
Cash Balances							
Fund #	Fund Name	Cash	Investments	Long-Term Investments	Claims	Cash Balance	
130	General	4,839.51	2,390,000.00	-	64,726.64	2,330,112.87	
131	Zoo	6,749.80	1,048,000.00	-	108,669.57	946,080.23	
132	FP Retire	451.56	190,000.00	-	-	190,451.56	
133	FP Liab	325.35	332,000.00	-	55.50	332,269.85	
136	FP FISSA	317.78	187,000.00	-	-	187,317.78	
330	Bike Path	771.20	96,000.00	-	-	96,771.20	
331	Golf Corse Imp	753.66	157,000.00	-	-	157,753.66	
335	Dev.-Forest&Const.	799.07	858,000.00	-	975.00	857,824.07	
336	LT Spillway&Camp	22.14	192,000.00	-	-	192,022.14	
608	Marvin Martin Fund	9.21	26,000.00	-	-	26,009.21	

							11/30/2021
Rock Island County							
Forest Preserve Funds							
Cash Balances							
Fund #	Fund Name	Cash	Investments	Long-Term Investments	Claims	Cash Balance	
130	General	2,124.69	1,828,000.00	-	83,082.79	1,747,041.90	
131	Zoo	2,725.27	693,000.00	-	84,998.32	610,726.95	
132	FP Retire	191.92	188,000.00	-	-	188,191.92	
133	FP Liab	399.57	324,000.00	-	296.00	324,103.57	
136	FP FISSA	44.25	188,000.00	-	-	188,044.25	
330	Bike Path	748.40	95,000.00	-	-	95,748.40	
331	Golf Corse Imp	350.14	124,000.00	-	-	124,350.14	
335	Dev.-Forest&Const.	891.13	700,000.00	-	-	700,891.13	
336	LT Spillway&Camp	329.64	202,000.00	-	-	202,329.64	
608	Marvin Martin Fund	860.71	101,000.00	-	-	101,860.71	

Indian Bluff Clubhouse Report – December 2022

<u>November Sales Numbers:</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Rounds played:	625	589	1036	133
Golf Revenue's:	\$12,785.00	\$11,772.83	\$23,204.18	\$1956.71
Concession's:	\$2839.40	\$1193.77	\$2,830.64	\$512.15
ProShop:	\$332.07	\$605.40	\$717.52	\$287.07
Improvement Fund:	\$766.00	\$730.50	\$1,383.00	\$143.50
Total Revenue for Nov:	\$15,863.97	\$13,562.00	\$26,752.34	\$5375.93
Avg \$/Player	\$25.53	\$23.03	\$25.82	\$20.72
2020 Season Passes Sold	0	0	0	3
Season Pass Revenue	0.00	0.00	0.00	\$2620

The month of November was very much a tale of two different months. The first ten days were warm, early fall like days, with a good amount of play on the golf course. Suddenly on November 11, winter came in full force, and brought a sudden end to the golf season. Temperatures dropped from near 80 degrees to overnight lows around 10 in a matter of hours. This was a big change that brought the earliest end to the golf season in years. Overall the month performed better than November 2021, even though the golf course remained open into December last season. We were behind a very strong November 2020, which was the best November we have had. Even with the quick end to the golf season, 2022 was a very strong season for golf and at Indian Bluff. I will get to the yearly numbers in next month's report, which includes higher revenues than the very strong 2021 golf season.

Looking at the past four November reports you can see that November is a big roll of the dice type of month. We have had very very strong months such as 2020, and very lean months such as 2019.

As we moved into December, we are selling our holiday special as we have done the last few years for the first couple weeks of December. So far demand has not been as high as in the past, but there is still time for that to change. The clubhouse will be open the first couple weeks of December for the Holiday Special sales. Once we hit the middle of December, I plan to take some vacation time after a long season in 2022.

Report to Forest Preserve Committee

Name of Park Indian Bluff
For the Month of November



The month of November saw a rather abrupt change in the weather that brought about unseasonably cold weather which gave cause to shut the golf course and shelter areas down.

Grounds Maintenance performed-

- Finished aerifying tees and approaches
- Applied snow mold protection to in play turf
- Winterized irrigation system and pump house
- Applied dormant fertilizer to all in play areas
- Continual leaf cleanup
- Removed fountain from pond on seven
- Applied topdressings to all greens
- Sprayed all putting greens, tees and approaches with snow mold protectant
- Removed dead and decaying plant material from landscape areas

Equipment repairs and/or project performed- Daily and routine service as required

Course/General facility conditions- excellent condition going into the off season

Incidents- None

Accidents reports- None

Weather conditions- seasonal

Activities/Events/Outings held at park- N/A

Upcoming- Tree removal and equipment maintenance to follow into the off season

This report was prepared by: Jay Verstraete **Date:** 12/1/22

Report to Forest Preserve Committee

Name of Park Illiniwek

For the Month of November 2022



Grounds Maintenance —Staff mowed the campground one last time to mulch the leaves that have fallen. This is to prevent the leaves from killing the grass by creating a leaf mat. Staff started to prune trees in the campground. Staff put the gates up at Dorrance to close the back parking lot for the winter. The front parking lot stays open allowing winter time access to the preserve.

Building Maintenance Projects Performed— The campground closed November 1st. After closing staff winterized the two shower buildings, campground office, and public restroom. The pipes in those buildings were drained, mixing valves were taken apart to allow water to escape, hot water heaters were drained, toilets were drained, water was removed from floor drains and replaced with an RV antifreeze. An air compressor was used to blow water from the main water line throughout the campground and the pressure tanks were drained as well. The public restroom at Dorrance was also winterized.

Equipment repairs and/or projects performed— No equipment maintenance.

Trails/Course/General facility conditions— Trails have been in great condition and very busy due to time of year and mild conditions we have been experiencing. Staff is waiting for a response from IDOT on how to proceed with improvements to the GRT bridge south of Cordova, IL.

Vandalism report- No vandalism

Incidents— No incidents

Accidents reports— No accidents

Weather conditions— Average.

Activities/Events/Outings held at park— No activities or events this month.

Items to be bid by Purchasing— No items to be bid.

Upcoming Activities —Planting prairie at Amôwa east and west. Getting started on forest management activities as weather allows. There are 3 dead ash trees in the campground that need removed.

Misc.-

This report was prepared by: Mike Petersen Date 12-4-2022

Report to Forest Preserve Committee

Name of Park __Loud Thunder __

For the Month of __November 2022__

Grounds Maintenance performed--

- Picked up trash on grounds, removed trash from trash receptacles
- Cleaned pit toilets as needed
- Mowed White Oak campground to get leaves off campsites for the winter
- Pruned all trees on grounds
- Removed several trees at the preserve and processed the log to be made into firewood this winter
- Removed invasive honeysuckle, and autumn olive from bridal trails
- Finished putting rock down and leveling the parking pads in White Oak Campground
- Burned a large section of timber early in the month on the south east side of Lake George

Building Maintenance projects performed--

- Cleaned both shower buildings prior to shutting them down for the winter
- Turned off all water and winterized all buildings
- Cleaned/organized work equipment barn

Equipment repairs and/or project performed--

- Performed pre and post operation checks daily on equipment to be used.
- Began annual maintenance on two JD 997 turbo diesel mowers
- Replaced several leaking hoses on Case SuperK 580 Backhoe
- Ran power cords and hooked up all equipment to battery chargers for the winter months

Trails/Course/General facility conditions--The park as a whole is looking great. They have been closed on the days where the frost thaws to prevent damage.

Vandalism report--I have no vandalism to report for the month of November 2022.

Incidents--I have no incidents to report for the month of November 2022.

Accidents reports--I have no accidents to report for the month of November 2022.

Weather conditions--Weather conditions have been cold with snow early in the month.

Activities/Events/Outings held at park-- The Loud Thunder Archery Program is still underway and to date hunters have harvested 26 deer.

Volunteer Hours--I have no volunteer hours to report for the month of November.

November was a busy month here at Loud Thunder. Staff turned off all water and winterized all buildings early in the month. Staff also pruned all trees in campgrounds and maintained areas on the preserve. We have been removing invasive honeysuckle and autumn olive from the edges of our bridle trails as it is beginning to encroach on the trails and prairie plantings. The parking pad improvements to White Oak and Horse Corral campsites was completed this month as well.

