



I. Roll Call:

II. Presentation: Nick Bava, Sikich; Fiscal Year 2025 Audit

III. Old Business: [Commission minutes November 18, 2025** pg 2](#)

IV. Public comment:

V. President's Comments

VI. Claims:**

[Forest Preserve General Fund claims @ \\$41,218.30 pg 11](#)

[Niabi Zoo Fund claims @ \\$77,081.19 pg 20](#)

[Forest Preserve Liability Fund claims @ \\$111.00 pg 33](#)

[Treasurer's Disbursements @ \\$635,438.79 pg 34](#)

Claims and Treasurer's Disbursements totaling \$753,849.28

VII. Transfers

There are no transfers of appropriations this month

VIII. Resolutions

[Consider a resolution regarding Designation of Banks or Other Depositories** pg 35](#)

IX. Ordinance

No ordinances this month

X. OtherNewBusiness:

[Consider approval of Final Draft of Fiscal Year 2025 Audit** pg 91](#)

[Consider 2026 regular meeting dates** pg 37](#)

[Consider 2026 holidays** pg 38](#)

[Consider IMEG proposal for survey, design & bidding phases for Golf Course parking lot resurface; not to exceed \\$16,500** pg 39](#)

[View and consider the bids for the EV Charging station** pg 48](#)

[Consider IMEG proposal for Construction Administration services for the EV Charging station project not to exceed \\$21,500.00** pg 50](#)

XI. CommentsfromCommissioners

XII. Reports: Approval of all routine reports:

[District Budget Performance Report** pg 52](#)

[Nick Camlin – Treasurer's Report** pg 65](#)

[April Palmer – Auditor's Reports** pg 68](#)

[Todd Collins pg 74 & Jay Verstraete pg 75](#) – Indian Bluff report **

[Mike Petersen - Illiniwek report** pg 76](#)

[Ben Mills – Loud Thunder report** pg 77](#)

[Lee Jackson – Niabi Zoo report** pg 79](#)

[Jeff Craver – Director's report** pg 87](#)

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 20th 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 12/12/2025

ROCK ISLAND COUNTY FOREST PRESERVE COMMISSION
NOVEMBER 18th, 2025 – 5:58PM
PRESIDENT KAI SWANSON – PRESIDING

1. Karen Kinney, County Clerk, called the roll:

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer 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 18

TOTAL ABSENT 0

2. **PRESENTATION:**

There was no presentation tonight.

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

A voice vote was taken.

Motion carried.

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

5. **PRESIDENTS COMMENTS:**

President Swanson stated, "I hope you had the chance to read the reports this particular cycle. The parks were just beautiful over the past month, as the leaves were turning. They've pretty much all dropped, and that rain we had is helping that process. The staff now works on a lot of winter maintenance projects. Remember, our parks are still open for hiking, fishing, and those kinds of activities. I hope you get out and enjoy them. They are their own kind of beauty in the winter, when there aren't any leaves. So, if you get a chance, get out there. We'll have a few more things with Jeff (Craver) when we get to the reports with Directors and Department Heads, but that'll do for now."

6. Commissioner Layer moved to approve the Forest Preserve Claims and Treasurer's Disbursements in the amount of \$613,649.92, as presented. Commissioner Enburg seconded.

A roll call vote was taken.

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

TOTAL YES 17

TOTAL NO 0

Motion carried.

7. Commissioner Foster moved to approve the Transfers of Appropriation, as presented. Commissioner Moreno seconded.

(Note** Transfers of Appropriations begin on the next page.)

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, 2025 and ending June 30, 2026, 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
\$3,285.00 from	130-32-92 638	Repairs & Maintenance	\$11,715.00
\$3,285.00 to	130-32-92 763	Infrastructure \$2,000-14,999	\$3,285.00
\$27,000.00 from	131-32-08 767	Infrastructure over \$15,000	\$18,000.00
\$30,000.00 from	131-32-18 767	Infrastructure over \$15,000	\$0.00
\$1,245.52 from	131-32-18 638	Repairs & Maintenance	\$42,445.20
\$39,261.00 to	131-32-10 768	Machine & Equipment > \$5,000	\$79,954.00
\$3,920.00 to	131-32-18 764	Machine & Equipment \$1000-4999	\$3,920.00
\$6,000.00 to	131-32-18 766	Building Remodeling over 5,000	\$6,000.00
\$9,064.52 to	131-32-18 768	Machine & Equipment over \$5,000	\$34,972.66
\$1,536.26 from	130-32-92 523	Repairs & Maintenance Supplies	\$27,213.74
\$1,536.26 to	130-32-92 768	Machine & Equipment > \$5,000	\$55,936.26

Rock Island, Illinois on the 18th day of November, 2025.

081

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

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

TOTAL YES 17

TOTAL NO 0

Motion carried.

8. Commissioner Woods moves to waive the reading and approve the Resolutions regarding the Niabi Zoo Fund Additional Appropriations, the DFCI Fund Loan from the General Fund in the amount of \$56,854.13, and the DFCI Fund – EV Charging Station grant improvements in the amount of \$21,500.00 in expenses and revenues., as presented. Commissioner Dewith seconded.

(Note** Resolutions begin on the next page.)

RESOLUTION

RE: Niabi Zoo Fund Additional FY 26 Appropriations

WHEREAS, additional funds are required for ARPA project expenses in the Niabi Zoo Fund # 131 for FY 26, and

WHEREAS, revenue has been collected over budget including a transfer of funds to be received from the Forest Preserve General Fund to 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 \$94,220.16 be transferred from unappropriated additional revenue funds in the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$94,220.16	131-32-35 391.60	Transfer from General Fund
	ARPA24-00-39160	

AMOUNT	APPROPRIATION	DESCRIPTION
\$94,220.16	131-32-35 765.00	Infrastructure over \$15,000
	ARPA24-60-765	

SECTION3: This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 18th day of November, 2025.

Kai Swanson, President
Forest Preserve Commission

Karen Kinney, Secretary
Forest Preserve Commission

082

RESOLUTION

RE: FY 26 Development of Forests & Construction of Improvements Fund Loan from the Forest Preserve General Fund

WHEREAS, additional funds are required in the Development of Forests & Construction of Improvements Fund #335 for the necessary expenses incurred in the 2026 Fiscal Year, and

WHEREAS, the Development of Forests & Construction of Improvements is awaiting reimbursement from the state for matching funds from the Bike Path Grant, and

WHEREAS, funds are available from unappropriated funds within the District's General Fund #130 to loan to the Development of Forest & Construction of Improvements Fund #335 until such matching grant funds are received, 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 \$56,854.13 be loaned from the District's General #130 to the Development of Forest & Construction of Improvements Fund #335.

SECTION 3. The above amount to be repaid to the District's General Fund #130 as the matching grant funds become available.

SECTION 4. This Resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 18th day of November, 2025.

Kai Swanson, President
Forest Preserve Commission

Karen Kinney, Secretary
Forest Preserve Commission

083

RESOLUTION

FY 2026 Development of Forests & Construction Fund-Electric Vehicle Charging Station Grant Improvements

WHEREAS, the Forest Preserve District was awarded grant funds to install electric vehicle charging stations at District facilities, and

WHEREAS, claims and expenditures for the design and construction documents have been received, 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. Funds in the amount of \$21,500.00 are available from unappropriated funds within Fund #335 Development of Forest and Construction of Improvements until the grant award is received to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$21,500.00	335-32-35 765.00	Construction in Progress
	CCFI31-00-765	

SECTION 3. Revenues in the amount of \$21,500.00 shall be increased from grant funds to be received to the Development of Forests & Construction Fund #335 in the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$21,500.00	335-32-35 331.70	Federal Grant - Electric Vehicle
	CCFI31-00-33170	Charging Station Grant

SECTION 4. This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 18th day of November, 2025.

Kai Swanson, President
Forest Preserve Commission

Karen Kinney, Secretary
Forest Preserve Commission

084

Commissioner Adams moves to approve the previous roll call vote. Commissioner Brunk seconded.

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

TOTAL YES 17

TOTAL NO 0

Motion carried.

9. No ordinances this month.
10. No new business this month.
11. No comments from Commissioners this month.
12. Commissioner Adams moved to approve all routine reports from the Director and Department Heads to the Forest Preserve Commission. Commissioner Vyncke seconded.

A voice vote was taken.

Motion carried.

13. No Closed Session or related action this month. No closed session or related action this month. No closed session or related action reported this month.

President Swanson stated, "Mr. Craver, thank you for being here in case we have any questions. I do want to lift up the good work of Niabi's team. Mr. Jackson appeared a couple times on local television media, which is a little bit outside of his comfort zone but it's a great way to get the word out about all the good things. Also, if you're not following them on their various social media channels, I don't even know how many they have, but our wonderful colleagues, Jessica Lench-Porter and Joel Vanderbush traveled to Zimbabwe. You know we have some Painted Dogs at Niabi, they are part of a global effort to save the Wild Painted Dog population. So maybe, we'll get a future slideshow from them, but it does help to understand the path that we're trying to get started, right here in Rock Island County. Just so you know, that trip is made possible through funds raised by the Niabi Zoo Foundation. The only other thing from the zoo, you'll notice under the deaths, it's listed that on October 4th, we lost a Blue Death-feigning Beetle. I

did confirm, they waited until October 6th to make sure it wasn't faking. With that, any further questions or discussion?"

President Swanson continued, "Friends, the next meeting of the Forest Preserve Commission will be Tuesday, December 16th at 5:30 pm, following the County Board meeting in these chambers. Until then, I wish you and all your families a very Happy Thanksgiving."

President Swanson declared the meeting in recess at 6:04 pm.

RESPECTFULLY SUBMITTED,

A handwritten signature in dark ink, appearing to read "Karen Kinney", written in a cursive style.

KAREN KINNEY
COUNTY CLERK AND SECRETARY
OF THE FOREST PRESERVE COMMISSION

KK: td



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/25 - 11/30/25

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 521.00 - Office Supplies										
104377 - _CAMLIN-TREAS PURCHASING	SU25-178	copy paper	Open	Object detail 521.00 - Office Supplies	11/19/2025	11/19/2025	11/19/2025	Invoice Transactions 1		102.33
										\$102.33
Object detail 630.00 - Training & Education										
106322 - QUAD CITY BANK AND TRUST	11132025PSC	PrairieStateConference;11/13/25;card # 0312 1425	Open	Object detail 630.00 - Training & Education	11/21/2025	11/21/2025	11/21/2025	Invoice Transactions 1		250.00
108089 - KAI S SWANSON	IAPD 2026 Reim	IAPD 2026 Conference Reimbursement	Open	Object detail 630.00 - Training & Education	11/24/2025	11/24/2025	11/24/2025	Invoice Transactions 2		415.00
										\$665.00
Object detail 631.00 - Professional Services										
108114 - DATATENANT LLC	2640	Monthly Fee	Open	Object detail 631.00 - Professional Services	11/19/2025	11/19/2025	11/19/2025	Invoice Transactions 1		368.75
										\$368.75
Object detail 632.00 - Communications										
106322 - QUAD CITY BANK AND TRUST	10162025CC	ConstantContact;monthlyFees;10/16/25;card # 0312 1425	Open	Object detail 632.00 - Communications	11/19/2025	11/19/2025	11/19/2025	Invoice Transactions 4		255.00
104365 - _CAMLIN-TREAS GENERAL FUND	PO25-10	postage	Open	Object detail 632.00 - Communications	11/20/2025	11/20/2025	11/20/2025	Invoice Transactions 4		12.92
107335 - _CAMLIN-TREAS MPS	Nov2025FP	0012510644	Open	Object detail 632.00 - Communications	11/20/2025	11/20/2025	11/20/2025	Invoice Transactions 4		20.82
108038 - AT&T MOBILITY II LLC	287318665982 X112	287318665982 9/26/25 - 10/25/25	Open	Object detail 632.00 - Communications	11/20/2025	11/20/2025	11/20/2025	Invoice Transactions 4		47.16
										\$335.90
Object detail 644.00 - Outside Contractual										
108116 - PAYMERANG LLC	IN-005628	Fees	Open	Object detail 644.00 - Outside Contractual	11/19/2025	11/19/2025	11/19/2025	Invoice Transactions 4		261.25
107949 - VERMONT SYSTEMS INC	VS018756	Monthly Fee	Open	Object detail 644.00 - Outside Contractual	11/19/2025	11/19/2025	11/19/2025	Invoice Transactions 4		1,970.44
107734 - MINDFIRE COMMUNICATIONS	22120	2025-2026 marketing retainer	Open	Object detail 644.00 - Outside Contractual	11/24/2025	11/24/2025	11/24/2025	Invoice Transactions 12		6,685.41
107949 - VERMONT SYSTEMS INC	VS018957	December 2025	Open	Object detail 644.00 - Outside Contractual	11/25/2025	11/25/2025	11/25/2025	Invoice Transactions 4		3,076.91
										\$11,994.01
										\$13,465.99
Sub Department 90 - Illiniwek										
Object detail 522.00 - Operating Supplies										
106322 - QUAD CITY BANK AND TRUST	211263	Goodwill;scare crow build;10/16/25;card # 0892 6141	Open	Object detail 522.00 - Operating Supplies	11/19/2025	11/19/2025	11/19/2025	Invoice Transactions 12		138.06
106322 - QUAD CITY BANK AND TRUST	179739	Goodwill;scare crow build;10/16/25;card # 0892 6141	Open	Object detail 522.00 - Operating Supplies	11/19/2025	11/19/2025	11/19/2025	Invoice Transactions 12		88.68
106322 - QUAD CITY BANK AND TRUST	670811	Curb Appeal;straw;10/17/25;card # 0892 6141	Open	Object detail 522.00 - Operating Supplies	11/19/2025	11/19/2025	11/19/2025	Invoice Transactions 12		283.40



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/25 - 11/30/25

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 522.00 - Operating Supplies										
106322 - QUAD CITY BANK AND TRUST	604614	Dollar Store;Halloween candy;10/17/25;card # 0892 6141	Open		11/19/2025	11/19/2025	11/19/2025			40.50
106322 - QUAD CITY BANK AND TRUST	662812	QC Laminating;memorial plaque;10/29/25;card# 0709 0311	Open		11/19/2025	11/19/2025	11/19/2025			280.00
Object detail 522.00 - Operating Supplies Totals										Invoice Transactions 5
Object detail 523.00 - Repair/Maintenance Supplies										
108092 - ANCHOR LUMBER	K56874/1	return	Open		11/19/2025	11/19/2025	11/19/2025			(15.01)
108092 - ANCHOR LUMBER	K56872/1	jigsaw blades	Open		11/19/2025	11/19/2025	11/19/2025			126.28
108092 - ANCHOR LUMBER	856695/1	anti-freeze, lube, and oil	Open		11/19/2025	11/19/2025	11/19/2025			88.93
108092 - ANCHOR LUMBER	856424/1	various repair supplies	Open		11/19/2025	11/19/2025	11/19/2025			220.42
103359 - RIVERSTONE GROUP INC	1443369	ROCKS!	Open		11/19/2025	11/19/2025	11/19/2025			1,025.36
108092 - ANCHOR LUMBER	K57257/1	Hardware	Open		11/24/2025	11/24/2025	11/24/2025			8.20
108092 - ANCHOR LUMBER	240835/1	Misc Repair Parts	Open		11/24/2025	11/24/2025	11/24/2025			227.32
108092 - ANCHOR LUMBER	K57255/1	Misc Repair Parts	Open		11/24/2025	11/24/2025	11/24/2025			52.84
102792 - MENARD INC	04584	Misc Repair Parts	Open		11/24/2025	11/24/2025	11/24/2025			120.84
104862 - MILLER TRUCKING AND EXCAVATING	28787	Top Soil	Open		11/24/2025	11/24/2025	11/24/2025			64.50
Object detail 523.00 - Repair/Maintenance Supplies Totals										Invoice Transactions 10
102792 - MENARD INC	04805	drill bits	Open		11/24/2025	11/24/2025	11/24/2025			12.76
Object detail 524.00 - Small Tools & Equip under \$1,000 Totals										Invoice Transactions 1
Object detail 632.00 - Communications										
107335 - _CAMLIN-TREAS MPS	Nov2025IL	0012510644	Open		11/20/2025	11/20/2025	11/20/2025			36.14
108038 - AT&T MOBILITY II LLC	287318665982 X112	287318665982 9/26/25 - 10/25/25	Open		11/20/2025	11/20/2025	11/20/2025			42.08
106322 - QUAD CITY BANK AND TRUST	0090305 1025	Mediacom;Illiniwek internet;10/24/25;card # 0312 1425	Open		11/21/2025	11/21/2025	11/21/2025			329.95
Object detail 632.00 - Communications Totals										Invoice Transactions 3
Object detail 634.00 - Publishing										
106322 - QUAD CITY BANK AND TRUST	0CAE7B17-0015	Column Software;publication;10/27/25;card # 0312 1425	Open		11/21/2025	11/21/2025	11/21/2025			67.08
Object detail 634.00 - Publishing Totals										Invoice Transactions 1
Object detail 634.00 - Publishing Totals										\$67.08



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/25 - 11/30/25

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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 90 - Illiniwek										
Object detail 637.00 - Public Utility Services										
102879 - MIDAMERICAN ENERGY	573790176	17940-67026; 10/14/25 - 11/12/25	Open		11/19/2025	11/19/2025	11/19/2025			83.67
102879 - MIDAMERICAN ENERGY	573790357	18150-67017; 10/14/25 - 11/12/25	Open		11/19/2025	11/19/2025	11/19/2025			129.49
102879 - MIDAMERICAN ENERGY	573795057	23400-67013; 10/14/25 - 11/12/25	Open		11/19/2025	11/19/2025	11/19/2025			27.70
102879 - MIDAMERICAN ENERGY	573795246	23610-67014; 10/14/25 - 11/12/25	Open		11/19/2025	11/19/2025	11/19/2025			77.25
102879 - MIDAMERICAN ENERGY	573795765	24240-67014; 10/14/25 - 11/12/25	Open		11/19/2025	11/19/2025	11/19/2025			56.53
102879 - MIDAMERICAN ENERGY	573801049	30781-02009; 10/14/25 - 11/12/25	Open		11/19/2025	11/19/2025	11/19/2025			205.79
102879 - MIDAMERICAN ENERGY	573823581	65281-37004; 10/14/25 - 11/12/25	Open		11/19/2025	11/19/2025	11/19/2025			235.61
102879 - MIDAMERICAN ENERGY	573825379	68580-96008; 10/14/25 - 11/12/25	Open		11/19/2025	11/19/2025	11/19/2025			207.86
103828 - VILLAGE OF HAMPTON	1701100000 1025	act # 1701100000; 10/1/25 - 10/31/25	Open		11/19/2025	11/19/2025	11/19/2025			43.33
Object detail 637.00 - Public Utility Services Totals					Invoice Transactions 9			\$1,067.23		
Object detail 638.00 - Repairs & Maintenance										
108092 - ANCHOR LUMBER	856509/1	repair service	Open		11/19/2025	11/19/2025	11/19/2025			32.00
108102 - B & B DRAIN TECH	198763	repair service	Open		11/19/2025	11/19/2025	11/19/2025			330.00
108102 - B & B DRAIN TECH	199172	repair service	Open		11/19/2025	11/19/2025	11/19/2025			640.00
Object detail 638.00 - Repairs & Maintenance Totals					Invoice Transactions 3			\$1,002.00		
Object detail 639.00 - Rentals										
108017 - PS3 ENTERPRISES INC	186642	portapottie rental - Illiniwek	Open		11/19/2025	11/19/2025	11/19/2025			580.00
108017 - PS3 ENTERPRISES INC	187832	Portapot Rental Illiniwek	Open		11/25/2025	11/25/2025	11/25/2025			493.57
Object detail 639.00 - Rentals Totals					Invoice Transactions 2			\$1,073.57		
Object detail 644.00 - Outside Contractual										
108108 - MILLENNIUM WASTE/WASTE CONNECTIONS OF ILLINOIS INC	3826972T081	act # 3081-9034498; November 2025 Illiniwek waste service	Open		11/19/2025	11/19/2025	11/19/2025			93.26
Object detail 644.00 - Outside Contractual Totals					Invoice Transactions 1			\$93.26		
Sub Department 90 - Illiniwek Totals					Invoice Transactions 35			\$6,474.39		
Sub Department 91 - Loud Thunder										
Object detail 414.00 - Uniform/Clothing										
108077 - BRETT HESSELBERG	Reimb 1125	clothing allowance	Open		11/20/2025	11/20/2025	11/20/2025			228.88
108127 - SAWYER MASSEY	Reimb 1125	clothing allowance	Open		11/20/2025	11/20/2025	11/20/2025			264.97
108127 - SAWYER MASSEY	Reimb 11/25	clothing allowance	Open		11/20/2025	11/20/2025	11/20/2025			164.68



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/25 - 11/30/25

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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 91 - Loud Thunder										
Object detail 414.00 - Uniform/Clothing										
Reimb 11-25										
108127 - SAWYER MASSEY		clothing allowance	Open	Object detail 414.00 - Uniform/Clothing Totals	11/20/2025	11/20/2025	11/20/2025	Invoice Transactions 4		123.82
										<u>\$782.35</u>
Object detail 522.00 - Operating Supplies										
104063 - LINDE GAS & EQUIPMENT INC	53376929	Acetylene	Open		11/25/2025	11/25/2025	11/25/2025			53.65
104063 - LINDE GAS & EQUIPMENT INC	49874345	Acetylene	Open		11/25/2025	11/25/2025	11/25/2025			52.85
				Object detail 522.00 - Operating Supplies Totals				Invoice Transactions 2		<u>\$106.50</u>
Object detail 523.00 - Repair/Maintenance Supplies										
106322 - QUAD CITY BANK AND TRUST	8577028	Amazon;carbruator, spring kit;10/29/25;card # 0320 1037	Open		11/20/2025	11/20/2025	11/20/2025			51.33
Object detail 524.00 - Small Tools & Equip under \$1,000										
				Object detail 523.00 - Repair/Maintenance Supplies Totals				Invoice Transactions 1		<u>\$51.33</u>
106322 - QUAD CITY BANK AND TRUST	614998	Farm&Fleet;heaters;10 /28/25;card # 0320 1037	Open		11/20/2025	11/20/2025	11/20/2025			49.98
Object detail 524.00 - Small Tools & Equip under \$1,000 Totals										
								Invoice Transactions 1		<u>\$49.98</u>
Object detail 630.00 - Training & Education										
106322 - QUAD CITY BANK AND TRUST	1219-5236	IL Arborist Assoc;Annual Conf;10/20/25;card# 0320 1037	Open		11/20/2025	11/20/2025	11/20/2025			365.00
Object detail 632.00 - Communications										
				Object detail 630.00 - Training & Education Totals				Invoice Transactions 1		<u>\$365.00</u>
108038 - AT&T MOBILITY II LLC	287318665982 X112	287318665982 9/26/25 - 10/25/25	Open		11/20/2025	11/20/2025	11/20/2025			170.74
106322 - QUAD CITY BANK AND TRUST	57145218-8015261	Starlink;Internet;10/26 /25;card # 0320 1037	Open		11/20/2025	11/20/2025	11/20/2025			465.00
Object detail 637.00 - Public Utility Services										
				Object detail 632.00 - Communications Totals				Invoice Transactions 2		<u>\$635.74</u>
102879 - MIDAMERICAN ENERGY	573453505	00881-31041; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			130.33
102879 - MIDAMERICAN ENERGY	573454257	01731-59093; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			27.81
102879 - MIDAMERICAN ENERGY	573455225	02930-49243; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			104.05
102879 - MIDAMERICAN ENERGY	573456681	04690-64027; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			78.11
102879 - MIDAMERICAN ENERGY	573456841	04900-64012; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			85.25



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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 91 - Loud Thunder										
Object detail 637.00 - Public Utility Services										
102879 - MIDAMERICAN ENERGY	573456953	05110-64010; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			38.42
102879 - MIDAMERICAN ENERGY	573457169	05470-61003; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			206.34
102879 - MIDAMERICAN ENERGY	573457356	05740-64013; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			171.34
102879 - MIDAMERICAN ENERGY	573457488	05950-64014; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			29.44
102879 - MIDAMERICAN ENERGY	573458047	06790-64015; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			54.13
102879 - MIDAMERICAN ENERGY	573458171	07000-64014; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			26.86
102879 - MIDAMERICAN ENERGY	573459016	08311-02102; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			62.12
102879 - MIDAMERICAN ENERGY	573459060	08430-13166; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			50.87
102879 - MIDAMERICAN ENERGY	573460545	10910-75005; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			75.52
102879 - MIDAMERICAN ENERGY	573460661	11071-35040; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			52.47
102879 - MIDAMERICAN ENERGY	573461433	12480-91012; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			39.40
102879 - MIDAMERICAN ENERGY	573463763	16731-69005; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			85.49
102879 - MIDAMERICAN ENERGY	573465921	20831-52117; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			129.44
102879 - MIDAMERICAN ENERGY	573469981	28931-44005; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			108.78
102879 - MIDAMERICAN ENERGY	573470714	30631-69008; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			30.64
102879 - MIDAMERICAN ENERGY	573474708	39810-53001; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			86.22
102879 - MIDAMERICAN ENERGY	573475032	40591-52004; 10/6/25 - 11/4/25	Open		11/18/2025	11/18/2025	11/18/2025			55.02
102879 - MIDAMERICAN ENERGY	573686864	05320-64011; 10/6/25 - 11/4/25	Open		11/20/2025	11/20/2025	11/20/2025			251.62
					Object detail 637.00 - Public Utility Services Totals			Invoice Transactions 23		
\$1,979.67										
Object detail 638.00 - Repairs & Maintenance										
102865 - REXCO EQUIPMENT INC	W15566	Skidsteer Repair	Open		11/25/2025	11/25/2025	11/25/2025			1,014.09
					Object detail 638.00 - Repairs & Maintenance Totals			Invoice Transactions 1		
\$1,014.09										



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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 91 - Loud Thunder										
Object detail 639.00 - Rentals										
107810 - H2O IN	CULLIGAN OF DAVENPORT / K&S 274060 1125	conditioner rental	Open		11/20/2025	11/20/2025	11/20/2025	Invoice Transactions 1		37.45
Object detail 639.00 - Rentals Totals										\$37.45
Object detail 644.00 - Outside Contractual										
107717 - ADT US HOLDINGS	1175601597	Security Alarm service 11/1/25 - 12/16/25	Open		11/20/2025	11/20/2025	11/20/2025	Invoice Transactions 1		73.94
Object detail 644.00 - Outside Contractual Totals										\$73.94
Sub Department 91 - Loud Thunder Totals										\$5,096.05
Sub Department 92 - Indian Bluff										
Object detail 522.00 - Operating Supplies										
107899 - ARTHUR CLESEN INC	28455-00	golf course chemicals	Open		11/20/2025	11/20/2025	11/20/2025	Invoice Transactions 1		1,182.28
100595 - D&K PRODUCTS	96753IN	golf course chemicals	Open		11/20/2025	11/20/2025	11/20/2025	Invoice Transactions 1		2,388.10
101568 - GAS	GOLD STAR FS INC / SIMS LP 111016670	unleaded gas	Open		11/20/2025	11/20/2025	11/20/2025	Invoice Transactions 37		1,594.26
107885 - LLC	KIRBY WATER CONDITIONING 36117	solar salt delivery	Open		11/20/2025	11/20/2025	11/20/2025			40.50
102504 - DEERE LANDSCAPES	SITEONE LANDSCAPE FKA JOHN 160589740-001	ice melt	Open		11/20/2025	11/20/2025	11/20/2025			458.76
Object detail 522.00 - Operating Supplies Totals										\$5,663.90
Object detail 523.00 - Repair/Maintenance Supplies										
100248 - ARNOLD MOTOR SUPPLY	AUTO REFINISH SOLUTIONS / 50NV407524	oil	Open		11/20/2025	11/20/2025	11/20/2025	Invoice Transactions 5		57.36
100105 - B&B HARDWARE	190692	various repair supplies	Open		11/20/2025	11/20/2025	11/20/2025			31.46
100105 - B&B HARDWARE	190726	lube	Open		11/20/2025	11/20/2025	11/20/2025			17.98
102792 - MENARD INC	856	various repair supplies	Open		11/20/2025	11/20/2025	11/20/2025			96.47
102792 - MENARD INC	04155	repair supplies	Open		11/20/2025	11/20/2025	11/20/2025			15.70
102792 - MENARD INC	04150	filter and oil	Open		11/20/2025	11/20/2025	11/20/2025			36.96
100248 - ARNOLD MOTOR SUPPLY	AUTO REFINISH SOLUTIONS / 50NV410823	Misc Repair Parts	Open		11/24/2025	11/24/2025	11/24/2025			50.52
100248 - ARNOLD MOTOR SUPPLY	AUTO REFINISH SOLUTIONS / 50NV411008	Misc Repair Parts	Open		11/24/2025	11/24/2025	11/24/2025			95.19
100248 - ARNOLD MOTOR SUPPLY	AUTO REFINISH SOLUTIONS / 50NV411317	Misc Repair Parts	Open		11/24/2025	11/24/2025	11/24/2025			59.96
100105 - B&B HARDWARE	191055	Misc Repair Parts	Open		11/24/2025	11/24/2025	11/24/2025			144.88
101868 - HARRIS MOTOR SPORTS / HARRIS GOLF CARS	01-414475	Golf Cart parts	Open		11/24/2025	11/24/2025	11/24/2025			327.14
100105 - B&B HARDWARE	191170	Repair & Maintenance Supplies	Open		11/25/2025	11/25/2025	11/25/2025			112.95
Object detail 523.00 - Repair/Maintenance Supplies Totals										\$1,444.88



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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 92 - Indian Bluff										
Object detail 523.00 - Repair/Maintenance Supplies										
106322 - QUAD CITY BANK AND TRUST	6735683	VanWallEquip; electric motor; 10/272025; 452436311	Open		11/25/2025	11/25/2025	11/25/2025			994.54
106322 - QUAD CITY BANK AND TRUST	6735688	VanWallEquip; bearing; 10/27/2025	Open		11/25/2025	11/25/2025	11/25/2025			355.80
106322 - QUAD CITY BANK AND TRUST	6735693	VanWallEquip; gasket; 10/27/2025; 45243631	Open		11/25/2025	11/25/2025	11/25/2025			1,388.24
106555 - VAN WALL EQUIPMENT / GREAT AMERICAN OUTDOOR	6726237	bed knife and shoe for equipment repair	Open		11/25/2025	11/25/2025	11/25/2025			526.51
106555 - VAN WALL EQUIPMENT / GREAT AMERICAN OUTDOOR	6726240	Ball Bearings	Open		11/25/2025	11/25/2025	11/25/2025			60.75
Object detail 523.00 - Repair/Maintenance Supplies Totals										Invoice Transactions 17
										\$4,372.41
Object detail 526.00 - Food Purchases										
107810 - CULLIGAN OF DAVENPORT / K&S H2O IN	0556326	bottled water	Open		11/20/2025	11/20/2025	11/20/2025			(2.55)
Object detail 631.00 - Professional Services										Invoice Transactions 1
										(\$2.55)
107891 - CINTAS CORPORATION NO 2	4249838581	shop towel services	Open		11/20/2025	11/20/2025	11/20/2025			145.27
107891 - CINTAS CORPORATION NO 2	4248371044	shop towel services	Open		11/20/2025	11/20/2025	11/20/2025			145.27
106322 - QUAD CITY BANK AND TRUST	WQFG699 2025	Business Radio Lic;FCC License;10/29/25;card # 0312 1425	Open		11/20/2025	11/20/2025	11/20/2025			125.00
Object detail 631.00 - Professional Services Totals										Invoice Transactions 3
										\$415.54
Object detail 632.00 - Communications										
107335 - _CAMLIN-TREAS MPS	Nov2025IB	0012510644	Open		11/20/2025	11/20/2025	11/20/2025			20.82
108038 - AT&T MOBILITY II LLC	287318665982 X112	287318665982 9/26/25 - 10/25/25	Open		11/20/2025	11/20/2025	11/20/2025			78.32
106322 - QUAD CITY BANK AND TRUST	0000262 1125	Mediacom;Bluff internet;11/9/25;card # 0312 1425	Open		11/20/2025	11/20/2025	11/20/2025			493.17
Object detail 637.00 - Public Utility Services										Invoice Transactions 3
										\$592.31
102879 - MIDAMERICAN ENERGY	573283666	11370-68017; 10/1/25 - 10/30/25	Open		11/19/2025	11/19/2025	11/19/2025			5.61
102879 - MIDAMERICAN ENERGY	573167249	78770-65011; 9/26/25 - 10/27/25	Open		11/19/2025	11/19/2025	11/19/2025			831.62
102879 - MIDAMERICAN ENERGY	573167310	78980-65012; 9/26/25 - 10/27/25	Open		11/19/2025	11/19/2025	11/19/2025			217.69
102879 - MIDAMERICAN ENERGY	573167374	79190-65010; 9/26/25 - 10/27/25	Open		11/19/2025	11/19/2025	11/19/2025			617.36



