

*FRIENDS OF THE FOREST PRESERVE DISTRICT OF DUPAGE COUNTY  
BOARD MEETING AGENDA*

*Tuesday November 15, 2022, 5:30 p.m.*

*The Preserve at Oak Meadows*

*900 N Wood Dale Rd, Addison IL 60101*

1. Call to Order and Welcome – Diane Addante, Chair
2. Roll Call – Penny Chanez, Secretary
3. Public Comment
4. Action Item: Approve and place on file board meeting minutes of September 27, 2022
5. Action Item: Board Officers – Elect Friends Board Officers for a one year term
  - a. Chair: Diane Addante
  - b. Vice Chair: Bob Watt
  - c. Secretary: Carl Schultz
  - d. Treasurer: Ashley Guest
6. Committee Reports
  - a. Finance Committee
    - i. Informational: Investment Update & 2023 Draft Budget
    - ii. Action Item: Acceptance of Financial Dashboard Summary and Profit & Loss Budget to Actual Report through October 31, 2022
    - iii. Action Item: Approve transfer of funds to the Forest Preserve District of DuPage County for reimbursement of program expenses.
  - b. Development Committee
    - i. Update to board member agreement
    - ii. Calendar for 2023 Board Meetings: January 24, March 21, May 23, July 25, September 26, November 14; meetings take place at 5 pm at Forest Preserve District HQ at 35580 Naperville Road, Wheaton, IL 60189
  - c. Event Committee
    - i. Dates for 2023 Events:
      1. January/February small group Willowbrook Info Sessions
      2. Native Plant Pre-Sale, Mayslake: May 18 (Public Sale May 19 and 20)
      3. A Night for Nature, St. James Farm: September 14
      4. Fall Fest, Danada: October 7 and 8
      5. Possible additional event: TBD
7. Ex Officio and Staff Liaisons Report
  - a. Jeannine Kannegiesser -- Chief Partnership and Philanthropy Officer, FPDDC
  - b. Jeff Gahrn – District Commissioner and Ex-Officio Liaison
8. Video Report
9. Adjournment & Reception
10. Key Upcoming Dates
  - a. Giving Tuesday – November 29
  - b. Next Friends Board Meeting – January 24, 2023, at 5 p.m. at District HQ

**Friends of the Forest Preserve District of  
DuPage County Board of Directors Meeting  
Minutes  
September 27, 2022**

A Meeting of the Friends of the Forest Preserve District of DuPage County Board of Directors was held on Tuesday, September 27, 2022 at the District Office of the Forest Preserve of DuPage County, located at 3S580 Naperville Road, Wheaton, IL 60189.

**Call to Order**

The meeting was called to order at 5:02 pm by Chairman Diane Addante.

**Roll Call**

**Friends Board Members Present:** Diane Addante; Penny Chanez; Karyn Charvat; Ashley Guest; Larry Larson; Carl Schultz, Bob Watt, Commissioner Jeff Gahris.  
**Absent:** Brian Battle; Ray Vogt

**District Staff Present:** Jeannine Kannegiesser, Chief Partnership and Philanthropy Officer; Brian Kuszewski, Assistant Finance Director; Cari Mertes, Senior Accountant

**Guests:** Connie Hill

**Public Comment**

Ms. Hill shared her experiences as a volunteer with the Forest Preserve and expressed interest in wanting to learn more about the Friends of the Forest Preserve Board.

**Action Items**

Approval of Minutes - The minutes from the July 26, 2022 Board of Directors Meeting were accepted as written by general consent and placed on file.

**Board Chair Report**

Chairman Addante welcomed everyone and invited Ms. Kannegiesser to provide an introduction and showing of the Mission Moment video. The video featured the District's pop up volunteer program, which was recently named a finalist for the Governor' Hometown Award.

Chairman Addante provided a donor update. As of the end of August: 615 active donors YTD; 248 in the "Ambassador Circle" by giving at least \$100 total this year; 68 donors have given more than \$500 total YTD (last year's full year \$500+ donor list included 112 constituents, so we are more than halfway there with the last four months of the year to go). There are 47 organizations among our donors this year, compared to 39 organizational donors all last year (10 organizations in full year of 2021 were over \$500; 16 in 2022 are over \$500).

Chairman Addante thanked everyone who participated in the Night for Nature event.

## Committee Reports

### a. Finance Committee

#### i. Investment Update

Chairman Addante shared that in September there was a security of \$240,000 that was ready to roll over. Due to larger cash outlays anticipated, Treasurer Battle rolled the security into cash versus reinvestment. A decision will also need to be made in October for a \$250,000 security.

#### ii. Chairman Addante presented the Financial Dashboard through 8/31/22, highlighting Assets Less Liabilities of \$995,525.52 and Net Revenue of \$271,160.98. Chairman Addante asked for a motion to accept the Financial Dashboard as of August 31, 2022 as presented.

*Ms. Charvat moved to approve. Seconded by Ms. Chanez.*

**Motion passed.**

#### iii. Chairman Addante asked for a motion to approve a transfer of \$102,120.00 to the Forest Preserve District of DuPage County for reimbursement of expenditures related to solar panel installation at the Preserve's Fleet Building.

*Ms. Chanez moved to approve. Seconded by Mr. Larsen.*

**Motion passed.**

#### iv. Chairman Addante shared that the 990 tax filing is in process for 2021.

### b. Development Committee

#### i. Ms. Kannegiesser revisited the discussion from July's meeting to consider and approve a campaign goal for gifts through the Friends of the Forest Preserve for Willowbrook Wildlife Center. Members discussed that a campaign would be an excellent way to support the center while also providing increased awareness of the Friends of the Forest Preserve's work.