I directed staff to perform some prescribed burning on the preserve this month. They burned the two prairies located on the south side of Loud Thunder Rd. and then burned the timber from the public boat ramp all the way to the spillway. This is the second time in the past four years that we have burned this patch of timber and I have been closely monitoring the overall health of this stand pre and post burning. In this area of timber, the first prescribed burn produced excellent ignitions and really proved to be detrimental to the thick stands of honeysuckle. I will be keeping an eye on this area to see if this second burn is as efficient at heading back/killing the invasive plants. Both of the prescribed burns seemed very effective in reducing the deadfalls, snags, and overall fuels laying on the forest floor. Moving forward I will continue to have staff burn this area and others as prescribed burning is highly encouraged as a tool for maintaining healthy timber stands.

We received snow early in the month of November. The snow and considerably lower temperatures created a freeze thaw on the grounds that made keeping trails open to horses and bikes a real problem. I have been opening trails as frequently as possible, but the frost that is in the first inch or two of the ground keeps thawing on the days where the sun is out and this creates very slick muddy conditions on our trail system.

Last month I reported that I applied for a grant of 25 root production management oak trees from the Rock Island Soil and Water Conservation District. I am excited to inform you that Loud Thunder was awarded all 25 trees! These trees will be planted in the new equestrian campground area. I will also be installing informational signage on how to identify the different trees and informing the public on the benefits these trees provide to the ecosystem here at Loud Thunder Forest Preserve.

Staff will be taking some time off and are looking forward to the holidays here in the near future. I hope all of you have a great holiday season with your families and friends.

Ben Mills Superintendent

Loud Thunder Forest Preserve, Ralph Martin Conservation Area

12/07/22

Monthly Animal Inventory Report
November 2022

Increases in inventory	Quantity	Date	Explanation	Cost
Alpaca	0.1	21-Nov	birth	

Decreases in inventory	Quantity	Date	Explanation	Cost
Budgerigar	0.0.2	20-Nov	death	
Brazilian salmon tarantula	0.0.1	26-Nov	death	
Seba's short-tailed bat	0.1	15-Nov	death	
Land hermit crab	0.0.1	12-Nov	death	
Burchell's zebra	0.1	28-Nov	death	

Jeff Craver

From: Hannah Stockton
Sent: Thursday, December 1, 2022 2:36 PM
To: Lee Jackson; Cassie Sullivan; Jeff Craver
Subject: Monthly Report
Attachments: Animal Inventory 2022.xlsx

	Number	Participants	Income
Encounters	Rhino – 1 (comp)	3	\$0

Hannah Stockton

Office Manager
309-799-3482 x 224
13010 Niabi Zoo Rd. | Coal Valley, IL 61240

Niabi Zoo report for October

Lee Jackson

12/8/2022

- Lee attended the ZAA annual conference in Phoenix from 11/29 to 12/3.
- Jessica Lench Porter and Leanne Parker presented poster presentations at the ZAA conference on the Niabi Zoo Amur Leopard Breeding program and on Fennec Fox Husbandry and behavior respectively.
- Third annual Niabi Zoo fundraising auction is underway and will wrap up on December 11th.
- Received some preliminary cost estimates for replacing stairs in giraffe building. The stairs are heavily damaged by rust and will need to be replaced.
- The temporary exhibit "Spineless Wonders" is closed permanently and animals are being placed at other facilities.
- Started discussions on possible future temporary exhibits.
- Met with representatives of "MindFire" to discuss zoo messaging moving forward and to start laying out a promotional plan for our 60th anniversary season.
- We are winterizing exhibits throughout the zoo and moving cold sensitive animals indoors for the season.
- Staff developed Prairie Dog Campaign webpage, donor block on Donate page, and front-page block for campaign and on-line auction.

Animal department

A female Alpaca was born on 11/21 and is doing well

USDA will be arriving on 19 Dec for re-inspection for next 3 year cycle.

USDA-Wildlife SARS CoV study will commence Part 2 from 12-17 Dec.

We have accepted the donation of 10-12 large boulders to be used in the new Painted dog exhibit.

Volunteer Hours for Enrichment and Gardens=127.45 hours

Keeper Department

Fall Intern working with from Nov-January

New seasonal keeper beginning 5 January

FRONT GIFT SHOP:

- 2022 Nov- Closed for the season
- Working on orders for 2023
- New 2022 Limited Edition Wood Ornament (Colobus) is now on sale online through Dec 16.
- Marketing Ornaments through emails and social media post.

CONCESSIONS:

- 2022 Nov- Closed for the season

NZ MEMBERSHIP/ FUNBUNDLE MEMBERSHIP/ZOOSEUM SEASONAL PASS:

- 2022 Nov NZ MEMBERSHIPS / \$1539
- 2022 Oct FUNBUNDLE DEPOSIT/\$1,398.38
- 2021 Nov-2022 Oct ZOOSEUM PASSES SOLD DEPOSIT- \$27,202.65
- We have started selling Membership eGift Cards online. This is an easier way for guests to purchase a membership for someone else online. The eGift Card never expires and the membership starts once the eGift Card is redeemed. We have sold 13/\$1250 since we launched them (11/27-11/30)
- Marketing Membership as Gifts through emails and social media post.

CAROUSEL:

- 2022 Nov- Closed and Winterized
- Maintenance will be working on some painting and other touch ups on the off season

GIFT CARDS/EGIFT CARDS:

- 2022 Nov /\$250

ADOPTS:

- 2022 Nov /\$0.00
- Promoted Cyber Monday Adopt Special. However, as of right now we have not received any in the mail or through email. We will be creating an Adopt eGift Card as well to make it easier for guests in the future.
- Marketing Adopts as Gifts through emails and social media post.

SCOOTERBUG:

- 2022 Oct/\$354
- We will be getting 4 new ECV's in 2023, and Scooterpals in 2023

PEPSI:

- Picked up the vending machines and winterized both fountain pop machines

PENNY PRESS MACHINES:

- Winterized

EVENTS

- N/A

Education

- Met with Taylor Schneider with Davenport Parks to examine Fejervary Park animal artifacts. Transferred a number of biofacts into Niabi inventory.

Development

- Prairie Dog Auction - Prepared on-line auction, took pictures, wrote descriptions, gathered items, uploaded 182 items to on-line auction site, wrote promotional email and social posts
- Developed Prairie Dog Campaign brochure
- Prepared income report for NZFP Foundation events
- 11/3 – Received letter from Moline Foundation who declined to fund \$3500 for 10 new radios
- 11/7 – Received grant award letter from Enterprise Holdings that the NZFP Foundation will receive \$2,000.00 toward the construction of the Prairie Dog exhibit

- 11/15 – Received grant award of \$32,500 from the Regional Development Authority for Niabi Zoo toward the renovation of the Discovery Center Gallery, purchase of carnivore restraint carrier, and construction of guest railing on west side of Biodiversity Hall.
- 11/29 – Received grant award letter from Hubbell-Waterman Foundation that the NZFP Foundation will receive \$42,000.00 toward the purchase and installation of 6 backup generators.
- 11/30 – Received grant award letter from the Scott County Regional Development Authority for \$15,000 for Niabi Zoo toward the installation of a Zoo Train Sound System.

Donations

Institutional Development - 2022						
Designation	ZDonor#	Zoo	FDonor#	Foundation	Donors	Amount
General Donation	4	\$523.67	3	\$60.00	7	\$583.67
Donation Boxes	1	\$10.33			1	\$10.33
Match			3	\$ 1,088.50	3	\$1,088.50
Painted Dog	1	\$250.00			1	\$250.00
Prairie Dog	1	\$50.00			1	\$50.00
Education					0	\$0.00
Scholarship			1	\$400.00	1	\$400.00
Grants	3	\$52,500.00	2	\$44,000.00	5	\$96,500.00
Planned Giving			1	\$80,638.65	1	\$80,638.65
			10	\$26,187.15	20	\$179,521.15
Niabi Zoo Foundation Reimbursement			2	\$2,413.19	2	\$2,413.19

Conservation

- QCEC – 11/15 – Plastic Reduction Initiative meeting. Helped prepare presentation for Nicolina's Turtle Co. who will be a presenter at the 2022 Youth Ocean Conservation Summit
- Painted Dog Research Trust – Officially became part of PDRT planning committee coordinating the Midwest for Dr. Greg Rasmussen's US trip. Committee meeting on Zoom on 11/20.

