



I. Roll Call:

II. Presentation: Presentation of FY24 Audit from Sikich

III. Old Business:

[Reorganizational Meeting December 2, 2024** pg 2](#)
[Truth in Taxation Public Hearing November 19, 2024** pg 6](#)
[Commission minutes November 19, 2024** pg 8](#)

IV. Public comment:

V. President's Comments

VI. Claims: **

[Forest Preserve General Fund claims @ \\$75,971.25 pg 43](#) [Niabi Zoo Fund claims @ \\$511,244.68 pg 53](#)
[Treasurer's Disbursements @ \\$642,903.85 pg 70](#)

Claims and Treasurer's Disbursements totaling \$1,230,119.78

VII. Transfers

[Consider Transfers of appropriations** pg 71](#)

VIII. Resolutions

[Consider a resolution regarding Niabi Zoo Improvements ARPA Grant Appropriations** pg 72](#)
[Consider a resolution regarding Niabi Zoo Appropriations – Woodward Community Grant** pg 73](#)
[Consider a resolution regarding the Designation of Banks or Other Depositories** pg 74](#)

IX. Ordinance

No ordinances for consideration this month

X. Other New Business:

Consider Jeff Craver, Director, 2025 FOIA Officer
[Consider approval of 2025 regular meeting dates and holidays** pg 77](#)
[Consider approval of the 2024 Annual Financial Report** pg 79](#)

XI. Comments from Commissioners

XII. Reports: Approval of all routine reports:

District Budget Performance Report** pg 191	Nick Camlin – Treasurer's Report** pg 205
April Palmer – Auditor's Reports** pg 208	Todd Collins pg 214 & Jay Verstraete pg 215 – Indian Bluff report**
Mike Petersen - Illiniwek report** pg 216	Ben Mills – Loud Thunder report** pg 217
Lee Jackson – Niabi Zoo report** pg 221	Jeff Craver – Director's report** pg 227

XIV. 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.

5 ILCS 120/2 (c) (11)-Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.

Recess

The next meeting of the Forest Preserve Commission will be held at the Rock Island County Building, 1504 3rd Ave, Rock Island, Illinois 61201 on Tuesday, January 21st at 5:30 PM following the meeting of the Rock Island County Board.

*The Forest Preserve Commission will begin immediately following the meeting of the Rock Island County Board

**Items in Commissioners packets can be viewed online at the District's website www.ricfpd.org

CS - Posted 12/13/2024

**MEMBERS OF THE ROCK ISLAND COUNTY FOREST PRESERVE COMMISSION
REORGANIZATIONAL SPECIAL MEETING
MONDAY, DECEMBER 2, 2024 -- 5:50 P.M.**

The County Clerk, Karen Kinney, called the Reorganizational Meeting of the County Forest Preserve Commission to order, 3rd floor, County Board Chambers, Rock Island, IL.

1. Karen Kinney, County Clerk, called the roll: (Record)

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, K. Swanson, B. Vyncke, J.R. Westpfahl, J. Woods

TOTAL PRESENT 19

TOTAL ABSENT 0

Madam Clerk Kinney stated, "We have a quorum."

Madam Clerk Kinney asked, "I have to seek permission for Mr. Vyncke, just like we did for the County Board. Motion to approve Mr. Vyncke's remote attendance. Motion by Commissioner Brunk, Commissioner L. Moreno seconded.

A voice vote was taken.

Motion carried.

Commissioner Vyncke stated, "Thank you, everybody."

Madam Clerk Kinney stated, "You are welcome."

2. Madam Clerk Kinney stated, "The first order of business tonight is to elect a Temporary Forest Preserve Commission President. I will make three calls for nominations for a Temporary Forest Preserve Commission President."

Madam Clerk Kinney stated, "I make the first call..."

Commissioner Westpfahl nominated Rod Simmer. Commissioner Adams seconded.

Madam Clerk Kinney stated, "I made a second call...are there any other nominations for Forest Preserve President? Temporary President, yes."
Ms. Kinney made a third call and final call for nominations for Temporary Forest Preserve President...

Madam Clerk Kinney stated, "There are no other nominations and I declare nominations for Temporary Forest Preserve President closed. Rod, do you accept the nomination as Temporary Forest Preserve President?"

Commissioner Simmer answered, "Yes, I appreciate it."

Madam Clerk Kinney stated, "A motion was made and seconded."

A voice vote was taken.

Motion carried.

Ms. Kinney stated, "Okay, Mr. Simmer."

3. (Temporary President Simmer opened the floor for nominations for Forest Preserve President.)

Temporary President Simmer stated, "Okay, I will make three calls for nominations for Forest Preserve President."

Temporary President Simmer stated, "I'll make the first call for Forest Preserve President..."

Commissioner McNeil stated, "I would like to nominate someone who will continue to meet the challenges of the Forest Preserve, Kai Swanson."

Commissioners Mielke seconded.

Temporary President Simmer stated, "I make a second call..."

Temporary President Simmer stated, "I make a third and final call for nominations for Forest Preserve Commission President..."

Temporary President Simmer stated, "I declare nominations for Forest Preserve Commission President closed. Call for a vote Ms. Kinney?"

Ms. Kinney asked, "Approve by acclamation?"

Ms. Oberbroeckling stated, "We must ask Mr. Swanson if he accepts the nomination."

Temporary President Simmer asked, "Mr. Swanson, do you accept the nomination?"

Commissioner Swanson stated, "I very gratefully accept and thank you for your collegiality."

Temporary President Simmer stated, "Thank you, for your kind words, Mr. Swanson."

(Group laughter)

Madam Clerk Kinney stated, "Now, we will call for a roll call."

A roll call vote was taken.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, K. Swanson, B. Vyncke, J.R. Westpfahl, J. Woods

TOTAL YES 19

TOTAL NO 0

Motion carried.

President Swanson stated, "Alright. Well, thank you, friends. I know that there is a wonderful celebration awaiting."

4. President Swanson stated, "The next order of business...and I thank you all very much for your support; is to appoint the District's Auditor, Secretary and Treasurer."

President Swanson asked Ms. Oberbroeckling, "Rebecca, would there be any bar assuming there are no objections in front of the house...to take all three as one appointment? To do all three?"

Ms. Oberbroeckling answered, "As long as all three accept their nomination."

President Swanson reiterated, "Alright, and as long as there are no objections from the house, if that's alright. So, I would move to appoint April Palmer as the District's Auditor for a two-year term...I would move to appoint Karen Kinney as the District's Secretary for a two-year term...and to appoint Nick Camlin as the District's Treasurer for a two-year term. First, seeing no objection to the omnibus...Mr. Adams, please."

Commissioner Adams stated, "I was going to second."

President Swanson states, "Okay, thank you. I see no objection and Mr. Adams seconds. I will now ask the three appointees if there are any objections to their appointments being suggested?"

President Swanson asked, "First, Ms. Palmer, do you accept the appointment?"

Ms. Palmer answered, "I graciously accept and thank you so much."

President Swanson asked, "Thank you. Ms. Kinney, do you accept?"

Madam Clerk Kinney answered, "I accept and thank you very much."

President Swanson asked, "Mr. Camlin, do you accept?"

Mr. Camlin answered, "Yes, Mr. President."

President Swanson stated, "Thank you all for that. I would ask for a vote by acclamation, if that's acceptable?"

A voice vote was taken.


Motion carried.

5. (Due to an oversight, Public Comment was not listed on the agenda and no one was present for Public Comment.)

Friends, the next meeting of the Rock Island County Forest Preserve Commission will be Tuesday, December 17, 2024, immediately following the regularly scheduled meeting of the Rock Island County Board, and a great thanks for the chance to work on this important endeavor with all of you."

President Swanson declared the Forest Preserve Commission Reorganizational Meeting adjourned (recessed) at 5:58pm.

RESPECTFULLY SUBMITTED,

A handwritten signature in black ink, appearing to read "Karen Kinney", with a long, sweeping underline that extends to the right.

KAREN KINNEY
CLERK OF THE ROCK ISLAND COUNTY
FOREST PRESERVE COMMISSION

KK:ro

**ROCK ISLAND COUNTY FOREST PRESERVE COMMISSION
TRUTH-IN-TAXATION PUBLIC HEARING
NOVEMBER 19, 2024 – 6:05PM
PRESIDENT KAI SWANSON - PRESIDING**

1. President Swanson stated, "Now, folks before we go into our main meeting. I want to open the Truth-In-Taxation Public Hearing on the Ordinances providing for the Levy Assessment and Collection of Taxes for Rock Island County Forest Preserve District for the Fiscal Year beginning July 1, 2025, and ending June 30, 2026. Publication of such hearing did occur on the 8th of November, 2024, in the Rock Island Argus/Daily Dispatch; being a newspaper of general circulation in the County. The only order of business here is to conduct a "Truth-in-Taxation" Hearing, as provided by Statute for the 2025-2026 Rock Island County Forest Preserve District Levy Assessment Ordinances. I will now ask the Clerk to please call the roll."

Madam Clerk, Karen Kinney, called the roll: (Record)

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl, J. Woods

TOTAL PRESENT 19

TOTAL ABSENT 0

Madam Clerk Kinney stated, "We have a quorum."

2. President Swanson stated, "Thank you, Madam Clerk."

President Swanson stated, "I will now make three calls to the public if anyone wishes to address the Rock Island County Forest Preserve Commission with regard to the 2025-2026 Levy Assessment Ordinances."

President Swanson stated, "I will now make a first call to the public for anyone wishing to address the Rock Island County Forest Preserve Commission with regard to the 2025-2026 Levy Assessment Ordinances."

President Swanson stated, "I will now make a second call."

President Swanson stated, "I will now make a third and final call."

President Swanson stated, "Let the record state that I made three calls to the public with regard to the Fiscal Year 2025-2026 Rock Island County Forest Preserve District Levy Assessment and Collection of Taxes Ordinances and that all those wishing to address the Commission have had an opportunity to do so. I therefore ask for a motion to close the public hearing."

Board Member Adams moved and Brunk seconded.

President Swanson stated, "It indicates here that I would need a roll call, but nothing has changed, and so, I would like a motion to adopt the previous roll?"

Board Member Mielke moved to approve the previous roll call vote and Board Member McNeil seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl, J. Woods

TOTAL YES 19

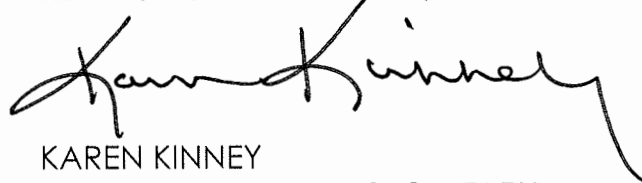
TOTAL NO 0

Motion carried.

The Public Hearing is now closed.

President Swanson declared the Forest Preserve Public Hearing closed at 6:07pm.

RESPECTFULLY SUBMITTED,

A handwritten signature in black ink, appearing to read "Karen Kinney", with a long, sweeping underline that extends to the right.

KAREN KINNEY
COUNTY CLERK AND SECRETARY
OF THE FOREST PRESERVE COMMISSION

KK:ro

ROCK ISLAND COUNTY FOREST PRESERVE COMMISSION
NOVEMBER 19, 2024 – 6:08PM
PRESIDENT KAI SWANSON - PRESIDING

1. Karen Kinney, County Clerk, called the roll: (Record)

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil,
D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, B. Perkins, R. Simmer,
E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl, J. Woods

TOTAL PRESENT 19

TOTAL ABSENT 0

Madam Clerk Kinney stated, "We have a quorum."

2. President Swanson stated, "Thank you...and, at this time it is my great pleasure to welcome to our Chambers, Mr. Lincoln Oliver from the United States Fish and Wildlife service. You can see that he has something cute up on the screens. Mr. Oliver, the floor is yours."

Mr. Oliver stated, "Okay, sounds great. Thank you to everyone for having me. My name is Lincoln Oliver. I am a wildlife biologist at the US Fish and Wildlife Service. And, I am here today to talk about bats. Our office has partnered with the Rock Island County Forest Preserve District for a number of years. Most recently, we did some bat surveys at Illiniwek Forest Preserve this summer. I am here to share some of those results. I guess first off, to put that into context a little bit of background. And so, I work for the US Fish and Wildlife Service...I, specifically, work at an office in Moline and I am a part of the Illinois/Iowa Ecological Services Field Office. That's a mouthful...but, long story short, I work in the Division of Fish and Wildlife Service called Ecological Services and our main purpose is to implement the Endangered Species Act. So, our mission is to restore and protect healthy populations of trust resources and their hot paths. Whenever I say, 'trust resources'...I am talking about species that are within the Federal Trust, mainly in our jurisdiction would be Federally listed plants and animals. So, we do conservation. We achieve that mission through three primary pathways: 1. Regulatory Protection, where there are certain regulations that Federal Agencies have to comply with...pepper garden Federally listed species. 2. Recovery. So, we are actively trying to recover or conserve populations with the ultimate goal of getting them off the Endangered Species List. 3. Partnerships. What we primarily do is work with people. And, that's the way we get recovery on the ground...and, that's sort of why I am here today. Um, park priority species in our region, the Midwest Region of the US Fish and Wildlife Service, federally listed bats, mussels and listed pollinators...and those are our priorities for our office as well. So, the bats in Illinois...there are 13 bat species in Illinois. Around nine, give or take, are in our area here in Northwest Illinois. All of our species are forest obligates, they all

live in forests and need forests to survive. They are all insectivores, meaning they all eat insects and they use that location to catch insects. That location is used to send high frequency sounds that they can emit that will bounce off objects and they have very acute hearing and so, they are able to hear and tell where the insects are. It also helps them navigate through the forests and helps them communicate through that location. Bats are in big trouble...by a non-native disease called 'White-nose Syndrome', and its caused by a fungus that grows in caves. So, for our bats that winter in caves, it has had some serious negative implications for their populations since it was introduced in this area around 2012 or 2013. So, in Illinois, we have several bat species listed under the Federal Endangered Species Act. Those being the Indiana Bat, the Long-Eared Bat and the Tri-Colored Bat is proposed as endangered right now and may soon become officially endangered. We also have the Little Brown Bat; which is currently under review for listing and the Hoary Bat; which is proposed for listing. The Hoary Bat is the darker colored Bat on the bottom there (Screen Picture) and the one on top, that is a photo of an Eastern Red Bat...one of our more common species. I like including that photo in our bat presentations because it shows how cute bats actually are. They are not the blood-thirsty, demonic creatures that they are made out to be. So, we have done bat surveys at Illiniwek for several years. Most recently, we've done acoustic surveys there for the past four years. But, this year we really liked what we had seen from the acoustic results...and I'll share some of those later, so we wanted to get out there and actually mis-net or capture bats. Our objectives for that were presence/absence...so, what species are actually there and more specifically, what Federally Listed Bat species are there and some younger biologists wanted to gain experience in handling bats. Just a side-note...all surveyors, myself included have our vaccinations; which are required per our guidelines and we have all necessary State and Federal permits to do these activities. Mis-netting...so, mis-netting is the act of capturing bats or birds in a mis-net; which is shown in that top photo there. You can see those different tiers. A mis-net is a very fine mesh diameter that bats and birds can't see very well and they unknowingly fly into it. So, we set it up in fly-ways or corridors where we would expect to catch bats and then they fly into it, we take the net down and take them out and you got your bats. So, we had two nets set up on August 9, 2024, and you can see those, there...both of these were set up along the same creek near the parking lot shown by those two red lines in that lower image. That's Illiniwek next to the river. Those were our two nets set up by us and our results in three hours of surveying, we caught 15 bats. Twelve were Big Brown Bats; which are our most common species not really impacted by White-nose Syndrome...so, not very surprising. Two Eastern Red Bats that I had shown previously...also one of our common species...and one Hoary Bat and one Little Brown Bat. I'll talk more about those more in a little bit. (Shows Picture) This is what fieldwork looks like. Whenever we catch bats, we put them in bags and we begin the process to weigh them, get measurements, identify them and in some cases, folks will attach radio transmitters on them to their back using glue to go and find them the next day. That's called Radio Tracking. (Shows Picture) So, here, you can just see

myself and one of my co-workers processing a few bats there. (Shows Picture) These are some close-ups from that night. So, species of conservation concern...these are photos of Little Brown Bat, being the brown bat on the outside photos there...and the Hoary Bat in the middle. This was pretty special, we were thrilled to catch these guys...these are species of conservation concern across the range. Little Brown Bats because of White-nose Syndrome and Hoary Bats; which are very susceptible of dying from collisions with wind energy, specifically. So, that is the primary reason that they are proposed for Endangered Species Listing...with more wind, it is very hard on that species for reasons that are not exactly known, probably due to their migratory habits. I love that photo of that Hoary Bat there...they are our most beautiful bat, in my opinion. They have this pretty tan fur around their face, black skin and these white frosty-tipped hairs on the rest of their body. So, next is acoustics. So, acoustic survey's for bats is essentially a recorder that is shown here, set up on that tree. (Shows Picture) That is connected to a microphone just on the end of that PVC pole. (Shows Picture) That is some of my fellow co-workers standing up on the acoustics when we surveyed Illiniwek out there. So, I mentioned earlier all of our bats use echo location to find insects. An acoustic bat recorder can pick up those calls through the microphone and then, we can run those calls through state-of-the-art software that identifies each of those files to a species. So, there is a known library of bat calls, similar to bird calls that are unique to each species. And, there is a known library software that you can run those calls through and it will assign them to a species. So, we have done surveys at Illiniwek...acoustic surveys for the past four years from what I could tell from our data. (Shows Picture) So, that data is showing...so, that is a total from two different acoustic set-ups on the same property. I think this was back in 2020, and those were set out for a long duration across the entire summer. (Shows Picture) So, you can see there, for instance, that Big Brown Bat...we had 20,000 Big Brown Bat calls recorded that summer between both of those sites. So, the species we know were there from the acoustic surveys...Big Brown Bats, Eastern Red Bats, Hoary Bats, Little Brown Bats and Tri-Colored Bats. Possibly present...uh, acoustics is useful but it is not perfect, and so, although it said that several more species were present at the site, it didn't have very high confidence that those were actually present and some we believe were probably not. So, possibly present...Silver-Haired Bat, Northern Bat, Indiana Bat and Evening Bat. So, I just...what does all this mean? Our surveys this year confirm that Illiniwek supports the very first Bat community. You would not expect to catch Little Brown Bats and Hoary Bats everywhere on our landscape. So, having those high priority pieces of conservation present at the property is a very good indicator that the property is great for bats, specifically, Federally Listed bats that are a very high priority right now. So, why is that? There are a few reasons: 1. It's a great habitat. Mike and Jeff have done a lot of fantastic restoration work at the property. At its core, it was originally a great habitat itself...it has mature Oak and (Inaudible) trees that bats thrive on...and the insects they eat thrive on. And, again, they have done all of that great restoration work; which is very beneficial to the location. It's on the forested bluff of the river and that landscape supports kind of a matrix of forested

agriculture...more forest than I would say a straight agriculture landscape. So, those areas are where you will find the best bat communities in our area. We do have a more thorough survey planned for 2025. Now, that we confirmed that Little Brown Bats are there, we would like to go out and find an Eternity colony. So, our bats...many of them, not a lot of them, but many of them reproduce together. All the females come pick a tree they all like and they all go in and have their offspring together. (Shows Picture) And so, that photo on top...those naked, hairless things there, those are all baby bats. That's what a maternity colony would look like inside whenever all of the females are away foraging. So, if I am being those maternity trees, where those are...is very important. You know, obviously, you can conserve those trees...you can identify characteristics to try and make more of those trees on a landscape. So, those trees are very important. So, we would like to get out and catch another Little Brown Bat and then, attach a radio transmitter on its back and go out the following day and track them to their night roosts to find those trees. Another objective would be presence/absence for other Listed species. As I mentioned, other Federally Listed species include Indiana Bat and Long-Eared Bat have been detected with acoustics, but I am skeptical that they are there. The Long-Eared Bats were very hard-hit by White-nose Syndrome. We very rarely see them anywhere on a landscape right now. Two Indiana Bats were above Southern/Midwestern species...we are getting here, that the (inaudible) are for redistribution. So, those two species calls sound a lot like the Little Brown calls and are commonly mixed up with them. But, if we found them, that would be a really big deal. So, we would like to get back out and see if we can catch those guys. And then, lastly, continue to do training for myself and others and outreach to the public...you know, we have had members of the public come up that night and asked what we were doing. We got to show them a few bats...it was really great. And then, obviously, extending that invite out to the Forest Preserve District Staff as well. So, with that...that's all I got. Again, thank you for the opportunity. I just want to say, it's been a fantastic partnership between our office and the Rock Island County Forest Preserve District for a number of years...well before my time. We have done lots of things like create habitat together, planned surveys and things like that. Rusty-patch Bumble Bees; which is another Listed critter that is found out there. So, we really appreciate that partnership and a lot of the work that we do would not be possible without that. So, we appreciate that and we look forward to the future. So, with that...I will take any questions."

President Swanson stated, "We certainly appreciate your time and attention. Mr. Mielke, do you have a question?"

Commissioner Mielke was recognized.

Mr. Mielke stated, "I do. I have a question, but first off...this was very fascinating. I grew up in Coal Valley as a kid and I know we still have them because I can still see them at twilight. Is that partially because of the train and we have maybe

Niabi Zoo Forest is out that way and, of course, Indian Bluff Forest Preserve. I mean...is that something...are those other areas where or are you just focusing on Illiniwek or would you be focusing on those other areas too?"

Mr. Oliver answered, "No. We actually have done surveys in the past at Niabi Zoo. I would really like to get out there and either do mis-netting or additional acoustic work out there. So, we do survey other properties as well. We do have another survey planned in the Milan bottoms this upcoming year on the Rock Island County Parks and Rec land that we are really excited about. So, ya know...we have a somewhat limited capacity for field work, but we do have other (inaudible) in the area."

President Swanson stated, "Dr. Simmer and then Mr. Morthland."

Commissioner Simmer was recognized.

Mr. Simmer asked, "You said mold causes White-nose problem. Is that the same stuff they had in the Maquoketa Caves a number of years ago?"

Mr. Oliver answered, "I think that it happened...I would be shocked if it hadn't been detected at Maquoketa Caves."

Mr. Simmer asked, "What stops it...just time?"

Mr. Oliver clarified, "What can stop it?"

Mr. Simmer answered, "Yeah."

Mr. Oliver answered, "Nothing has been identified to, at present, to be able to stop it. Biologists are working on a few exploratory things that they could add into that environment, that could lessen its effects. But, yeah...to date, nothing has been identified as being able to do that. It spreads...it can spread from cave to cave by bats. It's spread by bats themselves...so, they can carry spores on themselves and can spread it to each cave they go to. Then, it's introduced there. I am optimistic though...our bats have shown some, although, it has caused some huge declines greater than 95% for any of those species Listed...they have shown some resilience and over time, we have seen an up-tick in populations. So, I think there is some adaption going on to the White-nose Syndrome."

President Swanson stated, "Mr. Morthland and then, Mr. McNeil."

Commissioner Morthland asked, "A quick question...as I was reading the map earlier, its kind of looked like it was the newer, younger, forest area where you were catching the bats and not the mature stuff on the hill?"

(An overlapping comment was inaudible between Mr. Oliver and Mr. Morthland)

Mr. Oliver answered, "So, it's in a (inaudible) corridor there...it wasn't what I would classify as a mature part of that area. Really close by, it looks like there was a tree planting done. That was the immature area you were talking about...that was really close by."

Mr. Morthland stated, "Thank you."

Commissioner McNeil was recognized.

Mr. McNeil asked, "You know, Hollywood has portrayed bats as invulnerable, but your presentation says they are vulnerable...and what I would like to know is, what animals prey on bats? And also, what parts of Illinois are they...along the Mississippi and the Illinois River...is it the river valleys that they are concentrated in or are they spread out across the state?"

Mr. Oliver answered, "Yeah, so...what preys on bats? So, a lot of different things prey on bats. Birds of prey would be number one. So, bats are active at night for a few reasons: 1. That's when the most insects are out; which is what they eat. 2. To avoid diurnal birds of prey such as raptors and hawks. Those birds prey on them and if bats come out too early, one of those birds can see them and they can get taken. Also, they can be taken by snakes and owls and in some instances...this is kind of wild, but we have a record of it that I would like to share, is Barbados Bat species have actually been documented of preying on our smallest bat, the Tri-Colored Bat; which is kind of interesting. As far as bat distribution on the landscape, I would say in our area...those river bluffs and racoon corridors, along waterways are the areas where we have the best bats and it supports the bat summer habitat that we have right now. So, only a few of our species will winter in caves. A lot of those species have to winter in caves or mines. So, some of them that have to winter in mines along the Illinois River like limestone mines, but a lot of them go very far to the south in southern Illinois in migration for Spring and Fall into the areas where they have caves to use over winter."

President Swanson stated, "This is fascinating...are there any other questions for our guest? I really want to thank you for our partnership on this and all of the work that you do. I am grateful that you've got great teammates and the staff of the Forest Preserve District wouldn't mind joining you. Please, let's say thanks to our guest."

(Group Applause)

President Swanson added, "Alright to transition on here, I would say that many years ago in the parks, we would love to see bats because it meant fewer mosquito bites."

Mr. Oliver added, "Yep."

President Swanson stated, "Mr. Oliver, thank you so much for all that you do. We appreciate it very much."

Mr. Oliver answered, "Thank you."

3. Commissioner Adams moved to approve the October 15, 2024, Commission Minutes, as presented. Commissioner Mielke seconded.

A voice vote was taken.

Motion carried.

4. **PUBLIC COMMENTS - (NONE)** (Three calls were made.)

5. **PRESIDENTS COMMENTS:**

President Swanson stated, "Just a couple of quick President's Comments. The campgrounds and zoo are closed for the season. The Golf Course will be closing up soon. If you look at those notes, 2024 season was a very good year. We saw the upticks, especially, for Loud Thunder. So, I salute you, Commissioners, for foresight in making the investments that we did there...they are paying off. And, on behalf of all the team at Niabi, I would say thanks to all Members of the County Board for the work just a few moments ago in approving the ARPA settlement. Mr. Mielke, you weren't here for that part, but you were with me when we toured the damage and you can attest that the damage was extremely extensive and I was able to say thanks and didn't know if there were any comments that you would like to add about the ARPA funds."

Commissioner Mielke was recognized.

Mr. Mielke stated, "Well, I was in attendance for the Executive Committee and we definitely appreciate having that money...it's better for the county overall. We look at it as far as the quality of life in Rock Island County that benefits everyone in the county and all the people who use the zoo."

President Swanson stated, "Thank you. And, we know for our friends who visit the Quad Cities that Niabi is one of the attractions...there aren't a ton of them, (inaudible) is another, but it is one of the attractors that brings people across that wide Mississippi (River) into Rock Island County. So, thanks to everyone for that. We will have time for more questions during the reports from District staff, but for now we are going to move on."

6. Commissioner L. Moreno moved to approve the Forest Preserve Claims and Treasurer's Disbursements in the amount of \$444,621.15 as presented. Commissioners Brunk and Perkins seconded.

A roll call vote was taken.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno- Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, B Vyncke, J.R. Westpfahl, J. Woods

TOTAL YES 18

TOTAL NO 0

Motion carried.

7. Commissioner Simmer moved to waive the reading and approve the Transfers of Appropriation, as enumerated in your packet. Commissioner Foster seconded.

Commissioner Vyncke moved to approve the previous roll call vote. Commissioner Adams seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno- Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, B Vyncke, J.R. Westpfahl, J. Woods

TOTAL YES 18

TOTAL NO 0

Motion carried.

8. Commissioner Mielke moved to waive the reading and approve the Resolution regarding FY25 Niabi Zoo Improvements ARPA Grant Appropriations, as presented. Commissioner Dewith seconded.

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

RESOLUTION

FY 2025 Niabi Zoo Improvements ARPA Grant Appropriations

WHEREAS, the Forest Preserve District was granted funds from Rock Island County for improvements at Niabi Zoo, and

WHEREAS, design and engineering for the improvement projects 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 \$35,649.50 shall be increased from grant revenue to be received in the Niabi Zoo Fund #131 to the following:


AMOUNT	APPROPRIATION	DESCRIPTION
\$35,649.50	131-32-35 767 ARPA24-60	Infrastructure over \$15,000

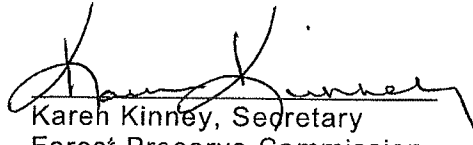
SECTION 3. Revenues in the amount of \$35,649.50 shall be increased from grant revenue to be received in the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$35,649.50	131-32-35 331.10ARPA24-00	Federal Grants-General Government

SECTION 4. This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 19th day of November, 2024.


Kai Swanson, President
Forest Preserve Commission


Karen Kinney, Secretary
Forest Preserve Commission

Commissioner Enburg moved to approve the previous roll call vote. Commissioner Burns seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno- Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, B Vyncke, J.R. Westpfahl, J. Woods

TOTAL YES 18

TOTAL NO 0

Motion carried.

9. Commissioner Layer moved to waive the reading and approve the FY 2024 Levy Ordinances for the General Fund, Niabi Zoological Preserve Fund, IMRF Retirement Fund, Liability Fund, FISSA Fund, Audit Fund, and Development of Forests and Construction of Improvement Fund, as presented. Commissioner Woods seconded.

(Note** The Ordinances are in .pdf format at begin on the next page.)

AN ORDINANCE PROVIDING FOR THE LEVY ASSESSMENT AND COLLECTION OF TAXES FOR THE FOREST PRESERVE DISTRICT OF ROCK ISLAND COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JULY 2025 AND ENDING THE THIRTIETH DAY OF JUNE 2026.

BE IT ORDAINED by the Board of Commissioners of the Rock Island County Forest Preserve District of Rock Island County, Illinois, as follows:

SECTION ONE: That there be levied, assessed and collected upon the real property within the corporate limits of the Forest Preserve District of Rock Island County, Illinois, for and during the fiscal year beginning the first day of July 2025 and ending the thirtieth day of June 2026 the sum of **TWO MILLION TWENTY-FIVE THOUSAND DOLLARS AND NO CENTS**, being the total of the appropriated sum heretofore made which is to be raised by taxation for the above stated fiscal year. The specific amounts as levied for the various purposes are being placed in the separate column designated "Amount To Be Raised By Taxation" which item appears in the right hand column of this Ordinance. The said tax so levied is for the above stated fiscal year of said Forest Preserve District of Rock Island County, Illinois, for the **FOREST PRESERVE GENERAL FUND** and for the said appropriated sum to be raised from taxation. Whereas, the total of which has been ascertained as aforesaid and being as follows:


Classification Objects & Purposes	Estimated Expenditures	Amount From Other Sources	Amount Raised From Taxation
Salaries & Wages	\$1,282,413	\$-0-	\$1,282,413
Personal Benefits	261,003	261,003	-0-
Supplies	376,465	376,465	-0-
Other Services & Charges	441,744	441,744	-0-
Capital Outlay	102,575	102,575	-0-
Debt Service	378,828	378,828	-0-
Transfers	780,072	37,485	742,587
TOTAL	\$3,623,100	\$1,598,100	\$2,025,000
Estimated Unencumbered Cash Balance July 1, 2025			\$1,231,761
Estimated Cash Income: TAXATION			
Real Property Tax Levy		\$2,025,000	
OTHER INCOME		<u>\$1,598,100</u>	
			<u>\$3,623,100</u>
TOTAL			\$4,854,861
Estimated Expenditures			\$(3,623,100)
Estimated Cash On Hand as of June 30, 2026			\$1,231,761

2024 Taxes Hereby Levied \$2,025,000

048

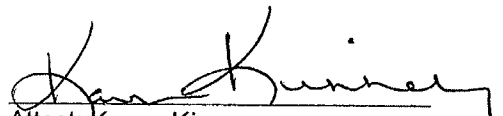
SECTION TWO: That forthwith upon passage and approval of this Ordinance, a copy thereof, properly certified by the Secretary as to its passage, approval and recordation, shall be by said Secretary filed in the office of the County Clerk of the County of Rock Island, Illinois.

SECTION THREE: This Ordinance shall be in full force and effect ten days after passage.


Kai Swanson, President
Forest Preserve Commission of
Rock Island County, Illinois

Passed

Effective


Attest: Karen Kinney
Forest Preserve Commission Secretary

AN ORDINANCE PROVIDING FOR THE LEVY ASSESSMENT AND COLLECTION OF TAXES FOR THE FOREST PRESERVE DISTRICT OF ROCK ISLAND COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JULY 2025 AND ENDING THE THIRTIETH DAY OF JUNE 2026.

BE IT ORDAINED by the Board of Commissioners of the Rock Island County Forest Preserve District of Rock Island County, Illinois, as follows:

SECTION ONE: That there be levied, assessed and collected upon the real property within the corporate limits of the Forest Preserve District of Rock Island County, Illinois, for and during the fiscal year beginning the first day of July 2025 and ending the thirtieth day of June 2026 the sum of **TWO MILLION TWENTY FIVE THOUSAND DOLLARS AND NO CENTS**, being the total of the appropriated sum heretofore made which is to be raised by taxation for the above stated fiscal year. The specific amounts as levied for the various purposes are being placed in the separate column designated "Amount To Be Raised By Taxation" which item appears in the right hand column of this Ordinance. The said tax so levied is for the above stated fiscal year of said Forest Preserve District of Rock Island County, Illinois, for the **ZOOLOGICAL PRESERVE FUND** and for the said appropriated sum to be raised from taxation. Whereas, the total of which has been ascertained as aforesaid and being as follows:

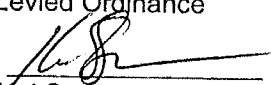
Classification	Estimated	Amt. From	Amt Raised
Objects & Purposes	Expenditures	Other Sources	From Taxation
Salaries & Wages	\$1,800,001	\$-0-	\$1,800,001
Personal Benefits	296,282	71,283	224,999
Supplies	634,585	634,585	-0-
Other Services & Charges	625,892	625,892	-0-
Capital Outlay	20,000	20,000	-0-
Debt Service	399,625	399,625	-0-
Transfers	180,072	180,072	-0-
TOTAL	\$3,956,457	\$1,931,457	\$2,025,000
Estimated Unencumbered Cash Balance July 1, 2025			\$(80,085)
Estimated Cash Income: TAXATION			
Real Property Tax Levy		\$2,025,000	
OTHER INCOME		<u>\$2,724,100</u>	
			<u>\$4,749,100</u>
	TOTAL		\$4,669,015
Estimated Expenditures			\$(3,956,457)
Estimated Cash On Hand as of June 30, 2026			\$712,558

2024 Taxes Hereby Levied \$2,025,000

SECTION TWO: That forthwith upon passage and approval of this Ordinance, a copy thereof, properly certified by the Secretary as to its passage, approval and recordation, shall be by said Secretary filed in the office of the County Clerk of the County of Rock Island, Illinois.


SECTION THREE: This Ordinance shall be in full force and effect ten days after passage.

Forest Preserve Niabi Zoological Preserve Fund
2024 Taxes Hereby Levied Ordinance


Kai Swanson, President
Forest Preserve Commission of
Rock Island County, Illinois

Passed

Effective


Attest: Karen Kinney
Forest Preserve Commission Secretary

AN ORDINANCE PROVIDING FOR THE LEVY ASSESSMENT AND COLLECTION OF TAXES FOR THE FOREST PRESERVE DISTRICT OF ROCK ISLAND COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JULY 2025 AND ENDING THE THIRTIETH DAY OF JUNE 2026.

BE IT ORDAINED by the Board of Commissioners of the Rock Island County Forest Preserve District of Rock Island County, Illinois, as follows:

SECTION ONE: That there be levied, assessed and collected upon the real property within the corporate limits of the Forest Preserve District of Rock Island County, Illinois, for and during the fiscal year beginning the first day of July 2025 and ending the thirtieth day of June 2026 the sum of **ONE HUNDRED FOURTY-SIX THOUSAND DOLLARS AND NO CENTS**, being the total of the appropriated sum heretofore made which is to be raised by taxation for the above stated fiscal year. The specific amounts as levied for the various purposes are being placed in the separate column designated "Amount To Be Raised By Taxation" which item appears in the right hand column of this Ordinance. The said tax so levied is for the above stated fiscal year of said Forest Preserve District of Rock Island County, Illinois, for the **IMRF RETIREMENT FUND** and for the said appropriated sum to be raised from taxation. Whereas, the total of which has been ascertained as aforesaid and being as follows:


Classification Objects & Purposes	Estimated Expenditures	Amt. From Other Sources	Amt Raised From Taxation
Personal Benefits-Retirement	<u>\$166,338</u>	<u>\$3,100</u>	<u>\$146,000</u>
Total	<u>\$166,338</u>	<u>\$3,100</u>	<u>\$146,000</u>
Estimated Unencumbered Cash Balance July 1, 2025			\$117,183
Estimated Cash Income:			
Real Property Tax Levy		\$146,000	
Other Income		<u>\$3,100</u>	
			<u>\$149,100</u>
TOTAL			\$266,283
Estimated Expenditures			\$(166,338)
Estimated Unencumbered Cash Balance June 30, 2026			\$99,945

2024 Taxes Hereby Levied \$146,000

SECTION TWO: That forthwith upon passage and approval of this Ordinance, a copy thereof, properly certified by the Secretary as to its passage, approval and recordation, shall be by said Secretary filed in the office of the County Clerk of the County of Rock Island, Illinois.

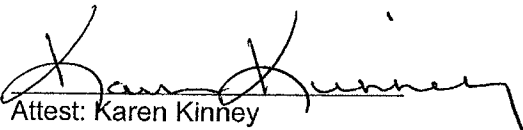
SECTION THREE: This Ordinance shall be in full force and effect ten days after passage.

Forest Preserve District Retirement Fund
2024 Taxes Hereby Levied Ordinance


Kai Swanson, President
Forest Preserve Commission of
Rock Island County, Illinois

Passed

Effective


Attest: Karen Kinney
Forest Preserve Commission Secretary

AN ORDINANCE PROVIDING FOR THE LEVY ASSESSMENT AND COLLECTION OF TAXES FOR THE FOREST PRESERVE DISTRICT OF ROCK ISLAND COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JULY 2025 AND ENDING THE THIRTIETH DAY OF JUNE 2026.

BE IT ORDAINED by the Board of Commissioners of the Rock Island County Forest Preserve District of Rock Island County, Illinois, as follows:


SECTION ONE: That there be levied, assessed and collected upon the real property within the corporate limits of the Forest Preserve District of Rock Island County, Illinois, for and during the fiscal year beginning the first day of July 2025 and ending the thirtieth day of June 2026 the sum of **TWO HUNDRED TWENTY THOUSAND DOLLARS AND NO CENTS**, being the total of the appropriated sum heretofore made which is to be raised by taxation for the above stated fiscal year. The specific amounts as levied for the various purposes are being placed in the separate column designated "Amount To Be Raised By Taxation" which item appears in the right hand column of this Ordinance. The said tax so levied is for the above stated fiscal year of said Forest Preserve District of Rock Island County, Illinois, for the **LIABILITY INSURANCE FUND** and for the said appropriated sum to be raised from taxation. Whereas, the total of which has been ascertained as aforesaid and being as follows:

Classification Objects & Purposes	Estimated Expenditures	Amt. From Other Sources	Amt. Raised From Taxation
Liability Insurance	<u>\$244,288</u>	<u>\$5,100</u>	<u>\$220,000</u>
Total	\$244,288	\$5,100	\$220,000
Estimated Unencumbered Cash Balance July 1, 2025			\$241,484
Estimated Cash Income:			
Real Property Tax Levy		\$220,000	
Other Income		<u>\$5,100</u>	
			<u>\$225,100</u>
TOTAL			\$466,584
Estimated Expenditures			\$(244,288)
Estimated Unencumbered Cash Balance June 30, 2026			\$222,296
2024 Taxes Hereby Levied	\$220,000		

SECTION TWO: That forthwith upon passage and approval of this Ordinance, a copy thereof, properly certified by the Secretary as to its passage, approval and recordation, shall be by said Secretary filed in the office of the County Clerk of the County of Rock Island, Illinois.

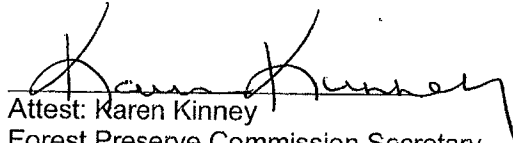
SECTION THREE: This Ordinance shall be in full force and effect ten days after passage.

Forest Preserve District Liability Fund
2024 Taxes Hereby Levied Ordinance


Kai Swanson, President
Forest Preserve Commission of
Rock Island County, Illinois

Passed

Effective


Attest: Karen Kinney
Forest Preserve Commission Secretary

AN ORDINANCE PROVIDING FOR THE LEVY ASSESSMENT AND COLLECTION OF TAXES FOR THE FOREST PRESERVE DISTRICT OF ROCK ISLAND COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JULY 2025 AND ENDING THE THIRTIETH DAY OF JUNE 2026.

BE IT ORDAINED by the Board of Commissioners of the Rock Island County Forest Preserve District of Rock Island County, Illinois, as follows:


SECTION ONE: That there be levied, assessed and collected upon the real property within the corporate limits of the Forest Preserve District of Rock Island County, Illinois, for and during the fiscal year beginning the first day of July 2025 and ending the thirtieth day of June 2026 the sum of **TWO HUNDRED FORTY THOUSAND DOLLARS AND NO CENTS**, being the total of the appropriated sum heretofore made which is to be raised by taxation for the above stated fiscal year. The specific amounts as levied for the various purposes are being placed in the separate column designated "Amount To Be Raised By Taxation" which item appears in the right hand column of this Ordinance. The said tax so levied is for the above stated fiscal year of said Forest Preserve District of Rock Island County, Illinois, for the **FISSA FUND** and for the said appropriated sum to be raised from taxation. Whereas, the total of which has been ascertained as aforesaid and being as follows:

Classification Objects & Purposes	Estimated Expenditures	Amt. From Other Sources	Amt. Raised From Taxation
FISSA	<u>\$240,232</u>	<u>\$3,100</u>	<u>\$240,000</u>
Total	\$240,232	\$3,100	\$240,000
Estimated Unencumbered Cash Balance July 1, 2025			\$72,252
Estimated Cash Income:			
Real Property Tax Levy		\$240,000	
Other Income		<u>\$3,100</u>	
			<u>\$243,100</u>
TOTAL			\$315,352
Estimated Expenditures			\$(240,232)
Estimated Unencumbered Cash Balance June 30, 2026			\$75,120
2024 Taxes Hereby Levied	\$240,000		

SECTION TWO: That forthwith upon passage and approval of this Ordinance, a copy thereof, properly certified by the Secretary as to its passage, approval and recordation, shall be by said Secretary filed in the office of the County Clerk of the County of Rock Island, Illinois.

SECTION THREE: This Ordinance shall be in full force and effect ten days after passage.

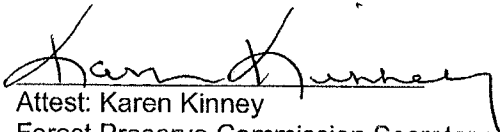
Forest Preserve District FISSA Fund
2024 Taxes Hereby Levied Ordinance



Kai Swanson, President
Forest Preserve Commission of
Rock Island County, Illinois

Passed

Effective


Attest: Karen Kinney
Forest Preserve Commission Secretary

AN ORDINANCE PROVIDING FOR THE LEVY ASSESSMENT AND COLLECTION OF TAXES FOR THE FOREST PRESERVE DISTRICT OF ROCK ISLAND COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JULY 2025 AND ENDING THE THIRTIETH DAY OF JUNE 2026.

BE IT ORDAINED by the Board of Commissioners of the Rock Island County Forest Preserve District of Rock Island County, Illinois, as follows:

SECTION ONE: That there be levied, assessed and collected upon the real property within the corporate limits of the Forest Preserve District of Rock Island County, Illinois, for and during the fiscal year beginning the first day of July 2025 and ending the thirtieth day of June 2026 the sum of **THREE HUNDRED THOUSAND SEVEN HUNDRED EIGHTEEN DOLLARS AND NO CENTS**, being the total of the appropriated sum heretofore made which is to be raised by taxation for the above stated fiscal year. The specific amounts as levied for the various purposes are being placed in the separate column designated "Amount To Be Raised By Taxation" which item appears in the right hand column of this Ordinance. The said tax so levied is for the above stated fiscal year of said Forest Preserve District of Rock Island County, Illinois, for the **DEVELOPMENT OF FORESTS AND CONSTRUCTION OF IMPROVEMENTS FUND** and for the said appropriated sum to be raised from taxation. Whereas, the total of which has been ascertained as aforesaid and being as follows:

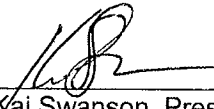
Classification Objects & Purposes	Estimated Expenditures	Amount From Other Sources	Amount Raised From Taxation
DICI Fund	<u>\$300,718</u>	<u>\$0</u>	<u>\$300,718</u>
Total	\$300,718	\$0	\$300,718
Estimated Unencumbered Cash Balance July 1, 2025			\$21,850
Estimated Cash Income:			
Real Property Tax Levy		\$300,718	
Other Income		<u>\$0</u>	
			<u>\$300,718</u>
TOTAL			\$322,568
Estimated Expenditures			<u>\$300,718</u>
Estimated Unencumbered Cash Balance June 30, 2026			\$21,850

2024 Taxes Hereby Levied \$300,718

SECTION TWO: That forthwith upon passage and approval of this Ordinance, a copy thereof, properly certified by the Secretary as to its passage, approval and recordation, shall be by said Secretary filed in the office of the County Clerk of the County of Rock Island, Illinois.