*Ms. Charvat moved to approve a \$500,000 fundraising goal over two years to culminate at the end of the FY 2024 to support the Willowbrook Wildlife Center. Seconded by Mr. Watt.*

**Motion Passed**

#### ii. Chairman Addante discussed the need to present a slate of officers for 2023 to be voted on at the annual meeting in November. Ms. Addante asked for nominations from the floor for consideration. The following nominations will be presented for approval.

Chair: Diane Addante

Vice- Chair: Bob Watt

Treasurer: Ashley Guest

Secretary: Carl Schultz

### c. Events Committee

#### i. Night for Nature Update

Ms. Charvat thanked staff and board members for their extraordinary efforts to create a magical and successful event. Very positive feedback has been received from attendees. Net proceeds from the event are just shy of \$18,000. The events committee will plan to have an after-event review.

#### ii. Fall Fest

Date: October 8, 2022. Board members are asked to volunteer at the Friend's hospitality tent. Signups are being passed around.

### **Ex-Officio and Staff Report**

#### a. Ms. Kannegiesser

- Public feedback opportunities for the three master plans for Waterfall Glen, Blackwell, Green Valley will be available at Fall Fest. Attendees at the event can also "Meet the Planner" to discuss forest preserve improvements with staff members.
- Ambassador Circle donors were sent a message that included a year end calendar.
- Dates and times for the 2023 Friends meetings need to be finalized.
- Giving Tuesday is November 29, 2022. Please contact Jeannine if you are interested in participating.
- Members are reminded to complete their Open Meetings Act training if you have not already done so.

#### b. Commission Gahrns

- Update were provided on the master plans including progress within planning for sustainability and resiliency, which is being pursued through a partnership with Delta Institute to provide guidance for future investments in efficiency, green energy, and sustainability throughout the District.
- Staff completed an Accessible Recreation Plan to address the needs of residents with disabilities.

### **Old Business**

### **New Business**

### **Key Upcoming Dates**

- October 1, 2022 Waterfall Glen parking lot opening 9-11 a.m.
- October 4, 2022 Solar Celebration 10 a.m. at Blackwell Fleet Building
- October 8, 2022 11 a.m. 2 p.m. Fall Fest hospitality
- November 15, 2022 5:30 p.m. - Annual Meeting at The Preserve at Oak Meadows; followed by donor reception for Ambassador Circle Donors and Community Partners
- November 29, 2022 Giving Tuesday

Next Board Meeting November 15, 2022 5:30 p.m. - Annual Meeting at The Preserve at Oak Meadows

Adjournment: With no further business to come before us, Chairman Addante adjourned the meeting at 6:05 p.m.

**Friends of the Forest Preserve District of DuPage County**  
**Financial Dashboard Summary as of October 31, 2022**

**Statement of Financial Position (Balance Sheet)**

	<u>@ 10/31/2022</u>	<u>@ 10/31/2021</u>	<u>@ 12/31/2021</u>
Cash Assets in Checking Account	\$ 39,212.01	\$ 174,426.32	\$ 232,239.25
Wintrust Wealth Management	743,008.17	492,425.39	492,523.62
Other Assets	7,430.07	100.00	100.00
<b>Total Assets</b>	<b>\$ 789,650.25</b>	<b>\$ 666,951.71</b>	<b>\$ 724,862.87</b>
Total Liabilities (Accts Payable)	\$ (1.67)	\$ (1.67)	\$ 498.33
<b>Total Assets less Liabilities</b>	<b>\$ 789,651.92</b>	<b>\$ 666,953.38</b>	<b>\$ 724,364.54</b>

**Statement of Profit and Loss (Income Statement)**

	<u>@ 10/31/2022</u>	<u>@ 10/31/2021</u>
	<u>Actual</u>	<u>Actual</u>
Individual & Business Donations	\$ 319,666.44	\$ 133,629.34
Corporate & Business Grants	\$ 5,000.00	\$ -
Special Events Income	\$ 23,232.58	\$ -
Foundation Grants	5,000.00	-
Investment Income	1,876.50	167.72
Securities Income	-	95.17
Credit Card Fee Donations	632.01	934.56
Realized Gains	5.07	
Unrealized Gains & Losses	(1,391.95)	16.73
In-kind Public Support	50,692.20	49,735.00
Special Event Income (+GIK)	7,243.00	50.00
<b>Total Income</b>	<b>\$ 411,955.85</b>	<b>\$ 184,628.52</b>
Friends Operational Expenses	\$ 79,955.16	\$ 58,333.26
Unrealized Gains & Losses		
Distributions to District	266,713.31	65,412.76
<b>Total Expenses and Distributions</b>	<b>\$ 346,668.47</b>	<b>\$ 123,746.02</b>
<b>Net Income</b>	<b>\$ 65,287.38</b>	<b>\$ 60,882.50</b>
<b>Total Unrestricted Funds</b>	<b>\$ 178,738.97</b>	<b>\$ 98,400.64</b>
<b>Restricted Funds @ 10/31/2022</b>	<b>\$ 610,912.95</b>	<b>\$ 568,552.74</b>

**Friends of the Forest Preserve District of DuPage County  
Financial Dashboard Summary as of October 31, 2022 (pg. 2)**