Volunteers

- 1 new volunteer began service
- Volunteer Appreciation Luncheon scheduled for 12/17/22

Volunteer service report:

Type	Nov 2022 Hours	Volunteer Count
Adult	99.47	12
Intern	64.40	1
Junior Zoo Keeper	0.00	0
Special Event	84.00	7
Grand total	247.87	20
Paid FTE/hour	\$17.63	
Value	\$4,369.95	

2023 hours

April 17 through September 10th: Sunday thru Saturday 10 am to 5 pm, Last entry 4:00 pm.
Closed Mondays starting September 11.

September 12 thru October 29th: Tuesday through Sunday 10:00 am through 5:00 pm.

Free admission (Tuesday through Friday)

September 12 -15

September 19 -22

September 26 -29

October 3 -6

October 10 -13

October 17 – 20

October 24 -27

Main Event Calendar (some events are still in the planning stages)

April 8. Members preview and egg hunt

April 17. Opening day

May 14. Mother's day

June 18. Father's day

July 27. Member's night

September 10. Hero's day

September 22. Pints

October 28 -29. Boo at the Zoo

Pricing changes for 2023

Train

Online: 4.50

At gate: 5.50

Forest Preserve District

Rock Island County



Our mission: to maintain and acquire lands with the intent to restore and conserve such lands for the purpose of preservation, education, and recreation for its residents with fiscal responsibility.

Members of the Rock Island County Forest Preserve District Executive Committee, please accept this report to the Committee for the month of November 2022.

Notes from the prior Forest Preserve Executive Committee Meeting

The abatement ordinances approved in November by the Commission will be submitted and filed to the County Clerk's Office once fully executed. The District's Truth in Taxation and 2022 Levy Ordinances were also filed.

A certified letter was sent to The Henley Group to provide the required documents to satisfy the District definition of a responsible bidder.

No update on land donation from the City of Rock Island.

Issues or Items noted on the agenda for the month of December

Claims & Treasurer's Disbursements to be approved for the month were not available for review at the time of this report. Bond payments were due and completed by the due date of December 1st. The bond and interest payments will account for the significant amount of outgoing funds for the month. Any flagged claims for missing receipts or sales tax will be addressed by those staff responsible for the infractions.

There were no Transfers of Appropriation required as the budget continues to move along as initially appropriated.

Resolution

There are three resolutions pertaining to grants this month in which funds were or will shortly be expended. The African Painted Dog Exhibit and Illiniwek Recreation Trail Grant had claims come forth for the design portion of the project. The Zoo Fund received a grant in the amount of \$32,500 from the Regional Development Authority (RDA) for operational support which includes a carnivore care, guest hand railing to be installed near the biodiversity building, and discovery center renovations. The funds for the RDA grant have been received and must be expended by June 20, 2023.

The resolution regarding the designation of banks or other depositories in which the funds and public monies in the custody of the County Treasurer and monies received by the office in the collection of taxes may be kept is available for your review and consideration. This is an annual resolution submitted to the District by the County Treasurer's Office.

Loud Thunder Forest Preserve Illiniwek Forest Preserve Niabi Zoo
Indian Bluff Golf Course & Forest Preserve Dorrance Park Martin Conservation Area

Forest Preserve District

Rock Island County



Other Business

A schedule of meetings for the Forest Preserve Commission and Executive Committee for the calendar year 2023 is available for your review and consideration. In addition, the listing of the District's recognized holidays as designated in Section 19 of the District's Employee Manual is available for your review and consideration.

Requesting to name the Director, Jeffrey Craver, as the 2023 FOIA Officer for District. In addition to being named the FOIA Officer and performing the annual training required the District's Administrative Assistant annually completes the FOIA/OMA training as well. This is an annual requirement.

At this time of year staff typically request fee adjustments for the upcoming calendar year and at this time no changes are recommended, this is also reflected in the District's FY 23 budget.

Review and consider bids for the African Painted Dog Exhibit. The bid opening for the African Painted Dog Exhibit is scheduled for 2:00 PM on December 13th and in order to maintain the tight schedule to complete this project within the timeframe dictated by the grant supporting it staff would recommend a special meeting before the regularly scheduled Forest Preserve Commission meeting to review the bids on December 20th, 2022 at 5:00 PM.

A discussion on moving forward with compliance of Public Act 102-1088 is required. A copy of the Act is enclosed with this month's meeting materials. Public Act 102-1088 is commonly referred to as the Local Government Efficiency Act. The Act requires units of local government to form a committee comprised of its governing body and a minimum of 2 residents to review the governmental unit's statutes, ordinances, rules, procedures, powers, jurisdictions, shared services, intergovernmental agreements and interrelationships with other governmental units and the State. The residents would be appointed by the governing body's chair, for the District that would be President Swanson. The committee is to be established no later than when the Act become law or June of 2023. The committee must meet at least three times and a majority of the committee must be present at each meeting. A report that summarizes the committee's work is required to be submitted to the county board no later than 18 months after its formation. The committee may employ the services of a third party such as a consultant or analyst. The process is to be repeated every 10 years.

With the decennial election complete and several new members sworn into office, it would be a good time to review the General Policy and Procedures of the Forest Preserve Commission, its Public Comment Procedure and the Commissioner Creed & Code of Conduct Policy.

Loud Thunder Forest Preserve Illiniwek Forest Preserve Niabi Zoo
Indian Bluff Golf Course & Forest Preserve Dorrance Park Martin Conservation Area

Forest Preserve District

Rock Island County



Enclosed is a draft of the FY 22 Annual Financial Report. A Final Draft will be presented to the full Commission at its regularly scheduled meeting December 20th by a representative from RSM US LLP and questions can be brought forth at that time to the RSM US LLP or to the District's Auditor Ms. Palmer. A clean unmodified opinion is expected. Staff would like to express its appreciation to Ms. Palmer and her team for the extraordinary work put forth each year on this report.

Ordinances

There are no ordinances to be considered this month.

Reports & Facility Usage throughout the District

Budget Performance Report- The District has received nearly all its 2021 taxes levied. An additional smaller distribution is expected after the first of the new year. Personal Property Replacement Taxes continue to be greater than their historical averages. Once again the golf course was able to generate a minor amount of revenue for the month of November in golf fees, not quite as much as last year as the weather took a serious dive below freezing early than usual. The parks closed for the season at the end of October and therefore no revenues were generated. The zoo closed for the season as well but the Zoo Fund did receive notice on several community foundation grants to help with its list of deferred maintenance and operations. You may notice a small spike in Zoo Membership fees for the month and this is due to the zoo receiving a portion of the Zoosuem fees for its participation in that program. Revenues for the fiscal year are in a good position, again not quite as good as last fiscal year at this time but generally above average and well in line with budget appropriations.

The same can be said for salaries and other expenditures as so far there haven't been only a few unforeseen repairs required to equipment and infrastructure throughout the District. After the first of the new year a small drop is expected in IMRF costs as the District's rate will drop from 10.64% to 9.19% of eligible IMRF salary. Currently there are no outstanding or pending litigation claims against the District.

Over the next several months revenue generation is at its lowest point in the fiscal year and any sizeable tax distribution will not occur until approximately the last week of the May and then with another the last week of the fiscal year. Staff have held off on several large budgeted equipment purchases and now that bids are becoming to come in for the large project a greater volume of dollars will begin to flow out of the District's investment pool. However, all things considered, the District is doing quite well.

Auditor's Report-Included in the packet for your review.

Treasurer's Report-Included in the packet for your review.