SECTION THREE: This Ordinance shall be in full force and effect ten days after passage.

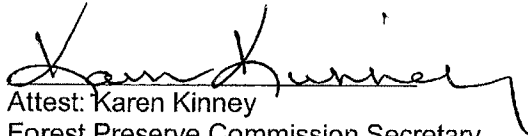
Forest Preserve District Development of Forest and Construction of Improvements Fund
2024 Taxes Hereby Levied Ordinance



Kai Swanson, President
Forest Preserve Commission of
Rock Island County, Illinois

Passed

Effective


Attest: Karen Kinney
Forest Preserve Commission Secretary

AN ORDINANCE PROVIDING FOR THE LEVY ASSESSMENT AND COLLECTION OF TAXES FOR THE FOREST PRESERVE DISTRICT OF ROCK ISLAND COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING THE FIRST DAY OF JULY 2025 AND ENDING THE THIRTIETH DAY OF JUNE 2026.

BE IT ORDAINED by the Board of Commissioners of the Rock Island County Forest Preserve District of Rock Island County, Illinois, as follows:

SECTION ONE: That there be levied, assessed and collected upon the real property within the corporate limits of the Forest Preserve District of Rock Island County, Illinois, for and during the fiscal year beginning the first day of July 2025 and ending the thirtieth day of June 2026 the sum of **FOURTY-FIVE THOUSAND DOLLARS AND NO CENTS**, being the total of the appropriated sum heretofore made which is to be raised by taxation for the above stated fiscal year. The specific amounts as levied for the various purposes are being placed in the separate column designated "Amount To Be Raised By Taxation" which item appears in the right hand column of this Ordinance. The said tax so levied is for the above stated fiscal year of said Forest Preserve District of Rock Island County, Illinois, for the **AUDIT FUND** and for the said appropriated sum to be raised from taxation. Whereas, the total of which has been ascertained as aforesaid and being as follows:

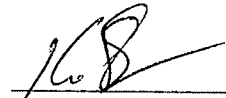
Classification Objects & Purposes	Estimated Expenditures	Amount From Other Sources	Amount Raised From Taxation
DFCI Fund	<u>\$45,000</u>	<u>\$0</u>	<u>\$45,000</u>
Total	\$45,000	\$0	\$45,000
Estimated Unencumbered Cash Balance July 1, 2025			\$5,090
Estimated Cash Income:			
Real Property Tax Levy		\$45,000	
Other Income		<u>\$0</u>	
			<u>\$45,000</u>
TOTAL			\$50,090
Estimated Expenditures			<u>\$(45,000)</u>
Estimated Unencumbered Cash Balance June 30, 2026			5,090

2024 Taxes Hereby Levied \$45,000

SECTION TWO: That forthwith upon passage and approval of this Ordinance, a copy thereof, properly certified by the Secretary as to its passage, approval and recordation, shall be by said Secretary filed in the office of the County Clerk of the County of Rock Island, Illinois.

SECTION THREE: This Ordinance shall be in full force and effect ten days after passage.


Audit Fund
2024 Taxes Hereby Levied Ordinance



Kai Swanson, President
Forest Preserve Commission of
Rock Island County, Illinois

Passed

Effective



Attest: Karen Kinney
Forest Preserve Commission Secretary

STATE OF ILLINOIS)
)
ROCK ISLAND COUNTY) SS

I, Karen Kinney, Forest Preserve District Secretary for the Rock Island County Forest Preserve District, County of Rock Island, State of Illinois, do hereby certify that the foregoing Ordinances, is a true and correct copy of the original Ordinances passed by the Forest Preserve Commission of Rock Island County, Illinois, at a meeting duly convened and held on the 19th day of November, 2024, and executed by the President of said District thereafter the passage at such duly convened meeting held on the 19th day of November, 2024.

IN WITNESS WHEREOF, I have hereunto signed my name and affixed the corporate seal of the Forest Preserve District of Rock Island County, this 20th day of Nov, 2024.


Karen Kinney, Secretary
Rock Island County Forest Preserve District

Commissioner Vyncke moved to approve the previous roll call vote. Commissioner Sowards seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno- Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, B Vyncke, J.R. Westpfahl, J. Woods

TOTAL YES 18

TOTAL NO 0

Motion carried.

10. Commissioner Dewith moved to waive the reading and approve the Ordinance Authorizing the Issuance of Tax Anticipation Warrant in Anticipation of Tax Levied for the Niabi Zoo Fund for the fiscal year commencing July 1, 2024, and ending June 30, 2025, as presented. Commissioner Simmer seconded.

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

**AN ORDINANCE AUTHORIZING THE ISSUANCE
OF TAX ANTICIPATION WARRANTS IN
ANTICIPATION OF TAXES LEVIED FOR THE
NIABI ZOO FUND OF THE FOREST PRESERVE DISTRICT,
ROCK ISLAND COUNTY, ILLINOIS, FOR THE FISCAL YEAR COMMENCING
JULY 1, 2024 & ENDING JUNE 30, 2025**

WHEREAS, there is not sufficient money in the District Treasury to meet and defray all general expenses and liabilities of the Niabi Zoo Fund, and

WHEREAS, the Forest Preserve Commission of Rock Island County, Illinois, deem it advisable, necessary and in the best interest of Forest Preserve District of Rock Island County that funds be borrowed for the purpose of meeting and defraying the necessary expenses and liabilities of the Forest Preserve District and in evidence thereof to issue tax anticipation warrants, in anticipation of taxes for said Forest Preserve District for the purposes of operation and maintenance of its Niabi Zoo Fund, levied for the year commencing July 1, 2024 and ending June 30, 2025, and

WHEREAS, the provisions of 50 ILCS 430/2 authorize Rock Island County Forest Preserve District to provide a fund for Niabi Zoo to meet and defray expenses and liabilities by issuing tax anticipation warrants,

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF COMMISSIONERS, ROCK ISLAND COUNTY, ILLINOIS, IN OPEN MEETING THIS 19th DAY OF NOVEMBER, A.D. 2024, AS FOLLOWS:

1. That money is borrowed from time to time, as needed, to meet and defray the necessary expenses and liabilities of the Forest Preserve District for purposes of operation and maintenance of Niabi Zoo, against and in anticipation of the tax levy set for the year commencing July 1, 2024, and ending June 30, 2025 for the Niabi Zoo Fund, said tax anticipation warrants to bear interest not to exceed the greater of nine per cent (9%) per annum, or such other interest rate permitted by 30 ILCS 305/2, from this date until paid or until notice shall be given by publication in a newspaper or otherwise that the money for their payment is available and will be paid on presentation, such warrants to show upon their face that they are payable in numerical order of their issue and solely from such taxes when they are collected, and shall be received by the District Treasurer, the Rock Island County Collector as payment of the tax against which they are issued. Such tax anticipation warrants shall not be issued in excess of eighty-five percent (85%) of the total amount of the tax so levied, which said tax is hereby assigned and pledged to the payment of said warrants, and such tax, when collected, shall be set apart and held for their payment.
2. That said tax anticipation warrants shall be substantially in the following form, to wit:

**UNITED STATES OF AMERICA
STATE OF ILLINOIS
COUNTY OF ROCK ISLAND
TAX ANTICIPATION WARRANT
NIABI ZOO FUND PURPOSE**

No. NZ 2024-

\$ 1,000,000.00

KNOW ALL PERSONS BY THESE PRESENTS THAT the Forest Preserve Commission, in the County of Rock Island, Illinois, will pay to the bearer at the office of the County Treasurer of said county, in the City of Rock Island, Illinois, the sum of ONE MILLION and no/100 DOLLARS (\$1,000,000.00) with interest thereon

at the rate of four percent (4%) per annum, or best rate available, from the date hereof until paid or until notice shall be given by publication in a newspaper or otherwise that money for its payment is available and that it will be paid upon its presentation.

Principal hereof and interest hereon will be paid in lawful money of the United States of America from the proceeds, when received, of taxes levied upon all taxable real property in Rock Island County, Illinois, for the fiscal year commencing on July 1, 2024, and ending on June 30, 2025, for the Niabi Zoo Fund of the Forest Preserve District of Rock Island County, for purposes of operation and maintenance of Niabi Zoo.

This warrant is issued in anticipation of such taxes as levied, for the year and purpose as aforesaid to provide a fund to meet and defray the ordinary and necessary expenses and liabilities of the Forest Preserve District in the County of Rock Island in the operation and maintenance of Niabi Zoo, and both principal and interest are payable solely from said taxes when collected and not otherwise, which taxes are hereby pledged and assigned to payment of this warrant and of all warrants issued against and in anticipation of such taxes, the total of which warrants so issued does not exceed eighty-five per cent (85%) of the tax levy made therefore, and shall be received by the District Treasurer, Rock Island County Collector in payment of the taxes against which it is issued.

This warrant and all other warrants issued in anticipation of collection of the levy for Niabi Zoo in Rock Island County, for operation and maintenance of Niabi Zoo, for the fiscal year commencing July 1, 2020 and ending June 30, 2021 are payable in the numerical order of their issuance.

Principal hereof and interest herein shall not be payable until after December 1, 2025.

IT IS HEREBY CERTIFIED that all acts, conditions and things required by law to be done pursuant to and in the issuance hereof have been properly done, have happened and have been performed as authorized by an Ordinance of said County, adopted pursuant to applicable provisions of law, and all laws amendatory thereof and supplemental thereto.

IN WITNESS WHEREOF, the COUNTY OF ROCK ISLAND, ILLINOIS, by its County Board of Commissioners, has caused this warrant to be signed by its District President and its County Clerk, and its corporate seal to be affixed hereto, and to be registered, numbered and countersigned by its District Treasurer and Rock Island County Treasurer, who receives the taxes for said County, as of the 19th day of November, A.D. 2024.

Do not sign

This area is a sample

Karen Kinney District Secretary

Kai Swanson-President, Forest Preserve Commission

Registered, Numbered & Countersigned

Do not sign

Nick Camlin District, County Treasurer

3. That the Forest Preserve District President, District Secretary, District Treasurer, the Rock Island County Treasurer and Rock Island County Forest Preserve District be and hereby are authorized to execute, issue and dispose of said tax anticipation warrants at not less than par and accrued interest, from time to time, as funds are needed to defray the necessary expenses and liabilities of this Forest Preserve District, and that said warrants be of such dates and in such denominations as they deem advisable and agreeable to the purchaser thereof.

4. That the total amount to be borrowed in anticipation of the hereinabove described levy shall not exceed \$1,000,000.00.

5. That all ordinances or parts of ordinances in conflict herewith be and the same are thereby repealed.

6. That this ordinance is effective immediately upon its adoption.

Done in open meeting this 19th day of November, 2024

X

Kai Swanson-President, Forest Preserve Commission

ATTEST:

X

Karen Kinney District Secretary

Commissioner Dewith moved to approve the previous roll call vote. Commissioner Simmer seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno- Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, B Vyncke, J.R. Westpfahl, J. Woods

TOTAL YES 18

TOTAL NO 0

Motion carried.

11. Commissioner Perkins moved to waive the reading and approve the Ordinance pursuant to Ordinance #11-01-17 in the amount of \$342,827.50, as presented. Commissioner L. Moreno seconded.

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

ABATEMENT CERTIFICATE

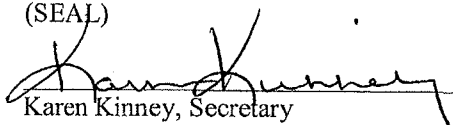
Pursuant to Ordinance No. 11-01-17, AN ORDINANCE AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION REFUNDING BONDS (ALTERNATE REVENUE SOURCE), SERIES 2017, OF THE ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, IN ROCK ISLAND COUNTY, ILLINOIS, PROVIDING THE DETAILS OF SUCH BONDS AND FOR ALTERNATE REVENUE SOURCES AND THE LEVY OF DIRECT ANNUAL TAXES SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON SUCH BONDS, AND RELATED MATTERS, adopted by the Board of Commissioners of the Rock Island County Forest Preserve District, Rock Island County, Illinois (the "Issuer") on November 21, 2017, with respect to which undefined terms herein shall have the meanings therein, as supplemented and amended, by Ordinance No. 11-01-17, adopted November 21, 2017, collectively, the "Bond Ordinance", the undersigned, as President and Secretary of the Issuer hereby certify to the Rock Island County Clerk that it is appropriate to reduce by abatement the tax levy for 2024 (to be received in 2025) as provided in Section 13 of the Bond Ordinance (filed on November 30, 2017, with such County Clerk), as follows:

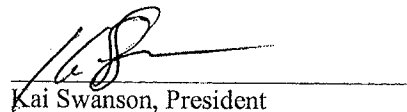
<u>Tax Levy</u> <u>For the Year 2024,</u>	<u>New Levy Amount</u> <u>To Continue After Abatement</u> <u>A Tax Sufficient to Produce the Sum of,</u>	<u>(Amount Abated)</u>
\$342,827.50	-0-	\$342,827.50

No other tax levy year is to be affected by this Abatement Certificate. The County Clerk is hereby directed to abate taxes as set forth above and to ascertain the rate per cent required to produce the aggregate tax hereinabove provided to be levied in 2024, as shown above to be levied, and to extend the same for collection on the tax books in connection with other taxes levied in such year, in and by the Issuer for general corporate purposes of the Issuer, and in such year levied and collected in like manner as taxes for general corporate purposes for such year is levied and collected and, when collected, such taxes shall be used solely for the purpose of paying the principal of and interest on the Bonds herein described as the same become due and payable. The tax levy shall be abated as parenthetically shown above. Otherwise Ordinance No. 11-01-17 shall be given effect according to its terms.

The Issuer has complied with the Bond Ordinance requirements preliminary to the execution and filing of this Abatement Certificate.


(SEAL)


Karen Kinney, Secretary


Kai Swanson, President

Receipt

The Rock Island County Clerk hereby acknowledges receipt of the above Abatement Certificate this 19th day of November, 2024 and agrees to abate (and continue to extend with respect to the Bond Ordinance, as shown above) the taxes as therein provided.


Rock Island County Clerk
Karen Kinney

11-20-24
Date

Commissioner Burns moved to approve the previous roll call vote. Commissioner Simmer seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno- Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, B Vyncke, J.R. Westpfahl, J. Woods

TOTAL YES 18

TOTAL NO 0

Motion carried.

12. Commissioner McNeil moved to waive the reading and approve the Ordinance pursuant to Ordinance #2016-0401 in the amount of \$355,250.00, as presented. Commissioner L. Moreno seconded.

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

ABATEMENT CERTIFICATE

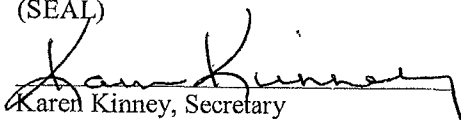
Pursuant to Ordinance No. 2016-0401, AN ORDINANCE AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION REFUNDING BONDS (ALTERNATE REVENUE SOURCE), SERIES 2016, OF THE ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, IN ROCK ISLAND COUNTY, ILLINOIS, PROVIDING THE DETAILS OF SUCH BONDS AND FOR ALTERNATE REVENUE SOURCES AND THE LEVY OF DIRECT ANNUAL TAXES SUFFICIENT TO PAY THE PRINCIPAL OF AND INTEREST ON SUCH BONDS, AND RELATED MATTERS, adopted by the Board of Commissioners of the Rock Island County Forest Preserve District, Rock Island County, Illinois (the "Issuer") on April 19, 2016, with respect to which undefined terms herein shall have the meanings therein, as supplemented and amended, by Ordinance No. 2016-0401, adopted April 19, 2016, collectively, the "Bond Ordinance", the undersigned, as President and Secretary of the Issuer hereby certify to the Rock Island County Clerk that it is appropriate to reduce by abatement the tax levy for 2024 (to be received in 2025) as provided in Section 13 of the Bond Ordinance (filed on June 29, 2016, with such County Clerk), as follows:

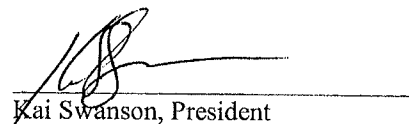
<u>Tax Levy</u> <u>For the Year 2024,</u>	<u>New Levy Amount</u> <u>To Continue After Abatement</u> <u>A Tax Sufficient to Produce the Sum of,</u>	<u>(Amount Abated)</u>
\$355,250.00	-0-	\$355,250.00

No other tax levy year is to be affected by this Abatement Certificate. The County Clerk is hereby directed to abate taxes as set forth above and to ascertain the rate per cent required to produce the aggregate tax hereinabove provided to be levied in 2024, as shown above to be levied, and to extend the same for collection on the tax books in connection with other taxes levied in such year, in and by the Issuer for general corporate purposes of the Issuer, and in such year levied and collected in like manner as taxes for general corporate purposes for such year is levied and collected and, when collected, such taxes shall be used solely for the purpose of paying the principal of and interest on the Bonds herein described as the same become due and payable. The tax levy shall be abated as parenthetically shown above. Otherwise Ordinance No. 2016-0401 shall be given effect according to its terms.

The Issuer has complied with the Bond Ordinance requirements preliminary to the execution and filing of this Abatement Certificate.

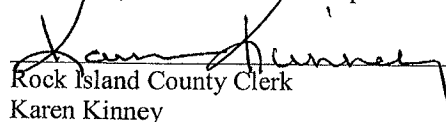
(SEAL)


Karen Kinney, Secretary


Kai Swanson, President

Receipt

The Rock Island County Clerk hereby acknowledges receipt of the above Abatement Certificate this 19th day of November, 2024 and agrees to abate (and continue to extend with respect to the Bond Ordinance, as shown above) the taxes as therein provided.


Rock Island County Clerk
Karen Kinney

11-20-24
Date

Commissioner Layer moved to approve the previous roll call vote. Commissioner Simmer seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno- Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, B Vyncke, J.R. Westpfahl, J. Woods

TOTAL YES 18

TOTAL NO 0

Motion carried.

13. Commissioner Mielke moved to approve the changes to RICFPD Benefits Policy, as presented. Commissioner Vyncke seconded.

Commissioner Adams moved to approve the previous roll call vote. Commissioner L. Moreno seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno- Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, B Vyncke, J.R. Westpfahl, J. Woods

TOTAL YES 18

TOTAL NO 0

Motion carried.

14. Commissioner Simmer moved to approve the proposed IMEG Agreement, as presented. Commissioner Woods seconded.

Commissioner Burns moved to approve the previous roll call vote. Commissioner Dewith seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno- Baker, R. Morthland, B. Perkins, R. Simmer, E. Sowards, B Vyncke, J.R. Westpfahl, J. Woods

TOTAL YES 18

TOTAL NO 0

Motion carried.

15. **Comments from Commissioners: (NONE)**

16. Commissioner L. Moreno moved to approve all Routine Reports from the Director and Departments Heads of the Forest Preserve Commission, as presented. Commissioner Adams seconded. (Record)

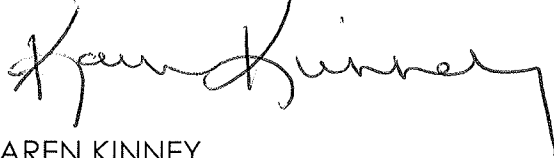
A voice vote was taken.

Motion carried.

President Swanson stated, "The next meeting of the Forest Preserve Commission will be an Organizational meeting Monday, December 2, 2024, and the next regular meeting of the Forest Preserve Commission will be Tuesday, December 17, 2024, at 5:30pm, in these chambers, following the meeting of the Rock Island County Board in the Rock Island County Office Building, 1504 Third Avenue, Rock Island, Illinois. Friends, we are in recess. Thank you very much for your time and attention."

President Swanson declared the Forest Preserve Meeting recessed at 6:40pm.

RESPECTFULLY SUBMITTED,

A handwritten signature in black ink, appearing to read "Karen Kinney", written over a horizontal line.

KAREN KINNEY
COUNTY CLERK AND SECRETARY
OF THE FOREST PRESERVE COMMISSION

KK:ro



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 130 - Forest Preserve										
Object detail 155.00 - Prepaid Expenditures										
Object detail 155.00 - Prepaid Expenditures	045-492169	New World Maintenance 2025	Open		11/19/2024	11/19/2024	11/19/2024			7,332.58
107795 - TYLER TECHNOLOGIES INC										
Object detail 155.00 - Prepaid Expenditures Totals								Invoice Transactions 1		\$7,332.58



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

Vendor	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 631.00 - Professional Services										
108043 - OLD NATIONAL BANK	10162024CC	ConstantContact;mass email service;10/16/24;card # 5174 6609	Open		11/19/2024	11/19/2024	11/19/2024			227.00
107734 - MINDFIRE COMMUNICATIONS	20830	24-RICFP-0272 - Visitor Guide and Poster Update	Open		11/25/2024	11/25/2024	11/25/2024			1,190.00
107734 - MINDFIRE COMMUNICATIONS	20828	24-RICFP-0270 - Endangered Bee Press Release Development & Distr	Open		11/25/2024	11/25/2024	11/25/2024			312.50
107734 - MINDFIRE COMMUNICATIONS	20827	24-RICFPD-0269 - Endangered Bee Fundraiser Planning and Setup	Open		11/25/2024	11/25/2024	11/25/2024			495.00
107734 - MINDFIRE COMMUNICATIONS	20826	24-RICFPD-0268 - Endangered Bee Concept Development & Design	Open		11/25/2024	11/25/2024	11/25/2024			2,000.00
Object detail 632.00 - Communications										\$4,224.50
104365 - CAMLIN-TREAS GENERAL FUND	PO24-10	Postage	Open		11/19/2024	11/19/2024	11/19/2024		Invoice Transactions 5	4.96
108038 - AT&T MOBILITY II LLC	287318665982 X11	acct # 287318665982	Open		11/19/2024	11/19/2024	11/19/2024			42.00
108043 - OLD NATIONAL BANK	INV227019906	Zoom;Monthly Fees;10/14/24;card # 5174 6609	Open		11/19/2024	11/19/2024	11/19/2024			15.99
Object detail 642.00 - Dues & memberships										\$62.95
107754 - IACFPD - IL ASSOC OF CONSERVATION & FOREST PRESERV	25-015	2025 Annual Membership Dues	Open		11/25/2024	11/25/2024	11/25/2024		Invoice Transactions 3	200.00
108043 - OLD NATIONAL BANK	37290	IPRA;Membership;10/2 2/24;card # 5174 6609	Open		11/26/2024	11/26/2024	11/26/2024			245.00
Object detail 644.00 - Outside Contractual										\$445.00
107795 - TYLER TECHNOLOGIES INC	045-492169	New World Maintenance 2025	Open		11/19/2024	11/19/2024	11/19/2024		Invoice Transactions 2	7,332.57
107949 - VERMONT SYSTEMS INC	V5014733	Monthly Fee	Open		11/19/2024	11/19/2024	11/19/2024			2,930.43
107734 - MINDFIRE COMMUNICATIONS	20829	Retainer: 2024-2025 month 5 of 12	Open		11/25/2024	11/25/2024	11/25/2024		Invoice Transactions 3	4,872.92
Object detail 644.00 - Outside Contractual Totals										\$15,135.92



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

Vendor	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 764.00 - Mach & Equipment \$1,000-\$4,999										
100330 - CDW GOVERNMENT INC	AB6H32A	Jeff's new computer	Open		11/21/2024	11/21/2024	11/21/2024	Invoice Transactions 1		1,121.67
Object detail 764.00 - Mach & Equipment \$1,000-\$4,999 Totals										\$1,121.67
Sub Department 10 - Administration Totals										\$20,990.04
Sub Department 90 - Illiniwek										
Object detail 414.00 - Uniform/Clothing										
108043 - OLD NATIONAL BANK	651049	Farm&Fleet;clothing allowance;10/22/24;card # 5092 0775	Open		11/19/2024	11/19/2024	11/19/2024	Invoice Transactions 1		664.92
Object detail 414.00 - Uniform/Clothing Totals										\$664.92
Object detail 522.00 - Operating Supplies										
107988 - MULGREW OIL CO	1520745	diesel fuel	Open		11/19/2024	11/19/2024	11/19/2024	Invoice Transactions 1		1,022.99
107988 - MULGREW OIL CO	1520747	unleaded gas	Open		11/19/2024	11/19/2024	11/19/2024	Invoice Transactions 1		1,326.32
108043 - OLD NATIONAL BANK	630721	Curb Appeal;straw bales;10/18/24;card # 5085 0956	Open		11/19/2024	11/19/2024	11/19/2024	Invoice Transactions 1		112.20
108043 - OLD NATIONAL BANK	153734	Goodwill;scare crow build;10/18/24;card # 5085 0956	Open		11/19/2024	11/19/2024	11/19/2024	Invoice Transactions 1		320.00
108043 - OLD NATIONAL BANK	2418703100	Prairie Moon;plants;10/15/24; card # 5085 0956	Open		11/19/2024	11/19/2024	11/19/2024	Invoice Transactions 1		113.28
103359 - RIVERSTONE GROUP INC	1348122	concrete stone	Open		11/27/2024	11/27/2024	11/27/2024	Invoice Transactions 6		32.85
Object detail 522.00 - Operating Supplies Totals										\$2,927.64
Object detail 523.00 - Repair/Maintenance Supplies										
108043 - OLD NATIONAL BANK	690051	Menards;repair supplies;10/30/24;card # 5013 7222	Open		11/19/2024	11/19/2024	11/19/2024	Invoice Transactions 6		148.09
108043 - OLD NATIONAL BANK	620622	Menards;pothole patch;10/31/24;card # 5013 7222	Open		11/19/2024	11/19/2024	11/19/2024	Invoice Transactions 6		255.42
108043 - OLD NATIONAL BANK	670678	Menards;asphalt;11/1/24;card # 5013 7222	Open		11/19/2024	11/19/2024	11/19/2024	Invoice Transactions 6		180.11
108043 - OLD NATIONAL BANK	612154	Menards;baseboard diffusers;11/10/24;card # 5085 0956	Open		11/19/2024	11/19/2024	11/19/2024	Invoice Transactions 6		132.93
108043 - OLD NATIONAL BANK	675625	CarQuest;tune up supplies;10/22/24;card # 5013 7222	Open		11/19/2024	11/19/2024	11/19/2024	Invoice Transactions 6		1,065.88
103265 - REXCO EQUIPMENT INC	P48090	nobin	Open		11/19/2024	11/19/2024	11/19/2024	Invoice Transactions 6		498.53



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

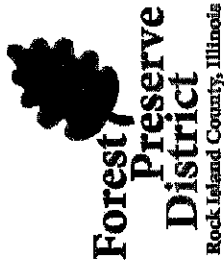
Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 90 - Illiniwek										
Object detail 523.00 - Repair/Maintenance Supplies										
100509 - CONNOR CO	S011106088.00	misc repair supplies	Open		11/20/2024	11/20/2024	11/20/2024			54.68
1										
104862 - MILLER TRUCKING AND EXCAVATING	27080	recycled rock	Open		11/20/2024	11/20/2024	11/20/2024			19.74
108004 - PRAIRIE STATE TRACTOR LLC	12529135	filler cap, chain oil, and engine oil	Open		11/27/2024	11/27/2024	11/27/2024			78.03
Object detail 523.00 - Repair/Maintenance Supplies Totals										\$2,433.41
Invoice Transactions 9										
108043 - OLD NATIONAL BANK	16782	Cantrells;dump truck tow;10/23/24;card # 5013 7222	Open		11/19/2024	11/19/2024	11/19/2024			162.25
108043 - OLD NATIONAL BANK	16546	Cantrells;tow;10/15/24 ;card # 5085 0956	Open		11/19/2024	11/19/2024	11/19/2024			339.90
Object detail 631.00 - Professional Services Totals										\$502.15
Invoice Transactions 2										
108038 - AT&T MOBILITY II LLC	287318665982	acct # 287318665982	Open		11/19/2024	11/19/2024	11/19/2024			42.00
X11										
107819 - MEDIACOM COMMUNICATIONS CORPORATION	0090305 1124	acct # 8384890360090305	Open		11/19/2024	11/19/2024	11/19/2024			341.26
Object detail 632.00 - Professional Services Totals										\$383.26
Invoice Transactions 2										
Object detail 632.00 - Communications Totals										
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559992058	17940-67026; 10/14/24 - 11/12/24	Open		11/19/2024	11/19/2024	11/19/2024			67.13
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559992274	18150-67017; 10/14/24 - 11/12/24	Open		11/19/2024	11/19/2024	11/19/2024			108.20
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559997545	23400-67013; 10/14/24 - 11/12/24	Open		11/19/2024	11/19/2024	11/19/2024			28.27
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559997758	23610-67014; 10/14/24 - 11/12/24	Open		11/19/2024	11/19/2024	11/19/2024			91.12
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559998361	24240-67014; 10/14/24 - 11/12/24	Open		11/19/2024	11/19/2024	11/19/2024			64.51
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	560004281	30781-02009; 10/14/24 - 11/12/24	Open		11/19/2024	11/19/2024	11/19/2024			188.54
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	560029516	65281-37004; 10/14/24 - 11/12/24	Open		11/19/2024	11/19/2024	11/19/2024			233.10
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	560031568	68580-96008; 10/14/24 - 11/12/24	Open		11/19/2024	11/19/2024	11/19/2024			291.13
108828 - VILLAGE OF HAMPTON	1701001 1024	water & sewer	Open		11/20/2024	11/20/2024	11/20/2024			54.63
103836 - VILLAGE OF RAPIDS CITY	000001 10/2024	water & sewer	Open		11/20/2024	11/20/2024	11/20/2024			44.25



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

Vendor	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 90 - Illiniwek										
Object detail 637.00 - Public Utility Services										
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	560197547	23820-67015; 10/17/24 - 11/15/24	Open		11/21/2024	11/21/2024	11/21/2024			7.61
Object detail 637.00 - Public Utility Services Totals										\$1,178.49
Object detail 638.00 - Repairs & Maintenance										
108043 - OLD NATIONAL BANK	51112	TransmissionPlus;repair service;11/12/24;card # 5013 7222	Open		11/19/2024	11/19/2024	11/19/2024			150.00
Object detail 639.00 - Repairs & Maintenance Totals										29.00
100854 - ANCHOR LUMBER	K45611/1	repair service	Open		11/20/2024	11/20/2024	11/20/2024			\$179.00
Object detail 639.00 - Rentals										536.43
108017 - PS3 ENTERPRISES INC	172393	portapottie for Illiniwek October 2024	Open		11/19/2024	11/19/2024	11/19/2024			85.00
103954 - SUNBELT RENTALS INC	161587377	cutoff saw rental	Open		11/19/2024	11/19/2024	11/19/2024			\$621.43
Object detail 644.00 - Outside Contractual										75.21
102911 - MILLENNIUM WASTE INC	3718440T081	acct # 3081-9034498; November 2024 Illiniwek waste service	Open		11/20/2024	11/20/2024	11/20/2024			\$75.21
Object detail 763.00 - Infrastructure \$2,000-\$14,999										1,995.00
107996 - NICKOLAS STOTTLE DBA ELITE- CONCRETE LLC	22588	drinking fountain pad at Illiniwek, and dugout pad for Dorrance	Open		11/20/2024	11/20/2024	11/20/2024			\$1,995.00
Object detail 763.00 - Infrastructure \$2,000-\$14,999 Totals										\$1,995.00
Object detail 766.00 - Building Remodeling over \$5,000										
102306 - JL BRADY CO	109784	replaced mini split system in Ranger Office	Open		11/20/2024	11/20/2024	11/20/2024			10,696.00
Object detail 766.00 - Building Remodeling over \$5,000 Totals										\$10,696.00
Sub Department 90 - Illiniwek Totals										\$21,656.51
Sub Department 91 - Loud Thunder										
Object detail 414.00 - Uniform/Clothing										
107713 - BREEDLOVE SPORTING GOODS INC	49864	embroider logo on shirts	Open		11/20/2024	11/20/2024	11/20/2024			37.50
108077 - BRETT HESSELBERG	reimb 10/24	clothing allowance	Open		11/20/2024	11/20/2024	11/20/2024			545.65
Object detail 414.00 - Uniform/Clothing Totals										\$583.15



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

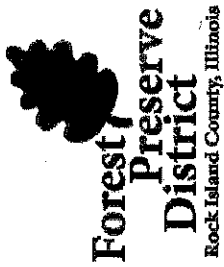
Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 91 - Loud Thunder										
Object detail 522.00 - Operating Supplies										
108043 - OLD NATIONAL BANK	0753-494283	O'Reilly Auto;degreaser;10/23/ 24;card # 5177 4817	Open		11/20/2024	11/20/2024	11/20/2024			39.98
108043 - OLD NATIONAL BANK	653680	Menards;Light bulbs;11/1/24;card # 5177 4817	Open		11/20/2024	11/20/2024	11/20/2024			24.99
108043 - OLD NATIONAL BANK	641108	Menards;cleaning supplies;10/23/24;card # 5177 4817	Open		11/20/2024	11/20/2024	11/20/2024			144.89
Object detail 522.00 - Operating Supplies Totals										Invoice Transactions 3
										\$209.86
Object detail 523.00 - Repair/Maintenance Supplies										
100105 - B&B HARDWARE	184132	toilet seat nut and bolt	Open		11/20/2024	11/20/2024	11/20/2024			8.98
100105 - B&B HARDWARE	184160	building hardware, and galv car bolt	Open		11/20/2024	11/20/2024	11/20/2024			49.48
108043 - OLD NATIONAL BANK	674229	Sherwin- Williams;Paint;10/31/2 4;card # 5177 4817	Open		11/20/2024	11/20/2024	11/20/2024			61.31
Object detail 523.00 - Repair/Maintenance Supplies Totals										Invoice Transactions 3
										\$119.77
Object detail 524.00 - Small Tools & Equip under \$1,000										
108043 - OLD NATIONAL BANK	661347	Menards;dimmer;10/31 /24;card # 5177 4817	Open		11/20/2024	11/20/2024	11/20/2024			31.88
Object detail 524.00 - Small Tools & Equip under \$1,000 Totals										Invoice Transactions 1
										\$31.88
Object detail 632.00 - Communications										
108038 - AT&T MOBILITY II LLC	287318665982 X11	acct # 287318665982	Open		11/19/2024	11/19/2024	11/19/2024			234.36
108043 - OLD NATIONAL BANK	31299053- 45378	Starlink;internet;10/26/ 24;card # 5177 4817	Open		11/20/2024	11/20/2024	11/20/2024			276.00
Object detail 632.00 - Communications Totals										Invoice Transactions 2
										\$510.36
Object detail 635.00 - Printing & Duplicating										
108043 - OLD NATIONAL BANK	49832	Breedlove Sporting;Archery Hoodies;10/23/24;card # 5177 4817	Open		11/20/2024	11/20/2024	11/20/2024			1,239.76
Object detail 635.00 - Printing & Duplicating Totals										Invoice Transactions 1
										\$1,239.76
Object detail 637.00 - Public Utility Services										
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559713598	00881-31041; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			108.36
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559714813	01731-59093; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			39.03
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559716473	02930-49243; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			92.46



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

Vendor	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 91 - Loud Thunder										
Object detail 637.00 - Public Utility Services										
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559718781	04690-64027; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			63.09
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559719036	04900-64012; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			65.05
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559719285	05110-64010; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			27.56
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559719531	05320-64011; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			59.12
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559719714	05470-61003; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			141.25
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559720015	05740-64013; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			127.52
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559720248	05950-64014; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			30.15
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559721158	06790-64015; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			47.05
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559721379	07000-64014; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			26.90
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559722785	08311-02102; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			65.57
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559722894	08430-13166; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			68.89
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559725320	10910-75005; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			51.37
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559725502	11071-35040; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			64.78
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559726861	12480-91012; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			37.95
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559730565	16731-69005; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			81.42
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559733907	20831-52117; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			114.72
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559739868	28931-44005; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			98.87
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559741110	30631-69008; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			26.90
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559747329	39810-53001; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			75.68
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559747848	40591-52004; 10/4/24 - 11/4/24	Open		11/19/2024	11/19/2024	11/19/2024			54.94
Object detail 637.00 - Public Utility Services Totals										Invoice Transactions 23
										\$1,568.63



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

Vendor	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 91 - Loud Thunder										
Object detail 638.00 - Repairs & Maintenance										
107991 - KUNES FORD OF EAST MOLINE	54825	2016 F-150 oil service	Open		11/20/2024	11/20/2024	11/20/2024			61.95
103265 - REXCO EQUIPMENT INC	W14041	replace tracks of skid steer	Open		11/27/2024	11/27/2024	11/27/2024			5,895.20
Object detail 638.00 - Repairs & Maintenance Totals										\$5,957.15
Object detail 639.00 - Rentals										
107810 - CULLIGAN OF DAVENPORT / K&S	274060 1124	conditioner rental	Open		11/20/2024	11/20/2024	11/20/2024			36.45
Object detail 644.00 - Outside Contractual										\$36.45
107717 - ADT US HOLDINGS	1097692721	security alarm service	Open		11/20/2024	11/20/2024	11/20/2024			68.46
107712 - REPUBLIC SERVICES OF BETT / ALLIED SERVICES	0400-002390350	11/17/24 - 12/16/24 act # 3-0400-1000176; Loud Thunder waste service December 2024	Open		11/27/2024	11/27/2024	11/27/2024			770.04
Object detail 644.00 - Outside Contractual Totals										\$838.50
Sub Department 92 - Indian Bluff										\$11,095.51
Object detail 522.00 - Operating Supplies										
101568 - GOLD STAR FS INC / SIMS LP	111014947	diesel fuel	Open		11/20/2024	11/20/2024	11/20/2024			244.52
101568 - GOLD STAR FS INC / SIMS LP	111014948	unleaded gas	Open		11/20/2024	11/20/2024	11/20/2024			1,180.30
107746 - MASTERBLEND INTERNATIONAL LLC DBA TYLER ENTERPRISE	69106	golf course chemicals	Open		11/20/2024	11/20/2024	11/20/2024			1,065.00
108043 - OLD NATIONAL BANK	103436444	Webstruant;foam bowls;10/15/24;card # 5173 4142	Open		11/20/2024	11/20/2024	11/20/2024			60.28
108056 - ALEC DAVID FEHRING	11145619	golf course chemicals	Open		11/25/2024	11/25/2024	11/25/2024			1,376.95
Object detail 522.00 - Operating Supplies Totals										\$3,927.05
Object detail 523.00 - Repair/Maintenance Supplies										
100330 - CDW GOVERNMENT INC	AB5KS8K	new equipment for Bluff due to lightning strike	Open		11/20/2024	11/20/2024	11/20/2024			776.09
108043 - OLD NATIONAL BANK	CI00334	Turfwer;repair supplies;10/31/24;card # 5044 5070	Open		11/20/2024	11/20/2024	11/20/2024			205.66
108555 - VAN WALL EQUIPMENT / GREAT AMERICAN OUTDOOR	6413953	belt tensioner, and v-belt	Open		11/20/2024	11/20/2024	11/20/2024			337.79
100105 - B&B HARDWARE	184256	mapp pro fuel	Open		11/26/2024	11/26/2024	11/26/2024			17.99
Object detail 523.00 - Repair/Maintenance Supplies Totals										\$1,337.53



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

Vendor	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 92 - Indian Bluff										
Object detail 631.00 - Professional Services										
107891 - CINTAS CORPORATION NO 2	4211631836	shop towel services	Open		11/20/2024	11/20/2024	11/20/2024			132.12
107891 - CINTAS CORPORATION NO 2	4210158625	shop towel services	Open		11/20/2024	11/20/2024	11/20/2024			132.12
103432 - SAFETY KLEEN SYSTEMS INC	95758773	hazardous waste removal service	Open		11/20/2024	11/20/2024	11/20/2024			278.82
Object detail 631.00 - Professional Services Totals										\$543.06
Object detail 632.00 - Communications										
108038 - AT&T MOBILITY II LLC	287318665982	acct # 287318665982	Open		11/19/2024	11/19/2024	11/19/2024			78.24
Object detail 632.00 - Communications Totals										\$78.24
Object detail 637.00 - Public Utility Services										
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559500345	11370-68017; 10/1/24 - 10/30/24	Open		11/20/2024	11/20/2024	11/20/2024			5.56
Object detail 637.00 - Public Utility Services Totals										\$5.56
Object detail 638.00 - Repairs & Maintenance										
100005 - A&A AIR CONDITIONING & REFRIGERATION	119459	repair service	Open		11/20/2024	11/20/2024	11/20/2024			103.75
Object detail 638.00 - Repairs & Maintenance Totals										\$103.75
Object detail 639.00 - Rentals										
107810 - CULLIGAN OF DAVENPORT / K&S H2O IN	0537437	dispenser rental	Open		11/20/2024	11/20/2024	11/20/2024			17.75
103484 - UNITED RENTALS FORMERLY RSC RENTAL SERVICE	24176204-001	compressor rental	Open		11/26/2024	11/26/2024	11/26/2024			668.78
Object detail 639.00 - Rentals Totals										\$686.53
Object detail 642.00 - Dues & memberships										
108043 - OLD NATIONAL BANK	660303	GCSAA;membership renewal;11/8/24;card # 5044 5070	Open		11/20/2024	11/20/2024	11/20/2024			465.00
Object detail 642.00 - Dues & memberships Totals										\$465.00
Object detail 644.00 - Outside Contractual										
108028 - ASCENTIS CORPORATION	SI-174927	Monthly Fee	Open		11/19/2024	11/19/2024	11/19/2024			174.24
102911 - MILLENNIUM WASTE INC	3717443T081	acct # 3081-30811704; Nov 2024 Bluff waste service	Open		11/20/2024	11/20/2024	11/20/2024			447.12
Object detail 644.00 - Outside Contractual Totals										\$621.36
Sub Department 92 - Indian Bluff Totals										\$7,768.08



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

Vendor	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 93 - Dorrance Park										
Object detail 632.00 - Communications										
108043 - OLD NATIONAL BANK	53383	Strada;Dorrance Internet;11/1/24;card # 5085 0956	Open		11/26/2024	11/26/2024	11/26/2024			95.99
Object detail 637.00 - Public Utility Services										
Object detail 632.00 - Communications Totals										
Invoice Transactions 1										\$95.99
Object detail 637.00 - Public Utility Services										
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	559920998	37060-74014; 10/10/24 - 11/8/24	Open		11/21/2024	11/21/2024	11/21/2024			17.21
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	560147479	36850-74016; 10/16/24 - 11/14/24	Open		11/21/2024	11/21/2024	11/21/2024			35.33
Object detail 637.00 - Public Utility Services Totals										
Invoice Transactions 2										\$52.54
Object detail 763.00 - Infrastructure \$2,000-\$14,999										
107996 - NICKOLAS STOTTLE DBA ELITE- CONCRETE LLC	22588	drinking fountain pad at Illiniwek, and dugout pad for Dorrance	Open		11/20/2024	11/20/2024	11/20/2024			6,980.00
Object detail 763.00 - Infrastructure \$2,000-\$14,999 Totals										
Invoice Transactions 1										\$6,980.00
Sub Department 93 - Dorrance Park Totals										
Invoice Transactions 4										\$7,128.53
Department 32 - Forest Preserve Totals										
Invoice Transactions 116										\$68,638.67
Fund 130 - Forest Preserve Totals										
Invoice Transactions 117										\$75,971.25



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

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										
Object detail 155.00 - Prepaid Expenditures										
102733 - SPECIES360 FORMERLY INTL	1152025	Species360 Membership	Open		11/12/2024	11/12/2024	11/12/2024			2,306.55
SPECIES INFO SYSTEM										
Object detail 155.00 - Prepaid Expenditures Totals								Invoice Transactions 1		\$2,306.55



Rock Island County, Illinois

Department 32 - Forest Preserve

Sub Department 07 - FP Zoo Program & Special Events

Object detail 522.00 - Operating Supplies

561864

Amazon; education
supplies; 10/17/24;
2146

547400

Amazon; education
supplies; 10/21/24;
2146

7822643

Amazon; education
supplies; 10/21/24;
2146

7822643-1

Amazon; education
supplies; 10/21/24;
2146

271463

Amazon; education supplies; 10/8/24;

7000

2146 Amazon; education
supplies; 11/12/24;
2146

Purchasing

Walmart; event food
10/25/24: 2146

601915

10/25/24; 2140
Walmart; event food
10/27/24; 2146

Professional Services

Adobe; design software subscription: 10/20

3

Volgistics; volunteer
subscriptions; 10/20
2146
datebase: 11/6/24:

0117

103080 - MRA-MANAGEMENT ASSOC INC 00459621

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ent

49913

keeper uniforms

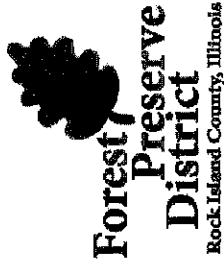
Preserve District										Invoice Due Date Range 11/01/24 - 11/30/24			
Rock Island County, Illinois													
Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount			
Fund 131 - Niabi Zoo													
Department 32 - Forest Preserve													
Sub Department 07 - FP Zoo Program & Special Events													
Object detail 522.00 - Operating Supplies													
108043 - OLD NATIONAL BANK	561864	Amazon; education supplies; 10/17/24; 2146	Open		11/19/2024	11/19/2024	11/19/2024			17.50			
108043 - OLD NATIONAL BANK	547400	Amazon; education supplies; 10/21/24; 2146	Open		11/19/2024	11/19/2024	11/19/2024			77.79			
108043 - OLD NATIONAL BANK	7822643	Amazon; education supplies; 10/21/24; 2146	Open		11/19/2024	11/19/2024	11/19/2024			29.38			
108043 - OLD NATIONAL BANK	7822643-1	Amazon; education supplies; 10/21/24; 2146	Open		11/19/2024	11/19/2024	11/19/2024			41.98			
108043 - OLD NATIONAL BANK	271463	Amazon; education supplies; 10/8/24; 2146	Open		11/19/2024	11/19/2024	11/19/2024			16.99			
108043 - OLD NATIONAL BANK	3389060	Amazon; education supplies; 11/12/24; 2146	Open		11/19/2024	11/19/2024	11/19/2024			6.98			
Object detail 522.00 - Operating Supplies Totals										Invoice Transactions 6	\$190.62		
108043 - OLD NATIONAL BANK	683802	Walmart; event food; 10/25/24; 2146	Open		11/19/2024	11/19/2024	11/19/2024			160.95			
108043 - OLD NATIONAL BANK	601915	Walmart; event food; 10/27/24; 2146	Open		11/19/2024	11/19/2024	11/19/2024			60.64			
Object detail 526.00 - Food Purchases Totals										Invoice Transactions 2	\$221.59		
Object detail 631.00 - Professional Services													
108043 - OLD NATIONAL BANK	2907143769-Oct	Adobe; design software subscription; 10/20/24; 2146	Open		11/19/2024	11/19/2024	11/19/2024			22.99			
108043 - OLD NATIONAL BANK	509982	Voligistics; volunteer database; 11/6/24; 2146	Open		11/19/2024	11/19/2024	11/19/2024			45.00			
Object detail 631.00 - Professional Services Totals										Invoice Transactions 2	\$67.99		
Object detail 634.00 - Publishing													
103080 - MRA-MANAGEMENT ASSOC INC	00459621	educator job posting	Open		11/12/2024	11/12/2024	11/12/2024			19.35			
Object detail 634.00 - Publishing Totals										Invoice Transactions 1	\$19.35		
Object detail 07 - FP Zoo Program & Special Events Totals										Invoice Transactions 11	\$499.55		
Sub Department 07 - FP Zoo Program & Special Events													
Object detail 08 - FP Zoo Animal Care & Enrichment													
Object detail 414.00 - Uniform/Clothing													
107713 - BREEDLOVE SPORTING GOODS INC	49913	keeper uniforms	Open		11/12/2024	11/12/2024	11/12/2024			302.48			



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

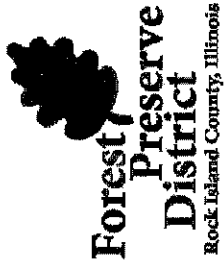
Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 414.00 - Uniform/Clothing										
108043 - OLD NATIONAL BANK	27055440	Arlat; keeper uniforms; 10/31/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024			132.60
108043 - OLD NATIONAL BANK	2341815	Amazon; keeper uniforms; 10/31/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024			180.55
Object detail 414.00 - Uniform/Clothing Totals										\$615.63
Object detail 521.00 - Office Supplies										
108043 - OLD NATIONAL BANK	653801	Amazon; printer paper; 11/4/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			21.59
Object detail 521.00 - Office Supplies Totals										\$21.59
Object detail 522.00 - Operating Supplies										
101636 - GREAT WESTERN SUPPLY CO	233088	gloves	Open		11/12/2024	11/12/2024	11/12/2024			206.35
107372 - KISTLER PRAIRIE MILL INC	29946	animal diet	Open		11/12/2024	11/12/2024	11/12/2024			3,548.16
107804 - SYSCO IOWA	339753875	animal produce	Open		11/12/2024	11/12/2024	11/12/2024			594.67
107804 - SYSCO IOWA	339750576	animal produce	Open		11/12/2024	11/12/2024	11/12/2024			376.84
107804 - SYSCO IOWA	339758849	animal produce	Open		11/12/2024	11/12/2024	11/12/2024			560.53
108043 - OLD NATIONAL BANK	1203085	IATA; live animal regs shipping/crate; 11/9/24; 50582351	Open		11/14/2024	11/14/2024	11/14/2024			425.31
108043 - OLD NATIONAL BANK	339743825	Sysco; animal produce; 11/10/24; 50582351	Open		11/14/2024	11/14/2024	11/14/2024			657.28
108043 - OLD NATIONAL BANK	13791531	Wedgewood Pharmacy; animal rx; 11/11/24; 50582351	Open		11/14/2024	11/14/2024	11/14/2024			60.00
108043 - OLD NATIONAL BANK	172678	Top Hat Cricket Farm; super worms; 10/16/24; 8141	Open		11/14/2024	11/14/2024	11/14/2024			324.06
108043 - OLD NATIONAL BANK	847920	Rodent Pro; frozen rabbits; 10/17/24; 8141	Open		11/14/2024	11/14/2024	11/14/2024			1,258.29
108043 - OLD NATIONAL BANK	172785	Top Hat Cricket Farm; crickets; 10/22/24; 8141	Open		11/14/2024	11/14/2024	11/14/2024			130.68
108043 - OLD NATIONAL BANK	105996912	Timberline; night crawlers; fruit flies; 10/23/24; 8141	Open		11/14/2024	11/14/2024	11/14/2024			66.79
108043 - OLD NATIONAL BANK	173367	Top Hat Cricket Farm; super worms; 10/30/24; 8141	Open		11/14/2024	11/14/2024	11/14/2024			324.06



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

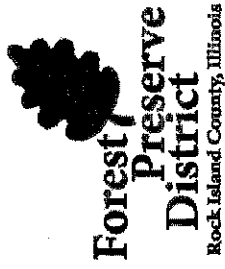
Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 522.00 - Operating Supplies										
108043 - OLD NATIONAL BANK	106005776	Timberline; night crawlers, fruit flies; 11/6/24; 8141	Open		11/14/2024	11/14/2024	11/14/2024			66.79
108043 - OLD NATIONAL BANK	9071990	Amazon; juice; 11/1/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			6.37
108043 - OLD NATIONAL BANK	32432653	Blick Art Material; enrichment-tissue paper; 11/2/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			82.88
108043 - OLD NATIONAL BANK	9991440	Amazon; veg peeler, batteries,nuts, juice; moss; 11/3/24; 513090	Open		11/14/2024	11/14/2024	11/14/2024			497.48
108043 - OLD NATIONAL BANK	2411-014795	Oleo Acres Farrier; mini rasp; 11/4/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			36.50
108043 - OLD NATIONAL BANK	387404425	Peppermint Narwhal; holiday calendars; 11/7/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			40.00
108043 - OLD NATIONAL BANK	2368210	Amazon; bird food; 11/7/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			900.00
107804 - SYSCO IOWA	339761775	animal produce	Open		11/14/2024	11/14/2024	11/14/2024			813.23
108043 - OLD NATIONAL BANK	CP84872	Covertrus; animal medications; 10/16/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024			572.09
108043 - OLD NATIONAL BANK	23469964-000	Midwest Vet Supply; face masks; 10/17/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024			38.43
108043 - OLD NATIONAL BANK	57316230	MWT Animal Health; animal medications; 10/18/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024			96.83
108043 - OLD NATIONAL BANK	7777808	Amazon; glue sticks- animal food; 10/23/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024			38.42
108043 - OLD NATIONAL BANK	613233	Walmart; animal produce; 10/27/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024			44.70
108043 - OLD NATIONAL BANK	CS12394,CS063 01	animal medications, supplies	Open		11/15/2024	11/15/2024	11/15/2024			171.14
108043 - OLD NATIONAL BANK	0199468-R	Amazon; refund; 10/14/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			(14.49)



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

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 08 - FP Zoo Animal Care & Enrichment										
Object detail 522.00 - Operating Supplies										
108043 - OLD NATIONAL BANK	3447968303	Amazon; Goat hoof trim stand; 10/15/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			321.58
108043 - OLD NATIONAL BANK	3447968303-R	Etsy; sales tax refund; 10/15/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			(21.74)
108043 - OLD NATIONAL BANK	2556204	Amazon; broom; 10/15/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			13.61
108043 - OLD NATIONAL BANK	32332316	Blick Art Material; enrichment- construction paper; 10/16/24; 681	Open		11/15/2024	11/15/2024	11/15/2024			106.26
108043 - OLD NATIONAL BANK	9877055	Amazon; shoe mat; 10/16/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			15.94
108043 - OLD NATIONAL BANK	972202	Amazon; juice; 10/16/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			13.19
108043 - OLD NATIONAL BANK	5670626	Amazon; plunger, salt block, fire blankets; 10/16/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			127.97
108043 - OLD NATIONAL BANK	M51993P	Mazuri; animal diet; 10/16/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			37.29
108043 - OLD NATIONAL BANK	28828049	Farm & Fleet; heat lamps; 10/16/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			257.20
108043 - OLD NATIONAL BANK	7385183	Amazon; substrate, containers, reptile bowls; 10/7/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			309.89
108043 - OLD NATIONAL BANK	86509045	Amazon; snake hook; 10/17/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			8.99
108043 - OLD NATIONAL BANK	51993	Mazuri; sales tax refund; 10/17/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			(2.51)
108043 - OLD NATIONAL BANK	8105856	Amazon; aquarium filter; 10/21/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			369.99
108043 - OLD NATIONAL BANK	848180	Rodent pro; frozen rodents; 10/18/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			1,952.36
108043 - OLD NATIONAL BANK	3496249	Amazon; alcohol; 10/24/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			139.98
108043 - OLD NATIONAL BANK	28808869	Farm & Fleet; salt block, salt block holder, 10/14/24; 50826816	Open		11/15/2024	11/15/2024	11/15/2024			78.85
108043 - OLD NATIONAL BANK	8886655	Amazon; heavy duty hooks, carabiner clips; 10/24/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			59.23



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

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 08 - FP Zoo Animal Care & Enrichment										
Object detail 522.00 - Operating Supplies										
108043 - OLD NATIONAL BANK	48029	Jungle Hobbies;timer,power pump adapter, valve,tubing;10/24;085	Open		11/15/2024	11/15/2024	11/15/2024			220.74
108043 - OLD NATIONAL BANK	679419	Amazon; label tape, heavy duty hooks; 10/28/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			32.19
108043 - OLD NATIONAL BANK	6711434	Amazon; N95 masks; 10/28/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			135.92
108043 - OLD NATIONAL BANK	2050051204	Bean Farm; reptile vitamins; 10/28/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			276.89
108043 - OLD NATIONAL BANK	7655412	Amazon; marmoset diet; 10/29/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			83.98
108043 - OLD NATIONAL BANK	5545827	Amazon; krittler keeper; 10/30/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			24.26
108043 - OLD NATIONAL BANK	74784	Lowe's; heat lamp; 10/30/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			119.80
108043 - OLD NATIONAL BANK	81556	lowe's, enrichment-pvc, hardware; 10/30/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			194.77
108043 - OLD NATIONAL BANK	74784-1	Lowe's; enrichment-pvc hardware; 10/30/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			24.37
108043 - OLD NATIONAL BANK	9300262	Amazon; cat litter; 10/30/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			65.97
108043 - OLD NATIONAL BANK	116959	Ananda Professional; vitamins; 10/29/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			91.27
108043 - OLD NATIONAL BANK	7366625	Amazon; distilled water; 10/31/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			54.11
108043 - OLD NATIONAL BANK	3186624	Amazon; gelatin, gallon buckets, crate; 10/31/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			156.92
108043 - OLD NATIONAL BANK	28974305	Farm & Fleet; broom, shovel, jolly ball; 10/31/24; 51309085	Open		11/15/2024	11/15/2024	11/15/2024			240.74
108043 - OLD NATIONAL BANK	665765	Walmart; greens, juice; 10/24/24; 51111218	Open		11/18/2024	11/18/2024	11/18/2024			91.80



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

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 08 - FP Zoo Animal Care & Enrichment										
Object detail 522.00 - Operating Supplies										
108043 - OLD NATIONAL BANK	68742314-R	District Drug; tax refund; 10/29/24; 51111218	Open		11/18/2024	11/18/2024	11/18/2024			(9.78)
108043 - OLD NATIONAL BANK	660005	Walmart; totes, bread, cranberries; 11/9/24; 51111218	Open		11/18/2024	11/18/2024	11/18/2024			41.16
108043 - OLD NATIONAL BANK	2200103	Amazon; animal bedding; 1/8/24; 51309085	Open		11/18/2024	11/18/2024	11/18/2024			68.97
108043 - OLD NATIONAL BANK	368211	Amazon; bird food; 11/8/24; 51309085	Open		11/18/2024	11/18/2024	11/18/2024			109.99
108043 - OLD NATIONAL BANK	1140210	Amazon; aspen wood wool; 11/8/24; 51309085	Open		11/18/2024	11/18/2024	11/18/2024			54.95
108043 - OLD NATIONAL BANK	9337007	Amazon; computer chairs, nylon glove, lights; 11/10/24; 51309085	Open		11/18/2024	11/18/2024	11/18/2024			97.85
108043 - OLD NATIONAL BANK	694619	Amazon; bird food; 11/11/24; 51309085	Open		11/18/2024	11/18/2024	11/18/2024			224.99
108043 - OLD NATIONAL BANK	1167446	Amazon; enrichment-bird toy; 11/11/24; 51309085	Open		11/18/2024	11/18/2024	11/18/2024			49.50
107804 - SYSCO IOWA	339766225	animal produce	Open		11/19/2024	11/19/2024	11/19/2024			560.57
101636 - GREAT WESTERN SUPPLY CO	234034	gloves	Open		11/22/2024	11/22/2024	11/22/2024			155.45
107372 - KISTLER PRAIRIE MILL INC	z10122	animal diet	Open		11/22/2024	11/22/2024	11/22/2024			2,691.20
106304 - LINDSKOG ACRES (KENT E LINDSKOG)	7521	80 pine shaving's	Open		11/22/2024	11/22/2024	11/22/2024			736.00
107804 - SYSCO IOWA	339769870	animal produce	Open		11/22/2024	11/22/2024	11/22/2024			435.54
107804 - SYSCO IOWA	339774229	animal produce	Open		11/22/2024	11/22/2024	11/22/2024			943.03
Object detail 522.00 - Repair/Maintenance Supplies										Invoice Transactions 74
108043 - OLD NATIONAL BANK	2063417	Amazon; spray paint; 10/24/24; 6816	Open		11/15/2024	11/15/2024	11/15/2024			\$23,684.62
Object detail 523.00 - Repair/Maintenance Supplies										Invoice Transactions 1
108043 - OLD NATIONAL BANK	1200973-IN	Nelson Mfg; automatic livestock waterers; 11/1/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			2,684.08



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

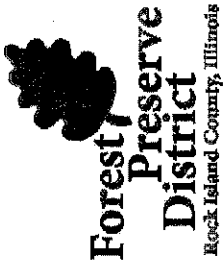
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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 524.00 - Small Tools & Equip under \$1,000										
108043 - OLD NATIONAL BANK	2477018	Amazon; traffic mirrors; 11/1/24; 5130-9085	Open		11/14/2024	11/14/2024	11/14/2024			27.00
108043 - OLD NATIONAL BANK	9991440	Amazon; veg peeler, batteries;nuts, juice, moss; 11/3/24; 513090	Open		11/14/2024	11/14/2024	11/14/2024			54.99
Object detail 524.00 - Small Tools & Equip under \$1,000 Totals										\$2,766.07
Object detail 631.00 - Professional Services										
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	152393	vet services	Open		11/12/2024	11/12/2024	11/12/2024			2,700.00
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	152183	vet services	Open		11/12/2024	11/12/2024	11/12/2024			2,632.50
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	151960	vet services	Open		11/12/2024	11/12/2024	11/12/2024			2,776.30
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1194770	vet tech hours	Open		11/12/2024	11/12/2024	11/12/2024			221.40
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1195813	surgery room usage	Open		11/12/2024	11/12/2024	11/12/2024			450.00
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1193353	vet tech hours	Open		11/12/2024	11/12/2024	11/12/2024			442.80
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1195446	vet tech hours	Open		11/12/2024	11/12/2024	11/12/2024			221.40
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1196359	vet tech hours	Open		11/12/2024	11/12/2024	11/12/2024			221.40
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1194057	vet tech hours	Open		11/12/2024	11/12/2024	11/12/2024			196.80
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1194124	vet tech hours	Open		11/12/2024	11/12/2024	11/12/2024			251.40
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1196360	vet tech hours	Open		11/12/2024	11/12/2024	11/12/2024			221.40
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1195554	vet tech hours	Open		11/12/2024	11/12/2024	11/12/2024			98.40
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1195555	vet tech hours	Open		11/12/2024	11/12/2024	11/12/2024			221.40
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1195727	vet tech hours	Open		11/12/2024	11/12/2024	11/12/2024			246.00
108044 - CUSTOM CARE EQUINE DENTISTRY INC	101424	donkey dental work	Open		11/14/2024	11/14/2024	11/14/2024			125.00
108044 - CUSTOM CARE EQUINE DENTISTRY INC	10142024-1	donkey dental work	Open		11/14/2024	11/14/2024	11/14/2024			125.00



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

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 08 - FP Zoo Animal Care & Enrichment										
Object detail 631.00 - Professional Services										
108043 - OLD NATIONAL BANK	3-202410-0_25804	Antech Diagnostics; lab fees; 11/21/24; 50582351	Open		11/14/2024	11/14/2024	11/14/2024			987.27
108043 - OLD NATIONAL BANK	64124126	Delta; animal flight; 11/5/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			208.06
108043 - OLD NATIONAL BANK	IN2106444	Agri-King; lab fees-hay; 10/30/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024			29.10
108043 - OLD NATIONAL BANK	14	Tedgar Consulting; enrichment services; keeper app; 10/29/24; 51	Open		11/15/2024	11/15/2024	11/15/2024			3,710.39
103713 - UNIVERSITY OF ILLINOIS	24-37187	wild bird necropsy	Open		11/20/2024	11/20/2024	11/20/2024			95.00
Object detail 632.00 - Communications										\$16,181.02
108043 - OLD NATIONAL BANK	4-715-52880	FedEx; vet service-shipping; 10/17/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024		Invoice Transactions 21	44.42
108043 - OLD NATIONAL BANK	4-723-52906	FedEx; shipping-lab work; 10/26/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024			37.70
Object detail 633.00 - Travel										\$82.12
108043 - OLD NATIONAL BANK	675021	McDonalds; animals trans-meal; 11/5/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024		Invoice Transactions 2	5.82
108043 - OLD NATIONAL BANK	83782	Exxon; animal trans-fuel; 11/5/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			38.17
108043 - OLD NATIONAL BANK	10529479	Kwik Star; animal trans-fuel; 11/5/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			12.29
108043 - OLD NATIONAL BANK	681123	Circle K; animal trans-fuel; 11/6/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			21.79
108043 - OLD NATIONAL BANK	633607	BP; animal trans-fuel; 11/6/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			11.40
108043 - OLD NATIONAL BANK	681966	BP; animal trans-fuel; 11/6/24; 51309085	Open		11/14/2024	11/14/2024	11/14/2024			30.86
108043 - OLD NATIONAL BANK	682825	Hyvee; animal trans-meal; 11/7/24; 51309085	Open		11/18/2024	11/18/2024	11/18/2024			10.85



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

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 08 - FP Zoo Animal Care & Enrichment										
Object detail 633.00 - Travel										
108043 - OLD NATIONAL BANK	613918	Hyvee; animal trans-fuel; 11/7/24;	Open		11/18/2024	11/18/2024	11/18/2024			28.04
108043 - OLD NATIONAL BANK	958969375	51309085 Comfort Suites; animal trans-hotel; 11/7/24;	Open		11/18/2024	11/18/2024	11/18/2024			144.56
108043 - OLD NATIONAL BANK	9086779	51309085 American; Conference-baggage fee; 1/11/24;	Open		11/18/2024	11/18/2024	11/18/2024			40.00
108043 - OLD NATIONAL BANK	265948164	51309085 Shake Shack; conference-meal; 11/12/24; 51309085	Open		11/18/2024	11/18/2024	11/18/2024			13.23
108043 - OLD NATIONAL BANK	20889403	United; conference-flight; 10/29/24; 5952	Open		11/19/2024	11/19/2024	11/19/2024			420.16
108043 - OLD NATIONAL BANK	0162432089403	United; conference-flight; 10/29/24; 5952	Open		11/19/2024	11/19/2024	11/19/2024			26.99
Object detail 633.00 - Travel Totals										\$804.16
Sub Department 08 - FP Zoo Animal Care & Enrichment Totals										\$44,193.32
Object detail 521.00 - Office Supplies										
Sub Department 10 - Administration										
Object detail 521.00 - Office Supplies										
108043 - OLD NATIONAL BANK	9033035	Amazon; double sided tape; 11/11/24;	Open		11/14/2024	11/14/2024	11/14/2024			6.99
108043 - OLD NATIONAL BANK	7625064	50582351 Amazon; air duster cleaner; 11/12/24;	Open		11/14/2024	11/14/2024	11/14/2024			24.17
108043 - OLD NATIONAL BANK	5453840	50582351 Amazon; tape, batteries, calculator; 11/12/24; 50582351	Open		11/14/2024	11/14/2024	11/14/2024			54.40
108043 - OLD NATIONAL BANK	5209000	Amazon; flash drives-zoo prints; 10/25/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024			19.99
Object detail 521.00 - Office Supplies Totals										\$105.55
Object detail 522.00 - Operating Supplies										
108043 - OLD NATIONAL BANK	70647	Amazon; office supplies; 10/17/24;	Open		11/20/2024	11/20/2024	11/20/2024			61.34
108043 - OLD NATIONAL BANK	57992	5875 Pitney Bowes; postage machine ink; 10/17/24;	Open		11/20/2024	11/20/2024	11/20/2024			221.07
Object detail 522.00 - Operating Supplies Totals										\$282.41



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

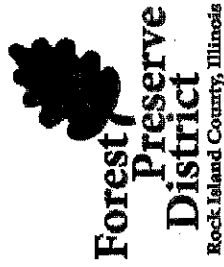
Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 10 - Administration										
Object detail 522.GS - Gift Shop merchandise supplies										
108043 - OLD NATIONAL BANK	056228-1	Phillips International; gift shop merchandise; 10/15/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			1,704.70
108043 - OLD NATIONAL BANK	706143;705628	salt creek apparel; gift shop merchandise; 10/17/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			2,429.69
108043 - OLD NATIONAL BANK	31466	Amazon; office supplies-membership; 10/20/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			49.74
108043 - OLD NATIONAL BANK	x9223	Nestled Pine; ornaments; 10/22/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			299.95
108043 - OLD NATIONAL BANK	584721	Wild Republic; gift shop merchandise; 10/22/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			6,969.95
108043 - OLD NATIONAL BANK	204378	Fiestatoy; gift shop merchandise; 10/30/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			1,780.02
Object detail 522.GS - Gift Shop merchandise supplies Totals										
Object detail 522.GS - Gift Shop merchandise supplies Totals										Invoice Transactions 6
					11/12/2024	11/12/2024	11/12/2024			84.00
					11/22/2024	11/22/2024	11/22/2024			77.00
Object detail 526.00 - Food Purchases Totals										Invoice Transactions 2
					11/14/2024	11/14/2024	11/14/2024			50.00
					11/15/2024	11/15/2024	11/15/2024			289.50
					11/15/2024	11/15/2024	11/15/2024			419.82
Object detail 632.00 - Communications Totals										Invoice Transactions 3
					11/14/2024	11/14/2024	11/14/2024			\$759.32
					11/19/2024	11/19/2024	11/19/2024			535.10
					11/19/2024	11/19/2024	11/19/2024			20.49



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/24 - 11/30/24

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 10 - Administration										
Object detail 633.00 - Travel										
108043 - OLD NATIONAL BANK	682482	Burger King; travel-food; 11/5/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			11.84
108043 - OLD NATIONAL BANK	10097	Anakeesta; travel-workshop; 11/6/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			65.55
108043 - OLD NATIONAL BANK	2973	Anakeesta Parking; travel-parking; 11/6/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			20.00
108043 - OLD NATIONAL BANK	604534	Burger King; travel-food; 11/6/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			11.84
108043 - OLD NATIONAL BANK	684756	Starbucks; travel-food; 11/7/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			4.71
108043 - OLD NATIONAL BANK	610811	McDonalds; travel-food; 11/7/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			9.18
108043 - OLD NATIONAL BANK	43494	Reagan Drive Parking; travel-parking; 11/7/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			20.00
108043 - OLD NATIONAL BANK	653348	Starbucks; travel-food; 11/8/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			5.48
108043 - OLD NATIONAL BANK	613651	McDonalds; travel-food; 11/8/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			2.33
108043 - OLD NATIONAL BANK	470002	Quiznos; travel-food; 11/8/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			15.68
108043 - OLD NATIONAL BANK	680556	Murphy; travel-fuel; 11/8/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			25.08
108043 - OLD NATIONAL BANK	10444151	Metropolitan airport; travel-parking; 11/9/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			35.00
108043 - OLD NATIONAL BANK	sta34	Starbucks; travel-food; 11/3/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			15.02
108043 - OLD NATIONAL BANK	50682	Staybridge suites; travel-hotel; 11/3/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			986.80
108043 - OLD NATIONAL BANK	692329	Lancer; travel-food; 11/4/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			18.55
108043 - OLD NATIONAL BANK	670582	Knoxville zoo; travel-workshop; 11/4/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			33.95
108043 - OLD NATIONAL BANK	694776	Starbucks; travel food; 11/4/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			6.26



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Invoice Due Date Range 11/01/24 - 11/30/24

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 10 - Administration										
Object detail 633.00 - Travel										
108043 - OLD NATIONAL BANK	KHP9L	Big Daddy's; travel food; 11/5/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			16.61
Object detail 633.00 - Travel Totals										\$1,859.47
Object detail 634.00 - Publishing										
103137 - QUAD CITY TIMES / DISPATCH- ARGUS	188885-1188885-2	188885-1,188885-2 quad city times best, QCT-digital best	Open		11/12/2024	11/12/2024	11/12/2024			2,229.95
103137 - QUAD CITY TIMES / DISPATCH- ARGUS	183950-1	QCT-Digital-best of enhanced listing	Open		11/12/2024	11/12/2024	11/12/2024			300.00
108043 - OLD NATIONAL BANK	102824	Constant Contact; enews subscription; 10/28/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			371.00
108043 - OLD NATIONAL BANK	13994	Advertising to Go; ad purchase; 10/24/24; 8795	Open		11/20/2024	11/20/2024	11/20/2024			600.00
Object detail 634.00 - Publishing Totals										\$3,500.95
Object detail 635.00 - Printing & Duplicating										
104940 - EDWARDS CREATIVE SERVICES LLC	24646	african dog donor sign update	Open		11/19/2024	11/19/2024	11/19/2024			525.00
Object detail 635.00 - Printing & Duplicating Totals										\$525.00
Object detail 642.00 - Dues & memberships										
102733 - SPECIES360 FORMERLY INTL SPECIES INFO SYSTEM	1152025	Species360 Membership	Open		11/12/2024	11/12/2024	11/12/2024			2,306.56
Object detail 642.00 - Dues & memberships Totals										\$2,306.56
Object detail 644.00 - Outside Contractual										
108028 - ASCENTIS CORPORATION	SI-174927	Monthly Fee	Open		11/19/2024	11/19/2024	11/19/2024			174.24
108043 - OLD NATIONAL BANK	797516	Adobe; pdf subscription; 11/5/24; 5875	Open		11/19/2024	11/19/2024	11/19/2024			19.99
108043 - OLD NATIONAL BANK	06633	Scooterbug; % revenue; 10/15/24; 5875	Open		11/20/2024	11/20/2024	11/20/2024			1,684.00
Object detail 644.00 - Outside Contractual Totals										\$1,878.23
Sub Department 10 - Administration Totals										\$24,612.54
Object detail 644.00 - Outside Contractual Totals										
Sub Department 18 - Facilities/Maintenance										
Object detail 522.00 - Operating Supplies										
102792 - MENARDS INC	78378	totes	Open		11/12/2024	11/12/2024	11/12/2024			59.97
102792 - MENARDS INC	78216	pvc ball valve, fvp rv marine,	Open		11/12/2024	11/12/2024	11/12/2024			29.94
102792 - MENARDS INC	78454	heavy duty tarps	Open		11/12/2024	11/12/2024	11/12/2024			259.96



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Invoice Due Date Range 11/01/24 - 11/30/24

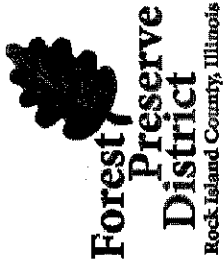
Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 18 - Facilities/Maintenance										
Object detail 522.00 - Operating Supplies										
107970 - MIDLAND PLASTICS INC	1576276	sheet plastic	Open		11/12/2024	11/12/2024	11/12/2024			119.00
103794 - SMITH FILTER CORP	574011	filters	Open		11/12/2024	11/12/2024	11/12/2024			58.08
102792 - MENARDS INC	78700	plow trucks sand bags	Open		11/14/2024	11/14/2024	11/14/2024			144.69
102792 - MENARDS INC	78523	carnivore quarantine	Open		11/14/2024	11/14/2024	11/14/2024			44.98
		faucet								
108043 - OLD NATIONAL BANK	4013892	Amazon; fire blankets;	Open		11/15/2024	11/15/2024	11/15/2024			99.98
		10/31/24; 51309085								
101828 - HAHN READY MIX	466720	concrete blocks to	Open		11/18/2024	11/18/2024	11/18/2024			385.00
		protect new freezer								
102792 - MENARDS INC	79002	shop supplies-gorilla	Open		11/18/2024	11/18/2024	11/18/2024			55.33
		black tape, rebar tie								
		wire roll								
103794 - SMITH FILTER CORP	574917	filters	Open		11/19/2024	11/19/2024	11/19/2024			139.44
107988 - MULGREW OIL CO	1524134	fuel	Open		11/22/2024	11/22/2024	11/22/2024			1,355.76
Object detail 522.00 - Operating Supplies Totals										\$2,752.13
Invoice Transactions 12										
Object detail 523.00 - Repair/Maintenance Supplies										
100248 - AUTO REFINISH SOLUTIONS /	50NV342157	suburban parts	Open		11/12/2024	11/12/2024	11/12/2024			297.43
ARNOLD MOTOR SUPPLY										
100248 - AUTO REFINISH SOLUTIONS /	50NV342331	suburban parts	Open		11/12/2024	11/12/2024	11/12/2024			9.37
ARNOLD MOTOR SUPPLY										
108070 - P&K MIDWEST INC	5696757	brake	Open		11/12/2024	11/12/2024	11/12/2024			490.03
108070 - P&K MIDWEST INC	5701310	starter motor	Open		11/12/2024	11/12/2024	11/12/2024			295.63
100248 - AUTO REFINISH SOLUTIONS /	50nv343289	education van repair	Open		11/18/2024	11/18/2024	11/18/2024			223.85
ARNOLD MOTOR SUPPLY		supplies								
102792 - MENARDS INC	78948	red river hogs-gate	Open		11/18/2024	11/18/2024	11/18/2024			132.25
		pull, hinges, brackets								
108043 - OLD NATIONAL BANK	9225805	Amazon; cart parts;	Open		11/19/2024	11/19/2024	11/19/2024			170.70
		10/16/24; 51836491								
108043 - OLD NATIONAL BANK	681433	Amazon; batteries;	Open		11/19/2024	11/19/2024	11/19/2024			76.67
		10/24/24; 51836491								
108043 - OLD NATIONAL BANK	4885	Farm & Fleet; oil and	Open		11/19/2024	11/19/2024	11/19/2024			264.66
		chemicals; 10/24/24;								
		51836491								
108043 - OLD NATIONAL BANK	0541036	Amazon; golf cart	Open		11/19/2024	11/19/2024	11/19/2024			51.45
		parts; 10/29/24;								
		51836491								
108043 - OLD NATIONAL BANK	8254562	Amazon; cart fuel	Open		11/19/2024	11/19/2024	11/19/2024			25.98
		pumps; 11/5/24;								
		51836491								



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 18 - Facilities/ Maintenance										
Object detail 523.00 - Repair/Maintenance Supplies										
108043 - OLD NATIONAL BANK	6385843	Amazon; battery terminals; 11/5/24; 51836491	Open		11/19/2024	11/19/2024	11/19/2024			7.99
108043 - OLD NATIONAL BANK	4056261	Amazon; seat cover; 11/5/24; 51836491	Open		11/19/2024	11/19/2024	11/19/2024			18.10
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50nv343949	edu van repair parts	Open		11/22/2024	11/22/2024	11/22/2024			248.24
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50nv343367	sprinter van parts	Open		11/22/2024	11/22/2024	11/22/2024			25.81
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50nv344293	education van repair supplies	Open		11/22/2024	11/22/2024	11/22/2024			171.49
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50cr050665	return	Open		11/22/2024	11/22/2024	11/22/2024			(194.40)
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50nv345155	hose, hose clamp	Open		11/22/2024	11/22/2024	11/22/2024			16.69
Object detail 523.00 - Repair/Maintenance Supplies Totals										
										\$2,331.94
Object detail 524.00 - Small Tools & Equip under \$1,000										
102792 - MENARDS INC	78043	heater for domestics	Open		11/12/2024	11/12/2024	11/12/2024			59.99
108043 - OLD NATIONAL BANK	9337007	Amazon; computer chairs, nylon glove, lights; 11/10/24;51309085	Open		11/18/2024	11/18/2024	11/18/2024			159.96
108043 - OLD NATIONAL BANK	2561820	Amazon; shop tool; 10/14/24; 51836491	Open		11/19/2024	11/19/2024	11/19/2024			76.88
108043 - OLD NATIONAL BANK	5157067	Amazon; tow straps, hesters; 10/31/24; 51836491	Open		11/19/2024	11/19/2024	11/19/2024			274.97
Object detail 524.00 - Small Tools & Equip under \$1,000 Totals										
										\$571.80
Object detail 631.00 - Professional Services										
103141 - QUAD CITY TREE CARE	61124	removed two trees- animal encounters	Open		11/19/2024	11/19/2024	11/19/2024			2,700.00
Object detail 631.00 - Professional Services Totals										
										\$2,700.00
Object detail 637.00 - Public Utility Services										
107765 - MIDAMERICAN / BERKSHIRE HATHAWAY ENERGY	558219135	rmng 04770-37026; 8/27/24 - 9/26/24 remaining balance	Open		11/21/2024	11/21/2024	11/21/2024			30.00
103826 - VILLAGE OF COAL VALLEY	10/15 11/15 24	10/15 - 11/15 2024	Open		11/22/2024	11/22/2024	11/22/2024			3,088.75
103826 - VILLAGE OF COAL VALLEY	10/15-11/15 24	509009001 10/15 - 11/15 2024 509009002	Open		11/22/2024	11/22/2024	11/22/2024			766.00
Object detail 637.00 - Public Utility Services Totals										
										\$3,884.75



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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 638.00 - Repairs & Maintenance										
100005 - A&A AIR CONDITIONING & REFRIGERATION	119097	walk in freezer repair	Open		11/12/2024	11/12/2024	11/12/2024			548.53
100735 - CRAWFORD COMPANY	0008823	troubleshoot admin hallway lights	Open		11/12/2024	11/12/2024	11/12/2024			254.00
100735 - CRAWFORD COMPANY	0008822	replaced light fixture at Gibbons	Open		11/12/2024	11/12/2024	11/12/2024			301.64
102306 - JL BRADY CO	110005	heater repairs throughout zoo	Open		11/12/2024	11/12/2024	11/12/2024			3,607.99
102306 - JL BRADY CO	109778	replaced unit heater in painted dog exhibit	Open		11/12/2024	11/12/2024	11/12/2024			2,496.00
100735 - CRAWFORD COMPANY	0008867	repair various park lights, replaced parking lot timer	Open		11/14/2024	11/14/2024	11/14/2024			508.00
100735 - CRAWFORD COMPANY	0008864	electrical work at reptile house	Open		11/14/2024	11/14/2024	11/14/2024			1,455.00
104642 - JOHNSON H2O EQUIPMENT	98695	service chemical feed pump	Open		11/14/2024	11/14/2024	11/14/2024			192.26
100735 - CRAWFORD COMPANY	0010973	power pump-quarantine-installed 20A breaker in existing panel	Open		11/22/2024	11/22/2024	11/22/2024			1,003.00
100735 - CRAWFORD COMPANY	0010989	red bathroom security light, sidewalk light programming	Open		11/22/2024	11/22/2024	11/22/2024			190.50
Object detail 639.00 - Rentals										
107766 - THE RENTAL GUYS	1-521786	boom lift rental	Open		11/22/2024	11/22/2024	11/22/2024	Invoice Transactions 10		\$10,556.92
Object detail 644.00 - Outside Contractual										
108043 - OLD NATIONAL BANK	21098	Advanced Pest Solutions; monthly pest control; 11/8/24; 50582351	Open		11/22/2024	11/22/2024	11/22/2024	Invoice Transactions 1		583.00
108043 - OLD NATIONAL BANK	20814	Advanced Pest Solutions; weekly pest control; 10/22/24; 50582351	Open		11/14/2024	11/14/2024	11/14/2024			348.40
108043 - OLD NATIONAL BANK	20814	Advanced Pest Solutions; weekly pest control; 10/22/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024			69.68
108043 - OLD NATIONAL BANK	20915	Advanced Pest Solutions; weekly pest control; 10/29/24; 50582351	Open		11/15/2024	11/15/2024	11/15/2024			69.68

FOREST PRESERVE DISTRICT OF ROCK ISLAND

MR. PRESIDENT AND MEMBERS OF THE FOREST PRESERVE DISTRICT,

YOUR COMMITTEE ON **FOREST PRESERVE** REPORTS THAT THEY HAVE EXAMINED ALL CLAIMS
PRESENTED BEFORE THEM BY THE COMMITTEE TO PAY CLAIMS PRIOR TO COMMISSION ACTION.

55-ILCS 5/1-6005, 55-ILCS 5/1-6006 1996 ILLINOIS COMPILED STATUTES.

APPROPRIATION NUMBER							
VENDOR	FUND	DEPT	BASIC EL.	OBJ.	DATE	CK#	AMOUNT
CardConnect	130	32	90	873.00	11/4/24	AWD	566.67
CardConnect	130	32	91	873.00	11/4/24	AWD	506.11
CardConnect	130	32	92	873.00	11/4/24	AWD	1,573.59
Illinois Department of Revenue	130		208.10		11/15/24	ACH	1,093.00
Amalgamated Bank	130	32	10	871.00	11/27/24	ACH	210,000.00
Amalgamated Bank	130	32	10	872.00	11/27/24	ACH	68,676.25
CardConnect	131	32	10	873.00	11/4/24	AWD	5,257.23
Illinois Department of Revenue	131		208.10		11/15/24	ACH	2,455.00
Amalgamated Bank	131	32	10	871.00	11/27/24	ACH	305,000.00
Amalgamated Bank	131	32	10	872.00	11/27/24	ACH	24,600.00
State of Illinois-IL Dept of Empl Secur	133	32		636.00	11/15/24	ACH	4,698.00
Camlin-Treasurer For Pres General	608	32		767.00	11/27/24	ACH	18,478.00
Total							642,903.85

FOREST PRESERVE PRESIDENT

MEMBER

MEMBER

MEMBER

MEMBER

MEMBER

MEMBER

MEMBER

Transfers of Appropriation

WHEREAS, the Forest Preserve Commission of Rock Island County, Illinois, has adopted Annual Budgets and Appropriation Ordinances for the fiscal period beginning July 1, 2024 and ending June 30, 2025, and

WHEREAS, it now appears desirable and necessary that certain adjustments be made between Appropriation Items in the Forest Preserve Fund and Niabi Zoo Fund in said Annual Appropriation Ordinances, and

NOW, THEREFORE, BE IT RESOLVED by the Forest Preserve Commission of Rock Island County, Illinois, that the amounts set forth below are hereby transferred from the unexpended balance of certain appropriation items in the Forest Preserve Fund as contained in said Budgets and Appropriation Ordinances to certain other such Appropriation Items within the same Fund, as follows: within the same Fund, as follows:

Amount	Appropriation #	Description	Revised
\$17,676.00 from	130-32-98 767	Infrastructure over \$15,000	\$2,324.00
\$6,980.00 to	130-32-93 763	Infrastructure \$2,000-14,999	\$10,630.00
\$10,696.00 to	130-32-90 766	Building & Remodeling over \$5000	\$10,696.00

Rock Island, Illinois on the 17th day of December, 2024.

The Revised Appropriations shall be in full force and effect from and after this date.

RESOLUTION

FY 2025 Niabi Zoo Improvements ARPA Grant Appropriations

WHEREAS, the Forest Preserve District was granted funds from Rock Island County for improvements at Niabi Zoo, and

WHEREAS, design and engineering for the improvement projects 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 \$387,688.26 shall be increased from grant revenue to be received in the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$387,688.26	131-32-35 767 ARPA24-60	Infrastructure over \$15,000

SECTION 3. Revenues in the amount of \$387,688.26 shall be increased from grant revenue to be received in the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$387,688.26	131-32-35 331.10 ARPA24-00	Federal Grants-General Government

SECTION 4. This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 17th day of December, 2024.

Kai Swanson, President
Forest Preserve Commission

Karen Kinney, Secretary
Forest Preserve Commission

RESOLUTION

RE: Niabi Zoo Fund Receipt of Grant Funds-Woodward Community Grant Fund

WHEREAS, additional funds are required in the Niabi Zoo Fund #131 to increase the budget for the purchase of observational equipment and increase security throughout Niabi Zoo, and

WHEREAS, (WCGF23) Woodward Community Grant Fund in the amount of \$16,000 was awarded to Niabi Zoo in October of 2022, and

WHEREAS, funds are available from grant funds already received in the Niabi Zoo Fund #131, and

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

SECTION 1. An emergency exists as outlined above.

SECTION 2. An amount of \$564.46 be transferred from unappropriated funds within the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$119.96	131-32-35 522.00 WCGF23	Operating Supplies
\$444.50	131-32-35 638.00 WCGF23	Repair & Maintenance

SECTION3. An amount of \$564.46 be transferred from grant funds already received to unappropriated funds within the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$564.46	131-32-35 337.70 WCGF23	Local Grants & Culture

SECTION 4. This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 17th day of December, 2024.

Kai Swanson, President
Forest Preserve Commission

Karen Kinney, Secretary
Forest Preserve Commission

TO: The County Board Chairman & Forest Preserve Commission President

FROM: Nick Camlin

SUBJECT: Annual Designation of Banks and Other Depositories

DATE: 06 December 2024

At the start of each new fiscal year, our County Treasurers have requested the County Board to designate by resolution the banks, credit unions, and other depositories for the safekeeping of county monies and tax collections. This resolution format was reviewed by the State's Attorney's Office in 2023.

The list differs from last year with the addition of an investment fund, and the merging of two local banks, and removing a bank we with no county business.

Therefore, I request, pursuant to 55 ILCS 5/3-10009, that the County Board designate the banks, credit unions, and other depositories listed within the attached resolution for the deposit of public monies in the custody of the Treasurer's Office.

Please contact me at once if you have any questions or concerns.

ROCK ISLAND COUNTY FOREST PRESERVE COMMISSION
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:

- American Bank & Trust of Rock Island, Illinois
- Bank Orion of Moline, Illinois
- Blackhawk Bank & Trust of Milan, Illinois
- BMO Harris Bank N.A. (IPRIME custodian) of Chicago, Illinois
- CBI Bank & Trust (fka SENB Bank) of Moline Illinois
- CBI Bank & Trust of Buffalo Prairie, Illinois
- Clock Tower Community Bank (Morton Bank) of Hillsdale Illinois
- Commerce Bank of Kansas City, Missouri
- DuTrac Community Credit Union of Moline, Illinois
- First National Bank of Moline, Illinois
- Gas & Electric Credit Union / Quad Cities Postal Credit Union of Moline, Illinois
- IH Mississippi Valley Credit Union of Moline, Illinois
- Illinois Metropolitan Investment Fund (IMET) of Westchester, Illinois
- Illinois Public Reserve Investment Management Trust (IPRIME) of Naperville, Illinois
- Kone Employees Credit Union of Moline, Illinois
- Midwest Bank of Andalusia, Illinois
- Moline Municipal Credit Union of Moline, Illinois
- Old National Bank (fka First Midwest Bank) of Moline, Illinois
- People's National Bank (fka Reynolds State Bank) of Reynolds, Illinois
- PFM Asset Management LLC (Illinois Trust) of Chicago, Illinois
- Quad City Bank & Trust of Moline, Illinois
- Service Plus Credit Union of Moline, Illinois
- The Bancorp Bank (Paymerang LLC vendor payment services) of Richmond, Virginia
- The Illinois Funds, US Bancorp Fund Services LLC of Milwaukee, Wisconsin
- US Bank N.A. (IMET custodian) of Minneapolis, Minnesota
- US Bank N.A. (Illinois Trust custodian) of St Paul, Minnesota

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, DECEMBER 17, 2024.

Kai Swanson, Commission President
Rock Island County Forest Preserve District

ATTEST:

Karen Kinney, Commission Secretary
Rock Island County Forest Preserve District

[Seal]

No. _____

Schedule of Regular Meeting Dates for the Rock Island County Forest Preserve District and Forest Preserve Executive Committee meetings for the calendar year 2025 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 2025. 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 as follows:

Tuesday, January 21
Tuesday, February 18
Tuesday, March 18
Tuesday, April 15
Tuesday, May 20
Tuesday, June 17

Tuesday, July 15
Tuesday, August 19
Tuesday, September 16
Tuesday, October 21
Tuesday, November 18
Tuesday, December 16

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 14
Tuesday, February 11
Tuesday, March 11
Tuesday, April 8
Tuesday, May 13
Tuesday, June 10-Niabi Zoo, 13010 Niabi Zoo Road, Coal Valley, IL 61240
Tuesday, July 8-Indian Bluff Golf Course, 6200 78th Avenue, Milan, IL 61284
Tuesday, August 12-Loud Thunder Forest Preserve, 19406 Loud Thunder Road, Illinois City, IL 61259
Tuesday, September 9-Illiniwek Forest Preserve, 836 State Avenue, Hampton, IL 61256
Wednesday, October 15
Wednesday, November 12
Tuesday, December 9

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 17, 2024.