**Budget vs. Actual: Fiscal Year 2022**

	<u>Actual</u>	<u>Budget</u>
<b>Revenue</b>		
Direct Public Grants	\$ 10,000.00	\$ 20,000.00
Direct Public Support	370,358.64	\$ 230,000.00
Investments	1,876.50	\$ 200.00
Special Events Income	30,475.58	\$ 11,000.00
Investments	0.00	\$ 2,500.00
Total Income	\$ 412,710.72	\$ 263,700.00
<b>Expenditures</b>		
Awards and Grants	\$ 4,099.13	\$ 500.00
Business Expenses	\$ 150.00	\$ 100.00
Contract Services	52,578.50	\$ 105,600.00
Operations	1,591.21	\$ 22,000.00
Other Types of Expenses	538.00	\$ 500.00
Event Expenses	20,998.32	\$ 9,000.00
Travel and Meetings		\$ -
Total Operating Expenditures	\$ 79,955.16	\$ 137,700.00
Net Operating Revenue	\$ 332,755.56	\$ 126,000.00
Other Revenue	\$ (754.87)	\$ 1,500.00
Other Expenditures	\$ 266,713.31	\$ 125,000.00
Net Other Revenue	\$ 267,468.18	\$ 123,500.00
Net Revenue	\$ 65,287.38	\$ 2,500.00

<b>Friends of the Forest Preserves of DuPage County</b>									
<b>Comprised of:</b>		<b>As of 12/31/2021</b>	<b>1/1/2022 through 10/31/2022</b>		<b>Fund Balances</b>	<b>January 2022</b>	<b>April 2022</b>	<b>July 2022</b>	<b>September 2022</b>
<b>Programs:</b>			<u><b>Revenue</b></u>	<u><b>Expenses</b></u>	<u><b>@ 10/31/2022</b></u>	<b>Reimburse</b>	<b>Reimburse</b>	<b>Reimburse</b>	<b>Reimburse</b>
100	Capital Funds								
	110 Mayslake	\$1,000.00	\$2,050.00	\$2,350.00	\$700.00		\$1,000.00	\$1,350.00	
	111 Mayslake Back Courtyard	0.00			\$0.00		\$0.00		
	112 Mayslake Staircase	0.00			\$0.00		\$0.00		
	130 Willowbrook	191,003.98	52,883.00		\$243,886.98				
	140 Natural Resource Restoration	800.00	3,569.70	4,289.70	\$80.00		\$800.00	\$3,489.70	
	150 Renewable Energy	1,270.00	100,850.00	102,120.00	\$0.00				\$102,120.00
	<b>Total 100 Capital Funds</b>	<b>\$194,073.98</b>	<b>\$159,352.70</b>	<b>\$108,759.70</b>	<b>\$244,666.98</b>		<b>\$1,800.00</b>	<b>\$4,839.70</b>	<b>\$102,120.00</b>
200	Other Funds					<b>January 2022</b>	<b>April 2022</b>	<b>July 2022</b>	<b>September 2022</b>
						<b>Reimburse</b>	<b>Reimburse</b>	<b>Reimburse</b>	<b>Reimburse</b>
	205 Conservation/Natural Resources	\$4,452.53	\$16,532.53	\$9,552.82	\$11,432.24		\$4,504.03	\$5,048.79	
	206 Belleau Woods Restoration	0.00		\$0.00	\$0.00				
	207 Blanding's Turtles Program	1,430.00	4,355.00	\$3,255.00	\$2,530.00		\$1,315.00	\$1,940.00	
	208 West Chicago Prairie Restoration	0.00		\$0.00	\$0.00				
	210 Mayslake Peabody Estate	900.00	900.00	\$1,800.00	\$0.00		\$850.00	\$950.00	
	215 Education General	550.00	1,966.12	\$2,269.10	\$247.02		\$550.00	\$1,719.10	
	220 St James Farm	50.00	5,550.00	\$5,550.00	\$50.00		\$50.00	\$5,500.00	
	225 Kline Creek Farm	1,000.00	545.00	\$1,500.00	\$45.00		\$1,000.00	\$500.00	
	230 Willowbrook Wildlife Center	375,281.70	74,690.01	\$100,000.00	\$349,971.71			\$100,000.00	
	235 Fullersburg Woods	1,000.00	350.00	\$1,350.00	\$0.00		\$1,000.00	\$350.00	
	238 Greene Valley	4,099.13		\$4,099.13	\$0.00				
	240 Danada Equestrian Center	3,319.12	2,799.57	\$4,248.69	\$1,870.00		\$3,319.12	\$929.57	
	245 Preserve Improvements	750.00	600.00	\$1,350.00	\$0.00		\$750.00	\$600.00	
	246 ADA Piers	0.00		\$0.00	\$0.00				
	250 Recreation Improvements	1,103.00	225.00	\$1,328.00	\$0.00		\$1,103.00	\$225.00	
	270 Volunteers	1,000.00		\$1,000.00	\$0.00		\$1,000.00		
	280 Land Acquisition	0.00		\$0.00	\$0.00				
	281 Land Management	6,550.00	5,200.00	\$11,750.00	\$0.00		\$5,800.00	\$5,950.00	
	<b>Total 200 Funds</b>	<b>\$401,485.48</b>	<b>\$113,713.23</b>	<b>\$149,052.74</b>	<b>\$366,145.97</b>	<b>\$0.00</b>	<b>\$21,241.15</b>	<b>\$123,712.46</b>	<b>\$0.00</b>
					<b>Total 100 Capital Funds to be Reimbursed</b>	<b>\$0.00</b>	<b>\$1,800.00</b>	<b>\$4,839.70</b>	<b>\$102,120.00</b>
	600 Special Events		\$38,540.58	\$21,006.24	\$17,534.34				
997	Unrestricted Funds	Gifts	\$143,601.22	\$103,742.41	\$68,604.66	\$178,738.97	\$13,000.00		
	Unclassified		\$100.00			\$100.00			
	<b>Grand Total (Restricted &amp; Unrestricted)</b>		<b>\$739,260.68</b>	<b>\$376,808.34</b>	<b>\$326,417.10</b>	<b>\$789,651.92</b>	<b>\$13,000.00</b>	<b>\$23,041.15</b>	<b>\$128,552.16</b>
	<b>Temporarily Restricted Funds:</b>								
	Capital Programs		\$244,666.98						
	Other Non-Capital Programs		366,145.97						
	Unclassified		100.00						
			<b>\$610,912.95</b>						