Loud Thunder Forest Preserve Illiniwek Forest Preserve Niabi Zoo
Indian Bluff Golf Course & Forest Preserve Dorrance Park Martin Conservation Area

Forest Preserve District

Rock Island County



Staff Report's-Even though we say the parks, golf course and zoo are closed for the season, staff are plenty busy working on forest management plants, prairie planting preparations, infrastructure repairs and maintenance as well as minor trail renovations, signage, equipment maintenance and other misc. projects or repairs deferred from a busy season within what their particular budget allows.

Zoo Community Advisory Board & Zoo Foundation

The CAB did not host a November meeting due to lack of agenda items. The Zoo Foundation met on November 14th and will not reconvene until after the first of the year. Both the staff and foundation members have been working on another on-line auction, grant applications and fundraising activities for 2023.

Union

No grievances were received by the District from the Union in the month of November.

Items for the Upcoming Month

- Review of the Niabi Concessionaire RFP, only one RFP was submitted from Bubble's Boba Tea. Zoo staff are working on details of the arrangement to have Bubble's Boba Tea at the zoo in 2023.
- Met with Chopper from Locals Love Us and per usual the zoo place in the top #4 in Family Fun attractions and Loud Thunder Forest Preserve placed #3 in campgrounds.
- Staff have been working on updating the District website and other literature pertaining to the District for calendar 2023.
- Park staff met with Mindfire Communications INC to develop a strategy to increase awareness and support of the Loud Thunder Endowment and Larry Toppert Memorial Fund for Amôwa Forest Preserve.
- Staff having been working on annual administrative maintenance of the Rec Trac Software.
- Staff have been updating a five year budget outlook which includes addressing capital equipment and infrastructure needs. Enclosed in this report is a proposal from IMEG to obtain pavement cores at Loud Thunder, Illiniwek and Dorrance Park which will be used to determine costs of repairs, rehabilitation or reconstruction depending on the level of service mandated by the Commission. Nearly all of the road services of the District are chip and seal with an unknown aggregate base beneath. While this type of service suffices for summer seasonal operations, it is not ideal for 12 month traffic. If the Commission desires 12 month access, it should also consider the costs in labor, equipment and supplies needed to properly maintain surfaces throughout a full calendar year.

Loud Thunder Forest Preserve Illiniwek Forest Preserve Niabi Zoo
Indian Bluff Golf Course & Forest Preserve Dorrance Park Martin Conservation Area

Forest Preserve District

Rock Island County



- Renewing the District's Card Payment Industry (PCI) certification, the next quarterly scan is scheduled for December.
- Annual office cleaning, filing and reorganization.
- Renewing the District's SAM and other federal registrations as well as uploading any information required into GATA with the FY 22 audit being completed.
- Preparing required monthly Dept of Commerce & Economic Opportunity grant reports and quarterly Public Museum and Recreation Trail grant reports.
- Continue with staff evaluations.
- Continue working on the 2023 IACD conference.
- Archers have been active at Loud Thunder Forest Preserve with the archery program but the number of deer harvest is down slightly from its historical averages
- Illiniwek Trail & Restroom Project Schedule update
Hutchison Engineering provides Illiniwek 75% plans and construction estimate for 1st phase of project (trail and roadway) December 15
Illiniwek responds with comments by December 23
Advertise 1st phase January 18, 2023
Open bids February 8, 2023
Recommendation to Board February 14, 2023
Board award February 21, 2023
Construction on 1st phase items begins on or before April 3, 2023
1st phase complete on May 5, 2023 (weather permitting)
Advertise 2nd phase of project items (restroom and parking lot) July 5, 2023
Open bids August 2, 2023
Recommendation to Board August 8, 2023
Board award August 15, 2023
Construction on 2nd Phase begins Mid-September 2023
Construction complete November 2023-Construction window for 2nd phase could be narrower and adjusted with negotiations between contractor and Illiniwek, if desired.
Note from Hutchison Engineer: The project budget/cost struggle is understandable. I don't think we will be able to get good pricing for restroom bids in February for project components with a fall construction date.
- A project schedule for the Amôwa Forest Preserve parking lot project was requested but has yet to be received. Staff expect the project to be bid as early as January and as late as February with construction beginning when the construction

Next regularly scheduled meeting of the Forest Preserve Executive Committee is tentatively scheduled for Tuesday, January 10th, 2023 at 9:30 AM.

Submitted this 6th day of December, 2022

Loud Thunder Forest Preserve Illiniwek Forest Preserve Niabi Zoo
Indian Bluff Golf Course & Forest Preserve Dorrance Park Martin Conservation Area



Forest Preserve District

Rock Island County



A Merry Christmas and Happy New Year to all!

Loud Thunder Forest Preserve Illiniwek Forest Preserve Niabi Zoo
Indian Bluff Golf Course & Forest Preserve Dorrance Park Martin Conservation Area



SHORT FORM SERVICES AGREEMENT

Client: Rock Island Conty Forest Preserve
District

Address: 19406 Loud Thunder Road
Illinois City, Illinois 61259

Email: jcraver@ricfpd.org

Date: December 5, 2022

Attn: Jeff Craver

Services Completed 30 days from Notice to Proceed
or by: December 30, 2022

Proposal valid for 45 days from the date of this offer.

Project Name: RI County Parks Paving Coring

Project Location: Rock Island County, IL

- 1.0 SCOPE OF SERVICES: IMEG agrees to obtain pavement cores at locations requested by RI County Forest Preserve and auger through the underlying aggregate base to obtain the aggregate base thickness.

After completion of the pavement coring IMEG will communicate the results through a letter report. The letter report will also provide current unit cost for HMA pavement overlay and HMA pavement reconstruction base on our recent project experience in the Quad Cities.

- 2.0 COMPENSATION

☐ Time & Material Estimated Fee \$5,650

- 3.0 ATTACHMENTS: IMEG Standard Terms and Conditions, IMEG Standard Hourly Rates.

- 4.0 DOCUMENTS INCORPORATED BY REFERENCE

Acceptance of this Agreement is limited to and includes acceptance of the terms above, including all attachments, and all attachments are incorporated by reference. IMEG's Standard Terms and Conditions supersede any other terms. Services will be scheduled upon receipt of signed copy of this agreement. By signing and returning the first sheet of this agreement to IMEG, all parties agree to the terms and conditions listed herein.

IMEG Corp.