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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 92 - Indian Bluff										
Object detail 637.00 - Public Utility Services										
102879 - MIDAMERICAN ENERGY	573167437	79400-65012; 9/26/25 - 10/27/25	Open		11/19/2025	11/19/2025	11/19/2025			233.59
102879 - MIDAMERICAN ENERGY	573167504	79610-65020; 9/26/25 - 10/27/25	Open		11/19/2025	11/19/2025	11/19/2025			27.02
102879 - MIDAMERICAN ENERGY	573167689	80240-65016; 9/26/25 - 10/27/25	Open		11/19/2025	11/19/2025	11/19/2025			58.76
Object detail 637.00 - Public Utility Services Totals										\$1,991.65
Invoice Transactions 7										
Object detail 638.00 - Repairs & Maintenance										
108112 - HUGHES TIRE	24356	tire repair service	Open		11/20/2025	11/20/2025	11/20/2025			124.80
108112 - HUGHES TIRE	24730	tire repair service	Open		11/20/2025	11/20/2025	11/20/2025			190.18
108112 - HUGHES TIRE	24763	tire repair	Open		11/24/2025	11/24/2025	11/24/2025			24.80
Object detail 638.00 - Repairs & Maintenance Totals										\$339.78
Invoice Transactions 3										
Object detail 639.00 - Rentals										
100005 - A&A AIR CONDITIONING & REFRIGERATION	250CT10053	ice machine rent	Open		11/20/2025	11/20/2025	11/20/2025			85.00
107810 - CULLIGAN OF DAVENPORT / K&S H2O IN	0556231	dispenser rental	Open		11/20/2025	11/20/2025	11/20/2025			17.75
103484 - UNITED RENTALS FORMERLY RSC RENTAL SERVICE	255745034-001	Air Compressor Rental	Open		11/25/2025	11/25/2025	11/25/2025			1,766.59
Object detail 639.00 - Rentals Totals										\$1,869.34
Invoice Transactions 3										
Object detail 644.00 - Outside Contractual										
108108 - MILLENNIUM WASTE/WASTE CONNECTIONS OF ILLINOIS INC	3826023T081	Nov 2025 Bluff waste service	Open		11/20/2025	11/20/2025	11/20/2025			582.04
Object detail 644.00 - Outside Contractual Totals										\$582.04
Sub Department 92 - Indian Bluff Totals										\$15,824.42
Invoice Transactions 1										
Invoice Transactions 43										
Object detail 632.00 - Communications										
106322 - QUAD CITY BANK AND TRUST	89203	Strada;internet;11/1/25 ;card # 0892 6141	Open		11/20/2025	11/20/2025	11/20/2025			95.99
Object detail 632.00 - Communications Totals										\$95.99
Invoice Transactions 1										
Object detail 637.00 - Public Utility Services										
102879 - MIDAMERICAN ENERGY	573712622	37060-74014; 10/10/25 - 11/10/25	Open		11/20/2025	11/20/2025	11/20/2025			19.42
102879 - MIDAMERICAN ENERGY	573992436	23820-67015; 10/17/25 - 11/17/25	Open		11/20/2025	11/20/2025	11/20/2025			8.24
102879 - MIDAMERICAN ENERGY	573939396	36850-74016; 10/16/25 - 11/14/25	Open		11/20/2025	11/20/2025	11/20/2025			37.96
Object detail 637.00 - Public Utility Services Totals										\$65.62
Invoice Transactions 3										



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Fund 130 - Forest Preserve										
Department 32 - Forest Preserve										
Sub Department 93 - Dorrance Park										
Object detail 638.00 - Repairs & Maintenance	121197	Removed old drain and installed new nipple and cap	Open		11/25/2025	11/25/2025	11/25/2025			195.84
102306 - JL BRADY CO										
		Object detail 638.00 - Repairs & Maintenance						Invoice Transactions	1	\$195.84
		Sub Department 93 - Dorrance Park						Invoice Transactions	5	\$357.45
		Department 32 - Forest Preserve						Invoice Transactions	132	\$41,218.30
		Fund 130 - Forest Preserve						Invoice Transactions	132	\$41,218.30



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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 07 - FP Zoo Program & Special Events										
Object detail 522.00 - Operating Supplies										
102792 - MENARD INC	3165	event supplies	Open		11/06/2025	11/06/2025	11/06/2025			118.90
106322 - QUAD CITY BANK AND TRUST	601512	Dollar General; event supplies; 10/26/25; 08696082	Open		11/17/2025	11/17/2025	11/17/2025			22.90
106322 - QUAD CITY BANK AND TRUST	6582635	Amazon; education supplies; 10/16/25; 08696082	Open		11/17/2025	11/17/2025	11/17/2025			12.99
106322 - QUAD CITY BANK AND TRUST	7721852	Amazon; education supplies; 10/29/25; 08696082	Open		11/17/2025	11/17/2025	11/17/2025			48.91
106322 - QUAD CITY BANK AND TRUST	5683442	Amazon; education supplies; 10/29/25; 08696082	Open		11/17/2025	11/17/2025	11/17/2025			45.90
Object detail 526.00 - Food Purchases										\$249.60
106322 - QUAD CITY BANK AND TRUST	681720	Walmart; event food; 10/24/25; 08696082	Open		11/17/2025	11/17/2025	11/17/2025	Invoice Transactions	5	50.02
Object detail 631.00 - Professional Services										\$50.02
106322 - QUAD CITY BANK AND TRUST	3256228832	Adobe; design software; 10/24/25; 08696082	Open		11/17/2025	11/17/2025	11/17/2025	Invoice Transactions	1	34.99
106322 - QUAD CITY BANK AND TRUST	551242	Volistics; volunteer database; 11/6/25; 08696082	Open		11/17/2025	11/17/2025	11/17/2025			45.00
Object detail 631.00 - Professional Services										\$79.99
Sub Department 08 - FP Zoo Animal Care & Enrichment										\$379.61
Object detail 522.00 - Operating Supplies										
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	160680	animal medication, vet hours	Open		11/04/2025	11/04/2025	11/04/2025			49.75
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	160412	animal medication, vet hours	Open		11/04/2025	11/04/2025	11/04/2025			18.00
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1229330	animal vaccines	Open		11/04/2025	11/04/2025	11/04/2025			38.25
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1229317	animal medication	Open		11/04/2025	11/04/2025	11/04/2025			173.11
102369 - MWI VETERINARY SUPPLY CO	64287631	animal medications	Open		11/06/2025	11/06/2025	11/06/2025			167.32
108396 - RYAN ROBERTS	11032025	grass hay - 72 bales, straw - 25 bales	Open		11/06/2025	11/06/2025	11/06/2025			754.00
107896 - RYAN ROBERTS	10032025	grass hay 42 bales	Open		11/06/2025	11/06/2025	11/06/2025			369.00



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 522.00 - Operating Supplies										
107804 - SYSCO IOWA	439198620	animal produce	Open		11/06/2025	11/06/2025	11/06/2025			835.05
107804 - SYSCO IOWA	439194731	animal produce	Open		11/06/2025	11/06/2025	11/06/2025			656.47
101636 - GREAT WESTERN SUPPLY CO	256787	gloves	Open		11/10/2025	11/10/2025	11/10/2025			165.00
107372 - KISTLER PRAIRIE MILL INC	Z13769	animal diet	Open		11/13/2025	11/13/2025	11/13/2025			27.70
107804 - SYSCO IOWA	439203001	animal produce	Open		11/13/2025	11/13/2025	11/13/2025			573.08
107804 - SYSCO IOWA	439206875	animal produce	Open		11/13/2025	11/13/2025	11/13/2025			758.25
106304 - LINDSKOG ACRES (KENT E LINDSKOG)	7419	80 pine shaving's	Open		11/17/2025	11/17/2025	11/17/2025			736.00
106322 - QUAD CITY BANK AND TRUST	20072823	Wedgewood Pharmacy; animal medication;	Open		11/17/2025	11/17/2025	11/17/2025			73.50
		11/13/25; 02010447								
106322 - QUAD CITY BANK AND TRUST	26816499	Midwest Vet Supply; vet supplies, animal	Open		11/17/2025	11/17/2025	11/17/2025			379.50
106322 - QUAD CITY BANK AND TRUST	EJ74516	med;11/6/25;0201447	Open		11/17/2025	11/17/2025	11/17/2025			301.34
		Covetrus; vet supplies, animal medication;								
106322 - QUAD CITY BANK AND TRUST	3607365,3595733	HESKA; vet - analyzer supplies; 11/3/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			599.00
106322 - QUAD CITY BANK AND TRUST	602045	Walmart; animal produce; 10/27/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			23.02
106322 - QUAD CITY BANK AND TRUST	18935506	Wedgewood Pharmacy; animal medication;	Open		11/17/2025	11/17/2025	11/17/2025			274.25
		10/27/25; 02010447								
106322 - QUAD CITY BANK AND TRUST	EJ40190	Covetrus; vet supplies. animal medications;	Open		11/17/2025	11/17/2025	11/17/2025			240.72
		11/3/25; 0447								
106322 - QUAD CITY BANK AND TRUST	EH74234	Cevetrus; animal medications, vet supplies; 10/22/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			630.56
106322 - QUAD CITY BANK AND TRUST	924526	Amazon; enrichment-light, cabinet liner;	Open		11/17/2025	11/17/2025	11/17/2025			24.23
		10/16/25; 02010447								
106322 - QUAD CITY BANK AND TRUST	226822	Old Dominion Hemp; hemp bedding;	Open		11/17/2025	11/17/2025	11/17/2025			1,610.00
		10/15/25; 02010447								
107804 - SYSCO IOWA	439211812	credit	Open		11/17/2025	11/17/2025	11/17/2025			(25.45)
107804 - SYSCO IOWA	439166777	animal produce	Open		11/17/2025	11/17/2025	11/17/2025			557.32



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 522.00 - Operating Supplies										
107804 - SYSCO IOWA	439211120	animal produce	Open		11/17/2025	11/17/2025	11/17/2025			515.92
101607 - GRAINGER	9693443955	spray nozzle	Open		11/20/2025	11/20/2025	11/20/2025			213.51
106322 - QUAD CITY BANK AND TRUST	7177	Roe Aquarium;	Open		11/20/2025	11/20/2025	11/20/2025			25.45
		aquarium door liners;								
106322 - QUAD CITY BANK AND TRUST	7617818	10/22/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			66.87
		Amazon; iPad covers;								
106322 - QUAD CITY BANK AND TRUST	7363455	10/22/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			119.84
		Amazon; supplies-								
		extension cords,;								
106322 - QUAD CITY BANK AND TRUST	19244174	10/22/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			181.52
		Valley Vet Supply;								
		disinfectant-virkon;								
106322 - QUAD CITY BANK AND TRUST	3281064	10/21/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			100.98
		Amazon; inflatables;								
106322 - QUAD CITY BANK AND TRUST	3230656-1	10/21/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			26.99
		Amazon; supplies-								
		cobweb duster;								
106322 - QUAD CITY BANK AND TRUST	5049408818	10/21/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			24.93
		Chewy-animal diet-								
		chickens; 11/7/25;								
106322 - QUAD CITY BANK AND TRUST	92802274	08331250	Open		11/20/2025	11/20/2025	11/20/2025			32.99
		Amazon; water test								
		kits; 11/7/25;								
106322 - QUAD CITY BANK AND TRUST	8087456-1	08331250	Open		11/20/2025	11/20/2025	11/20/2025			8.99
		Amazon; kids Spanish								
		books; 11/7/25;								
106322 - QUAD CITY BANK AND TRUST	0426629	08331250	Open		11/20/2025	11/20/2025	11/20/2025			644.09
		Amazon; supplies-								
		animal food, lures,								
		lights; 11/6/25; 1250								
106322 - QUAD CITY BANK AND TRUST	7710662	Amazon; petting zoo	Open		11/20/2025	11/20/2025	11/20/2025			213.98
		stand; 11/6/25;								
		08331250								
106322 - QUAD CITY BANK AND TRUST	4537878	Amazon; peanuts;	Open		11/20/2025	11/20/2025	11/20/2025			19.00
		11/4/25; 08331250								
106322 - QUAD CITY BANK AND TRUST	19265830	Valley Vet Supply;	Open		11/20/2025	11/20/2025	11/20/2025			343.56
		disinfectant-virkon;								
106322 - QUAD CITY BANK AND TRUST	66963032	11/3/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			398.62
		Menards; supplies-								
		cords, fixtures;								
		11/2/25; 08331250								



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 522.00 - Operating Supplies										
106322 - QUAD CITY BANK AND TRUST	139361	Ananda Professional; animal medications; 11/2/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			114.90
106322 - QUAD CITY BANK AND TRUST	94084	Lowes; mulch; 10/31/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			294.80
106322 - QUAD CITY BANK AND TRUST	3295349	Farm & Fleet; heat bulbs; 10/28/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			217.30
106322 - QUAD CITY BANK AND TRUST	5032250	Amazon; string lights, tape; 10/28/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			34.98
106322 - QUAD CITY BANK AND TRUST	8688232	Amazon; bulbs; 10/28/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			186.08
106322 - QUAD CITY BANK AND TRUST	7999406	Amazon; hand soap; 11/14/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			169.04
106322 - QUAD CITY BANK AND TRUST	0257027	Amazon; dawn soap; 11/13/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			50.64
106322 - QUAD CITY BANK AND TRUST	5367427	Amazon; salt lick; 11/13/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			15.00
106322 - QUAD CITY BANK AND TRUST	4134654	Amazon; lure urine; 11/12/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			17.31
106322 - QUAD CITY BANK AND TRUST	2001130719	Platinum Performance; supplement; 11/11/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			940.99
106322 - QUAD CITY BANK AND TRUST	5050979091	Chewy; animal diet- chickens; 11/11/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			48.93
106322 - QUAD CITY BANK AND TRUST	1681022	Amazon; drain cleaner; 11/11/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			35.32
106322 - QUAD CITY BANK AND TRUST	3901024	Amazon; extracts; 11/11/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			13.27
106322 - QUAD CITY BANK AND TRUST	2362659	Amazon; egg incubator; 11/11/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			189.99
106322 - QUAD CITY BANK AND TRUST	6842652	Amazon; bird food; 11/11/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			124.99
106322 - QUAD CITY BANK AND TRUST	25510	PNTechnology; supplements; 11/10/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			189.00
106322 - QUAD CITY BANK AND TRUST	4935450	Amazon; n95 masks; 11/10/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			285.66



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 522.00 - Operating Supplies										
106322 - QUAD CITY BANK AND TRUST	5610626	Amazon; enrichment-bags, plates; 11/10/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			27.74
106322 - QUAD CITY BANK AND TRUST	inv209381	Top Hat Cricket Farm; feeder insects; 11/12/25; 04775450	Open		11/21/2025	11/21/2025	11/21/2025			121.36
106322 - QUAD CITY BANK AND TRUST	1062525817	Timberline Fisheries; feeder insects; 11/5/25; 04775450	Open		11/21/2025	11/21/2025	11/21/2025			75.72
106322 - QUAD CITY BANK AND TRUST	inv208976	Top Hat Cricket Farm; feeder insects; 11/5/25; 04775450	Open		11/21/2025	11/21/2025	11/21/2025			421.81
106322 - QUAD CITY BANK AND TRUST	106242630	Timerline Fisheries; feeder insects; 10/22/25; 04775450	Open		11/21/2025	11/21/2025	11/21/2025			75.72
106322 - QUAD CITY BANK AND TRUST	inv208143	Top Hat Cricket Farm; feeder insects; 10/22/25; 04775450	Open		11/21/2025	11/21/2025	11/21/2025			452.84
106322 - QUAD CITY BANK AND TRUST	inv207735	Top Hat Cricket Farm; feeder insects; 10/15/25; 04775450	Open		11/21/2025	11/21/2025	11/21/2025			121.53
107804 - SYSCO IOWA	439215006	animal produce	Open		11/21/2025	11/21/2025	11/21/2025			547.42
107915 - THEISENS INC	3398756	aspen bedding	Open		11/21/2025	11/21/2025	11/21/2025			221.20
107814 - MCROBERTS SALES CO INC	PSI008699	fish order	Open		11/24/2025	11/24/2025	11/24/2025			1,287.01
107804 - SYSCO IOWA	439129619	animal produce	Open		11/24/2025	11/24/2025	11/24/2025			1,616.78
Object detail 522.00 - Operating Supplies Totals										Invoice Transactions 70 \$20,843.54
106322 - QUAD CITY BANK AND TRUST	1577	Lowes; enrichment-hardware; 10/20/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			66.38
Object detail 523.00 - Repair/Maintenance Supplies Totals										Invoice Transactions 1 \$66.38
106322 - QUAD CITY BANK AND TRUST	79992	Lowes; freezer (nutrition center); 10/22/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			669.00
106322 - QUAD CITY BANK AND TRUST	7363455	Amazon; supplies-extension cords;; 10/22/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			13.99
106322 - QUAD CITY BANK AND TRUST	9873862	Amazon; enrichment-iPads; 10/16/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			116.82



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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										
106322 - QUAD CITY BANK AND TRUST	5951459	Amazon; enrichment- iPads; 10/16/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			182.06
106322 - QUAD CITY BANK AND TRUST	630606	Gemplers; sifting shovel; 11/11/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			114.99
106322 - QUAD CITY BANK AND TRUST	4045018	Amazon; pitch fork; 11/12/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			46.98
106322 - QUAD CITY BANK AND TRUST	4905867	Amazon; egg incubator; 11/11/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			189.99
Object detail 524.00 - Small Tools & Equip under \$1,000 Totals					Invoice Transactions 7					\$1,333.83
106322 - QUAD CITY BANK AND TRUST	4119436	Amazon; turtle book; 11/3/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			63.99
Object detail 527.00 - Books & Periodicals					Invoice Transactions 1					\$63.99
Object detail 631.00 - Professional Services										
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	160590	vet hours	Open		11/04/2025	11/04/2025	11/04/2025			1,755.00
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	160425	vet hours	Open		11/04/2025	11/04/2025	11/04/2025			675.00
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	160351	vet hours	Open		11/04/2025	11/04/2025	11/04/2025			1,755.00
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	160131	vet hours	Open		11/04/2025	11/04/2025	11/04/2025			675.00
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	160108	vet hours	Open		11/04/2025	11/04/2025	11/04/2025			1,350.00
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	149998	vet hours	Open		11/04/2025	11/04/2025	11/04/2025			1,620.00
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	160680	animal medication, vet hours	Open		11/04/2025	11/04/2025	11/04/2025			1,890.00
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	160412	animal medication, vet hours	Open		11/04/2025	11/04/2025	11/04/2025			1,080.00
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1229562	vet services-stone analysis	Open		11/04/2025	11/04/2025	11/04/2025			91.31
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1229329	vet tech hours	Open		11/04/2025	11/04/2025	11/04/2025			285.00
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1229078	vet tech hours	Open		11/04/2025	11/04/2025	11/04/2025			171.00
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1228686	vet tech hours	Open		11/04/2025	11/04/2025	11/04/2025			256.50
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1228463	vet tech hours	Open		11/04/2025	11/04/2025	11/04/2025			256.50



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 631.00 - Professional Services										
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1227388	vet tech hours	Open		11/04/2025	11/04/2025	11/04/2025			256.50
106470 - ANIMAL FAMILY VETERINARY CARE CENTER	1226682	vet tech hours	Open		11/04/2025	11/04/2025	11/04/2025			256.50
100159 - ANIMAL EMERGENCY CENTER OF THE QUAD CITIES	145758	vet hours	Open		11/06/2025	11/06/2025	11/06/2025			2,160.00
103713 - UNIVERSITY OF ILLINOIS	IV:25106:0130	binturong necropsy	Open		11/06/2025	11/06/2025	11/06/2025			310.00
106336 - ANTECH DIAGNOSTICS	-202510-0_258040	lab work - misc animals	Open		11/10/2025	11/10/2025	11/10/2025			2,343.46
106322 - QUAD CITY BANK AND TRUST	0018	Tedgar Consulting; enrichment	Open		11/20/2025	11/20/2025	11/20/2025			4,411.50
103713 - UNIVERSITY OF ILLINOIS	IV:25321:0126	consultation; 11/11/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			95.00
106322 - QUAD CITY BANK AND TRUST	cbdb7f	Immigration	Open		11/21/2025	11/21/2025	11/21/2025			30.77
Object detail 631.00 - Professional Services										
Invoice Transactions 21										\$21,724.04
Object detail 633.00 - Travel										
106322 - QUAD CITY BANK AND TRUST	006-80654943	Delta Air; animal flight; 11/6/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			161.56
106322 - QUAD CITY BANK AND TRUST	9017589-1211	Enterprise Rent a Care; conference-rental car; 10/18/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			378.45
106322 - QUAD CITY BANK AND TRUST	285775	Shell; conference-fuel; 10/18/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			40.33
106322 - QUAD CITY BANK AND TRUST	000150	Mickeys Drive in; conference-meal; 10/17/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			9.72
106322 - QUAD CITY BANK AND TRUST	632222	Levy @ Lincoln Park Zoo; conference-drink; 10/17/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			4.44
106322 - QUAD CITY BANK AND TRUST	117806	Four Points By Sherato; conference-hotel; 10/18/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			820.80
106322 - QUAD CITY BANK AND TRUST	101725	Lincoln Park Zoo; conference-drink; 10/17/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			4.85
106322 - QUAD CITY BANK AND TRUST	022686	Exxon; animal transfer-fuel; 11/6/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			26.80



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 08 - FP Zoo Animal Care & Enrichment										
Object detail 633.00 - Travel										
106322 - QUAD CITY BANK AND TRUST	605652	Roti-Oak Brook; conference-meal; 10/17/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			21.97
106322 - QUAD CITY BANK AND TRUST	10275	Chipotle; conference-meal; 10/16/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			4.89
Object detail 634.00 - Publishing										
106322 - QUAD CITY BANK AND TRUST	3BGWQ7DK	Vistaprint; signage; 11/7/25; 0833-1250	Open		11/20/2025	11/20/2025	11/20/2025	Invoice Transactions	10	\$1,473.81
Sub Department 10 - Administration										
Object detail 522.00 - Operating Supplies										
106322 - QUAD CITY BANK AND TRUST	SO9394809	online stores.com; flag pole light; 10/29/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			64.08
Object detail 522.GS - Gift Shop merchandise supplies										
108094 - MAHAR MANUFACTURING DBA FIESTA CONCESSION CORP	226664	credit	Open		11/24/2025	11/24/2025	11/24/2025	Invoice Transactions	1	\$64.08
Object detail 522.GS - Gift Shop merchandise supplies										
102317 - JOHNSON DISTRIBUTING	7277673	5 gallon water	Open		11/06/2025	11/06/2025	11/06/2025			91.00
102317 - JOHNSON DISTRIBUTING	7277853	5 gallon water	Open		11/20/2025	11/20/2025	11/20/2025			147.00
Object detail 526.00 - Food Purchases										
106322 - QUAD CITY BANK AND TRUST	334648	Bonterra; network for good-donor database; 10/15/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			3,087.00
106322 - QUAD CITY BANK AND TRUST	3268264270	Adobe; pdf subscription; 11/5/25; 6759	Open		11/17/2025	11/17/2025	11/17/2025			19.99
Object detail 631.00 - Professional Services										
102187 - HUGHES TELEPHONE	IN-6001036032018	phone service	Open		11/06/2025	11/06/2025	11/06/2025	Invoice Transactions	2	\$3,106.99
106322 - QUAD CITY BANK AND TRUST	691373	USPS; Shipping-raffle basket; 11/7/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			599.79
106322 - QUAD CITY BANK AND TRUST			Open		11/17/2025	11/17/2025	11/17/2025			10.45



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Fund 131 - Niabi Zoo										
Department 32 - Forest Preserve										
Sub Department 10 - Administration										
Object detail 632.00 - Communications										
106322 - QUAD CITY BANK AND TRUST	10164430	Geneseo Communications; internet service; 10/22/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			543.33
106322 - QUAD CITY BANK AND TRUST	101825	Mediacom; internet service; 10/19/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			256.94
106322 - QUAD CITY BANK AND TRUST	611299	USPS; shipping-raffle basket; 10/29/25; 08696082	Open		11/17/2025	11/17/2025	11/17/2025			19.25
106322 - QUAD CITY BANK AND TRUST	10032025	ATT; cell phone service; 10/18/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			290.10
106322 - QUAD CITY BANK AND TRUST	10282025	Constant Contact; enews subscription; 10/28/25; 6759	Open		11/17/2025	11/17/2025	11/17/2025			415.00
106322 - QUAD CITY BANK AND TRUST	682402	USPS; shipping; 10/17/25; 6759	Open		11/17/2025	11/17/2025	11/17/2025			7.20
106322 - QUAD CITY BANK AND TRUST	1616560417	USPS; shipping-animal art; 10/20/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			11.10
Object detail 634.00 - Publishing					Object detail 632.00 - Communications Totals		Invoice Transactions 9			<u>\$2,153.16</u>
106322 - QUAD CITY BANK AND TRUST	88FWL732992	Facebook; ad-winter edu classes; 11/2/25; 6759	Open		11/17/2025	11/17/2025	11/17/2025			75.00
106322 - QUAD CITY BANK AND TRUST	LLR6235A92	Facebook; ad-winter edu classes; 11/1/25; 6759	Open		11/17/2025	11/17/2025	11/17/2025			3.46
106322 - QUAD CITY BANK AND TRUST	92926944	Grammarly; subscription-3 months; 10/19/25; 6759	Open		11/17/2025	11/17/2025	11/17/2025			60.00
106322 - QUAD CITY BANK AND TRUST	992157382	Facebook; Ad-Santa Paws event; 11/7/25; 08331250	Open		11/20/2025	11/20/2025	11/20/2025			25.00
106322 - QUAD CITY BANK AND TRUST	Z8JB7DCV2	Facebook; ad-Santa Paws event; 11/13/25; 1250	Open		11/20/2025	11/20/2025	11/20/2025			26.00
Object detail 634.00 - Publishing Totals					Object detail 634.00 - Publishing Totals		Invoice Transactions 5			<u>\$189.46</u>



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/25 - 11/30/25

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 635.00 - Printing & Duplicating										
106322 - QUAD CITY BANK AND TRUST	VP_LBC61774	Vistaprint; field trip posters; 10/15/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			316.47
Object detail 635.00 - Printing & Duplicating Totals								Invoice Transactions	1	\$316.47
Object detail 642.00 - Dues & memberships										
106322 - QUAD CITY BANK AND TRUST	10292025	Costco; membership; 10/29/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			65.00
Object detail 642.00 - Dues & memberships Totals								Invoice Transactions	1	\$65.00
Object detail 644.00 - Outside Contractual										
107786 - SCOOTERBUG INC	C12507847	stroller, wheelchair %	Open		11/13/2025	11/13/2025	11/13/2025			1,277.00
107784 - VENUPLUS INC	C12507844	penny press %	Open		11/13/2025	11/13/2025	11/13/2025			213.85
107335 - _CAMLIN-TREAS MPS	Nov2025NZ	0012510644	Open		11/20/2025	11/20/2025	11/20/2025			83.05
Object detail 644.00 - Outside Contractual Totals								Invoice Transactions	3	\$1,573.90
Sub Department 10 - Administration Totals								Invoice Transactions	25	\$7,342.26
Sub Department 18 - Facilities/Maintenance										
Object detail 521.00 - Office Supplies										
106322 - QUAD CITY BANK AND TRUST	3785845	Amazon; office supplies; 11/13/25; 09174196	Open		11/17/2025	11/17/2025	11/17/2025			9.49
106322 - QUAD CITY BANK AND TRUST	3247450	Amazon; keyboard; 11/12/25; 2808	Open		11/21/2025	11/21/2025	11/21/2025			11.99
Object detail 521.00 - Office Supplies Totals								Invoice Transactions	2	\$21.48
Object detail 522.00 - Operating Supplies										
102792 - MENARD INC	03235	shop supplies-batteries, storage totes	Open		11/06/2025	11/06/2025	11/06/2025			43.55
106322 - QUAD CITY BANK AND TRUST	4489819	Amazon; Halloween decorations; 10/21/25; 09174196	Open		11/17/2025	11/17/2025	11/17/2025			119.96
106322 - QUAD CITY BANK AND TRUST	6565805	Amazon; Halloween decorations; 10/21/25; 09174196	Open		11/17/2025	11/17/2025	11/17/2025			26.98
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV410138	welding wire	Open		11/20/2025	11/20/2025	11/20/2025			63.99
101636 - GREAT WESTERN SUPPLY CO	257568	foam soap	Open		11/20/2025	11/20/2025	11/20/2025			125.85
102792 - MENARD INC	04667	shop supplies-batteries, sink strainer	Open		11/20/2025	11/20/2025	11/20/2025			158.85
101826 - H COOPMAN TRUCKING & EXCAVATING INC	20212654	rock	Open		11/21/2025	11/21/2025	11/21/2025			572.19

FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/25 - 11/30/25

Vendor Fund 131 - Niabi Zoo Department 32 - Forest Preserve Sub Department 18 - Facilities/Maintenance Object detail 522.00 - Operating Supplies Invoice No. Invoice Description Status Held Reason Invoice Date Due Date G/L Date Received Date Payment Date Invoice Amount

106322 - QUAD CITY BANK AND TRUST	9237800	Amazon; snow markers; 11/6/25; 2808	Open		11/21/2025	11/21/2025	11/21/2025	Invoice Transactions 8	46.99
Object detail 522.00 - Operating Supplies Totals									\$1,158.36
Object detail 523.00 - Repair/Maintenance Supplies									
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV407401	show van-fuel pump	Open		11/10/2025	11/10/2025	11/10/2025	Invoice Transactions 8	203.14
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV408595	truck parts-engine oil filter, oil	Open		11/10/2025	11/10/2025	11/10/2025		37.42
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV408546	Truck parts-engine oil filter, oil	Open		11/10/2025	11/10/2025	11/10/2025		31.77
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV408381	HD CAM	Open		11/10/2025	11/10/2025	11/10/2025		123.05
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV408294	truck parts	Open		11/10/2025	11/10/2025	11/10/2025		595.63
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV408275	Truck parts-perfect view	Open		11/10/2025	11/10/2025	11/10/2025		15.60
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV408130	truck parts-engine oil filter, oil	Open		11/10/2025	11/10/2025	11/10/2025		42.20
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV408104	van-shackle kit	Open		11/10/2025	11/10/2025	11/10/2025		56.00
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50CR060220	credit	Open		11/10/2025	11/10/2025	11/10/2025		(24.00)
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV407645	liquid electrical tape	Open		11/10/2025	11/10/2025	11/10/2025		10.27
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV407842	primary wire	Open		11/10/2025	11/10/2025	11/10/2025		18.98
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV409696	truck parts-radiator cap	Open		11/17/2025	11/17/2025	11/17/2025		4.95
106322 - QUAD CITY BANK AND TRUST	2044251	Amazon; skid steer rocker switch; 11/13/25; 09174196	Open		11/17/2025	11/17/2025	11/17/2025		32.55
106322 - QUAD CITY BANK AND TRUST	040590	Chance Rides; train coach wheels/brakes; 11/7/25; 09174196	Open		11/17/2025	11/17/2025	11/17/2025		2,964.05
106322 - QUAD CITY BANK AND TRUST	4560242	Amazon; steering shaft; 10/21/25; 2808	Open		11/21/2025	11/21/2025	11/21/2025		122.14
106322 - QUAD CITY BANK AND TRUST	6845045	Amazon; fuel gauge; 10/21/25; 2808	Open		11/21/2025	11/21/2025	11/21/2025		32.59
Object detail 523.00 - Repair/Maintenance Supplies Totals									\$4,266.34



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/25 - 11/30/25

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 524.00 - Small Tools & Equip under \$1,000										
100248 - AUTO REFINISH SOLUTIONS / ARNOLD MOTOR SUPPLY	50NV410735	handle ratchets	Open		11/24/2025	11/24/2025	11/24/2025	Invoice Transactions 1		77.95
Object detail 524.00 - Small Tools & Equip under \$1,000 Totals										\$77.95
Object detail 631.00 - Professional Services										
100048 - ADVANCED PEST SOLUTIONS	29056	monthly pest control	Open		11/06/2025	11/06/2025	11/06/2025	Invoice Transactions 1		348.40
100048 - ADVANCED PEST SOLUTIONS	29203	weekly pest control	Open		11/13/2025	11/13/2025	11/13/2025			69.68
107999 - CANTRELLS BODY SHOP & GARAGE	24711	moved train to maintenance shed	Open		11/20/2025	11/20/2025	11/20/2025			105.00
100048 - ADVANCED PEST SOLUTIONS	29359	weekly pest control	Open		11/21/2025	11/21/2025	11/21/2025			69.68
106322 - QUAD CITY BANK AND TRUST	22396229989	Pro Clean Car Wash; truck wash; 11/5/25; 2808	Open		11/21/2025	11/21/2025	11/21/2025			12.00
106322 - QUAD CITY BANK AND TRUST	11227976	Alldata.com; subscription; 11/1/25; 2808	Open		11/21/2025	11/21/2025	11/21/2025			19.99
106322 - QUAD CITY BANK AND TRUST	122444532785	Pro Clean Car Wash; van wash; 10/29/25; 2808	Open		11/21/2025	11/21/2025	11/21/2025			45.00
Object detail 631.00 - Professional Services Totals										\$669.75
Object detail 637.00 - Public Utility Services										
102879 - MIDAMERICAN ENERGY	573165975	74400-63019; 9/26/25 - 10/27/25	Open		11/20/2025	11/20/2025	11/20/2025	Invoice Transactions 7		501.11
103826 - VILLAGE OF COAL VALLEY	10/15 11/25 2025	509009001 sewer 10/15-11/15 2025	Open		11/21/2025	11/21/2025	11/21/2025			1,504.25
Object detail 637.00 - Public Utility Services Totals										\$2,005.36
Object detail 638.00 - Repairs & Maintenance										
100735 - CRAWFORD COMPANY	0037499	install outlet near eagle exhibit	Open		11/13/2025	11/13/2025	11/13/2025			1,701.00
100735 - CRAWFORD COMPANY	0037716	troubleshoot breaker tripping in red barn	Open		11/13/2025	11/13/2025	11/13/2025			280.00
102306 - JL BRADY CO	120934	animal hospital-repaired broken underground water line	Open		11/13/2025	11/13/2025	11/13/2025			3,288.75
102306 - JL BRADY CO	121376	annual furnace maintenance/repairs	Open		11/21/2025	11/21/2025	11/21/2025			4,399.93
102306 - JL BRADY CO	121388	excavation services for broken water pipe	Open		11/21/2025	11/21/2025	11/21/2025			3,270.00
106322 - QUAD CITY BANK AND TRUST	314007	G and L; alignment; 11/10/25; 2808	Open		11/21/2025	11/21/2025	11/21/2025			102.98



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/25 - 11/30/25

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										
108102 - B & B DRAIN TECH	199390	jettied floor drain	Open	Object detail 638.00 - Repairs & Maintenance	11/24/2025	11/24/2025	11/24/2025	Invoice Transactions 7		360.00
										\$13,402.66
Object detail 639.00 - Rentals										
103954 - SUNBELT RENTALS INC	176185236-001	DIESEL AIR COMPRESSOR RENTAL	Open		11/20/2025	11/20/2025	11/20/2025			115.00
107766 - THE RENTAL GUYS	1-523257	boom lift rental	Open		11/24/2025	11/24/2025	11/24/2025			590.00
107766 - THE RENTAL GUYS	1-523249	boom lift rental	Open		11/24/2025	11/24/2025	11/24/2025			555.00
Object detail 639.00 - Rentals										\$1,260.00
Object detail 644.00 - Outside Contractual										
106322 - QUAD CITY BANK AND TRUST	2460456	Republic Services; trash/recycling; 10/27/25; 02010447	Open		11/17/2025	11/17/2025	11/17/2025			733.59
Object detail 644.00 - Outside Contractual										
Sub Department 18 - Facilities/Maintenance										\$733.59
Department 32 - Forest Preserve										\$23,595.49
Fund 131 - Niabi Zoo										\$77,081.19
										\$77,081.19



FM100E98:Forest Preserve Committee - AP by G/L

Invoice Due Date Range 11/01/25 - 11/30/25

Vendor	Invoice No.	Invoice Description	Status	Held Reason	Invoice Date	Due Date	G/L Date	Received Date	Payment Date	Invoice Amount
Fund 133 - Forest Preserve Liab Ins										
Department 32 - Forest Preserve										
Object detail 631.00 - Professional Services										
106322 - QUAD CITY BANK AND TRUST	63008	National Center for Safety; background cks-emp; 11/6/25; 0200447	Open		11/17/2025	11/17/2025	11/17/2025			55.50
106322 - QUAD CITY BANK AND TRUST	63427	National Center for Safety; background cks-vol; 11/6/25;0447	Open		11/17/2025	11/17/2025	11/17/2025			55.50
Object detail 631.00 - Professional Services					Totals			Invoice Transactions	2	\$111.00
Department 32 - Forest Preserve					Totals			Invoice Transactions	2	\$111.00
Fund 133 - Forest Preserve Liab Ins					Totals			Invoice Transactions	2	\$111.00
Grand Totals								Invoice Transactions	325	\$118,410.49

* = Prior Fiscal Year Activity

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	11/3/25	AWD	574.19
CardConnect	130	32	91	873.00	11/3/25	AWD	569.21
CardConnect	130	32	92	873.00	11/3/25	AWD	1,818.34
Illinois Department of Revenue	130		208.10		11/14/25	ACH	3,325.00
Amalgamated Bank	130	32	10	872.00	11/26/25	ACH	65,526.25
Amalgamated Bank	130	32	10	871.00	11/26/25	ACH	215,000.00
CardConnect	130	32	91	347.02	9/5/25	AWD	40.00
CardConnect	131	32	10	873.00	11/3/25	AWD	5,973.80
Illinois Department of Revenue	131		208.10		11/14/25	ACH	2,587.00
Amalgamated Bank	131	32	10	872.00	11/26/25	ACH	20,025.00
Amalgamated Bank	131	32	10	871.00	11/26/25	ACH	320,000.00
Total							635,438.79

FOREST PRESERVE PRESIDENT

MEMBER

MEMBER

MEMBER

MEMBER

MEMBER

MEMBER

MEMBER

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 Hillside, Illinois
Commerce Bank of Kansas City, Missouri
DuTrac Community Credit Union of Moline, Illinois
First National Bank 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
JP Morgan of Moline, 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 16, 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 2026 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 20
Tuesday, February 17
Thursday, March 19
Tuesday, April 21
Tuesday, May 19
Tuesday, June 16

Tuesday, July 21
Tuesday, August 18
Tuesday, September 15
Tuesday, October 20
Tuesday, November 17
Tuesday, December 15

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 13
Tuesday, February 10
Tuesday, March 10
Tuesday, April 14
Tuesday, May 12
Tuesday, June 9
Tuesday, July 14
Tuesday, August 11
Tuesday, September 9
Wednesday, October 14
Wednesday, November 10
Tuesday, December 8

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 16, 2025.