**Friends of the Forest Preserves of DuPage County  
Reimbursements to District**

	<b>January 2022 Reimburse</b>	<b>April 2022 Reimburse</b>	<b>July 2022 Reimburse</b>	<b>September 2022 Reimburse</b>
110 Mayslake		\$1,000.00	\$1,350.00	
111 Mayslake Back Courtyard				
112 Mayslake Staircase				
140 Natural Resource Restoration		\$800.00	\$3,489.70	
150 Renewable Energy				\$102,120.00
205 Conservation/Natural Resources		\$4,504.03	\$5,048.79	
206 Belleau Woods Restoration				
207 Blanding's Turtles Program		\$1,315.00	\$1,940.00	
208 West Chicago Prairie Restoration				
210 Mayslake Peabody Estate		\$850.00	\$950.00	
215 Education General		\$550.00	\$1,719.10	
220 St James Farm		\$50.00	\$5,500.00	
225 Kline Creek Farm		\$1,000.00	\$500.00	
230 Willowbrook Wildlife Center			\$100,000.00	
235 Fullersburg Woods		\$1,000.00	\$350.00	
238 Greene Valley				
240 Danada Equestrian Center		\$3,319.12	\$929.57	
245 Preserve Improvements		\$750.00	\$600.00	
246 ADA Piers				
250 Recreation Improvements		\$1,103.00	\$225.00	
270 Volunteers		\$1,000.00		
280 Land Acquisition				
281 Land Management		\$5,800.00	\$5,950.00	
	\$0.00	\$23,041.15	\$128,552.16	\$102,120.00
997 Unrestricted Operations	\$13,000.00			
<b>Total Reimbursements in 2022</b>	<b>\$13,000.00</b>	<b>\$36,041.15</b>	<b>\$164,593.31</b>	<b>\$266,713.31</b>



**Friends of the Forest Preserve of DuPage County**  
**Proposed FY2023 Budget**

	<u>GL #</u>	<u>Fiscal Year 2023</u>	<u>Fiscal Year 2022</u>	<u>Fiscal Year 2021</u>	<u>Fiscal Year 2020</u>
<b>Revenue</b>		<b>Budget</b>	<b>Actual as of</b>	<b>Budget</b>	<b>Actual</b>
Direct Public Grants:			<u>10/31/22</u>	<b>Actual</b>	<b>Budget</b>
Corporate & Business Grants	43310	\$50,000	\$10,000	\$5,000	\$10,000
Foundation & Trust Grants	43330	\$50,000	\$10,000	\$5,000	\$10,000
<b>Subtotal Public Grants</b>		<b>\$100,000</b>	<b>\$20,000</b>	<b>\$10,000</b>	<b>\$20,000</b>
Direct Public Support:					
Corporate Contributions	43410	\$30,000	\$10,000	\$0	\$10,000
In-Kind Public Support	43440	\$70,000	\$50,692	\$66,450	\$20,000
Individual/Business Contributions	43450	\$250,000	\$150,000	\$211,335	\$250,000
<b>Subtotal Individual/Business Gifts</b>		<b>\$350,000</b>	<b>\$230,000</b>	<b>\$277,785</b>	<b>\$280,000</b>
Dividend, Interest (Securities)	45020				
Interest-Savings, Short-term CD	45030	\$2,500	\$200	\$1,877	\$200
Investment Income	45050		\$2,500	\$0	\$100
Securities	48400				\$95
Securities - Cost of Sales	48420				
Miscellaneous Income	46430			\$50	
<b>Subtotal Investments/Misc Income</b>		<b>\$2,500</b>	<b>\$2,700</b>	<b>\$1,877</b>	<b>\$411</b>
Special Event Income:					
Special Events Contributions	49010	\$1,000	\$1,000	\$1,000	\$1,000
Gifts-in-kind - Goods	49040	\$5,000	\$5,000	\$7,243	\$5,000
Individual, Business Contributions	49050	\$14,500	\$5,000	\$23,233	\$5,000
<b>Subtotal Special Event Income</b>		<b>\$20,500</b>	<b>\$11,000</b>	<b>\$30,476</b>	<b>\$425</b>
<b>Total Income</b>		<b>\$473,000</b>	<b>\$263,700</b>	<b>\$412,711</b>	<b>\$266,300</b>
<b>Expenses and Other Distributions:</b>		<b>\$0</b>	<b>\$266,300</b>	<b>\$278,621</b>	<b>\$316,300</b>
					<b>\$236,022</b>
					<b>\$9,975</b>
					<b>\$95</b>
					<b>\$425</b>
					<b>\$11,000</b>
					<b>\$10,070</b>