Rock Island Conty Forest Preserve District

Accepted this ____ day of _____, 20____

By: _____

Name: Matt A. Dotson

Title: Geotechnical Engineer II

Approved by: John Fellman

Matt.A.Dotson@imegcorp.com

By: _____

Name: _____

Title: _____

MAD/jjh

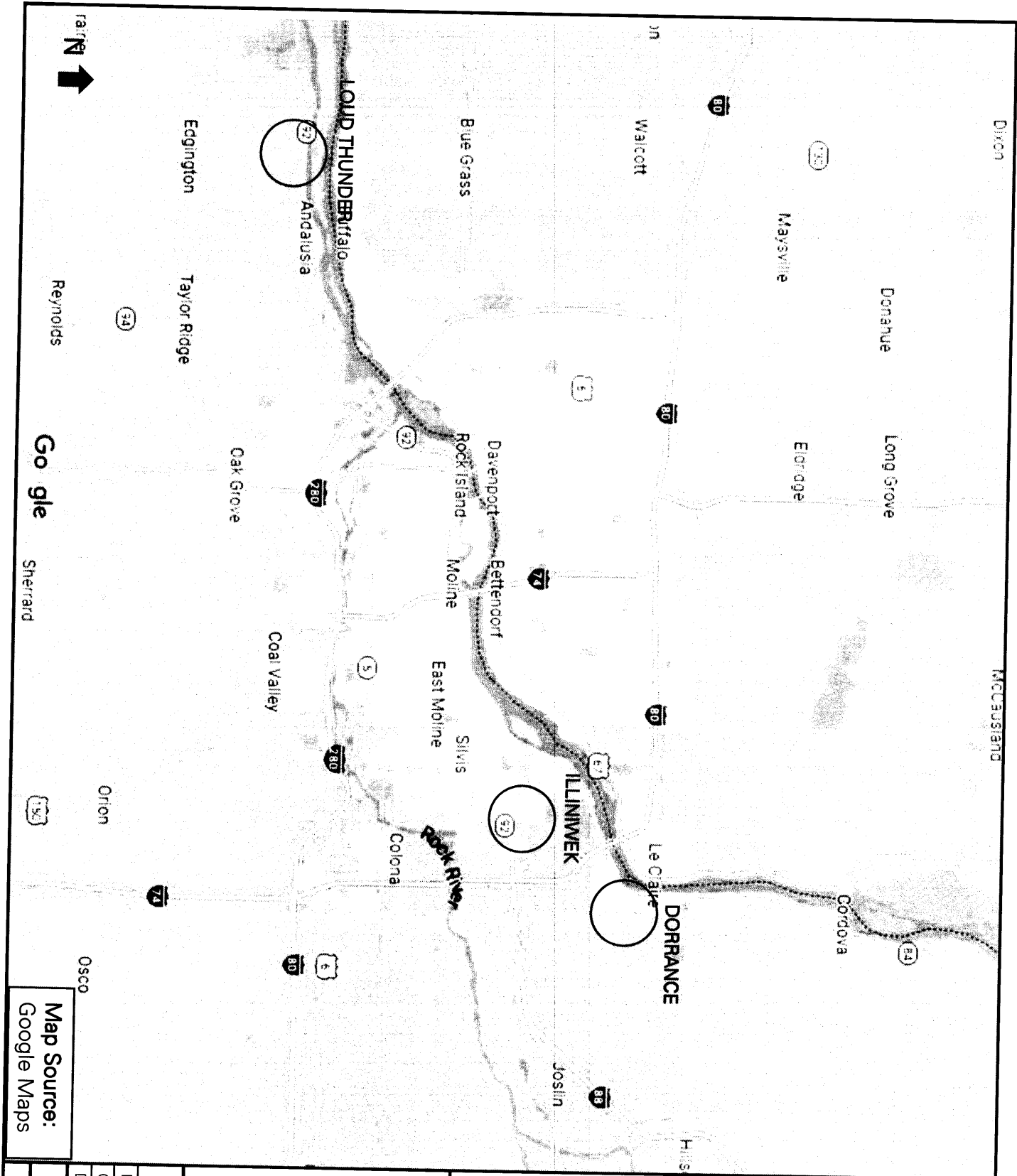
\\files\Corporate\Teams\CQCCC06_Proposals_Construction_CA_CEL_CMTVL_Illinois City\20221205 Pro Loud Thunder Coring.docx



Attachment A
Coring Location Map

Rock Island County Parks
Various Locations
Rock Island County, Illinois

November 17, 2022
PROPOSAL



REVISIONS		
No	DESCRIPTION	DATE



623 26TH AVENUE
 ROCK ISLAND, ILLINOIS 61201

RI COUNTY PARKS
 VARIOUS LOCATIONS
 ROCK ISLAND COUNTY, ILLINOIS

PROJECT LOCATION MAP

IMEG Project No.
PROPOSAL
Drawn By: MAD
Checked By: MAD
Date: 2022.11.17

Map Source:
 Google Maps

A-1
 Sheet 1 of 4

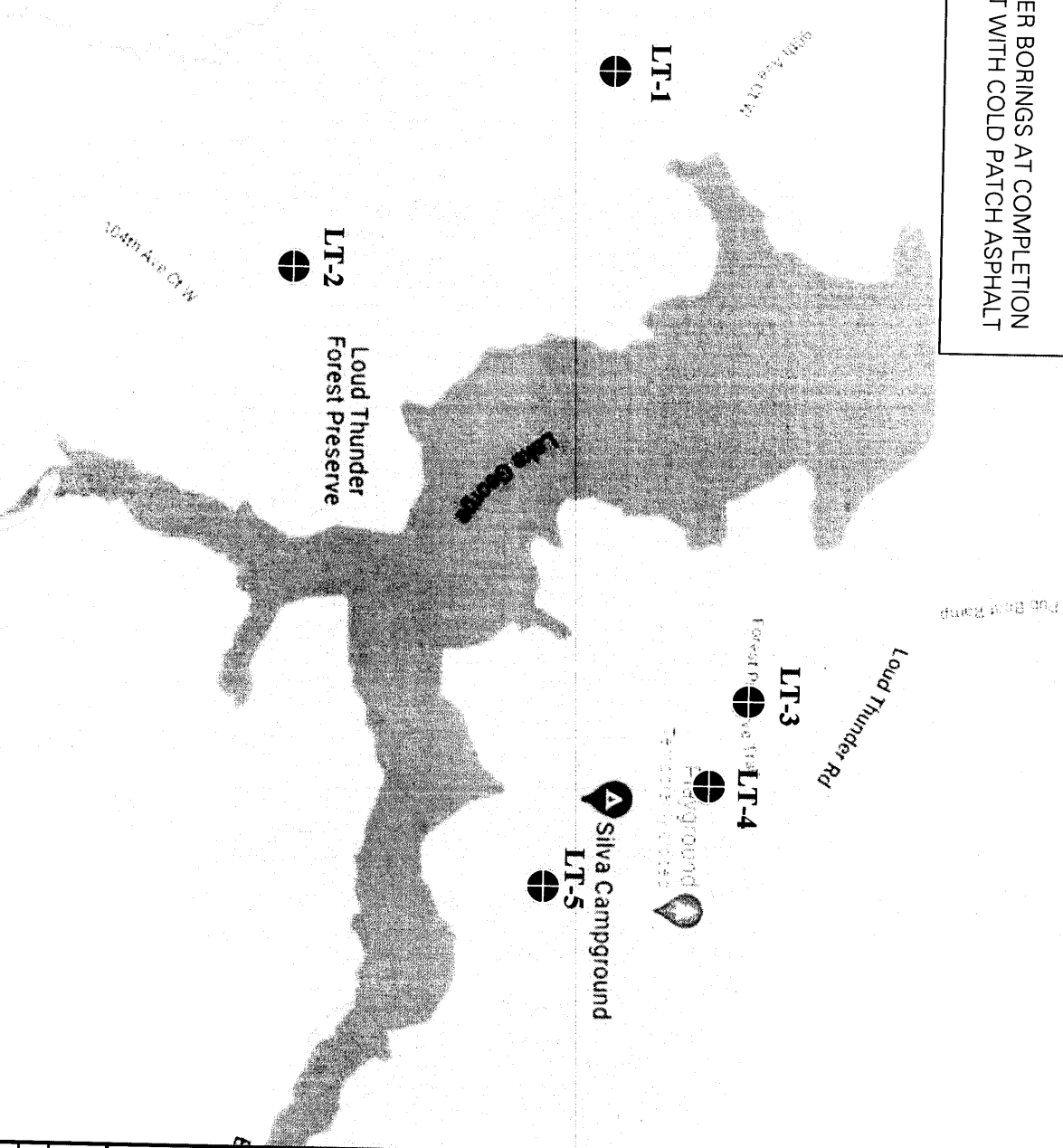
GEOTECH SCOPE:

(5) PAVEMENT CORES WITH HAND AUGER AND DCP TO 3 FEET. GATHER AGGREGATE BASE THICKNESS AS WELL.

* BACKFILL AT HAND AUGER BORINGS AT COMPLETION AND RESTORE PAVEMENT WITH COLD PATCH ASPHALT OR BAGGED QUIKRETE.