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 2025 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, (2025)	January 1, 2025
Martin Luther King's Birthday,	January 20, 2025
Presidents Day,	February 17, 2025
Good Friday,	April 18, 2025
Memorial Day,	May 26, 2025
Juneteenth	June 19, 2025
Independence Day,	July 4, 2025
Labor Day,	September 1, 2025
Columbus Day,	October 13, 2025
Veterans Day,	November 11, 2025
Thanksgiving Day,	November 27, 2025
Friday after Thanksgiving Day,	November 28, 2025
Christmas Eve,	December 24, 2025
Christmas Day,	December 25, 2025
New Year's Day, (2026)	January 1, 2026

The day on which members of the House of Representatives are elected. November 3, 2026

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

Rock Island County Forest Preserve District
(A Component Unit of Rock Island County, Illinois)
Rock Island, Illinois



Annual Comprehensive Financial Report
For the Fiscal Year Ended
June 30, 2024

ROCK ISLAND COUNTY
FOREST PRESERVE DISTRICT, ILLINOIS
(A COMPONENT UNIT OF ROCK ISLAND COUNTY, ILLINOIS)

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

For the Fiscal Year Ended
June 30, 2024

Prepared By:

April Palmer, Rock Island County Auditor

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
TABLE OF CONTENTS

	<u>Page(s)</u>
INTRODUCTORY SECTION	
Principal Officials	i
Organization Charts	ii-iii
Certificate of Achievement for Excellence in Financial Reporting.....	iv
Letter of Transmittal	v-xii
FINANCIAL SECTION	
INDEPENDENT AUDITOR’S REPORT	1-4
INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	5-6
GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS	
Management’s Discussion and Analysis.....MD&A	1-9
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	7-8
Statement of Activities	9
Fund Financial Statements	
Governmental Funds	
Balance Sheet.....	10-11
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position.....	12
Statement of Revenues, Expenditures and Changes in Fund Balances	13-14
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Governmental Activities in the Statement of Activities.....	15

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS (Continued)

Basic Financial Statements (Continued)

Notes to Financial Statements	16-35
-------------------------------------	-------

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund.....	36
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Zoo Fund	37
Schedule of Employer Contributions Illinois Municipal Retirement Fund	38
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios Illinois Municipal Retirement Fund	39-40
Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios Other Postemployment Benefit Plan	41
Notes to Required Supplementary Information	42

**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Development of Forests and Construction Improvements Fund	43
--	----

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet	44-45
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	46-47
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual Illinois Municipal Retirement Fund	48
FISSA Fund	49
Liability Insurance Fund.....	50
Audit Fund.....	51

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
TABLE OF CONTENTS (Continued)

	<u>Page(s)</u>
STATISTICAL SECTION	
Financial Trends	
Net Position by Component	52-53
Change in Net Position.....	54-55
Fund Balances of Governmental Funds	56-57
Changes in Fund Balances of Governmental Funds	58-59
Revenue Capacity	
Assessed Value and Estimated Actual Value of Taxable Property	60
Property Tax Rates per \$100 Taxable Valuation - All Direct and Overlapping Governments	61-62
Principal Property Taxpayers	63
Property Tax Rates, Extensions and Collections	64
Property Tax Levies and Collections	65
Debt Capacity	
Ratios of Outstanding Debt by Type.....	66
Ratios of Net General Bonded Debt Outstanding.....	67
Direct and Overlapping Governmental Activities Debt.....	68
Legal Debt Margin Information	69
Demographic and Economic Information	
Demographic and Economic Information.....	70
Principal Employers	71
Operating Information	
Full-Time Equivalent Employees	72
Capital Asset Statistics	73
Operating Indicators	74
Miscellaneous Statistics.....	75-76

INTRODUCTORY SECTION

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
PRINCIPAL OFFICIALS
June 30, 2024

ELECTED OFFICIALS

Executive Committee Members

Kai Swanson, President	District 15
Luis Moreno	District 4
Drue Mielke	District 8
Edna Sowards	District 12
Dr. Rodney Simmer	District 16
Johnnie Woods	District 17
Chuck Layer	District 18

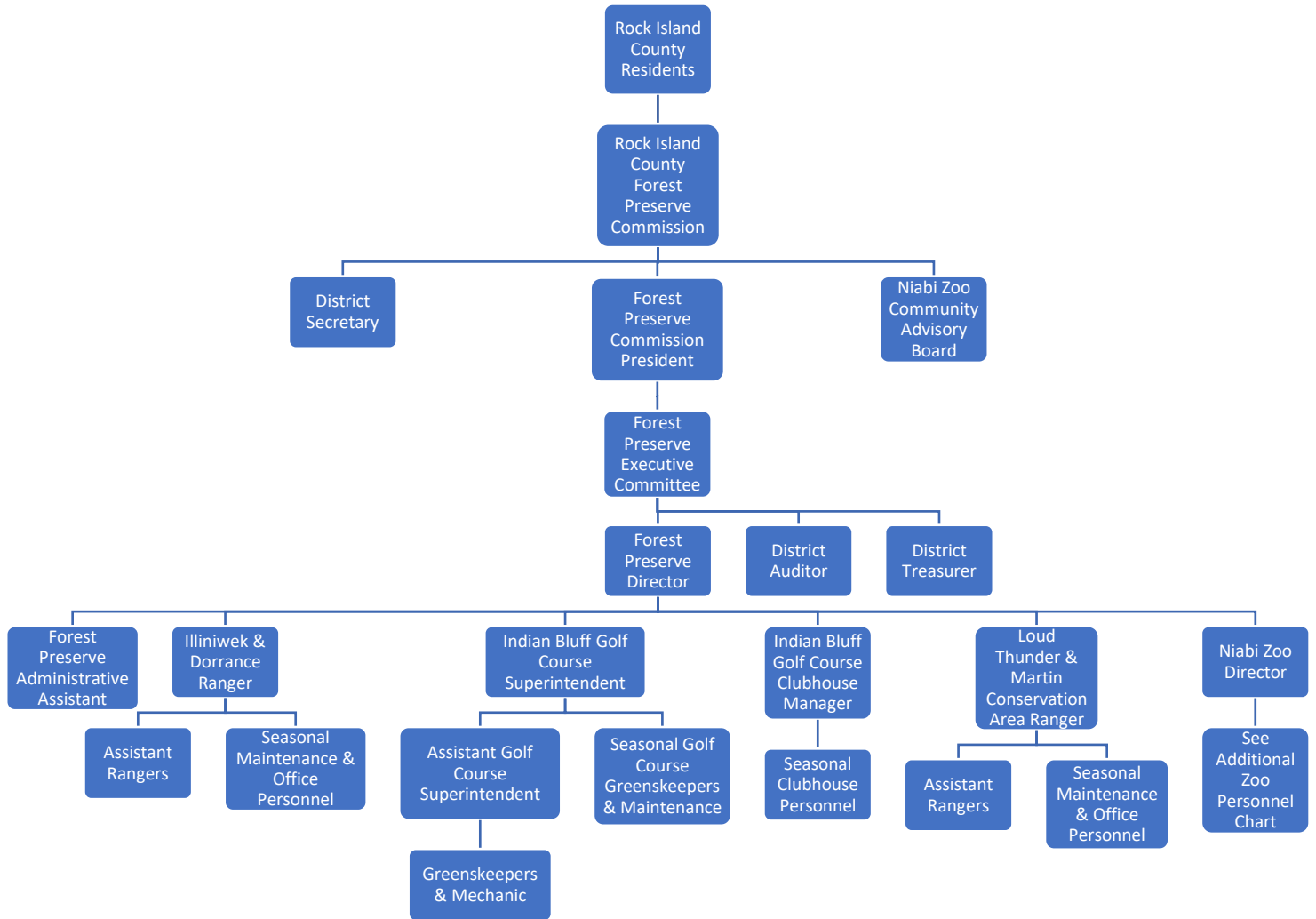
Commission Members

Kai Swanson, President	District 15
Rich Morthland	District 1
Melissa Moreno-Baker	District 2
Larry Burns	District 3
Luis Moreno	District 4
Brian Vyncke	District 5
Porter McNeil	District 6
Carla Enburg	District 7
Drue Mielke	District 8
David Adams	District 9
Richard “Quijas” Brunk	District 10
Timothy Foster	District 11
Edna Sowards	District 12
Bob Perkins	District 13
Enyo Dewith	District 14
Dr. Rodney Simmer	District 16
Johnnie Woods	District 17
Chuck Layer	District 18
J. Robert Westpfahl	District 19

APPOINTED OFFICIALS

Forest Preserve Director	Jeff Craver
Forest Preserve Administrative Assistance	Cassie Sullivan
Illiniwek Ranger	Michael Peterson
Indian Bluff Golf Course Superintendent	Jay Verstraete
Indian Bluff Golf Course Clubhouse Manager	Todd Collins
Loud Thunder Ranger	Ben Mills
Niabi Zoo Director	Lee Jackson

Rock Island County Forest Preserve District Organizational Chart



Rock Island County Forest Preserve District Niabi Zoo Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Rock Island County Forest Preserve District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

Forest Preserve District

Rock Island County



December 17, 2024

To the Honorable Kai Swanson, President, Members of the Rock Island County Forest Preserve Commission, and Citizens of Rock Island County Forest Preserve District.

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP), and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual financial report of the Rock Island County Forest Preserve District for the fiscal year ended June 30, 2024.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement.

Sikich CPA LLC, a firm of licensed certified public accountants, have issued an unmodified ("clean") opinion on the Rock Island County Forest Preserve District financial statements for the fiscal year ended June 30, 2024. The independent auditor's report is presented as the first component in the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Rock Island County Forest Preserve District's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

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

- v -

Forest Preserve District

Rock Island County



The Rock Island County Forest Preserve District was established in 1941 by a referendum vote. The District is a separate body and political subdivision of the State of Illinois. The District has independent taxing powers, although it is coterminous with that of Rock Island County. The District's purpose is to maintain and manage natural areas in Rock Island County for preservation, recreation, and education.

The District's day-to-day operations and administrative activities are managed by a Director and staffed by approximately 142, full-time, part-time, and seasonal employees.

The Rock Island County Forest Preserve District consists of six forest preserve areas, which consist of 2,659.455 acres (as per current GIS readings) in Rock Island County. They are: Loud Thunder Forest Preserve, Ralph Martin Conservation Area located in conjunction to Loud Thunder Forest Preserve, Indian Bluff Forest Preserve and Golf Course, Illiniwek Forest Preserve, Dorrance Park, Niabi Zoo and Amôwa Forest Preserve. The Rock Island County Forest Preserve District serves approximately 143,819 citizens (Source: U.S. Census Bureau, 2018-2022 ACS 5-Year Population Estimate) in Rock Island County, but also serves surrounding areas in Illinois and Iowa and tourists from beyond that.

The District is governed by an elected 19-member Board of Commissioners, who also serve, by state statute, as the Rock Island County Board. Approximately one-half of the members are up for re-election in a cycle of 4, 4, 2 years. The remaining are on a 2, 4, 4-year cycle. This provides every ten (10) years the entire 19-member commission being up for re-election. The President of the Rock Island County Forest Preserve District is nominated from within the elected 19 commissioners. The nomination process for President of the Commission is conducted in even numbered years and nominees must receive a majority vote from the commissioners. Policy-making and legislative authority are vested in a governing executive committee consisting of the president and six other commission members. The full Commission meets the third Tuesday of each month immediately following the Rock Island County Board meetings or approximately at 6:30 PM.

The annual budget serves as the foundation for the Rock Island County Forest Preserve District's financial planning and control. All department heads and management of the Forest Preserve District are required to submit requests for appropriation utilizing the District's financial software to the government's director (the Director). The Director uses these requests as the starting point for developing a proposed budget. The Director then

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

- vi -

Forest Preserve District

Rock Island County



presents this proposed budget to a special session of the Executive Committee for review and consideration. Upon review of the Executive Committee special session a recommendation is made to the Commission to lay the budget appropriation ordinance on display for 30 days. The Commission is required to hold a public hearing on the proposed budget and to adopt a final budget within the first quarter of the District's fiscal year per 70 ISCS 805/13/3.

The budget is developed and estimated for the purpose of timely levies set for property taxes to be collected as revenue in the fiscal year beginning the following July 1st. The final budget is adopted just prior to appropriation implementation with those levies set. The appropriated budget is prepared by fund from which the district levies a property tax as well as by department/park and function. The Director may make transfers of appropriations (movement of funds available to spend from one function or department/park to another) within a fund after the budget has been adopted with simple majority vote of the Commission. Any resolutions to increase appropriations must be approved by majority vote of the Forest Preserve Commission. Budget to actual comparisons are provided in this annual audit for each individual governmental fund for which an appropriated annual budget has been adopted.

Local Economy

Rock Island County's economy has historically centered on farm implement manufacturing, U.S. military manufacturing and agriculture. Today 20.6% of Rock Island County's residents are employed in the industry of "Education, Healthcare, and Social Assistance" (U.S. Census, 2022 American Community Survey, 5-Year Estimates). Manufacturing has the second highest percentage of employment of any industry, employing 15.9% of the civilian population 16 years and over (U.S. Census, 2022 American Community Survey, 5-Year Estimates). Currently, the largest employers in the county are:

Company	Address	Employees	Sales
Unity Pointe Health Moline Campus	500 John Deer Rd, Moline	2700	\$0
Tyson Fresh Meats	28424 38 th Ave N, Hillsdale	2400	\$984,159,000
John Deere Harvester Works	1100 13 th Ave, East Moline	2275	\$1,140,721,000
Unity Point Health Rock Island	2701 17 th St, Rock Island	2048	\$0
Deere & Co	1 John Deere Pl, Moline	1300	\$0
XPAC	525 10 th Ave E, Milan	1000	\$0
John Deere NA Parts Dist.	1600 1 st Ave E., Milan	800	\$0

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

- vii -

Forest Preserve District

Rock Island County



Jumer's Casino & Hotel	777 Jumer's Dr., Rock Island	550	\$43,106,000
PFG TPC Roma Foods	8001 51 st St W, Rock Island	530	\$0
Tax Slayer Center	1201 River Dr, Moline	500	\$36,980,000
Walmart Supercenter	3930 44 th Ave Dr. #1, Moline	450	\$60,747,000
Genesis Medical Center Silvis	801 Illini Dr., Silvis	440	\$0
Modern Woodmen of America	1701 1 st Ave, Rock Island	435	\$)
3M Co	22614 Rt 84 N, Cordova	413	\$197,796,000

Source: Data Axle, Reference USA Gov, accessed 2024.

Note: Major employer data provided are derived from multiple sources with varying levels of accuracy. Bi-State Regional Commission disclaims all responsibility for the accuracy of the data shown herein.

There are 10 traditional public-school districts operating within Rock Island County. The County's post-secondary education facilities include Black Hawk College, a two-year public institution; Augustana College, a private four-year institution, and Western Illinois University Quad Cities Campus.

Labor force in Rock Island County peaked in 1980 at 84,434. The 10-year period from 1980-1990 saw total labor force decline by almost 12% to 74,530. Most of this loss is attributed to the farm crisis in the 1980's and the related losses of manufacturing jobs in the farm implement industry. The county's annual average unemployment rate neared 18% in 1983. However, through the 1990's the economy gradually improved with relatively minor setbacks occurring early in the decade. From 2000 to 2007 unemployment rates averaged 5.1%. With the international banking crisis and housing market decline that occurred from 2007 to 2009, the unemployment rates jumped to an average of 8.9%. From 2012 – early 2020 the county experienced a continual improvement in the unemployment rates, reaching a low of 3.8% unemployment in March 2020. Following the onset of the Coronavirus pandemic, the unemployment rate jumped to 17.7% in April 2020. As of September 2024, Rock Island County has an unemployment rate of 6.8% and a civilian labor force of 67,153 people (Source: Bureau of Labor Statistics, Local Area Unemployment Statistics).

Recently: Rock Island County has seen business expansions and infrastructure projects recently, including a \$2.5 million Service Steel Manufacturing center in East Moline in 2021, and a \$15 million Bend XPO Convention Center and a \$10 million Chicago Regional Council of Carpenters Office, also in East Moline, in 2020. Additionally, the I74 Bridge in

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

- viii -

Forest Preserve District

Rock Island County



Moline was completed.

Major Initiatives

Each year, members of the Commission of the Rock Island County Forest Preserve District plan & vote to accomplish building & improvement projects in the District's various parks. Some of these goals require bond agreements to fund and others are funded through increasing areas of revenue. The following are some of the future projects to be accomplished.

Rehabilitate animal exhibits at Niabi Zoo, specifically the Eagle exhibit, large cat exhibit, and Rhino exhibit building roof were started in early 2024 and will be completed in late 2024 or early 2025.

Reconstruct multiple acres of native prairie within Amôwa Forest Preserve.

Construction of trail bridges throughout the trail systems at Loud Thunder Forest Preserve.

Equipment purchases to include small pontoon boats for the boat rental at Lake George, a maintenance truck and utility vehicle at Loud Thunder, an aerifier at Indian Bluff Golf Course and carousel renovations at Niabi Zoo.

Perform annual train track maintenance at Niabi Zoo.

Replacement of picnic tables and fire rings for the campsites at Loud Thunder and Illiniwek Forest Preserve.

Playground swing set bay for Dorrance Park.

Replace the fleet of golf carts at Indian Bluff.

Replace the existing time and attendance software to one compatible with the District's financial software.

Financial Information, Management and Control

Financial Policies: The Forest Preserve District has adopted a 90-day (3-month) spendable (unrestricted) fund balance in the General Fund, Niabi Zoological Preserve Fund and for the other appropriated Special Revenue Funds, with exception to the District's Liability Fund, to maintain and protect the operating service levels supported by the funds.

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

Forest Preserve District

Rock Island County



Instances where an ending audited fund balance (June 30th each year) is above the stated goal, a plan will be developed by the Director and presented to the Forest Preserve Executive Committee & Commission for review and approval to allow for the spending down of the stated surplus. If the General Fund, Niabi Zoological Preserve Fund or any appropriated Special Revenue Fund drops below the spendable (unrestricted) fund balance as of (June 30th), an action plan will be developed by the Director for review and approval by the Forest Preserve Executive Committee and Commission to increase the fund balance to the appropriate level.

The District's Liability Fund will strive to maintain a fund balance that will address forecasted claims and expenses. The District operates as self-funded for unemployment liability claims. The Liability Fund pays premiums for IPARKS insurance or other insurance premiums and risk management consulting for other liability prevention and/or responses. For worker's compensation the District participates in Rock Island County's worker compensation insurance program administered by Illinois County Risk Management Trust (ICRMT).

It is the intent of the District to use all surpluses generated to accomplish the following: meet reserve policies, avoid future debt service, reduce current outstanding debt, and invest in capital improvements which provide greater sustainability, operational savings or greater revenue streams to the District.

Due to the nature of the parks located in this upper Midwest area they are open for business on a seasonal basis typically April through October or about 7 months of the year. Also, being property tax dependent for most of its funds those revenues are only being received during approximately 7 months per year. Therefore, in order to keep cash at healthy levels year-round the Commission encourages the parks maintain a 6-month reserve. The Forest Preserve Commission has not committed any fund balance amounts for any of its funds.

Long-Term Financial Plans: The District continues to focus on earned revenues to off-set annual operational costs necessary to provide services to its visitors. The District does not plan to invest in additional facilities, services or programs unless there is a direct return to off-set those investments. Property tax rate increases will be used to off-set increases in personnel, paid benefits, capital expenditures and repairs, and payment of existing debt services. The District continues to address deferred maintenance throughout on an annual

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

- X -

Forest Preserve District

Rock Island County



basis with funds levied in the Development of Forests and Construction of Improvement Fund or applicable grant opportunities. All storm damage related issues at Niabi Zoo that occurred in January of 2024 has been completed. This event and other climate related scenarios will be a factor when considering future renovations to the District's infrastructure. The District has the ability to incur additional debt service based on the size of the District's Equalized Assessed Value (EAV), but has no intention of acquiring further debt service in the next 5 years. Any significant increase in service would mostly be in land for conservation or preservation purposes. The reason is parks dedicated to conservation do not need significant amounts of infrastructure or support amenities. At this time the District anticipates a balanced fund approach in its General Fund, Special Revenue Funds and Liability Fund. The Niabi Zoological Preserve Fund will require surplus budgeting in order to achieve a fund balance that will comply with the District's Fund Balance Policy and pay off short term internal debt needed to complete the repairs caused by the storm mentioned above. The District's Capital Project Fund's, such as the Development of Forests and Construction of Improvements Fund, unrestricted balance will be utilized as appropriated annually to assist other parks deterioration of infrastructure needs.

Risk Management: The Forest Preserve District is self-insured for risk exposures related to employment benefits. The Forest Preserve District has been participating in the IPARKS risk management program since the beginning of fiscal year 2017, which provides automobile liability, wrongful acts (public officials) liability, property coverage, boiler & equipment breakdown, automobile physical damage coverage, and legal liability coverage. These occurrences were all self-insured prior to this program participation. A third-party administrator, UMR, performs all health benefit claims handling procedures. In addition, in July of 2024 the District began participating in Rock Island County's worker's compensation program administered by Illinois County Risk Management Trust (ICRMT). ICRMT performs all workers' compensation claims handling procedures. The Rock Island County human resources office administers claims against the District and settlement of claims and participation of this program through an Intergovernmental Agreement with Rock Island County. The Commission levies for a liability reserve property tax, recorded as Forest Preserve District Liability Insurance. This is a separate fund from the general fund. This provides for policy premiums, deductibles, claims settlement and loss expenses for the estimated settlement value of worker's compensation, employment benefits, and third-party administrators.

Pension and Other Post-employment Benefits: The Forest Preserve District participates in a defined benefit pension plan through the Illinois Municipal Retirement Fund (IMRF). IMRF provides retirement benefits for any employees of the Forest Preserve District

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

- xi -

Forest Preserve District

Rock Island County



whose position normally requires at least 1000 hours of service per year. These benefits are paid in addition to social security benefits. The Forest Preserve District also provides for postretirement health care benefits to employees under the required provisions of Rock Island County's Health Benefit Plan. Additional information on pension and post-employment benefits can be found in the notes to the financial statements included within this financial report.

Awards & Acknowledgements: The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Rock Island County Forest Preserve District for its annual financial report for the fiscal year ended June 30, 2023. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual financial report for the fiscal year ended June 30, 2024 has continued to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the appointed officers, management and staff of the Rock Island County Forest Preserve District, in addition to the Rock Island County Treasurer's Office, the Rock Island County Auditor's Office, and our auditors, Sikich CPA LLC, Naperville IL. Credit also must be given to the Commission for their unfailing support for maintaining the highest standards of professionalism in the management of the Forest Preserve District's finances.

Respectfully submitted,

Jeffrey Craver, Director

Rock Island County Forest Preserve District

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

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

The Honorable President
Members of the Forest Preserve Commission
Rock Island County Forest Preserve District
Rock Island, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Rock Island County Forest Preserve District, Illinois (the Forest Preserve) (a component unit of Rock Island County, Illinois), as of and for the year ended June 30, 2024, and the related notes to financial statements, which collectively comprise the Forest Preserve's basic financial statements as listed in the table of contents.

In our opinion, the 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, Illinois (a component unit of Rock Island County, Illinois), as of June 30, 2024, 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) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these 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 Forest Preserve 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 these 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 Forest Preserve'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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 Forest Preserve'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 Forest Preserve'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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents 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 Forest Preserve's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate 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 fund financial statements and schedules are 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 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2024 on our consideration of the Forest Preserve's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Forest Preserve's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Forest Preserve's internal control over financial reporting and compliance.

Sikich CPA LLC

Naperville, Illinois
December 5, 2024

1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable President
Members of the Forest Preserve Commission
Rock Island County Forest Preserve District
Rock Island, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Rock Island County Forest Preserve District, Illinois (the Forest Preserve) (a component unit of Rock Island County, Illinois) as of and for the year ended June 30, 2024, and the related notes to financial statements, which collectively comprise the Forest Preserve’s basic financial statements, and have issued our report thereon dated December 5, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Forest Preserve’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Forest Preserve’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Forest Preserve’s internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Forest Preserve’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Forest Preserve's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Forest Preserve's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Forest Preserve's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich CPA LLC

Naperville, Illinois
December 5, 2024

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2024

Management's Discussion and Analysis

As management of the Rock Island County Forest Preserve District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the Rock Island County Forest Preserve District for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal which can be found on pages v- xii of this report, and the District's financial statements.

Financial Highlights

- The assets and deferred outflows of resources of the Rock Island County Forest Preserve District exceeded its liabilities and deferred inflows of resources at the close of the June 30, 2024 fiscal year by \$14,478,348 (net position). This net position total has increased \$1,847,661 from the prior year. This current year growth is primarily from capital asset infrastructure improvements made possible from federal, state, and local grant awards. This year there is \$749,968 of funds available (unrestricted net position) that may be used to meet the government's ongoing obligations to citizens and creditors.
- Deferred outflows of resources totaled \$1,012,541. This is a decrease of (\$228,031) from the prior year total. This is primarily due to pension related deferred outflows figured from the District's actuarial estimation decreasing. Other post-employment benefits (OPEB) calculations of future expenses required, increased slightly from prior year, but the deferred charge from bond debt refunding of the 2016 issue has and will continue to decrease each year according to the amortization schedule.
- Deferred inflows of resources totaled \$4,966,334, an increase of \$777,813 over the prior year total. All of this is due to additional deferred property tax revenue this year over last. Smaller decreases in actuarial pension expenses recognized in future periods and in the calculation of OPEB related deferred inflows off-set some of this future revenue.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,231,760 or 39.23% of total General Fund expenditures of \$3,139,864. The Commission approved a change in recommended fund balance reserves to 25%. This is due to the deferral of an increased amount of property taxes to be used for future expenses as budgeted. Therefore, not needing as much in reserves at year-end and so this is well exceeding that recommendation. In contrast there was an overall decrease in fund balance for the year. Despite total expenditures decreasing compared to the prior year, there was a significant decrease in Personal Property Replacement taxes, property taxes, and intergovernmental revenues. The greater collection of fees, and higher interest earned for cash in the bank could not keep up the pace with these decreases and cover all expenditures.
- As of the close of fiscal year 2024, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$2,155,055, an increase of \$220,064 in comparison to the prior year balance. This is due to the large amounts of grant revenue and other sources of support to Niabi Zoo for the construction of exhibits in line with its strategic plan, and reconstruction of exhibits after a tragic snow storm damaged much of the infrastructure in the park. Other non-major governmental funds increased overall because of additional property taxes and fee collections for future expenses. There were a few decreases here due to increased personnel expenses per collective bargaining contract as well as increased minimum wages in the state for seasonal and part-time employees another year. However, continued project expenses such as the Illiniwek Restroom project and maintenance of the Bike Pathway, Spillway, and various trail systems at the preserves depleted the fund balance of the Development of Forest and Construction Improvements Fund and cut into this increase greatly.

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2024

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Rock Island County Forest Preserve District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves including a statistical section at the end.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the District assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flow in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees, charges, and grants and donations. The governmental activities of the District include general government and recreational operations.

The government-wide financial statements include only the Rock Island County Forest Preserve District. There are no component units. The District is a component unit of Rock Island County, Illinois.

The government-wide financial statements can be found on pages 7-9 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Rock Island County Forest Preserve District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements in accordance with the Downstate Forest Preserve Act of the State of Illinois.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet on pages 10 & 11 and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances on pages 13 & 14 provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2024

The Rock Island County Forest Preserve District maintains 11 individual governmental funds. The Debt Service Fund is used to record the deferral of abated property tax collections to pay long term debt obligations in future years. Information is presented separately in the governmental fund balance sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance for the General Fund, Niabi Zoo Fund, Debt Service Fund and Capital Projects – Development of Forests and Construction Improvements Fund, which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Rock Island County Forest Preserve District adopts an annual appropriation budget for its General Fund and its special revenue funds (with the exception of the Marvin Martin Trust Fund), as well as one fund for capital projects of the District by way of property tax levy. A budgetary comparison statement has been provided for the General Fund, the Special Revenue Funds, and Capital Projects Fund to demonstrate compliance with this budget on pages 36 & 37, 43 and 48-51.

The basic governmental fund financial statements can be found starting on page 10 through 15 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements beginning on page 16.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Rock Island County Forest Preserve District's Illinois Municipal Retirement Fund and Other Post Employment Benefit (OPEB) plan, and the General Fund and Zoo Fund. Required supplementary information regarding pension and other postemployment plans can be found on page 38 through 41 of this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Rock Island County Forest Preserve District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$14,478,348 at the close of the most recent fiscal year.

By far the largest portion of the Rock Island County Forest Preserve District's total net position (91.46%) reflects its net investment in capital assets (e.g., land, buildings, machinery and equipment less any capital-related debt). The Rock Island County Forest Preserve District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2024

	Governmental Activities	
	2024	2023
Assets		
Current and other assets	\$ 7,992,807	\$ 7,581,580
Capital assets	18,809,774	17,533,547
Noncurrent assets	1,107	7,460
Total assets	26,803,688	25,122,587
Deferred outflows of resources	1,012,541	1,240,572
Liabilities		
Long-term liabilities outstanding	6,728,645	7,668,655
Other liabilities	1,643,002	1,875,296
Total liabilities	8,371,647	9,543,951
Deferred inflows of resources	4,966,234	4,188,521
Net position		
Net investment in capital assets	13,241,970	11,258,088
Restricted for:		
Capital improvement	18,104	338,369
Retirement	207,468	187,683
Liability	260,671	266,714
Debt service	167	-
Unrestricted (deficit)	749,968	579,833
Total net position	\$ 14,478,348	\$ 12,630,687

3.36% or \$486,410 of the Rock Island County Forest Preserve District's total net position represents resources that are subject to external restrictions on how they may be used. This restricted amount decreased over the course of the fiscal year mostly due to capital expenditures in various funds. Therefore, the restriction of those funds for future capital use is no longer necessary. The Development of Forests & Improvements fund for the District as a whole and the Marvin Martin Trust Fund for improvements in future years at Loud Thunder preserve both have these restrictions and both experienced a decrease in the current year compared to last, while the Loud Thunder Spillway and Camping Fund restrictions for capital stayed about equal. As of June 30, 2024, the amount of liabilities restricted for estimated claims settlements for health benefits and worker's compensation was a similar amount for future liability predicted. Some interest on Debt Service is now restricted to the payment of future bond debt.

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2024

Principal debt payments have continued on the bond issues for Niabi Zoo Capital Improvements and Loud Thunder & Spillway improvements and repairs. This decreases liability. These principal payments, and the interest payments draw on cash readily available within current and other assets.

	Governmental Activities	
	2024	2023
Revenues		
Program revenues:		
Charges for services	\$ 2,990,742	\$ 3,111,969
Operating grants and contributions	10,800	53,729
Capital grants and contributions	970,743	1,157,592
Total program revenues	3,972,285	4,323,290
General Revenue:		
Property taxes	3,830,820	3,685,729
Replacement taxes	428,198	650,091
Hotel/ motel taxes	274,999	272,427
Interest	192,033	164,934
Miscellaneous	275,337	21,768
Total general revenues	5,001,387	4,794,949
Total revenues	8,973,672	9,118,239
Expenses:		
General and administration	2,605,713	2,603,927
Culture and recreation	4,320,647	4,384,274
Interest on long-term debt	199,651	185,699
Total expenses	7,126,011	7,173,900
Change in net position	\$ 1,847,661	\$ 1,944,339
Prior Period Adjustment		(2,404,527)
Net position, beginning	\$ 12,630,687	\$ 13,090,875
Net position, ending	<u>\$ 14,478,348</u>	<u>\$ 12,630,687</u>

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2024

Charges for Services decreased over prior year. Niabi Zoo attractions opened for the season later this year and with a decrease in admission prices. Winter storm damages to many exhibits needed to be addressed for safety and some were closed completely until proper reconstruction can occur for the benefit of the animals and the viewing public. This decrease in exhibits seemed to the Commission to be a potential deterrent to attendance, so pricing the admissions slightly lower might encourage those interested in the exhibits that were operational to come. Another large decrease to revenue is the State's decrease in Personal Property Replacement Revenue. Luckily the EAV for property tax revenue afforded an increase in that category. The IPARKS insurance settlement for some of the storm damage was the reason for the increase in miscellaneous revenue. Interest grew another year due to the District's Treasurer capitalizing on different investment strategies and the financial institutions' interest rates offerings continuing to be high. All of these helped to off-set some but not all of the major decreases.

Knowing revenue was expected to decrease the District worked to keep expense totals close to the same as the prior year despite the capital storm repairs, finishing projects with the awarded grants, collective bargaining agreement increases in salaries and benefits, and another increase in the State's minimum wage making seasonal help costs higher.

Financial Analysis of the Government's Funds

As noted earlier, the Rock Island County Forest Preserve District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the Rock Island County Forest Preserve District's governmental funds is to provide information on near term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements.

As of the end of the current fiscal year, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$2,155,055, of which \$1,028,010 is available for spending at the government's discretion.

Long Term Debt Effects: The Rock Island County Forest Preserve District made their four interest bond payments and two principal payments for the year July 1, 2023 - June 30, 2024 on time. Payments for the Niabi Zoo Capital Improvement projects are made with fees received through various Zoo admissions and purchases. These bonds were refinanced and reported in fiscal year 2016. However, due to the amount of principal due, were only partially refinanced. The result is much less interest due over time. Again, timing of all payments remains unchanged with final payments due 12/01/28. The bond issue in fiscal year 2018 was for the Capital Improvements to the Loud Thunder Spillway & Camping facilities. The payments are being made with the budget and receipt of additional camping fees at Loud Thunder as well as property tax increases in the General Fund. The timing of these payments is on the same schedule as all other bond issues for the District. The final payment is due 12/01/37. The District will continue to make all bond payments according to their bond payment schedules. Additional information about the District's long-term debt can be found in Note 4 to the financial statements.

Budgetary Highlights

The General Fund anticipated Replacement Tax revenue decreased drastically from the budget that was prepared months before the State reported the actual decrease. Learning of this placed the parks in a position to maximize charges for services and contributions from private sources to cover the loss of replacement revenue. Camping, boat rental, and golf fees as well as investment income earned at higher than expected rates provided overall revenue higher than budgeted. Expenditures for outside services and some supplies purchases were provided in-house to save money, or have been deferred to ensure under budgeted expenditures overall, and minimal change to fund balance during the year at a decrease of only (\$8,798).

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2024

Changes in Fund Balances – Major Funds

Niabi Zoo experienced huge revenue increases over expected for the grants awarded from federal, state and local agencies to construct the many mentioned exhibits. Also affecting expenditures was the storm damages and the inflationary costs of goods and services for operations and repairs/rebuild. Some delayed maintenance expenditures became necessary. However, revenue remained much higher so the result was an overall positive change in fund balance of \$689,252 during the year.

The Development of Forest & Construction of Improvement Fund continued to focus on improving the Bike Pathways and utilize final grant and property tax funds to complete the construction of a restroom at Illiniwek Preserve that will be used by those on the Bike Path as well as visitors there. All remaining grant funds were expended timely and in accordance with grant requirements. However, this was not sufficient and required the property tax cash collected not yet recognized as revenue to be spent for this timely completion per contract. Unexpected at the time of contract signing was the significant improvements to the restroom area lift station & site. This depleted the prior year fund balance and left a deficit fund balance of (\$203,750).

The Debt Service Fund was utilized this fiscal year to record additional property taxes collected that were not abated for the payment of bond principal & interest debt in the levy year 2023 collected for those debt expenditures in the fiscal year 2025, and the interest earned on those invested funds. This created an increase in fund balance of \$167 for that interest revenue. All other cash was recorded as unavailable property tax revenue for future use so not affecting fund balance.

Capital Assets

	(Net of Depreciation)	
	2024	2023
Land	\$ 1,641,790	\$ 1,641,790
Buildings	4,692,514	4,855,868
Machinery and equipment	1,100,338	813,328
Infrastructure	10,952,880	8,518,583
Construction in progress	422,252	1,703,978
Total	<u>\$ 18,809,774</u>	<u>\$ 17,533,547</u>

There were major increases in infrastructure mostly due to the completion of construction in progress projects from the prior year. The parking lot at the District's Amôwa Forest Preserve, Prairie Dog Exhibit at Niabi Zoo and Great River Trail project at Illiniwek were completed in Fiscal Year 2024. Exhibit projects at the Zoo have been continued such as the Eagle and Big Cat House Infrastructure from funds provided by Rock Island County from its allotment of the American Recovery Act Award. Storm damage and an accident by a customer provided additional funds to repair or replace some large equipment and other infrastructure as well. Another large increase to infrastructure was the Illiniwek park restroom project. The decrease to buildings was completely due to depreciation expense for the year being greater than the increases in buildings or their improvements.

Additional information on the Rock Island County Forest Preserve District's capital assets can be found in Note 3 of this report.

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2024

Economic Factors and Next Year's Budgets

The General Fund budget was adopted as balanced. Revenues are expected to remain flat due to the loss of Personal Property Replacement Tax. Personnel costs and employee benefits are anticipated to increase throughout all departments within the General Fund. To offset these items there will be less dollars appropriated to purchase or replace large capital equipment. The General Fund will be funding a new time and attendance software and the hardware needed for the departments of the General Fund and Niabi Zoo Fund. The Niabi Zoo Fund and FISSA Fund budgets are adopted with surpluses in order to build up cash reserves within these funds to improve fund balance health. The IMRF & Liability Fund are adopted with deficits as the District will use excess reserves within these funds per its Fund Balance Policy. The policy states the District will use reserves with the intent to accomplish meeting reserve requirements, avoiding future debt service, reducing current outstanding debt, and investing in capital improvements which provide greater sustainability, operational savings or greater revenue streams to the District. The District remains self-insured for unemployment insurance costs.

The other levies available to the District remain similar to those of the year prior with the exception of the Development of Forests & Construction of Improvement Fund. The District is building up to pre-COVID levels to address deferred capital improvements and offset construction costs of rebuilding Niabi Zoo after the snow damage event that occurred in January of 2024.

Staff expect fee for services revenues to be average to above average if weather patterns are typical in nature as heavy periods of rain or heat drastically impact visitation within the Preserves. The past several years precipitation has been below average and the extreme heat and humidity events have been few and short in duration. An example in calendar year 2024 was the golf course losing less than 5 full days of play to rain between May 1st and November 1st.

Fees for service revenues are expected to be below average for the Niabi Zoo Fund as construction of the large cat exhibit, eagle exhibit, and others affected by the snow storm will not be completed until after the zoo closes for the 2024 season well into fiscal year 2025. The loss of these exhibits outweighs the new built and open African Painted Dog and American Prairie Dog exhibits.

The efforts of the District to return to purchasing new equipment will continue but at a smaller scale due to the various reasons mentioned above. Niabi Zoo will continue making smaller improvements throughout the future fiscal year from local community foundation grants and other generous community donations as those opportunities arise.

Staff at Niabi Zoo expect diseases like Avian Influenza to play a major role in how the zoo can operate and will significantly influence the zoo's operations and ability to generate revenues when the potential for outbreaks occur. School field trips and tour bus groups, which are a significant source of revenue, are returning but not at the levels that occurred before 2020. Education programming and special events are still popular and the recommendations from the 2023 Community Perception Survey recommended more special events as an avenue to market the zoo and increase attendance. Of course, the construction of new exhibits is expected to increase attendance as well. Off-site educational experiences with live animals will not return at this time due to limited staffing and quarantines necessary for illness and disease. The Niabi Zoo Fund will work to acquire budgeted surpluses to achieve an increase in fund balance over the next several years. The new agreement with the nuclear plant in the area expected to begin with the property tax collections for fiscal year 2026 as well as equalized assessed value (EAV) increases anticipated in the County once again will be necessary to achieve that goal.

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2024

Temporary seasonal salaries will continue to rise another dollar to \$15.00 per hour as the Illinois minimum wage mandate will go into effect January 1, 2025. The increase in minimum wage continues to put greater pressure on all facilities of the District to increase its revenue sources to maintain its current levels of service and compete with other employers who increase their wages above the minimum to attract quality employees.

The District will begin contract negotiations with the AFSMCE local to develop a new bargaining agreement affecting these employees as the current contract expires November 30, 2024. The hope is to agree on fair wages as per an independent study performed, while keeping long time employees, attracting that quality workforce, but also not requiring the District to increase property taxes above capturing the EAV or incurring more debt with interest due to pay for this and other increasing operating costs.

The Illinois Municipal Retirement Fund (IMRF) reported excellent returns on investments for another year, which in turn will keep the employer costs relatively flat beyond assigned or bargained wage increases to full time employees.

The District did apply for several grants in prior fiscal years and received announcements of awards throughout FY2024. The Illinois Bike Path grant program and Electric Vehicle Community grant program are being awarded to the District. Implementation of these projects and costs associated will mainly occur in the first half of FY2026, however FY2025 will incur some design and engineering costs for these projects. The District was also awarded \$1,100,000 and is applying for an additional \$400,000 in ARPA funds from Rock Island County to offset construction of the African Painted Dog and American Prairie Dog exhibits, with the remainder that will be used for the reconstruction of the storm damaged big cat and American Bald Eagle exhibits.

Request for Information

This financial report is designed to provide a general overview of the Rock Island County Forest Preserve District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to, April L Palmer, Rock Island County Forest Preserve District Auditor, 1504 3rd Avenue, Rock Island IL 61201 or e-mail apalmer@rockislandcountyil.gov.