Business Registration Fees	60920	\$100	\$100	\$150	\$50	\$500	\$500
Cash Awards and Grants	60320	\$500	\$500	\$4,099	\$500	\$500	\$500
Fines and Penalties	60930						
Equipment Rental	62600						
<b>Subtotal Awards and Grants</b>		<b>\$600</b>	<b>\$600</b>	<b>\$4,249</b>	<b>\$550</b>	<b>\$500</b>	<b>\$500</b>
<b>Contract Services:</b>							
Accounting Fees	62110	\$5,000	\$5,000	\$15	\$1,050	\$5,000	\$4,041
Donated Professional Fees - GAAP	62120	\$70,000	\$70,000	\$50,692	\$66,450	\$70,000	\$66,765
Fundraising Fees	62130	\$150	\$100	\$131	\$100	\$100	\$100
Legal Fees	62140	\$500	\$500		\$500	\$500	\$500
Outside Contract Services	62150	\$25,000	\$25,000		\$65	\$30,000	\$453
Credit Card Transaction Fees	62151	\$5,000	\$5,000	\$1,740	\$3,309	\$5,000	\$2,624
<b>Subtotal Contract Services</b>		<b>\$105,650</b>	<b>\$105,600</b>	<b>\$52,579</b>	<b>\$70,974</b>	<b>\$110,600</b>	<b>\$73,883</b>
<b>Operations:</b>							
Postage & Mailing Services	65020	\$12,000	\$10,000	\$1,122	\$3,126	\$12,000	\$1,109
Printing and Copying	65030	\$5,000	\$7,000	\$91	\$7,000	\$7,000	\$7,000
Supplies	65040	\$2,500	\$5,000	\$378	\$3,177	\$5,000	\$126
<b>Subtotal Operations</b>		<b>\$19,500</b>	<b>\$22,000</b>	<b>\$1,591</b>	<b>\$6,303</b>	<b>\$24,000</b>	<b>\$1,234</b>
<b>Other Expenses:</b>							
Advertising	62110				\$200	\$200	
Bank Fees	65115						
Insurance - D&O Liability	65120	\$700	\$500	\$538	\$473	\$500	\$450
Interest Expense	65130						\$4
Membership and Dues	65150	\$150	\$0				
Donated Stock Sale Commission	65160						
Staff Development	65170						
Miscellaneous Other	65100						
<b>Subtotal Other Types of Expenses</b>		<b>\$850</b>	<b>\$500</b>	<b>\$538</b>	<b>\$473</b>	<b>\$700</b>	<b>\$454</b>
<b>Event Expenses:</b>							
Auction Items Received In-kind	66100	\$5,000	\$6,000	\$7,243	\$6,000	\$6,000	\$6,000
Event Supplies	66200	\$15,000	\$3,000	\$13,755	\$3,000	\$3,000	\$266
<b>Subtotal Event Expenses</b>		<b>\$20,000</b>	<b>\$9,000</b>	<b>\$20,998</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$266</b>





September 9, 2022

Members of the Board of Directors  
Friends of the Forest Preserve of DuPage County  
Wheaton, Illinois

We are pleased to confirm our understanding of the services we are to provide the Friends of the Forest Preserve of DuPage County, Illinois for the year ended December 31, 2022.

*Audit Scope and Objective*

We will audit the financial statements of the Friends of the Forest Preserve of DuPage County, Illinois, which comprise the statements of financial position as of year ended December 31, 2022, the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements. Also, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole: schedule of functional expenses.

The objectives of our audit 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 issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

*Auditor's Responsibilities for the Audit of the Financial Statements*

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Organization or to acts by management or employees acting on behalf of the Organization.

*Auditor's Responsibilities for the Audit of the Financial Statements - Continued*

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will obtain an understanding of the Organization and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to you and those charged with governance internal control related matters that are required to be communicated under professional standards.

We have identified the following significant risk(s) of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and general or local economic challenges. Planning for this engagement has not concluded and is subject to change.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

*Other Services*

We will prepare the Organization's federal and state information returns for the year ended December 31, 2022 based on the information provided by you. We will also assist in preparing the financial statements and required audit adjustments, if any, of the Organization in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to tax positions taken in the preparation of the tax return, but management must make all decisions with regard to those matters.

*Responsibilities of Management for the Financial Statements*

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

*Responsibilities of Management for the Financial Statements - Continued*

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Organization involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Organization complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

You agree to assume all management responsibilities for the tax services, financial statement preparation services, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

*Reporting*

We will issue a written report upon completion of our audit of the Organization's financial statements. Our report will be addressed to the Board of Directors of the Organization. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

*Engagement Administration, Fees, and Other*

Our fees for the December 31, 2022 audit and tax return will be \$3,200 and \$1,050, respectively.

The Organization agrees that during the term of this agreement and for a period of twelve months thereafter, the Organization shall not solicit, or arrange an employment contract with personnel of Lauterbach & Amen, LLP. Violation of this provision shall, in addition to other relief, require the Organization to compensate Lauterbach & Amen, LLP with one hundred percent of the solicited person's annual compensation.

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

Cordially,

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Friends of the Forest Preserve of DuPage County, Illinois.