Go gle



Map Source:
Google Maps

REVISIONS		
No	DESCRIPTION	DATE



623 26TH AVENUE
ROCK ISLAND, ILLINOIS 61201

LOUD THUNDER FOREST
PRESERVE
VARIOUS LOCATIONS
ROCK ISLAND COUNTY, ILLINOIS

LOUD THUNDER CORING MAP

IMEG Project No.
PROPOSAL

Drawn By: MAD

Checked By: MAD

Date: 2022.11.17

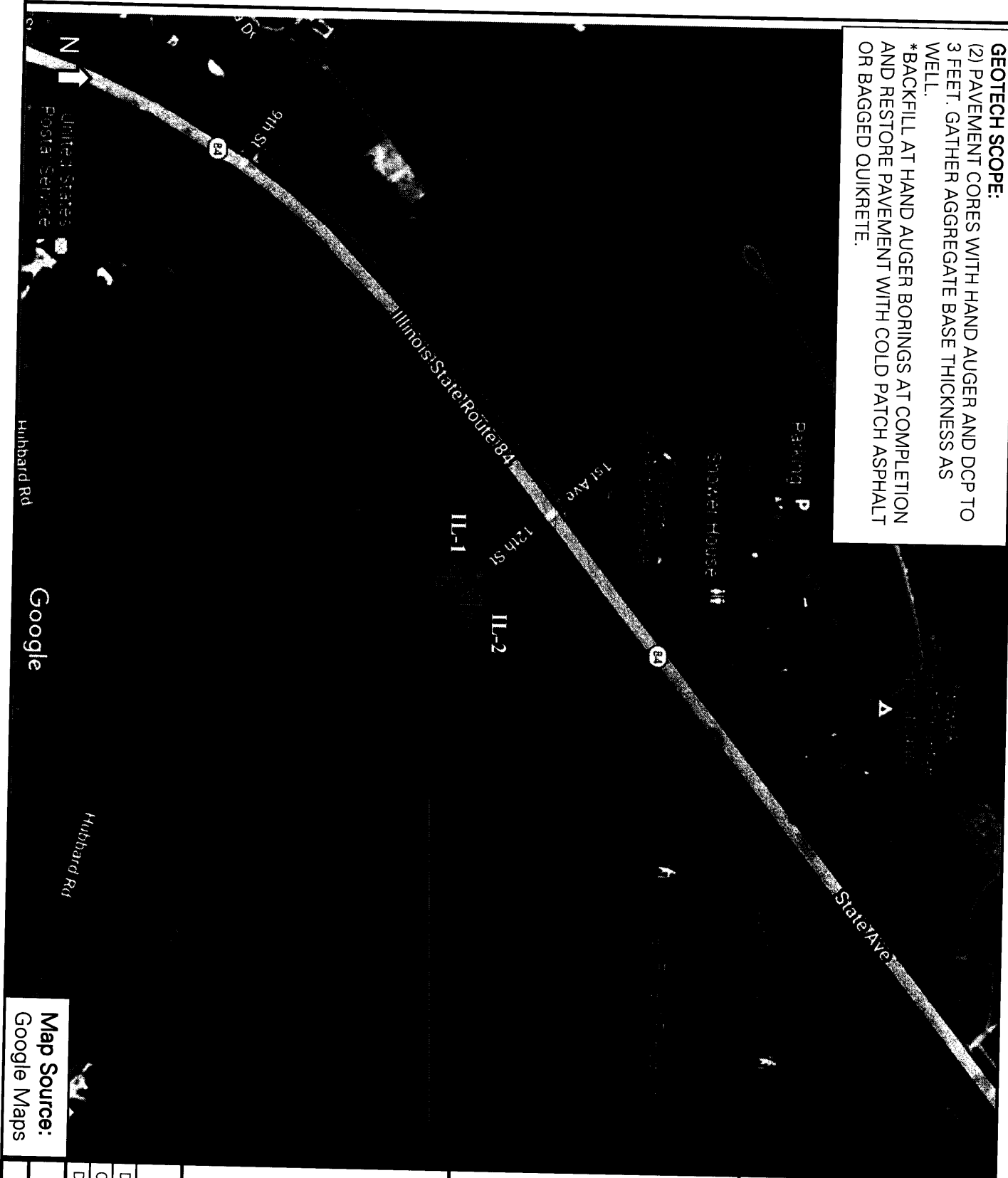
A-2

Sheet 2 of 4

GEOTECH SCOPE:

(2) PAVEMENT CORES WITH HAND AUGER AND DCP TO 3 FEET. GATHER AGGREGATE BASE THICKNESS AS WELL.

*BACKFILL AT HAND AUGER BORINGS AT COMPLETION AND RESTORE PAVEMENT WITH COLD PATCH ASPHALT OR BAGGED QUIKRETE.



REVISIONS

No	DESCRIPTION	DATE



623 26TH AVENUE
ROCK ISLAND, ILLINOIS 61201

ILLINIWEK PARK
VARIOUS LOCATIONS
ROCK ISLAND COUNTY, ILLINOIS

PAVEMENT CORING
LOCATIONS

IMEG Project No.
PROPOSAL

Drawn By: MAD

Checked By: MAD

Date: 2022.11.17

A-3

Map Source:
Google Maps

Sheet 3 of 4

GEOTECH SCOPE:

(2) PAVEMENT CORES WITH HAND AUGER AND DCP TO 3 FEET. GATHER AGGREGATE BASE THICKNESS AS WELL.

*BACKFILL AT HAND AUGER BORINGS AT COMPLETION AND RESTORE PAVEMENT WITH COLD PATCH ASPHALT OR BAGGED QUIKRETE.



REVISIONS		
No	DESCRIPTION	DATE



623 26TH AVENUE
ROCK ISLAND, ILLINOIS 61201

DORRANCE FOREST
PRESERVE
VARIOUS LOCATIONS
ROCK ISLAND COUNTY, ILLINOIS

BORING LOCATION MAP

IMEG Project No.
PROPOSAL
Drawn By: MAD
Checked By: MAD
Date: 2022.11.17

Map Source:
Google Maps

TERMS AND CONDITIONS

Standard of Care: Services provided by IMEG Corp. (hereinafter referred to as "the Engineer") under this Agreement will be performed in accordance with generally accepted professional practices in a manner consistent with the level of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances in the same or similar location.

Client Responsibilities: The Engineer shall be entitled to rely on the accuracy of documentation presented to it by Client. In the event of updates or changes to any documentation provided to the Engineer in furtherance of its services, the Client is responsible for advising Engineer's personnel of such updates or changes in writing.

Additional Services: When additional services beyond the defined scope of work are requested, an amendment or change order will be prepared by the Engineer and approved by the Client prior to commencing work. Client's approval by email or payment of proposed additional services shall be deemed binding. Additional services shall be performed on a time and material basis or for a negotiated fee.

Compensation: Services provided by the Engineer on a time and material basis shall be performed in accordance with the Engineer's current fiscal year Standard Hourly Rate Schedule in effect at the time of performance. This schedule is updated yearly and is available upon request.

Performance: The Engineer has multiple offices and has professional service agreements for additional engineering and production assistance. The Engineer may use any office or professional service in the completion of services required for the Project. The Engineer shall perform work pursuant to an agreed-upon schedule and consistent with the orderly progress inherent in the Engineer's Standard of Care. Work performed in the States of New York or North Carolina may be performed by VPH Engineering Services, P.C. utilizing the Engineer's processes and standards.

Billing/Payment: The Client agrees to pay the Engineer for all services performed and all costs incurred. Invoices for the Engineer's services shall be submitted either upon completion of such services or on a monthly basis. Invoices shall be due and payable within 30 days of invoice date (direct) or 15 days from payment by Owner (consultant). Client shall notify the Engineer of any objections to the invoice within five working days of receipt and agrees to pursue, in good faith, all payments owed to the Engineer for services rendered. Payment of any invoice indicates Client's acceptance of this Agreement, these Terms & Conditions, and satisfaction with the Engineer's services. Payment of invoices is in no case subject to unilateral discounting, back-charges, or set-offs by the Client, and payment is due regardless of suspension or termination of this Agreement by either party. Accounts unpaid 60 days after the invoice date may be subject to a monthly service charge of 1.5% (or the maximum legal rate) on the unpaid balance. In the event any portion of an account remains unpaid 120 days after the billing, the Engineer may institute collection action and the Client shall pay all costs of collection, including reasonable attorney's fees.

Indemnification: The Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Engineer, its directors, employees and agents against claims, damages, liabilities and costs arising from and in proportion to the negligent acts or failure to act of Client and its directors, employees and agents in the performance of services under this Agreement on a comparative basis of fault. The Client shall not be obligated to indemnify the Engineer and its directors, employee and agents for their own negligence or the negligence of others. The Engineer agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Client, its directors, employees and agents against claims, damages, liabilities and costs arising from and in proportion to the negligent acts or failure to act of the Engineer and its directors, employees and agents in the performance of services under this Agreement on a comparative basis of fault. The Engineer shall not be obligated to indemnify the Client and its directors, employee and agents for their own negligence or the negligence of others. The other provisions of this Agreement notwithstanding, in the event of any claim within the purview of the indemnification provisions of this section, each indemnitee shall control its defense, and at the time of claim resolution each indemnitor shall provide reimbursement for any reasonable defense cost, recoverable by law, caused by any negligence or other fault by or attributable to each indemnitor as determined by a competent trier of fact. As such, the parties recognize and expressly acknowledge that the duty to defend is not applicable to this Agreement and wholly separate and distinct from the duty to indemnify and hold harmless as set forth in this section.