BASIC FINANCIAL STATEMENTS

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS**STATEMENT OF NET POSITION**

June 30, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,602,134
Receivables (net, where applicable, of allowances for uncollectibles)	
Accounts	586,071
Property taxes	2,794,034
Accrued interest	10,568
Prepaid items	1,107
Capital assets, not being depreciated	2,064,042
Capital assets, being depreciated (net of accumulated depreciation)	<u>16,745,732</u>
Total assets	<u>26,803,688</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related - IMRF	754,706
OPEB items	198,801
Deferred charge on refunding	<u>59,034</u>
Total deferred outflows of resources	<u>1,012,541</u>
Total assets and deferred outflows of resources	<u>27,816,229</u>
LIABILITIES	
Accounts payable	758,537
Accrued payroll	78,725
Unearned revenue	154,646
Noncurrent liabilities	
Due within one year	651,094
Due in more than one year	<u>6,728,645</u>
Total liabilities	<u>8,371,647</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related - IMRF	62,241
OPEB items	229,949
Property taxes	<u>4,674,044</u>
Total deferred inflows of resources	<u>4,966,234</u>
Total liabilities and deferred inflows of resources	<u>13,337,881</u>

(This statement is continued on the following page.)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

STATEMENT OF NET POSITION (Continued)

June 30, 2024

	<u>Governmental Activities</u>
NET POSITION	
Net investment in capital assets	\$ 13,241,970
Restricted for	
Capital improvements	18,104
Retirement	207,468
Liability insurance	260,671
Debt service	167
Unrestricted	<u>749,968</u>
TOTAL NET POSITION	<u>\$ 14,478,348</u>

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Change in Net Position
					Primary Government
PRIMARY GOVERNMENT					Governmental Activities
Governmental Activities					
General government	\$ 2,605,713	\$ 1,272,179	\$ 10,800	\$ -	\$ (1,322,734)
Culture and recreation	4,320,647	1,718,563	-	970,743	(1,631,341)
Interest	199,651	-	-	-	(199,651)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 7,126,011	\$ 2,990,742	\$ 10,800	\$ 970,743	(3,153,726)
General Revenues					
Property tax					3,830,820
Intergovernmental revenue					
Replacement taxes					428,198
Hotel/motel taxes					274,999
Investment income					192,033
Miscellaneous					275,337
Total					5,001,387
CHANGE IN NET POSITION					1,847,661
NET POSITION, JULY 1					12,630,687
NET POSITION, JUNE 30					\$ 14,478,348

See accompanying notes to financial statements.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

**BALANCE SHEET
GOVERNMENTAL FUNDS**

June 30, 2024

	General	Zoo	Development of Forests and Construction Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 2,094,148	\$ 1,011,113	\$ 58,742	\$ 279,408	\$ 1,158,723	\$ 4,602,134
Receivables (net, where applicable, of allowances for uncollectibles)						
Accounts	3,400	567,081	1,182	-	14,408	586,071
Property taxes	817,070	986,577	180,936	415,200	394,251	2,794,034
Accrued interest	5,169	1,630	83	134	3,552	10,568
Prepaid items	-	1,107	-	-	-	1,107
TOTAL ASSETS	\$ 2,919,787	\$ 2,567,508	\$ 240,943	\$ 694,742	\$ 1,570,934	\$ 7,993,914
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE						
LIABILITIES						
Accounts payable	\$ 212,472	\$ 395,746	\$ 140,829	\$ -	\$ 9,490	\$ 758,537
Accrued payroll	27,912	42,829	-	-	7,984	78,725
Unearned revenue	80,796	73,850	-	-	-	154,646
Total liabilities	321,180	512,425	140,829	-	17,474	991,908
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	1,366,847	1,650,412	302,682	694,575	659,528	4,674,044
Unavailable revenue - grants	-	171,725	1,182	-		172,907
Total deferred inflows of resources	1,366,847	1,822,137	303,864	694,575	659,528	4,846,951
Total liabilities and deferred inflows of resources	1,688,027	2,334,562	444,693	694,575	677,002	5,838,859

	General	Zoo	Development of Forests and Construction Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES						
Nonspendable - prepaid items	\$ -	\$ 1,107	\$ -	\$ -	\$ -	\$ 1,107
Restricted						
Capital improvements	-	-	-	-	211,493	211,493
Retirement	-	-	-	-	207,468	207,468
Liability insurance	-	-	-	-	260,671	260,671
Debt service	-	-	-	167	-	167
Unrestricted						
Assigned for zoological purposes	-	231,839	-	-	-	231,839
Assigned for audit	-	-	-	-	1,467	1,467
Assigned for capital improvements	-	-	-	-	212,833	212,833
Unassigned (deficit)	1,231,760	-	(203,750)	-	-	1,028,010
Total fund balances (deficit)	1,231,760	232,946	(203,750)	167	893,932	2,155,055
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,919,787	\$ 2,567,508	\$ 240,943	\$ 694,742	\$ 1,570,934	\$ 7,993,914

See accompanying notes to financial statements.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

June 30, 2024

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 2,155,055
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	18,809,774
Certain revenues are deferred at the fund level on the modified accrual basis of accounting but not at the entity-wide level	172,907
The deferred charge on refunding of bonds is capitalized and amortized over the life of the bonds on the statement of net position	59,034
The deferred outflows and deferred inflows of resources related to the pension plans and other postemployment benefits is a flow of current financial resources and thus is not reported in the funds	
Illinois Municipal Retirement Fund	692,465
Other postemployment benefits	(31,148)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds	
Bonds payable	(5,345,000)
Compensated absences payable	(195,113)
OPEB liability	(1,027,431)
Net pension liability - Illinois Municipal Retirement Fund	(717,960)
Bond premium	(94,235)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 14,478,348</u>

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended June 30, 2024

	General	Zoo	Development of Forests and Construction Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 1,369,863	\$ 1,630,646	\$ 227,811	\$ -	\$ 602,500	\$ 3,830,820
Replacement taxes	428,198	-	-	-	-	428,198
Hotel/motel tax	-	274,999	-	-	-	274,999
Charges for services	1,272,179	1,718,563	-	-	-	2,990,742
Intergovernmental	-	1,101,398	163,258	-	-	1,264,656
Contributions from private sources	29,801	132,259	-	-	-	162,060
Investment income	92,767	28,277	20,805	167	50,017	192,033
Miscellaneous	16,898	208,329	-	-	50,110	275,337
Total revenues	3,209,706	5,094,471	411,874	167	702,627	9,418,845
EXPENDITURES						
Current						
General government	2,314,806	-	-	-	131,458	2,446,264
Culture and recreation	-	3,223,026	-	-	489,297	3,712,323
Capital outlay	479,630	858,219	927,959	-	75,258	2,341,066
Debt service						
Principal retirement	205,000	300,000	-	-	-	505,000
Interest and fiscal charges	140,428	53,700	-	-	-	194,128
Total expenditures	3,139,864	4,434,945	927,959	-	696,013	9,198,781
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	69,842	659,526	(516,085)	167	6,614	220,064

	General	Zoo	Development of Forests and Construction Improvements	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ -	\$ 29,726	\$ -	\$ -	\$ 48,914	\$ 78,640
Transfers (out)	(78,640)	-	-	-	-	(78,640)
Total other financing sources (uses)	(78,640)	29,726	-	-	48,914	-
NET CHANGE IN FUND BALANCES	(8,798)	689,252	(516,085)	167	55,528	220,064
FUND BALANCES (DEFICIT), JULY 1	1,240,558	(456,306)	312,335	-	838,404	1,934,991
FUND BALANCES (DEFICIT), JUNE 30	\$ 1,231,760	\$ 232,946	\$ (203,750)	\$ 167	\$ 893,932	\$ 2,155,055

See accompanying notes to financial statements.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 220,064
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, they are capitalized in the statement of activities	2,365,477
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation of capital assets	(1,075,387)
Proceeds from the disposal of capital assets are recognized in governmental funds but the loss is recognized on the statement of activities	(13,863)
Certain revenues are deferred in governmental funds but not in governmental activities	(445,173)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	505,000
The amortization of certain amounts related to the issuance of long-term debt are not a use of a financial resource	
Premium	17,246
Loss on refunding	(22,769)
The change in the OPEB liability and related deferred outflows and inflows is shown on the statement of activities	17,580
The change in the net pension liability and related deferred outflows and inflows for Illinois Municipal Retirement Fund is shown on the statement of activities	291,481
The change in the compensated absences liability is shown on the statement of activities	(11,995)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 1,847,661</u>

See accompanying notes to financial statements.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Rock Island County Forest Preserve District, Rock Island, Illinois (the Forest Preserve) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Forest Preserve's accounting policies are described below.

a. Reporting Entity

The Forest Preserve is a legally separate political subdivision of the State of Illinois. It is governed by a 19-member Board of Commissioners and is the same as the County Board. These financial statements present all funds of the Forest Preserve. A component unit is a legally separate organization for which a primary government is financially accountable. However, the Forest Preserve is considered to be a component unit of Rock Island County, Illinois (the County) since the Board of Commissioners of the Forest Preserve is the same as the County Board.

b. Basis of Presentation

The accounts of the Forest Preserve are organized and operated on the basis of funds. Funds are independent fiscal and accounting entities with self-balancing sets of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. A minimum number of funds are maintained for this purpose.

The following fund categories are used by the Forest Preserve:

Governmental funds are used to account for the Forest Preserve's general activities. The General (Corporate) Fund is the primary operating fund; accounting for all financial resources not accounted for in another fund. Special revenue funds account for revenue sources that are legally restricted or committed for specific purposes (except for capital projects funds). Capital projects funds account for funds that are restricted, committed or assigned to the acquisition of capital assets or construction of major capital projects not financed by another fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Forest Preserve. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Forest Preserve has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program 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.

The Forest Preserve reports the following major governmental funds:

The General (Corporate) Fund is the Forest Preserve's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

The Zoo Fund accounts for revenue and expenditures related to the operation of the Niabi Zoo.

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

The Debt Service Fund accounts for property tax revenue designated for the repayment of principal and interest on outstanding debt.

The Forest Preserve does not report any proprietary funds.

The Forest Preserve does not report any fiduciary funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. 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. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). 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. The Forest Preserve generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal year, except for certain intergovernmental grants. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

In applying the susceptible to accrual concept to intergovernmental revenues (i.e., federal and state grants), the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Forest Preserve; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are generally revocable only for failure to comply with prescribed eligibility requirements, such as equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the availability criterion.

The Forest Preserve reports unavailable/deferred revenue and unearned revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet both the measurable and available or year intended to finance criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Forest Preserve before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures.

In subsequent periods, when both revenue recognition criteria are met, or when the Forest Preserve has a legal claim to the resources, the liability and deferred inflows of resource for unearned and unavailable/deferred revenue are removed from the financial statements and revenue is recognized.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Deposits and Investments

All investments with a maturity of one year or less when purchased are valued at cost amortized for premiums and discounts. All investments with a maturity greater than one year when purchased, other than non-negotiable certificates of deposit, are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

f. Property Taxes Receivable

Property taxes for 2023 attach as an enforceable lien on January 1, 2023, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 3, 2024 and are payable in four installments, June 6, 2024, August 6, 2024, September 6, 2024 and November 6, 2024. The County collects such taxes and remits them periodically. The 2023 tax levy collections are intended to finance the 2025 fiscal year and are not considered available for current operations and are, therefore, shown as deferred/unavailable revenue. The 2024 tax levy has not been recorded as a receivable at June 30, 2024, as the tax attached as a lien on property as of January 1, 2024, however, the tax will not be levied until December 2024 and, accordingly, is not measurable at June 30, 2024.

g. 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 either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.”

Advances between funds, if any, reported in the fund financial statements are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not expendable available financial resources.

h. Prepaid Items

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items. Prepaid items are accounted for using the consumption method.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Capital Assets

Capital assets, which include property, buildings, equipment, intangibles, and infrastructure assets (e.g., bike trails, paths, roads, bridges and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the Forest Preserve as assets with an initial, individual cost of more than \$5,000 for equipment and \$15,000 for infrastructure, and an estimated useful life as documented in the table below. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Buildings, preserve improvements and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings and building improvements	7-35
Infrastructure	20-50
Machinery and equipment	5-20

j. Compensated Absences

It is the Forest Preserve's policy to permit employees to accumulate earned but unused vacation and sick time. Sick time is not paid upon separation or retirement; therefore, there is no liability and it is recorded only when used. Vacation time is accrued in governmental funds if the employee has retired or terminated before year end but not yet been paid out. Vacation time is accrued at the government-wide level as it is earned by employees. Unused vacation is paid upon separation or retirement.

k. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. The unamortized gain (loss) on refunding are reported as deferred inflows/outflows and amortized into interest expense over the term of the related debt.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Long-Term Obligations (Continued)

In the fund financial statements, governmental funds 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 expenditures/expenses.

l. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not spendable in 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 or internally restricted via enabling legislation. Committed fund balance is constrained by formal actions of the Forest Preserve's Board of Commissioners, which is considered the Forest Preserve's highest level of decision-making authority. Formal actions include adoption of ordinances approved by the Board of Commissioners that can only be modified or rescinded by subsequent adoption of ordinances. Assigned fund balance represents amounts constrained by the Forest Preserve's intent to use them for a specific purpose. The authority to assign fund balance has been delegated, via the Forest Preserve's fund balance policy, to the Executive Director by the Board of Commissioners. Any residual fund balance in the General Fund and deficit balances in other funds are reported as unassigned.

The Forest Preserve'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 Forest Preserve considers committed funds to be expended first followed by assigned and then unassigned funds.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets, represents the book value of capital assets less any long-term debt principal outstanding issued to construct capital assets.

None of the net positions or fund balances are restricted as a result from enabling legislation adopted by the Forest Preserve.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

n. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

The Forest Preserve 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 Government, money market mutual funds whose portfolios consist of the government securities, Illinois Funds Money Market Funds and annuities. The County 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 funds who own shares in the fund.

It is the policy of the fund to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Forest Preserve and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

The Forest Preserve maintains a cash and investment pool that is available for use by all funds.

2. DEPOSITS AND INVESTMENTS (Continued)

a. Forest Preserve Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Forest Preserve's deposits may not be returned to it. The Forest Preserve's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance with the collateral held by an agent of the Forest Preserve in the Forest Preserve's name.

b. Forest Preserve Investments

It is the policy of the Forest Preserve to limit its exposure to interest rate risk, 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, 2024, the District held no debt instruments and therefore, was not subject to interest rate risk. Additionally, the Forest Preserve categorizes its fair value measurements within the fair value hierarchy established by GAAP. 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; and Level 3 inputs are significant unobservable inputs. The Forest Preserve held no investments requiring fair value measurements as of June 30, 2024.

It is the policy of the Forest Preserve to limit its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government and by limiting investment in municipal bonds in the highest four credit rating categories.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Forest Preserve will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Forest Preserve's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the investment held by a custodian acting as the Forest Preserve's agent in its name.

Concentration of credit risk is the risk that a single investment instrument or type makes up a significant portion of the Forest Preserve's portfolio, resulting in concentrated risk. The Forest Preserve's investment policy requires diversification away from specific instruments or issuers. In addition, a portion of the portfolio should be continuously invested in internally diversified funds, such as local government investment pools.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024, was as follows:

	Balances July 1, 2023	Increases	Decreases	Balances June 30, 2024
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,641,790	\$ -	\$ -	\$ 1,641,790
Construction in progress	1,703,978	416,156	1,697,882	422,252
Total capital assets not being depreciated	3,345,768	416,156	1,697,882	2,064,042
Capital assets being depreciated				
Buildings and building improvements	9,294,962	57,408	-	9,352,370
Machinery and equipment	3,168,262	452,960	108,804	3,512,418
Infrastructure	15,114,612	3,136,835	-	18,251,447
Total capital assets being depreciated	27,577,836	3,647,203	108,804	31,116,235
Less accumulated depreciation for				
Buildings and building improvements	4,439,094	220,762	-	4,659,856
Machinery and equipment	2,354,934	152,087	94,941	2,412,080
Infrastructure	6,596,029	702,538	-	7,298,567
Total accumulated depreciation	13,390,057	1,075,387	94,941	14,370,503
Total capital assets being depreciated, net	14,187,779	2,571,816	13,863	16,745,732
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 17,533,547	\$ 2,987,972	\$ 1,711,745	\$ 18,809,774

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General government	\$ 227,659
Culture and recreation	847,728
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u><u>\$ 1,075,387</u></u>

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT AND OTHER LONG-TERM LIABILITIES

a. Changes in Long-Term Liabilities

Issue	Balances July 1, 2023	Issuances	Retirements	Balances June 30, 2024	Current Portion
General obligation bonds	\$ 5,850,000	\$ -	\$ 505,000	\$ 5,345,000	\$ 515,000
Bond premium	111,481	-	17,246	94,235	-
Compensated absences*	183,118	195,113	183,118	195,113	71,622
Net pension liability - IMRF*	1,200,335	-	482,375	717,960	-
OPEB liability*	985,426	42,005	-	1,027,431	93,362
TOTAL	\$ 8,330,360	\$ 237,118	\$ 1,187,739	\$ 7,379,739	\$ 679,984

*Typically, these liabilities will be paid from the General Fund and the Zoo Fund.

b. General Obligation Bonds (Alternate Revenue Source)

General obligation refunding bonds (alternate revenue source), Series 2016, of which \$1,940,000 remain outstanding from an original issue of \$3,125,000 dated June 29, 2016. It is the intent of Forest Preserve officials to service this debt from revenue from the Zoo Fund. Principal is due annually on December 1. Interest is due semiannually on June 1 and December 1.

General obligation bonds (alternate revenue source), Series 2017, of which \$3,910,000 remain outstanding from an original issue of \$4,280,000 dated December 14, 2017. It is the intent of Forest Preserve 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.

c. Debt Service Requirements to Maturity

Fiscal Year Ending June 30,	General Obligation Bonds (Alternate Revenue Source)		
	Principal	Interest	Total
2025	\$ 515,000	\$ 178,828	\$ 693,828
2026	535,000	163,077	698,077
2027	550,000	146,803	696,803
2028	570,000	130,003	700,003
2029	585,000	111,503	696,503
2030-2034	1,325,000	379,761	1,704,761
2035-2038	1,265,000	102,975	1,367,975
TOTAL	\$ 5,345,000	\$ 1,212,950	\$ 6,557,950

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. LONG-TERM DEBT AND OTHER LONG-TERM LIABILITIES (Continued)

d. Legal Debt Margin

The schedule of the Forest Preserve's legal debt margin as of June 30, 2024 is as follows:

ASSESSED VALUATION - 2023	<u>\$ 3,186,122,631</u>
Statutory debt limitation (2.875% of assessed valuation)	\$ 91,601,026
Less general obligation bonds	<u>(5,345,000)</u>
LEGAL DEBT MARGIN	<u>\$ 86,256,026</u>

e. Pledged Revenues

The Forest Preserve has issued alternate revenue source bonds for which they have pledged future revenue streams.

The Series 2016 General obligation refunding bonds (alternate revenue source), issued to refund the Series 2008 General Obligation Alternate Revenue Source Bonds, are payable from revenues generated out of the Zoo Fund. The 2016 bonds have a remaining total pledge of \$1,766,300, with the bonds maturing December 1, 2028. During the current fiscal year, the pledge of Zoo revenues for the 2016 bonds of \$353,700 was approximately 6.94% of total Zoo revenues.

The Series 2017 General obligation bonds (alternate revenue source), issued to improve and maintain forest preserve lands and facilities, are payable from revenues generated out of the General Fund. The 2017 bonds have a remaining total pledge of \$4,451,850, with the bonds maturing December 1, 2037. During the current fiscal year, the pledge of General Fund revenues for the 2017 bonds of \$345,428 was approximately 10.76% of total General Fund revenues.

5. EMPLOYEE RETIREMENT SYSTEMS

Illinois Municipal Retirement Fund

The Forest Preserve's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments, and death benefits to plan members and beneficiaries. IMRF is an agent multiple-employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole but not by individual employer. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at www.imrf.org.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Illinois Municipal Retirement Fund (Continued)

a. Plan Administration

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

b. Plan Membership

At December 31, 2023, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	42
Inactive employees entitled to but not yet receiving benefits	24
Active employees	34
	<hr/>
TOTAL	100

c. Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

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 members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Illinois Municipal Retirement Fund (Continued)

d. Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The Forest Preserve is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the fiscal year ended June 30, 2024 was 7.04% of covered payroll.

e. Actuarial Assumptions

The Forest Preserve's net pension liability was measured as of December 31, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2023
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Fair value

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. 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-2021.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Illinois Municipal Retirement Fund (Continued)

f. Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the Forest Preserve contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

g. Changes in the Net Pension Liability (Asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a-b) Net Pension Liability
BALANCES AT JANUARY 1, 2023	\$ 10,535,306	\$ 9,334,971	\$ 1,200,335
Changes for the period			
Service cost	173,697	-	173,697
Interest	752,440	-	752,440
Difference between expected and actual experience	106,705	-	106,705
Changes in assumptions	(16,989)	-	(16,989)
Employer contributions	-	137,587	(137,587)
Employee contributions	-	87,947	(87,947)
Net investment income	-	1,020,696	(1,020,696)
Benefit payments and refunds	(487,337)	(487,337)	-
Other (net transfer)	-	251,998	(251,998)
Net changes	528,516	1,010,891	(482,375)
BALANCES AT DECEMBER 31, 2023	\$ 11,063,822	\$ 10,345,862	\$ 717,960

There were changes in assumptions related to mortality rates and other demographics since the previous measurement date.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Illinois Municipal Retirement Fund (Continued)

h. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2024, the Forest Preserve recognized pension expense (income) of \$(153,271). At June 30, 2024, the Forest Preserve reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions after the measurement date	\$ 68,259	\$ -
Difference between expected and actual experience	193,150	36,707
Changes in assumption	-	25,534
Net difference between projected and actual earnings on pension plan investments	493,297	-
TOTAL	\$ 754,706	\$ 62,241

\$68,259 reported as deferred outflows of resources related to pensions resulting from Forest Preserve contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2025	\$ 89,790
2026	211,580
2027	383,010
2028	(60,174)
2029	-
Thereafter	-
TOTAL	\$ 624,206

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Illinois Municipal Retirement Fund (Continued)

i. Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the Forest Preserve calculated using the discount rate of 7.25% as well as what the Forest Preserve's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 1,955,638	\$ 717,960	\$ (235,198)

6. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the Forest Preserve provides other postemployment health care benefits (OPEB) for retired employees through the County 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. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

b. Benefits Provided

All Forest Preserve 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, (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 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 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, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Membership

At June 30, 2023 (most recent data available), membership consisted of:

Inactive fund members or beneficiaries currently receiving benefits payments	5
Inactive fund members entitled to but not yet receiving benefit payments	-
Active fund members	<u>32</u>
TOTAL	<u><u>37</u></u>

d. Total OPEB Liability

The Forest Preserve's total OPEB liability of \$1,027,431 was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2023.

e. Actuarial Assumptions

The total OPEB liability at June 30, 2024, as determined by an actuarial valuation as of July 1, 2023, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updating procedures to June 30, 2024, including updating the discount rate at June 30, 2024 as noted below.

Actuarial cost method	Entry-age normal
Inflation	2.25%
Salary increases	4.00%
Discount rate	4.21%
Healthcare cost trend rates	7.00% Initial 4.04% Ultimate

The discount rate was based on the June 30, 2024 S&P Municipal Bond 20 Year High Grade Rate Index as published by S&P Dow Jones Indices.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

f. Changes in the Total OPEB Liability

	Total OPEB Liability
BALANCES AT JULY 1, 2023	<u>\$ 985,426</u>
Changes for the period	
Service cost	45,197
Interest	38,709
Difference between expected and actual experience	-
Changes in benefit terms	-
Changes in assumptions	51,461
Other changes	-
Benefit payments	<u>(93,362)</u>
Net changes	<u>42,005</u>
BALANCES AT JUNE 30, 2024	<u>\$ 1,027,431</u>

Changes in assumptions related to the discount rate was changed from 4.13% to 4.21%. Additionally, the mortality tables were updated to match the 2023 Illinois Municipal Retirement Fund (IMRF) mortality assumptions. The new mortality was updated to use the PUB-10 headcount weighted general, below median income, retiree mortality tables with improvement scale MP-2021. The health care cost trend rate was updated to 7.00% grading uniformly to 5.60% over three years and following the Getzen model thereafter to an ultimate rate of 4.04% in 2075. Lastly, there were changes in assumptions related to disability rates and marriage assumptions rates.

g. Rate Sensitivity

The following is a sensitive 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 Forest Preserve calculated using the discount rate of 4.21% as well as what the Forest Preserve's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.21%) or 1 percentage point higher (5.21%) than the current rate:

	1% Decrease (3.21%)	Current Discount Rate (4.21%)	1% Increase (5.21%)
Total OPEB liability	\$ 1,109,187	\$ 1,027,431	\$ 949,962

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. OTHER POSTEMPLOYMENT BENEFITS (Continued)

g. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the Forest Preserve calculated using the healthcare rate of 7.00% to 4.04% as well as what the Forest Preserve's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (6.00% to 3.04%) or 1 percentage point higher (8.00% to 5.04%) than the current rate:

	1% Decrease (6.00% to 3.04%)	Current Healthcare Rate (7.00% to 4.04%)	1% Increase (8.00% to 5.04%)
Total OPEB liability	\$ 898,757	\$ 1,027,431	\$ 1,178,880

h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the Forest Preserve recognized OPEB expense of \$75,782. At June 30, 2024, the Forest Preserve reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 154,692	\$ 57,586
Changes in assumption	44,109	172,363
TOTAL	\$ 198,801	\$ 229,949

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ending
December 31,

2025	\$ (8,124)
2026	(8,124)
2027	(8,124)
2028	(8,124)
2029	(8,123)
Thereafter	9,471
TOTAL	\$ (31,148)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT

The Forest Preserve 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 Forest Preserve pays premium costs to the County for this participation, and the County retains the risk of loss.

Since 2017, the Forest Preserve 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.

8. TAX ABATEMENTS

Under Tax Increment Financing (TIF) agreements entered by other taxing districts within Rock Island County, Illinois, the Forest Preserve's 2024 property tax revenues were reduced by \$233,561.

9. INDIVIDUAL FUND DISCLOSURES

a. Operating Transfers

Amounts transferred in (out) to individual funds are as follows:

	In	(Out)
General	\$ -	\$ 78,640
Zoo	29,726	-
Nonmajor governmental funds	48,914	-
TOTAL	\$ 78,640	\$ 78,640

The purposes of significant interfund transfer is as follows:

- Transfer from the General Fund to the Nonmajor governmental fund (Golf Course Improvement Fund) of \$43,714 to allocate golf course fees collected for future golf course capital improvements.

b. Deficit Fund Balances

The following have deficit fund balances as of June 30, 2024:

Fund	Amount
Development of Forests and Construction Improvements	\$ (203,750)

REQUIRED SUPPLEMENTARY INFORMATION

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 1,365,000	\$ 1,365,000	\$ 1,369,863	\$ 4,863
Replacement taxes	611,640	611,640	428,198	(183,442)
Charges for services	1,116,020	1,116,020	1,272,179	156,159
Contributions from private sources	5,000	5,000	29,801	24,801
Investment income	7,225	39,967	92,767	52,800
Miscellaneous	20,800	20,800	16,898	(3,902)
Total revenues	3,125,685	3,158,427	3,209,706	51,279
EXPENDITURES				
Current				
General government				
Salaries and wages	1,306,217	1,155,079	1,155,079	-
Benefits	343,888	246,609	246,609	-
Uniforms and clothing	6,900	5,055	3,836	(1,219)
Training and education	13,410	4,453	1,307	(3,146)
Office supplies	1,060	1,750	1,452	(298)
Operating supplies	180,604	210,561	206,834	(3,727)
Repairs and maintenance supplies	68,490	67,411	58,271	(9,140)
Small tools and equipment	35,770	67,274	58,373	(8,901)
Books	-	586	586	-
Food purchases	75,425	94,245	92,523	(1,722)
Professional services	169,005	215,917	204,675	(11,242)
Communications	31,485	33,026	23,037	(9,989)
Transportation	6,500	5,303	480	(4,823)
Publishing, printing and duplicating	10,285	13,717	9,692	(4,025)
Public utility services	65,950	64,950	56,003	(8,947)
Repairs and maintenance	50,150	66,564	46,744	(19,820)
Rentals	8,342	12,040	11,796	(244)
Miscellaneous	45,335	53,835	52,737	(1,098)
Payments to county	85,072	85,072	84,772	(300)
Capital outlay	249,500	484,171	479,630	(4,541)
Debt service				
Principal retirement	205,000	205,000	205,000	-
Interest and fiscal charges	140,428	140,428	140,428	-
Total expenditures	3,098,816	3,233,046	3,139,864	(93,182)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	26,869	(74,619)	69,842	144,461
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(27,369)	(78,640)	(78,640)	-
Total other financing sources (uses)	(27,369)	(78,640)	(78,640)	-
NET CHANGE IN FUND BALANCE	\$ (500)	\$ (153,259)	(8,798)	\$ 144,461
FUND BALANCE, JULY 1			1,240,558	
FUND BALANCE, JUNE 30			\$ 1,231,760	

(See independent auditor's report.)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ZOO FUND**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 1,625,000	\$ 1,625,000	\$ 1,630,646	\$ 5,646
Hotel/motel tax	295,000	295,000	274,999	(20,001)
Charges for services	2,114,465	1,964,465	1,718,563	(245,902)
Intergovernmental	-	808,604	1,101,398	292,794
Contributions from private sources	1,000	42,255	132,259	90,004
Investment income	1,500	1,500	28,277	26,777
Miscellaneous	100	100	208,329	208,229
Total revenues	4,037,065	4,736,924	5,094,471	357,547
EXPENDITURES				
Current				
Culture and recreation				
Salaries and wages	1,768,359	1,678,353	1,606,710	(71,643)
Benefits	363,256	288,565	257,133	(31,432)
Uniforms and clothing	10,640	14,595	11,140	(3,455)
Training and education	3,840	14,185	10,988	(3,197)
Office supplies	2,260	2,378	711	(1,667)
Operating supplies	534,037	477,363	452,627	(24,736)
Repairs and maintenance supplies	43,800	47,043	39,138	(7,905)
Small tools and equipment	12,425	52,025	45,100	(6,925)
Books	300	532	460	(72)
Food purchases	55,050	23,735	14,257	(9,478)
Professional services	259,010	336,570	301,268	(35,302)
Communications	12,780	15,830	12,819	(3,011)
Transportation	13,825	17,536	13,446	(4,090)
Publishing, printing and duplicating	17,300	25,373	12,058	(13,315)
Public utility services	115,900	115,900	95,116	(20,784)
Repairs and maintenance	53,600	135,492	106,378	(29,114)
Rentals	16,366	11,870	10,777	(1,093)
Miscellaneous	49,860	64,899	64,652	(247)
Payments to county	173,572	174,572	168,248	(6,324)
Capital outlay	134,000	917,332	858,219	(59,113)
Debt service				
Principal retirement	300,000	300,000	300,000	-
Interest and fiscal charges	53,700	53,700	53,700	-
Total expenditures	3,993,880	4,767,848	4,434,945	(332,903)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43,185	(30,924)	659,526	690,450
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	29,726	29,726
Total other financing sources (uses)	-	-	29,726	29,726
NET CHANGE IN FUND BALANCE	\$ 43,185	\$ (30,924)	689,252	\$ 720,176
FUND BALANCE (DEFICIT), JULY 1			(456,306)	
FUND BALANCE, JUNE 30			\$ 232,946	

(See independent auditor's report.)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

FISCAL YEAR ENDING JUNE 30,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	\$ 168,706	\$ 194,708	\$ 200,686	\$ 303,412	\$ 309,636	\$ 266,973	\$ 300,973	\$ 195,512	\$ 157,081	\$ 138,210
Contributions in relation to the actuarially determined contribution	255,930	189,371	257,321	309,534	326,576	304,973	528,911	183,199	157,081	138,210
CONTRIBUTION DEFICIENCY (Excess)	\$ (87,224)	\$ 5,337	\$ (56,635)	\$ (6,122)	\$ (16,940)	\$ (38,000)	\$ (227,938)	\$ 12,313	\$ -	\$ -
Covered payroll	\$ 1,336,818	\$ 1,401,782	\$ 1,455,301	\$ 1,643,785	\$ 1,729,838	\$ 1,759,366	\$ 1,750,929	\$ 1,837,521	\$ 2,007,544	\$ 1,963,284
Contributions as a percentage of covered payroll	19.14%	13.51%	17.68%	18.83%	18.88%	17.33%	30.21%	9.97%	7.82%	7.04%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuation as of December 31, 2022. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was aggregate entry-age normal; the amortization method was level percentage of payroll, closed; the amortization period was 20 years, closed, until the remaining period reaches ten years, then ten-year rolling period; the asset valuation method was five-year smoothed market with a 20% corridor and the significant actuarial assumptions were an investment rate of return at 7.25% annually; projected salary increases of 2.75% to 13.75% compounded annually, including inflation.

(See independent auditor's report.)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Calendar Years

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
TOTAL PENSION LIABILITY										
Service cost	\$ 165,733	\$ 137,329	\$ 122,307	\$ 133,326	\$ 144,214	\$ 164,533	\$ 170,250	\$ 162,556	\$ 165,201	\$ 173,697
Interest	521,374	554,267	617,803	640,223	645,046	633,637	661,337	689,410	710,213	752,440
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(38,411)	637,034	59,893	20,537	(430,788)	49,675	125,184	(109,451)	174,888	106,705
Changes of assumptions	186,019	9,521	(19,620)	(234,757)	243,080	-	(98,781)	-	-	(16,989)
Benefit payments, including refunds of member contributions	(321,839)	(440,879)	(501,768)	(516,215)	(484,716)	(460,285)	(476,983)	(456,896)	(456,882)	(487,337)
Net change in total pension liability	512,876	897,272	278,615	43,114	116,836	387,560	381,007	285,619	593,420	528,516
Total pension liability - beginning	7,038,987	7,551,863	8,449,135	8,727,750	8,770,864	8,887,700	9,275,260	9,656,267	9,941,886	10,535,306
TOTAL PENSION LIABILITY - ENDING	\$ 7,551,863	\$ 8,449,135	\$ 8,727,750	\$ 8,770,864	\$ 8,887,700	\$ 9,275,260	\$ 9,656,267	\$ 9,941,886	\$ 10,535,306	\$ 11,063,822
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 244,822	\$ 187,357	\$ 200,686	\$ 303,412	\$ 309,636	\$ 304,973	\$ 528,911	\$ 217,784	\$ 173,869	\$ 137,587
Contributions - member	85,860	112,172	65,489	70,854	76,727	78,062	82,635	80,749	85,137	87,947
Net investment income	373,982	32,340	452,486	1,247,807	(452,764)	1,300,146	1,160,748	1,598,671	(1,305,836)	1,020,696
Benefit payments, including refunds of member contributions	(321,839)	(440,879)	(501,768)	(516,215)	(484,716)	(460,285)	(476,983)	(456,896)	(456,882)	(487,337)
Administrative expense	29,505	141,487	39,070	(200,455)	(342,661)	21,218	91,434	(84,663)	13,349	251,998
Net change in plan fiduciary net position	412,330	32,477	255,963	905,403	(893,778)	1,244,114	1,386,745	1,355,645	(1,490,363)	1,010,891
Plan fiduciary net position - beginning	6,126,435	6,538,765	6,571,242	6,827,205	7,732,608	6,838,830	8,082,944	9,469,689	10,825,334	9,334,971
PLAN FIDUCIARY NET POSITION - ENDING	\$ 6,538,765	\$ 6,571,242	\$ 6,827,205	\$ 7,732,608	\$ 6,838,830	\$ 8,082,944	\$ 9,469,689	\$ 10,825,334	\$ 9,334,971	\$ 10,345,862
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 1,013,098	\$ 1,877,893	\$ 1,900,545	\$ 1,038,256	\$ 2,048,870	\$ 1,192,316	\$ 186,578	\$ (883,448)	\$ 1,200,335	\$ 717,960

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Plan fiduciary net position as a percentage of the total pension liability	86.58%	77.77%	78.22%	88.16%	76.95%	87.15%	98.07%	108.89%	88.61%	93.51%
Covered payroll	\$ 1,336,818	\$ 1,401,782	\$ 1,455,301	\$ 1,574,530	\$ 1,705,045	\$ 1,734,716	\$ 1,836,319	\$ 1,794,409	\$ 1,891,933	\$ 1,954,378
Employer's net pension liability as a percentage of covered payroll	75.78%	133.96%	130.59%	65.94%	120.17%	68.73%	10.16%	(49.23%)	63.44%	36.74%
2015 - changes in assumptions related to investment rate of return, retirement age and mortality rates										
2016 - changes in assumptions related to retirement age and mortality rates										
2017 - changes in assumptions related to inflation rates, salary rates and mortality rates										
2018 - changes in assumptions related to the investment rate of return										
2020 - changes in assumptions related to salary rates, price inflation, retirement age and mortality rates										
2023 - changes in assumptions related to mortality rates and other demographics										

(See independent auditor's report.)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

**SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

Last Seven Fiscal Years

MEASUREMENT DATE JUNE 30,	2018	2019	2020	2021	2022	2023	2024
TOTAL OPEB LIABILITY							
Service cost	\$ 38,249	\$ 40,161	\$ 42,169	\$ 39,866	\$ 42,856	\$ 58,117	\$ 45,197
Interest	35,362	35,290	35,199	35,601	20,890	20,662	38,709
Changes of benefit terms	-	-	-	-	-	-	-
Differences between expected and actual experience	-	-	-	(103,658)	-	206,256	-
Changes of assumptions	-	-	-	(54,723)	-	(189,280)	51,461
Benefit payments	(119,637)	(77,753)	(80,264)	(62,634)	(63,999)	(89,486)	(93,362)
Net change in total OPEB liability	(46,026)	(2,302)	(2,896)	(145,548)	(253)	6,269	42,005
Total OPEB liability - beginning	1,176,182	1,130,156	1,127,854	1,124,958	979,410	979,157	985,426
TOTAL OPEB LIABILITY - ENDING	\$ 1,130,156	\$ 1,127,854	\$ 1,124,958	\$ 979,410	\$ 979,157	\$ 985,426	\$ 1,027,431
Covered-employee payroll	\$ 1,294,891	\$ 1,643,836	\$ 1,709,590	\$ 1,799,139	\$ 1,902,589	\$ 1,530,672	\$ 1,591,899
Employer's net OPEB liability as a percentage of covered-employee payroll	87.28%	68.61%	65.80%	54.44%	51.46%	64.38%	64.54%

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

2024

Changes in assumptions related to the discount rate was changed from 4.13% to 4.21%. Additionally, the mortality tables were updated to match the 2023 IMRF mortality assumptions. The new mortality was updated to use the PUB-10 headcount weighted general, below median income, retiree mortality tables with improvement scale MP-2021. The health care cost trend rate was updated to 7.00% grading uniformly to 5.60% over three years and following the Getzen model thereafter to an ultimate rate of 4.04% in 2075. Lastly, there were changes in assumptions related to disability rates and marriage assumptions rates.

2023

Changes in assumptions related to the discount rate was changed from 2.18% to 4.13%. Additionally, the mortality tables were updated to match the 2022 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 6.25% grading uniformly to 5.20% over two years and following the Getzen model thereafter to an ultimate rate of 3.94% in 2075. Lastly, there were changes in assumptions related to disability rates and marriage assumptions rates.

2021

Changes in assumptions related to the discount rate was changed from 3.23% to 2.18%. Additionally, 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.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be completed, information will be presented for as many years as is available.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2024

BUDGETS

The budgetary comparison schedules are presented for the General Fund, Zoo Fund, Development of Forests and Construction Improvements Fund, Illinois Municipal Retirement Fund, FISSA Fund, Liability Insurance Fund and Audit 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. State law mandates that the legal level of budgetary control be at the fund level.

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

- Marvin Martin Trust Fund
- Golf Course Improvement Fund
- Loud Thunder Spillway and Camping Fund
- Debt Service Fund

There were several budget amendments during the fiscal year.

The Forest Preserve'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 budget 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 financial statements.
- 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.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

**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, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 225,000	\$ 225,000	\$ 227,811	\$ 2,811
Intergovernmental	-	-	163,258	163,258
Investment income	50	50	20,805	20,755
Total revenues	225,050	225,050	411,874	186,824
EXPENDITURES				
Capital outlay	525,000	1,331,690	927,959	(403,731)
Total expenditures	525,000	1,331,690	927,959	(403,731)
NET CHANGE IN FUND BALANCE	<u>\$ (299,950)</u>	<u>\$ (1,106,640)</u>	(516,085)	<u>\$ 590,555</u>
FUND BALANCE, JULY 1			<u>312,335</u>	
FUND BALANCE (DEFICIT), JUNE 30			<u>\$ (203,750)</u>	

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Illinois Municipal Retirement Fund - used to account for expenditures restricted to the employer's required rate of the Illinois Municipal Retirement Fund benefits. Financing is provided by a property tax levy.

FISSA Fund - used to account for the expenditures restricted to the employer's portion of the Social Security and Medicare benefits. Financing is provided by a property tax levy.

Liability Insurance Fund - used to account for the expenditures restricted for unemployment, workers' compensation, general liability and auto liability insurance expenditures. Financing is provided by a property tax levy.

Audit Fund - used to account for the expenditures restricted to the annual audit of the Forest Preserve's records and accounts. Financing is provided by a property tax levy.

Marvin Martin Trust Fund - used to account for restricted principal trust amounts received from the Marvin Martin Trust and the related investment 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.

CAPITAL PROJECTS FUNDS

Golf Course Improvement Fund - used to account for funds assigned for capital constructions or acquisition related to the golf course.

Loud Thunder Spillway and Camping Fund - used to account for restricted bond proceeds and interest to be used for Lake George Spillway and various other capital improvements at Loud Thunder Preserve.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2024

	Special Revenue		
	Illinois Municipal Retirement	FISSA	Liability Insurance
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and cash equivalents	\$ 199,217	\$ 171,650	\$ 358,715
Receivables (net, where applicable of allowances for uncollectibles)			
Accounts	-	-	-
Property taxes	87,610	144,750	133,322
Accrued interest	564	368	1,153
Total assets	287,391	316,768	493,190
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
Total deferred outflows of resources	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 287,391	\$ 316,768	\$ 493,190
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 9,490
Accrued payroll	2,746	5,238	-
Total liabilities	2,746	5,238	9,490
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	146,562	242,145	223,029
Total deferred inflows of resources	146,562	242,145	223,029
Total liabilities and deferred inflows of resources	149,308	247,383	232,519
FUND BALANCES			
Restricted			
Capital improvements	-	-	-
Retirement	138,083	69,385	-
Liability insurance	-	-	260,671
Assigned			
Audit	-	-	-
Capital improvements	-	-	-
Total fund balances	138,083	69,385	260,671
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 287,391	\$ 316,768	\$ 493,190

Special Revenue		Capital Projects		Total
Audit	Marvin Martin	Golf Course Improvement	Loud Thunder Spillway and Camping	
\$ 20,676	\$ 18,040	\$ 197,731	\$ 192,694	\$ 1,158,723
-	-	14,408	-	14,408
28,569	-	-	-	394,251
14	64	694	695	3,552
49,259	18,104	212,833	193,389	1,570,934
-	-	-	-	-
-	-	-	-	-
\$ 49,259	\$ 18,104	\$ 212,833	\$ 193,389	\$ 1,570,934
\$ -	\$ -	\$ -	\$ -	\$ 9,490
-	-	-	-	7,984
-	-	-	-	17,474
47,792	-	-	-	659,528
47,792	-	-	-	659,528
47,792	-	-	-	677,002
-	18,104	-	193,389	211,493
-	-	-	-	207,468
-	-	-	-	260,671
1,467	-	-	-	1,467
-	-	212,833	-	212,833
1,467	18,104	212,833	193,389	893,932
\$ 49,259	\$ 18,104	\$ 212,833	\$ 193,389	\$ 1,570,934

(See independent auditor's report.)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2024

	Special Revenue		
	Illinois Municipal Retirement	FISSA	Liability Insurance
REVENUES			
Property taxes	\$ 158,868	\$ 185,845	\$ 221,816
Investment income	8,906	7,193	15,218
Miscellaneous	-	-	50,110
Total revenues	167,774	193,038	287,144
EXPENDITURES			
Current			
General government	29,259	42,936	50,696
Culture and recreation	108,951	159,881	188,775
Capital outlay	-	-	53,716
Total expenditures	138,210	202,817	293,187
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,564	(9,779)	(6,043)
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Total other financing sources (uses)	-	-	-
NET CHANGE IN FUND BALANCES	29,564	(9,779)	(6,043)
FUND BALANCES, JULY 1	108,519	79,164	266,714
FUND BALANCES, JUNE 30	\$ 138,083	\$ 69,385	\$ 260,671

Special Revenue			Capital Projects			
Audit		Marvin Martin Trust	Golf Course Improvement	Loud Thunder Spillway and Camping	Total	
\$	35,971	\$ -	\$ -	\$ -	\$	602,500
	496	909	8,376	8,919		50,017
	-	-	-	-		50,110
	36,467	909	8,376	8,919		702,627
	8,510	-	57	-		131,458
	31,690	-	-	-		489,297
	-	8,839	-	12,703		75,258
	40,200	8,839	57	12,703		696,013
	(3,733)	(7,930)	8,319	(3,784)		6,614
	5,200	-	43,714	-		48,914
	5,200	-	43,714	-		48,914
	1,467	(7,930)	52,033	(3,784)		55,528
	-	26,034	160,800	197,173		838,404
\$	1,467	\$ 18,104	\$ 212,833	\$ 193,389	\$	893,932

(See independent auditor's report.)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL ILLINOIS MUNICIPAL RETIREMENT FUND

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 155,608	\$ 155,608	\$ 158,868	\$ 3,260
Investment income	500	500	8,906	8,406
Total revenues	156,108	156,108	167,774	11,666
EXPENDITURES				
Current				
General government				
Retirement	34,897	34,897	29,259	(5,638)
Culture and recreation				
Retirement	129,944	129,944	108,951	(20,993)
Total expenditures	164,841	164,841	138,210	(26,631)
NET CHANGE IN FUND BALANCE	\$ (8,733)	\$ (8,733)	29,564	\$ 38,297
FUND BALANCE, JULY 1			108,519	
FUND BALANCE, JUNE 30			\$ 138,083	

(See independent auditor's report.)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FISSA FUND

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 185,000	\$ 185,000	\$ 185,845	\$ 845
Investment income	475	475	7,193	6,718
Total revenues	185,475	185,475	193,038	7,563
EXPENDITURES				
Current				
General government				
Social Security and Medicare	50,090	50,090	42,936	(7,154)
Culture and recreation				
Social Security and Medicare	186,517	186,517	159,881	(26,636)
Total expenditures	236,607	236,607	202,817	(33,790)
NET CHANGE IN FUND BALANCE	<u><u>\$ (51,132)</u></u>	<u><u>\$ (51,132)</u></u>	(9,779)	<u><u>\$ 41,353</u></u>
FUND BALANCE, JULY 1			<u>79,164</u>	
FUND BALANCE, JUNE 30			<u><u>\$ 69,385</u></u>	

(See independent auditor's report.)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LIABILITY INSURANCE FUND**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 220,000	\$ 220,000	\$ 221,816	\$ 1,816
Investment income	1,025	1,025	15,218	14,193
Miscellaneous income	-	50,110	50,110	-
Total revenues	221,025	271,135	287,144	16,009
EXPENDITURES				
Current				
General government				
Liability insurance	48,540	50,696	50,696	-
Culture and recreation				
Liability insurance	180,748	188,775	188,775	-
Capital outlay	-	53,716	53,716	-
Total expenditures	229,288	293,187	293,187	-
NET CHANGE IN FUND BALANCE	<u>\$ (8,263)</u>	<u>\$ (22,052)</u>	(6,043)	<u>\$ 16,009</u>
FUND BALANCE, JULY 1			<u>266,714</u>	
FUND BALANCE, JUNE 30			<u>\$ 260,671</u>	

(See independent auditor's report.)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AUDIT FUND**

For the Year Ended June 30, 2024

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 35,000	\$ 35,000	\$ 35,971	\$ 971
Investment income	-	-	496	496
Total revenues	35,000	35,000	36,467	1,467
EXPENDITURES				
Current				
General government				
Audit services	7,410	8,510	8,510	-
Culture and recreation				
Audit services	27,590	31,690	31,690	-
Total expenditures	35,000	40,200	40,200	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(5,200)	(3,733)	1,467
OTHER FINANCING SOURCES (USES)				
Transfer in	-	5,200	5,200	-
Total other financing sources (uses)	-	5,200	5,200	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	1,467	<u>\$ 1,467</u>
FUND BALANCE, JULY 1			<u>-</u>	
FUND BALANCE, JUNE 30			<u>\$ 1,467</u>	

(See independent auditor's report.)

STATISTICAL SECTION

This part of the Rock Island County Forest Preserve District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Forest Preserve's overall financial health.