By: \_\_\_\_\_

Title: \_\_\_\_\_



## **Friends of the Forest Preserve District of DuPage County Board Member Job Description and Invitation to Apply**

### **Introduction:**

Friends of the Forest Preserve District of DuPage County (Friends) is a 501c3 non-profit organization. Our mission is to engage the community in philanthropy to advance the purpose of our local Forest Preserve District of DuPage County - to acquire, preserve, protect, and restore the natural resources in DuPage County while providing opportunities for people to connect with nature.

Thank you for your interest in serving on the board. Please read on for information about how to apply for board service.

### **Qualifications**

- Engaged with the Forest Preserve District or Friends of the Forest Preserve District of DuPage County in a way that demonstrates your understanding and interest in the mission (example: volunteer, donor, program participant, frequent visitor of forest preserves)
- Professional skills in one or more of the following areas: finance, human resources, law, fundraising, philanthropy, marketing, education, natural resources, sustainability, or another area that will bring valuable perspectives to our board meetings

### **Expectations for Board Service:**

- Prioritize your philanthropic investment in Friends by making an annual donation that ranks among the top three of your charitable donations while you are on the board
- Actively prepare for and participate in six board meetings annually
- Serve on at least one committee – either a standing committee (finance or board development) or our events committee
- Contribute meaningfully with your time to assist with outreach to donors, community groups, and corporations and to plan or host fundraising events
- Most board members will need to take on an executive committee role during at least one of their years of service (board chair, board vice chair, secretary, or treasurer)
- Ensure succession of leadership for the Friends' board by helping to identify future board members and cultivate their connection with the friends
- Engage in strategic planning, impact reporting, and budgeting for the Friends.

### **How to Apply:**

- E-mail [fundraising@dupageforest.org](mailto:fundraising@dupageforest.org) with a letter of application, your contact information, and the board interest form on the reverse of this page (resume optional).
- Prospective board members will be contacted throughout the year as the board is ready to consider new members – we invite you to join us at a Friends' board meeting to learn more.
- The Friends' board nominates board members and the elected board members of the Forest Preserve District of DuPage County appoint Friends board members for a three year term.
- We would be glad to welcome you to a Friends board meeting and to meet with you to discuss your interest.

**Board Interest Survey**

Date of Application:

First Name:

Last Name:

E-mail:

Phone Number:

Street Address:

City, State ZIP:

Linked in profile:

Organization Name:

Position:

Description of Position/Title:

Relationship to the Forest Preserve District of DuPage County and/or Friends of the Forest Preserve District of DuPage County:

What appeals to you most about serving on the Friends' Board?

What will you hope to achieve through your participation?

**Friends of the Forest Preserve District of DuPage County Annual Board Agreement**

Name: \_\_\_\_\_

\_\_\_ I understand that Board meeting attendance and active engagement between our board meetings is key to the success of the Board and the organization and is a requirement for Board membership. I will attend Board meetings regularly and engage meaningfully between board meeting times.

\_\_\_ I understand my financial commitment is necessary to ensure the success of Friends of the Forest Preserve District of DuPage County.

My company (firm) and/or I will participate financially in the following ways this year:

Annual Event support (tickets are typically in the \$100-150 range) \$ \_\_\_\_\_

Community Partnership (my firm or another corporation I invite) \$ \_\_\_\_\_

To achieve 100% participation of the board, I personally pledge \$ \_\_\_\_\_

(recommendation is that board members place this organization among their top three charitable gifts during the years of board service)

TOTAL \$ \_\_\_\_\_

For my personal gift, I would prefer to make: \_\_\_ One payment or  
\_\_\_ Quarterly payments of \$ \_\_\_\_\_ or  
\_\_\_ Monthly payments of \$ \_\_\_\_\_

\_\_\_ My company will match my donation (I will submit the matching gift form with my payment(s)  
Please make gift or first pledge payment by January 31, so we can start the year with 100% participation.

As a board member, I agree to serve on the following committee(s) this year (choose at least one):

\_\_\_ Finance \_\_\_ Board Development \_\_\_ Event Planning

I would like to help with donor identification, cultivation, stewardship in the following ways (check all that apply – choose one to three of these please.)

- \_\_\_ Host an informational event about the friends in my home or one of our forest preserves
- \_\_\_ Representing Friends of the Forest Preserve District at local civic group networking meetings
- \_\_\_ Call people to thank for their donations (from home or office – 10 or more calls per year)
- \_\_\_ Add personal notes to solicitations and thank you letters (in Friends office four times per year)
- \_\_\_ Collaborate with staff to arrange and attend donor meetings
- \_\_\_ Bring colleagues, friends, and family to fundraising and cultivation events
- \_\_\_ Add five or more new names to our mailing list as potential donors
- \_\_\_ Volunteering for the Forest Preserve District in another capacity

\_\_\_\_\_  
Name

\_\_\_\_\_  
Date

# **FRIENDS OF THE FOREST PRESERVE DISTRICT OF DUPAGE COUNTY**

## **BOARD OF DIRECTORS CONFIDENTIALITY AND CONFLICT OF INTEREST POLICY AND DISCLOSURE FORM**

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### **Confidentiality**

As a director of the Friends of the Forest Preserve District of DuPage County (the “foundation”), I recognize that I owe a fiduciary duty of care to the foundation. This includes a duty of confidentiality. All information and documentation that I receive from the Friends and others in connection with my service on the Board will be treated with strict confidentiality. This includes information in all forms, oral, written, or electronic. Neither the contents nor the existence of this information or documentation will be shared with anyone other than the officers, directors, employees, and attorneys of the foundation. I will direct any questions regarding my confidentiality obligations to the Chair of the Friends Board of Directors.