Insurance: The Engineer shall obtain and maintain the following insurance coverages: Commercial General Liability, Automobile Liability, Umbrella/Excess Liability, Workers Compensation/Employer's Liability, and Professional Liability. Certificates of insurance will be provided to the Client upon request. When stipulated by the Parties, Commercial General Liability, Automobile Liability, Umbrella/Excess Liability, Workers Compensation/Employer's Liability shall be written or endorsed to include named additional insureds, primary/non-contributory coverage, and other coverages subject to all terms, exclusions and conditions of the policies and any limitations as to coverage amounts as agreed upon by the Parties.

Certifications, Guarantees and Warranties: The Engineer shall not be required to execute any document or make any promise that would result in the Engineer certifying, guaranteeing or warranting the existence of any conditions.

Assignment: Neither party to this Agreement shall transfer, sublet or assign any rights or duties under or interest in this Agreement, including, but not limited to, monies that are due or monies that may be due, without the prior written consent of the other party, which shall not be unreasonably withheld. Subcontracting to subconsultants, normally contemplated by the Engineer as a generally accepted business practice, shall not be considered an assignment for purposes of this Agreement.

Dispute Resolution: Any claims or disputes between the Client and the Engineer arising out of the services to be provided by the Engineer or out of this Agreement shall be submitted to non-binding mediation. The Client and the Engineer agree to include a similar mediation agreement with all contractors, subconsultants, subcontractors, suppliers and fabricators, providing for mediation as the primary method of dispute resolution among all parties. The laws of the State where the project is located govern the validity of this Agreement, its interpretation and performance. Any litigation arising in any way from this Agreement shall be brought in the courts of that State.

Construction Means and Methods: The Engineer shall not be responsible for, nor have control over or charge of, construction means, methods, sequences, techniques, or procedures, or for any health or safety precautions. Neither Client nor the Engineer shall hold the other responsible for damages or delays in performance caused by acts of God, strikes, walkouts, accidents, Government acts, or other events beyond the control of the Client's or the Engineer's directors, employees, agents, or consultants.

Construction Observation: When the Engineer does not explicitly provide construction observation services within its written scope of work, it is agreed that the professional services of the Engineer do not extend to or include the review or site observation of the contractor's work, performance, or pay request approval. During construction, the Client assumes the role of the engineer and will hold harmless the Engineer for the contractor's performance or the failure of the contractor's work to conform to the design intent and the contract documents.

Project Signs: Project signs displayed at the construction site shall include "IMEG Corp." as the Engineer. Articles for publication regarding this project shall acknowledge IMEG as the Civil, Structural, Mechanical, Electrical and/or Technology Engineer, as applicable.

Adjustments, Changes or Additions: It is understood that adjustments, changes, or additions may be necessary during construction. A contingency fund shall be maintained until construction is completed to pay for field changes, adjustments, or increased scope items. All change order amounts requested by contractors constructing Engineer-designed systems shall be submitted to the Engineer for review prior to being approved by contract holder. The Engineer will not approve amounts requested that are above a normal bid amount for the work involved. In no case will costs be assessed to the Engineer at the discretion of the contractor, the Client, or the Owner without prior agreement and approval of the Engineer. The Engineer shall not be responsible for any cost or expense that provides betterment or upgrades or enhances the value of the Project.

Ownership: All drawings, specifications, BIM and other work product of the Engineer developed for this Project are instruments of service owned by the Engineer. The Engineer shall provide Client with a license to use said instruments of service for purposes consistent with successful project completion, including



extensions, if mutually agreed. Reuse of any instruments of service of the Engineer by the Client, or others acting for the Client, for any other use without the express written permission of the Engineer shall be at the Client's risk. Client agrees to defend, indemnify and hold harmless the Engineer for all claims, damages and expenses, including reasonable attorney's fees, arising out of unauthorized use of the Engineer's instruments of service.

Electronic Files: The Client hereby grants permission for the Engineer to use electronic background information produced by the Client in the completion of the project. The Client also grants permission to the Engineer to release Engineers' documents (including their backgrounds) electronically to Client, contractors, and vendors as required in the execution of the project.

Employment: For the duration of this contract, plus six (6) months from the date of final payment received, neither the Engineer nor Client, nor their respective agents, will offer employment or contact any person for such purposes who is or was employed by the Engineer, Client or their agents for the period of performance of this contract.

Termination: The Client or the Engineer may, after giving seven (7) days written notice, terminate this agreement and the Engineer shall be paid for services provided up to the termination notice date, including reimbursable expenses due plus termination expenses. Termination expenses are defined as reimbursable expenses directly attributed to the termination. Until said reimbursable expenses are paid, The Engineer shall not provide any outstanding instruments of services or any other deliverable generated under this Agreement.

Survivability: In the event any provisions of this agreement shall be held to be invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term, condition or covenant shall not be construed by the other party as a waiver of a subsequent breach of the same by the other party. Additionally, there shall be no legal presumption against the drafter of this Agreement in the event of a dispute as to the enforceability and/or interpretation of this Agreement.

Limitation of Liability: It is agreed that the Maximum Aggregate Liability of the Engineer arising out of or related to this Agreement and for all work performed on this project, whether based in contract or tort, in law or equity or for negligent acts, errors, or omissions, and all claims, losses, costs, damages, cost of defense, or expenses from any cause, including Client, Contractors, and Attorney fees, will be limited to the greater of the compensation actually paid to the Engineer for all work performed under this Agreement or \$25,000. This limitation of liability has been agreed upon after Client and the Engineer discussed the risks and rewards associated with the Project, as well as the provision of the services within both the obligations of this Agreement and the associated compensation. Upon written request by Client, the parties may negotiate in good faith and mutually agree, by way of a written Change Order or Amendment, to increase the amount of this liability limitation. As used in this section "Engineer" includes all of the Engineer's agents, affiliates, subconsultants and subcontractors, and their respective partners, officers, directors, shareholders and employees. The limitation of liability established in this section shall survive the expiration or termination of this Agreement.

Risk Allocation: The Engineer's liability to the Client for injury or damage to persons or property arising out of work performed for the Client and for which liability may be found to rest upon the Engineer, other than for professional errors, omissions or negligence, will be limited to the Engineer's general liability insurance coverage of \$1,000,000.

Hazardous Environmental Conditions: Unless expressly stated in writing, the Engineer does not provide assessments of the existence or presence of any hazardous or other environmental conditions or environmental contaminants or materials ("Hazardous Environmental Conditions"). Client shall inform the Engineer of any and all known Hazardous Environmental Conditions before services are provided involving or affecting them. If unknown Hazardous Environmental Conditions are encountered, the Engineer will notify the Client and, as appropriate, government officials of such conditions. The Engineer may, without liability or reduction or delay of compensation due, proceed to suspend services on the affected portion of the project until Client takes appropriate action to abate, remediate, or remove the Hazardous Environmental Condition. The Engineer shall not be considered an "arranger", "operator", "generator", "transporter", "owner", or "responsible party" of or with respect to contaminants, materials or substances. The Engineer shall assume no liability whatsoever for correction of any Hazardous Environmental Conditions; and shall be entitled to payment or reimbursement of expenses, costs or damages occasioned by undisclosed Hazardous Environmental Conditions.

Buried Utilities: Client shall be responsible for designating the location of all utility lines and subterranean structures within the property lines of the Project. Client agrees to waive any claim against the Engineer and to defend, indemnify and hold the Engineer harmless for any claim or liability for injury or loss arising from the Engineer or other persons encountering utilities or other manmade objects that were not brought to the Engineer's attention or which were not properly located on the plans furnished to the Engineer. Client further agrees to compensate the Engineer for any and all time, costs and expenses incurred by the Engineer in defense of any such claim, in accordance with the Engineer's then effective standard hourly fee schedule and expense reimbursement policy.