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 2026 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,	January 1, 2026
Martin Luther King's Birthday,	January 19, 2026
Presidents Day,	February 16, 2026
Good Friday,	April 3, 2026
Memorial Day,	May 25, 2026
Juneteenth	June 19, 2026
Independence Day,	July 4, 2026
Labor Day,	September 7, 2026
Columbus Day,	October 12, 2026
Veterans Day,	November 11, 2026
Thanksgiving Day,	November 26, 2026
Friday after Thanksgiving Day,	November 27, 2026
Christmas Eve,	December 24, 2026
Christmas Day,	December 25, 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



11/24/2025

Jeff Craver
Rock Island County Forest Preserve District
Via Email jcraver@ricfpd.org

Re: Proposal for Services
Rock Island County Forest Preserve District
Indian Bluff Golf Course Patching-Overlay Plans
Illinois City, Illinois

Dear Jeff:

Thank you for the opportunity to submit a Proposal for engineering services for the final plans, specifications and estimates for the Indian Bluff Golf Course. The project will consist of addressing sink holes and settlement, correcting ADA parking spaces, HMA patching & overlay, and relocation of a section of the entrance road to the maintenance building. This section of road is about 325 feet long. The settlement areas will be excavated during construction to determine the overall depth of the repair needed to bridge these unsuitable fills. IMEG will add contingency items to the plans for additional removal of unsuitable soil and rock fill if needed.

Civil Design Phase Services

1. Design of civil services including:
 - a. Construction documents to include the following plan sheets: Cover, General notes and Summary Quantities, Typical Standards & Sections, Removal & Layout Plan, and Grading and Erosion Control Plan. Note: Elevation and Slope requirements will follow ADA requirements and will be included as part of these deliverables.
2. Prepare front end and applicable civil specifications.
3. Prepare contract documents that are suitable for pricing and construction purposes.
4. The soil and pavement disturbance is less than an acre therefore we do not anticipate the Rock Island County Grading and Drainage Class 2 permit and NPDES permit will be required.
5. Prepare an opinion of probable construction cost for civil systems. Note that IMEG has no control over 1) the cost of labor, material, or equipment; 2) the means, methods and procedures of the Contractor's work; or 3) the competitive bidding market at the time the project goes out to bid. IMEG's opinion of probable construction costs will be based on the firm's experience and qualifications and represents our judgment as Design Professionals. IMEG makes no warranty, express or implied, that the bids or the negotiated cost of the work will not vary from our opinion of probable cost.
6. Project design meetings:

- a. Participate in approximately 2 project conference calls / web conferences as required.
- b. Attend approximately 1 design coordination meetings at RI County Forest Preserve District office.

Survey Phase Services

1. Topographic survey services including:
 - a. Perform topographic survey of approximately 38,000 square feet of parking lot that is located NE of the club house. Also conduct a topographic survey of a potential relocation of the entrance from the parking lot to the maintenance building. This entrance length is approximately 325 feet.
 - b. IMEG to submit a One Call design locate and provide a summary table of existing utilities provided by requested design locate.
 - c. IMEG to set a minimum of three control points on project site.
 - d. IMEG to set a minimum of two benchmarks on project site.
 - e. Show contours at one-foot intervals.
 - f. Note spot elevations at street intersections and at 25-feet on top or bottom of ditch bank, bottom of ditch, edge of pavement and shoulder, and centerline of street.
 - g. Show plotted location of structures, power poles, and other visible permanent features.
 - h. Show visually observed evidence of subsurface structures.
 - i. Show elevation of street side entrance into each building on project site.
 - j. Show utility information marked by One Call design locate.
 - k. Show utility information based on maps provided to the surveyor by Client.
 - l. Show locations, size, depth and direction of flow for sanitary and storm sewer systems.
 - m. Note water elevations in any excavation, well, or body of water on project site.
 - n. Show location of any recent soil boring(s) and note their existing ground elevations.
 - o. Show outline of large, wooded areas.
 - p. Show individual bushes larger than 12”.
 - q. Outline larger landscaped areas.
 - r. Prepare AutoCAD format drawing for Client use.
 - s. Perform site visit to establish patching area limits with the Client.

Bidding Phase

1. Issue documents to prospective bidders.
2. Conduct Prebid meeting, if necessary.
3. Respond to contractor questions.
4. Prepare addenda information as required.
5. Conduct bid opening.
6. Assist with bid evaluation and recommend award to successful contractor.
7. Prepare Agreement Between Owner and Contractor.

Assumptions

The following assumptions are in addition to those listed under IMEG's scope of services above.

General

Documentation (e.g., design drawings, maintenance records, etc.) of the existing systems relevant to our scope of work, which accurately represents the existing conditions, will be provided to IMEG.

Documents prepared by the Engineer will be prepared based upon reasonable assumptions derived from existing information provided by the Owner and from limited observation of accessible and visible existing conditions by the Engineer without the benefit of extensive field measurements and investigation prohibited by expense and inconvenience to the Owner. It is understood and agreed that unforeseen conditions uncovered during the progress of the project may require changes in the project, resulting in additional cost and delay.

The project will be awarded as a single prime contract for construction. Phased design and/or issue of early documents are not required.

Compensation

We propose to provide the services described above on a time and material basis using our standard hourly billing rates (attached), with a not-to-exceed fee of \$16,550. Should we anticipate exceeding the not-to-exceed fee amount during the course of the project, we will notify you and await direction before proceeding.

Survey Phase	\$3,800
Design Phase	\$9,750
Bidding Phase	<u>\$3,000</u>
Total Fees Not-to-Exceed	\$16,550

Project Expenses

The following reimbursable expenses are not included in the above fee and will be invoiced with a 1.1 multiplier of actual cost:

- Payment of plan review fees, permit fees, filing fees, or other imposed governmental agency fees.
- Necessary consultants as approved by Client.
- Project specific insurance coverage riders or amendments necessary to comply with required insurance requirements above current IMEG limits and conditions.
- Travel expense: Automobile mileage will be invoiced at the IRS rate in effect at the time of travel. Travel expenses include mileage, tolls, parking fees, taxi, train, airfare, rental car and fuel, and other out of pocket travel related expenses.
- Expenses for safety training, background checks, vendor registration sites, and drug testing to access the site.

The following direct expenses are included in the above fee:

- Reproduction costs for four (4) sets of drawings, specifications, and reports.
- Postage and delivery charges.
- For Civil services, per diem for meals and incidentals, mileage, lodging, airfare, tolls, parking fees, taxi, train, and other out of pocket expenses.

Additional Services

IMEG can include the following as additional services. Additional services will be performed on a time and material basis using IMEG's standard hourly rates in effect at the time the service is performed, or for a negotiated fee, and only after approved in writing.

General

Services within IMEG's expertise not included above.

Condition assessment surveys or invasive field takeoff to determine existing conditions that are not readily accessible or visible.

Assistance with grants and other related funding applications.

Value engineering or negotiating construction cost/scope/alternates with contractors and related document revisions after Design Development documents are complete.

Additional effort to support expedited, segmented, and/or express building permit process.

Revising IMEG design documents as a result of equipment lead times or supply chain delays.

Revising IMEG design documents arising from contractor's failure to comply with the contract document requirements.

Continuous updates to the design drawings throughout the construction administration period based on RFIs, box walk changes, Authority Having Jurisdiction/building inspector field comments, and other field changes.

Preparing as-built and/or record documents from markups or files provided by contractors or verifying the accuracy and completeness of same.

LEED, WELL, or building certification criteria evaluation, energy modeling, calculation, justification, and documentation.

Structural, mechanical, electrical, or technology design of any kind.

Survey services related to property (e.g., boundary, platting, etc.).

Geotechnical services.

Assistance with grants and other related funding applications.

Construction phase services.

Value engineering or negotiating construction cost/scope with contractors and related document revisions after documents are complete.

Preparing record documents from as-built markups or files provided by contractors or verifying the accuracy and completeness of same.

Closing

The attached Terms and Conditions dated 09.2024 are made a part of this Proposal. This Proposal is valid for 45 days from the date of this offer.

We will begin our services following acceptance of this Proposal for Services. Acceptance may be conveyed via email or by signing this offer and returning it to our office. Notwithstanding the foregoing sentence, if you or members of your firm engage IMEG for services for the referenced project, either verbally or by actions that imply acceptance of this Proposal, such as providing drawings, submitting questions, requesting engineering information, etc., without returning a signed copy of this Proposal, it is expressly agreed that acceptance of all terms and conditions of this Proposal will be implied and contractually binding.

IMEG Consultants Corp.



Loren R. Rains, PE | Loren.R.Rains@imegcorp.com

Accepted: Rock Island County Forest Preserve District

Jeff Craver

Terms and Conditions

1. Definitions:

“Agreement” - Collectively IMEG’s proposal, these Standard Terms and Conditions, IMEG’s Standard Hourly Rates, and any exhibits incorporated expressly by reference, herein.

“Change Order” - Any additional Services or change in schedule related to the Project requested by IMEG or Client.

“Client” - The party for whom Services are being provided, and its directors, officers, affiliates, employees, and agents.

“Day(s)” - Any day other than Saturday, Sunday, or any other day on which banks in New York are closed.

“IMEG” - IMEG Consultants Corp., and its directors, officers, affiliates, employees, and agents.

“Losses” - Any loss, liability, claim, damage, cost, expense, and reasonable attorney’s fees.

“Party” - Each of IMEG and Client; “Parties” means IMEG and Client collectively.

“Project” - The specific project for which Services are performed pursuant to this Agreement.

“Project Owner” - The party responsible for the initiation, funding, and oversight of the Project.

“Services” - The services or work performed by IMEG in any office location for Client on the Project.

“Standard Hourly Rates” - The current hourly rates set by IMEG for Services performed under this Agreement.

2. Standard of Care/Performance: Services provided by IMEG under this Agreement shall be performed in accordance with the professional skill and care ordinarily exercised by professionals practicing under similar circumstances in the same or similar location (“Standard of Care”). It is explicitly understood and agreed that the Standard of Care does not demand perfection, and IMEG will not be responsible for any cost escalations, separate and apart from IMEG’s negligence as defined in Section 11, throughout the Project’s duration. Nothing contained in this Agreement or within any certification/representation statement shall obligate, bind, or require IMEG to exercise professional skill and judgment greater than the Standard of Care. IMEG makes no warranty or guarantee, express or implied, and shall not be responsible for any failure to follow or apply any knowledge or techniques which are not generally known or accepted. Should Client seek additional design parameters in contemplation of future climate change, such parameters shall be explicitly outlined in the Services. IMEG shall perform Services pursuant to an agreed-upon schedule as is consistent with the Standard of Care.

3. Information: Except as otherwise defined in the Services, Client shall facilitate the exchange of information among the Project Owner, IMEG, and other service providers as necessary for the coordination of the Project. IMEG shall be entitled to rely on the accuracy and completeness of such information furnished by Client or Client’s other service providers. IMEG shall not be liable for inaccurate data, specifications, or other Project requirements submitted to it by or on behalf of Client. If there are updates or changes to any information provided to IMEG in furtherance of the Services, Client is responsible for advising IMEG’s personnel of such updates or changes in writing.

4. Limitation of Responsibilities: IMEG shall not be responsible for, nor have control over or charge of, construction means, methods, coordination, schedules, techniques, procedures, delays, site observation, or review of contractor’s work, or for any health or safety precautions or programs. Client shall indemnify, defend, and hold harmless IMEG for contractor’s or subcontractor’s performance or the failure of contractor’s or subcontractor’s work to conform to Project design specifications and contract documents.

5. Additional Services: If the Project schedule or scope changes and additional Services are requested, IMEG shall send Client a Change Order and Client must approve such Change Order in writing or electronically prior to IMEG commencing work. Services performed pursuant to a Change Order shall be deemed an amendment to this Agreement and such additional Services shall be performed pursuant to these Standard Terms and Conditions. IMEG shall not be responsible for any expense associated with any Services that are a betterment or added value to the Project.

6. Compensation/Payment: Client shall pay IMEG in full for all Services performed and expenses incurred. Services provided by IMEG on a time and material basis shall be performed in accordance with IMEG's Standard Hourly Rates, subject to annual update. If Client disputes any portion of an invoice, Client shall notify IMEG in writing within fifteen (15) Days of the invoice date by notice to ClientStatements@imegcorp.com. If no notice is received, Client agrees the invoice is accurate and to pay the amount in full. In no case are invoices subject to unilateral discounting, back-charges, or set-offs, and payment in full is due for Services performed regardless of whether this Agreement or the Project is terminated. Accounts unpaid sixty (60) Days after the invoice date may be subject to a monthly service charge of one- and one-half percent (1.5%) (or the maximum legal rate) on the unpaid balance. If any portion of an account remains unpaid 120 Days after the invoice date, IMEG may stop or pause performance of Services and institute collection action. Client shall pay all costs of collection, including reasonable attorney's fees. Collection actions and billing disputes shall not be subject to informal dispute resolution procedures as described in Section 8.

7. Ownership/Use of Instruments of Services: All drawings, specifications, BIM, reports, and other work product of IMEG developed for this Project are instruments of service owned by IMEG ("Instruments of Service"). Upon Client's payment in full to IMEG for all Services performed and expenses incurred, IMEG shall provide Client with a license to use the Instruments of Service for purposes consistent with the Project. Reuse of any Instruments of Service by Client or any third-party for any other use without the express written consent of IMEG shall be at Client's sole risk. Client shall indemnify, defend, and hold harmless IMEG against Losses arising out of unauthorized use or misuse of the Instruments of Service.

8. Dispute Resolution/Governing Law: Excluding collection actions and billing disputes as described in Section 6, claims or disputes between the Parties arising out of the Services or out of this Agreement shall be escalated for informal dispute resolution. If no informal dispute resolution is achieved within fifteen (15) Days of demand made by IMEG or Client, the Parties shall submit the matter to non-binding mediation (mediation being subject to the provisions in Section 8.2 of AIA Document C401-2017). The Parties shall include a similar provision as in this Section 8 with all contractors, subconsultants, and subcontractors, providing for non-binding mediation as the primary method of dispute resolution following informal dispute resolution as described in this Section. This Agreement and all questions, disputes, and litigation arising in connection with the Services shall be governed by, and brought in, the laws of the state where the Project is located.

9. Mutual Waiver of Damages: Each Party hereby expressly waives against the other Party any and all claims for consequential, indirect, punitive, special, incidental, exemplary, or liquidated damages. The waiver in this Section shall apply to any such damages listed herein sought to be recovered through any indemnity obligation in this Agreement.

10. LIMITATION OF LIABILITY: To the fullest extent permitted by applicable law, IMEG's total liability arising out of or related to this Agreement, for all Services performed on this Project, and for all Losses, whether based in contract or tort, in law or equity, or for negligent acts, errors, or omissions, from any cause, shall not exceed the total amount of \$100,000. This limitation of liability was negotiated after the Parties discussed the risks and rewards associated with the Project. No individual professional director, officer, or employee of IMEG shall be individually liable for negligence arising out of this Agreement. The limitation of liability established in this Section shall survive the expiration or termination of this Agreement.

11. Indemnification: Subject to Section 10, IMEG shall, to the fullest extent permitted by applicable law, indemnify and hold harmless Client against Losses to the extent caused by, and in proportion to, the negligence of IMEG in the performance of Services under this Agreement. IMEG shall not be obligated to indemnify Client for Client's own negligence.

Client shall, to the fullest extent permitted by applicable law, indemnify and hold harmless IMEG against Losses to the extent caused by, and in proportion to, the negligence of Client in the performance of its services under this Agreement. Client shall not be obligated to indemnify IMEG for IMEG's own negligence.

The other terms of this Agreement notwithstanding, in the event of any professional liability claim within the purview of the indemnification provisions of this Section, each Party shall control its own defense, and at the time of claim resolution, each Party shall provide reimbursement for reasonable defense costs and attorney's fees recoverable under applicable law to the extent caused by the negligence of each Party as determined by a competent trier of fact. As such, the Parties recognize and expressly agree that the duty to defend is not applicable to professional liability claims and is wholly separate and distinct from the duty to indemnify and hold harmless as described in this Section.

12 Insurance: IMEG shall obtain and maintain the following insurance coverages: Commercial General Liability, Automobile Liability, Umbrella/Excess Liability, Worker's Compensation/Employer's Liability, and Professional Liability. Certificates of insurance shall be provided to Client upon request. When stipulated by the Parties, Commercial General Liability, Automobile Liability, and Umbrella/Excess Liability shall be written or endorsed to include additional insureds (which shall not be named additional insureds), primary/non-contributory coverage, and other coverages, subject to all policy terms, conditions, and exclusions, and any limitations as to coverage amounts as agreed upon in writing by the Parties.

13. Termination: Either Party may terminate this Agreement due to the other Party's material breach of this Agreement upon providing a ten (10) Day written notice to the breaching Party and an opportunity of at least five (5) Days to cure such material breach. Upon termination, payment in full to IMEG is required for all Services performed and expenses incurred through the date of termination. IMEG shall not be required to release any Instruments of Service until such payments have been received. If this Agreement is terminated or suspended due to Client's material breach, Client shall return all Instruments of Service within its possession or control, and any consequences (including delay) resulting from such termination or suspension shall be the sole responsibility of Client. The cancellation of the Project or the institution of bankruptcy proceedings by either Party shall be deemed a material breach and termination of this Agreement.

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

15. Employment and Non-Solicitation: Except with the other Party's prior written consent, neither Party shall solicit the employment of, or employ any of the other Party's employees, during the performance of this Agreement and for a period of six (6) months thereafter, provided that any general solicitation for employment through a published advertisement shall not constitute a breach of this Section.

16. Force Majeure: Except as otherwise provided, no delay or failure in IMEG's performance of its obligations under this Agreement shall constitute a default or the incurrence of damages, if and to the extent, the delay or failure is caused by the occurrence of any contingency beyond the reasonable prevention or control, and without any fault, of IMEG. Unless such occurrence frustrates IMEG's performance, such occurrence shall not operate to excuse, but only to delay, IMEG's performance. Once such occurrence ceases, IMEG shall resume the performance of its obligations under this Agreement as soon as reasonably possible.

17. Severability and Non-Waiver: If any part of this Agreement is declared invalid or unenforceable, the remainder shall continue to be valid and enforceable. No failure to act by either Party shall be deemed to constitute a waiver of such Party's rights or remedies under this Agreement. Additionally, there shall be no legal presumption against the drafter of this Agreement in the event of a dispute as to the enforceability and/or interpretation of this Agreement.

18. Entire Agreement: If Client issues to IMEG a purchase order or similar document, none of the terms and conditions stated therein shall bind IMEG, and such document, whether signed by IMEG or not, shall be considered only as a document for Client's internal operational management. This Agreement represents the entire and integrated agreement between the Parties and supersedes all prior negotiations, representations, or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both Parties.

19. Equal Employment Opportunity: The Parties shall abide by the requirements of 41 CFR 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities and prohibit discrimination against all individuals based on their race, color, religion, sex, sexual orientation, gender identity, national origin, and for inquiring about, discussing, or disclosing compensation. Moreover, these regulations require that covered prime consultants and subconsultants take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, disability, or veteran status.

09.2024



2025 STANDARD HOURLY RATES - CIVIL
(rates adjusted annually)

Senior Client Executive/ Senior Market Director / VP	\$280
Client Executive / Market Director	\$245
Project Executive	\$205
Senior Project Manager 2	\$200
Senior Project Manager 1	\$185
(Engineer / Landscape Architect / Planner) of Distinction	\$210
Senior (Engineer / Landscape Architect / Planner) 3	\$195
Senior (Engineer / Landscape Architect / Planner) 2	\$175
Senior (Engineer / Landscape Architect / Planner) 1	\$165
Project (Engineer / Landscape Architect / Planner) 2	\$155
Project (Engineer / Landscape Architect / Planner) 1	\$145
Graduate (Designer / Surveyor) 2	\$125
Graduate (Designer / Surveyor) 1	\$115
Senior Land Surveyor 3	\$165
Senior Land Surveyor 2	\$150
Senior Land Surveyor 1	\$140
Project Surveyor 2	\$135
Project Surveyor 1	\$130
Designer of Distinction	\$175
Senior (Designer / Crew Chief) 3	\$160
Senior (Designer / Coordinator / Crew Chief) 2	\$150
Senior (Designer / Coordinator / Crew Chief) 1	\$140
(Project Designer / Coordinator / Senior Technician / Crew Chief) 2	\$130
(Project Designer / Coordinator / Senior Technician / Crew Chief) 1	\$125
Designer 2 / Planner 2 / Technician 4	\$115
Designer 1 / Planner 1 / Technician 3	\$105
Design Technician 2 / Technician 2	\$95
Design Technician 1 / Technician 1 / Intern	\$85
Senior Construction Administrator	\$145
Construction Administrator	\$135
GIS System Architect	\$135
GIS Analyst	\$125
Graduate (GIS Analyst) 2	\$120
Graduate (GIS Analyst) 1	\$110
Administrative Assistant	\$85

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



Bid Tabulation

Project: RI COUNTY FOREST PRESERVE DISTRICT – EV CHARGERS AT MULTIPLE SITES

Bid Date: 12/09/2025
Time: 2:00 p.m.
Location: RICFPD – Loud Thunder Office

IMEG # 24006793.01

Contractor	Bid Bond	Add #1	Base Bid	Exclusions	Notes
Heartland Charging Services – Opt #1	Y	Y	\$1,078,737.92	n/a	ChargePoint Option
Heartland Charging Services – Opt #2	Y	Y	\$1,014,950.02	n/a	Blink Option
Davenport Electric Contracting Co.	Y	Y	\$839,870.00	n/a	n/a
Crawford Company	Y	Y	\$816,800.00	n/a	n/a
Tri-City Electric	Y	Y	\$614,750.00	n/a	n/a
Rock River Electric	Y	Y	\$531,969.00	Included the service of private locates but excluded unforeseen conditions.	n/a

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December 10, 2025

Jeff Craver
Forest Preserve District Director
Rock Island County Forest Preserve District
19406 Loud Thunder Road
Illinois City, IL 61259

RE: Letter of Recommendation
Level II EV Chargers at Multiple Sites

Mr. Craver:

This letter will provide you with our report on the results of the bid opening for the subject project, which was held at Loud Thunder Forest Preserve Park Office, December 9, 2025, at 2:00 PM, and offer our recommendation for award of contract.

Enclosed is one (1) copy of the Bid Tabulation Sheet. Six (6) bids were received ranging from a low of \$531,969.00 to a high of \$1,078,737.92. The lowest bidder was responsive to the bidding documents and specifications. One exclusion was included in the lowest bid regarding the private locates, which excludes unforeseen conditions due to items that are unable to be located due to their material or because they were not known about. We feel this is an appropriate exclusion. We recommend the Commission accept the bid of \$531,969.00. The Engineer's estimate for the project was \$364,112.00 during the study phase, however additional charger locations were added after that phase.

The low bid was submitted by Rock River Electric, Inc. Rock River Electric, Inc. is qualified to perform the work as required by the bid documents. We recommend that the Commission award the contract to Rock River Electric, Inc. in the bid amount of \$531,969.00.

If you have any questions, please feel free to give me a call or e-mail.

Sincerely,

Matthew D. Snyder, PE, LEED AP
Principal/Project Executive
matthew.d.snyder@imegcorp.com

encl.: Bid Tabulation Sheet
Original Bid Documents from each Bidder

\\\\files\\Active\\Projects\\2024\\24006793.01\\BidPhase\\Docs\\20251210 Bid Results_Recomm Ltr RICFPD EC Chargers.doc



12/12/2025

Jeff Craver
Rock Island County Forest Preserve District
Via Email jcraver@ricfpd.org

Re: Amendment Number 1 for Additional Services
Rock Island County Forest Preserve District
EV Charger Construction Administration Services
Illinois City, Illinois

IMEG Project Number: 24006793.01

Dear Jeff:

As we discussed, you would like IMEG to provide additional services for construction administration services for the recently bid EV Charger project. All other services, terms, and conditions shall remain as stated in our original Agreement dated July 3, 2025.

Construction Services

Prepare AIA Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum.

Conduct Preconstruction Conference and issue minutes.

Answer Contractor questions and Requests for Information (RFIs).

Prepare Requests for Proposal (RFPs) and deliver to Contractor for pricing.

Prepare change orders to the contract.

Review Contractor pay applications and recommend all or partial payment.

Review Contractor provided BABA and grant paperwork for compliance.

Review shop drawing submittals for items requested in the contract documents.

Conduct up to two job site observations during construction plus one final job site observation at the end of the construction period, and prepare construction observation report(s).

Attend approximately biweekly OCC meetings, as required, at the project site.

Additional Services

Services within IMEG's expertise not included above.

Revising IMEG design documents as a result of equipment lead times or supply chain delays.

Revising IMEG design documents arising from contractor's failure to comply with the contract document requirements.

Continuous updates to the design drawings throughout the construction administration period based on RFIs, box walk changes, Authority Having Jurisdiction/building inspector field comments, and other field changes.

Preparing as-built and/or record documents from markups or files provided by contractors or verifying the accuracy and completeness of same.

Performing a confirmation site observation after the final job site observation has been completed.

Compensation

We propose to provide the services described above for a fixed fee of \$21,500.00. Total fees for the project will now be \$86,000.00. Reimbursable expenses remain as stated in our original Agreement.

Closing

We will begin our services following acceptance of this Amendment for Services. Acceptance may be conveyed via email or by signing this offer and returning it to our office. Notwithstanding the foregoing sentence, if you or members of your firm engage IMEG for services for the referenced project, either verbally or by actions that imply acceptance of this Proposal, such as providing drawings, submitting questions, requesting engineering information, etc., without returning a signed copy of this Proposal, it is expressly agreed that acceptance of all terms and conditions of this Amendment will be implied and contractually binding.

IMEG Consultants Corp.

Matt Snyder | Matthew.D.Snyder@imegcorp.com

Accepted: Rock Island County Forest Preserve District

Jeff Craver | jcraver@ricfpd.org

Budget Performance Report

Fiscal Year to Date 11/30/25
Exclude Rollup Account

Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 130 - Forest Preserve										
REVENUE										
Department 32 - Forest Preserve										
Sub Department 10 - Administration										
311.10	Property taxes	1,682,173.00	.00	1,682,173.00	323,720.08	.00	1,656,474.94	25,698.06	98	1,326,223.39
335.15	Replacement revenue	220,000.00	.00	220,000.00	.00	.00	100,049.87	119,950.13	45	129,408.08
361.10	Investment earnings	40,000.00	.00	40,000.00	7,557.59	.00	28,650.33	11,349.67	72	33,625.70
361.30	Collector's interest '90	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
364.10	Contributions fr private sources	7,500.00	.00	7,500.00	.00	.00	1,208.81	6,291.19	16	6,227.17
369.06	Paymerang AP cash back program	1,000.00	.00	1,000.00	345.95	.00	832.00	168.00	83	822.80
391.61	Transfer from FP capital projects	342,827.00	.00	342,827.00	.00	.00	.00	342,827.00	0	.00
Sub Department 10 - Administration Totals		\$2,295,000.00	\$0.00	\$2,295,000.00	\$331,623.62	\$0.00	\$1,787,215.95	\$507,784.05	78%	\$1,496,307.14
Sub Department 90 - Illiniwek										
347.00	Illiniwek fees	170,000.00	.00	170,000.00	.00	.00	92,108.40	77,891.60	54	104,115.35
347.01	Illiniwek key no return fee	300.00	.00	300.00	.00	.00	350.00	(50.00)	117	448.00
362.51	Illiniwek shelter reservations	1,300.00	.00	1,300.00	.00	.00	935.00	365.00	72	1,020.00
362.52	Illiniwek concessions	4,000.00	.00	4,000.00	.00	.00	2,233.00	1,767.00	56	1,230.08
364.10	Contributions fr private sources	.00	.00	.00	.00	.00	200.00	(200.00)	+++	150.00
369.94	Miscellaneous - other revenue	.00	.00	.00	.00	.00	375.00	(375.00)	+++	417.00
392.01	Timber sales	7,000.00	.00	7,000.00	.00	.00	3,000.00	4,000.00	43	3,606.00
392.11	Sales of junk or salvage value	.00	.00	.00	.00	.00	.00	.00	+++	27.00
Sub Department 90 - Illiniwek Totals		\$182,600.00	\$0.00	\$182,600.00	\$0.00	\$0.00	\$99,201.40	\$83,398.60	54%	\$111,013.43
Sub Department 91 - Loud Thunder										
347.02	Loud Thunder fees	145,000.00	.00	145,000.00	.00	.00	73,388.93	71,611.07	51	93,766.28
347.05	Loud Thunder archery permit fees	5,000.00	.00	5,000.00	.00	.00	5,025.00	(25.00)	100	5,075.00
362.53	Loud Thunder shelter reservation	1,000.00	.00	1,000.00	.00	.00	410.00	590.00	41	515.00
362.54	Loud Thunder boat rentals	50,000.00	.00	50,000.00	.00	.00	14,706.49	35,293.51	29	25,275.00
362.55	Loud Thund boat rent concessions	14,000.00	.00	14,000.00	.00	.00	6,227.48	7,772.52	44	8,964.86
369.94	Miscellaneous - other revenue	.00	.00	.00	.00	.00	(10.00)	10.00	+++	(203.50)
392.01	Timber sales	10,000.00	.00	10,000.00	24.00	.00	5,574.00	4,426.00	56	7,492.00
392.11	Sales of junk or salvage value	.00	.00	.00	258.00	.00	258.00	(258.00)	+++	.00
Sub Department 91 - Loud Thunder Totals		\$225,000.00	\$0.00	\$225,000.00	\$282.00	\$0.00	\$105,579.90	\$119,420.10	47%	\$140,884.64
Sub Department 92 - Indian Bluff										
347.03	Indian Bluff golf fees	650,000.00	.00	650,000.00	20,855.58	.00	402,085.40	247,914.60	62	391,031.00
347.04	Indian Bluff season passes	80,000.00	.00	80,000.00	8,816.70	.00	44,965.17	35,034.83	56	44,145.09
347.08	Pro Shop Fees	30,000.00	.00	30,000.00	804.55	.00	16,658.84	13,341.16	56	15,565.40
362.56	Ind Bluff shelter reservations	500.00	.00	500.00	.00	.00	.00	500.00	0	255.00
362.57	Ind Bluff concessions	150,000.00	.00	150,000.00	2,061.47	.00	102,117.88	47,882.12	68	95,238.78
369.94	Contributions fr private sources	.00	.00	.00	.00	.00	425.00	(425.00)	+++	.00
369.94	Miscellaneous - other revenue	.00	.00	.00	25.24	.00	(7.87)	7.87	+++	(94.21)
369.96	Miscellaneous - Tip Revenue	.00	.00	.00	.00	.00	97.62	(97.62)	+++	141.94