### **Conflicts of Interest**

As a director, I recognize that I owe a fiduciary duty of loyalty to the Friends. This duty requires me to avoid conflicts of interest and to act at all times in the best interests of the foundation. The purpose of the conflict of interest policy (set forth below) is to help inform directors about what constitutes a conflict of interest, assist the directors in identifying and disclosing actual and potential conflicts, and help ensure the avoidance of conflicts of interest where necessary. This policy may be enforced against individual directors as described below:

1. Directors have a fiduciary duty to conduct themselves without conflict to the interests of the foundation. In their capacity as directors, they must subordinate personal, individual business, third party, and other interests to the welfare and best interests of the foundation.
2. A conflict of interest is a transaction or relationship that presents or may present a conflict between a director’s obligations to the foundation and the director’s personal, business or other interests.
3. All conflicts of interest are not necessarily prohibited or harmful to the foundation. However, the interested director must make full disclosure of all actual and potential conflicts and then that director shall be recused from participating in voting on the matter in question.
4. The Board Chair to the Executive Committee through the annual disclosure form and/or whenever a conflict arises shall disclose all actual and potential conflicts of interests. The Executive Committee shall make a determination as to whether a conflict exists and what subsequent action is appropriate (if any), and this shall be recorded in official meeting minutes. The Executive Committee shall retain the ultimate enforcement authority with respect to the interpretation and application of this policy.
5. On an annual basis, all directors shall be provided with a copy of this policy and required to complete and sign the acknowledgment and disclosure form below. All completed forms shall be provided to and reviewed by the Board Chair and will remain valid from January – December of each calendar year.
6. If the Executive Committee determines or has reasonable cause to believe that a violation of conflict of interest has occurred, and the Board of Directors concurs, the Board Chair may take appropriate disciplinary and corrective actions with the individual Board Member.

**FRIENDS OF THE FOREST PRESERVE DISTRICT OF DUPAGE COUNTY**

**CONFLICTS OF INTEREST ACKNOWLEDGMENT AND DISCLOSURE FORM**

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I have read the conflicts of interest policy set forth above and agree to comply fully with its terms and conditions at all times during my service as a director. If at any time following the submission of this form I become aware of any actual or potential conflicts of interest, or if the information provided below becomes inaccurate or incomplete, I will promptly notify the Board Chair in writing.

**1. CONFLICTING ORGANIZATIONS**

I am a director, trustee, officer, representative of, or have a Financial Interest in the following organizations that have or may have a conflict with the interests of the foundation.

**Organization and Title or Interest:**

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**2. CONFLICTING ACTIVITIES/OBLIGATIONS**

I am involved in no activity or transaction, nor am I a party to any contract involving interests that are or could be found to be adverse to the foundation except for the following:

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**3. CONFLICTING BUSINESS OPPORTUNITIES/COMMITMENTS**

I have not committed to, nor am I pursuing, any business opportunity that does or might adversely affect the foundation except for the following:

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**4. CONFLICTING RELATIONSHIPS**

I do not have a Fiduciary Relationship with any person with whom the foundation is pursuing a business opportunity except for the following:

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**5. OTHER POTENTIAL CONFLICTS**

Any other concerns I may have regarding actual or potential conflicts of interest are listed below:

**FRIENDS OF THE FOREST PRESERVE DISTRICT OF DUPAGE COUNTY**

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I acknowledge and agree that my selection for service as a director of the foundation and the opportunities made available to me by serving on the Board constitute good and valuable consideration for entering into this agreement, the receipt and sufficiency of which I hereby acknowledge.

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

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



# 2022 Forest Preserve District Highlights



## WITH GRATITUDE

Thank you for being a friend! Your gift to the Friends of the Forest Preserve District of DuPage County over 2022 has benefitted natural areas, wildlife, and master-plan projects at DuPage forest preserves.

## MASTER PLAN PROJECTS & INITIATIVES

### Habitat Restoration at DuPage Forest Preserves

Restored 1,000 acres containing prairie, woodland, and wetland habitats, including areas at Herrick Lake, Egemann Woods, and Hickory Grove forest preserves

### Hidden Lake Forest Preserve

Restored and repaired two historic bridges

### Mayslake Hall

Kicked off a renovation project at historic building to repair its structural deficiencies, improve the site's drainage, and increase accessibility

### Waterfall Glen Forest Preserve

Constructed a new parking lot, which accommodates 180 cars, reduces pedestrian and user conflicts near the intersection of Cass Avenue and Bluff Road, and improves trailhead access

### Willowbrook Wildlife Center

- Forest Preserve District board of commissioners approved the Willowbrook Wildlife Center master plan improvements
- Broke ground on a new 27,000-square-foot wildlife rehabilitation clinic and visitor center, the Forest Preserve District's first net-zero-designed building
- The clinic and visitor center will allow visitors to view animals through one-way windows and video monitors as they are examined, treated, in surgery, being fed, and rehabilitated

## Other Master Plan Projects & Initiatives

- Completed a recreational accessibility plan
- Trimmed or removed hazardous trees along trails and at special-use areas
- Maintained asphalt at preserve centers, parking lots, and special-use areas