<u>Contents</u>	<u>Pages</u>
Financial Trends These schedules contain trend information to help the reader understand how the Forest Preserve's financial performance and well-being have changed over time.	52-59
Revenue Capacity These schedules contain information to help the reader assess the Forest Preserve's most significant local revenue sources.	60-65
Debt Capacity These schedules present information to help the reader assess the affordability of the Forest Preserve's current levels of outstanding debt and the Forest Preserve's ability to issue additional debt in the future.	66-69
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Forest Preserve's financial activities take place.	70-71
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Forest Preserve's financial report relates to the services the Forest Preserve provides and the activities it performs.	72-76

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 13,241,970	\$ 11,258,088	\$ 9,502,569	\$ 8,439,570
Restricted for				
Capital improvements	18,104	338,369	1,031,973	986,876
Retirement	207,468	187,683	-	-
Liability	260,671	266,714	403,256	354,022
Debt service	167	-	-	-
Unrestricted (deficit)	749,968	579,833	2,153,077	560,459
TOTAL GOVERNMENTAL ACTIVITIES	\$ 14,478,348	\$ 12,630,687	\$ 13,090,875	\$ 10,340,927

Data Source

Audited Financial Statements

2020	2019	2018	2017	2016	2015
\$ 8,521,004	\$ 9,141,929	\$ 9,000,114	\$ 9,021,432	\$ 8,863,651	\$ 9,059,257
1,232,954	2,531,676	4,229,061	22,131	448,705	415,749
-	-	-	-	-	-
343,553	304,600	176,372	38,353	11,566	-
-	-	-	-	-	-
(311,155)	(1,686,545)	(2,907,395)	2,389,641	1,797,459	1,261,537
\$ 9,786,356	\$ 10,291,660	\$ 10,498,152	\$ 11,471,557	\$ 11,121,381	\$ 10,736,543

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021
EXPENSES				
Governmental activities				
General government	\$ 2,605,713	\$ 2,603,927	\$ 2,328,525	\$ 2,371,859
Culture and recreation	4,320,647	4,384,274	3,803,508	3,396,053
Interest on long-term debt	199,651	185,699	230,344	245,168
Total governmental activities expenses	7,126,011	7,173,900	6,362,377	6,013,080
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 7,126,011	\$ 7,173,900	\$ 6,362,377	\$ 6,013,080
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 1,272,179	\$ 1,202,254	\$ 1,136,177	\$ 1,088,061
Culture and recreation	1,718,563	1,909,715	1,765,717	951,190
Operating grants and contributions	10,800	53,729	1,661,528	460,994
Capital grants and contributions	970,743	1,157,592	-	-
Total governmental activities program revenues	3,972,285	4,323,290	4,563,422	2,500,245
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 3,972,285	\$ 4,323,290	\$ 4,563,422	\$ 2,500,245
NET REVENUE (EXPENSE)				
Governmental activities	\$ (3,153,726)	\$ (2,850,610)	\$ (1,798,955)	\$ (3,512,835)
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	\$ (3,153,726)	\$ (2,850,610)	\$ (1,798,955)	\$ (3,512,835)
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
General revenues				
Taxes				
Property and hotel/motel	\$ 4,105,819	\$ 3,958,156	\$ 3,886,982	\$ 3,739,581
Replacement	428,198	650,091	623,344	288,294
Zoo animal sales	-	-	-	-
Investment income	192,033	164,934	17,048	11,578
Miscellaneous	275,337	21,768	-	-
Gain on sale of capital assets	-	-	21,529	27,953
Total general revenues	5,001,387	4,794,949	4,548,903	4,067,406
TOTAL PRIMARY GOVERNMENT	\$ 5,001,387	\$ 4,794,949	\$ 4,548,903	\$ 4,067,406
CHANGE IN NET POSITION				
Governmental activities	\$ 1,847,661	\$ 1,944,339	\$ 2,749,948	\$ 554,571
TOTAL PRIMARY GOVERNMENT				
CHANGE IN NET POSITION	\$ 1,847,661	\$ 1,944,339	\$ 2,749,948	\$ 554,571

Data Source

Audited Financial Statements

2020	2019	2018	2017	2016	2015
\$ 2,452,743	\$ 2,178,989	\$ 2,295,575	\$ 2,050,026	\$ 1,947,048	\$ 1,998,020
3,873,265	4,975,955	4,518,842	3,960,056	3,327,260	2,880,886
273,361	258,138	202,794	133,956	198,733	214,473
6,599,369	7,413,082	7,017,211	6,144,038	5,473,041	5,093,379
\$ 6,599,369	\$ 7,413,082	\$ 7,017,211	\$ 6,144,038	\$ 5,473,041	\$ 5,093,379
\$ 725,814	\$ 828,899	\$ 926,863	\$ 896,074	\$ 896,244	\$ 855,495
965,411	1,788,751	1,901,721	1,766,105	1,499,902	1,381,203
398,443	238,646	234,551	204,595	56,188	85,804
-	315,926	-	60,450	82,493	586,176
2,089,668	3,172,222	3,063,135	2,927,224	2,534,827	2,908,678
\$ 2,089,668	\$ 3,172,222	\$ 3,063,135	\$ 2,927,224	\$ 2,534,827	\$ 2,908,678
\$ (4,509,701)	\$ (4,240,860)	\$ (3,954,076)	\$ (3,216,814)	\$ (2,938,214)	\$ (2,184,701)
\$ (4,509,701)	\$ (4,240,860)	\$ (3,954,076)	\$ (3,216,814)	\$ (2,938,214)	\$ (2,184,701)
\$ 3,701,588	\$ 3,672,875	\$ 3,664,274	\$ 3,325,666	\$ 3,087,672	\$ 3,145,968
206,915	191,360	171,963	208,899	189,137	206,598
-	-	-	-	-	6,000
81,883	155,747	82,597	14,202	8,995	7,864
-	-	8,904	1,200	3,882	9,490
14,011	14,386	18,190	17,023	33,366	25,401
4,004,397	4,034,368	3,945,928	3,566,990	3,323,052	3,401,321
\$ 4,004,397	\$ 4,034,368	\$ 3,945,928	\$ 3,566,990	\$ 3,323,052	\$ 3,401,321
\$ (505,304)	\$ (206,492)	\$ (8,148)	\$ 350,176	\$ 384,838	\$ 1,216,620
\$ (505,304)	\$ (206,492)	\$ (8,148)	\$ 350,176	\$ 384,838	\$ 1,216,620

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021
GENERAL FUND				
Nonspendable for prepaid items	\$ -	\$ -	\$ -	\$ -
Nonspendable for advances	-	-	-	-
Unassigned	1,231,760	1,240,558	2,154,098	1,688,946
TOTAL GENERAL FUND	\$ 1,231,760	\$ 1,240,558	\$ 2,154,098	\$ 1,688,946
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ 1,107	\$ 7,460	\$ -	\$ -
Restricted for capital improvements	211,493	535,542	1,031,973	986,876
Restricted for retirement	207,468	187,683	394,496	389,697
Restricted for liability insurance	260,671	266,714	403,256	384,022
Restricted for debt service	167	-	-	-
Assigned	446,139	160,800	963,034	588,833
Unassigned (deficit)	(203,750)	(463,766)	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 923,295	\$ 694,433	\$ 2,792,759	\$ 2,349,428

Data Source

Audited Financial Statements

2020	2019	2018	2017	2016	2015
\$ -	\$ -	\$ -	\$ -	\$ 4,770	\$ -
-	-	-	-	-	125,000
1,186,404	1,387,114	1,311,397	1,264,979	1,191,774	1,038,896
\$ 1,186,404	\$ 1,387,114	\$ 1,311,397	\$ 1,264,979	\$ 1,196,544	\$ 1,163,896
\$ -	\$ 6,232	\$ 6,096	\$ 7,235	\$ -	\$ -
1,232,954	2,531,676	4,229,061	22,131	448,705	415,749
611,388	1,045,518	1,009,373	675,679	386,681	314,344
393,553	304,600	176,372	38,353	11,566	-
-	-	-	-	-	-
597,509	1,273,625	1,473,631	1,559,878	1,173,134	876,013
-	-	-	-	-	(113,031)
\$ 2,835,404	\$ 5,161,651	\$ 6,894,533	\$ 2,303,276	\$ 2,020,086	\$ 1,493,075

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021
REVENUES				
Property taxes	\$ 3,830,820	\$ 3,685,729	\$ 3,631,628	\$ 3,618,033
Replacement taxes	428,198	650,091	623,344	288,294
Hotel/motel tax	274,999	272,427	255,354	121,548
Charges for services	2,990,742	3,111,969	2,901,894	2,039,251
Intergovernmental	1,264,656	507,118	1,402,905	460,994
Contributions from private sources	162,060	320,632	-	-
Donations	-	24,114	-	-
Investment income	192,033	164,934	17,048	11,578
Miscellaneous	275,337	21,768	21,529	27,953
Total revenues	9,418,845	8,758,782	8,853,702	6,567,651
EXPENDITURES				
General government	2,446,264	2,421,056	2,341,749	2,185,461
Culture and recreation	3,712,323	3,640,874	3,436,000	3,212,967
Capital outlay	2,341,066	2,605,138	1,488,554	526,134
Debt service				
Principal	505,000	490,000	455,000	390,000
Interest and fiscal charges	194,128	209,053	223,916	236,523
Total expenditures	9,198,781	9,366,121	7,945,219	6,551,085
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	220,064	(607,339)	908,483	16,566
OTHER FINANCING SOURCES (USES)				
Transfers in	78,640	132,884	38,338	211,985
Transfers (out)	(78,640)	(132,884)	(38,338)	(211,985)
Proceeds from sale of capital asset	-	-	-	-
Issuance of refunding bonds	-	-	-	-
Issuance of bonds	-	-	-	-
Premium on refunding bonds	-	-	-	-
Premium on bonds	-	-	-	-
Payment to escrow agent	-	-	-	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 220,064	\$ (607,339)	\$ 908,483	\$ 16,566
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	10.23%	10.36%	10.70%	10.40%

Data Source

Audited Financial Statements

2020	2019	2018	2017	2016	2015
\$ 3,485,715	\$ 3,377,627	\$ 3,372,981	\$ 3,032,052	\$ 2,807,646	\$ 2,876,192
206,915	191,360	171,963	208,899	189,137	206,598
215,873	295,248	291,293	293,614	280,026	269,776
1,691,225	2,617,650	2,828,584	2,662,179	2,396,146	2,242,698
398,443	533,497	234,551	204,595	56,188	86,744
-	-	-	-	-	-
-	-	-	-	-	-
81,883	155,747	82,597	14,202	8,995	7,864
14,011	14,386	18,190	17,023	33,366	25,401
6,094,065	7,185,515	7,000,159	6,432,564	5,771,504	5,715,273
2,119,972	2,122,713	2,029,061	1,917,075	1,803,241	1,828,449
3,308,555	3,585,542	3,627,492	3,174,090	2,617,521	2,368,230
2,571,405	2,465,040	422,365	520,810	227,935	871,702
425,000	410,000	400,000	345,000	345,000	315,000
246,090	259,405	304,982	125,164	274,093	213,747
8,671,022	8,842,700	6,783,900	6,082,139	5,267,790	5,597,128
(2,576,957)	(1,657,185)	216,259	350,425	503,714	118,145
26,849	62,518	28,987	590,645	16,000	-
(26,849)	(62,518)	(28,987)	(590,645)	(16,000)	-
-	20	150	120	3,882	9,490
-	-	-	-	3,125,000	-
-	-	-	4,280,000	-	-
-	-	-	-	97,067	-
-	-	-	141,266	-	-
-	-	-	-	(3,170,004)	-
-	20	150	4,421,386	55,945	9,490
\$ (2,576,957)	\$ (1,657,165)	\$ 216,409	\$ 4,771,811	\$ 559,659	\$ 127,635
11.00%	10.50%	9.30%	8.50%	10.70%	11.20%

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Commercial Property	Residential Property	Industrial Property	Agricultural Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2023	\$ 717,202,066	\$ 2,221,955,472	\$ 422,668,959	\$ 148,560,347	\$ 3,510,386,844	\$ 0.12780	\$ 8,981,701,604	39.084%
2022	687,932,641	2,110,865,045	411,794,747	137,072,345	3,347,664,778	0.13180	8,400,521,393	39.851%
2021	679,071,481	2,068,255,632	430,095,258	129,793,899	3,307,216,270	0.13130	8,179,784,242	40.432%
2020	662,633,000	2,033,194,463	445,005,581	123,985,891	3,264,818,935	0.13060	8,102,435,635	40.294%
2019	658,660,299	1,993,544,899	441,134,248	119,206,843	3,212,546,289	0.12740	7,981,636,352	40.249%
2018	647,257,086	1,962,388,817	440,871,907	113,737,124	3,164,254,934	0.12360	7,886,349,397	40.123%
2017	639,341,416	1,932,775,150	332,622,004	110,280,126	3,015,018,696	0.12460	7,424,888,200	40.607%
2016	618,141,247	1,873,476,500	326,947,395	104,800,442	2,923,365,584	0.12300	7,181,520,897	40.707%
2015	607,080,103	1,847,473,383	317,705,502	101,468,569	2,873,727,557	0.11900	7,086,813,960	40.550%
2014	608,120,686	1,854,190,544	316,989,709	96,849,276	2,876,150,215	0.11480	7,071,587,669	40.672%

Note: Property in the Forest Preserve is reassessed each year.

Data Source

Rock Island County Assessor & Levy Confirmation

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

PROPERTY TAX RATES PER \$100 TAXABLE VALUATION
ALL DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

	Rock Island	Moline	East Moline		Silvis		Milan
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
2022-2023							
City	2.7556	1.8475	2.2259	2.2289	1.6160	1.6160	1.7643
Black Hawk College	0.5441	0.5441	0.5441	0.5441	0.5441	0.5441	0.5441
School District	5.2760	4.9850	4.1384	1.8563	3.7430	1.8563	5.2760
Forest Preserve	0.1278	0.1278	0.1278	0.1278	0.1278	0.1278	0.1278
County	1.1098	1.1098	1.1098	1.1098	1.1098	1.1098	1.1098
Total Levy	9.8133	8.6142	8.1460	5.8669	7.1407	5.2540	8.8220
Ratio of Forest Preserve of Totals	0.0130	0.0148	0.0157	0.0218	0.0179	0.0243	0.0145
2021-2022							
City	2.7479	1.9437	2.2567	2.2567	1.6156	1.6156	1.7514
Black Hawk College	0.5620	0.5620	0.5620	0.5620	0.5620	0.5620	0.5620
School District	5.3731	5.0181	4.1708	1.8606	3.7363	1.8606	5.3731
Forest Preserve	0.1318	0.1318	0.1318	0.1318	0.1318	0.1318	0.1318
County	1.3051	1.3051	1.3051	1.3051	1.3051	1.3051	1.3051
Total Levy	10.1199	8.9607	8.4264	6.1162	7.3508	5.4751	9.1234
Ratio of Forest Preserve of Totals	0.0130	0.0147	0.0156	0.0215	0.0179	0.0241	0.0144
2020-2021							
City	2.7590	2.0177	2.2948	2.2948	1.6163	1.6163	1.7168
Black Hawk College	0.5682	0.5682	0.5682	0.5682	0.5682	0.5682	0.5682
School District	5.4136	5.0410	4.1949	1.8827	3.7836	1.8827	5.4136
Forest Preserve	0.1313	0.1313	0.1313	0.1313	0.1313	0.1313	0.1313
County	1.3042	1.3042	1.3042	1.3042	1.3042	1.3042	1.3042
Total Property Tax Extensions	10.1763	9.0624	8.4934	6.1812	7.4036	5.5027	9.1341
Ratio of Forest Preserve of Totals	0.0129	0.0145	0.0155	0.0212	0.0177	0.0239	0.0144
2019-2020							
City	2.7497	2.0554	2.3050	2.3050	1.6239	1.6239	1.7479
Black Hawk College	0.5714	0.5714	0.5714	0.5714	0.5714	0.5714	0.5714
School District	5.3897	5.0438	4.2381	1.8899	3.8293	1.8990	5.3897
Forest Preserve	0.1306	0.1306	0.1306	0.1306	0.1306	0.1306	0.1306
County	1.3296	1.3296	1.3296	1.3296	1.3296	1.3296	1.3296
Total Property Tax Collections	10.1710	9.1308	8.5747	6.2265	7.4848	5.5545	9.1692
Ratio of Forest Preserve of Totals	0.0128	0.0143	0.0152	0.0210	0.0174	0.0235	0.0142
2018-2019							
City	2.6570	2.0602	2.3168	2.3168	1.5984	1.5980	1.7100
Black Hawk College	0.5632	0.5632	0.5632	0.5632	0.5632	0.5632	0.5632
School District	5.3732	5.0318	4.2450	1.8892	3.9082	1.8892	5.3732
Forest Preserve	0.1274	0.1274	0.1274	0.1274	0.1274	0.1274	0.1274
County	1.2400	1.2400	1.2400	1.2400	1.2400	1.2400	1.2400
Total Property Tax Collections	9.9608	9.0226	8.4924	6.1366	7.4372	5.4178	9.0138
Ratio of Forest Preserve of Totals	0.0128	0.0141	0.0150	0.0208	0.0171	0.0235	0.0141

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

PROPERTY TAX RATES PER \$100 TAXABLE VALUATION
ALL DIRECT AND OVERLAPPING GOVERNMENTS (Continued)

Last Ten Levy Years

	Rock Island	Moline	East Moline		Silvis		Milan
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
2017-2018							
City	2.6038	2.0742	2.2556	2.2556	1.6166	1.6166	1.1522
Black Hawk College	0.5676	0.5676	0.5676	0.5676	0.5676	0.5676	0.5676
School District	5.3398	5.1094	4.2516	1.8834	4.0730	1.8834	5.3398
Forest Preserve	0.1236	0.1236	0.1236	0.1236	0.1236	0.1236	0.1236
County	1.1200	1.1200	1.1200	1.1200	1.1200	1.1200	1.1200
Total Property Tax Collections	9.7548	8.9948	8.3184	5.9502	7.5008	5.3112	8.3032
Ratio of Forest Preserve of Totals	0.0127	0.0137	0.0149	0.0208	0.0165	0.0233	0.0149
2016-2017							
City	2.3882	2.0854	2.1936	2.1936	1.6170	1.6170	0.9984
Black Hawk College	0.5718	0.5718	0.5718	0.5718	0.5718	0.5718	0.5718
School District	5.3782	5.1498	4.2652	1.8848	4.1196	1.8848	5.3782
Forest Preserve	0.1246	0.1246	0.1246	0.1246	0.1246	0.1246	0.1246
County	1.1220	1.1220	1.1220	1.1220	1.1220	1.1220	1.1220
Total Property Tax Collections	9.5848	9.0536	8.2772	5.8968	7.5550	5.3202	8.1950
Ratio of Forest Preserve of Totals	0.0130	0.0138	0.0151	0.0211	0.0165	0.0234	0.0152
2015-2016							
City	2.4002	2.0782	2.1826	2.1826	1.7024	1.7024	1.0042
Black Hawk College	0.5598	0.5598	0.5598	0.5598	0.5598	0.5598	0.5598
School District	5.4610	5.1594	4.1550	1.9338	4.1634	1.9338	5.4610
Forest Preserve	0.1230	0.1230	0.1230	0.1230	0.1230	0.1230	0.1230
County	1.1250	1.1250	1.1250	1.1250	1.1250	1.1250	1.1250
Total Property Tax Collections	9.6690	9.0454	8.1454	5.9242	7.6736	5.4440	8.2730
Ratio of Forest Preserve of Totals	0.0127	0.0136	0.0151	0.0208	0.0160	0.0226	0.0149
2014-2015							
City	2.3852	2.0638	2.1550	2.1550	1.6985	1.6950	1.0190
Black Hawk College	0.5485	0.5485	0.5485	0.5485	0.5485	0.5485	0.5485
School District	5.2982	5.1120	3.9334	1.8802	3.9342	1.8802	5.2982
Forest Preserve	0.1190	0.1190	0.1190	0.1190	0.1190	0.1190	0.1190
County	0.9406	0.9406	0.9406	0.9406	0.9406	0.9406	0.9406
Total Property Tax Collections	9.2915	8.7839	7.6965	5.6433	7.2408	5.1833	7.9253
Ratio of Forest Preserve of Totals	0.0128	0.0135	0.0155	0.0211	0.0164	0.0230	0.0150
2013-2014							
City	2.3978	2.0500	2.1260	2.1260	1.6900	1.6900	0.9828
Black Hawk College	0.5427	0.5427	0.5427	0.5427	0.5427	0.5427	0.5427
School District	5.3066	5.1090	3.7300	1.9018	3.9036	1.9018	5.3066
Forest Preserve	0.1148	0.1148	0.1148	0.1148	0.1148	0.1148	0.1148
County	0.9036	0.9036	0.9036	0.9036	0.9036	0.9036	0.9036
Total Property Tax Collections	9.2655	8.7201	7.4171	5.5889	7.1547	5.1529	7.8505
Ratio of Forest Preserve of Totals	0.0124	0.0132	0.0155	0.0205	0.0160	0.0223	0.0146

Data Source

County Clerk Current Tax Extensions

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	2023 Assessed Valuation			Taxpayer	2014 Assessed Valuation		
	Taxable Assessed Value	Rank	Percentage of Total Forest Preserve Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Valuation
Exelon Generation	\$ 226,500,100	1	7.57%	Commonwealth Edison	\$ 155,000,000	1	6.57%
Deere & Co.	62,498,431	2	2.09%	Deere & Co.	29,050,925	2	1.23%
GLP Capital LP/Casino	22,417,354	3	0.75%	DNC Gaming & Entertainment/Jumers	22,000,375	3	0.93%
Modern Woodman of America	10,722,665	4	0.36%	SDG Macerich Property/Southpark Mall	9,768,540	4	0.41%
First Financial Group LLC	9,920,044	5	0.33%	Modern Woodman of America	7,823,999	5	0.33%
Macerich Southpark Mall	7,910,447	6	0.26%	FED EX-Freight	4,946,651	6	0.21%
Iowa Illinois Gas and Electric	6,561,072	7	0.22%	Walmart-Silvis	4,819,033	7	0.20%
I H Mississippi Valley Credit Union	6,909,959	8	0.23%	PFG Thoms Proestler Co.	4,640,955	8	0.20%
Financial District Property	6,603,949	9	0.22%	Cordova Energy Company	4,578,523	9	0.19%
Moline Freight	5,719,780	10	0.19%	Minnesota Mining & Mfg Co.	4,538,295	10	0.19%
	<u>\$ 365,763,801</u>		<u>12.22%</u>		<u>\$ 247,167,296</u>		<u>10.46%</u>

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

Office of the Supervisor of Assessments

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

PROPERTY TAX RATES, EXTENSIONS AND COLLECTIONS

Last Ten Levy Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
PROPERTY TAX RATES										
Corporate	0.0429	0.0457	0.0501	0.0492	0.0510	0.0478	0.0428	0.0494	0.0530	0.0534
Bonds and interest	0.0218	-	-	-	-	-	-	-	-	-
IMRF	0.0046	0.0053	0.0063	0.0072	0.0113	0.0114	0.0128	0.0136	0.0098	0.0090
Audit	0.0015	0.0012	-	-	-	-	-	-	-	-
Liability insurance	0.0070	0.0074	0.0078	0.0078	0.0091	0.0104	0.0116	0.0122	0.0084	0.0086
Social Security	0.0076	0.0062	0.0067	0.0068	0.0071	0.0074	0.0070	0.0068	0.0066	0.0068
Zoological	0.0518	0.0544	0.0555	0.0569	0.0391	0.0384	0.0382	0.0364	0.0388	0.0412
Improvement/development	0.0095	0.0076	0.0054	0.0034	0.0130	0.0120	0.0112	0.0062	0.0064	-
Total property tax rates	0.1467	0.1278	0.1318	0.1313	0.1306	0.1274	0.1236	0.1246	0.1230	0.1190
PROPERTY TAX EXTENSIONS										
Corporate	1,366,846	1,366,844	\$ 1,401,484	\$ 1,339,000	\$ 1,375,000	\$ 1,267,000	1,121,000	1,221,000	1,268,034	1,258,109
Bonds and interest	694,575	-	-	-	-	-	-	-	-	-
IMRF	146,562	158,518	176,235	195,000	305,000	299,015	333,119	335,584	234,567	210,108
Audit	47,792	35,891	-	-	-	-	-	-	-	-
Liability insurance	223,028	221,327	218,195	211,000	245,000	275,000	300,000	300,000	200,000	200,000
Social Security	242,145	185,436	187,424	185,000	189,125	193,101	179,842	166,304	155,572	160,411
Zoological	1,650,412	1,627,053	1,552,542	1,549,125	1,055,000	1,020,000	1,000,000	900,000	925,000	970,000
Improvement/development	302,682	227,309	151,058	90,875	350,000	315,235	290,000	150,000	150,000	-
Total property tax extensions	4,674,042	3,822,378	3,686,938	3,570,000	3,519,125	3,369,351	3,223,961	3,072,888	2,933,173	2,798,628
PROPERTY TAX COLLECTIONS*										
Corporate	549,776	1,369,863	1,401,019	1,341,351	1,377,277	1,271,614	1,125,007	1,222,510	1,268,609	1,261,327
Bonds and interest	279,375	-	-	-	-	-	-	-	-	-
IMRF	58,951	158,868	176,178	196,295	305,161	303,272	336,451	336,561	234,573	212,583
Audit	19,223	35,972	-	-	-	-	-	-	-	-
Liability insurance	89,707	221,816	218,125	212,653	245,749	276,669	304,908	301,915	201,062	203,135
Social Security	97,396	185,845	187,364	185,390	191,738	196,861	183,996	168,281	157,978	160,618
Zoological	663,835	1,630,646	1,552,035	1,551,277	1,055,912	1,021,547	1,004,095	900,796	928,717	973,158
Improvement/development	121,745	227,811	151,008	92,695	351,070	319,233	294,394	153,432	153,190	-
Total property tax collections	1,880,008	3,830,821	3,685,729	3,579,661	3,526,907	3,389,196	3,248,851	3,083,495	2,944,129	2,810,821
PERCENT OF EXTENSION	40.22%	100.22%	99.97%	100.27%	100.22%	100.59%	100.77%	100.35%	100.37%	100.44%

*2023 tax collections will be distributed from May 2024 - January 2025 and are intended to finance fiscal year 2025.

Data Source

Office of the County Clerk

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Total Tax Levy Extended	Collection Year	Collections to Date Received in Collection Year	Percent of Levy to Current Collections	Collections in Subsequent Years	Amount	Percentage of Levy
2023	\$ 4,674,044	2023-2024	\$ 1,880,008	40.22%	\$ -	\$ 1,880,008	40.22%
2022	3,822,378	2022-2023	1,638,377	42.86%	2,192,444	3,830,821	100.22%
2021	3,686,938	2021-2022	1,937,125	52.54%	1,748,604	3,685,729	99.97%
2020	3,570,000	2020-2021	2,239,213	62.72%	1,340,448	3,579,661	100.27%
2019	3,519,125	2019-2020	2,159,957	61.38%	1,366,950	3,526,907	100.22%
2018	3,369,351	2018-2019	2,056,135	61.02%	1,333,061	3,389,196	100.59%
2017	3,223,961	2017-2018	1,942,920	60.26%	1,305,931	3,248,851	100.77%
2016	3,072,888	2016-2017	1,677,889	54.60%	1,405,606	3,083,495	100.35%
2015	2,933,173	2015-2016	1,607,243	54.80%	1,336,886	2,944,129	100.37%
2014	2,798,628	2014-2015	1,630,238	58.25%	1,180,583	2,810,821	100.44%

Note: Property in the Forest Preserve is reassessed each year. Property is assessed at 33% of actual value.

Data Source

Levy Confirmation for Rock Island County Forest Preserve District Taxing Authority - County Clerk

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year	Governmental Activities General Obligation Bonds	Unamortized Premium	Total Primary Government	Percentage of EAV	Per Capita*	Estimated Actual Value of Property	Population
2024	\$ 5,345,000	\$ 94,235	\$ 5,439,235	0.061%	\$ 37.82	\$ 8,981,701,604	143,819
2023	5,850,000	111,481	5,961,481	0.071%	42.12	8,400,521,393	141,527
2022	6,340,000	130,282	6,470,282	0.079%	45.28	8,179,784,242	142,909
2021	6,795,000	150,583	6,945,583	0.086%	49.29	8,102,435,635	140,907
2020	7,185,000	171,958	7,356,958	0.092%	51.85	7,981,636,352	141,879
2019	7,610,000	194,202	7,804,202	0.099%	54.39	7,886,349,397	143,477
2018	8,020,000	216,560	8,236,560	0.111%	56.88	7,424,888,200	144,808
2017	4,140,000	92,062	4,232,062	0.059%	29.23	7,181,520,897	144,784
2016	4,485,000	-	4,485,000	0.063%	30.67	7,086,813,960	146,213
2015	4,585,000	-	4,585,000	0.065%	31.20	7,071,587,669	146,964

*See the schedule of Demographic and Economic Information on page 70 for personal income and population data.

Note: Details of the Forest Preserve's outstanding debt can be found in the notes to financial statements.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Unamortized Premium	Less: Amounts Available In Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2024	\$ 5,345,000	\$ 94,235	\$ -	\$ 5,439,235	0.06%	\$ 37.82
2023	5,850,000	111,481	-	5,961,481	0.07%	42.12
2022	6,340,000	130,282	-	6,470,282	0.08%	45.28
2021	6,795,000	150,583	-	6,945,583	0.09%	49.29
2020	7,185,000	171,958	-	7,356,958	0.09%	51.85
2019	7,610,000	194,202	-	7,804,202	0.10%	54.39
2018	8,020,000	216,560	-	8,236,560	0.11%	56.88
2017	4,140,000	92,062	-	4,232,062	0.06%	29.23
2016	4,485,000	-	-	4,485,000	0.06%	30.67
2015	4,585,000	-	(167)	4,585,167	0.06%	31.20

*See the schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

Note: Details of the Forest Preserve's outstanding debt can be found in the notes to financial statements.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

June 30, 2024

Governmental Unit	Outstanding Bonds	Percentage Debt Applicable to the Forest Preserve	Forest Preserve's Share of Debt
Total Direct Debt	<u><u>\$ 5,439,235</u></u>	100.000%	<u><u>\$ 5,439,235</u></u>
Overlapping Debt:			
Rock Island County Building Commission	\$ 26,726,833	100.00%	\$ 26,726,833
Rock Island County Nursing Home	3,982,725	100.00%	3,982,725
School Districts:			
#29 Hampton	335,000	100.00%	335,000
#30 UTHS	9,010,000	92.45%	8,329,745
#34 Silvis	4,135,000	100.00%	4,135,000
#36 Carbon Cliff	730,000	100.00%	730,000
#37 East Moline	32,440,000	100.00%	32,440,000
#40 Moline	27,770,054	100.00%	27,770,054
#41 Rock Island	47,695,000	100.00%	47,695,000
#100 Riverdale	3,885,000	100.00%	3,885,000
#190 Colona	523,000	11.00%	57,530
#200 Sherrard	12,970,000	31.35%	4,066,095
#223 Orion	8,290,500	8.18%	678,163
#300 Rockridge	3,180,000	98.02%	3,117,036
#404 Mercer County	18,180,600	1.70%	309,070
#503 Black Hawk College	88,115,000	65.02%	57,292,373
Cities and Villages:			
Coal Valley	-	87.92%	-
East Moline	59,785,272	100.00%	59,785,272
Hampton	1,325,000	100.00%	1,325,000
Milan	6,030,000	100.00%	6,030,000
Moline	97,128,000	100.00%	97,128,000
Rock Island	64,720,000	100.00%	64,720,000
Silvis	2,650,000	100.00%	2,650,000
Special Districts:			
Illini Hospital (Ambulance)	-	86.69%	-
Metropolitan Airport	10,090,000	100.00%	10,090,000
Coal Valley FPD	<u>-</u>	86.30%	<u>-</u>
Total Overlapping Debt	<u><u>\$ 529,696,984</u></u>		<u><u>\$ 463,277,896</u></u>
Total Direct and Overlapping Debt	<u><u>\$ 535,136,219</u></u>		<u><u>\$ 468,717,131</u></u>

Data Sources

Source: Rock Island County Clerk's Office, Current Tax Extension Book

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Debt limit	\$ 91,601,026	\$ 85,988,566	\$ 80,424,492	\$ 78,381,760	\$ 77,640,577	\$ 76,483,033	\$ 75,569,957	\$ 71,148,063	\$ 68,816,026	\$ 67,908,509
Total net debt applicable to limit	5,345,000	5,850,000	6,340,000	6,795,000	7,185,000	7,610,000	8,020,000	4,140,000	4,485,000	4,585,000
LEGAL DEBT MARGIN	<u>\$ 86,256,026</u>	<u>\$ 80,138,566</u>	<u>\$ 74,084,492</u>	<u>\$ 71,586,760</u>	<u>\$ 70,455,577</u>	<u>\$ 68,873,033</u>	<u>\$ 67,549,957</u>	<u>\$ 67,008,063</u>	<u>\$ 64,331,026</u>	<u>\$ 63,323,509</u>
Total net debt applicable to the limit as a percentage of debt limit	5.84%	6.80%	7.88%	8.67%	9.25%	9.95%	10.61%	5.82%	6.52%	6.75%
Legal debt margin calculation for fiscal year 2024										
EQUALIZED ASSESSED VALUE	<u>\$ 3,186,122,631</u>									
Debt limit (2.875% of assessed value)	\$ 91,601,026									
Debt applicable to limit general obligation bonds	<u>5,345,000</u>									
LEGAL DEBT MARGIN	<u>\$ 86,256,026</u>									

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population (1)	Per Capita Income (2)	Median Age (3)	Unemployment Rate (4)	School Enrollment (5)
2023-2024	N/A	N/A	N/A	N/A	N/A
2022-2023	143,819	\$ 48,787	40.1	5.10%	22,432
2021-2022	141,527	51,429	41.1	4.30%	22,367
2020-2021	142,909	48,492	40.1	5.60%	22,295
2019-2020	144,287	45,711	40.1	9.40%	22,947
2018-2019	141,879	44,802	40.0	4.80%	21,779
2017-2018	143,477	44,155	41.1	5.20%	23,451
2016-2017	144,293	41,677	40.0	5.10%	22,183
2015-2016	145,230	40,332	40.0	6.30%	23,452
2014-2015	146,284	39,868	40.1	6.40%	22,731

N/A - Information not available

Data Sources

Sources: Bi-State Regional Commission

- (1) U.S. Census Bureau, Population Division Annual Estimates of the Resident Population
- (2) U.S. Census Bureau Economic Analysis, Per Capita Personal Income by County
- (3) American Community Survey 5 year Estimates
- (4) Illinois Department of Employment Security, Local Area Unemployment Statistics
- (5) Illinois State Board of Education, Fall Enrollment Counts, District Summary

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

PRINCIPAL EMPLOYERS

Current Calendar Year and Nine Years Ago

2023				2014			
Employer	Rank	Number	% of Total Forest Preserve Population	Employer	Rank	Number	% of Total Forest Preserve Population
Rock Island Arsenal	1	6,400	9.26%	Rock Island Arsenal	1	7,900	11.62%
Deere & Company	2	5,600	8.10%	Deere & Company	2	5,800	8.53%
Unity Point Health	3	4,748	6.87%	Tyson Fresh Meats	3	2,500	3.68%
Tyson Fresh Meats	4	2,400	3.47%	Unity Point-Trinity (Rock Island & Moline)	4	2,349	3.45%
XPAC	5	1,000	1.45%	Hy-Vee Rock Island County Locations	5	1,333	1.96%
Hy-Vee Rock Island County Locations	6	870	1.26%	Moline CUSD #40	6	1,111	1.63%
Walmart Rock Island County Locations	7	800	1.16%	Group O Companies	7	1,100	1.62%
Bally's Quad Cities Casino	8	550	0.80%	XPAC	8	1,000	1.47%
Performance Foodservice-Thoms	9	530	0.77%	Genesis Medical Center-Silvis	9	970	1.43%
Tay Slayer Center	10	500	0.72%	Walmart Rock Island County Locations	10	868	1.28%
2023 population		69,101		2014 population		67,989	

Data Source

InfoGroup, Reference USA GOV and Individual Employers
 IL State Board of Education Report Cards
 Bureau of Labor Statistics, Local Area Unemployment Statistics
 Data Compiled by: Bi-State Regional Commission

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

	2024				2023		
	Full-Time	Part-Time	Department Salary		Full-Time	Part-Time	Department Salary
Administration	2	10	\$ 184,271		2	10	\$ 180,716
Illiniwek Park	3	4	234,763		4	6	219,727
Loud Thunder Park	3	6	292,438		3	7	310,857
Indian Bluff Golf Course	5	28	443,607		5	23	419,699
Niabi Zoo	22	59	1,606,710		21	66	1,547,803
Total	35	107	\$ 2,761,789		35	112	\$ 2,678,802
Total Forest Preserve Employees	<u>142</u>				<u>147</u>		
	2022				2021		
	Full-Time	Part-Time	Department Salary		Full-Time	Part-Time	Department Salary
Administration	2	10	\$ 181,276		2	10	\$ 170,142
Illiniwek Park	3	4	223,315		3	5	238,335
Loud Thunder Park	4	8	303,760		4	8	291,837
Indian Bluff Golf Course	5	21	393,471		5	19	366,557
Niabi Zoo	20	65	1,394,598		21	49	1,189,610
Total	34	108	\$ 2,496,420		35	91	\$ 2,256,481
Total Forest Preserve Employees	<u>142</u>				<u>126</u>		
	2020				2019		
	Full-Time	Part-Time	Department Salary		Full-Time	Part-Time	Department Salary
Administration	2	10	\$ 146,926		2	10	\$ 142,763
Illiniwek Park	4	3	241,265		4	3	242,246
Loud Thunder Park	4	8	278,903		4	10	272,276
Indian Bluff Golf Course	5	15	369,463		5	19	371,492
Niabi Zoo	20	29	1,027,988		19	60	1,261,559
Total	35	65	\$ 2,064,545		34	102	\$ 2,290,336
Total Forest Preserve Employees	<u>100</u>				<u>136</u>		
	2018				2017		
	Full-Time	Part-Time	Department Salary		Full-Time	Part-Time	Department Salary
Administration	2	10	\$ 138,306		2	10	\$ 125,425
Illiniwek Park	4	5	229,015		4	4	218,362
Loud Thunder Park	4	8	263,111		4	9	251,942
Indian Bluff Golf Course	5	23	361,947		5	22	352,549
Niabi Zoo	20	65	1,198,638		19	57	1,080,720
Total	35	111	\$ 2,191,017		34	102	\$ 2,028,998
Total Forest Preserve Employees	<u>146</u>				<u>136</u>		
	2016				2015		
	Full-Time	Part-Time	Department Salary		Full-Time	Part-Time	Department Salary
Administration	2	-	\$ 103,039		2	-	\$ 96,919
Illiniwek Park	4	4	175,063		4	4	213,660
Loud Thunder Park	4	8	241,303		3	7	228,121
Indian Bluff Golf Course	5	20	344,966		5	22	368,551
Niabi Zoo	19	48	990,922		16	57	1,025,983
Total	34	80	\$ 1,855,293		30	90	\$ 1,933,234
Total Forest Preserve Employees	<u>114</u>				<u>120</u>		

Data Source

Employee List

RIC Forest Preserve Detail Income Statement

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
RECREATION AND CULTURE										
Forest Preserve										
Number of										
Acres managed	2659.5	2659.5	2659.5	2480.3	2480.3	2480.3	2399.1	2465.3	2465.3	2496.9
Vehicles	45	45	46	43	42	43	40	41	39	38
Buildings	67	64	65	72	71	72	68	62	62	62

Data Source

Various Forest Preserve Departments

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
RECREATION AND CULTURE										
Forest Preserve										
Number of										
Boat launch ramps	4	4	4	4	4	4	4	4	4	4
Ball diamonds	3	3	3	3	3	3	3	5	5	5
Forest preserves	6	6	6	5	5	5	5	5	5	5
Zoos (287.3 acres)	1	1	1	1	1	1	1	1	1	1
Campgrounds	2	2	2	2	2	2	2	2	2	2
Playgrounds	4	2	5	5	5	4	4	4	4	4
Manmade lakes (167 acres)	1	1	1	1	1	1	1	1	1	1
Golf courses	1	1	1	1	1	1	1	1	1	1

Data Source

Rock Island County Forest Preserve District

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

MISCELLANEOUS STATISTICS

June 30, 2024

Total Forest Preserve Area	2,659.46 acres
Amôwa Forest Preserve	179.121 acres
East Moline, IL 61244	149 forested acres
	Natural Area with 13.5 acres prairie restorations at Amôwa West
	Natural Area with 4.5 acres prairie restorations at Amôwa East
	Trails/hiking-1.9 miles with an interpretive sign
Dorrance Park	79.345 acres
P.O. Box 384	71 forested acres
Hampton, IL 61265	3 ball diamonds
	Bathrooms
	Natural areas with 2 prairie restorations
	Picnic shelter
	Playground equipment
	Trails/hiking-Advanced 1.7 miles
	Trails/hiking-Intermediate 1.5 miles
	Trails/hiking-Oakely Dokely loop-1.6 miles with interpretive signs
Illiniwek Park	173.630 acres
P.O. Box 384	89 forested acres
Hampton, IL 61264	Boat ramp (Mississippi River)
	Campgrounds (60 improved/25 primitive)
	Camp office/concession and bait
	Mississippi River scenic overlook
	Natural areas with 14 acres prairie restorations
	Picnic shelter
	Playground equipment
	Trails hiking/bike-Ball diamond prairie trail 0.2 with interpretive signs
	Trails hiking/bike-Campground prairie trail 0.2 with interpretive signs
	Trails hiking/bike-North loop forest trail 2 miles with interpretive signs
	Trails hiking/bike-Prairie trail 0.9 miles with interpretive signs
	Trails hiking/bike-South loop forest trail 2.5 miles
Indian Bluff Golf Course	191.250 acres
6200 78th Avenue	62 forested acres
Milan, IL 61259	1 - 18 hole golf course
	Clubhouse including concessions
	Naïve hill prairie (rare) 1.5 acres
	Picnic shelters
	Proshop/cart rental availability
Loud Thunder	1,495.671 acres
19408 Loud Thunder Road	1182 forested acres
Illinois City, IL 61259	Lake George-167 acre manmade lake
	Boat rental facilities
	Boat launch ramps extending into Lake George
	Boat launch ramps extending into the Mississippi River
	Boat launch ramp into creek
	Campgrounds (76 improved/62 primitive)
	Camp office/concessions & bait
	Horse corral
	Natural areas with 65 acres of prairie restorations
	Picnic shelters
	Playground equipment
	Trails hiking/biking -Hauberg 3 miles
	Trails hiking/biking-North Short Loop 1 mile
	Trails horseback riding-Sac Fox 6.1 miles
	Trails multiuse 4 miles with interpretive signage

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

MISCELLANEOUS STATISTICS (Continued)

June 30, 2024

Niabi Zoo 13010 Niabi Zoo Road Coal Valley, IL 61240	287.3 acres 155 forested acres Administrative building Carousel rides Concessions Gift shop Many different species of animals on display Natural areas with 10 acres of prairie restorations Playground equipment Train rides through the park
Martin Conservation Area at Loud Thunder Illinois City, Illinois 61259	253.139 acres 194 forested acres Natural areas with 35 acres of prairie restorations
Great River Trail Unincorporated portions of Rock Island County	Trails hiking/bike-Great river trail 9.6 miles