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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 130 - Forest Preserve										
REVENUE										
Department 32 - Forest Preserve										
Sub Department 92 - Indian Bluff		\$910,500.00	\$0.00	\$910,500.00	\$32,563.54	\$0.00	\$566,342.04	\$344,157.96	62%	\$546,283.00
Department 32 - Forest Preserve		\$3,613,100.00	\$0.00	\$3,613,100.00	\$364,469.16	\$0.00	\$2,558,339.29	\$1,054,760.71	71%	\$2,294,488.21
REVENUE TOTALS		\$3,613,100.00	\$0.00	\$3,613,100.00	\$364,469.16	\$0.00	\$2,558,339.29	\$1,054,760.71	71%	\$2,294,488.21
EXPENSE										
Department 32 - Forest Preserve										
Sub Department 10 - Administration										
411.00	Salaries and wages	188,861.00	.00	188,861.00	13,944.28	.00	72,371.75	116,489.25	38	72,150.35
412.00	Overtime	.00	.00	.00	.00	.00	287.95	(287.95)	+++	317.45
413.00	Employee Health Benefits	51,453.00	.00	51,453.00	3,638.52	.00	18,192.60	33,260.40	35	20,281.01
414.00	Uniform/Clothing	500.00	.00	500.00	.00	.00	.00	500.00	0	2,044.63
521.00	Office Supplies	900.00	.00	900.00	102.33	.00	268.19	631.81	30	170.55
522.00	Operating Supplies	100.00	.00	100.00	.00	.00	19.90	80.10	20	.00
523.00	Repair/Maintenance Supplies	1,150.00	.00	1,150.00	.00	.00	105.90	1,044.10	9	27.87
524.00	Small Tools & Equip under \$1,000	350.00	.00	350.00	.00	.00	14.97	335.03	4	85.35
526.00	Food Purchases	200.00	.00	200.00	.00	.00	.00	200.00	0	.00
630.00	Training & Education	5,850.00	.00	5,850.00	665.00	.00	855.00	4,995.00	15	220.00
631.00	Professional Services	17,085.00	.00	17,085.00	368.75	.00	15,552.98	1,532.02	91	15,533.00
632.00	Communications	3,300.00	.00	3,300.00	335.90	.00	1,383.52	1,916.48	42	340.22
633.00	Travel	2,500.00	.00	2,500.00	.00	.00	.00	2,500.00	0	.00
634.00	Publishing	7,675.00	.00	7,675.00	.00	.00	5,563.31	2,111.69	72	5,056.73
635.00	Printing & Duplicating	2,450.00	.00	2,450.00	.00	.00	108.73	2,341.27	4	.00
636.00	Insurance	.00	.00	.00	.00	.00	30.00	(30.00)	+++	.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	.00	.00	13,445.00	6,010.00	69	14,705.00
644.00	Outside Contractual	133,700.00	(350.00)	133,350.00	11,994.01	.00	71,582.48	61,767.52	54	46,489.06
764.00	Mach & Equipment \$1,000-\$4,999	.00	.00	.00	.00	.00	2,915.00	(2,915.00)	+++	1,121.67
768.00	Mach & Equipment over \$5,000	.00	3,265.00	3,265.00	.00	.00	.00	3,265.00	0	.00
871.00	Principal	215,000.00	.00	215,000.00	215,000.00	.00	215,000.00	.00	100	210,000.00
872.00	Interest	127,828.00	.00	127,828.00	65,526.25	.00	65,526.25	62,301.75	51	68,676.25
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	550,000.00	(32,214.00)	517,786.00	.00	.00	.00	517,786.00	0	.00
Sub Department 10 - Administration		\$1,414,929.00	(\$29,299.00)	\$1,385,630.00	\$311,575.04	\$0.00	\$483,223.53	\$902,406.47	35%	\$457,219.14
Sub Department 90 - Illiniwek										
411.00	Salaries and wages	282,873.00	.00	282,873.00	24,483.48	.00	116,083.24	166,789.76	41	102,210.47
411.10	Seasonal Salaries & Wages	51,000.00	.00	51,000.00	162.75	.00	17,972.55	33,027.45	35	21,240.00
412.00	Overtime	1,000.00	.00	1,000.00	36.75	.00	1,210.63	(210.63)	121	.00
412.10	Seasonal overtime	.00	.00	.00	.00	.00	.00	.00	+++	315.00
413.00	Employee Health Benefits	71,138.00	.00	71,138.00	5,783.52	.00	28,917.60	42,220.40	41	21,946.63

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Fund 130 - Forest Preserve										
EXPENSE										
Department 32 - Forest Preserve										
Sub Department 90 - Illiniwek										
414.00	Uniform/Clothing	2,000.00	.00	2,000.00	.00	.00	742.96	1,257.04	37	2,275.75
521.00	Office Supplies	150.00	.00	150.00	.00	.00	.00	150.00	0	68.22
522.00	Operating Supplies	27,771.00	.00	27,771.00	830.64	.00	9,685.01	18,085.99	35	11,734.70
523.00	Repair/Maintenance Supplies	13,650.00	.00	13,650.00	1,919.68	.00	3,998.40	9,651.60	29	7,605.23
524.00	Small Tools & Equip under \$1,000	1,200.00	.00	1,200.00	12.76	.00	2,682.18	(1,482.18)	224	16,604.82
526.00	Food Purchases	4,500.00	.00	4,500.00	.00	.00	914.51	3,585.49	20	795.45
527.00	Books & Periodicals	.00	.00	.00	.00	.00	.00	.00	+++	30.17
630.00	Training & Education	2,200.00	.00	2,200.00	.00	.00	.00	2,200.00	0	.00
631.00	Professional Services	5,050.00	.00	5,050.00	.00	.00	3,300.00	1,750.00	65	2,220.15
632.00	Communications	7,705.00	.00	7,705.00	408.17	.00	1,214.14	6,490.86	16	1,551.76
633.00	Travel	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	519.48
634.00	Publishing	435.00	.00	435.00	67.08	.00	67.08	367.92	15	.00
635.00	Printing & Duplicating	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
637.00	Public Utility Services	17,420.00	.00	17,420.00	1,067.23	.00	8,524.32	8,895.68	49	10,587.91
638.00	Repairs & Maintenance	18,100.00	.00	18,100.00	1,002.00	.00	7,249.29	10,850.71	40	8,618.17
639.00	Rentals	7,140.00	.00	7,140.00	1,073.57	.00	3,738.66	3,401.34	52	2,788.57
644.00	Outside Contractual	5,820.00	.00	5,820.00	93.26	.00	1,701.17	4,118.83	29	2,996.21
763.00	Infrastructure \$2,000-\$14,999	.00	.00	.00	.00	.00	.00	.00	+++	1,995.00
764.00	Mach & Equipment \$1,000-\$4,999	13,000.00	.00	13,000.00	.00	.00	11,623.50	1,376.50	89	6,342.07
766.00	Building Remodeling over \$5,000	.00	.00	.00	.00	.00	.00	.00	+++	10,696.00
768.00	Mach & Equipment over \$5,000	45,000.00	(183.00)	44,817.00	.00	.00	44,816.28	.72	100	.00
873.00	Credit Card Service Fee	7,000.00	.00	7,000.00	574.19	.00	2,707.81	4,292.19	39	2,671.11
Sub Department 90 - Illiniwek Totals		\$585,252.00	(\$183.00)	\$585,069.00	\$37,515.08	\$0.00	\$267,149.33	\$317,919.67	46%	\$235,812.87
Sub Department 91 - Loud Thunder										
411.00	Salaries and wages	252,320.00	.00	252,320.00	19,258.60	.00	102,761.92	149,558.08	41	80,496.18
411.10	Seasonal Salaries & Wages	70,000.00	.00	70,000.00	622.59	.00	31,821.44	38,178.56	45	35,182.50
412.00	Overtime	1,000.00	.00	1,000.00	.00	.00	339.06	660.94	34	303.48
412.10	Seasonal overtime	.00	.00	.00	.00	.00	356.41	(356.41)	+++	444.38
413.00	Employee Health Benefits	77,696.00	.00	77,696.00	5,052.50	.00	25,262.50	52,433.50	33	22,843.07
414.00	Uniform/Clothing	2,500.00	.00	2,500.00	782.35	.00	1,616.47	883.53	65	1,469.65
521.00	Office Supplies	45.00	.00	45.00	.00	.00	35.59	9.41	79	.00
522.00	Operating Supplies	37,121.00	.00	37,121.00	106.50	.00	6,690.62	30,430.38	18	7,903.20
522.BR	Boat rental operating supplies	5,275.00	.00	5,275.00	.00	.00	150.00	5,125.00	3	270.00
523.00	Repair/Maintenance Supplies	23,410.00	.00	23,410.00	51.33	.00	4,955.95	18,454.05	21	2,133.97
524.00	Small Tools & Equip under \$1,000	9,030.00	.00	9,030.00	49.98	.00	859.15	8,170.85	10	144.21
526.00	Food Purchases	5,100.00	.00	5,100.00	.00	.00	1,003.36	4,096.64	20	1,516.72
630.00	Training & Education	2,520.00	.00	2,520.00	365.00	.00	365.00	2,155.00	14	365.00



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Fund 130 - Forest Preserve											
EXPENSE											
Department 32 - Forest Preserve											
Sub Department 91 - Loud Thunder											
631.00	Professional Services	15,485.00	.00	15,485.00	.00	.00	.00	6,507.26	8,977.74	42	7,166.91
632.00	Communications	12,170.00	.00	12,170.00	635.74	.00	.00	2,568.17	9,601.83	21	2,517.20
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	297.00	403.00	42	222.00
635.00	Printing & Duplicating	525.00	.00	525.00	.00	.00	.00	.00	525.00	0	1,314.76
637.00	Public Utility Services	24,000.00	.00	24,000.00	1,979.67	.00	.00	8,836.86	15,163.14	37	9,963.82
638.00	Repairs & Maintenance	25,250.00	.00	25,250.00	1,014.09	.00	.00	24,066.98	1,183.02	95	10,259.83
639.00	Rentals	694.00	.00	694.00	37.45	.00	.00	206.00	488.00	30	228.25
642.00	Dues & memberships	310.00	.00	310.00	.00	.00	.00	.00	310.00	0	.00
644.00	Outside Contractual	7,340.00	.00	7,340.00	73.94	.00	.00	2,316.99	5,023.01	32	4,863.81
764.00	Mach & Equipment \$1,000-\$4,999	12,990.00	.00	12,990.00	.00	.00	.00	13,913.43	(923.43)	107	10,713.00
768.00	Mach & Equipment over \$5,000	25,000.00	45,082.00	70,082.00	.00	.00	.00	44,862.14	25,219.86	64	.00
873.00	Credit Card Service Fee	8,000.00	.00	8,000.00	569.21	.00	.00	3,502.23	4,497.77	44	3,971.06
Sub Department 91 - Loud Thunder Totals		\$619,981.00	\$45,082.00	\$665,063.00	\$30,598.95	\$0.00	\$0.00	\$283,294.53	\$381,768.47	43%	\$204,293.00
Sub Department 92 - Indian Bluff											
411.00	Salaries and wages	269,644.00	.00	269,644.00	21,358.37	.00	.00	108,539.76	161,104.24	40	117,864.02
411.10	Seasonal Salaries & Wages	165,000.00	.00	165,000.00	9,591.00	.00	.00	115,100.97	49,899.03	70	111,770.31
412.00	Overtime	5,000.00	.00	5,000.00	430.36	.00	.00	5,125.15	(125.15)	103	6,448.03
412.10	Seasonal overtime	.00	.00	.00	.00	.00	.00	50.37	(50.37)	+++	226.41
413.00	Employee Health Benefits	75,218.00	.00	75,218.00	4,369.42	.00	.00	21,847.10	53,370.90	29	28,858.99
414.00	Uniform/Clothing	3,000.00	.00	3,000.00	.00	.00	.00	.00	3,000.00	0	852.68
521.00	Office Supplies	325.00	.00	325.00	.00	.00	.00	.00	325.00	0	.00
522.00	Operating Supplies	100,695.00	.00	100,695.00	5,663.90	.00	.00	43,941.00	56,754.00	44	36,199.34
522.PS	Pro Shop Merchandise Supplies	25,060.00	.00	25,060.00	.00	.00	.00	2,853.68	22,206.32	11	3,441.26
523.00	Repair/Maintenance Supplies	28,750.00	(1,536.26)	27,213.74	4,372.41	.00	.00	19,078.65	8,135.09	70	5,259.48
524.00	Small Tools & Equip under \$1,000	3,510.00	.00	3,510.00	.00	.00	.00	261.37	3,248.63	7	5,790.74
526.00	Food Purchases	85,225.00	.00	85,225.00	(2.55)	.00	.00	36,271.66	48,953.34	43	35,224.90
630.00	Training & Education	2,940.00	.00	2,940.00	.00	.00	.00	.00	2,940.00	0	72.00
631.00	Professional Services	14,950.00	.00	14,950.00	415.54	.00	.00	7,489.98	7,460.02	50	2,335.84
632.00	Communications	8,150.00	.00	8,150.00	592.31	.00	.00	1,779.77	6,370.23	22	3,252.30
633.00	Travel	1,500.00	.00	1,500.00	.00	.00	.00	18.82	1,481.18	1	.00
634.00	Publishing	3,850.00	.00	3,850.00	.00	.00	.00	420.00	3,430.00	11	465.23
635.00	Printing & Duplicating	350.00	.00	350.00	.00	.00	.00	860.59	(510.59)	246	110.00
637.00	Public Utility Services	23,000.00	.00	23,000.00	1,991.65	.00	.00	9,644.43	13,355.57	42	8,797.26
638.00	Repairs & Maintenance	15,000.00	(3,285.00)	11,715.00	339.78	.00	.00	2,506.00	9,209.00	21	3,554.78
639.00	Rentals	4,240.00	.00	4,240.00	1,869.34	.00	.00	2,177.59	2,062.41	51	2,582.53
642.00	Dues & memberships	1,950.00	.00	1,950.00	.00	.00	.00	150.00	1,800.00	8	465.00

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Fund 130 - Forest Preserve										
EXPENSE										
Department 32 - Forest Preserve										
Sub Department 92 - Indian Bluff										
644.00	Outside Contractual	8,795.00	.00	8,795.00	582.04	.00	6,201.40	2,593.60	71	3,047.06
763.00	Infrastructure \$2,000-\$14,999	.00	3,285.00	3,285.00	.00	.00	3,285.00	.00	100	.00
764.00	Mach & Equipment \$1,000-\$4,999	.00	.00	.00	.00	.00	2,452.06	(2,452.06)	+++	.00
768.00	Mach & Equipment over \$5,000	70,000.00	(14,063.74)	55,936.26	.00	.00	53,484.20	2,452.06	96	42,500.00
873.00	Credit Card Service Fee	21,000.00	.00	21,000.00	1,818.34	.00	15,948.75	5,051.25	76	11,674.92
991.11	Transfer to Other Funds	35,000.00	.00	35,000.00	.00	.00	12,049.75	22,950.25	34	23,457.50
991.12	Transfer to Other Agencies	.00	.00	.00	(58.46)	.00	(378.36)	378.36	+++	(173.87)
Sub Department 92 - Indian Bluff Totals		\$972,152.00	(\$15,600.00)	\$956,552.00	\$53,333.45	\$0.00	\$471,159.69	\$485,392.31	49%	\$454,076.71
Sub Department 93 - Dorrance Park										
522.00	Operating Supplies	748.00	.00	748.00	.00	.00	.00	748.00	0	.00
523.00	Repair/Maintenance Supplies	2,000.00	.00	2,000.00	.00	.00	901.70	1,098.30	45	1,885.50
631.00	Professional Services	.00	.00	.00	.00	.00	.00	.00	+++	148.50
632.00	Communications	1,200.00	.00	1,200.00	95.99	.00	479.95	720.05	40	287.97
637.00	Public Utility Services	1,440.00	.00	1,440.00	65.62	.00	357.37	1,082.63	25	275.96
638.00	Repairs & Maintenance	.00	.00	.00	195.84	.00	195.84	(195.84)	+++	.00
644.00	Outside Contractual	2,700.00	.00	2,700.00	.00	.00	650.00	2,050.00	24	1,374.23
763.00	Infrastructure \$2,000-\$14,999	4,000.00	.00	4,000.00	.00	.00	.00	4,000.00	0	10,630.00
Sub Department 93 - Dorrance Park Totals		\$12,088.00	\$0.00	\$12,088.00	\$357.45	\$0.00	\$2,584.86	\$9,503.14	21%	\$14,602.16
Sub Department 98 - FP Bike Path										
638.00	Repairs & Maintenance	5,000.00	.00	5,000.00	.00	.00	.00	5,000.00	0	.00
Sub Department 98 - FP Bike Path Totals		\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00
Department 32 - Forest Preserve Totals										
EXPENSE TOTALS		\$3,609,402.00	\$0.00	\$3,609,402.00	\$433,379.97	\$0.00	\$1,507,411.94	\$2,101,990.06	42%	\$1,366,003.88
Fund 130 - Forest Preserve Totals										
REVENUE TOTALS		3,613,100.00	.00	3,613,100.00	364,469.16	.00	2,558,339.29	1,054,760.71	71%	2,294,488.21
EXPENSE TOTALS		3,609,402.00	.00	3,609,402.00	433,379.97	.00	1,507,411.94	2,101,990.06	42%	1,366,003.88
Fund 130 - Forest Preserve Totals		\$3,698.00	\$0.00	\$3,698.00	(\$68,910.81)	\$0.00	\$1,050,927.35	(\$1,047,229.35)		\$928,484.33
Fund 131 - Niabi Zoo										
REVENUE										
Department 32 - Forest Preserve										
311.10	Property taxes	1,669,750.00	.00	1,669,750.00	323,720.81	.00	1,770,535.48	(100,785.48)	106	1,601,365.57
347.18	Zoo adoption fees	2,000.00	.00	2,000.00	.00	.00	350.00	1,650.00	18	650.00
347.20	Zoo admissions fees	600,000.00	.00	600,000.00	.00	.00	339,996.75	260,003.25	57	292,950.75
347.21	Zoological Carousel Fees	95,000.00	.00	95,000.00	.00	.00	47,052.00	47,948.00	50	41,293.50
347.22	Zoo train fees	275,000.00	.00	275,000.00	.00	.00	163,656.50	111,343.50	60	133,162.10
347.23	Zoo education program fees	45,000.00	.00	45,000.00	260.00	.00	30,324.89	14,675.11	67	20,756.40

Budget Performance Report

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Account	Account Description	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year YTD
Fund 131 - Niabi Zoo										
REVENUE										
Department 32 - Forest Preserve										
347.24	Zoo animal show/outreach fees	2,500.00	.00	2,500.00	.00	.00	1,180.00	1,320.00	47	315.00
347.26	Zoo special events fees	70,000.00	.00	70,000.00	950.00	.00	44,505.00	25,495.00	64	51,443.00
347.27	Zoo animal feed station fees	75,000.00	.00	75,000.00	.00	.00	53,090.20	21,909.80	71	44,528.00
347.28	Zoo gift shop	350,000.00	.00	350,000.00	.00	.00	192,416.99	157,583.01	55	189,972.74
347.29	Zoo membership fees	170,000.00	.00	170,000.00	9,924.88	.00	48,774.92	121,225.08	29	70,411.23
347.30	Zoo Research & Conservation fee	2,000.00	.00	2,000.00	.00	.00	750.37	1,249.63	38	804.81
347.31	Zoo parking fees	110,000.00	.00	110,000.00	.00	.00	68,220.00	41,780.00	62	66,411.00
361.10	Investment earnings	10,000.00	.00	10,000.00	4,826.13	.00	13,929.62	(3,929.62)	139	19,850.32
361.30	Collector's interest '90	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
362.59	Zoo concessions	25,000.00	.00	25,000.00	1,725.30	.00	9,729.93	15,270.07	39	13,427.50
362.60	Zoo owned house rents	9,000.00	.00	9,000.00	750.00	.00	3,750.00	5,250.00	42	3,250.00
364.10	Contributions fr private sources	21,000.00	.00	21,000.00	.00	.00	6,118.57	14,881.43	29	5,240.93
369.93	Refunds/rebates for prior years	.00	.00	.00	315.51	.00	315.51	(315.51)	+++	.00
369.94	Miscellaneous - other revenue	50.00	.00	50.00	.00	.00	88.85	(38.85)	178	(211.37)
391.60	Transfer from FP general fund	550,000.00	.00	550,000.00	.00	.00	.00	550,000.00	0	.00
391.62	Transfer from hotel motel tax	255,000.00	.00	255,000.00	.00	.00	86,103.17	168,896.83	34	87,672.70
391.67	Transfer from FP Long Term Debt	355,250.00	.00	355,250.00	.00	.00	.00	355,250.00	0	.00
392.11	Sales of junk or salvage value	50.00	.00	50.00	.00	.00	900.00	(850.00)	1800	.00
Sub Department 35 - Grants										
331.10	Federal grants-general govt	.00	.00	.00	.00	.00	.00	.00	+++	729,651.95
337.70	Local grants-culture&recreation	.00	.00	.00	7,000.00	.00	7,000.00	(7,000.00)	+++	13,558.74
364.10	Contributions fr private sources	.00	.00	.00	.00	.00	.00	.00	+++	36,377.93
391.60	Transfer from FP general fund	.00	157,862.83	157,862.83	.00	.00	.00	157,862.83	0	.00
Sub Department 35 - Grants Totals		\$0.00	\$157,862.83	\$157,862.83	\$7,000.00	\$0.00	\$7,000.00	\$150,862.83	4%	\$779,588.62
Department 32 - Forest Preserve Totals										
Department 32 - Forest Preserve Totals		\$4,692,600.00	\$157,862.83	\$4,850,462.83	\$349,472.63	\$0.00	\$2,888,788.75	\$1,961,674.08	60%	\$3,422,882.80
REVENUE TOTALS		\$4,692,600.00	\$157,862.83	\$4,850,462.83	\$349,472.63	\$0.00	\$2,888,788.75	\$1,961,674.08	60%	\$3,422,882.80
EXPENSE										
Department 32 - Forest Preserve										
765.00	Construction in Progress	.00	.00	.00	.00	.00	(15,042.00)	15,042.00	+++	.00
Sub Department 07 - FP Zoo Program & Special Events										
411.00	Salaries and wages	62,719.00	.00	62,719.00	4,806.40	.00	25,717.99	37,001.01	41	25,185.62
411.10	Seasonal Salaries & Wages	70,000.00	.00	70,000.00	1,635.24	.00	33,625.19	36,374.81	48	30,688.80
412.10	Seasonal overtime	.00	.00	.00	.00	.00	.00	.00	+++	49.12
413.00	Employee Health Benefits	7,584.00	.00	7,584.00	663.60	.00	3,318.00	4,266.00	44	3,160.00
414.00	Uniform/Clothing	1,500.00	.00	1,500.00	.00	.00	.00	1,500.00	0	.00
521.00	Office Supplies	500.00	.00	500.00	.00	.00	40.56	459.44	8	.00
522.00	Operating Supplies	6,505.00	.00	6,505.00	249.60	.00	1,504.17	5,000.83	23	873.08
524.00	Small Tools & Equip under \$1,000	1,310.00	.00	1,310.00	.00	.00	550.56	759.44	42	333.94



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Fund 131 - Niabi Zoo										
EXPENSE										
Department 32 - Forest Preserve										
Sub Department 07 - FP Zoo Program & Special Events										
526.00	Food Purchases	7,160.00	.00	7,160.00	50.02	.00	1,365.67	5,794.33	19	1,278.42
527.00	Books & Periodicals	150.00	.00	150.00	.00	.00	.00	150.00	0	.00
630.00	Training & Education	2,850.00	.00	2,850.00	.00	.00	5.53	2,844.47	0	.00
631.00	Professional Services	3,472.00	.00	3,472.00	79.99	.00	393.87	3,078.13	11	2,447.43
632.00	Communications	2,860.00	.00	2,860.00	.00	.00	.00	2,860.00	0	.00
633.00	Travel	4,200.00	.00	4,200.00	.00	.00	.00	4,200.00	0	.00
634.00	Publishing	.00	.00	.00	.00	.00	.00	.00	+++	19.35
635.00	Printing & Duplicating	1,040.00	.00	1,040.00	.00	.00	419.97	620.03	40	.00
642.00	Dues & memberships	525.00	.00	525.00	.00	.00	100.00	425.00	19	.00
Sub Department 07 - FP Zoo Program & Special Events Totals		\$172,375.00	\$0.00	\$172,375.00	\$7,484.85	\$0.00	\$67,041.51	\$105,333.49	39%	\$64,035.76
Sub Department 08 - FP Zoo Animal Care & Enrichment										
411.00	Salaries and wages	712,564.00	.00	712,564.00	57,750.09	.00	280,523.03	432,040.97	39	289,286.88
411.10	Seasonal Salaries & Wages	170,000.00	.00	170,000.00	11,213.43	.00	77,954.89	92,045.11	46	81,479.38
412.00	Overtime	15,000.00	.00	15,000.00	1,846.07	.00	4,509.59	10,490.41	30	2,450.51
412.10	Seasonal overtime	.00	.00	.00	32.18	.00	986.18	(986.18)	+++	852.72
413.00	Employee Health Benefits	169,928.00	.00	169,928.00	11,939.36	.00	57,042.60	112,885.40	34	60,743.50
414.00	Uniform/Clothing	9,300.00	.00	9,300.00	.00	.00	7,994.62	1,305.38	86	8,469.61
521.00	Office Supplies	420.00	.00	420.00	.00	.00	171.16	248.84	41	44.53
522.00	Operating Supplies	300,000.00	.00	300,000.00	20,721.13	.00	123,462.92	176,537.08	41	114,573.48
523.00	Repair/Maintenance Supplies	8,000.00	.00	8,000.00	66.38	.00	3,438.55	4,561.45	43	649.23
524.00	Small Tools & Equip under \$1,000	6,000.00	.00	6,000.00	1,333.83	.00	6,639.62	(639.62)	111	8,208.59
526.00	Food Purchases	1,000.00	.00	1,000.00	.00	.00	.00	1,000.00	0	.00
527.00	Books & Periodicals	200.00	.00	200.00	63.99	.00	63.99	136.01	32	.00
528.00	Zoo Animals	20,000.00	.00	20,000.00	.00	.00	.00	20,000.00	0	1,200.00
630.00	Training & Education	3,000.00	.00	3,000.00	.00	.00	766.71	2,233.29	26	1,445.75
631.00	Professional Services	220,200.00	.00	220,200.00	21,724.04	.00	51,951.10	168,248.90	24	50,651.08
632.00	Communications	2,500.00	.00	2,500.00	.00	.00	218.12	2,281.88	9	711.48
633.00	Travel	5,000.00	.00	5,000.00	1,473.81	.00	5,248.41	(248.41)	105	4,648.45
634.00	Publishing	.00	.00	.00	258.24	.00	258.24	(258.24)	+++	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	.00	200.00	0	31.46
642.00	Dues & memberships	248.00	.00	248.00	.00	.00	254.50	(6.50)	103	258.00
766.00	Building Remodeling over \$5,000	.00	5,001.14	5,001.14	.00	.00	5,001.14	.00	100	.00
767.00	Infrastructure over \$15,000	45,000.00	(27,000.00)	18,000.00	.00	.00	.00	18,000.00	0	.00
768.00	Mach & Equipment over \$5,000	45,000.00	(5,693.00)	39,307.00	.00	.00	.00	39,307.00	0	.00
Sub Department 08 - FP Zoo Animal Care & Enrichment Totals		\$1,743,560.00	(\$27,691.86)	\$1,715,868.14	\$128,422.55	\$0.00	\$626,485.37	\$1,089,382.77	37%	\$626,104.65

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Fund 131 - Niabi Zoo										
EXPENSE										
Department 32 - Forest Preserve										
Sub Department 10 - Administration										
411.00	Salaries and wages	261,774.00	.00	261,774.00	15,411.80	.00	100,383.89	161,390.11	38	104,015.42
411.10	Seasonal Salaries & Wages	170,000.00	.00	170,000.00	2,582.56	.00	90,848.03	79,151.97	53	91,009.88
412.00	Overtime	2,000.00	.00	2,000.00	.00	.00	.00	2,000.00	0	.00
413.00	Employee Health Benefits	60,701.00	.00	60,701.00	3,374.18	.00	23,384.26	37,316.74	39	23,564.30
414.00	Uniform/Clothing	2,000.00	.00	2,000.00	.00	.00	588.69	1,411.31	29	428.41
521.00	Office Supplies	1,850.00	.00	1,850.00	.00	.00	19.30	1,830.70	1	322.43
522.00	Operating Supplies	21,970.00	.00	21,970.00	64.08	.00	6,865.00	15,105.00	31	7,967.37
522.GS	Gift Shop merchandise supplies	139,400.00	.00	139,400.00	(364.80)	.00	50,627.61	88,772.39	36	75,243.53
523.00	Repair/Maintenance Supplies	.00	.00	.00	.00	.00	.00	.00	+++	9.99
524.00	Small Tools & Equip under \$1,000	9,575.00	.00	9,575.00	.00	.00	2,581.57	6,993.43	27	606.97
526.00	Food Purchases	19,900.00	.00	19,900.00	238.00	.00	5,956.09	13,943.91	30	6,342.14
527.00	Books & Periodicals	200.00	.00	200.00	.00	.00	.00	200.00	0	.00
630.00	Training & Education	6,500.00	.00	6,500.00	.00	.00	.00	6,500.00	0	47.95
631.00	Professional Services	56,940.00	.00	56,940.00	3,106.99	.00	28,409.19	28,530.81	50	13,691.34
632.00	Communications	15,228.00	.00	15,228.00	2,153.16	.00	6,922.63	8,305.37	45	2,934.30
633.00	Travel	3,625.00	.00	3,625.00	.00	.00	84.32	3,540.68	2	3,821.45
634.00	Publishing	10,436.00	.00	10,436.00	189.46	.00	1,359.46	9,076.54	13	5,507.95
635.00	Printing & Duplicating	11,325.00	.00	11,325.00	316.47	.00	1,755.45	9,569.55	16	582.57
638.00	Repairs & Maintenance	2,720.00	.00	2,720.00	.00	.00	.00	2,720.00	0	.00
639.00	Rentals	7,400.00	.00	7,400.00	.00	.00	774.00	6,626.00	10	4,498.50
642.00	Dues & memberships	19,722.00	.00	19,722.00	65.00	.00	7,169.18	12,552.82	36	2,436.56
644.00	Outside Contractual	19,860.00	.00	19,860.00	1,573.90	.00	7,216.25	12,643.75	36	6,947.14
768.00	Mach & Equipment over \$5,000	35,000.00	44,954.00	79,954.00	.00	.00	79,954.00	.00	100	.00
871.00	Principal	320,000.00	.00	320,000.00	320,000.00	.00	320,000.00	.00	100	305,000.00
872.00	Interest	35,250.00	.00	35,250.00	20,025.00	.00	20,025.00	15,225.00	57	24,600.00
873.00	Credit Card Service Fee	50,000.00	.00	50,000.00	5,973.80	.00	28,660.92	21,339.08	57	25,879.44
991.12	Transfer to Other Agencies	167,572.00	.00	167,572.00	(45.30)	.00	(236.51)	167,808.51	0	26,086.45
Sub Department 10 - Administration Totals		\$1,450,948.00	\$44,954.00	\$1,495,902.00	\$374,664.30	\$0.00	\$783,348.33	\$712,553.67	52%	\$731,544.09
Sub Department 18 - Facilities/Maintenance										
411.00	Salaries and wages	221,834.00	.00	221,834.00	17,133.56	.00	90,553.93	131,280.07	41	94,927.77
411.10	Seasonal Salaries & Wages	95,500.00	.00	95,500.00	1,261.46	.00	41,684.97	53,815.03	44	37,274.38
412.00	Overtime	2,000.00	.00	2,000.00	262.62	.00	897.29	1,102.71	45	1,187.24
413.00	Employee Health Benefits	72,596.00	.00	72,596.00	5,833.60	.00	28,504.50	44,091.50	39	24,940.50
414.00	Uniform/Clothing	2,225.00	.00	2,225.00	.00	.00	1,443.58	781.42	65	1,468.02
521.00	Office Supplies	100.00	.00	100.00	21.48	.00	39.34	60.66	39	.00
522.00	Operating Supplies	60,000.00	.00	60,000.00	1,158.36	.00	14,762.53	45,237.47	25	18,785.18
523.00	Repair/Maintenance Supplies	33,800.00	.00	33,800.00	4,266.34	.00	17,369.56	16,430.44	51	27,701.68