## MISSION-ALIGNED WORK

- Managed nearly 26,000 acres at over 60 forest preserves
- Maintained 166 miles of trail
- Preserved countless native plant and animal species, including freshwater mussels, the state-threatened Blanding's turtle, and federally endangered Hine's emerald dragonfly
- Admitted over 8,000 (and counting!) native wild animals for rehabilitation at Willowbrook Wildlife Center
- Welcomed the return of in-person programs, summer camps, field trips, and special events at centers and forest preserves
- Hosted two native plant sales, one in spring and one in fall (for trees and shrubs)
- Hosted Fall Festival at Danada, the Forest Preserve District's largest event, over two days in October
- Connected over 6.2 million people to nature at the forest preserves







### OTHER ACCOMPLISHMENTS

- Installed a 260 kW solar array at the Fleet Management building at Blackwell Forest Preserve; it will generate 110% of the building’s energy consumption
- Opened an ADA-accessible canoe and kayak launch at Silver Lake at Blackwell
- Initiated a clean energy, resiliency, and sustainability plan

### AWARDS

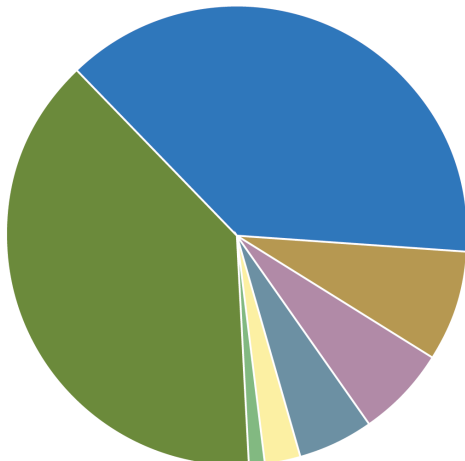
- Alternative-fuel fleet ranked fourth out of top 50 leading fleets in the nation ranked by *Government Fleet* magazine
- Volunteer program ranked a finalist for the Governor’s Hometown Award

### FRIENDS’ CELEBRATIONS

- Ribbon cutting for ADA-accessible canoe and kayak launch at Silver Lake at Blackwell
- Ticketed Native Plant Presale event at Mayslake Peabody Estate
- Ceremonial groundbreaking at Willowbrook Wildlife Center
- Celebrated wildlife and wild areas at A Night for Nature at St. James Farm
- Solarbration at Fleet Management building at Blackwell
- Welcomed Ambassadors Circle donors at Fall Festival at Danada
- Friends’ annual meeting at The Preserve at Oak Meadows Clubhouse

## Your Gifts Make a Difference

Funds Transferred to Forest Preserve District of DuPage County  
Over \$270,722 from Jan. – Sept. 2022



### Your Impact

- Green Energy Endowment **38%**
- Wildlife Conservation **38%**
- Habitat Restoration **8%**
- Educational Programs **6%**
- Greatest Needs **5%**
- Master Plan Projects **2%**
- Recreational Amenities & Improvements **1%**

Thank You for Your Generosity!



**Friends of the Forest Preserve District of DuPage County  
2023 Plan**

**Board Development Goal**

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Expand Board of Directors by nominating five new board members

**Fundraising Goals**

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**Active Focus on campaigns to develop funds for:**

1. Greatest Needs Funds - \$200,000
2. Willowbrook Wildlife Center Phase II Campaign Fund - \$500,000 (over next two years)
3. Restoration Fund – to leverage Illinois Clean Energy Community Foundation grant - \$7,000

**Continue offering opportunities for contributing to the following funds online:**

4. Master Plan Project Fund
5. Green Energy Endowment Fund

**Events Calendar**

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**Willowbrook Campaign Gatherings  
January and February  
TBD**

Board members and staff to co-host gatherings of Willowbrook community members for an update on the project and opportunity to partner in the Master Plan Phase II Improvements.

**Native Plant Pre-Sale  
May 18, 2023 (open to public on May 19 & 20)  
Mayslake**

Friends' board and staff attend to greet, serve refreshments, and share our mission and opportunities for supporting the District. Additional opportunities available to volunteer for this amazing District event.

**A Night for Nature  
September 14, 2023  
St. James Farm**

A benefit for wildlife and wild areas with food, music, and fun. Celebrate our natural areas and support restoration in DuPage forest preserves.

**Fall Festival Hospitality  
October 7 (Festival continues  
October 8)**

**Danada Equestrian Center**  
Welcoming our supporters and engaging the community during the District's two-day event

**Possible Additional Small Group  
Events TBD**

## Other Initiatives

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- Committees: Finance, Development, Events
- Refresh marketing materials
  - Willowbrook Campaign
  - Community partnership program
  - General Friends Brochure
  - Website
- Participate in Giving DuPage Days in May and Giving Tuesday in November
- Two direct mail appeals in support of fund development goals
- Review organizing documents and make any needed changes
- Work with accountant to complete tax return and audit for 2022

## 2023 Board Meeting Dates

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The Friends of the Forest Preserve District of DuPage County Board of Directors will conduct its meetings in person at the Danada headquarters building  
35580 Naperville Road, Wheaton, IL 61089

January 24, 2023

March 21, 2023

May 23, 2022

July 25, 2022

September 2, 2022

November 14, 2022

\* Board of Directors meetings will be held at 5 p.m. and are subject to change.

## Board Roster

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### Officers

(to be voted in on Nov 15, 2022)

Diane Addante, Chair

Bob Watt, Vice Chair

Ashley Guest, Treasurer

Carl Schultz, Secretary

### Directors

Brian Battle

Karyn Charvat

Penny Chanez

Larry Larson

Ray Vogt