Data Source

Rock Island County Forest Preserve District

Budget Performance Report

Fiscal Year to Date 11/30/24
Exclude Rollup Account

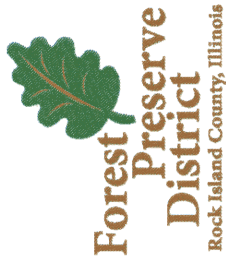
Fund 130 - Forest Preserve		Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year YTD
REVENUE													
Department 32 - Forest Preserve													
Sub Department 10 - Administration													
311.10			Property taxes	1,365,000.00	.00	1,365,000.00	218,319.40	.00	.00	1,326,223.39	38,776.61	97	1,336,141.41
335.15			Replacement revenue	455,000.00	(166,490.00)	288,510.00	.00	.00	.00	129,408.08	159,101.92	45	204,151.70
361.10			Investment earnings	70,000.00	10,000.00	80,000.00	8,988.69	.00	.00	33,625.70	46,374.30	42	35,774.50
361.30			Collector's interest '90	500.00	.00	500.00	.00	.00	.00	.00	500.00	0	.00
364.10			Contributions fr private sources	7,585.00	.00	7,585.00	.00	.00	.00	6,227.17	1,357.83	82	2,323.08
369.06			Paymerang AP cash back program	.00	.00	.00	822.80	.00	.00	822.80	(822.80)	+++	.00
Sub Department 10 - Administration Totals				\$1,898,085.00	(\$156,490.00)	\$1,741,595.00	\$228,130.89	\$0.00	\$0.00	\$1,496,307.14	\$245,287.86	86%	\$1,578,390.69
Sub Department 90 - Illiniwek													
347.00			Illiniwek fees	180,000.00	5,000.00	185,000.00	.00	.00	.00	104,115.35	80,884.65	56	98,039.02
347.01			Illiniwek key no return fee	300.00	.00	300.00	110.00	.00	.00	448.00	(148.00)	149	570.00
362.51			Illiniwek shelter reservations	1,500.00	.00	1,500.00	.00	.00	.00	1,020.00	480.00	68	925.00
362.52			Illiniwek concessions	5,000.00	.00	5,000.00	.00	.00	.00	1,230.08	3,769.92	25	2,623.90
364.10			Contributions fr private sources	.00	.00	.00	.00	.00	.00	150.00	(150.00)	+++	.00
369.94			Miscellaneous - other revenue	.00	.00	.00	.00	.00	.00	417.00	(417.00)	+++	405.00
392.01			Timber sales	8,500.00	.00	8,500.00	.00	.00	.00	3,606.00	4,894.00	42	3,696.00
392.11			Sales of junk or salvage value	.00	.00	.00	27.00	.00	.00	27.00	(27.00)	+++	.00
Sub Department 90 - Illiniwek Totals				\$195,300.00	\$5,000.00	\$200,300.00	\$137.00	\$0.00	\$0.00	\$111,013.43	\$89,286.57	55%	\$106,258.92
Sub Department 91 - Loud Thunder													
347.02			Loud Thunder fees	140,000.00	5,000.00	145,000.00	.00	.00	.00	93,766.28	51,233.72	65	76,850.99
347.05			Loud Thunder archery permit fees	5,000.00	.00	5,000.00	.00	.00	.00	5,075.00	(75.00)	102	5,075.00
362.53			Loud Thunder shelter reservation	1,105.00	.00	1,105.00	.00	.00	.00	515.00	590.00	47	385.00
362.54			Loud Thunder boat rentals	55,000.00	.00	55,000.00	.00	.00	.00	25,275.00	29,725.00	46	24,858.00
362.55			Loud Thund boat rent concessions	12,000.00	.00	12,000.00	14.92	.00	.00	8,964.86	3,035.14	75	9,989.96
369.94			Miscellaneous - other revenue	.00	.00	.00	.00	.00	.00	(203.50)	203.50	+++	(8.00)
392.01			Timber sales	10,000.00	.00	10,000.00	.00	.00	.00	7,492.00	2,508.00	75	5,514.00
Sub Department 91 - Loud Thunder Totals				\$223,105.00	\$5,000.00	\$228,105.00	\$14.92	\$0.00	\$0.00	\$140,884.64	\$87,220.36	62%	\$122,664.95
Sub Department 92 - Indian Bluff													
347.03			Indian Bluff golf fees	560,000.00	100,000.00	660,000.00	13,908.00	.00	.00	391,031.00	268,969.00	59	364,574.20
347.04			Indian Bluff season passes	80,000.00	.00	80,000.00	8,655.90	.00	.00	44,145.09	35,854.91	55	43,246.98
347.08			Pro Shop Fees	30,000.00	.00	30,000.00	589.95	.00	.00	15,565.40	14,434.60	52	16,367.02
362.56			Ind Bluff shelter reservations	240.00	.00	240.00	.00	.00	.00	255.00	(15.00)	106	425.00
362.57			Ind Bluff concessions	145,000.00	5,000.00	150,000.00	1,575.53	.00	.00	95,238.78	54,761.22	63	90,144.36
369.94			Miscellaneous - other revenue	.00	.00	.00	14.72	.00	.00	(94.21)	94.21	+++	76.04
369.96			Miscellaneous - Tip Revenue	.00	.00	.00	.01	.00	.00	141.94	(141.94)	+++	59.47
Sub Department 92 - Indian Bluff Totals				\$815,240.00	\$105,000.00	\$920,240.00	\$24,744.11	\$0.00	\$0.00	\$546,283.00	\$373,957.00	59%	\$514,893.07
Department 32 - Forest Preserve Totals				\$3,131,730.00	(\$41,490.00)	\$3,090,240.00	\$253,026.92	\$0.00	\$0.00	\$2,294,488.21	\$795,751.79	74%	\$2,322,207.63
REVENUE TOTALS				\$3,131,730.00	(\$41,490.00)	\$3,090,240.00	\$253,026.92	\$0.00	\$0.00	\$2,294,488.21	\$795,751.79	74%	\$2,322,207.63



Budget Performance Report

Fiscal Year to Date 11/30/24
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 10 - Administration											
411.00	Salaries and wages	193,379.00	(5,000.00)	188,379.00	19,614.81		.00	72,150.35	116,228.65	38	66,778.90
412.00	Overtime	.00	317.45	317.45	.00		.00	317.45	.00	100	37.35
413.00	Employee Health Benefits	62,852.00	(7,441.75)	55,410.25	3,465.26		.00	20,281.01	35,129.24	37	38,137.10
414.00	Uniform/Clothing	500.00	1,544.63	2,044.63	.00		.00	2,044.63	.00	100	.00
521.00	Office Supplies	600.00	.00	600.00	.00		.00	170.55	429.45	28	734.65
522.00	Operating Supplies	350.00	.00	350.00	.00		.00	.00	350.00	0	.00
523.00	Repair/Maintenance Supplies	1,150.00	.00	1,150.00	.00		.00	27.87	1,122.13	2	111.93
524.00	Small Tools & Equip under \$1,000	2,350.00	.00	2,350.00	.00		.00	85.35	2,264.65	4	661.99
526.00	Food Purchases	200.00	.00	200.00	.00		.00	.00	200.00	0	.00
527.00	Books & Periodicals	.00	.00	.00	.00		.00	.00	.00	+++	585.50
630.00	Training & Education	5,850.00	.00	5,850.00	.00		.00	220.00	5,630.00	4	120.00
631.00	Professional Services	11,075.00	4,458.00	15,533.00	4,224.50		.00	15,533.00	.00	100	11,471.93
632.00	Communications	3,600.00	.00	3,600.00	62.95		.00	340.22	3,259.78	9	387.65
633.00	Travel	2,500.00	.00	2,500.00	.00		.00	.00	2,500.00	0	.00
634.00	Publishing	7,175.00	.00	7,175.00	.00		.00	5,056.73	2,118.27	70	4,500.00
635.00	Printing & Duplicating	2,450.00	.00	2,450.00	.00		.00	.00	2,450.00	0	.00
638.00	Repairs & Maintenance	1,500.00	.00	1,500.00	.00		.00	.00	1,500.00	0	.00
642.00	Dues & memberships	19,455.00	.00	19,455.00	445.00		.00	14,705.00	4,750.00	76	14,282.00
644.00	Outside Contractual	132,775.00	.00	132,775.00	15,135.92		.00	46,489.06	86,285.94	35	45,472.24
764.00	Mach & Equipment \$1,000-\$4,999	.00	1,121.67	1,121.67	1,121.67		.00	1,121.67	.00	100	.00
768.00	Mach & Equipment over \$5,000	108,517.00	.00	108,517.00	.00		.00	.00	108,517.00	0	.00
871.00	Principal	210,000.00	.00	210,000.00	210,000.00		.00	210,000.00	.00	100	205,000.00
872.00	Interest	134,203.00	.00	134,203.00	68,676.25		.00	68,676.25	65,526.75	51	71,751.25
991.12	Transfer to Other Agencies	85,072.00	.00	85,072.00	.00		.00	.00	85,072.00	0	.00
991.74	Transfer to Niabi Zoo	.00	.00	.00	.00		.00	.00	.00	+++	10,000.00
Sub Department 10 - Administration Totals		\$985,553.00	(\$5,000.00)	\$980,553.00	\$322,746.36		\$0.00	\$457,219.14	\$523,333.86	47%	\$470,032.49
Sub Department 90 - Illiniwek											
411.00	Salaries and wages	262,267.00	(27,520.99)	234,746.01	24,333.11		.00	102,210.47	132,535.54	44	73,714.32
411.10	Seasonal Salaries & Wages	55,000.00	(5,999.97)	49,000.03	3,195.00		.00	21,240.00	27,760.03	43	20,036.88
412.00	Overtime	1,000.00	.00	1,000.00	.00		.00	.00	1,000.00	0	.00
412.10	Seasonal overtime	.00	315.00	315.00	180.00		.00	315.00	.00	100	238.50
413.00	Employee Health Benefits	69,245.00	(5,000.00)	64,245.00	3,845.40		.00	21,946.63	42,298.37	34	18,311.30
414.00	Uniform/Clothing	2,100.00	.00	2,100.00	664.92		.00	2,275.75	(175.75)	108	.00
521.00	Office Supplies	150.00	.00	150.00	.00		.00	68.22	81.78	45	.00
522.00	Operating Supplies	41,471.00	(11,500.00)	29,971.00	2,927.64		.00	11,734.70	18,236.30	39	8,655.80
523.00	Repair/Maintenance Supplies	13,550.00	.00	13,550.00	2,433.41		.00	7,605.23	5,944.77	56	2,905.03
524.00	Small Tools & Equip under \$1,000	.00	16,604.82	16,604.82	.00		.00	16,604.82	.00	100	1,721.76



Budget Performance Report

Fiscal Year to Date 11/30/24
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											
526.00	Food Purchases	4,500.00	.00	4,500.00	.00	.00	.00	795.45	3,704.55	18	1,976.80
527.00	Books & Periodicals	.00	30.17	30.17	.00	.00	.00	30.17	.00	100	.00
630.00	Training & Education	2,200.00	.00	2,200.00	.00	.00	.00	.00	2,200.00	0	.00
631.00	Professional Services	11,100.00	(6,500.00)	4,600.00	502.15	.00	.00	2,220.15	2,379.85	48	7,064.84
632.00	Communications	6,985.00	.00	6,985.00	383.26	.00	.00	1,551.76	5,433.24	22	2,449.51
633.00	Travel	1,000.00	.00	1,000.00	.00	.00	.00	519.48	480.52	52	.00
634.00	Publishing	435.00	.00	435.00	.00	.00	.00	.00	435.00	0	300.00
635.00	Printing & Duplicating	100.00	.00	100.00	.00	.00	.00	.00	100.00	0	.00
637.00	Public Utility Services	17,420.00	.00	17,420.00	1,178.49	.00	.00	10,587.91	6,832.09	61	7,677.23
638.00	Repairs & Maintenance	17,900.00	(4,400.00)	13,500.00	179.00	.00	.00	8,618.17	4,881.83	64	5,375.11
639.00	Rentals	7,140.00	.00	7,140.00	621.43	.00	.00	2,788.57	4,351.43	39	1,448.57
644.00	Outside Contractual	5,820.00	.00	5,820.00	75.21	.00	.00	2,996.21	2,823.79	51	3,512.26
763.00	Infrastructure \$2,000-\$14,999	.00	1,995.00	1,995.00	1,995.00	.00	.00	1,995.00	.00	100	.00
764.00	Mach & Equipment \$1,000-\$4,999	.00	11,100.00	11,100.00	.00	.00	.00	6,342.07	4,757.93	57	.00
766.00	Building Remodeling over \$5,000	.00	10,696.00	10,696.00	10,696.00	.00	.00	10,696.00	.00	100	20,100.00
767.00	Infrastructure over \$15,000	.00	.00	.00	.00	.00	.00	.00	.00	+++	125,505.82
768.00	Mach & Equipment over \$5,000	.00	5,999.97	5,999.97	.00	.00	.00	.00	5,999.97	0	139,458.66
873.00	Credit Card Service Fee	.00	6,500.00	6,500.00	566.67	.00	.00	2,671.11	3,828.89	41	2,396.45
Sub Department 90 - Illiniwek Totals		\$519,383.00	(\$7,680.00)	\$511,703.00	\$53,776.69	\$0.00	\$0.00	\$235,812.87	\$275,890.13	46%	\$442,848.84
Sub Department 91 - Loud Thunder											
411.00	Salaries and wages	264,943.00	(18,447.14)	246,495.86	22,716.90	.00	.00	80,496.18	165,999.68	33	103,290.03
411.10	Seasonal Salaries & Wages	70,000.00	.00	70,000.00	2,070.00	.00	.00	35,182.50	34,817.50	50	22,321.75
412.00	Overtime	1,000.00	.00	1,000.00	.00	.00	.00	303.48	696.52	30	835.44
412.10	Seasonal overtime	.00	444.38	444.38	.00	.00	.00	444.38	.00	100	565.50
413.00	Employee Health Benefits	79,181.00	(5,000.00)	74,181.00	4,811.90	.00	.00	22,843.07	51,337.93	31	28,594.48
414.00	Uniform/Clothing	2,100.00	.00	2,100.00	583.15	.00	.00	1,469.65	630.35	70	1,232.32
521.00	Office Supplies	45.00	.00	45.00	.00	.00	.00	.00	45.00	0	6.45
522.00	Operating Supplies	37,121.00	.00	37,121.00	209.86	.00	.00	7,903.20	29,217.80	21	13,945.39
522.BR	Boat rental operating supplies	5,275.00	.00	5,275.00	.00	.00	.00	270.00	5,005.00	5	420.00
523.00	Repair/Maintenance Supplies	23,410.00	.00	23,410.00	119.77	.00	.00	2,133.97	21,276.03	9	8,326.52
524.00	Small Tools & Equip under \$1,000	22,020.00	.00	22,020.00	31.88	.00	.00	144.21	21,875.79	1	1,823.36
526.00	Food Purchases	5,100.00	.00	5,100.00	.00	.00	.00	1,516.72	3,583.28	30	963.73
630.00	Training & Education	2,520.00	.00	2,520.00	.00	.00	.00	365.00	2,155.00	14	350.00
631.00	Professional Services	21,485.00	(6,000.00)	15,485.00	.00	.00	.00	7,166.91	8,318.09	46	2,431.00
633.00	Communications	8,450.00	.00	8,450.00	510.36	.00	.00	2,517.20	5,932.80	30	1,971.48
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	222.00	478.00	32	204.00



Budget Performance Report

Fiscal Year to Date 11/30/24
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 EXPENSE										
Department 32 - Forest Preserve										
Sub Department 91 - Loud Thunder										
635.00	Printing & Duplicating	525.00	789.76	1,314.76	1,239.76	.00	1,314.76	.00	100	75.00
637.00	Public Utility Services	25,000.00	.00	25,000.00	1,568.63	.00	9,963.82	15,036.18	40	8,401.47
638.00	Repairs & Maintenance	25,250.00	.00	25,250.00	5,957.15	.00	10,259.83	14,990.17	41	5,072.92
639.00	Rentals	682.00	.00	682.00	36.45	.00	228.25	453.75	33	182.25
642.00	Dues & memberships	310.00	.00	310.00	.00	.00	.00	310.00	0	310.00
644.00	Outside Contractual	7,280.00	.00	7,280.00	838.50	.00	4,863.81	2,416.19	67	2,893.95
764.00	Mach & Equipment \$1,000-\$4,999	3,500.00	7,213.00	10,713.00	.00	.00	10,713.00	.00	100	1,536.17
767.00	Infrastructure over \$15,000	.00	.00	.00	(18,478.00)	.00	.00	.00	+++	.00
768.00	Mach & Equipment over \$5,000	61,000.00	.00	61,000.00	.00	.00	.00	61,000.00	0	30,702.49
873.00	Credit Card Service Fee	.00	6,000.00	6,000.00	506.11	.00	3,971.06	2,028.94	66	3,231.87
Sub Department 91 - Loud Thunder Totals		\$668,397.00	(\$15,000.00)	\$653,397.00	\$22,722.42	\$0.00	\$204,293.00	\$449,104.00	31%	\$239,687.57
Sub Department 92 - Indian Bluff										
411.00	Salaries and wages	290,394.00	(5,000.00)	285,394.00	34,099.89	.00	117,864.02	167,529.98	41	105,236.46
411.10	Seasonal Salaries & Wages	165,000.00	.00	165,000.00	16,082.94	.00	111,770.31	53,229.69	68	77,556.60
412.00	Overtime	5,000.00	1,448.03	6,448.03	1,660.22	.00	6,448.03	.00	100	1,714.65
412.10	Seasonal overtime	.00	226.41	226.41	.00	.00	226.41	.00	100	.00
413.00	Employee Health Benefits	69,245.00	.00	69,245.00	5,824.04	.00	28,858.99	40,386.01	42	20,649.76
414.00	Uniform/Clothing	3,000.00	.00	3,000.00	.00	.00	852.68	2,147.32	28	591.63
521.00	Office Supplies	325.00	.00	325.00	.00	.00	.00	325.00	0	.00
522.00	Operating Supplies	88,695.00	.00	88,695.00	3,927.05	.00	36,199.34	52,495.66	41	39,608.78
522.PS	Pro Shop Merchandise Supplies	25,060.00	.00	25,060.00	.00	.00	3,441.26	21,618.74	14	4,859.97
523.00	Repair/Maintenance Supplies	28,750.00	.00	28,750.00	1,337.53	.00	5,259.48	23,490.52	18	7,925.14
524.00	Small Tools & Equip under \$1,000	3,510.00	2,280.74	5,790.74	.00	.00	5,790.74	.00	100	2,503.38
526.00	Food Purchases	75,225.00	.00	75,225.00	.00	.00	35,224.90	40,000.10	47	33,800.02
526.PS	Pro Shop Food	.00	.00	.00	.00	.00	.00	.00	+++	134.94
630.00	Training & Education	2,940.00	.00	2,940.00	.00	.00	72.00	2,868.00	2	.00
631.00	Professional Services	14,950.00	.00	14,950.00	543.06	.00	2,335.84	12,614.16	16	1,364.84
632.00	Communications	8,150.00	.00	8,150.00	78.24	.00	3,252.30	4,897.70	40	2,560.22
633.00	Travel	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
634.00	Publishing	3,850.00	.00	3,850.00	.00	.00	465.23	3,384.77	12	390.00
635.00	Printing & Duplicating	350.00	.00	350.00	.00	.00	110.00	240.00	31	.00
637.00	Public Utility Services	23,000.00	.00	23,000.00	5.56	.00	8,797.26	14,202.74	38	8,657.09
638.00	Repairs & Maintenance	15,000.00	.00	15,000.00	103.75	.00	3,554.78	11,445.22	24	4,268.35
639.00	Rentals	4,240.00	.00	4,240.00	686.53	.00	2,582.53	1,657.47	61	3,837.26
642.00	Dues & memberships	1,950.00	.00	1,950.00	465.00	.00	465.00	1,485.00	24	825.00
644.00	Outside Contractual	6,995.00	.00	6,995.00	621.36	.00	3,047.06	3,947.94	44	3,191.65
764.00	Mach & Equipment \$1,000-\$4,999	.00	.00	.00	.00	.00	.00	.00	+++	1,589.90



Budget Performance Report

Fiscal Year to Date 11/30/24
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 92 - Indian Bluff											
768.00	Mach & Equipment over \$5,000	50,000.00	(4,427.91)	45,572.09	.00		42,500.00	3,072.09	93		9,249.00
873.00	Credit Card Service Fee	16,000.00	.00	16,000.00	1,573.59		11,674.92	4,325.08	73		9,094.27
991.11	Transfer to Other Funds	27,000.00	.00	27,000.00	.00		23,457.50	3,542.50	87		23,644.25
991.12	Transfer to Other Agencies	.00	.00	.00	(22.23)		(173.87)	173.87	+++		(175.61)
Sub Department 92 - Indian Bluff Totals		\$930,129.00	(\$5,472.73)	\$924,656.27	\$66,986.53		\$454,076.71	\$470,579.56	49%		\$363,077.55
Sub Department 93 - Dorrance Park											
522.00	Operating Supplies	748.00	.00	748.00	.00		.00	748.00	0		.00
523.00	Repair/Maintenance Supplies	2,000.00	(114.00)	1,886.00	.00		1,885.50	.50	100		.00
631.00	Professional Services	.00	148.50	148.50	.00		148.50	.00	100		.00
632.00	Communications	1,380.00	.00	1,380.00	95.99		287.97	1,092.03	21		114.93
637.00	Public Utility Services	1,440.00	.00	1,440.00	52.54		275.96	1,164.04	19		370.31
644.00	Outside Contractual	2,700.00	(1,325.77)	1,374.23	.00		1,374.23	.00	100		967.29
763.00	Infrastructure \$2,000-\$14,999	.00	10,630.00	10,630.00	6,980.00		10,630.00	.00	100		.00
Sub Department 93 - Dorrance Park Totals		\$8,268.00	\$9,338.73	\$17,606.73	\$7,128.53		\$14,602.16	\$3,004.57	83%		\$1,452.53
Sub Department 98 - FP Bike Path											
767.00	Infrastructure over \$15,000	20,000.00	(17,676.00)	2,324.00	.00		.00	2,324.00	0		28,494.77
Sub Department 98 - FP Bike Path Totals		\$20,000.00	(\$17,676.00)	\$2,324.00	\$0.00		\$0.00	\$2,324.00	0%		\$28,494.77
Department 32 - Forest Preserve Totals											
EXPENSE TOTALS		\$3,131,730.00	(\$41,490.00)	\$3,090,240.00	\$473,360.53		\$1,366,003.88	\$1,724,236.12	44%		\$1,545,593.75
Fund 130 - Forest Preserve Totals											
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	(\$220,333.61)		\$928,484.33	(\$928,484.33)			\$776,613.88
Fund 131 - Niabi Zoo											
REVENUE											
Department 32 - Forest Preserve											
311.10	Property taxes	1,650,000.00	.00	1,650,000.00	263,612.62		1,601,365.57	48,634.43	97		1,590,505.15
347.18	Zoo adoption fees	1,490.00	.00	1,490.00	50.00		650.00	840.00	44		750.00
347.20	Zoo admissions fees	645,500.00	.00	645,500.00	.00		292,950.75	352,549.25	45		321,894.50
347.21	Zoological Carousel Fees	99,000.00	.00	99,000.00	.00		41,293.50	57,706.50	42		52,346.80
347.22	Zoo train fees	316,500.00	.00	316,500.00	.00		133,162.10	183,337.90	42		160,671.65
347.23	Zoo education program fees	91,760.00	.00	91,760.00	252.00		20,756.40	71,003.60	23		16,244.00
347.24	Zoo animal show/outreach fees	3,500.00	.00	3,500.00	.00		315.00	3,185.00	9		300.00
347.26	Zoo special events fees	70,000.00	.00	70,000.00	625.00		51,443.00	18,557.00	73		54,649.00
347.27	Zoo animal feed station fees	85,000.00	.00	85,000.00	.00		44,528.00	40,472.00	52		46,786.20
347.28	Zoo gift shop	370,000.00	.00	370,000.00	367.22		189,972.74	180,027.26	51		201,883.82

Budget Performance Report

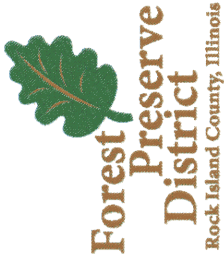
Fiscal Year to Date 11/30/24
Exclude Rollup Account

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											
REVENUE											
Department 32 - Forest Preserve											
347.29	Zoo membership fees	170,000.00	.00	170,000.00	33,187.82	.00	.00	70,411.23	99,588.77	41	81,617.97
347.30	Zoo Research & Conservation fee	1,500.00	.00	1,500.00	.00	.00	.00	804.81	695.19	54	1,173.93
347.31	Zoo parking fees	120,000.00	.00	120,000.00	.00	.00	.00	66,411.00	53,589.00	55	68,318.00
361.10	Investment earnings	9,601.00	.00	9,601.00	5,984.84	.00	.00	19,850.32	(10,249.32)	207	11,246.24
361.30	Collector's interest '90	1,300.00	.00	1,300.00	.00	.00	.00	.00	1,300.00	0	.00
362.59	Zoo concessions	35,000.00	.00	35,000.00	590.64	.00	.00	13,427.50	21,572.50	38	13,221.28
362.60	Zoo owned house rents	7,800.00	.00	7,800.00	650.00	.00	.00	3,250.00	4,550.00	42	2,750.00
364.10	Contributions fr private sources	21,000.00	.00	21,000.00	28.95	.00	.00	5,240.93	15,759.07	25	3,182.21
369.94	Miscellaneous - other revenue	50.00	.00	50.00	.00	.00	.00	(211.37)	261.37	-423	7.16
391.60	Transfer from FP general fund	.00	.00	.00	.00	.00	.00	.00	.00	+++	10,000.00
391.62	Transfer from hotel motel tax	275,000.00	.00	275,000.00	.00	.00	.00	87,672.70	187,327.30	32	89,012.01
392.11	Sales of junk or salvage value	50.00	.00	50.00	.00	.00	.00	.00	50.00	0	.00
Sub Department 35 - Grants											
331.10	Federal grants-general govt	.00	594,304.69	594,304.69	423,337.76	.00	.00	729,651.95	(135,347.26)	123	51,907.89
331.70	Federal grants-culture&recreation	.00	.00	.00	.00	.00	.00	.00	.00	+++	151,644.39
337.70	Local grants-culture&recreation	.00	1,008.96	1,008.96	13,000.00	.00	.00	13,558.74	(12,549.78)	1344	21,787.36
364.10	Contributions fr private sources	.00	.00	.00	36,377.93	.00	.00	36,377.93	(36,377.93)	+++	1,850.00
Sub Department 35 - Grants Totals		\$0.00	\$595,313.65	\$595,313.65	\$472,715.69	\$0.00	\$0.00	\$779,588.62	(\$184,274.97)	131%	\$227,189.64
Department 32 - Forest Preserve Totals		\$3,974,051.00	\$595,313.65	\$4,569,364.65	\$778,064.78	\$0.00	\$0.00	\$3,422,882.80	\$1,146,481.85	75%	\$2,953,749.56
REVENUE TOTALS		\$3,974,051.00	\$595,313.65	\$4,569,364.65	\$778,064.78	\$0.00	\$0.00	\$3,422,882.80	\$1,146,481.85	75%	\$2,953,749.56
EXPENSE											
Department 32 - Forest Preserve											
Sub Department 07 - FP Zoo Program & Special Events											
411.00	Salaries and wages	61,719.00	.00	61,719.00	7,450.20	.00	.00	25,185.62	36,533.38	41	21,705.59
411.10	Seasonal Salaries & Wages	70,000.00	(20,000.00)	50,000.00	5,261.35	.00	.00	30,688.80	19,311.20	61	22,249.72
412.00	Overtime	.00	49.12	49.12	.00	.00	.00	.00	49.12	0	.00
412.10	Seasonal overtime	.00	.00	.00	.00	.00	.00	49.12	(49.12)	+++	.00
413.00	Employee Health Benefits	7,944.00	.00	7,944.00	632.00	.00	.00	3,160.00	4,784.00	40	3,009.30
414.00	Uniform/Clothing	1,500.00	.00	1,500.00	.00	.00	.00	.00	1,500.00	0	104.00
521.00	Office Supplies	500.00	.00	500.00	.00	.00	.00	.00	500.00	0	.00
522.00	Operating Supplies	6,940.00	.00	6,940.00	190.62	.00	.00	873.08	6,066.92	13	200.94
524.00	Small Tools & Equip under \$1,000	1,230.00	.00	1,230.00	.00	.00	.00	333.94	896.06	27	258.00
526.00	Food Purchases	7,100.00	.00	7,100.00	221.59	.00	.00	1,278.42	5,821.58	18	1,050.27
527.00	Books & Periodicals	150.00	.00	150.00	.00	.00	.00	.00	150.00	0	228.34
529.00	Employee Recognition Supplies	.00	.00	.00	.00	.00	.00	.00	.00	+++	107.88
630.00	Training & Education	1,600.00	.00	1,600.00	.00	.00	.00	.00	1,600.00	0	.00
631.00	Professional Services	1,752.00	695.43	2,447.43	67.99	.00	.00	2,447.43	.00	100	2,666.98
632.00	Communications	75.00	.00	75.00	.00	.00	.00	.00	75.00	0	(29.04)

Budget Performance Report

Fiscal Year to Date 11/30/24
Exclude Rollup Account

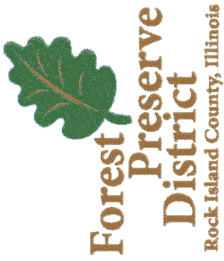
Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 131 - Niabi Zoo											
EXPENSE											
Department 32 - Forest Preserve											
Sub Department 07 - FP Zoo Program & Special Events											
633.00	Travel	1,900.00	.00	1,900.00	.00	.00	.00	.00	1,900.00	0	.00
634.00	Publishing	.00	19.35	19.35	19.35	.00	19.35	.00	.00	100	.00
635.00	Printing & Duplicating	1,040.00	.00	1,040.00	.00	.00	.00	.00	1,040.00	0	.00
642.00	Dues & memberships	525.00	.00	525.00	.00	.00	.00	.00	525.00	0	.00
Sub Department 07 - FP Zoo Program & Special Events Totals		\$163,975.00	(\$19,236.10)	\$144,738.90	\$13,843.10	\$0.00	\$64,035.76	\$80,703.14	44%	\$51,551.98	
Sub Department 08 - FP Zoo Animal Care & Enrichment											
411.00	Salaries and wages	704,657.00	.00	704,657.00	80,347.51	.00	289,286.88	415,370.12	41	236,386.56	
411.10	Seasonal Salaries & Wages	170,000.00	(8,030.00)	161,970.00	20,720.84	.00	81,479.38	80,490.62	50	60,588.32	
412.00	Overtime	15,000.00	.00	15,000.00	306.25	.00	2,450.51	12,549.49	16	4,825.10	
412.10	Seasonal overtime	.00	852.72	852.72	109.51	.00	852.72	.00	100	648.23	
413.00	Employee Health Benefits	162,437.00	.00	162,437.00	11,769.50	.00	60,743.50	101,693.50	37	55,511.40	
414.00	Uniform/Clothing	7,800.00	669.61	8,469.61	615.63	.00	8,469.61	.00	100	6,165.69	
521.00	Office Supplies	420.00	.00	420.00	21.59	.00	44.53	375.47	11	9.99	
522.00	Operating Supplies	300,000.00	(16,466.89)	283,533.11	23,684.62	.00	114,573.48	168,959.63	40	103,760.97	
523.00	Repair/Maintenance Supplies	8,000.00	.00	8,000.00	38.11	.00	649.23	7,350.77	8	755.33	
524.00	Small Tools & Equip under \$1,000	6,000.00	2,208.59	8,208.59	2,766.07	.00	8,208.59	.00	100	9,424.18	
526.00	Food Purchases	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00	
527.00	Books & Periodicals	.00	.00	.00	.00	.00	.00	.00	+++	44.94	
528.00	Zoo Animals	10,000.00	.00	10,000.00	.00	.00	1,200.00	8,800.00	12	1,406.69	
630.00	Training & Education	3,000.00	.00	3,000.00	.00	.00	1,445.75	1,554.25	48	5,397.68	
631.00	Professional Services	220,200.00	.00	220,200.00	16,181.02	.00	50,651.08	169,548.92	23	48,260.65	
632.00	Communications	1,500.00	.00	1,500.00	82.12	.00	711.48	788.52	47	969.59	
633.00	Travel	5,000.00	.00	5,000.00	804.16	.00	4,648.45	351.55	93	7,919.26	
634.00	Publishing	.00	400.00	400.00	.00	.00	400.00	.00	100	400.00	
638.00	Repairs & Maintenance	10,000.00	.00	10,000.00	.00	.00	.00	10,000.00	0	.00	
639.00	Rentals	200.00	.00	200.00	.00	.00	31.46	168.54	16	110.16	
642.00	Dues & memberships	248.00	10.00	258.00	.00	.00	258.00	.00	100	248.00	
764.00	Mach & Equipment \$1,000-\$4,999	.00	.00	.00	.00	.00	.00	.00	+++	2,408.20	
Sub Department 08 - FP Zoo Animal Care & Enrichment Totals		\$1,625,462.00	(\$20,355.97)	\$1,605,106.03	\$157,446.93	\$0.00	\$626,104.65	\$979,001.38	39%	\$545,240.94	
Sub Department 10 - Administration											
411.00	Salaries and wages	260,736.00	.00	260,736.00	30,230.20	.00	104,015.42	156,720.58	40	89,207.10	
411.10	Seasonal Salaries & Wages	200,000.00	(20,000.00)	180,000.00	12,208.04	.00	91,009.88	88,990.12	51	96,220.12	
412.00	Overtime	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00	
412.10	Seasonal overtime	.00	.00	.00	.00	.00	.00	.00	+++	9.75	
413.00	Employee Health Benefits	59,086.00	.00	59,086.00	4,764.30	.00	23,564.30	35,521.70	40	22,380.80	
414.00	Uniform/Clothing	2,000.00	.00	2,000.00	.00	.00	428.41	1,571.59	21	129.66	



Budget Performance Report

Fiscal Year to Date 11/30/24
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											
521.00	Office Supplies	1,235.00	.00	1,235.00	105.55	.00	.00	322.43	912.57	26	167.23
522.00	Operating Supplies	18,590.00	.00	18,590.00	282.41	.00	.00	7,967.37	10,622.63	43	6,079.57
522.GS	Gift Shop merchandise supplies	150,650.00	.00	150,650.00	13,234.05	.00	.00	75,243.53	75,406.47	50	55,381.53
523.00	Repair/Maintenance Supplies	.00	9.99	9.99	.00	.00	.00	9.99	.00	100	.00
524.00	Small Tools & Equip under \$1,000	7,895.00	.00	7,895.00	.00	.00	.00	606.97	7,288.03	8	1,247.92
526.00	Food Purchases	19,640.00	.00	19,640.00	(13.90)	.00	.00	6,342.14	13,297.86	32	7,375.54
527.00	Books & Periodicals	200.00	.00	200.00	.00	.00	.00	.00	200.00	0	94.75
630.00	Training & Education	2,000.00	.00	2,000.00	.00	.00	.00	47.95	1,952.05	2	(1,190.50)
631.00	Professional Services	53,405.00	.00	53,405.00	.00	.00	.00	13,691.34	39,713.66	26	22,362.61
632.00	Communications	10,290.00	.00	10,290.00	759.32	.00	.00	2,934.30	7,355.70	29	2,967.27
633.00	Travel	3,550.00	24.27	3,574.27	1,859.47	.00	.00	3,821.45	(247.18)	107	2,021.31
634.00	Publishing	10,066.00	.00	10,066.00	3,500.95	.00	.00	5,507.95	4,558.05	55	5,678.52
635.00	Printing & Duplicating	10,685.00	.00	10,685.00	525.00	.00	.00	582.57	10,102.43	5	1,253.07
638.00	Repairs & Maintenance	2,720.00	.00	2,720.00	.00	.00	.00	.00	2,720.00	0	457.90
639.00	Rentals	5,025.00	.00	5,025.00	.00	.00	.00	4,498.50	526.50	90	2,215.50
642.00	Dues & memberships	17,672.00	.00	17,672.00	2,306.56	.00	.00	2,436.56	15,235.44	14	6,538.68
644.00	Outside Contractual	22,260.00	.00	22,260.00	1,878.23	.00	.00	6,947.14	15,312.86	31	9,691.03
764.00	Mach & Equipment \$1,000-\$4,999	.00	.00	.00	.00	.00	.00	.00	.00	+++	1,649.00
768.00	Mach & Equipment over \$5,000	23,200.00	(23,200.00)	.00	.00	.00	.00	.00	.00	+++	.00
871.00	Principal	305,000.00	.00	305,000.00	305,000.00	.00	.00	305,000.00	.00	100	300,000.00
872.00	Interest	44,625.00	.00	44,625.00	24,600.00	.00	.00	24,600.00	20,025.00	55	29,100.00
873.00	Credit Card Service Fee	42,000.00	.00	42,000.00	5,257.23	.00	.00	25,879.44	16,120.56	62	23,633.65
991.12	Transfer to Other Agencies	167,572.00	.00	167,572.00	(48.86)	.00	.00	26,086.45	141,485.55	16	(198.19)
Sub Department 10 - Administration Totals		\$1,442,102.00	(\$43,165.74)	\$1,398,936.26	\$406,448.55	\$0.00	\$0.00	\$731,544.09	\$667,392.17	52%	\$684,473.82
Sub Department 18 - Facilities/Maintenance											
411.00	Salaries and wages	229,600.00	.00	229,600.00	29,484.00	.00	.00	94,927.77	134,672.23	41	85,536.94
411.10	Seasonal Salaries & Wages	95,500.00	.00	95,500.00	5,645.24	.00	.00	37,274.38	58,225.62	39	40,730.47
412.00	Overtime	2,000.00	.00	2,000.00	1,104.65	.00	.00	1,187.24	812.76	59	200.48
413.00	Employee Health Benefits	57,694.00	.00	57,694.00	4,988.10	.00	.00	24,940.50	32,753.50	43	21,251.74
414.00	Uniform/Clothing	2,100.00	.00	2,100.00	.00	.00	.00	1,468.02	631.98	70	2,503.14
521.00	Office Supplies	75.00	.00	75.00	.00	.00	.00	.00	75.00	0	.00
522.00	Operating Supplies	60,000.00	.00	60,000.00	2,752.13	.00	.00	18,785.18	41,214.82	31	21,415.43
523.00	Repair/Maintenance Supplies	33,800.00	.00	33,800.00	2,331.94	.00	.00	27,701.68	6,098.32	82	15,496.95
524.00	Small Tools & Equip under \$1,000	5,100.00	.00	5,100.00	571.80	.00	.00	1,377.46	3,722.54	27	3,100.81
526.00	Food Purchases	.00	.00	.00	.00	.00	.00	.00	.00	+++	20.99
630.00	Training & Education	40.00	.00	40.00	.00	.00	.00	.00	40.00	0	.00
631.00	Professional Services	30,250.00	.00	30,250.00	2,700.00	.00	.00	4,016.70	26,233.30	13	4,084.41



Budget Performance Report

Fiscal Year to Date 11/30/24
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	Rec'd	Prior Year YTD
Fund 131 - Niabi Zoo											
EXPENSE											
Department 32 - Forest Preserve											
Sub Department 18 - Facilities/Maintenance											
632.00	Communications	.00	.00	.00	.00	.00	.00	.00	.00	+++	42.30
637.00	Public Utility Services	115,900.00	.00	115,900.00	3,884.75	.00	39,400.65	76,499.35	34	34	36,648.92
638.00	Repairs & Maintenance	34,600.00	.00	34,600.00	10,556.92	.00	32,883.83	1,716.17	95	95	27,050.17
639.00	Rentals	7,100.00	.00	7,100.00	583.00	.00	1,483.10	5,616.90	21	21	3,040.52
644.00	Outside Contractual	17,884.00	.00	17,884.00	1,215.82	.00	6,561.07	11,322.93	37	37	8,181.42
762.00	Buildings \$2,000-\$4999	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	0	.00
763.00	Infrastructure \$2,000-\$14,999	.00	9,127.81	9,127.81	5,030.00	.00	9,127.81	.00	100	100	.00
764.00	Mach & Equipment \$1,000-\$4,999	.00	2,400.00	2,400.00	.00	.00	2,400.00	.00	100	100	2,500.00
766.00	Building Remodeling over \$5,000	.00	.00	.00	.00	.00	.00	.00	+++	+++	4,277.96
767.00	Infrastructure over \$15,000	20,000.00	21,875.00	41,875.00	21,873.60	.00	21,873.60	20,001.40	52	52	.00
768.00	Mach & Equipment over \$5,000	.00	49,355.00	49,355.00	.00	.00	.00	49,355.00	0	0	.00
Sub Department 18 - Facilities/Maintenance Totals		\$714,643.00	\$82,757.81	\$797,400.81	\$92,721.95	\$0.00	\$325,408.99	\$471,991.82	41%		\$276,082.65
Sub Department 35 - Grants											
522.00	Operating Supplies	.00	119.96	119.96	.00	.00	.00	119.96	0	0	.00
528.00	Zoo Animals	.00	.00	.00	.00	.00	.00	.00	+++	+++	1,850.00
638.00	Repairs & Maintenance	.00	889.00	889.00	444.50	.00	444.50	444.50	50	50	.00
765.00	Construction in Progress	.00	.00	.00	.00	.00	(15,042.48)	15,042.48	+++	+++	19,629.04
767.00	Infrastructure over \$15,000	.00	594,304.69	594,304.69	387,688.26	.00	594,304.69	.00	100	100	335,741.51
768.00	Mach & Equipment over \$5,000	.00	.00	.00	.00	.00	.00	.00	+++	+++	11,788.41
Sub Department 35 - Grants Totals		\$0.00	\$595,313.65	\$595,313.65	\$388,132.76	\$0.00	\$579,706.71	\$15,606.94	97%		\$369,008.96
Sub Department RC - Zoo Research & Conservation											
526.00	Food Purchases	500.00	.00	500.00	.00	.00	43.47	456.53	9	9	.00
633.00	Travel	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	0	.00
639.00	Rentals	4,766.00	.00	4,766.00	.00	.00	.00	4,766.00	0	0	.00
Sub Department RC - Zoo Research & Conservation Totals		\$8,266.00	\$0.00	\$8,266.00	\$0.00	\$0.00	\$43.47	\$8,222.53	1%		\$0.00
Department 32 - Forest Preserve Totals											
Totals		\$3,954,448.00	\$595,313.65	\$4,549,761.65	\$1,058,593.29	\$0.00	\$2,326,843.67	\$2,222,917.98	51%		\$1,926,358.35
EXPENSE TOTALS		\$3,954,448.00	\$595,313.65	\$4,549,761.65	\$1,058,593.29	\$0.00	\$2,326,843.67	\$2,222,917.98	51%		\$1,926,358.35
Fund 131 - Niabi Zoo Totals											
REVENUE TOTALS		3,974,051.00	595,313.65	4,569,364.65	778,064.78	.00	3,422,882.80	1,146,481.85	75%		2,953,749.56
EXPENSE TOTALS		3,954,448.00	595,313.65	4,549,761.65	1,058,593.29	.00	2,326,843.67	2,222,917.98	51%		1,926,358.35
Fund 131 - Niabi Zoo Totals		\$19,603.00	\$0.00	\$19,603.00	(\$280,528.51)	\$0.00	\$1,096,039.13	(\$1,076,436.13)			\$1,027,391.21
Fund 132 - Forest Preserve Retire											
REVENUE											
Department 32 - Forest Preserve											
311.10	Property taxes	146,000.00	.00	146,000.00	23,409.95	.00	142,208.24	3,791.76	97		154,957.19



Budget Performance Report

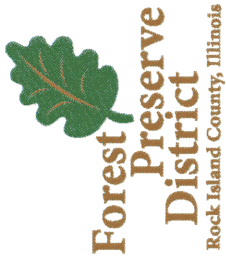
Fiscal Year to Date 11/30/24
Exclude Rollup Account

Account	Account Description	Fund	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	Encumbrances	YTD Transactions	YTD Transactions	Budget - YTD Transactions	% Used/Rec'd	Prior Year YTD
Fund 132 - Forest Preserve Retire												
REVENUE												
Department 32 - Forest Preserve												
361.10	Investment earnings		3,000.00	.00	3,000.00	782.51	.00	.00	3,118.54	(118.54)	104	2,850.75
361.30	Collector's interest '90		100.00	.00	100.00	.00	.00	.00	.00	100.00	0	.00
Department Totals			\$149,100.00	\$0.00	\$149,100.00	\$24,192.46	\$0.00	\$0.00	\$145,326.78	\$3,773.22	97%	\$157,807.94
REVENUE TOTALS			\$149,100.00	\$0.00	\$149,100.00	\$24,192.46	\$0.00	\$0.00	\$145,326.78	\$3,773.22	97%	\$157,807.94
EXPENSE												
Department 32 - Forest Preserve												
413.20	JMRF		170,000.00	.00	170,000.00	16,629.92	.00	.00	58,932.20	111,067.80	35	51,463.61
Department Totals			\$170,000.00	\$0.00	\$170,000.00	\$16,629.92	\$0.00	\$0.00	\$58,932.20	\$111,067.80	35%	\$51,463.61
EXPENSE TOTALS			\$170,000.00	\$0.00	\$170,000.00	\$16,629.92	\$0.00	\$0.00	\$58,932.20	\$111,067.80	35%	\$51,463.61
Fund 132 - Forest Preserve Retire Totals												
REVENUE TOTALS			149,100.00	.00	149,100.00	24,192.46	.00	.00	145,326.78	3,773.22	97%	157,807.94
EXPENSE TOTALS			170,000.00	.00	170,000.00	16,629.92	.00	.00	58,932.20	111,067.80	35%	51,463.61
Fund Totals			(\$20,900.00)	\$0.00	(\$20,900.00)	\$7,562.54	\$0.00	\$0.00	\$86,394.58	(\$107,294.58)		\$106,344.33
Fund 133 - Forest Preserve Liab Ins												
REVENUE												
Department 32 - Forest Preserve												
311.10	Property taxes		220,000.00	.00	220,000.00	35,622.98	.00	.00	216,398.58	3,601.42	98	216,355.67
361.10	Investment earnings		5,000.00	.00	5,000.00	1,004.90	.00	.00	4,145.80	854.20	83	4,373.75
361.30	Collector's interest '90		100.00	.00	100.00	.00	.00	.00	.00	100.00	0	.00
Department Totals			\$225,100.00	\$0.00	\$225,100.00	\$36,627.88	\$0.00	\$0.00	\$220,544.38	\$4,555.62	98%	\$220,729.42
REVENUE TOTALS			\$225,100.00	\$0.00	\$225,100.00	\$36,627.88	\$0.00	\$0.00	\$220,544.38	\$4,555.62	98%	\$220,729.42
EXPENSE												
Department 32 - Forest Preserve												
631.00	Professional Services		.00	.00	.00	.00	.00	.00	148.00	(148.00)	+++	1,984.50
636.00	Insurance		190,000.00	.00	190,000.00	4,698.00	.00	.00	166,162.00	23,838.00	87	151,971.00
991.12	Transfer to Other Agencies		54,288.00	.00	54,288.00	.00	.00	.00	.00	54,288.00	0	.00
Department Totals			\$244,288.00	\$0.00	\$244,288.00	\$4,698.00	\$0.00	\$0.00	\$166,310.00	\$77,978.00	68%	\$153,955.50
EXPENSE TOTALS			\$244,288.00	\$0.00	\$244,288.00	\$4,698.00	\$0.00	\$0.00	\$166,310.00	\$77,978.00	68%	\$153,955.50
Fund 133 - Forest Preserve Liab Ins Totals												
REVENUE TOTALS			225,100.00	.00	225,100.00	36,627.88	.00	.00	220,544.38	4,555.62	98%	220,729.42
EXPENSE TOTALS			244,288.00	.00	244,288.00	4,698.00	.00	.00	166,310.00	77,978.00	68%	153,955.50
Fund Totals			(\$19,188.00)	\$0.00	(\$19,188.00)	\$31,929.88	\$0.00	\$0.00	\$54,234.38	(\$73,422.38)		\$66,773.92
Fund 136 - Forest Preserve FISSA												
REVENUE												
Department 32 - Forest Preserve												
311.10	Property taxes		240,000.00	.00	240,000.00	38,676.41	.00	.00	234,947.28	5,052.72	98	181,269.75