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Fund 131 - Niabi Zoo										
EXPENSE										
Department 32 - Forest Preserve										
Sub Department 18 - Facilities/Maintenance										
524.00	Small Tools & Equip under \$1,000	5,750.00	.00	5,750.00	77.95	.00	1,243.33	4,506.67	22	1,377.46
630.00	Training & Education	40.00	.00	40.00	.00	.00	.00	40.00	0	.00
631.00	Professional Services	34,950.00	.00	34,950.00	669.75	.00	24,468.87	10,481.13	70	4,016.70
632.00	Communications	.00	.00	.00	.00	.00	262.63	(262.63)	+++	.00
637.00	Public Utility Services	115,900.00	.00	115,900.00	2,005.36	.00	46,151.48	69,748.52	40	39,400.65
638.00	Repairs & Maintenance	34,600.00	7,845.20	42,445.20	13,402.66	.00	25,975.14	16,470.06	61	33,328.33
639.00	Rentals	10,200.00	.00	10,200.00	1,260.00	.00	4,168.80	6,031.20	41	1,483.10
644.00	Outside Contractual	22,240.00	.00	22,240.00	733.59	.00	3,805.08	18,434.92	17	6,561.07
763.00	Infrastructure \$2,000-\$14,999	.00	.00	.00	.00	.00	.00	.00	+++	9,127.81
764.00	Mach & Equipment \$1,000-\$4,999	.00	3,920.00	3,920.00	.00	.00	3,920.00	.00	100	2,400.00
766.00	Building Remodeling over \$5,000	.00	6,000.00	6,000.00	.00	.00	6,000.00	.00	100	.00
767.00	Infrastructure over \$15,000	30,000.00	(30,000.00)	.00	.00	.00	.00	.00	+++	21,873.60
768.00	Mach & Equipment over \$5,000	40,000.00	(5,027.34)	34,972.66	.00	39,307.00	34,972.66	(39,307.00)	212	.00
Sub Department 18 - Facilities/Maintenance Totals		\$781,735.00	(\$17,262.14)	\$764,472.86	\$48,086.73	\$39,307.00	\$346,223.69	\$378,942.17	50%	\$325,853.49
Sub Department 35 - Grants										
765.00	Construction in Progress	.00	94,220.16	94,220.16	.00	.00	209,652.80	(115,432.64)	223	579,262.21
767.00	Infrastructure over \$15,000	.00	190,324.71	190,324.71	.00	.00	.00	190,324.71	0	.00
Sub Department 35 - Grants Totals		\$0.00	\$284,544.87	\$284,544.87	\$0.00	\$0.00	\$209,652.80	\$74,892.07	74%	\$579,262.21
Sub Department RC - Zoo Research & Conservation										
522.00	Operating Supplies	500.00	.00	500.00	.00	.00	.00	500.00	0	.00
526.00	Food Purchases	500.00	.00	500.00	.00	.00	.00	500.00	0	43.47
633.00	Travel	3,000.00	.00	3,000.00	.00	.00	.00	3,000.00	0	.00
639.00	Rentals	4,766.00	.00	4,766.00	.00	.00	.00	4,766.00	0	.00
991.12	Transfer to Other Agencies	12,500.00	.00	12,500.00	.00	.00	595.19	11,904.81	5	.00
Sub Department RC - Zoo Research & Conservation Totals		\$21,266.00	\$0.00	\$21,266.00	\$0.00	\$0.00	\$595.19	\$20,670.81	3%	\$43.47
Department 32 - Forest Preserve Totals										
Department 32 - Forest Preserve Totals		\$4,169,884.00	\$284,544.87	\$4,454,428.87	\$558,658.43	\$39,307.00	\$2,018,304.89	\$2,396,816.98	46%	\$2,326,843.67
EXPENSE TOTALS		\$4,169,884.00	\$284,544.87	\$4,454,428.87	\$558,658.43	\$39,307.00	\$2,018,304.89	\$2,396,816.98	46%	\$2,326,843.67
Fund 131 - Niabi Zoo Totals										
REVENUE TOTALS		4,692,600.00	157,862.83	4,850,462.83	349,472.63	.00	2,888,788.75	1,961,674.08	60%	3,422,882.80
EXPENSE TOTALS		4,169,884.00	284,544.87	4,454,428.87	558,658.43	39,307.00	2,018,304.89	2,396,816.98	46%	2,326,843.67
Fund 131 - Niabi Zoo Totals		\$522,716.00	(\$126,682.04)	\$396,033.96	(\$209,185.80)	(\$39,307.00)	\$870,483.86	(\$435,142.90)		\$1,096,039.13
Fund 132 - Forest Preserve Retire										
REVENUE										
Department 32 - Forest Preserve										
311.10	Property taxes	147,494.00	.00	147,494.00	23,563.48	.00	139,507.64	7,986.36	95	142,208.24

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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 132 - Forest Preserve Retire										
REVENUE										
Department	32 - Forest Preserve									
361.10	Investment earnings	3,000.00	.00	3,000.00	618.56	.00	2,458.47	541.53	82	3,118.54
361.30	Collector's interest '90	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
	Department Totals	\$150,594.00	\$0.00	\$150,594.00	\$24,182.04	\$0.00	\$141,966.11	\$8,627.89	94%	\$145,326.78
	REVENUE TOTALS	\$150,594.00	\$0.00	\$150,594.00	\$24,182.04	\$0.00	\$141,966.11	\$8,627.89	94%	\$145,326.78
EXPENSE										
Department	32 - Forest Preserve									
413.20	IMRF	179,797.00	.00	179,797.00	12,481.86	.00	64,582.43	115,214.57	36	58,932.20
	Department Totals	\$179,797.00	\$0.00	\$179,797.00	\$12,481.86	\$0.00	\$64,582.43	\$115,214.57	36%	\$58,932.20
	EXPENSE TOTALS	\$179,797.00	\$0.00	\$179,797.00	\$12,481.86	\$0.00	\$64,582.43	\$115,214.57	36%	\$58,932.20
	Fund 132 - Forest Preserve Retire Totals									
	REVENUE TOTALS	150,594.00	.00	150,594.00	24,182.04	.00	141,966.11	8,627.89	94%	145,326.78
	EXPENSE TOTALS	179,797.00	.00	179,797.00	12,481.86	.00	64,582.43	115,214.57	36%	58,932.20
	Department Totals	(\$29,203.00)	\$0.00	(\$29,203.00)	\$11,700.18	\$0.00	\$77,383.68	(\$106,586.68)		\$86,394.58
Fund 133 - Forest Preserve Liab Ins										
REVENUE										
Department	32 - Forest Preserve									
311.10	Property taxes	221,240.00	.00	221,240.00	35,345.91	.00	210,543.13	10,696.87	95	216,398.58
361.10	Investment earnings	5,000.00	.00	5,000.00	1,040.02	.00	4,016.07	983.93	80	4,145.80
361.30	Collector's interest '90	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
	Department Totals	\$226,340.00	\$0.00	\$226,340.00	\$36,385.93	\$0.00	\$214,559.20	\$11,780.80	95%	\$220,544.38
	REVENUE TOTALS	\$226,340.00	\$0.00	\$226,340.00	\$36,385.93	\$0.00	\$214,559.20	\$11,780.80	95%	\$220,544.38
EXPENSE										
Department	32 - Forest Preserve									
631.00	Professional Services	.00	.00	.00	111.00	.00	3,173.27	(3,173.27)	+++	148.00
636.00	Insurance	328,750.00	.00	328,750.00	.00	.00	75,736.51	253,013.49	23	166,162.00
991.12	Transfer to Other Agencies	54,288.00	.00	54,288.00	.00	.00	.00	54,288.00	0	.00
	Department Totals	\$383,038.00	\$0.00	\$383,038.00	\$111.00	\$0.00	\$78,909.78	\$304,128.22	21%	\$166,310.00
	EXPENSE TOTALS	\$383,038.00	\$0.00	\$383,038.00	\$111.00	\$0.00	\$78,909.78	\$304,128.22	21%	\$166,310.00
	Fund 133 - Forest Preserve Liab Ins Totals									
	REVENUE TOTALS	226,340.00	.00	226,340.00	36,385.93	.00	214,559.20	11,780.80	95%	220,544.38
	EXPENSE TOTALS	383,038.00	.00	383,038.00	111.00	.00	78,909.78	304,128.22	21%	166,310.00
	Department Totals	(\$156,698.00)	\$0.00	(\$156,698.00)	\$36,274.93	\$0.00	\$135,649.42	(\$292,347.42)		\$54,234.38
Fund 136 - Forest Preserve FISSA										
REVENUE										
Department	32 - Forest Preserve									
311.10	Property taxes	242,311.00	.00	242,311.00	38,712.13	.00	229,740.44	12,570.56	95	234,947.28

Budget Performance Report

Fiscal Year to Date 11/30/25
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	701.98	.00	2,584.35	415.65	86	2,663.00
361.30	Collector's interest '90	100.00	.00	100.00	.00	.00	.00	100.00	0	.00
	Totals	\$245,411.00	\$0.00	\$245,411.00	\$39,414.11	\$0.00	\$232,324.79	\$13,086.21	95%	\$237,610.28
	REVENUE TOTALS	\$245,411.00	\$0.00	\$245,411.00	\$39,414.11	\$0.00	\$232,324.79	\$13,086.21	95%	\$237,610.28
EXPENSE										
Department 32 - Forest Preserve										
413.10	FICA/Medicare	239,869.00	.00	239,869.00	14,925.21	.00	98,055.40	141,813.60	41	96,666.18
	Totals	\$239,869.00	\$0.00	\$239,869.00	\$14,925.21	\$0.00	\$98,055.40	\$141,813.60	41%	\$96,666.18
	EXPENSE TOTALS	\$239,869.00	\$0.00	\$239,869.00	\$14,925.21	\$0.00	\$98,055.40	\$141,813.60	41%	\$96,666.18
Fund 136 - Forest Preserve FISSA Totals										
	REVENUE TOTALS	245,411.00	.00	245,411.00	39,414.11	.00	232,324.79	13,086.21	95%	237,610.28
	EXPENSE TOTALS	239,869.00	.00	239,869.00	14,925.21	.00	98,055.40	141,813.60	41%	96,666.18
	Totals	\$5,542.00	\$0.00	\$5,542.00	\$24,488.90	\$0.00	\$134,269.39	(\$128,727.39)		\$140,944.10
Fund 161 - Audit Levy										
REVENUE										
Department 32 - Forest Preserve										
311.10	Property taxes	45,653.00	.00	45,653.00	7,293.47	.00	44,157.15	1,495.85	97	46,371.75
361.10	Investment earnings	.00	.00	.00	128.88	.00	463.90	(463.90)	+++	352.80
	Totals	\$45,653.00	\$0.00	\$45,653.00	\$7,422.35	\$0.00	\$44,621.05	\$1,031.95	98%	\$46,724.55
	REVENUE TOTALS	\$45,653.00	\$0.00	\$45,653.00	\$7,422.35	\$0.00	\$44,621.05	\$1,031.95	98%	\$46,724.55
EXPENSE										
Department 32 - Forest Preserve										
631.00	Professional Services	8,500.00	.00	8,500.00	.00	.00	.00	8,500.00	0	6,200.00
644.00	Outside Contractual	36,500.00	.00	36,500.00	.00	.00	24,049.00	12,451.00	66	24,807.00
	Totals	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$24,049.00	\$20,951.00	53%	\$31,007.00
	EXPENSE TOTALS	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$24,049.00	\$20,951.00	53%	\$31,007.00
Fund 161 - Audit Levy Totals										
	REVENUE TOTALS	45,653.00	.00	45,653.00	7,422.35	.00	44,621.05	1,031.95	98%	46,724.55
	EXPENSE TOTALS	45,000.00	.00	45,000.00	.00	.00	24,049.00	20,951.00	53%	31,007.00
	Totals	\$653.00	\$0.00	\$653.00	\$7,422.35	\$0.00	\$20,572.05	(\$19,919.05)		\$15,717.55
Fund 331 - F.P. Golf Course Improve										
REVENUE										
Department 32 - Forest Preserve										
363.30	Investment earnings	.00	.00	.00	206.02	.00	1,181.09	(1,181.09)	+++	3,278.00
Sub Department 89 - FP Golf Cart Fund										
347.03	Indian Bluff golf fees	.00	.00	.00	.00	.00	12,049.75	(12,049.75)	+++	23,457.50



Budget Performance Report

Fiscal Year to Date 11/30/25
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 Totals										
Department Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,049.75	(\$12,049.75)	+++	\$23,457.50
Sub Department Totals		\$0.00	\$0.00	\$0.00	\$206.02	\$0.00	\$13,230.84	(\$13,230.84)	+++	\$26,735.50
REVENUE TOTALS		\$0.00	\$0.00	\$0.00	\$206.02	\$0.00	\$13,230.84	(\$13,230.84)	+++	\$26,735.50
Fund 331 - F.P. Golf Course Improve Totals										
REVENUE TOTALS										
EXPENSE TOTALS										
Fund 331 - F.P. Golf Course Improve Totals		.00	.00	.00	206.02	.00	13,230.84	(13,230.84)	+++	26,735.50
Fund 331 - F.P. Golf Course Improve Totals		.00	.00	.00	.00	.00	.00	.00	+++	.00
Fund 331 - F.P. Golf Course Improve Totals		\$0.00	\$0.00	\$0.00	\$206.02	\$0.00	\$13,230.84	(\$13,230.84)		\$26,735.50
Fund 335 - Develop-Forests & Construct Impr										
REVENUE										
Department 32 - Forest Preserve										
Sub Department 35 - Grants										
Department Totals		302,011.00	.00	302,011.00	48,249.73	.00	286,696.41	15,314.59	95	293,686.36
Sub Department Totals		500.00	.00	500.00	552.07	.00	2,117.41	(1,617.41)	423	674.80
Collector's interest '90		100.00	.00	100.00	.00	.00	.00	100.00	0	.00
Fund 335 - Develop-Forests & Construct Impr Totals										
EXPENSE TOTALS										
Fund 335 - Develop-Forests & Construct Impr Totals		.00	57,400.00	57,400.00	22,880.00	.00	22,880.00	34,520.00	40	.00
Fund 335 - Develop-Forests & Construct Impr Totals		.00	305,490.44	305,490.44	.00	.00	.00	305,490.44	0	.00
Fund 335 - Develop-Forests & Construct Impr Totals		\$0.00	\$362,890.44	\$362,890.44	\$22,880.00	\$0.00	\$22,880.00	\$340,010.44	6%	\$0.00
Fund 335 - Develop-Forests & Construct Impr Totals		\$302,611.00	\$362,890.44	\$665,501.44	\$71,681.80	\$0.00	\$311,693.82	\$353,807.62	47%	\$294,361.16
Fund 335 - Develop-Forests & Construct Impr Totals		\$302,611.00	\$362,890.44	\$665,501.44	\$71,681.80	\$0.00	\$311,693.82	\$353,807.62	47%	\$294,361.16
Fund 335 - Develop-Forests & Construct Impr Totals										
EXPENSE TOTALS										
Fund 335 - Develop-Forests & Construct Impr Totals		.00	14,097.00	14,097.00	.00	.00	8,921.00	5,176.00	63	.00
Fund 335 - Develop-Forests & Construct Impr Totals		.00	57,400.00	57,400.00	.00	.00	21,655.00	35,745.00	38	.00
Fund 335 - Develop-Forests & Construct Impr Totals		.00	305,490.44	305,490.44	.00	.00	302,900.12	2,590.32	99	.00
Fund 335 - Develop-Forests & Construct Impr Totals		\$0.00	\$362,890.44	\$362,890.44	\$0.00	\$0.00	\$324,555.12	\$38,335.32	89%	\$0.00
Fund 335 - Develop-Forests & Construct Impr Totals		\$0.00	\$376,987.44	\$376,987.44	\$0.00	\$0.00	\$333,476.12	\$43,511.32	88%	\$0.00
Fund 335 - Develop-Forests & Construct Impr Totals		\$0.00	\$376,987.44	\$376,987.44	\$0.00	\$0.00	\$333,476.12	\$43,511.32	88%	\$0.00
Fund 335 - Develop-Forests & Construct Impr Totals										
EXPENSE TOTALS										
Fund 335 - Develop-Forests & Construct Impr Totals		302,611.00	362,890.44	665,501.44	71,681.80	.00	311,693.82	353,807.62	47%	294,361.16
Fund 335 - Develop-Forests & Construct Impr Totals		.00	376,987.44	376,987.44	.00	.00	333,476.12	43,511.32	88%	.00
Fund 335 - Develop-Forests & Construct Impr Totals		\$302,611.00	(\$14,097.00)	\$288,514.00	\$71,681.80	\$0.00	(\$21,782.30)	\$310,296.30		\$294,361.16
Fund 336 - Loud Thunder Spillway & Camping										
REVENUE										
Department 32 - Forest Preserve										
Investment earnings		.00	.00	.00	621.28	.00	2,562.81	(2,562.81)	+++	2,990.67

Budget Performance Report

Fiscal Year to Date 11/30/25
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 336 - Loud Thunder Spillway & Camping										
REVENUE										
Department	32 - Forest Preserve	\$0.00	\$0.00	\$0.00	\$621.28	\$0.00	\$2,562.81	(\$2,562.81)	+++	\$2,990.67
REVENUE TOTALS		\$0.00	\$0.00	\$0.00	\$621.28	\$0.00	\$2,562.81	(\$2,562.81)	+++	\$2,990.67
Fund 336 - Loud Thunder Spillway & Camping Totals										
REVENUE TOTALS		.00	.00	.00	621.28	.00	2,562.81	(2,562.81)	+++	2,990.67
EXPENSE TOTALS		.00	.00	.00	.00	.00	.00	.00	+++	.00
Fund 336 - Loud Thunder Spillway & Camping Totals										
REVENUE TOTALS		\$0.00	\$0.00	\$0.00	\$621.28	\$0.00	\$2,562.81	(\$2,562.81)	+++	\$2,990.67
Fund 608 - Marvin Martin Fund										
REVENUE										
Department	32 - Forest Preserve	.00	.00	.00	93.62	.00	237.42	(237.42)	+++	562.92
Investment earnings		.00	.00	.00	.00	.00	71,000.00	(71,000.00)	+++	40,000.00
REVENUE TOTALS		\$0.00	\$0.00	\$0.00	\$93.62	\$0.00	\$71,237.42	(\$71,237.42)	+++	\$40,562.92
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$93.62	\$0.00	\$71,237.42	(\$71,237.42)	+++	\$40,562.92
Fund 608 - Marvin Martin Fund Totals										
REVENUE TOTALS		.00	.00	.00	.00	.00	2,367.28	(2,367.28)	+++	51,810.76
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,367.28	(\$2,367.28)	+++	\$51,810.76
Fund 608 - Marvin Martin Fund Totals										
REVENUE TOTALS		.00	.00	.00	93.62	.00	71,237.42	(71,237.42)	+++	40,562.92
EXPENSE TOTALS		.00	.00	.00	.00	.00	2,367.28	(2,367.28)	+++	51,810.76
Grand Totals		\$0.00	\$0.00	\$0.00	\$93.62	\$0.00	\$68,870.14	(\$68,870.14)	+++	(\$11,247.84)
Fund 608 - Marvin Martin Fund Totals										
REVENUE TOTALS		9,276,309.00	520,753.27	9,797,062.27	893,948.94	.00	6,479,324.08	3,317,738.19	66%	6,732,227.25
EXPENSE TOTALS		8,626,990.00	661,532.31	9,288,522.31	1,019,556.47	39,307.00	4,127,156.84	5,122,058.47	45%	4,097,573.69
Grand Totals		\$649,319.00	(\$140,779.04)	\$508,539.96	(\$125,607.53)	(\$39,307.00)	\$2,352,167.24	(\$1,804,320.28)		\$2,634,653.56

Nick Camlin
Rock Island County Treasurer

1504 3RD AVENUE
ROCK ISLAND, IL 61201



PO BOX 3277, ROCK ISLAND, IL 61204

PHONE: 309-558-3510

FAX: 309-558-3511

www.RockIslandCountyIL.gov/Treasurer



December 4, 2025

TO THE COMMISSIONERS OF THE FOREST PRESERVE DISTRICT:

Accompanying this letter is the Treasurer's monthly report of Financial Status as of November 30, 2025. The report includes the cash balances of **Forest Preserve Funds** and interest received for the month of November 2025, as the fifth month of the fiscal year.

Interest received compared with the prior year:

FY 2026 interest received in November 2025	\$ 16,845.00
FY 2026 accrual as of November 30, 2025	\$ 62,296.00
FY 2025 interest received in November 2024	\$ 21,382.00
FY 2025 accrual as of November 30, 2024	\$ 77,343.00

The Blackhawk Bank interest rate fell to 3.4% on October 30, 2025. As of December 3, 2025, Forest Preserve funds accounted for 5.5% 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,

A handwritten signature in green ink that reads "Nick Camlin".

Nick Camlin
County Treasurer

NC/se

Forest Preserve Fund Balances

From Date: 11/1/2025 - To Date: 11/30/2025

Summary Listing, Report By Fund - Account

Fund	Description	Paying Fund	Paying Fund Description	Beginning Balance	Ending Balance
130	Forest Preserve	130	Forest Preserve	\$2,350,961.23	\$2,181,977.19
131	Niabi Zoo	131	Niabi Zoo	\$1,492,884.84	\$1,147,887.57
132	Forest Preserve Retire	132	Forest Preserve Retire	\$194,526.27	\$206,226.45
133	Forest Preserve Liab Ins	133	Forest Preserve Liab Ins	\$343,625.51	\$378,043.15
136	Forest Preserve FISSA	136	Forest Preserve FISSA	\$217,911.02	\$242,399.92
161	Audit Levy	161	Audit Levy	\$26,083.96	\$33,506.31
201	Forest Pres Debt Service	201	Forest Pres Debt Service	\$156,459.83	\$46,433.27
331	F.P. Golf Course Improve	331	F.P. Golf Course Improve	\$73,093.70	\$73,299.72
335	Develop-Forests & Construct Impr	335	Develop-Forests & Construct Impr	\$4,302.16	\$54,483.96
336	Loud Thunder Spillway & Camping	336	Loud Thunder Spillway & Camping	\$204,436.35	\$205,057.63
608	Marvin Martin Fund	608	Marvin Martin Fund	\$85,061.16	\$84,705.50
Grand Total: 11 Funds				\$5,149,346.03	\$4,654,020.67

RIC Forest Preserve District

Interest Earned

From Date: 11/1/2025 - To Date: 11/30/2025

Summary Listing, Report By Fund - Account

Fund	Description	Paying Fund	Paying Fund Description	Total Credits
130	Forest Preserve	130	Forest Preserve	\$7,557.59
131	Niabi Zoo	131	Niabi Zoo	\$4,826.13
132	Forest Preserve Retire	132	Forest Preserve Retire	\$618.56
133	Forest Preserve Liab Ins	133	Forest Preserve Liab Ins	\$1,040.02
136	Forest Preserve FISSA	136	Forest Preserve FISSA	\$701.98
161	Audit Levy	161	Audit Levy	\$128.88
201	Forest Pres Debt Service	201	Forest Pres Debt Service	\$498.76
331	F.P. Golf Course Improve	331	F.P. Golf Course Improve	\$206.02
335	Develop-Forests & Construct Impr	335	Develop-Forests & Construct Impr	\$552.07
336	Loud Thunder Spillway & Camping	336	Loud Thunder Spillway & Camping	\$621.28
608	Marvin Martin Fund	608	Marvin Martin Fund	\$93.62
Grand Total: 11 Funds			INTEREST EARNED IN NOV 2025 =	<u>\$16,844.91</u>
			YEAR-TO-DATE INTEREST =	\$62,296.23

[illegible]

Rock Island County									11/30/2025
Forest Preserve Funds									
Fund Balances									
Fund #	Fund Name	Fund Balance as of 6/30/25	7/1/25 Revenue to Date	Expenses to Date	Current Fund Balance	Budgeted Revenues NOT Yet Received	Budgeted Expenses NOT Yet Made	Unappropriated Fund Balance	3 Month Reserve
130	General	831,760.20	2,558,339.29	1,507,411.94	1,882,687.55	1,054,760.71	2,101,990.06	835,458.20	877,384.68
131	Zoo	(13,535.00)	2,888,788.75	2,018,304.89	856,948.86	1,961,674.08	2,396,816.98	421,805.96	1,372,071.24
132	FP Retire	123,863.99	141,966.11	64,582.43	201,247.67	8,627.89	115,214.57	94,660.99	42,500.15
133	FP Liab	236,092.08	214,559.20	78,909.78	371,741.50	11,780.80	304,128.22	79,394.08	67,282.16
136	FP FISSA	100,496.21	232,324.79	98,055.40	234,765.60	13,086.21	141,813.60	106,038.21	54,783.98
161	Audit	12,369.41	44,621.05	24,049.00	32,941.46	1,031.95	20,951.00	13,022.41	9,425.00
331	Golf Corse Imp	60,068.88	13,230.84	-	73,299.72	-	-	73,299.72	60,782.00
335	Dev. Forests&Const	10,251.18	311,693.82	333,476.12	(11,531.12)	330,407.62	20,111.32	298,765.18	23,094.97
336	LT Spillway&Camp	202,494.82	2,562.81	-	205,057.63	-	-	205,057.63	-
608	Marvin Martin Fund	15,835.36	71,237.42	2,367.28	84,705.50	-	-	84,705.50	12,952.69

									11/30/2025
Rock Island County									
Forest Preserve Funds									
Cash Balances									
Fund #	Fund Name	Cash	Investments	Long-Term Investments	Claims	Cash Balance			
130	General	329,977.19	1,852,000.00	-	41,218.30	2,140,758.89			
131	Zoo	326,887.57	821,000.00	-	77,081.19	1,070,806.38			
132	FP Retire	24,226.45	182,000.00	-	-	206,226.45			
133	FP Liab	36,043.15	342,000.00	-	111.00	377,932.15			
136	FP FISSA	39,399.92	203,000.00	-	-	242,399.92			
161	Audit	7,506.31	26,000.00	-	-	33,506.31			
201	FP Debt Service	(109,566.73)	156,000.00	-	-	46,433.27			
331	Golf Corse Imp	299.72	73,000.00	-	-	73,299.72			
335	Dev.-Forest&Const.	48,483.96	6,000.00	-	-	54,483.96			
336	LT Spillway&Camp	57.63	205,000.00	-	-	205,057.63			
608	Marvin Martin Fund	705.50	84,000.00	-	-	84,705.50			

							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	

Indian Bluff Clubhouse Report – December 2025

<u>November Sales Numbers:</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>
Rounds played:	817	726	954
Golf Revenue's:	\$21,952	\$13,892	\$20,927
Concession's:	\$2,211	\$1685	\$2,064
ProShop:	\$862	\$633	\$475
Improvement Fund:	\$1,030.75	\$1,155.75	\$1626.25
Total Revenue for Nov:	\$25,025	\$16,186	\$23,454
Avg \$/Player	\$30.55	\$22.29	\$24.58
2020 Season Passes Sold	0	0	0
Season Pass Revenue	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 24. A very typical closing date. Weather never got really warm as it does some years, but the cool downs were limited. All that being said the golf season came to a sudden close as we had piles of now five days after closing. All in all, it led to a pretty decent November. Rounds and revenue were good for the month (slightly higher than 2024), putting a nice cap on the 2025 season. I will get to the yearly numbers in next month's report, which includes higher revenues, slightest of declines in rounds, and the first time the golf course has had gross revenue over 1 million dollars!

Staff stayed busy with the continued stream of customers, and trying to get things wrapped up for the 2024 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 2025 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 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 2025.

Report to Forest Preserve Committee

Name of Park ___Indian Bluff
For the Month of _November



November started off great with perfect weather that allowed us to wrap up all of our end of the season chores.... The weather took a decided turn at the end of the month and as such we closed the facility for the season

Grounds/Building Maintenance performed

- Continued clearcutting and disposal of nuisance timber
- Continuous lead litter cleanup.
- Winterized the irrigation system
- Finished siding the snack shack
- Fertilizer all greens and fairways
- Cleaned and organized our storage facilities

Equipment repairs and/or project performed.

- Blew out irrigation system and winterized pump station

Course/General facility conditions- Covered in a foot of snow!!!!

Incidents- None

Accidents reports- None

Other misc. notes Upcoming Items- we will be shifting gears into winter projects including equipment maintenance and refurbishing

This report was prepared by: Jay Verstraete **Date:** 12/1/25

Report to Forest Preserve Committee

Name of Park Illiniwek

For the Month of November 2025



Grounds Maintenance performed— Staff winterized the campground office, shower buildings, and public restroom following the closing of the campground in October. Dorrance was also winterized and the gate was installed to limit access to the back parking lot. Staff hauled 20 tons of gravel and placed the gravel on top of the rip rap along the river bank to create walking paths down to the river. 4 paths were created to help make it safer to fish along the river bank by creating these paths for safe walking. Staff rented a 40' lift in order to prune trees in the campground especially on the RV sites. We pruned heavy so it would not have to be done for at least 5 years. Staff picked up pruned branches and hauled them to the burn pile or chipped them in place. Staff mowed the campground one last time to mulch leaves which allows the grass to stay alive by eliminating the carpet of leaves. Staff starting removing storm damaged trees in the orchard area of the campground at Illiniwek. 90% of the trees are black locust and are snapped off and hanging in other trees or have widow makers that need removed.

Building Maintenance projects performed— JL Brady fixed a broken water pipe in the bathroom at Dorrance that was inside the block wall. They also fixed a broken water pipe at the camp office. The copper pipe broke when we tried to replace the hose bib. Point electric installed lights in the shower building chases in both shower buildings. They also installed a motion sensor light above the chase door on the north shower building to make it easier to get into the door after dark and prevent people from going to the bathroom behind the shower building. B&B drain tech pumped 3 septic tanks in the campground.

Equipment repairs and/or project performed— The mechanic at the zoo repaired an arm on the grapple bucket. Staff backed into it while working at Amôwa east last summer.

Trails/General facility conditions—Trails are in great shape. "You Are Here" trail signs were installed at Amôwa west trail system. A 4' X 4' sign about keystone species was installed at Amôwa east.

Vandalism report—No vandalism or break-ins this month.

Incidents—No incidents

Accidents reports— No accidents.

Activities/Events/Outings held at park— The park ranger led a group of boy scouts on a hike at Illiniwek on November 16th.

Items to be bid by Purchasing—No items.

This report was prepared Mike Petersen **Date** 12-04-2025

Report to Forest Preserve Committee

Name of Park __Loud Thunder __

For the Month of _November 2025__

Grounds Maintenance performed--

- Picked up trash on grounds, removed trash from trash receptacles
- Cleaned pit toilets as needed
- Cleaned burn rings
- Cleared trees and storm damage on trails
- Mowed all campgrounds to mulch and blow the leaves off the turf
- Cut all vegetation around office back for winter
- Stacked all picnic tables and stored them for the winter
- Removed and reinstalled hitching posts on three sites at the Horse Corral Campground so we could fell hazard trees and not damage them
- Pruned oak trees after overnight temps fell below 32 degrees
- Filled potholes on several roads on west side of preserve

Building Maintenance projects performed--

- Cleaned maintenance shop
- Cleaned and removed trash at Park office weekly
- Installed a shelf at park office reception area
- Caulked new windows at maintenance building
- Cleaned gutters at ranger home and park office
- Winterized maintenance shop

Equipment repairs and/or project performed--

- Performed pre and post operation checks daily on equipment to be used.
- Cleaned and detailed F150, F350, and Ford Fusion
- Replaced carburetor on log splitter
- Replaced carburetor on trash pump motor

Trails/Course/General facility conditions--The park as a whole is looking great. Trails were open to horses and bikes for the majority of the month due to the lack of rains in our area.

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

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

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

Weather conditions—We experienced very little precipitation and the trees dormant for the winter

Activities/Events/Outings held at park— Loud Thunder Archery Hunt is currently underway and twenty-four deer have been harvested to date.

The month of November was very productive here at Loud Thunder. Staff took a lot of vacation during the first couple of weeks, and we still managed to get a lot done. Ground conditions were excellent for working off road. We were able to access areas that are typically challenging to get to when we are receiving typical precipitation. Staff completed all pruning this month and began to focus on removing hazardous trees that were identified earlier this season. I did have a tree removal service remove 3 trees as the trees that needed to be removed were in and around our site utilities on three sites at the Horse Corral Campground.

The Loud Thunder Archery Program has been underway now and participants have harvested 24 deer to date. Early on, participants frequented the preserve but as the first shotgun season came on participation dramatically dropped off. The early snow and sudden low temps seem to be a driving factor in the almost nonexistent participation at this point. This is typical as the breeding season for the deer has slowed to a trickle with very few does that have not been bred at this point. This means the mature male deer have shifted their focus to survival and are transitioning back to a nocturnal existence. The Archery Hunt will end 12/21.

Staff will be focusing on removing the remaining hazard trees on the grounds and forest management practices as the weather permits. We will be working on annual equipment maintenance when temps are too low for safe working conditions outside. We are all looking forward to the holiday season here at the preserve and look forward to spending them with friends and family.

Ben Mills Superintendent

Loud Thunder Forest Preserve, Ralph Martin Conservation Area

12//03/25

Niabi Zoo report for November 2025

Lee Jackson

12/4/2025

- Renovation of two bird exhibits in Bio Diversity building to begin next week. This work is to fulfill ZAA standards, and comprises of installing chew proof coverings on the enclosure walls, and installing doors in the keeper hallway. Will reach out to other fabricators in coming weeks.
- Work completed on the generator instillation at the Biodiversity building.
- Received 1st quotes for new habitats in the reptile house.
- During the Cat house renovations, the windows at each yard was damaged by the welders. All windows will be replaced in coming months at the expense of the general contractor.
- Jessica Lench-Porter returned from a successful trip to Zimbabwe.
- All winterizing projects completed before the recent winter storms.
- Replaced the furnaces at the Hospital and the Hospital Annex.

Maintenance department

- Winterized Painted Dog waterer.
- Repaired electric fence at Painted Dogs.
- Put up wood sheeting at Domestic animals for a wind break.
- Repaired leak on pool pump at Otters exhibit.
- Winterized restrooms around the park.
- Put snow plows on plow trucks.
- Prepared snowblowers for winter season.
- Put new mesh on furnace intake/exhaust at Colobus.
- Put new gasket on toilet at Wolf Ridge restroom.
- Repaired urinal in urinal at Admin building.
- Installed new fuel pump, mass air flow sensor and clock spring on van #34.
- Fabricate and install plexiglass on Pallas cats hut, top and bottom.
- Changed oil/filter and install snow plow on truck #149.
- Repaired running board on #34 van.
- Installed lower control arm, 2 strut assemblies and stabilizer bar bolts and bushings, change oil/filter on truck #147.
- Fabricated and install plexiglass wind break at North American Porcupine.
- Changed oil/filter, inspected brakes, on truck #150.
- Repaired floor and bed of Gator # 71.
- Repaired shift door at Prairie Dogs.
- Installed a new parking brake switch on Skid Steer.
- Installed salt spreader on truck# 146.
- Removed, repaired, and reinstalled running boards on truck # 148.
- Repaired drain at Annex.
- JL Brady replaced furnace at Animal Hospital and Annex.

- Regraded and added dirt along fence by Camels/mixed Primates.
- Replaced heater at Donkey barn.
- Added gravel and graded down gate #1 drive.
- Repaired Chlorinator on the zoo water system.
- Removed Rhino scale and install wooden platform.
- Installed new spring shackle on van #34.
- Installed zipline at Painted Dogs.
- Fabricated and installed feeding hole safety covers at Cathouse.
- Installed new shower head in Nutation Center restroom.
- Repaired hose at Colobus.
- Installed new faucet on sink in Giraffe.
- Repaired smoke detector at Heated Barn.
- Took down scrim at Painted Dogs.
- Repaired shed door at Pallas Cats.
- Repaired door at Red River Hogs.
- Replaced fill valve on toilet in Maintenance shop.

Animal Department

4.0 Fennec foxes born on November 17th. The North American managed breeding program consist of 74 individuals. Niabi owns 30 of them.

Grace Wainwright hired as fulltime animal Keeper. 1st day was November 30th.