Boundary Conflict: Boundary determinations occasionally disclose unseen or unknown conflicts between the record documents and the location of physical improvements. Upon discovery of any latent or patent ambiguity, uncertainty, or dispute disclosed by the records or by placement of the boundaries on the ground, work on the boundary survey will be suspended and you will be immediately notified. The Engineer will present alternatives for possible resolution and any additional work required to achieve resolution will be negotiated. If you should choose to forego resolution, all work completed to date will be invoiced for payment and the project file will be archived by the Engineer for future resolution. If you choose resolution, the Engineer will act as your mediator, consultant and expert until satisfactory resolution is achieved. Upon resolution, this initial agreement will be reinstated and completed in accordance with its initial terms subject to potential interim rate increases.

Force Majeure: Except as hereinafter provided, no delay or failure in performance by Client or the Engineer shall constitute a default under this Agreement if and to the extent the delay or failure is caused by Force Majeure. Unless the Force Majeure frustrates performance of the Services, Force Majeure shall not operate to excuse, but only to delay, performance of the Services. If Services are delayed by reason of Force Majeure, the Engineer promptly shall notify Client. Once the Force Majeure event ceases, the Engineer shall resume performance of the Services as soon as possible. "Force Majeure" means any event beyond the control of the Party claiming inability to perform its obligations and which such Party is unable to prevent by the exercise of reasonable diligence, including, without limitation, the combined action of workers, strikes, embargoes, fire, acts of terrorism, explosions and other catastrophes, casualties, a moratorium on construction, delays in transportation, governmental delays in granting permits or approvals, changes in laws, expropriation or condemnation of property, governmental actions, unavailability or shortages of materials, national emergency, war, acts of terrorism, cyber-attacks, civil disturbance, floods, unusually severe weather conditions or other acts of God or public enemy. Inability to pay or financial hardship, however, shall not constitute Force Majeure regardless of the cause thereof and whether the reason is outside a Party's control.

Other Terms and Conditions: The Terms and Conditions set forth in this Agreement shall not be superseded by any additional or alternate terms and conditions presented by the Client or any other Party whether contained in invoices or in any other form unless mutually executed, in writing, by the Engineer and Client.

Equal Employment Opportunity / Rights Under Federal Labor Laws

1. The equal opportunity clause of 41 CFR § 60-1.4(a) is hereby incorporated by reference as if fully set forth herein.
2. The equal opportunity clause of 41 CFR § 60-741.5(a) is hereby incorporated by reference as if fully set forth herein. This contractor and subcontractor shall abide by the requirements of 41 CFR 60-741.5(a). This regulation prohibits discrimination against qualified individuals on the basis of disability, and requires affirmative action by covered prime consultants and subconsultants to employ and advance in employment qualified individuals with disabilities.
3. The equal opportunity clause of 41 CFR § 60-300.5(a) is hereby incorporated by reference as if fully set forth herein. This contractor and subcontractor shall abide by the requirements of 41 CFR 60-300.5(a). This regulation prohibits discrimination against qualified protected veterans, and requires affirmative action by covered prime consultants and subconsultants to employ and advance in employment qualified protected veterans.



4. The employee notice clause of 29 CFR § 471, Appendix A to Subpart A is hereby incorporated by reference as if fully set forth herein.
5. Employer Reports on Employment of Protected Veterans (41 CFR § 61-300.10)
 - a. The Engineer agrees to report at least annually, as required by the Secretary of Labor, on:
 - 1) The total number of employees in the workforce of the Engineer, by job category and hiring location, and the total number of such employees, by job category and hiring location, who are protected veterans;
 - 2) The total number of new employees hired by the Engineer during the period covered by the report, and of such employees, the number who are protected veterans; and
 - 3) The maximum number and minimum number of employees of the Engineer at each hiring location during the period covered by the report.
 - 4) The term "protected veteran" refers to a veteran who may be classified as a "disabled veteran," recently separated veteran, "active duty wartime or campaign badge veteran," or an "Armed Forces service medal veteran," as defined in 41 CFR 61-300.2.
 - b. The above items must be reported by completing the report entitled "Federal Contractor Veterans' Employment Report VETS-4212."
 - c. VETS-4212 Reports must be filed no later than September 30 of each year following a calendar year in which the Engineer held a covered contract or subcontract.
 - d. The employment activity report required by paragraphs (a)(2) and (a)(3) of this clause must reflect total new hires and maximum and minimum number of employees during the 12-month period preceding the ending date that the Engineer selects for the current employment report required by paragraph (a)(1) of this clause. The Engineer may select an ending date:
 - 1) As of the end of any pay period during the period July 1 through August 31 of the year the report is due; or
 - 2) As of December 31, if the Engineer has previous written approval from the Equal Employment Opportunity Commission to do so for purposes of submitting the Employer Information Report EEO-1, Standard Form 100 (EEO-1 Report).
 - e. The number of veterans reported according to paragraph (a) above must be based on data known to the Engineer when completing their VETS-4212 Reports. The Engineer's knowledge of veterans status may be obtained in a variety of ways, including, in response to an invitation to applicants to self-identify in accordance with 41 CFR 60-300.42, voluntary self-disclosures by employees who are protected veterans, or actual knowledge of an employee's veteran status by the Engineer. Nothing in this paragraph (e) relieves the Engineer from liability for discrimination under 38 U.S.C. 4212.

Rev. 04/10/20





2022 STANDARD HOURLY RATES
(rates adjusted annually)

Client Executive	\$230
Project Executive	\$190
Senior Civil Engineering Specialist	\$185
Senior Civil Engineer III	\$175
Senior Civil Engineer II	\$155
Senior Civil Engineer	\$145
Civil Project Engineer II	\$135
Civil Project Engineer	\$125
Civil Engineer	\$115
Geotechnical Engineer II	\$160
Geotechnical Engineer	\$125
Senior Civil Technical Specialist	\$155
Senior Civil Designer III	\$140
Senior Civil Designer II	\$135
Senior Civil Designer	\$125
Civil Project Designer II	\$115
Civil Project Designer	\$110
Civil Designer IV	\$105
Civil Designer III	\$100
Civil Designer II	\$95
Civil Designer	\$90
Design Technician II	\$80
Design Technician	\$75
Land Surveyor III	\$150
Land Surveyor II	\$130
Land Surveyor I	\$120
Senior Survey Technician	\$100
Survey Technician III	\$90
Survey Technician II	\$75
Survey Technician	\$65
Senior Construction Administrator	\$130
Construction Administrator	\$125
Senior Field Technician	\$120
Field Technician IV	\$100
Field Technician III	\$90
Field Technician II	\$85
Field Technician	\$75
Administrative Assistant	\$75

*These rates are for staff located in the office providing the rates. Staff based in one of IMEG's other offices may have different billing rates. These rates can be provided upon request.



**Forest Preserve Commission of Rock Island County
December 5, 2022 5:30 PM***

1504 3rd Ave, Rock Island, IL in the 3rd floor chambers

The Rock Island County Board will meet at the above date and time in the Board Chambers on the third floor of the County Building; 1504 Third Avenue, Rock Island Illinois. Per section 7(e) of the State of Illinois Open Meetings Act, Members of the County Board may attend the meeting remotely, if they prefer. The public may attend in person, or call into the meeting by dialing 312-626-6799 and entering Meeting ID: 942 592 50168 when prompted.

Call to Order County Clerk, Karen K. Kinney
Roll Call County Clerk, Karen K. Kinney

Elect Temporary Forest Preserve President

Election of Forest Preserve President (for a term of two years)

Appointment of officers (for a term of two years):

Auditor: April Palmer
Treasurer: Nick Camlin
Secretary: Karen Kinney

Adjourn

**Next Regular Forest Preserve Commission Meeting December 20, 2022, 5:30 PM
directly following the Rock Island County Board of Supervisors meeting**

* Following County Board Organizational Meeting



Forest Preserve Commission of Rock Island County
December 5, 2022 5:30 PM*
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