Budget Performance Report

Fiscal Year to Date 11/30/24
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 136 - Forest Preserve FISSA										
REVENUE										
Department 32 - Forest Preserve										
361.10	Investment earnings	3,000.00	.00	3,000.00	704.61	.00	2,663.00	337.00	89	2,427.45
361.30	Collector's interest '90	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
Department 32 - Forest Preserve Totals		\$243,100.00	\$0.00	\$243,100.00	\$39,381.02	\$0.00	\$237,610.28	\$5,489.72	98%	\$183,697.20
REVENUE TOTALS		\$243,100.00	\$0.00	\$243,100.00	\$39,381.02	\$0.00	\$237,610.28	\$5,489.72	98%	\$183,697.20
EXPENSE										
Department 32 - Forest Preserve										
413.10	FICA/Medicare	240,232.00	.00	240,232.00	23,550.58	.00	96,666.18	143,565.82	40	83,095.52
Department 32 - Forest Preserve Totals		\$240,232.00	\$0.00	\$240,232.00	\$23,550.58	\$0.00	\$96,666.18	\$143,565.82	40%	\$83,095.52
EXPENSE TOTALS		\$240,232.00	\$0.00	\$240,232.00	\$23,550.58	\$0.00	\$96,666.18	\$143,565.82	40%	\$83,095.52
Fund 136 - Forest Preserve FISSA Totals										
REVENUE TOTALS		243,100.00	.00	243,100.00	39,381.02	.00	237,610.28	5,489.72	98%	183,697.20
EXPENSE TOTALS		240,232.00	.00	240,232.00	23,550.58	.00	96,666.18	143,565.82	40%	83,095.52
Fund 136 - Forest Preserve FISSA Totals		\$2,868.00	\$0.00	\$2,868.00	\$15,830.44	\$0.00	\$140,944.10	(\$138,076.10)		\$100,601.68
Fund 161 - Audit Levy										
REVENUE										
Department 32 - Forest Preserve										
361.10	Investment earnings	.00	.00	.00	.00	.00	.00	.00	+++	11.02
311.10	Property taxes	45,000.00	.00	45,000.00	7,633.60	.00	46,371.75	(1,371.75)	103	35,085.95
361.10	Investment earnings	.00	.00	.00	71.95	.00	352.80	(352.80)	+++	245.59
Department 32 - Forest Preserve Totals		\$45,000.00	\$0.00	\$45,000.00	\$7,705.55	\$0.00	\$46,724.55	(\$1,724.55)	104%	\$35,331.54
REVENUE TOTALS		\$45,000.00	\$0.00	\$45,000.00	\$7,705.55	\$0.00	\$46,724.55	(\$1,724.55)	104%	\$35,342.56
EXPENSE										
Department 32 - Forest Preserve										
631.00	Professional Services	8,475.00	.00	8,475.00	.00	.00	6,200.00	2,275.00	73	.00
644.00	Outside Contractual	33,075.00	.00	33,075.00	.00	.00	24,807.00	8,268.00	75	34,000.00
Department 32 - Forest Preserve Totals		\$41,550.00	\$0.00	\$41,550.00	\$0.00	\$0.00	\$31,007.00	\$10,543.00	75%	\$34,000.00
EXPENSE TOTALS		\$41,550.00	\$0.00	\$41,550.00	\$0.00	\$0.00	\$31,007.00	\$10,543.00	75%	\$34,000.00
Fund 161 - Audit Levy Totals										
REVENUE TOTALS		45,000.00	.00	45,000.00	7,705.55	.00	46,724.55	(1,724.55)	104%	35,342.56
EXPENSE TOTALS		41,550.00	.00	41,550.00	.00	.00	31,007.00	10,543.00	75%	34,000.00
Fund 161 - Audit Levy Totals		\$3,450.00	\$0.00	\$3,450.00	\$7,705.55	\$0.00	\$15,717.55	(\$12,267.55)		\$1,342.56
Fund 331 - F.P. Golf Course Improve										
REVENUE										
Department 32 - Forest Preserve										
361.10	Investment earnings	.00	.00	.00	817.91	.00	3,278.00	(3,278.00)	+++	2,553.36



Budget Performance Report

Fiscal Year to Date 11/30/24
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 331 - F.P. Golf Course Improve										
REVENUE										
Department 32 - Forest Preserve										
Sub Department 89 - FP Golf Cart Fund										
347.03	Indian Bluff golf fees	.00	.00	.00	6,919.75	.00	23,457.50	(23,457.50)	+++	20,354.75
	Sub Department 89 - FP Golf Cart Fund Totals	\$0.00	\$0.00	\$0.00	\$6,919.75	\$0.00	\$23,457.50	(\$23,457.50)	+++	\$20,354.75
Department 32 - Forest Preserve										
	Department Totals	\$0.00	\$0.00	\$0.00	\$7,737.66	\$0.00	\$26,735.50	(\$26,735.50)	+++	\$22,908.11
REVENUE TOTALS										
		\$0.00	\$0.00	\$0.00	\$7,737.66	\$0.00	\$26,735.50	(\$26,735.50)	+++	\$22,908.11
EXPENSE										
Department 32 - Forest Preserve										
Sub Department 89 - FP Golf Cart Fund										
634.00	Publishing	.00	.00	.00	.00	.00	.00	.00	+++	57.37
	Sub Department 89 - FP Golf Cart Fund Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$57.37
	Department 32 - Forest Preserve Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$57.37
EXPENSE TOTALS										
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$57.37
Fund 331 - F.P. Golf Course Improve Totals										
		.00	.00	.00	7,737.66	.00	26,735.50	(26,735.50)	+++	22,908.11
REVENUE TOTALS										
		.00	.00	.00	.00	.00	.00	.00	+++	57.37
EXPENSE TOTALS										
		\$0.00	\$0.00	\$0.00	\$7,737.66	\$0.00	\$26,735.50	(\$26,735.50)	+++	\$22,850.74
Fund 335 - Develop-Forests & Construct Impr										
REVENUE										
Department 32 - Forest Preserve										
311.10	Property taxes	300,000.00	.00	300,000.00	48,345.88	.00	293,686.36	6,313.64	98	222,203.30
361.10	Investment earnings	500.00	.00	500.00	169.80	.00	674.80	(174.80)	135	8,169.12
361.30	Collector's interest '90	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
	Sub Department 35 - Grants	.00	.00	.00	.00	.00	.00	.00	+++	163,257.74
331.70	Federal grants-culture&recreatio	.00	.00	.00	.00	.00	.00	.00	+++	163,257.74
	Sub Department 35 - Grants Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$163,257.74
	Department 32 - Forest Preserve Totals	\$300,600.00	\$0.00	\$300,600.00	\$48,515.68	\$0.00	\$294,361.16	\$6,238.84	98%	\$393,630.16
REVENUE TOTALS										
		\$300,600.00	\$0.00	\$300,600.00	\$48,515.68	\$0.00	\$294,361.16	\$6,238.84	98%	\$393,630.16
EXPENSE										
Department 32 - Forest Preserve										
765.00	Construction in Progress	75,000.00	.00	75,000.00	.00	.00	.00	75,000.00	0	5,000.00
767.00	Infrastructure over \$15,000	.00	.00	.00	.00	.00	.00	.00	+++	8,015.00
	Sub Department 35 - Grants	.00	.00	.00	.00	.00	.00	.00	+++	16,037.33
767.00	Infrastructure over \$15,000	.00	.00	.00	.00	.00	.00	.00	+++	16,037.33
	Sub Department 35 - Grants Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$16,037.33
	Department 32 - Forest Preserve Totals	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	0%	\$29,052.33
EXPENSE TOTALS										
		\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$75,000.00	0%	\$29,052.33

Budget Performance Report

Fiscal Year to Date 11/30/24
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 335 - Develop-Forests & Construct Impr Totals											
REVENUE TOTALS		300,600.00	.00	300,600.00	48,515.68	.00	294,361.16	6,238.84	98%		393,630.16
EXPENSE TOTALS		75,000.00	.00	75,000.00	.00	.00	.00	75,000.00	0%		29,052.33
Fund 335 - Develop-Forests & Construct Impr Totals		\$225,600.00	\$0.00	\$225,600.00	\$48,515.68	\$0.00	\$294,361.16	(\$68,761.16)			\$364,577.83
Fund 336 - Loud Thunder Spillway & Camping											
REVENUE											
Department 32 - Forest Preserve											
361.10	Investment earnings	.00	.00	.00	704.15	.00	2,990.67	(2,990.67)	+++		3,043.72
Department 32 - Forest Preserve Totals		\$0.00	\$0.00	\$0.00	\$704.15	\$0.00	\$2,990.67	(\$2,990.67)	+++		\$3,043.72
REVENUE TOTALS		\$0.00	\$0.00	\$0.00	\$704.15	\$0.00	\$2,990.67	(\$2,990.67)	+++		\$3,043.72
EXPENSE											
Department 32 - Forest Preserve											
631.00	Professional Services	.00	.00	.00	.00	.00	.00	.00	+++		9,900.00
638.00	Repairs & Maintenance	.00	.00	.00	.00	.00	.00	.00	+++		2,803.02
Department 32 - Forest Preserve Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++		\$12,703.02
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++		\$12,703.02
Fund 336 - Loud Thunder Spillway & Camping Totals											
REVENUE TOTALS		.00	.00	.00	704.15	.00	2,990.67	(2,990.67)	+++		3,043.72
EXPENSE TOTALS		.00	.00	.00	.00	.00	.00	.00	+++		12,703.02
Fund 336 - Loud Thunder Spillway & Camping Totals		\$0.00	\$0.00	\$0.00	\$704.15	\$0.00	\$2,990.67	(\$2,990.67)			(\$9,659.30)
Fund 608 - Marvin Martin Fund											
REVENUE											
Department 32 - Forest Preserve											
361.10	Investment earnings	.00	.00	.00	151.81	.00	562.92	(562.92)	+++		379.39
364.20	Marvin Martin trust	.00	.00	.00	.00	.00	40,000.00	(40,000.00)	+++		.00
Department 32 - Forest Preserve Totals		\$0.00	\$0.00	\$0.00	\$151.81	\$0.00	\$40,562.92	(\$40,562.92)	+++		\$379.39
REVENUE TOTALS		\$0.00	\$0.00	\$0.00	\$151.81	\$0.00	\$40,562.92	(\$40,562.92)	+++		\$379.39
EXPENSE											
Department 32 - Forest Preserve											
763.00	Infrastructure \$2,000-\$14,999	.00	.00	.00	.00	.00	.00	.00	+++		8,838.54
767.00	Infrastructure over \$15,000	.00	.00	.00	18,478.00	.00	51,810.76	(51,810.76)	+++		.00
Department 32 - Forest Preserve Totals		\$0.00	\$0.00	\$0.00	\$18,478.00	\$0.00	\$51,810.76	(\$51,810.76)	+++		\$8,838.54
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$18,478.00	\$0.00	\$51,810.76	(\$51,810.76)	+++		\$8,838.54
Fund 608 - Marvin Martin Fund Totals											
REVENUE TOTALS		.00	.00	.00	151.81	.00	40,562.92	(40,562.92)	+++		379.39
EXPENSE TOTALS		.00	.00	.00	18,478.00	.00	51,810.76	(51,810.76)	+++		8,838.54
Fund 608 - Marvin Martin Fund Totals		\$0.00	\$0.00	\$0.00	(\$18,326.19)	\$0.00	(\$11,247.84)	\$11,247.84			(\$8,459.15)
Grand Totals											

Budget Performance Report

Fiscal Year to Date 11/30/24
Exclude Rollup Account

REVENUE TOTALS	8,068,681.00	553,823.65	8,622,504.65	1,196,107.91	.00	6,732,227.25	1,890,277.40	78%	6,293,495.69
EXPENSE TOTALS	7,857,248.00	553,823.65	8,411,071.65	1,595,310.32	.00	4,097,573.69	4,313,497.96	49%	3,845,117.99
Grand Totals	\$211,433.00	\$0.00	\$211,433.00	(\$399,202.41)	\$0.00	\$2,634,653.56	(\$2,423,220.56)		\$2,448,377.70

Rock Island County Treasurer



December 3, 2024

TO THE COMMISSIONERS OF THE FOREST PRESERVE DISTRICT:

Accompanying this letter is the Treasurer's monthly report of Financial Status as of November 30, 2024 and interest received on **Forest Preserve Funds** invested for the month of November 2024, as the fifth month of the fiscal year, compared with the prior year follows:

FY 2024 interest received in November 2024	\$ 21,382.00
FY 2024 accrual as of November 30, 2024	\$ 77,343.00
<i>FY 2023</i> interest received in November 2023	\$ 20,613.00
<i>FY 2023</i> accrual as of November 30, 2023	\$ 71,064.00

The Blackhawk Bank interest fell to 4.0375% on November 8, 2024. As of December 3, 2024, Forest Preserve funds accounted for 6.2% of the pooled investments (sum of all FP funds invested divided by Blackhawk Bank pooled investment account total).

Please contact me if you have any questions.

Sincerely,

Nick Camlin

Nick Camlin
County Treasurer

NC/se

RIC Forest Preserve District

Forest Preserve Fund Balances

From Date: 11/1/2024 - To Date: 11/30/2024

Summary Listing, Report By Fund - Account

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Ending Balance
130	Forest Preserve	130	Forest Preserve	\$2,531,522.41	\$2,218,689.82
131	Niabi Zoo	131	Niabi Zoo	\$1,769,897.29	\$1,837,009.66
132	Forest Preserve Retire	132	Forest Preserve Retire	\$216,915.18	\$224,477.72
133	Forest Preserve Liab Ins	133	Forest Preserve Liab Ins	\$282,975.33	\$314,905.21
136	Forest Preserve FISSA	136	Forest Preserve FISSA	\$194,497.08	\$210,327.52
161	Audit Levy	161	Audit Levy	\$9,479.03	\$17,184.58
201	Forest Pres Debt Service	201	Forest Pres Debt Service	\$567,240.41	\$680,182.40
331	F.P. Golf Course Improve	331	F.P. Golf Course Improve	\$231,831.24	\$239,568.90
335	Develop-Forests & Construct Impr	335	Develop-Forests & Construct Impr	\$42,095.65	\$90,611.33
336	Loud Thunder Spillway & Camping	336	Loud Thunder Spillway & Camping	\$195,675.22	\$196,379.37
608	Marvin Martin Fund	608	Marvin Martin Fund	\$25,535.03	\$6,855.73
Grand Total: 11 Funds				\$6,067,663.87	\$6,036,192.24

RIC Forest Preserve District

Interest Earned

From Date: 11/1/2024 - To Date: 11/30/2024

Summary Listing, Report By Fund - Account

Fund	Description	Paying Fund	Paying Fund Description	Total Credits
130	Forest Preserve	130	Forest Preserve	\$8,988.69
131	Niabi Zoo	131	Niabi Zoo	\$5,984.84
132	Forest Preserve Retire	132	Forest Preserve Retire	\$782.51
133	Forest Preserve Liab Ins	133	Forest Preserve Liab Ins	\$1,004.90
136	Forest Preserve FISSA	136	Forest Preserve FISSA	\$704.61
161	Audit Levy	161	Audit Levy	\$71.95
201	Forest Pres Debt Service	201	Forest Pres Debt Service	\$2,000.60
331	F.P. Golf Course Improve	331	F.P. Golf Course Improve	\$817.91
335	Develop-Forests & Construct Impr	335	Develop-Forests & Construct Impr	\$169.80
336	Loud Thunder Spillway & Camping	336	Loud Thunder Spillway & Camping	\$704.15
608	Marvin Martin Fund	608	Marvin Martin Fund	\$151.81

Grand Total: 11 Funds

INTEREST EARNED IN NOV 2024 = \$21,381.77

YEAR-TO-DATE INTEREST = \$77,343.17

Rock Island County												11/30/2024
Forest Preserve Funds												
Trial Balance Checks												Should Be
												58%
Fund #	Fund Name	Unencumbered Balance	Approved Changes	AJ'S	Add Prior Month PO's	Subtract			Unencumbered Balance	% Left to Spend of Original Budget	Claims out of Revenue or Balance Sheet lines	
						Current Outstanding PO's	CR	TD				
130	General	2,197,596.65	-	(22.23)	-	-	18,478.00	281,322.62	68,638.67	1,724,236.12	55.06%	8,425.58
131	Zoo	2,892,814.05	388,697.22	(48.86)	-	-	174.90	334,857.23	508,938.13	2,222,917.98	56.21%	4,761.55
132	FP Retire	127,697.72	-	-	-	-	0.08	-	-	111,067.80	65.33%	-
133	FP Liab	82,676.00	-	-	-	-	-	4,698.00	-	77,978.00	31.92%	-
136	FP FISSA	167,116.40	-	-	-	-	-	-	-	143,565.82	59.76%	-
161	Audit	10,543.00	-	-	-	-	-	-	-	10,543.00	25.37%	-
335	DFCI	75,000.00	-	-	-	-	-	-	-	75,000.00	100.00%	-
Should Be											58%	

[illegible]

[illegible]

									11/30/2023	
Rock Island County										
Forest Preserve Funds										
Fund Balances										
Fund #	Fund Name	Fund Balance as of 6/30/23	7/1/23 Revenue to Date	7/1/23 Expenses to Date	Current Fund Balance	Budgeted Revenues NOT Yet Received	Budgeted Expenses NOT Yet Made	Unappropriated Fund Balance	5 Month Reserve	
130	General	2,238,173.26	2,322,247.63	1,545,593.75	3,014,827.14	803,437.37	1,721,239.11	2,097,025.40	1,375,895.12	
131	Zoo	609,111.88	2,953,778.28	1,926,358.35	1,636,531.81	1,333,753.46	2,383,716.21	586,569.06	1,949,463.83	
132	FP Retire	212,319.33	157,807.94	51,463.61	318,663.66	-	113,376.56	205,287.10	65,450.54	
133	FP Liab	411,641.94	220,729.42	153,955.50	478,415.86	295.58	75,332.50	403,378.94	95,432.46	
136	FP FISSA	200,589.57	183,697.20	83,095.52	301,191.25	1,777.80	153,510.86	149,458.19	82,022.71	
161	Audit	23,513.80	35,331.54	34,000.00	24,845.34	-	1,000.00	23,845.34	-	
331	Golf Corse Imp	160,800.53	22,908.11	57.37	183,651.27	-	-	183,651.27	10,416.67	
335	Dev. Forests&Const	461,181.42	393,630.16	29,052.33	825,759.25	-	568,552.44	257,206.81	292,517.80	
336	LT Spillway&Camp	197,172.35	3,043.72	12,703.02	187,513.05	-	-	187,513.05	-	
608	Marvin Martin Fund	26,033.13	379.39	8,838.54	17,573.98	-	-	17,573.98	10,166.96	

							11/30/2024
Rock Island County							
Forest Preserve Funds							
Cash Balances							
Fund #	Fund Name	Cash	Investments	Long-Term Investments	Claims	Cash Balance	
130	General	7,689.82	2,211,000.00	-	75,971.25	2,142,718.57	
131	Zoo	392,009.66	1,445,000.00	-	511,244.68	1,325,764.98	
132	FP Retire	477.72	224,000.00	-	-	224,477.72	
133	FP Liab	905.21	314,000.00	-	-	314,905.21	
136	FP FISSA	327.52	210,000.00	-	-	210,327.52	
161	Audit	184.58	17,000.00	-	-	17,184.58	
201	FP Debt Service	182.40	680,000.00	-	-	680,182.40	
331	Golf Corse Imp	568.90	239,000.00	-	-	239,568.90	
335	Dev.-Forest&Const.	611.33	90,000.00	-	-	90,611.33	
336	LT Spillway&Camp	379.37	196,000.00	-	-	196,379.37	
608	Marvin Martin Fund	855.73	6,000.00	-	-	6,855.73	

							11/30/2023
Rock Island County							
Forest Preserve Funds							
Cash Balances							
Fund #	Fund Name	Cash	Investments	Long-Term Investments	Claims	Cash Balance	
130	General	48,909.93	2,132,000.00	-	175,367.71	2,005,542.22	
131	Zoo	77,381.80	703,000.00	-	191,627.89	588,753.91	
132	FP Retire	5,863.54	209,000.00	-	-	214,863.54	
133	FP Liab	542.66	333,000.00	-	55.50	333,487.16	
136	FP FISSA	6,765.31	173,000.00	-	-	179,765.31	
161	Audit	342.56	7,000.00	-	6,000.00	1,342.56	
331	Golf Corse Imp	651.27	183,000.00	-	-	183,651.27	
335	Dev.-Forest&Const.	518.21	719,000.00	-	42,604.77	676,913.44	
336	LT Spillway&Camp	513.05	187,000.00	-	-	187,513.05	
608	Marvin Martin Fund	573.98	17,000.00	-	-	17,573.98	

Indian Bluff Clubhouse Report – December 2024

<i>November Sales Numbers:</i>	<i>2024</i>	<i>2023</i>	<i>2022</i>	<i>2021</i>
Rounds played:	726	954	625	589
Golf Revenue's:	\$13,892	\$20,927	\$12,785	\$11,772
Concession's:	\$1685	\$2,064	\$2,839	\$1,193
ProShop:	\$633	\$475	\$332	\$605
Improvement Fund:	\$1,155.75	\$1626.25	\$766.00	\$730.50
Total Revenue for Nov:	\$16,186	\$23,454.41	\$15,863.97	\$13,562.00
Avg \$/Player	\$22.29	\$24.58	\$25.53	\$23.03
2020 Season Passes Sold	0	0	0	0
Season Pass Revenue	0.00	0.00	0.00	0.00

The month of November was very much like normal. Temperatures gradually declining, eventually leading to the start of winter, and the golf course closing. The last day of play this season was November 19. A very typical closing date. Weather never got as warm in the first part of the month as 2023, yet it stayed nice for the most part. All in all it led to a pretty decent November. Rounds and revenue were good for the month (although slightly lower), putting a nice cap on the 2024 season. I will get to the yearly numbers in next months report, which includes higher revenues and rounds than the very strong 2023 golf season.

Staff stayed busy with the continued stream of customers, and trying to get things wrapped up for the 2023 season. Once the golf course closed, I began working on winter storage of golf carts and outside items around the clubhouse. Generally wrapping things up for the 2024 season.

As we move 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 about the same as in the past. 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 and hard season in 2024.

Indian Bluff monthly report

November 2024

The month of November was rather cold and brought about the closure of the facility.

- Winterized the outer bathrooms and snack shacks
- Blew out the irrigation system and winterized the pump house
- Finished aerifying tees and fairways
- Applied sand to all putting surfaces
- Cleaned and organized our shop and maintenance facilities for winter use
- Began prepping mowing equipment for winter service
- Repaired broken water line women's bathroom on 10

Upcoming: Continue to service and refurbish all maintenance equipment for the upcoming season. All ball washers, tee markers flags and poles will be gone through and replaced or refurbished as necessary. Looking forward to our first off season with our new mechanic to make the facility even better going forward.

Prepared by : Jay Verstraete 12/6/24

Report to Forest Preserve Committee

Name of Park Illiniwek

For the Month of October 2024



Grounds Maintenance — At Dorrance staff mowed approximately one more acre of honeysuckle at Dorrance on top of the hill by the overflow parking lot. This area has gotten very overgrown. To encourage this area as overflow parking we are cleaning up the edges and removing leaning and overhanging trees which are mainly black locust and mulberry. Staff removed 14 mulberry and 5 black locust around the edges of this parking lot and mowed the area with the forestry mulcher. Staff also cleaned up the white oak that was cut down last year on the hill overlooking diamond 1 with the grapple bucket. Another ash tree was cleaned up with the grapple bucket that fell over the summer near diamond 2. Last year the front parking lot at Dorrance was extended to the south by 30 feet to create more room for parking. Three trees needed to be removed to complete that project because they were growing where we put gravel fill and cars will park. To finish the dugouts on D2 at Dorrance staff set 8 galvanized posts along the back side of the new dugout concrete pads. These posts will hold up the new roof and back wall of the dugouts.

At Illiniwek staff removed 12 standing dead ash trees along with 2 mulberry in the 9th street project area. The dead ash were leaning towards the neighbors to the north fence lines. Two dead ash have already fallen on the neighbor's fence and needed to be removed over the summer along with fence repairs. The ash trees removed were piled and will get burned this winter. Staff dug a trench on the west side of the new public restroom down to the new water line that runs to the public restroom and over to where the bike station rest area drinking fountain will be installed. JL brady then attached a new shut-off to the water main running to the public restroom and a new water line through the trench over to where the drinking fountain will go. Elite concrete poured a 6' X 6' concrete pad to install the water fountain on. Staff refilled the trench with clean gravel fill and back filled the top 16" with soil. The drinking fountain will be installed in the spring. This was the last step to finish the bike station rest area. Staff replaced 2 broken water lines on electric sites 48 and 50. Staff also planted 200 prairie plugs in the prairie plot west of the pavilion in the campground.

Building Maintenance – Staff winterized the campground. This took longer than normal this year because of the new water system at the south shower building and new public restroom. Water was shut off, lines were drained in the buildings, water lines were taken apart to help drain water where air lock kept the water in place, mixing valves were taken apart to drain water, hot water tanks were drained, toilets were sucked out with shop vac, and anti freeze was added to toilets and drains.

Staff also winterized the public restroom at Dorrance and installed the gate to the back parking lot.

Equipment repairs and/or projects performed— No equipment repairs this month.

Trails/Course/General facility conditions— The forest trails at Amowa, Dorrance, and Illiniwek are in great shape and have been getting a considerable amount of use. FORC sponsored a trail maintenance day on November 9th. They were able to fix erosion problems on the north loop at Illiniwek along with building wooded structures to keep people on designated trails and prevent user created trails.

Vandalism report- Dorrance had a break-in on November 16th. A hammer and chisel along with pry bars were used to get into the URICRA shed where they store equipment along with the upstairs storage area where the soccer, baseball, and softball equipment was stored. The vandals emptied the file cabinets and threw papers everywhere. They also broke into the maintenance chase for the public restroom. This door will need to be replaced due to the damage it received. The sheriff's department is investigating.

Incidents— No incidents

Accidents reports— No accidents to report this month.

Weather conditions— Warm and dry

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

Items to be bid by Purchasing— No items to bid

Misc. – Elite concrete poured new dugout pads for diamond 2 at Dorrance.

This report was prepared by: Mike Petersen Date 11-03-2024

Report to Forest Preserve Committee

Name of Park __Loud Thunder __

For the Month of __November 2024__

Grounds Maintenance performed--

- Picked up trash on grounds, removed trash from trash receptacles
- Cleaned pit toilets as needed
- Removed picnic tables from campgrounds
- Split and stacked firewood for the 2025 camping season
- Removed hazard trees and downed trees from trails on preserve
- Began annual pruning on all maintained areas
- Began replacing boards on steel framed picnic tables as needed
- Assembled 10 new all metal picnic tables and placed them on the campgrounds

Building Maintenance projects performed--

- Cleaned maintenance shop
- Installed insulation panels in west side shower bldg.
- Turned water off to all uninsulated buildings on the preserve

Equipment repairs and/or project performed--

- Performed pre and post operation checks daily on equipment to be used.
- Sent the Bobcat T870 into Rexco for annual maintenance and new tracks
- Transferred all maintenance records from old shop computer to newer computer

Trails/Course/General facility conditions--The park as a whole is looking great. Trails were closed to horses and bikes for the majority of the month due to high wind events that downed many trees on the trails and the rain events that we had during the month of November.

Vandalism report— I have no vandalism to report for the month of November 2024.

Incidents--I have no incidents to report for the month of November 2024.

Accidents reports--I have no accidents to report for the month of November 2024.

Weather conditions—The month of November had several rain events early in the month. One of these events was rather substantial and saturated the grounds. We also experienced several high wind events during the month of November.

Activities/Events/Outings held at park— The Loud Thunder Deer Archery Hunt began this month and 33 deer have been harvested so far this season.

Staff turned water off to the grounds early November. As the weather permitted, we began pruning on all non-oak trees on the preserve. Oak trees will be pruned later in the season when overnight temperatures fall consistently below freezing. We felled a few hazardous trees in the campgrounds and began processing the harvested wood into firewood which will be sold to campers during the 2025 camping season. As noted earlier in my report, we worked on picnic tables during the days where we were unable to work off road due to heavy rains. Staff also took significant vacation time during the month of November.

I am still waiting for the US Corps of Engineers to approve my application to install fish structures in Lake George. We did receive feedback from the Corps of Engineers and made the appropriate changes to our original application. At this point in time, my application is being reviewed again, and I will let this committee know when I get approval.

We will be focusing on grounds work for the foreseeable future. When the conditions do not support working off road, staff will be working on testing for their pesticide license's. Annual recommended equipment maintenance will also be performed on these days.

I have attached a request from Luke Guyton with Big River Gravel requesting permission to hold a bike race here at Loud Thunder fall of 2025. We have hosted this race a few times over the last few years, and park users have not had any problems with this event. At this time I see no reason not to approve this request as he will be providing proof of insurance and working with me to organize the event.

Looking ahead, staff will be taking some vacation during the month of December to celebrate the season with friends and family. I look forward to seeing everyone at this meeting and wish everyone a Merry Christmas!

Ben Mills Superintendent

Loud Thunder Forest Preserve, Ralph Martin Conservation Area

12//05/24

Rock Island Forest Preserve Commission:

For the 2025 year the Illinois City Saddle Club has decided to host a horse show with speed events as our 2024 show had a great turnout. Our hope is that we can again draw riders from not only the Quad-City area but also from greater distances like Central Illinois. We will have classes for poles, barrels, flags, and dash for cash. The Illinois City Saddle Club will be providing the poles, barrels, and flags for these events and we will provide the Rock Island Forest Preserve District with the required proof of insurance listing Loud Thunder Forest Preserve as, "Additionally Insured."

We are requesting permission from this committee to host a two-day show. By extending the show to two days we hope to attract more riders who will travel the distance to compete. I have spoken to Ben Mills and have informed him that the participants will most likely want to pull their trailers with sleepers into the designated, "Day Use" area where they can camp and have access to the corral where they will be riding. We understand that all participants who will be staying overnight will be required to pay an overnight fee of \$20.00. Our event will be held June 14th and 15th 2025. The Club feels that these accommodations will work better for participants with big trailers, and thanks this committee for your consideration.

Sincerely,
Cathy Bizarri, President
Illinois City Saddle Club

To Whom It May Concern:

I am reaching out to ask permission from the Rock Island Forest Preserve Committee to host a bike race. The event is being put on by Big River Gravel. Our mission is to get people outside and active, pushing themselves beyond their comfort zone, to grow mentally and physically stronger. We are hosting four events in 2025 around the Quad Cities area.

The event will take place on Saturday, May 3, 2025 and will be called 1904. The start/finish will be at the horse corral and offer two distances ranging from 30-60 miles where participants will be riding on gravel roads. This will be our fourth year hosting an event from Loud Thunder.

There will be two distance options for riders to choose from. Participants will be escorted out of the park in what is called a neutral roll out. This means speeds will be kept around 15mph, keeping all participants together. Once out of the park, participants will be allowed to go at their own pace, some being competitive, while others enjoy the scenery.

After finishing the event, riders will be encouraged to stick around and share stories of their day. We provide Casey's pizza, water, pop, and a can of beer. If a can of beer is provided, participants will be required to show ID.

Participants will be required to adhere to all park rules and rules of the road. If someone is caught breaking one of these rules, they will immediately be asked to withdraw from the event. Participants caught littering will also be asked to withdraw from the event . The event will have a \$1,000,000 liability insurance policy and Loud Thunder Forest Preserve will be listed on the policy. Participants will also be required to sign a liability waiver prior to the event.

I can send you a copy of an old insurance policy if you would like, but our insurance carrier does not allow us to take out the policy until the week of the event. This is how we have done it in the past as well, then the week of I can send you a copy.

Let me know if there is anything else I need to provide. Thank you.

Luke

Niabi Zoo report for November 2024

Lee Jackson

12/4/2024

- Finalized plans for mixed primate modifications and improvements work has begun.
- Found issues with guinea pig enclosure work. Contractors set to return in coming days.
- Received first set of conceptual drawings for eagle owl and binturong exhibits.
- Work on the big cat exhibits continues.
- Concrete work on Bald eagle exhibit has been completed.
- Work on perimeter fence completed.
- Submitted Maned Wolf Conservation grant proposal to ZCOG.

Animal Department Update

- - Animal Areas All Winterized
 - North American Porcupine cleared quarantine, and move to habitat near Red Wolf
 - USDA Inspection 21 Nov 24-Passed with no non-compliant issues
 - Giraffe encounter experience has been reinstated.
-
- **GIFT SHOP:**
 - Total Sales Revenue- \$313 wood ornaments
 - Working with vendors to set up orders for 2025
 - **CONCESSIONS:**
 - Closed
 - **NZ MEMBERSHIP/ FUNBUNDLE MEMBERSHIP/ZOOSEUM SEASONAL PASS:**
 - Online Membership Egift Cards Total Sales- 18/\$1730
 - Niabi Zoo Memberships Total Sales Revenue -\$230
New/18 Renewed/18
 - Funbundle Deposit for OCT – \$1672
 - Zooseum Pass Holders 2024- We received a check for Zooseum 2024 passes of \$24,694.
 - Early Bird Pricing for the Zooseum is going on through the end of the year.
 - **CAROUSEL:**
 - Scott has ordered a new canopy

- **GIFT CARDS/EGIFT CARDS (GENERAL ZOO ONES):**
 - Total Sales Revenue-1/\$50
- **ADOPTS:**
 - Total Sales Revenue -0/\$0
0/\$50 and 0/\$150 adopts
- **SCOOTERBUG (wheelchairs, ECVs, Strollers & Scooterpals):**
 - Working on an awning/covering for the strollers at the gift shop.
 - Scooterpal rentals are slow. Per our contract- we have to do \$20,625 in rentals to start receiving 50% of the revenue each season. The dollar amount does not accumulate each season. It goes back to \$0 at the beginning of each year.
- **PEPSI (5 vending machines)**
 - Pepsi machines will stay at the zoo during the off season.
- **PENNY PRESS MACHINES (2 machines/1 @ gift shop & 1- back concessions) :**
 - N/A
- **EVENTS:**
 - N/A
- **WEBSITE:**
 - We will start updating once pricing, hours etc... has been approved.
 - Adding Giraffe Encounter as an option again.
- **STAFFING/HIRING/TRAINING:**
 - Hiring again in February 2025 and in the meantime, we are working on updating the handbook, orientation and training information.
- **MARKETING:**
 - We will continue to promote gift cards, memberships, encounters, and holiday shopping during the off-season.

November Maintenance Report:

- Repair gate hinge at Colobus monkeys.
- Serviced #23 Club Car.

- Replaced heater at Domestic animals.
- Replaced faucet at Carnivore quarantine.
- Installed starter, oil/filter, air filter, passenger side tie rod assembly, rear u joint on drive shaft on the Suburban.
- Repaired drain in Biodiversity.
- Hung fire extinguisher in Admin classroom.
- Replaced heater at Domestic animals.
- Moved 2 storage containers for Biodiversity.
- Installed starter and drive belt on gator #71.
- Installed fuel pump on golf cart #20.
- Installed rear brake pads, calipers, rotors, new alternator, and changed oil/filter on Education van.
- Installed snow plows on 2 trucks.
- Installed a shelf unit in heated barn.
- Installed a Dutch door in Red River Hogs.
- Took down shade sails at Rhino and Giraffes.
- Changed outlet in Biodiversity.
- Installed coolant sensor and glow plugs relay on Sprinter van.
- Hooked up power pump in Cathouse quarantine.
- Installed new handle on suburban rear door.
- Removed panel on mixed primates outdoor exhibit.
- Replaced igniter on furnace in Biodiversity.
- Installed new door knob on front door of Cathouse.

Monthly Animal Inventory Report
November 2024

Increases in inventory	Quantity	Date	Explanation	Cost
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Decreases in inventory	Quantity	Date	Explanation	Cost
Black-tailed prairie dog	1.0	7-Nov	death	
Cape porcupine	0.1	19-Nov	SSP Recommendation	
Fennec Fox	1.0	6-Nov	SSP Recommendation	
Fennec Fox	3.1	6-Nov	SSP Recommendation	
Black-tailed prairie dog	1.0	5-Nov	death	

Jeff Craver

From: Hannah Stockton
Sent: Monday, December 2, 2024 2:47 PM
To: Lee Jackson; Jeff Craver; Cassie Sullivan
Subject: November Monthly Reports
Attachments: Animal Inventory 2024.xlsx

	Number	Participants	Income
Field Trips	-	-	-
Birthday Parties	1	35	\$325
Animal Encounters	2	2	\$300
Company Outings	-	-	-
Evening Rentals	-	-	-

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

Jeff Craver

From: Scott Hesselberg
Sent: Sunday, December 1, 2024 11:17 AM
To: Lee Jackson
Cc: Jeff Craver
Subject: November maintenance report

2024 November Maintenance Report:

- Repair gate hinge at Colobus monkeys.
- Serviced #23 Club Car.
- Replaced heater at Domestic animals.
- Replaced faucet at Carnivore quarantine.
- Unloaded steel of 4 trucks.
- Installed starter, oil/filter, air filter, passenger side tie rod assembly, rear u joint on drive shaft on the Suburban.
- Repaired drain in Biodiversity.
- Hung fire extinguisher in Admin classroom.
- Replaced heater at Domestic animals.
- Moved 2 storage containers for Biodiversity.
- Installed starter and drive belt on gator #71.
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- Installed rear brake pads, calipers, rotors, new alternator, and changed oil/filter on Education van.
- Installed snow plows on 2 trucks.
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- Installed a dutch door in Red River Hogs.
- Took down shade sails at Rhino and Giraffes.
- Changed outlet in Biodiversity.
- Installed coolant sensor and glow plugs relay on Sprinter van.
- Hooked up power pump in Cathouse quarantine.
- Installed new handle on suburban rear door.
- Removed panel on mixed primates outdoor exhibit.
- Replaced igniter on furnace in Biodiversity.
- Installed new door knob on front door of Cathouse.
-



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 2024.

Notes from the prior Forest Preserve Executive Committee Meeting

The levy and abatement ordinances approved in November by the Commission were submitted and filed to the County Clerk's Office. The District's 2024 Truth in Taxation certification was also filed. A levy confirmation letter was received via email on December 6, 2024 and returned that day to the Rock Island County Clerk's Office.

The electric vehicle charging station report has not been received at this time.

Staff is still awaiting final determination of the Bike Fund grant award.

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

Claims & Treasurer's Disbursements to be approved for the month are typical and generally as appropriated. Some transfers were required to cover emergency purchases. 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 in addition to the construction payment for the zoo repairs and renovations. Any flagged claims for missing receipts or sales tax will be addressed by those staff responsible for the infractions.

Transfers of Appropriations

The transfers required were to cover unappropriated replacement of the heat exchangers within the Illiniwek maintenance building and some mulch at Dorrance Park. Funds were pulled from the Bike Path Department of the budget. Any emergency repairs required for the remainder of term of the fiscal year for the Bike Path will most likely need to come from unappropriated funds. Otherwise, generally speaking the budget continues to move along as expected.

Resolution

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



A Resolution for \$387,688.26 is required as the District continues to make progress on the Big Cathouse, Eagle, Rhino Roof and Snow Damage project. The District still has approximately \$152,228.91 left to claim in ARPA grant funds from Rock Island County. There is still \$1,113,669.25 remaining in costs for the project.

The resolution regarding the Woodward Community Grant is for the completion of the grant requirements of the purchases of observational and security equipment at Niabi Zoo.

Other Business

A schedule of meetings for the Forest Preserve Commission and Executive Committee for the calendar year 2025 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 2025 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.

A Final Draft will be presented to the full Commission at its regularly scheduled meeting December 17th by a representative from Sikich LLP and questions can be brought forth at that time 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 and the attention and professionalism of Sikich.

Ordinances

There are no ordinances to be considered this month.

Reports & Facility Usage throughout the District

Budget Performance Report- The District has received 97% of 2023 taxes to be received. The remaining 3% will be received in January 24, 2025. Personal Property Replacement Taxes continue to be on a decline compared to the past couple of years. This decline was expected by the State of Illinois Department of Revenue, unfortunately the State of Illinois did not post the expected distribution amounts for FY 25 until after the District adopted its budget. Currently camping and golf fees are higher than expected as well as investment revenue providing some offset to the decline in replacement taxes. All earned revenues throughout the District have now halted with the closure of the golf course in November. Zoo revenues were weak throughout calendar year 2024 and are expected to be below appropriations for FY 25. Staff are

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



always cautious with spending and especially with the zoo fund there isn't much that can be reduced to offset the lack of revenue generation including fee increases for the second half of the fiscal year.

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

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

Staff Report's-Staff have been winterizing facilities for the winter and getting projects completed that were started or delayed due to regular seasonal efforts consuming a majority of daily attention as you can see in their reporting. Staff have been dealing with some vandalism at Dorrance Park and campers using our parking areas for unauthorized overnight stays especially at Amôwa West where a camper was stickered by East Moline Police. The District has also received several complaints of dead deer at Amôwa West, most likely these deer were hit on the interstate and then expired on the property as there were no signs the animals were shot with some weapon.

Zoo Foundation

The Zoo Foundation met on November 12th and will not reconvene until after the first of the year. The foundation will begin meeting quarterly in 2025.

Union

One grievance was received by the District from the Union in the month of November. The grievance is working its way through the process as outlined in the contract. Union negotiations are still ongoing.

Items for the Upcoming Month

- Updated the FY 2026 budget schedules. The process of updating it monthly will continue to occur until May in which the budget will be laid on display and approved in June of 2025.
- Met with Chopper from Locals Love Us to hear about how the District facilities compared to other facilities in their category. Loud Thunder made some significant gains in the favorite campground category compared to prior years.
- Staff have been working on updating the District website and other literature pertaining to the District for calendar 2025. All of the District's websites have gone through an ADA upgrade bring them into compliance with current federal website and accessibility guidelines. A new set of guidelines was released in April of 2024.
- Three quotes were received for survey work to outline a proposed State of Illinois Nature Preserve Commission designation to the native hill prairie at Indian Bluff Golf Course. The survey work is expected to be completed by

Loud Thunder Forest Preserve Illiniwek Forest Preserve Niabi Zoo
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Forest Preserve District

Rock Island County



December 13th. Staff from the Illinois Nature Preserve Commission will be submitting a proposal to the board of directors in January.

In lieu of sending out Giving Tuesday emails and other materials the District is currently selling t-shirts to help increase awareness about the Larry Toppert Endowment and the discovery of the several uncommon species identified at Amôwa Forest Preserve. To date the District has only sold 35 t-shirts however the result of the outreach is as follows: In total, the press release has received 10 pickups with a reach of 61,049,541. A significant portion of this comes from Yahoo News, which contributed 60,507,426 to the reach. Even without Yahoo News, the pickups achieved a reach of 542,115.

[River Cities' Reader: Three Rare Species Found at Amôwa Forest Preserve](#)

Reach: 14,993

[Quad -City Times: Rock Island County Forest Preserve launches limited-edition t-shirt fundraiser](#) Reach: 186,565

[Muscatine Journal: Rare species discovered](#) Reach: 8,246

[The Dispatch/Rock Island Argus: Rock Island County Forest Preserve launches limited-edition t-shirt fundraiser](#): Reach: 75481

[Yahoo! News: 3 new species found at Amowa Forest Preserve](#) Reach: 60,507,426

[WQAD-TV: 3 rare species identified in Rock Island County Forest Preserve](#) (news article) Reach: 230,766

WQAD-TV: 3 rare species identified in Rock Island County Forest Preserve (Video on air on 10 o'clock news 11/26) Reach: 7,045

WQAD-TV: 3 rare species identified in Rock Island County Forest Preserve (Video on air on 10 o'clock news 11/27) Reach: 2,552

WQAD-TV: 3 rare species identified in Rock Island County Forest Preserve (Video on air on Good Morning Quad Cities 11/27) Reach: 8,864

[Quad Cities Business Journal: Buy a T-shirt, help protect rare Amôwa Forest Preserve species](#) Reach: 7,603

- Staff having been working on annual administrative maintenance of the Rec Trac Software.
- Staff are still working on the updates to the District's Comprehensive Master Plan.
- Zoo staff are working with Bi-State on an application for grant being administered by DCEO related to bolstering tourism. Matching funds for the grant will be requested from the Zoo Foundation.
- Toured the golf course with the golf course superintendent to review the progress of the installation of two new tees and concern that the pond at hole 18 is leaking. In most of staff's history the pond level has never remained as low as it currently is for an extended amount of time. If some significant precipitation is received and the pond level doesn't increase, more investigations will be necessary beyond staff observation of the area.

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



- Local directors meeting was scheduled for December 5th.
- Renewing the District's Card Payment Industry (PCI) certification, the next quarterly scan is scheduled for December.
- Annual office cleaning, filing and reorganization.
- Renewed the District's SAM and other federal registrations as well as uploading any information required into GATA once the FY 24 audit is completed.
- Submitted November Sales Tax to MyTax Illinois.
- Continue working on the 2025 IACD conference by securing sponsors.

Next regularly scheduled meeting of the Forest Preserve Executive Committee is tentatively scheduled for Tuesday, January 14th, 2025 at 9:30 AM.

Submitted this 6th day of December, 2024

A Merry Christmas and Happy New Year to all!

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