- MOD 10/18-19
- Media Appearances – 10/21

Day	Date	Event
Saturday	April 18	Members Spring Zoo Preview/9-12
Tuesday	April 21	Zoo Opening Day
Saturday	April 25	Earth Day Every Day Celebration
Saturday	May 2	Star Wars Day
Sunday	May 10	Mothers Day/Brunch
Saturday	May 16	Endangered Species Day
Monday	May 25	Memorial Day
Saturday	May 30	Fantastic Tails
Saturday	June 6	Pollinator Day
Sunday	June 21	Fathers Day
Saturday	June 20	Breakfast with Giraffe / World Giraffe Day
Saturday	July 19	Breakfast with Critical Carnivores (Amur Leopard/Red Wolf)
Thursday	July 23	Members Night
Saturday	August 1	Back to School Event
Saturday	Aug 22	African Painted Dog Day
Saturday	August 29	Primate Day

Monday	Sept 7	Labor Day
Sat-Sun	Sept 5 & 6	Animal Art Show
Sunday	Sept 13	Grandparents Day
Sat-Sun	Sept 12 & 13	Animal Art Show
Saturday	September 12	Heroes Day with Characters
Sunday	September 13	Hero's Day
Friday	Sept	Pints for Preservation
Sat-Sun	Sept 19	Animal Art Show
Sunday	September 20	World Rhino Day & Breakfast with the Rhino
Saturday	October 24	Sloth & Snow Leopard Day
Sat-Sun	Oct 24 & 25	Boo at the Zoo
Sat-Sun	Oct 24 & 25	Animal Art Show
Monday	Oct 26	Zoo Closed
Saturday	Dec 19	Brunch with Santa Paws

Evening hours consideration

The idea of having some evening hours in the summer is one that has been discussed sporadically over the years. The practice is common among larger zoos but offers some legitimate hurdles to a small facility like Niabi.

Minimum Staffing and cost

2 gift shop 2x 15 per hour 120.00

1 carousel x 4 = 60.00

2 maintenance (one train driver, 1 general maintenance) = 120.00

2 keepers 21.45 each x 6 = 257.40 (includes OT. Based on lower seniority staff)

1 manager

1 box office. 60.00

Cost 617.40 per day of evening hours

Schedule and hours

1x each week, Thursdays

Public hours = 10am to 8pm

Considerations to be addressed

1. Staffing

The Zoo is already understaffed and would have to be staffed during these evening hours.

This cost is not likely to be neutral, at least for the first 2-3 years and will undoubtedly require the use of over time, particularly for attendant Animal keeper staff.

Because of our small staff size and the needs of the collection, it would be impossible (as it has been suggested) to push back our operating hours on the days the zoo is open late.

Medical procedures, feeding schedules, medication regimens, animal observations and enclosure servicing would all be impacted in ways that could jeopardize animal welfare and staff safety. This tack would also inconvenience and frustrate regular guest who would come to the zoo at the normal time and have to be turned away. We see this now during the off season and we have had an off season for over 50 years.

For these reasons we will need to offer overtime to some of our fulltime staff, and hire/offer more hours, to seasonal staff.

2. M.O.Ds (managers on duty)

At least one manager will always have to be present to deal with any issues that call for a decision pertaining to emergency situation, guest issues and safety issues that arise. This can be dealt with easily by creating a rotating schedule. Managers would take turns shifting their hours that day like we do in our weekend rotations. Where this has a real chance for complication (remember we operate now with a bare minimum of staff) is during vacations, sick leave, zoo related travel obligations. This will negatively impact the availability of managers needed. The zoo has recognized the need for a fulltime educator for some time now, as well as the need for an additional fulltime maintenance person. The addition of these positions (particularly the Education Manager) would result having evening hours safely staffed, and much easier to manage, in addition to the benefits to the education programming.

3. Evening events

Events and operations beyond those found in typical hours of operations will out of necessity require a larger staff presence, such as an additional maintenance and box office staff. The exact number of each will depend on the events and projected attendance.

4. Marketing

For the first several years additional marketing funds will need to be allocated in order to make the general public aware of the new offering. My initial estimate would be between 5 to 7K per year. A more detailed marketing budget would need a consultation with our marketing firm.

Conclusions

The implementation of evening hours is feasible right now, only with the addition of a fulltime Education Manager. Fulltime management staffing at Niabi is far too small and becomes spread even thinner due to zoo related travel, vacations, and sick leave.

Not having a manager on grounds during hours of operation (with or without guest present) creates liability issues for the Forest Preserve District and jeopardizes the Zoos accreditation standing as it significantly impacts decision making during animal and guest emergencies. As a “union shop” these responsibilities cannot be passed on to union staff.

From: [Hannah Stockton](#)
To: [Lee Jackson](#); [Jeff Craver](#); [Cassie Sullivan](#)
Subject: November Monthly Reports
Date: Tuesday, December 2, 2025 3:37:35 PM
Attachments: [Animal Inventory 2025.xlsx](#)

Program	Number	Guests	Income
Birthday Programs	1	50	\$350
Animal Encounters	2	4	\$600
Company Outings	-	-	-
Field Trips	-	-	-

Hannah Stockton

Office Manager

309-799-3482 x 224

13010 Niabi Zoo Rd. | Coal Valley, IL 61240

Monthly Animal Inventory Report
November 2025

Increases in inventory	Quantity	Date	Explanation	Cost
Fennec Fox	4.0	18-Nov	birth	
Decreases in inventory	Quantity	Date	Explanation	Cost
Common barn owl	0.1	10-Nov	death	
Black-legged parrot	1.0	7-Nov	donation	
Domestic guinea pig	0.1	13-Nov	death	
Cora mud turtle	0.1	26-Nov	death	
Dyeing poison frog	0.0.3	10-Nov	death	
Central American Tailless Whip Scorpion	0.0.1	26-Nov	death	

From: [Jeff Craver](#)
To: [Cassie Sullivan](#)
Subject: FW: Maintenance Report
Date: Thursday, December 4, 2025 12:25:59 PM

From: Scott Hesselberg <shesselberg@niabizoo.com>
Sent: Thursday, December 4, 2025 11:09 AM
To: Lee Jackson <ljackson@niabizoo.com>
Cc: Jeff Craver <jcraver@ricfpd.org>
Subject: Maintenance Report

2025 November Maintenance Report:

- Winterize Painted Dog waterer.
- Repair electric fence at Painted Dogs.
- Put up wood sheeting at Domestic animals for a wind break.
- Repair leak on pool pump at Otters exhibit.
- Winterize restrooms around the park.
- Put snow plows on plow trucks.
- Get snowblowers ready.
- Put new mesh on furnace intake/exhaust at Colobus.
- Put new gasket on toilet at Wolf Ridge restroom.
- Repair urinal in urinal at Admin building.
- Install new fuel pump, mass air flow sensor and clock spring on van #34.
- Fabricate and install plexiglass on Pallas cats hut, top and bottom.
- Change oil/filter and install snow plow on truck #149.
- Repair running board on #34 van.
- Install lower control arm, 2 strut assemblies and stabilizer bar bolts and bushings, change oil/filter on truck #147.
- Fabricate and install plexiglass wind break at North American Porcupine.
- Change oil/filter, check brakes, on truck #150.
- Repaired floor and bed of Gator # 71.
- Repair shift door at Prairie Dogs.
- Installed a new parking brake switch on Skid Steer.
- Install salt spreader on truck# 146.
- Remove, repair, and reinstall running boards on truck # 148.
- Repair drain at Annex.
- JL Brady replaced furnace at Animal Hospital and Annex.
- Regrade and added dirt along fence by Camels/mixed Primates.
- Replaced heater at Donkey barn.
- Added gravel and graded down gate #1 drive.
- Repaired Chlorinator on the zoo water system.
- Remove Rhino scale and install wooden platform.
- Install new spring shackle on van #34.
- Install zipline at Painted Dogs.
- Fabricate and install feeding hole safety covers at Cathouse.

- Install new shower head in Nutrition Center restroom.
- Repair hose at Colobus.
- Install new faucet on sink in Giraffe.
- Repair smoke detector at Heated Barn.
- Take down scrim at Painted Dogs.
- Repair shed door at Pallas Cats.
- Repair door at Red River Hogs.
- Replace fill valve on toilet in Maintenance shop.

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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 2025.

Notes from the prior Forest Preserve Executive Committee Meeting

The levy and abatement ordinances approved in October as well as the Truth in Taxation certification was submitted and filed to the County Clerk's Office. A levy confirmation letter was received via email on November 13 and returned that day to the Rock Island County Clerk's Office. Staff will continue to modify the budget and appropriation ordinance as costs or needs change and present the final to the Commission in May for approval to be laid on display for 30 days. Once the budget and appropriation ordinance has been on display for 30 days the Commission can consider it for approval.

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. Bond payments were due and completed by the due date of December 1st. The bond and interest payments will account for the significant amount of outgoing funds for the month. Any flagged claims for missing receipts or sales tax will be addressed by those staff responsible for the infractions.

Transfers of Appropriations

There were no transfers of appropriations for the month.

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.

The resolution regarding the electric vehicle charging station grant is for funds expended on the project publication in the newspaper.

Other Business

A schedule of meetings for the Forest Preserve Commission and Executive Committee for the calendar year 2026 is available for your review and consideration.

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.

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



Requesting to name the Director, Jeffrey Craver, as the 2026 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 of the District's FY 25 audit will be presented to the full Commission at its regularly scheduled meeting December 16th by a representative from Sikich LLP. 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 and every 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 approximately 97% of 2024 taxes levied to be received in 2025. The remaining 3% will be received in January of 2026. Personal Property Replacement Taxes continue to be on a decline compared to prior years. All earned revenues throughout the District have now all but halted with the closure of the golf course in November. The zoo's earned revenues are up slightly which is promising heading into the 2026. Golf revenues continue to rise above expectations. Camping number took a step or two back and some of this can be attributed to some poor weather conditions in July and some may be economically driven. Expenditures this fiscal year are up slightly compared to prior year due to the purchase of vehicles and mowers throughout the District. The prior fiscal year did not have the volume of large capital expenditures that were in this fiscal year's budget. Overall, the position of the General Fund and Niabi Zoo Fund are in a fair position entering the mid-way point in 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.

Zoo Foundation

The Zoo Foundation did not meet in November, the next scheduled meeting is December 2nd.

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



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.

Items for the Upcoming Month

- The electric vehicle charging station project notice to bid was published November 21st. The bid opening is scheduled for December 9th at 2:00 PM. Staff is recommending that the bids and recommendation from the project engineer be placed on the agenda for the Commission to review and consider on December 16th. Also, participated in a check-in call with the grant administrators, which occurs bi-weekly. Received the first reimbursement in the amount of \$22,880.
- Staff is still awaiting final determination of the OSLAD & Bike Fund grant award.
- Submitted final reports and billings to the IL DNR for the bike path grant. The submission was rejected. Working with the grant administrator on how to remedy the issue. The state went to a communized format and it has been difficult learning curve for both parties.
- Met with Chopper from Locals Love Us to hear about how the District facilities compared to other facilities in their category. Out of 20 nominations for favorite campground, Loud Thunder placed 4th.
- Contacted IMEG about the Indian Bluff Parking Lot, awaiting a short form agreement.
- Reviewed additional parking and Lake George access with staff. Preliminary designs were provided by IMEG. The preliminary plans and locations for parking are not as desirable as staff would prefer. The parking areas must move further east due to line of sight for vehicular travel. Staff will meet with the project engineers on another option.
- Staff have been working on updating the District website and other literature pertaining to the District for calendar 2026.
- Staff having been working on annual administrative maintenance of the Rec Trac Software.
- Local directors meeting was scheduled for December 4th.
- 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 25 audit is completed.
- Submitted November Sales Tax to MyTax Illinois.
- Continue working on the 2026 IACD conference by securing sponsors.

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



Next regularly scheduled meeting of the Forest Preserve Executive Committee is tentatively scheduled for Tuesday, January 13th, 2026 at 9:30 AM.

Submitted this 3rd day of December, 2025

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

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, 2025

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, 2025

Prepared By:

April Palmer, Rock Island County Auditor

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
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INTRODUCTORY SECTION

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
PRINCIPAL OFFICIALS
June 30, 2025

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

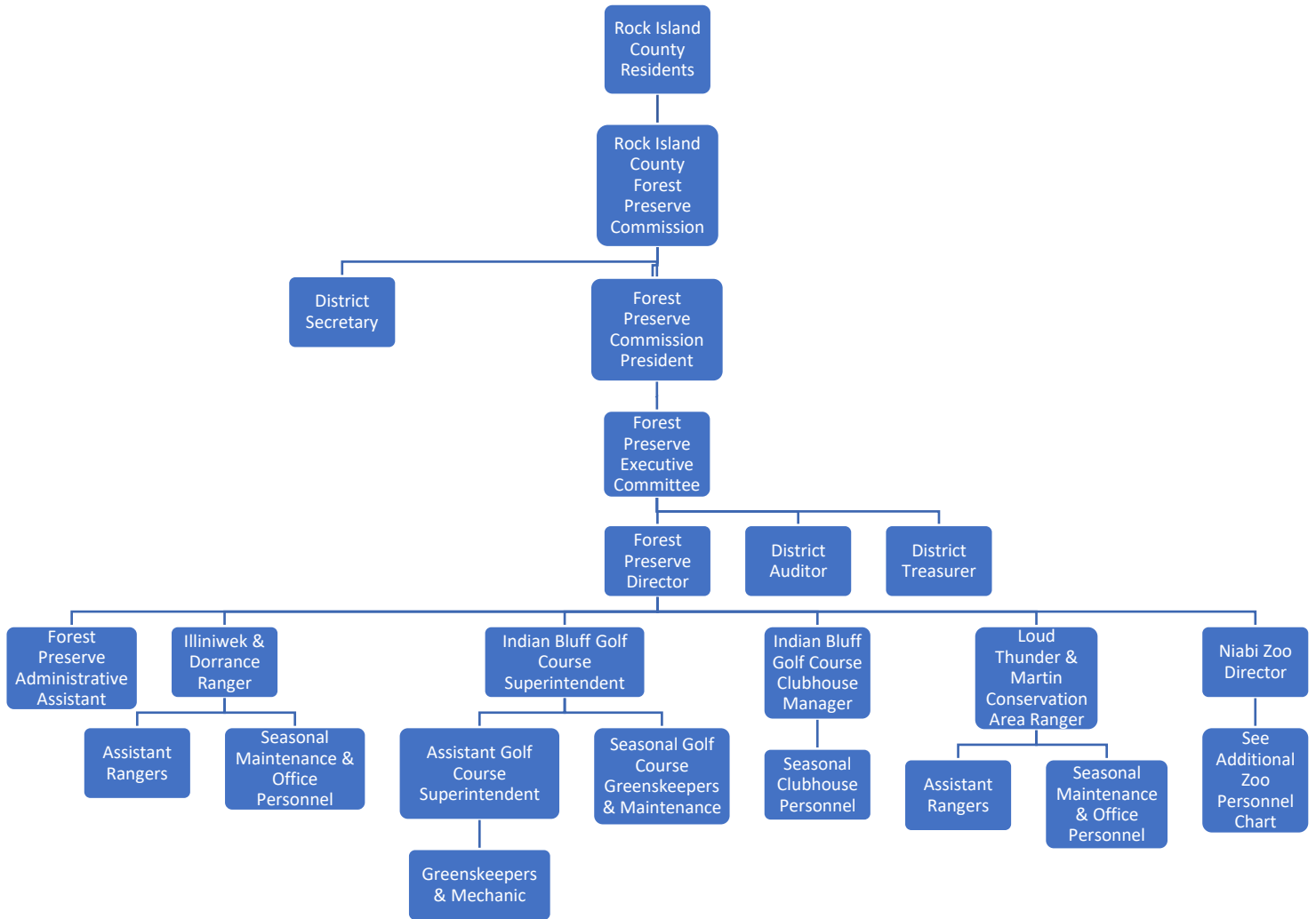
Commission Members

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, 2024

Christopher P. Morill

Executive Director/CEO

Forest Preserve District

Rock Island County



December 16, 2025

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, 2025.

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, 2025. 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.

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

- v -

Profile of the Government

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 of which 1,902 acres are Forested (as per current GIS readings) in Rock Island County. They include 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 141,236 residents (Source: U.S. Census Bureau, 2023 ACS 1-Year Estimates Data Profiles, Table DP05) 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 December of 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 6:00 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 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. The Director may make transfers of appropriations (movement of funds available to spend from one function or sub-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 22.5% of Rock Island County's residents are employed in the industry of “Education, Healthcare, and Social Assistance” (U.S. Census, 2023 American Community Survey, 5-Year Estimates). Manufacturing has the second highest percentage of employment of any industry, employing 16.2% of the civilian population 16 years and over (U.S. Census, 2023 American Community Survey, 5-Year Estimates). Currently, the largest employers in the county are:

Company	Address	City	Employees	Sales
John Deere Harvester Works	1100 13 th Ave	East Moline	2,800	\$1,140,721,000
Tyson Fresh Meats	28424 38th Ave N	Hillsdale	2,400	\$984,159,000
Deere & Co	1 John Deere Pl	Moline	1,600	\$0
XPAC	525 10th Ave E	Milan	1,000	\$0

Bally's Quad Cities Casino and Hotel	777 Bally Blvd	Rock Island	550	\$43,106,000
Performance Foodservice - Thoms	8001 51st St W	Rock Island	530	\$816,305,000
Tax Slayer Center	1201 River Dr.	Moline	500	\$36,980,000
Modern Woodmen of America	1701 1st Ave	Rock Island	475	\$117,151,00
Walmart Supercenter	3930 44th Avenue Dr. # 1	Moline	450	\$60,747,000
3M Co	22614 Route 84 N	Cordova	413	\$197,796,000
John Deere Swob	3400 80 th St	Moline	400	\$422,322,000
United Healthcare	1 Kone Ct #301	Moline	360	\$48,621,000
Walmart Supercenter	1601 18 th St	Silvis	350	\$47,248,000

Source: Data Axle, Reference USA Gov, accessed 2025.

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 August 2025, Rock Island County has an unemployment rate of 5.4% and a civilian labor force of 65,610 people (Source: Bureau of Labor Statistics, Local Area Unemployment Statistics).

Recently: Rock Island County has seen business expansions and infrastructure projects including \$5 million towards a hotel connected to the Bend XPO Convention Center in East Moline, a \$2.5 million expansion project for Crawford Company in Rock Island, and a new River Edge Redevelopment Zone in Rock Island.

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.

Purchase of work truck for Loud Thunder and Niabi Zoo and two minivans for Niabi Zoo.

Purchase of a new out-front tractor mower for Indian Bluff

Purchase new zero turn mowers for Illiniwek, Loud Thunder and Niabi Zoo.

Renew the irrigation software maintenance plan at Indian Bluff.

Installation of a new electrical panel and generator that services the well at Indian Bluff.

Repair and resurface portions of the Great River Road bike path from North of Port Byron to the South of Cordova through funding from the IL DNR Bike Path grant.

Install electrical vehicle charging stations throughout the District through the funding from the Electric Vehicle Charging Station grant.

Complete renovations to the American Eagle exhibit, large cat exhibit and carousel.

Reconstruct several acres of native prairie within Amôwa Forest Preserve & Loud Thunder.

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

Complete trail system at Amôwa East.

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.

Designation of the hill prairie at Indian Bluff as an Illinois Nature Preserve by the Illinois Nature Preserve Commission.

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. 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 as explained below under the Risk Management section.

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. In addition, the District is property tax dependent for most of its funds, and 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 offset 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 offset those investments. Property tax rate increases will be used to offset 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 basis with funds levied in the Development of Forests and Construction of Improvement Fund or applicable grant opportunities. Climate related scenarios continue to 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 does not intend to acquire further debt service in the next 5 years. Any significant increase in service would mostly be in land for conservation or preservation purposes. Parks that are 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. This funding beyond its property tax levy and fees available will come from the District's general fund transfers in of support. The District's Capital Project Funds, 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. Others, such as the Golf Course Improvement Fund, build funds to replace equipment needs on a scheduled basis.

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 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, as well as 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 special revenue fund. It 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 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, 2024. 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, 2025 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 support and 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



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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Naperville, IL 60563
630.566.8400

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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, 2025, 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, 2025, 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 1, 2025 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 1, 2025

1415 West Diehl Road, Suite 400
Naperville, IL 60563
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**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, 2025, 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 1, 2025.

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 1, 2025

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2025

Management's Discussion and Analysis

As management of the Rock Island County Forest Preserve District (the 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, 2025. 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- xiii 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, 2025 fiscal year by \$15,113,235 (net position). This net position total has increased \$634,887 from the prior year. This current year growth is primarily from growth in net investments in capital assets made possible from federal and local grant awards. Restricted net position increases occurred to debt service and audit services. There is now a deficit of unrestricted funds (unrestricted net position) that may be used to meet the government's ongoing obligations to citizens and creditors, as all resources are focused to the preserves' attractiveness and usefulness to the public.
- Deferred outflows of resources totaled \$769,750. This is a decrease of (\$242,791) from the prior year total. This is primarily from pension related deferred outflows figured from the District's actuarial estimation decreasing. Other post-employment benefits (OPEB) calculations of future expenses required again 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 \$5,870,527, an increase of \$904,293 over the prior year total. There was an increase in additional deferred property tax revenue this year over last accounting for about half of this total increase. The other half was the calculated increase of OPEB related deferred inflows off-setting a small decrease in actuarial pension expenses recognized in future periods.
- At the end of the current fiscal year, unassigned fund balance for the General Fund dropped from the prior year to \$812,145 or 27.3% of total General Fund expenditures of \$2,970,907. This continues to meet the Commission's recommended fund balance reserve of 25%. The decrease 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. Also, Niabi Zoo had depleted all its resources for the completion of the big cat house, a very large crowd attraction exhibit. The costs to get it to code and provide the best enclosure for the cats increased so greatly and the importance of that particular exhibit, encouraged the Commission to approve unassigned funds be transferred from the general fund to assist.
- The overall governmental funds' fund balance total for the year decreased as well. Total expenditures increased compared to the prior year and there was a significant decrease in revenue. Personal Property Replacement taxes were decreased from the State. Intergovernmental revenues were not anticipated as capital projects were concluding, so no additional state or federal grants were being considered and received. Miscellaneous revenue from snow storm insurance proceeds in the Zoo were utilized as soon as collected the prior year and no further collections were granted for continued repairs in the current year. 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. Other non-major governmental funds decreased overall because of additional personnel expenses per collective bargaining contract as well as the final year of increased minimum wages in the state

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2025

for seasonal and part-time employees. Continued project expenses such as the Golf Cart Fleet purchase at the preserves depleted the fund balance of the Golf Course Improvement Fund and was the main reason for this decrease.

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.

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2025

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 page 10 & 11 and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances on pages 12 & 13 provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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 and Niabi Zoo 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 48-52.

The basic governmental fund financial statements can be found starting on page 10 through 13 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 14.

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 36 through 43 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 \$15,113,235 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 (98.15%) 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, 2025

	Governmental Activities	
	2025	2024
Assets		
Current and other assets	\$ 8,427,812	\$ 7,992,807
Capital assets	19,917,275	18,809,774
Noncurrent assets	21,922	1,107
Total assets	28,367,009	26,803,688
Deferred outflows of resources	769,750	1,012,541
Liabilities		
Long-term liabilities outstanding	5,678,183	6,728,645
Other liabilities	2,474,814	1,643,002
Total liabilities	8,152,997	8,371,647
Deferred inflows of resources	5,870,527	4,966,234
Net position		
Net investment in capital assets	14,834,084	13,241,970
Restricted for:		
Capital improvement	15,836	18,104
Retirement	224,363	207,468
Liability	236,092	260,671
Debt service	24,973	167
Audit	12,369	-
Unrestricted (deficit)	(234,482)	749,968
Total net position	\$ 15,113,235	\$ 14,478,348

3.4% or \$513,633 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 increased over the course of the fiscal year. The restriction of capital improvement funds for future capital use has decreased since Zoo exhibit projects and the 5-year replacement of golf cart fleet has been completed. The Marvin Martin Trust Fund for improvements in future years at Loud Thunder preserve has these restrictions and experienced a decrease in the current year compared to last as well, while the Loud Thunder Spillway and Camping Fund and the Development of Forests & Construction Improvements (DFCI) for the District as a whole restrictions for capital did increase. Spending in this fund is for EV-charging stations at the preserves and bike path improvements to come while applications and additional funding is anticipated from grants and contributions in future years. As of June 30, 2025, the amount of liabilities restricted for estimated claims settlements for health benefits and worker's compensation was a similar

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2025

amount for future liability predicted. Additional interest on Debt Service is now restricted to the payment of future bond debt. A restriction for auditing services is now in place and increasing as well.

Principal debt payments have continued on the bond issues for Niabi Zoo Capital Improvements and Loud Thunder & Spillway improvements and repairs. This decreases the liability. These principal payments, and the interest payments draw on cash readily available within current and other assets. No new bonded debt was incurred or is anticipated.

	Governmental Activities	
	2025	2024
Revenues		
Program revenues:		
Charges for services	\$ 2,994,869	\$ 2,990,742
Operating grants and contributions	58,789	10,800
Capital grants and contributions	908,126	970,743
Total program revenues	3,961,784	3,972,285
General Revenue:		
Property taxes	3,972,740	3,830,820
Replacement taxes	283,934	428,198
Hotel/ motel taxes	259,046	274,999
Interest	233,799	192,033
Miscellaneous	29,373	275,337
Gain on Sale of Capital Assets	28,589	-
Total general revenues	4,807,481	5,001,387
Total revenues	8,769,265	8,973,672
Expenses:		
General and administration	2,943,694	2,605,713
Culture and recreation	5,008,248	4,320,647
Interest on long-term debt	182,436	199,651
Total expenses	8,134,378	7,126,011
Change in net position	\$ 634,887	\$ 1,847,661
Net position, beginning	\$ 14,478,348	\$ 12,630,687
Net position, ending	<u>\$ 15,113,235</u>	<u>\$ 14,478,348</u>

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2025

Receipt of the remaining granted American Recovery Funds from Rock Island County and other small local governmental and agency grants, as well as charges for services kept program revenues closely in line with prior year receipts. The EAV increase for property taxes and interest growth received on funds on deposit throughout the year helped off-set other tax decreases. Among those was the Debt Service Fund, utilized in the prior 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 2026. The interest earned on those invested funds on deposit grew considerably over this fiscal year. Therefore, the only government wide loss was in miscellaneous revenue from the insurance proceeds from storm damage at the Zoo in the prior year with no additional revenue in the current year.

As various revenues decreased the District worked to keep expense totals close to the revenue coming in. However, there was work that was contracted at the Zoo and DFCI fund and staff that was paid the collective bargaining agreement increases in salaries and benefits. Liability insurance paid higher worker's comp payments than expected. So expenses grew about \$1 million over the prior year. This made it so the increase in net position, while still an increase, was much less than the year prior.

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 \$1,604,676, of which \$796,307 is available for spending at the government's discretion. This decrease occurred to complete the cat house exhibit and to up-date the golf cart fleet while maintaining about the same level of revenue overall this fiscal year.

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, 2024 - June 30, 2025 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 & Changes in Fund Balance of Major Funds

The General Fund anticipated Replacement Tax revenue once again decreased considerably from the prior year. The State reported the actual decrease months after the property tax levies were set, but they were maximized to cover the anticipated event this second year. The parks also were aware of the importance to maximize charges for services and contributions from private sources to cover the loss of replacement revenue. Therefore, camping, boat rental, and golf fees were budgeted slightly higher than earned. Investment income did perform well once again as well as contributions from private sources. Expenditures for outside services and some supplies purchases were able to be deferred, but the real savings was in

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2025

deferring capital outlay during the year to ensure under budgeted expenditures overall. Helping the Zoo ultimately caused a large decrease in fund balance of (\$400,000).

Niabi Zoo experienced huge revenue losses under expected budget in charges for services as the amount of construction of exhibits continued throughout the year, especially the cat house, and weather issues were up and down. Affecting expenditures was the inflationary costs of goods and services for operations and repairs/rebuild. Some delayed/deferred capital outlay expenditures became necessary to off-set as much of the revenue loss as possible. However, the general fund needed to step in to provide as much of a buffer to these increased expenditure budgets as possible. The result was still the need to use of all the fund balance resulting in a change in fund balance of a decrease of (\$246,477) during the year.

Capital Assets

	(Net of Depreciation)	
	2025	2024
Land	\$ 1,641,790	\$ 1,641,790
Buildings	4,527,935	4,692,514
Machinery and equipment	1,525,105	1,100,338
Infrastructure	10,295,240	10,952,880
Construction in progress	1,927,205	422,252
Total	\$ 19,917,275	\$ 18,809,774

Large purchases of machinery & equipment included a new aerator & golf cart fleet at Indian Bluff Preserve, various projects at Niabi Zoo, and a District wide time & attendance software system. Exhibit projects at the Zoo have been continued such as the Big Cat House Infrastructure from funds provided by Rock Island County from its allotment of the American Recovery Act Award. The new Illinois Bicycle Path Extension project began as well. Both of those majorly increased construction in progress over the prior year. The decreases to buildings and infrastructure were completely due to depreciation expense for the year being greater than completion of new capital 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.

Economic Factors and Next Year's Budgets

Inflation remains a primary concern for management, as rising operational costs—particularly at Niabi Zoo—continue to pressure financial resources. A sustained decline in earned revenue would further limit the zoo's ability to fund equipment replacements and visitor-experience enhancements. The District remains attentive to the effect of inflation on Rock Island County residents, recognizing that constrained discretionary income may reduce access to District services. Management continues to calibrate service-fee adjustments and property-tax revenues to mitigate inflationary pressures while maintaining broad service accessibility. Although broader economic trends may influence unemployment levels, the associated risk is currently considered low.

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2025

Discussions with peer agencies confirm that service-usage patterns are shifting across the sector. Camping activity at Illiniwek and Loud Thunder declined for the first time since the COVID-19 pandemic, including both reduced unique visitation and lower frequency among regular campers. In addition to economic factors, some pandemic-driven camping purchases appear to be underutilized. Nevertheless, demand for well-maintained camping facilities remains strong.

Golf participation continues to increase, supported by greater exposure to the sport through digital and virtual platforms. This trend is attracting new, younger participants across demographic groups.

At Niabi Zoo, the opening of the prairie dog exhibit and completion of the big cat and American eagle exhibits contributed to stabilizing attendance, limiting the decline to 2%.

Fiscal year 2026 appropriations across District funds remain generally consistent with prior years, aside from capital initiatives. Although the Forest Preserve Commission adopted a tax rate approximately 0.41 of a cent lower than the previous levy year, property-tax collections increased by \$341,891. These additional resources were directed to the General Fund and the Niabi Zoo Fund to support recovery from snow-related damage and ongoing exhibit renovations. In future years, the General Fund levy will be reduced, while the levy for the Development of Forests and Construction of Improvements Fund will increase to support capital needs. The elevated Niabi Zoo Fund levy will remain in place, with annual surpluses applied to meet fund-balance requirements. The District anticipates modest increases in earned revenue following proposed fee adjustments for calendar year 2026. Personnel costs are projected to increase 2.5%, while employer benefit expenses are expected to rise approximately 15.5% due to plan elections and staffing changes.

The Audit, IMRF, and FISSA Funds were adopted with targeted deficits or surpluses as necessary to maintain compliance with the District's fund-balance policy over a three-year horizon.

The Fiscal Year 2026 Liability Fund budget includes a planned deficit resulting from the transition of the District's risk-management pool from an August–July cycle to a calendar-year policy. This requires funding both the August–December transition period and the full 2026 policy year. One active legal claim and several pending workers' compensation cases may also require funding, and appropriations were made to ensure adequate resources if needed. The District continues to self-insure unemployment expenses, which remain minimal relative to the size of its temporary workforce.

The Development of Forests and Construction of Improvements Fund was adopted with a surplus, with appropriations to be made as capital needs arise. The District secured two grants: one for repairs to the Great River Trail and another for the installation of electric-vehicle charging stations. Looking beyond fiscal year 2026, management anticipates requesting funds for the parking-lot repair and resurfacing at Indian Bluff Golf Course and expects to leverage remaining funds as grant matches for resurfacing the Great River Trail and developing a splash pad at Niabi Zoo.

The District's fund-balance policy remains unchanged and continues to emphasize prudent use of reserves to maintain policy thresholds, avoid or minimize future debt, and invest in capital improvements that enhance sustainability, operational efficiency, and revenue generation. The District also updated its investment policy to align with Rock Island County's framework, with the only distinction being the need for formal adoption by the Forest Preserve Commission. Revisions include strengthened collateralization standards—requiring 100% collateral on deposits above FDIC/NCUA limits—and enhanced performance-monitoring and analytical guidelines.

Management is not aware of any pending legislation that would materially affect District operations.

Rock Island County Forest Preserve District

Management's Discussion and Analysis Year Ended June 30, 2025

As in prior years, zoo management anticipates that illnesses such as Avian Influenza will continue to present significant operational and financial challenges, particularly during outbreak periods. Education programs and special events continue to perform well, and the 2023 Community Perception Survey recommended expanding special-event offerings to strengthen attendance. Enhanced marketing initiatives were launched in 2025 and will continue into 2026. The zoo is also evaluating summer evening hours to improve the visitor experience during warmer periods. Off-site education programs featuring live animals remain suspended due to staffing constraints and quarantine requirements.

Overall, management expects stable performance in the coming year, supported by disciplined financial stewardship, continued investment in capital assets, and targeted strategies to sustain public engagement across core service areas.

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, 2025

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 5,108,122
Receivables (net, where applicable, of allowances for uncollectibles)	
Accounts	468,184
Property taxes	2,839,144
Accrued interest	12,362
Prepaid items	21,922
Capital assets, not being depreciated	3,568,995
Capital assets, being depreciated (net of accumulated depreciation)	<u>16,348,280</u>
Total assets	<u>28,367,009</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension related - IMRF	513,579
OPEB items	216,385
Deferred charge on refunding	<u>39,786</u>
Total deferred outflows of resources	<u>769,750</u>
Total assets and deferred outflows of resources	<u>29,136,759</u>
LIABILITIES	
Accounts payable	1,179,245
Accrued payroll	98,112
Unearned revenue	528,285
Noncurrent liabilities	
Due within one year	669,172
Due in more than one year	<u>5,678,183</u>
Total liabilities	<u>8,152,997</u>
DEFERRED INFLOWS OF RESOURCES	
Pension related - IMRF	21,776
OPEB items	837,480
Property taxes	<u>5,011,271</u>
Total deferred inflows of resources	<u>5,870,527</u>
Total liabilities and deferred inflows of resources	<u>14,023,524</u>

(This statement is continued on the following page.)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

STATEMENT OF NET POSITION (Continued)

June 30, 2025

	<u>Governmental Activities</u>
NET POSITION	
Net investment in capital assets	\$ 14,834,084
Restricted for	
Capital improvements	15,836
Retirement	224,363
Liability insurance	236,092
Debt service	24,973
Audit	12,369
Unrestricted (deficit)	<u>(234,482)</u>
TOTAL NET POSITION	<u>\$ 15,113,235</u>

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2025

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	\$ 2,943,694	\$ 1,316,203	\$ 10,289	\$ -	\$ (1,617,202)
Culture and recreation	5,008,248	1,678,666	48,500	908,126	(2,372,956)
Interest	182,436	-	-	-	(182,436)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 8,134,378	\$ 2,994,869	\$ 58,789	\$ 908,126	(4,172,594)
General Revenues					
Property tax					3,972,740
Intergovernmental revenue					
Replacement taxes					283,934
Hotel/motel taxes					259,046
Investment income					233,799
Miscellaneous					29,373
Gain on sale of capital assets					28,589
Total					4,807,481
CHANGE IN NET POSITION					634,887
NET POSITION, JULY 1					14,478,348
NET POSITION, JUNE 30					\$ 15,113,235

See accompanying notes to financial statements.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

**BALANCE SHEET
GOVERNMENTAL FUNDS**

June 30, 2025

	General	Zoo	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 2,272,824	\$ 947,183	\$ 1,888,115	\$ 5,108,122
Receivables (net, where applicable, of allowances for uncollectibles)				
Accounts	4,502	434,629	29,053	468,184
Property taxes	1,147,995	1,147,993	543,156	2,839,144
Accrued interest	5,532	1,039	5,791	12,362
Prepaid items	19,615	2,307	-	21,922
TOTAL ASSETS	\$ 3,450,468	\$ 2,533,151	\$ 2,466,115	\$ 8,449,734
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE				
LIABILITIES				
Accounts payable	\$ 483,766	\$ 398,334	\$ 297,145	\$ 1,179,245
Accrued payroll	35,808	51,574	10,730	98,112
Unearned revenue	72,853	60,214	395,218	528,285
Total liabilities	592,427	510,122	703,093	1,805,642
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	2,026,281	2,026,281	958,709	5,011,271
Unavailable revenue - grants	-	10,279	17,866	28,145
Total deferred inflows of resources	2,026,281	2,036,560	976,575	5,039,416
Total liabilities and deferred inflows of resources	2,618,708	2,546,682	1,679,668	6,845,058
FUND BALANCES				
Nonspendable - prepaid items	19,615	2,307	-	21,922
Restricted				
Capital improvements	-	-	218,331	218,331
Retirement	-	-	224,363	224,363
Liability insurance	-	-	236,092	236,092
Debt service	-	-	24,973	24,973
Audit	-	-	12,369	12,369
Assigned				
Capital improvements	-	-	70,319	70,319
Unassigned (deficit)	812,145	(15,838)	-	796,307
Total fund balances (deficit)	831,760	(13,531)	786,447	1,604,676
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,450,468	\$ 2,533,151	\$ 2,466,115	\$ 8,449,734

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, 2025

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 1,604,676
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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	19,917,275
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Certain revenues are deferred at the fund level on the modified accrual basis of accounting but not at the entity-wide level	28,145
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The deferred charge on refunding of bonds is capitalized and amortized over the life of the bonds on the statement of net position	39,786
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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	491,803
Other postemployment benefits	(621,095)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds	
Bonds payable	(4,830,000)
Compensated absences payable	(229,382)
OPEB liability	(438,849)
Net pension liability - Illinois Municipal Retirement Fund	(770,529)
Bond premium	(78,595)

NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 15,113,235
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ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

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

For the Year Ended June 30, 2025

	General	Zoo	<i>(Formerly Major)</i> Development of Forests and Construction Improvements	<i>(Formerly Major)</i> Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 1,364,534	\$ 1,647,625	\$ -	\$ -	\$ 960,581	\$ 3,972,740
Replacement taxes	283,934	-	-	-	-	283,934
Hotel/motel tax	-	259,046	-	-	-	259,046
Charges for services	1,316,203	1,678,666	-	-	-	2,994,869
Intergovernmental	-	892,661	-	-	48,500	941,161
Contributions from private sources	26,519	143,997	-	-	-	170,516
Investment income	97,989	52,516	-	-	83,294	233,799
Miscellaneous	20,361	1,329	-	-	7,683	29,373
Total revenues	3,109,540	4,675,840	-	-	1,100,058	8,885,438
EXPENDITURES						
Current						
General government	2,491,500	-	-	-	140,794	2,632,294
Culture and recreation	-	3,538,378	-	-	566,684	4,105,062
Capital outlay	135,204	1,600,283	-	-	305,806	2,041,293
Debt service						
Principal retirement	210,000	305,000	-	-	-	515,000
Interest and fiscal charges	134,203	44,625	-	-	-	178,828
Total expenditures	2,970,907	5,488,286	-	-	1,013,284	9,472,477
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	138,633	(812,446)	-	-	86,774	(587,039)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	565,969	-	-	42,664	608,633
Transfers (out)	(538,633)	-	-	-	(70,000)	(608,633)
Sale of capital assets	-	-	-	-	36,660	36,660
Total other financing sources (uses)	(538,633)	565,969	-	-	9,324	36,660
NET CHANGE IN FUND BALANCES	(400,000)	(246,477)	-	-	96,098	(550,379)
FUND BALANCES (DEFICIT), JULY 1, AS PREVIOUSLY REPORTED	1,231,760	232,946	(203,750)	167	893,932	2,155,055
Changes within the financial reporting entity	-	-	203,750	(167)	(203,583)	-
FUND BALANCES, JULY 1, AS RESTATED	1,231,760	232,946	-	-	690,349	2,155,055
FUND BALANCES (DEFICIT), JUNE 30	\$ 831,760	\$ (13,531)	\$ -	\$ -	\$ 786,447	\$ 1,604,676

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, 2025

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (550,379)
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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	2,299,562
--	-----------

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	(1,183,990)
---	-------------

Proceeds from the disposal of capital assets are recognized in governmental funds but the gain is recognized on the statement of activities	(8,071)
--	---------

Certain revenues are deferred in governmental funds but not in governmental activities	(144,762)
---	-----------

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	515,000
---	---------

The amortization of certain amounts related to the issuance of long-term debt are not a use of a financial resource Premium	15,640
Loss on refunding	(19,248)

The change in the OPEB liability and related deferred outflows and inflows is shown on the statement of activities	(1,365)
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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	(253,231)
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The change in the compensated absences liability is shown on the statement of activities	<u>(34,269)</u>
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 634,887</u>
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See accompanying notes to financial statements.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

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 property tax revenues and charges for services related to the operation of the Niabi Zoo.

The Forest Preserve does not report any proprietary funds.

The Forest Preserve does not report any fiduciary funds.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)

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. Unearned 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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Property Taxes Receivable

Property taxes for 2024 attach as an enforceable lien on January 1, 2024, 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 16, 2025 and are payable in four installments, June 18, 2025, August 18, 2025, September 18, 2025 and November 18, 2025. The County collects such taxes and remits them periodically. The 2024 tax levy collections are intended to finance the 2026 fiscal year and are not considered available for current operations and are, therefore, shown as deferred/unavailable revenue. The 2025 tax levy has not been recorded as a receivable at June 30, 2025, as the tax attached as a lien on property as of January 1, 2025, however, the tax will not be levied until December 2025 and, accordingly, is not measurable at June 30, 2025.

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.

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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Capital Assets (Continued)

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. 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.

The Forest Preserve implemented GASB Statement No. 101, *Compensated Absences*, in 2025, but this did not result in a change to opening net position as the amount of the change was immaterial. Forest Preserve policy permits employees to accumulate earned but unused sick leave. Sick leave is recognized as a liability if it is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

2. DEPOSITS AND INVESTMENTS (Continued)

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, 2025, 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, 2025.

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, 2025, was as follows:

	Balances July 1, 2024	Increases	Decreases	Balances June 30, 2025
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 1,641,790	\$ -	\$ -	\$ 1,641,790
Construction in progress	422,252	1,528,741	23,788	1,927,205
Total capital assets not being depreciated	2,064,042	1,528,741	23,788	3,568,995
Capital assets being depreciated				
Buildings and building improvements	9,352,370	60,782	88,260	9,324,892
Machinery and equipment	3,512,418	630,533	148,571	3,994,380
Infrastructure	18,251,447	103,294	-	18,354,741
Total capital assets being depreciated	31,116,235	794,609	236,831	31,674,013
Less accumulated depreciation for				
Buildings and building improvements	4,659,856	217,290	80,189	4,796,957
Machinery and equipment	2,412,080	205,766	148,571	2,469,275
Infrastructure	7,298,567	760,934	-	8,059,501
Total accumulated depreciation	14,370,503	1,183,990	228,760	15,325,733
Total capital assets being depreciated, net	16,745,732	(389,381)	8,071	16,348,280
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 18,809,774	\$ 1,139,360	\$ 31,859	\$ 19,917,275

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 250,651
Culture and recreation	933,339
TOTAL DEPRECIATION EXPENSE -	
GOVERNMENTAL ACTIVITIES	\$ 1,183,990

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, 2024	Issuances	Retirements	Balances June 30, 2025	Current Portion
General obligation bonds	\$ 5,345,000	\$ -	\$ 515,000	\$ 4,830,000	\$ 535,000
Bond premium	94,235	-	15,640	78,595	-
Compensated absences**	195,113	34,269	-	229,382	80,284
Net pension liability - IMRF*	717,960	52,569	-	770,529	-
OPEB liability*	1,027,431	-	588,582	438,849	53,888
TOTAL	\$ 7,379,739	\$ 86,838	\$ 1,119,222	\$ 6,347,355	\$ 669,172

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

**The amount displayed as additions or reductions represents the net change in the liability.

b. General Obligation Bonds (Alternate Revenue Source)

General obligation refunding bonds (alternate revenue source), Series 2016, of which \$1,335,000 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 \$3,495,000 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
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	245,000	96,653	341,653
2031-2035	1,380,000	327,184	1,707,184
2036-2038	965,000	58,900	1,023,900
TOTAL	\$ 4,830,000	\$ 1,034,123	\$ 5,864,123

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, 2025 is as follows:

ASSESSED VALUATION - 2024	<u>\$ 3,511,752,152</u>
Statutory debt limitation (2.875% of assessed valuation)	\$ 100,962,874
Less general obligation bonds	<u>(4,830,000)</u>
LEGAL DEBT MARGIN	<u>\$ 96,132,874</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 \$1,416,677, with the bonds maturing December 1, 2028. During the current fiscal year, the pledge of Zoo revenues for the 2016 bonds of \$349,625 was approximately 7.48% 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 \$4,447,446, with the bonds maturing December 1, 2037. During the current fiscal year, the pledge of General Fund revenues for the 2017 bonds of \$344,203 was approximately 11.07% 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, 2024, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	45
Inactive employees entitled to but not yet receiving benefits	27
Active employees	<u>36</u>
 TOTAL	 <u>108</u>

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, 2025 was 7.33% of covered payroll.

e. Actuarial Assumptions

The Forest Preserve's net pension liability was measured as of December 31, 2024 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, 2024
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. Long-Term Expected Rate of Return

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

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic Equity	33.50%	4.35%
International Equity	18.00%	5.40%
Fixed Income	24.50%	5.20%
Real Estate	10.50%	6.40%
Alternative Investments	12.50%	4.85% to 6.25%
Cash Equivalents	1.00%	3.60%
TOTAL	100.00%	

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

5. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Illinois Municipal Retirement Fund (Continued)

h. Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2024	\$ 11,063,822	\$ 10,345,862	\$ 717,960
Changes for the period			
Service cost	168,334	-	168,334
Interest	790,145	-	790,145
Difference between expected and actual experience	111,242	-	111,242
Changes in assumptions	-	-	-
Employer contributions	-	140,748	(140,748)
Employee contributions	-	93,936	(93,936)
Net investment income	-	1,007,868	(1,007,868)
Benefit payments and refunds	(498,881)	(498,881)	-
Other (net transfer)	-	(225,400)	225,400
Net changes	570,840	518,271	52,569
BALANCES AT DECEMBER 31, 2024	\$ 11,634,662	\$ 10,864,133	\$ 770,529

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

5. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Illinois Municipal Retirement Fund (Continued)

- i. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2025, the Forest Preserve recognized pension expense of \$423,232. At June 30, 2025, 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	\$ 96,164	\$ -
Difference between expected and actual experience	194,999	12,459
Changes in assumption	-	9,317
Net difference between projected and actual earnings on pension plan investments	222,416	-
TOTAL	\$ 513,579	\$ 21,776

\$96,164 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, 2026. 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>	
2026	\$ 186,058
2027	357,488
2028	(92,798)
2029	(55,109)
2030	-
Thereafter	-
TOTAL	\$ 395,639

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

5. EMPLOYEE RETIREMENT SYSTEMS (Continued)

Illinois Municipal Retirement Fund (Continued)

j. 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)	\$ 2,069,514	\$ 770,529	\$ (223,710)

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, 2025, membership consisted of:

Inactive fund members or beneficiaries currently receiving benefits payments	-
Inactive fund members entitled to but not yet receiving benefit payments	-
Active fund members	34
TOTAL	34

d. Total OPEB Liability

The Forest Preserve's total OPEB liability of \$438,849 was measured as of June 30, 2025 and was determined by an actuarial valuation as of July 1, 2025.

e. Actuarial Assumptions

The total OPEB liability at June 30, 2025, as determined by an actuarial valuation as of July 1, 2025, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Inflation	2.50%
Salary increases	2.50%
Discount rate	5.20%
Healthcare cost trend rates	7.90% Initial 5.00% Ultimate

The discount rate was based on the June 30, 2025 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
	<u> </u>
BALANCES AT JULY 1, 2024	\$ 1,027,431
Changes for the period	
Service cost	54,482
Interest	42,121
Difference between expected and actual experience	(684,833)
Changes in benefit terms	-
Changes in assumptions	53,536
Other changes	-
Benefit payments	<u>(53,888)</u>
Net changes	<u>(588,582)</u>
BALANCES AT JUNE 30, 2025	<u>\$ 438,849</u>

Changes in assumptions related to the discount rate were changed from 4.21% to 5.20%. Additionally, there were changes in assumptions related to payroll increases, and election rates at retirement.

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 5.20% 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 (4.20%) or 1 percentage point higher (6.20%) than the current rate:

	1% Decrease (4.20%)	Current Discount Rate (5.20%)	1% Increase (6.20%)
	<u> </u>	<u> </u>	<u> </u>
Total OPEB liability	\$ 469,763	\$ 438,849	\$ 408,468

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 7.90% to 5.00% 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 (6.90% to 4.00%) or 1 percentage point higher (8.90% to 6.00%) than the current rate:

	1% Decrease (6.90% to 4.00%)	Current Healthcare Rate (7.90% to 5.00%)	1% Increase (8.90% to 6.00%)
Total OPEB liability	\$ 384,845	\$ 438,849	\$ 501,650

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

For the year ended June 30, 2025, the Forest Preserve recognized OPEB expense of \$128,352. At June 30, 2025, 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	\$ 128,910	\$ 694,857
Changes in assumption	87,475	142,623
TOTAL	\$ 216,385	\$ 837,480

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

<u>Year Ending December 31,</u>	
2026	\$ (41,350)
2027	(41,350)
2028	(41,350)
2029	(41,346)
2030	(23,758)
Thereafter	(431,941)
TOTAL	\$ (621,095)

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 2025 property tax revenues were reduced by \$212,801.

9. INDIVIDUAL FUND DISCLOSURES

a. Transfers

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

	In	Out
General	\$ -	\$ 538,633
Zoo	565,969	-
Nonmajor governmental funds	42,664	70,000
TOTAL	<u>\$ 608,633</u>	<u>\$ 608,633</u>

The purposes of significant interfund transfer is as follows:

- Transfer from the General Fund to the Nonmajor governmental fund (Golf Course Improvement Fund) of \$42,664 to allocate golf course fees collected for future golf course capital improvements.
- Transfer from the Nonmajor governmental fund (Development of Forests and Construction Improvements) to the Zoo Fund of \$70,000 for improvements at the zoo.
- Transfer from the General Fund to the Zoo Fund of \$495,969 for improvements at the zoo.

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

9. INDIVIDUAL FUND DISCLOSURES (Continued)

b. Deficit Fund Balances

The following fund reported a deficit fund balance as of June 30, 2025:

Fund	Amount
Zoo	\$ (13,531)

10. FUND BALANCE RESTATEMENTS

Change within Financial Reporting Entity

The Forest Preserve's beginning fund balances were adjusted due to a change within the reporting entity, in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*. The Development of Forests and Construction Improvements Fund was reported as major for the fiscal year ended June 30, 2024, and is reported as nonmajor for the fiscal year ended June 30, 2025. Additionally, the Debt Service Fund was reported as major for the fiscal year ended June 30, 2024, and is now reported as nonmajor for the fiscal year ended June 30, 2025. The effect of this change is as follows:

	Development of Forests and Construction Improvements	Debt Service	Nonmajor
	Major Governmental	Major Governmental	Governmental
BEGINNING FUND BALANCE (DEFICIT), AS PREVIOUSLY REPORTED	\$ (203,750)	\$ 167	\$ 893,932
Change within financial reporting entity	203,750	(167)	(203,583)
Total net restatement	203,750	(167)	(203,583)
BEGINNING FUND BALANCE, AS RESTATED	\$ -	\$ -	\$ 690,349

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, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 1,365,000	\$ 1,365,000	\$ 1,364,534	\$ (466)
Replacement taxes	455,000	288,510	283,934	(4,576)
Charges for services	1,215,145	1,330,145	1,316,203	(13,942)
Intergovernmental	-	7,500	-	(7,500)
Contributions from private sources	7,585	7,585	26,519	18,934
Investment income	70,500	80,500	97,989	17,489
Miscellaneous	18,500	18,500	20,361	1,861
Total revenues	3,131,730	3,097,740	3,109,540	11,800
EXPENDITURES				
Current				
General government				
Salaries and wages	1,307,983	1,233,917	1,228,745	(5,172)
Benefits	280,523	227,725	226,931	(794)
Uniforms and clothing	7,700	11,303	10,350	(953)
Training and education	13,510	5,983	4,250	(1,733)
Office supplies	1,120	1,109	689	(420)
Operating supplies	198,720	166,727	165,979	(748)
Repairs and maintenance supplies	68,860	71,092	70,775	(317)
Small tools and equipment	31,380	89,554	102,182	12,628
Books	-	30	30	-
Food purchases	85,025	100,907	92,673	(8,234)
Professional services	214,180	212,254	212,101	(153)
Communications	28,565	24,736	23,128	(1,608)
Transportation	6,500	3,780	2,925	(855)
Publishing, printing and duplicating	15,585	16,413	12,926	(3,487)
Public utility services	66,860	66,603	65,193	(1,410)
Repairs and maintenance	59,650	119,654	119,405	(249)
Rentals	12,062	12,099	11,067	(1,032)
Miscellaneous	37,715	59,093	57,527	(1,566)
Payments to county	85,072	85,072	84,624	(448)
Capital outlay	239,517	199,841	135,204	(64,637)
Debt service				
Principal retirement	210,000	210,000	210,000	-
Interest and fiscal charges	134,203	134,203	134,203	-
Total expenditures	3,104,730	3,052,095	2,970,907	(81,188)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,000	45,645	138,633	92,988
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(27,000)	(538,633)	(538,633)	-
Total other financing sources (uses)	(27,000)	(538,633)	(538,633)	-
NET CHANGE IN FUND BALANCE	\$ -	\$ (492,988)	(400,000)	\$ 92,988
FUND BALANCE, JULY 1			1,231,760	
FUND BALANCE, JUNE 30			\$ 831,760	

(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, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 1,650,000	\$ 1,650,000	\$ 1,647,625	\$ (2,375)
Hotel/motel tax	275,000	275,000	259,046	(15,954)
Charges for services	2,017,050	2,018,545	1,678,666	(339,879)
Intergovernmental	-	762,511	892,661	130,150
Contributions from private sources	21,000	90,289	143,997	53,708
Investment income	10,901	51,478	52,516	1,038
Miscellaneous	100	1,656	1,329	(327)
Total revenues	3,974,051	4,849,479	4,675,840	(173,639)
EXPENDITURES				
Current				
Culture and recreation				
Salaries and wages	1,811,212	1,739,408	1,739,408	-
Benefits	287,161	280,058	280,058	-
Uniforms and clothing	13,400	12,292	12,292	-
Training and education	6,640	6,114	4,500	(1,614)
Office supplies	2,230	2,401	1,386	(1,015)
Operating supplies	546,180	524,290	521,756	(2,534)
Repairs and maintenance supplies	41,800	51,971	45,820	(6,151)
Small tools and equipment	20,225	95,887	89,508	(6,379)
Books	350	178	28	(150)
Food purchases	28,240	12,736	11,338	(1,398)
Professional services	345,751	300,109	297,523	(2,586)
Communications	11,865	14,832	14,386	(446)
Transportation	13,450	19,387	19,387	-
Publishing, printing and duplicating	21,791	30,712	30,711	(1)
Public utility services	115,900	114,752	114,752	-
Repairs and maintenance	50,320	120,415	117,525	(2,890)
Rentals	17,091	13,626	11,803	(1,823)
Miscellaneous	60,445	63,788	63,491	(297)
Payments to county	167,572	162,706	162,706	-
Capital outlay	43,200	1,746,226	1,600,283	(145,943)
Debt service				
Principal retirement	305,000	305,000	305,000	-
Interest and fiscal charges	44,625	44,625	44,625	-
Total expenditures	3,954,448	5,661,513	5,488,286	(173,227)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	19,603	(812,034)	(812,446)	(412)
OTHER FINANCING SOURCES (USES)				
Transfer in	-	544,824	565,969	21,145
Total other financing sources (uses)	-	544,824	565,969	21,145
NET CHANGE IN FUND BALANCE	\$ 19,603	\$ (267,210)	(246,477)	\$ 20,733
FUND BALANCE, JULY 1			232,946	
FUND BALANCE (DEFICIT), JUNE 30			\$ (13,531)	

(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,	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially determined contribution	\$ 194,708	\$ 200,686	\$ 303,412	\$ 309,636	\$ 266,973	\$ 300,973	\$ 195,512	\$ 157,081	\$ 138,210	\$ 150,282
Contributions in relation to the actuarially determined contribution	189,371	257,321	309,534	326,576	304,973	528,911	183,199	157,081	138,210	170,001
CONTRIBUTION DEFICIENCY (Excess)	\$ 5,337	\$ (56,635)	\$ (6,122)	\$ (16,940)	\$ (38,000)	\$ (227,938)	\$ 12,313	\$ -	\$ -	\$ (19,719)
Covered payroll	\$ 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	\$ 2,050,904
Contributions as a percentage of covered payroll	13.51%	17.68%	18.83%	18.88%	17.33%	30.21%	9.97%	7.82%	7.04%	8.29%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuation as of December 31, 2024. 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 19 years, closed, until the remaining period reaches ten years, then ten-year rolling period; the asset valuation method was five-year smoothed fair value 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.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYERS
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Calendar Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL PENSION LIABILITY										
Service cost	\$ 137,329	\$ 122,307	\$ 133,326	\$ 144,214	\$ 164,533	\$ 170,250	\$ 162,556	\$ 165,201	\$ 173,697	\$ 168,334
Interest	554,267	617,803	640,223	645,046	633,637	661,337	689,410	710,213	752,440	790,145
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	637,034	59,893	20,537	(430,788)	49,675	125,184	(109,451)	174,888	106,705	111,242
Changes of assumptions	9,521	(19,620)	(234,757)	243,080	-	(98,781)	-	-	(16,989)	-
Benefit payments, including refunds of member contributions	(440,879)	(501,768)	(516,215)	(484,716)	(460,285)	(476,983)	(456,896)	(456,882)	(487,337)	(498,881)
Net change in total pension liability	897,272	278,615	43,114	116,836	387,560	381,007	285,619	593,420	528,516	570,840
Total pension liability - beginning	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
TOTAL PENSION LIABILITY - ENDING	\$ 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	\$ 11,634,662
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 187,357	\$ 200,686	\$ 303,412	\$ 309,636	\$ 304,973	\$ 528,911	\$ 217,784	\$ 173,869	\$ 137,587	\$ 140,748
Contributions - member	112,172	65,489	70,854	76,727	78,062	82,635	80,749	85,137	87,947	93,936
Net investment income	32,340	452,486	1,247,807	(452,764)	1,300,146	1,160,748	1,598,671	(1,305,836)	1,020,696	1,007,868
Benefit payments, including refunds of member contributions	(440,879)	(501,768)	(516,215)	(484,716)	(460,285)	(476,983)	(456,896)	(456,882)	(487,337)	(498,881)
Administrative expense	141,487	39,070	(200,455)	(342,661)	21,218	91,434	(84,663)	13,349	251,998	(225,400)
Net change in plan fiduciary net position	32,477	255,963	905,403	(893,778)	1,244,114	1,386,745	1,355,645	(1,490,363)	1,010,891	518,271
Plan fiduciary net position - beginning	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
PLAN FIDUCIARY NET POSITION - ENDING	\$ 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	\$ 10,864,133
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 1,877,893	\$ 1,900,545	\$ 1,038,256	\$ 2,048,870	\$ 1,192,316	\$ 186,578	\$ (883,448)	\$ 1,200,335	\$ 717,960	\$ 770,529

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Plan fiduciary net position as a percentage of the total pension liability	77.77%	78.22%	88.16%	76.95%	87.15%	98.07%	108.89%	88.61%	93.51%	93.38%
Covered payroll	\$ 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	\$ 2,007,816
Employer's net pension liability as a percentage of covered payroll	133.96%	130.59%	65.94%	120.17%	68.73%	10.16%	(49.23%)	63.44%	36.74%	38.38%
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										

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 Eight Fiscal Years

MEASUREMENT DATE JUNE 30,	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL OPEB LIABILITY								
Service cost	\$ 38,249	\$ 40,161	\$ 42,169	\$ 39,866	\$ 42,856	\$ 58,117	\$ 45,197	\$ 54,482
Interest	35,362	35,290	35,199	35,601	20,890	20,662	38,709	42,121
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	-	-	(103,658)	-	206,256	-	(684,833)
Changes of assumptions	-	-	-	(54,723)	-	(189,280)	51,461	53,536
Benefit payments	(119,637)	(77,753)	(80,264)	(62,634)	(63,999)	(89,486)	(93,362)	(53,888)
Net change in total OPEB liability	(46,026)	(2,302)	(2,896)	(145,548)	(253)	6,269	42,005	(588,582)
Total OPEB liability - beginning	1,176,182	1,130,156	1,127,854	1,124,958	979,410	979,157	985,426	1,027,431
TOTAL OPEB LIABILITY - ENDING	\$ 1,130,156	\$ 1,127,854	\$ 1,124,958	\$ 979,410	\$ 979,157	\$ 985,426	\$ 1,027,431	\$ 438,849

MEASUREMENT DATE JUNE 30,	2018	2019	2020	2021	2022	2023	2024	2025
Covered-employee payroll	\$ 1,294,891	\$ 1,643,836	\$ 1,709,590	\$ 1,799,139	\$ 1,902,589	\$ 1,530,672	\$ 1,591,899	\$ 2,180,184
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%	20.13%
No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.								
<u>2025</u>								
Changes in assumptions related to the discount rate were changed from 4.21% to 5.20%. Additionally, there were changes in assumptions related to payroll increases, and election rates at retirement.								
<u>2024</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 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.								
<u>2023</u>								
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.								
<u>2021</u>								
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.								

(See independent auditor's report.)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2025

BUDGETS

The budgetary comparison schedules are presented for the General Fund, Zoo Fund, Illinois Municipal Retirement Fund, FISSA Fund, Liability Insurance Fund, Audit Fund, and Development of Forests and Construction Improvements 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**

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 premium 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 acquisitions related to the golf course.

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

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.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

DEBT SERVICE FUNDS

Debt Service Fund - used to account for property tax revenue designated for the repayment of principal and interest on outstanding debt.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2025

	Special Revenue		
	Illinois Municipal Retirement	FISSA	Liability Insurance
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and cash equivalents	\$ 211,095	\$ 211,699	\$ 361,140
Receivables (net, where applicable of allowances for uncollectibles)			
Accounts	-	-	-
Property taxes	83,563	137,281	125,343
Accrued interest	532	447	903
Total assets	295,190	349,427	487,386
DEFERRED OUTFLOWS OF RESOURCES			
None	-	-	-
Total deferred outflows of resources	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 295,190</u>	<u>\$ 349,427</u>	<u>\$ 487,386</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 19,719	\$ -	\$ 30,054
Accrued payroll	4,112	6,618	-
Unearned revenue	-	-	-
Total liabilities	23,831	6,618	30,054
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	147,494	242,311	221,240
Unavailable revenue - grants	-	-	-
Total deferred inflows of resources	147,494	242,311	221,240
Total liabilities and deferred inflows of resources	171,325	248,929	251,294
FUND BALANCES			
Restricted			
Capital improvements	-	-	-
Retirement	123,865	100,498	-
Liability insurance	-	-	236,092
Debt service	-	-	-
Audit	-	-	-
Assigned			
Capital improvements	-	-	-
Total fund balances	123,865	100,498	236,092
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 295,190</u>	<u>\$ 349,427</u>	<u>\$ 487,386</u>

Special Revenue		Capital Projects					
		Golf Course Improvement	Development of Forests and Construction Improvements	Loud Thunder Spillway and Camping	Debt Service Debt Service		
Audit	Marvin Martin					Total	
\$ 32,107	\$ 15,788	\$ 291,094	\$ 145,249	\$ 201,857	\$ 418,086	\$ 1,888,115	
-	-	11,187	17,866	-	-	29,053	
25,865	-	-	171,104	-	-	543,156	
50	48	916	152	638	2,105	5,791	
58,022	15,836	303,197	334,371	202,495	420,191	2,466,115	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
\$ 58,022	\$ 15,836	\$ 303,197	\$ 334,371	\$ 202,495	\$ 420,191	\$ 2,466,115	
\$ -	\$ -	\$ 243,129	\$ 4,243	\$ -	\$ -	\$ 297,145	
-	-	-	-	-	-	10,730	
-	-	-	-	-	395,218	395,218	
-	-	243,129	4,243	-	395,218	703,093	
45,653	-	-	302,011	-	-	958,709	
-	-	-	17,866	-	-	17,866	
45,653	-	-	319,877	-	-	976,575	
45,653	-	243,129	324,120	-	395,218	1,679,668	
-	15,836	-	-	202,495	-	218,331	
-	-	-	-	-	-	224,363	
-	-	-	-	-	-	236,092	
-	-	-	-	-	24,973	24,973	
12,369	-	-	-	-	-	12,369	
-	-	60,068	10,251	-	-	70,319	
12,369	15,836	60,068	10,251	202,495	24,973	786,447	
\$ 58,022	\$ 15,836	\$ 303,197	\$ 334,371	\$ 202,495	\$ 420,191	\$ 2,466,115	

(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, 2025

	Special Revenue		
	Illinois Municipal Retirement	FISSA	Liability Insurance
REVENUES			
Property taxes	\$ 146,316	\$ 241,734	\$ 222,650
Intergovernmental	-	-	-
Investment income	9,466	8,515	14,217
Miscellaneous	-	-	7,683
Total revenues	<u>155,782</u>	<u>250,249</u>	<u>244,550</u>
EXPENDITURES			
Current			
General government	34,391	44,331	54,445
Culture and recreation	135,609	174,805	214,684
Capital outlay	-	-	-
Total expenditures	<u>170,000</u>	<u>219,136</u>	<u>269,129</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(14,218)</u>	<u>31,113</u>	<u>(24,579)</u>
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	-
Transfer (out)	-	-	-
Sale of capital assets	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(14,218)</u>	<u>31,113</u>	<u>(24,579)</u>
FUND BALANCES, JULY 1, AS PREVIOUSLY REPORTED	138,083	69,385	260,671
Changes within the financial reporting entity	-	-	-
FUND BALANCES (DEFICIT), JULY 1, AS RESTATED	<u>138,083</u>	<u>69,385</u>	<u>260,671</u>
FUND BALANCES, JUNE 30	<u><u>\$ 123,865</u></u>	<u><u>\$ 100,498</u></u>	<u><u>\$ 236,092</u></u>

Special Revenue			Capital Projects (Formerly Major)				Debt Service (Formerly Major)		Total
			Golf Course Improvement	Development of Forests and Construction Improvements	Loud Thunder Spillway and Camping				
Audit	Marvin Martin Trust						Debt Service		
\$ 47,711	\$ -	\$ -	\$ 302,170	\$ -	\$ -	\$ -	\$ -	\$ 960,581	
-	48,500	-	-	-	-	-	-	48,500	
891	1,043	11,039	4,211	9,106	24,806	-	-	83,294	
-	-	-	-	-	-	-	-	7,683	
48,602	49,543	11,039	306,381	9,106	24,806	-	-	1,100,058	
7,627	-	-	-	-	-	-	-	140,794	
30,073	-	-	11,513	-	-	-	-	566,684	
-	51,811	243,128	10,867	-	-	-	-	305,806	
37,700	51,811	243,128	22,380	-	-	-	-	1,013,284	
10,902	(2,268)	(232,089)	284,001	9,106	24,806	-	-	86,774	
-	-	42,664	-	-	-	-	-	42,664	
-	-	-	(70,000)	-	-	-	-	(70,000)	
-	-	36,660	-	-	-	-	-	36,660	
-	-	79,324	(70,000)	-	-	-	-	9,324	
10,902	(2,268)	(152,765)	214,001	9,106	24,806	-	-	96,098	
1,467	18,104	212,833	-	193,389	-	-	-	893,932	
-	-	-	(203,750)	-	167	-	-	(203,583)	
1,467	18,104	212,833	(203,750)	193,389	167	-	-	690,349	
\$ 12,369	\$ 15,836	\$ 60,068	\$ 10,251	\$ 202,495	\$ 24,973	\$ -	\$ -	\$ 786,447	

(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, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 146,000	\$ 146,000	\$ 146,316	\$ 316
Investment income	3,100	3,100	9,466	6,366
Total revenues	149,100	149,100	155,782	6,682
EXPENDITURES				
Current				
General government				
Retirement	34,391	34,391	34,391	-
Culture and recreation				
Retirement	135,609	135,610	135,609	(1)
Total expenditures	170,000	170,001	170,000	(1)
NET CHANGE IN FUND BALANCE	<u>\$ (20,900)</u>	<u>\$ (20,901)</u>	(14,218)	<u>\$ 6,683</u>
FUND BALANCE, JULY 1			<u>138,083</u>	
FUND BALANCE, JUNE 30			<u>\$ 123,865</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
FISSA FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 240,000	\$ 240,000	\$ 241,734	\$ 1,734
Investment income	3,100	3,100	8,515	5,415
Total revenues	243,100	243,100	250,249	7,149
EXPENDITURES				
Current				
General government				
Social Security and Medicare	48,599	48,599	44,331	(4,268)
Culture and recreation				
Social Security and Medicare	191,633	191,633	174,805	(16,828)
Total expenditures	240,232	240,232	219,136	(21,096)
NET CHANGE IN FUND BALANCE	<u>\$ 2,868</u>	<u>\$ 2,868</u>	31,113	<u>\$ 28,245</u>
FUND BALANCE, JULY 1			<u>69,385</u>	
FUND BALANCE, JUNE 30			<u>\$ 100,498</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, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 220,000	\$ 220,000	\$ 222,650	\$ 2,650
Investment income	5,100	5,100	14,217	9,117
Miscellaneous income	-	-	7,683	7,683
Total revenues	225,100	225,100	244,550	19,450
EXPENDITURES				
Current				
General government				
Liability insurance	49,419	54,445	54,445	-
Culture and recreation				
Liability insurance	194,869	214,684	214,684	-
Total expenditures	244,288	269,129	269,129	-
NET CHANGE IN FUND BALANCE	<u><u>\$ (19,188)</u></u>	<u><u>\$ (44,029)</u></u>	<u><u>(24,579)</u></u>	<u><u>\$ 19,450</u></u>
FUND BALANCE, JULY 1			<u>260,671</u>	
FUND BALANCE, JUNE 30			<u><u>\$ 236,092</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
AUDIT FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 45,000	\$ 45,000	\$ 47,711	\$ 2,711
Investment income	-	-	891	891
Total revenues	45,000	45,000	48,602	3,602
EXPENDITURES				
Current				
General government				
Audit services	8,406	8,406	7,627	(779)
Culture and recreation				
Audit services	33,144	33,144	30,073	(3,071)
Total expenditures	41,550	41,550	37,700	(3,850)
NET CHANGE IN FUND BALANCE	\$ 3,450	\$ 3,450	10,902	\$ 7,452
FUND BALANCE, JULY 1			<u>1,467</u>	
FUND BALANCE, JUNE 30			<u>\$ 12,369</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
DEVELOPMENT OF FORESTS AND CONSTRUCTION IMPROVEMENTS FUND**

For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual	Over (Under) Budget
REVENUES				
Property taxes	\$ 300,000	\$ 300,000	\$ 302,170	\$ 2,170
Intergovernmental	-	15,867	-	(15,867)
Investment income	600	600	4,211	3,611
Total revenues	300,600	316,467	306,381	(10,086)
EXPENDITURES				
Culture and recreation				
Professional services	-	9,514	9,514	-
Payments to county	-	1,999	1,999	-
Capital outlay	75,000	11,353	10,867	(486)
Total expenditures	75,000	22,866	22,380	(486)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	225,600	293,601	284,001	(9,600)
OTHER FINANCING SOURCES (USES)				
Transfers (out)	-	(70,000)	(70,000)	-
Total other financing sources (uses)	-	(70,000)	(70,000)	-
NET CHANGE IN FUND BALANCE	\$ 225,600	\$ 223,601	214,001	\$ (9,600)
FUND BALANCE (DEFICIT), JULY 1			(203,750)	
FUND BALANCE, JUNE 30			\$ 10,251	

(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.	53-60
Revenue Capacity These schedules contain information to help the reader assess the Forest Preserve's most significant local revenue sources.	61-66
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.	67-70
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.	71-72
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.	73-77

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	2025	2024	2023	2022
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 14,834,084	\$ 13,241,970	\$ 11,258,088	\$ 9,502,569
Restricted for				
Capital improvements	15,836	18,104	338,369	1,031,973
Retirement	224,363	207,468	187,683	-
Liability	236,092	260,671	266,714	403,256
Debt service	24,973	167	-	-
Audit	12,369	-	-	-
Unrestricted (deficit)	(234,482)	749,968	579,833	2,153,077
TOTAL GOVERNMENTAL ACTIVITIES	\$ 15,113,235	\$ 14,478,348	\$ 12,630,687	\$ 13,090,875

Data Source

Audited Financial Statements

2021	2020	2019	2018	2017	2016
\$ 8,439,570	\$ 8,521,004	\$ 9,141,929	\$ 9,000,114	\$ 9,021,432	\$ 8,863,651
986,876	1,232,954	2,531,676	4,229,061	22,131	448,705
-	-	-	-	-	-
354,022	343,553	304,600	176,372	38,353	11,566
-	-	-	-	-	-
-	-	-	-	-	-
560,459	(311,155)	(1,686,545)	(2,907,395)	2,389,641	1,797,459
\$ 10,340,927	\$ 9,786,356	\$ 10,291,660	\$ 10,498,152	\$ 11,471,557	\$ 11,121,381

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2025	2024	2023	2022
EXPENSES				
Governmental activities				
General government	\$ 2,943,694	\$ 2,605,713	\$ 2,603,927	\$ 2,328,525
Culture and recreation	5,008,248	4,320,647	4,384,274	3,803,508
Interest on long-term debt	182,436	199,651	185,699	230,344
Total governmental activities expenses	8,134,378	7,126,011	7,173,900	6,362,377
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 8,134,378	\$ 7,126,011	\$ 7,173,900	\$ 6,362,377
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 1,316,203	\$ 1,272,179	\$ 1,202,254	\$ 1,136,177
Culture and recreation	1,678,666	1,718,563	1,909,715	1,765,717
Operating grants and contributions	58,789	10,800	53,729	1,661,528
Capital grants and contributions	908,126	970,743	1,157,592	-
Total governmental activities program revenues	3,961,784	3,972,285	4,323,290	4,563,422
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 3,961,784	\$ 3,972,285	\$ 4,323,290	\$ 4,563,422
NET REVENUE (EXPENSE)				
Governmental activities	\$ (4,172,594)	\$ (3,153,726)	\$ (2,850,610)	\$ (1,798,955)
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	\$ (4,172,594)	\$ (3,153,726)	\$ (2,850,610)	\$ (1,798,955)
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
General revenues				
Taxes				
Property and hotel/motel	\$ 4,231,786	\$ 4,105,819	\$ 3,958,156	\$ 3,886,982
Replacement	283,934	428,198	650,091	623,344
Investment income	233,799	192,033	164,934	17,048
Miscellaneous	29,373	275,337	21,768	-
Gain on sale of capital assets	28,589	-	-	21,529
Total general revenues	4,807,481	5,001,387	4,794,949	4,548,903
TOTAL PRIMARY GOVERNMENT	\$ 4,807,481	\$ 5,001,387	\$ 4,794,949	\$ 4,548,903
CHANGE IN NET POSITION				
Governmental activities	\$ 634,887	\$ 1,847,661	\$ 1,944,339	\$ 2,749,948
TOTAL PRIMARY GOVERNMENT				
CHANGE IN NET POSITION	\$ 634,887	\$ 1,847,661	\$ 1,944,339	\$ 2,749,948

Data Source

Audited Financial Statements

2021	2020	2019	2018	2017	2016
\$ 2,371,859	\$ 2,452,743	\$ 2,178,989	\$ 2,295,575	\$ 2,050,026	\$ 1,947,048
3,396,053	3,873,265	4,975,955	4,518,842	3,960,056	3,327,260
245,168	273,361	258,138	202,794	133,956	198,733
6,013,080	6,599,369	7,413,082	7,017,211	6,144,038	5,473,041
\$ 6,013,080	\$ 6,599,369	\$ 7,413,082	\$ 7,017,211	\$ 6,144,038	\$ 5,473,041
\$ 1,088,061	\$ 725,814	\$ 828,899	\$ 926,863	\$ 896,074	\$ 896,244
951,190	965,411	1,788,751	1,901,721	1,766,105	1,499,902
460,994	398,443	238,646	234,551	204,595	56,188
-	-	315,926	-	60,450	82,493
2,500,245	2,089,668	3,172,222	3,063,135	2,927,224	2,534,827
\$ 2,500,245	\$ 2,089,668	\$ 3,172,222	\$ 3,063,135	\$ 2,927,224	\$ 2,534,827
\$ (3,512,835)	\$ (4,509,701)	\$ (4,240,860)	\$ (3,954,076)	\$ (3,216,814)	\$ (2,938,214)
\$ (3,512,835)	\$ (4,509,701)	\$ (4,240,860)	\$ (3,954,076)	\$ (3,216,814)	\$ (2,938,214)
\$ 3,739,581	\$ 3,701,588	\$ 3,672,875	\$ 3,664,274	\$ 3,325,666	\$ 3,087,672
288,294	206,915	191,360	171,963	208,899	189,137
11,578	81,883	155,747	82,597	14,202	8,995
-	-	-	8,904	1,200	3,882
27,953	14,011	14,386	18,190	17,023	33,366
4,067,406	4,004,397	4,034,368	3,945,928	3,566,990	3,323,052
\$ 4,067,406	\$ 4,004,397	\$ 4,034,368	\$ 3,945,928	\$ 3,566,990	\$ 3,323,052
\$ 554,571	\$ (505,304)	\$ (206,492)	\$ (8,148)	\$ 350,176	\$ 384,838
\$ 554,571	\$ (505,304)	\$ (206,492)	\$ (8,148)	\$ 350,176	\$ 384,838

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2025	2024	2023	2022
GENERAL FUND				
Nonspendable for prepaid items	\$ 19,615	\$ -	\$ -	\$ -
Nonspendable for advances	-	-	-	-
Unassigned	812,145	1,231,760	1,240,558	2,154,098
TOTAL GENERAL FUND	\$ 831,760	\$ 1,231,760	\$ 1,240,558	\$ 2,154,098
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ 2,307	\$ 1,107	\$ 7,460	\$ -
Restricted for capital improvements	218,331	211,493	535,542	1,031,973
Restricted for retirement	224,363	207,468	187,683	394,496
Restricted for liability insurance	236,092	260,671	266,714	403,256
Restricted for debt service	24,973	167	-	-
Restricted for audit	12,369	-	-	-
Assigned	70,319	446,139	160,800	963,034
Unassigned (deficit)	(15,838)	(203,750)	(463,766)	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 772,916	\$ 923,295	\$ 694,433	\$ 2,792,759

Data Source

Audited Financial Statements

2021	2020	2019	2018	2017	2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,770
-	-	-	-	-	-
1,688,946	1,186,404	1,387,114	1,311,397	1,264,979	1,191,774
<u>\$ 1,688,946</u>	<u>\$ 1,186,404</u>	<u>\$ 1,387,114</u>	<u>\$ 1,311,397</u>	<u>\$ 1,264,979</u>	<u>\$ 1,196,544</u>
\$ -	\$ -	\$ 6,232	\$ 6,096	\$ 7,235	\$ -
986,876	1,232,954	2,531,676	4,229,061	22,131	448,705
389,697	611,388	1,045,518	1,009,373	675,679	386,681
384,022	393,553	304,600	176,372	38,353	11,566
-	-	-	-	-	-
-	-	-	-	-	-
588,833	597,509	1,273,625	1,473,631	1,559,878	1,173,134
-	-	-	-	-	-
<u>\$ 2,349,428</u>	<u>\$ 2,835,404</u>	<u>\$ 5,161,651</u>	<u>\$ 6,894,533</u>	<u>\$ 2,303,276</u>	<u>\$ 2,020,086</u>

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2025	2024	2023	2022
REVENUES				
Property taxes	\$ 3,972,740	\$ 3,830,820	\$ 3,685,729	\$ 3,631,628
Replacement taxes	283,934	428,198	650,091	623,344
Hotel/motel tax	259,046	274,999	272,427	255,354
Charges for services	2,994,869	2,990,742	3,111,969	2,901,894
Intergovernmental	941,161	1,264,656	507,118	1,402,905
Contributions from private sources	170,516	162,060	320,632	-
Donations	-	-	24,114	-
Investment income	233,799	192,033	164,934	17,048
Miscellaneous	29,373	275,337	21,768	21,529
Total revenues	8,885,438	9,418,845	8,758,782	8,853,702
EXPENDITURES				
General government	2,632,294	2,446,264	2,421,056	2,341,749
Culture and recreation	4,105,062	3,712,323	3,640,874	3,436,000
Capital outlay	2,041,293	2,341,066	2,605,138	1,488,554
Debt service				
Principal	515,000	505,000	490,000	455,000
Interest and fiscal charges	178,828	194,128	209,053	223,916
Total expenditures	9,472,477	9,198,781	9,366,121	7,945,219
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(587,039)	220,064	(607,339)	908,483
OTHER FINANCING SOURCES (USES)				
Transfers in	608,633	78,640	132,884	38,338
Transfers (out)	(608,633)	(78,640)	(132,884)	(38,338)
Sale of capital asset	36,660	-	-	-
Issuance of refunding bonds	-	-	-	-
Issuance of bonds	-	-	-	-
Premium on refunding bonds	-	-	-	-
Premium on bonds	-	-	-	-
Payment to escrow agent	-	-	-	-
Total other financing sources (uses)	36,660	-	-	-
NET CHANGE IN FUND BALANCES	\$ (550,379)	\$ 220,064	\$ (607,339)	\$ 908,483
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES				
	9.67%	10.23%	10.36%	10.70%

Data Source

Audited Financial Statements

2021	2020	2019	2018	2017	2016
\$ 3,618,033	\$ 3,485,715	\$ 3,377,627	\$ 3,372,981	\$ 3,032,052	\$ 2,807,646
288,294	206,915	191,360	171,963	208,899	189,137
121,548	215,873	295,248	291,293	293,614	280,026
2,039,251	1,691,225	2,617,650	2,828,584	2,662,179	2,396,146
460,994	398,443	533,497	234,551	204,595	56,188
-	-	-	-	-	-
-	-	-	-	-	-
11,578	81,883	155,747	82,597	14,202	8,995
27,953	14,011	14,386	18,190	17,023	33,366
6,567,651	6,094,065	7,185,515	7,000,159	6,432,564	5,771,504
2,185,461	2,119,972	2,122,713	2,029,061	1,917,075	1,803,241
3,212,967	3,308,555	3,585,542	3,627,492	3,174,090	2,617,521
526,134	2,571,405	2,465,040	422,365	520,810	227,935
390,000	425,000	410,000	400,000	345,000	345,000
236,523	246,090	259,405	304,982	125,164	274,093
6,551,085	8,671,022	8,842,700	6,783,900	6,082,139	5,267,790
16,566	(2,576,957)	(1,657,185)	216,259	350,425	503,714
211,985	26,849	62,518	28,987	590,645	16,000
(211,985)	(26,849)	(62,518)	(28,987)	(590,645)	(16,000)
-	-	20	150	120	3,882
-	-	-	-	-	3,125,000
-	-	-	-	4,280,000	-
-	-	-	-	-	97,067
-	-	-	-	141,266	-
-	-	-	-	-	(3,170,004)
-	-	20	150	4,421,386	55,945
\$ 16,566	\$ (2,576,957)	\$ (1,657,165)	\$ 216,409	\$ 4,771,811	\$ 559,659
10.40%	11.00%	10.50%	9.30%	8.50%	10.70%

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
2024	\$ 740,125,616	\$ 2,401,499,998	\$ 434,785,255	\$ 161,526,715	\$ 3,737,937,584	\$ 0.14670	\$ 9,567,935,829	39.067%
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%

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
2023-2024							
City	2.7727	1.8009	2.1838	2.1838	1.5933	1.5933	1.6158
Black Hawk College	0.5312	0.5312	0.5312	0.5312	0.5312	0.5312	0.5312
School District	5.2944	4.9855	4.1080	1.8360	3.6373	1.8360	5.2944
Forest Preserve	0.1467	0.1467	0.1467	0.1467	0.1467	0.1467	0.1467
County	1.0490	1.0490	1.0490	1.0490	1.0490	1.0490	1.0490
Total Levy	9.7940	8.5133	8.0187	5.7467	6.9575	5.1562	8.6371
Ratio of Forest Preserve of Totals	0.0150	0.0172	0.0183	0.0255	0.0211	0.0285	0.0170
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

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
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
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

Data Source

County Clerk Current Tax Extensions

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

2024 Assessed Valuation				2015 Assessed Valuation			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Forest Preserve Taxable Assessed Valuation	Taxpayer	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Valuation
Exelon Generation	\$ 226,500,100	1	7.10%	Commonwealth Edison	\$ 155,000,000	1	6.56%
Deere & Co.	63,310,532	2	1.98%	Deere & Co.	29,061,366	2	1.23%
GLP Capital LP/ Casino	24,300,411	3	0.76%	DNC Gaming & Entertainment/Jumers Casin	22,000,375	3	0.93%
Modern Woodman of America	11,672,199	4	0.37%	SDG Macerich Property/Southpark Mall	9,671,831	4	0.41%
First Financial Group LLC	11,253,638	5	0.35%	Modern Woodman of America	7,692,555	5	0.33%
3M Chemical Operations LLC	11,165,640	6	0.35%	Minnesota Mining & Mfg Co	6,147,403	6	0.26%
IBP Inc	7,912,515	7	0.25%	FED EX -Freight	4,974,353	7	0.21%
Quad Cities Rehabilitation Institute LLC	7,390,823	8	0.23%	Walmart-Silvis	4,846,019	8	0.21%
Iowa Illinois Gas & Electric Co	7,045,224	9	0.22%	PFG Thoms Proestler Co.	4,640,955	9	0.20%
IH Mississippi Valley Credit Union	6,953,418	10	0.22%	Cordova Energy Company	4,578,523	10	0.19%
	<u>\$ 377,504,500</u>		<u>11.83%</u>		<u>\$ 248,613,380</u>		<u>10.53%</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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
PROPERTY TAX RATES										
Corporate	0.0577	0.0429	0.0457	0.0501	0.0492	0.0510	0.0478	0.0428	0.0494	0.0530
Bonds and interest	0.0042	0.0218	-	-	-	-	-	-	-	-
IMRF	0.0013	0.0046	0.0053	0.0063	0.0072	0.0113	0.0114	0.0128	0.0136	0.0098
Audit	0.0063	0.0015	0.0012	-	-	-	-	-	-	-
Liability insurance	0.0069	0.0070	0.0074	0.0078	0.0078	0.0091	0.0104	0.0116	0.0122	0.0084
Social Security	0.0577	0.0076	0.0062	0.0067	0.0068	0.0071	0.0074	0.0070	0.0068	0.0066
Zoological	0.0086	0.0518	0.0544	0.0555	0.0569	0.0391	0.0384	0.0382	0.0364	0.0388
Improvement/development	(0.0197)	0.0095	0.0076	0.0054	0.0034	0.0130	0.0120	0.0112	0.0062	0.0064
Total property tax rates	0.1230	0.1467	0.1278	0.1318	0.1313	0.1306	0.1274	0.1236	0.1246	0.1230
PROPERTY TAX EXTENSIONS										
Corporate	2,026,281	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
Bonds and interest	(691,815)	694,575	-	-	-	-	-	-	-	-
IMRF	147,494	146,562	158,518	176,235	195,000	305,000	299,015	333,119	335,584	234,567
Audit	45,653	47,792	35,891	-	-	-	-	-	-	-
Liability insurance	221,240	223,028	221,327	218,195	211,000	245,000	275,000	300,000	300,000	200,000
Social Security	242,311	242,145	185,436	187,424	185,000	189,125	193,101	179,842	166,304	155,572
Zoological	2,026,281	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
Improvement/development	302,011	302,682	227,309	151,058	90,875	350,000	315,235	290,000	150,000	150,000
Total property tax extensions	4,319,456	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
PROPERTY TAX COLLECTIONS*										
Corporate	878,286	1,364,534	1,369,863	1,401,019	1,341,351	1,377,277	1,271,614	1,125,007	1,222,510	1,268,609
Bonds and interest	(299,867)	693,403	-	-	-	-	-	-	-	-
IMRF	63,930	146,316	158,868	176,178	196,295	305,161	303,272	336,451	336,561	234,573
Audit	19,788	47,711	35,972	-	-	-	-	-	-	-
Liability insurance	95,897	222,650	221,816	218,125	212,653	245,749	276,669	304,908	301,915	201,062
Social Security	105,030	241,734	185,845	187,364	185,390	191,738	196,861	183,996	168,281	157,978
Zoological	878,288	1,647,625	1,630,646	1,552,035	1,551,277	1,055,912	1,021,547	1,004,095	900,796	928,717
Improvement/development	130,907	302,170	227,811	151,008	92,695	351,070	319,233	294,394	153,432	153,190
Total property tax collections	1,872,259	4,666,143	3,830,821	3,685,729	3,579,661	3,526,907	3,389,196	3,248,851	3,083,495	2,944,129
PERCENT OF EXTENSION										
	43.34%	99.83%	100.22%	99.97%	100.27%	100.22%	100.59%	100.77%	100.35%	100.37%

*2024 tax collections will be distributed from May 2025 - January 2026 and are intended to finance fiscal year 2026.

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
2024	\$ 4,319,455	2024-2025	\$ 1,872,259	43.34%	\$ -	\$ 1,872,259	43.34%
2023	4,674,042	2023-2024	1,880,008	40.22%	2,786,135	4,666,143	99.83%
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%

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		Unamortized Premium	Total		Percentage of EAV	Per Capita*	Estimated	
	Obligation	Bonds	Obligation	Bonds		Primary	Government			Actual Value	Population
2025	\$	4,830,000	\$	78,595	\$	4,908,595	0.051%	\$	34.75	\$ 9,567,935,829	141,236
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

*See the schedule of Demographic and Economic Information 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
2025	\$ 4,830,000	\$ 78,595	\$ 24,973	\$ 4,883,622	0.05%	\$ 34.58
2024	5,345,000	94,235	-	5,439,235	0.06%	38.51
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

*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, 2025

Governmental Unit	Outstanding Bonds	Percentage Debt Applicable to the Forest Preserve	Forest Preserve's Share of Debt
Total Direct Debt	\$ 4,908,595	100.000%	\$ 4,908,595
Overlapping Debt:			
Rock Island County Building Commission	\$ 24,760,000	100.00%	\$ 24,760,000
Rock Island County Nursing Home	2,885,000	100.00%	2,885,000
School Districts:			
#29 Hampton	530,000	100.00%	530,000
#30 UTHS	5,880,000	92.45%	5,436,060
#34 Silvis	3,665,000	100.00%	3,665,000
#36 Carbon Cliff	567,000	100.00%	567,000
#37 East Moline	30,405,000	100.00%	30,405,000
#40 Moline	21,971,228	100.00%	21,971,228
#41 Rock Island	43,795,000	100.00%	43,795,000
#100 Riverdale	2,085,000	100.00%	2,085,000
#190 Colona	1,045,000	11.00%	114,950
#200 Sherrard	12,220,000	31.35%	3,830,970
#223 Orion	7,445,800	8.18%	609,066
#300 Rockridge	-	98.02%	-
#404 Mercer County	17,696,800	1.70%	300,846
#503 Black Hawk College	80,795,000	65.02%	52,532,909
Cities and Villages:			
Coal Valley	-	87.92%	-
East Moline	56,613,540	100.00%	56,613,540
Hampton	1,302,000	100.00%	1,302,000
Milan	5,210,000	100.00%	5,210,000
Moline	90,842,000	100.00%	90,842,000
Rock Island	61,170,000	100.00%	61,170,000
Silvis	2,190,000	100.00%	2,190,000
Special Districts:			
Metropolitan Airport	8,815,000	100.00%	8,815,000
Andalusia FPD	5,195,000	100.00%	5,195,000
Total Overlapping Debt	\$ 487,083,368		\$ 424,825,569
Total Direct and Overlapping Debt	\$ 491,991,963		\$ 429,734,164

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	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Debt limit	\$ 100,962,874	\$ 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
Total net debt applicable to limit	4,830,000	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
LEGAL DEBT MARGIN	\$ 96,132,874	\$ 86,256,026	\$ 80,138,566	\$ 74,084,492	\$ 71,586,760	\$ 70,455,577	\$ 68,873,033	\$ 67,549,957	\$ 67,008,063	\$ 64,331,026
Total net debt applicable to the limit as a percentage of debt limit	4.78%	5.84%	6.80%	7.88%	8.67%	9.25%	9.95%	10.61%	5.82%	6.52%
Legal debt margin calculation for fiscal year 2024										
EQUALIZED ASSESSED VALUE	\$ 3,511,752,152									
Debt limit (2.875% of assessed value)	\$ 100,962,874									
Debt applicable to limit general obligation bonds	4,830,000									
LEGAL DEBT MARGIN	\$ 96,132,874									

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)
2024-2025	N/A	N/A	N/A	N/A	N/A
2023-2024	141,236	\$ 52,525	40.7	5.50%	22,239
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

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

2024				2015			
Employer		Rank	Number	% of Total Forest Preserve Population	Employer		% of Total Forest Preserve Population
		Rank	Number				
Rock Island Arsenal		1	6,300	9.88%	Rock Island Arsenal	1	6,271
Deere & Company		2	5,600	8.79%	Deere & Company	2	5,700
Unity Point Health		3	4,748	7.45%	Trinity-Unity Point (Rock Island & Moline)	3	5,200
Tyson Fresh Meats		4	2,400	3.77%	Tyson Fresh Meats	4	2,400
XPAC		5	1,000	1.57%	Hy-Vee Rock Island County Locations	5	1,519
Hy-Vee Rock Island County Locations		6	870	1.37%	XPAC	6	1,000
Walmart Rock Island County Locations		7	800	1.26%	Walmart Rock Island County Locations	7	876
Bally's Quad Cities Casino		8	550	0.86%	Moline Community School District #40	8	860
Performance Foodservice-Thoms		9	530	0.83%	Blackhawk College	9	825
Vibrant Arena at The MARK		10	500	0.78%	Augustana College	10	550
2024 population			63,733		2015 population		67,771

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

	2025			2024		
			Department			Department
	Full-Time	Part-Time	Salary	Full-Time	Part-Time	Salary
Administration	2	10	\$ 185,125	2	10	\$ 184,271
Illiniwek Park	4	3	289,459	3	4	234,763
Loud Thunder Park	3	8	266,489	3	6	292,438
Indian Bluff Golf Course	5	30	487,673	5	28	443,607
Niabi Zoo	20	57	1,739,408	22	59	1,606,710
Total	34	108	\$ 2,968,154	35	107	\$ 2,761,789
Total Forest Preserve Employees	142			142		
	2023			2022		
			Department			Department
	Full-Time	Part-Time	Salary	Full-Time	Part-Time	Salary
Administration	2	10	\$ 180,716	2	10	\$ 181,276
Illiniwek Park	4	6	219,727	3	4	223,315
Loud Thunder Park	3	7	310,857	4	8	303,760
Indian Bluff Golf Course	5	23	419,699	5	21	393,471
Niabi Zoo	21	66	1,547,803	20	65	1,394,598
Total	35	112	\$ 2,678,802	34	108	\$ 2,496,420
Total Forest Preserve Employees	147			142		
	2021			2020		
			Department			Department
	Full-Time	Part-Time	Salary	Full-Time	Part-Time	Salary
Administration	2	10	\$ 170,142	2	10	\$ 146,926
Illiniwek Park	3	5	238,335	4	3	241,265
Loud Thunder Park	4	8	291,837	4	8	278,903
Indian Bluff Golf Course	5	19	366,557	5	15	369,463
Niabi Zoo	21	49	1,189,610	20	29	1,027,988
Total	35	91	\$ 2,256,481	35	65	\$ 2,064,545
Total Forest Preserve Employees	126			100		
	2019			2018		
			Department			Department
	Full-Time	Part-Time	Salary	Full-Time	Part-Time	Salary
Administration	2	10	\$ 142,763	2	10	\$ 138,306
Illiniwek Park	4	3	242,246	4	5	229,015
Loud Thunder Park	4	10	272,276	4	8	263,111
Indian Bluff Golf Course	5	19	371,492	5	23	361,947
Niabi Zoo	19	60	1,261,559	20	65	1,198,638
Total	34	102	\$ 2,290,336	35	111	\$ 2,191,017
Total Forest Preserve Employees	136			146		
	2017			2016		
			Department			Department
	Full-Time	Part-Time	Salary	Full-Time	Part-Time	Salary
Administration	2	10	\$ 125,425	2	-	\$ 103,039
Illiniwek Park	4	4	218,362	4	4	175,063
Loud Thunder Park	4	9	251,942	4	8	241,303
Indian Bluff Golf Course	5	22	352,549	5	20	344,966
Niabi Zoo	19	57	1,080,720	19	48	990,922
Total	34	102	\$ 2,028,998	34	80	\$ 1,855,293
Total Forest Preserve Employees	136			114		

Data Sources

Employee List
RIC Forest Preserve Detail Income Statement

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
RECREATION AND CULTURE										
Forest Preserve										
Number of										
Acres managed	2659.5	2659.5	2659.5	2659.5	2480.3	2480.3	2480.3	2399.1	2465.3	2465.3
Vehicles	44	45	45	46	43	42	43	40	41	39
Buildings	65	67	64	65	72	71	72	68	62	62
<u>Data Source</u>										
Various Forest Preserve Departments										

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
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	3	5	5
Forest preserves	6	6	6	6	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	4	2	5	5	5	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, 2025

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, 2025

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



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

**ILLINOIS GRANT ACCOUNTABILITY AND
TRANSPARENCY ACT - CONSOLIDATED YEAR END
FINANCIAL REPORT**

For the Year Ended June 30, 2025

The background of the lower half of the page is an abstract geometric design. It features a teal-colored rectangular band at the top, followed by a large area with overlapping, semi-transparent geometric shapes in shades of gray and white, creating a complex, layered effect. In the bottom right corner, there is an orange rectangular box containing the text 'SIKICH.COM'.

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ROCK ISLAND COUNTY
FOREST PRESERVE DISTRICT, ILLINOIS
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Rock Island County Forest Preserve District, Illinois (the Forest Preserve) (a component unit of Rock Island County, Illinois) as of and for the year ended June 30, 2025 and the related notes to financial statements, which collectively comprise the Forest Preserve's basic financial statements. We issued our report thereon dated December 1, 2025, which expressed unmodified opinions on those financial statements. 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 accompanying Consolidated Year End Financial Report is presented for purposes of additional analysis, as required by the Illinois Grant Accountability and Transparency Act, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

SIKICH CPA LLC

Naperville, Illinois
December 1, 2025

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT
CONSOLIDATED YEAR END FINANCIAL REPORT**

For the Year Ended June 30, 2025

CSFA Number	Program Name	State	Federal	Match	Total
422-11-1077	Illinois Bicycle Path Grant Program	\$ 17,866	\$ -	\$ -	\$ 17,866
	All other federal expenditures	-	833,664	-	833,664
	TOTALS	<u>\$ 17,866</u>	<u>\$ 833,664</u>	<u>\$ -</u>	<u>\$ 851,530</u>

(See independent auditor's report on supplementary information.)



**ROCK ISLAND COUNTY FOREST
PRESERVE DISTRICT, ILLINOIS**

SINGLE AUDIT REPORT

For the Year Ended June 30, 2025

An abstract background featuring a complex pattern of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and white, creating a sense of depth and movement.

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ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Rock Island County Forest Preserve District, Illinois' (the Forest Preserve) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Forest Preserve's major federal programs for the year ended June 30, 2025. The Forest Preserve's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Forest Preserve, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibility for the Audit of Compliance section of our report.

We are required to be independent of the Forest Preserve and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Forest Preserve's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Forest Preserve's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Forest Preserve's compliance based on our audit. Reasonable assurance is a high level of assurance is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Forest Preserve's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Forest Preserve's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Forest Preserve's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Forest Preserve's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control

over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance. Given these limitations, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Forest Preserve, as of and for the year ended June 30, 2025, and the related notes to financial statements, which collectively comprise the Forest Preserve's basic financial statements. We issued our report thereon dated December 1, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich CPA LLC

Naperville, Illinois
December 1, 2025

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Years Ended June 30, 2025

Federal Grantor	Pass-Through Grantor	Program Title	Federal		Expenditures
			ALN	Program/Grant Number	
U.S. Department of the Treasury	Rock Island County	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	* SLFRF	\$ 833,664
TOTAL EXPENDITURES OF FEDERAL AWARDS					<u><u>\$ 833,664</u></u>

*Denotes major federal program.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2025

Note A - Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards has been prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). It is a summary of the activity of the Forest Preserve's federal awards programs prepared on the accrual basis of accounting. Accordingly, expenditures are recognized when the liability has been incurred and revenues are recognized when the qualifying expenditure has been incurred.

Note B - Other Information

The Forest Preserve did not receive any federal insurance or noncash assistance and provided no Federal awards to subrecipients during the year ended June 30, 2025. The Forest Preserve had no federal loans with compliance requirements.

Note C - Indirect Cost Rate

The Forest Preserve did not elect to use the 10% de minimis indirect cost rate permitted by 2 CFR Section 200.414.

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ yes X no

Significant deficiency(ies) identified?

_____ yes X none reported

Noncompliance material to financial statements noted?

_____ yes X no

Federal Awards

Internal Control over major federal programs:

Material weakness(es) identified?

_____ yes X no

Significant deficiency(ies) identified?

_____ yes X none reported

Type of auditor's report issued on compliance for
major federal programs:

Unmodified

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR 200.516(a)?

_____ yes X no

Identification of major federal programs:

ALN Number(s)

Name of Federal Program or Cluster

21.027

COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between
Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

_____ yes X no

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended June 30, 2025

Section II - Findings - Financial Statement Audit

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Audit Findings

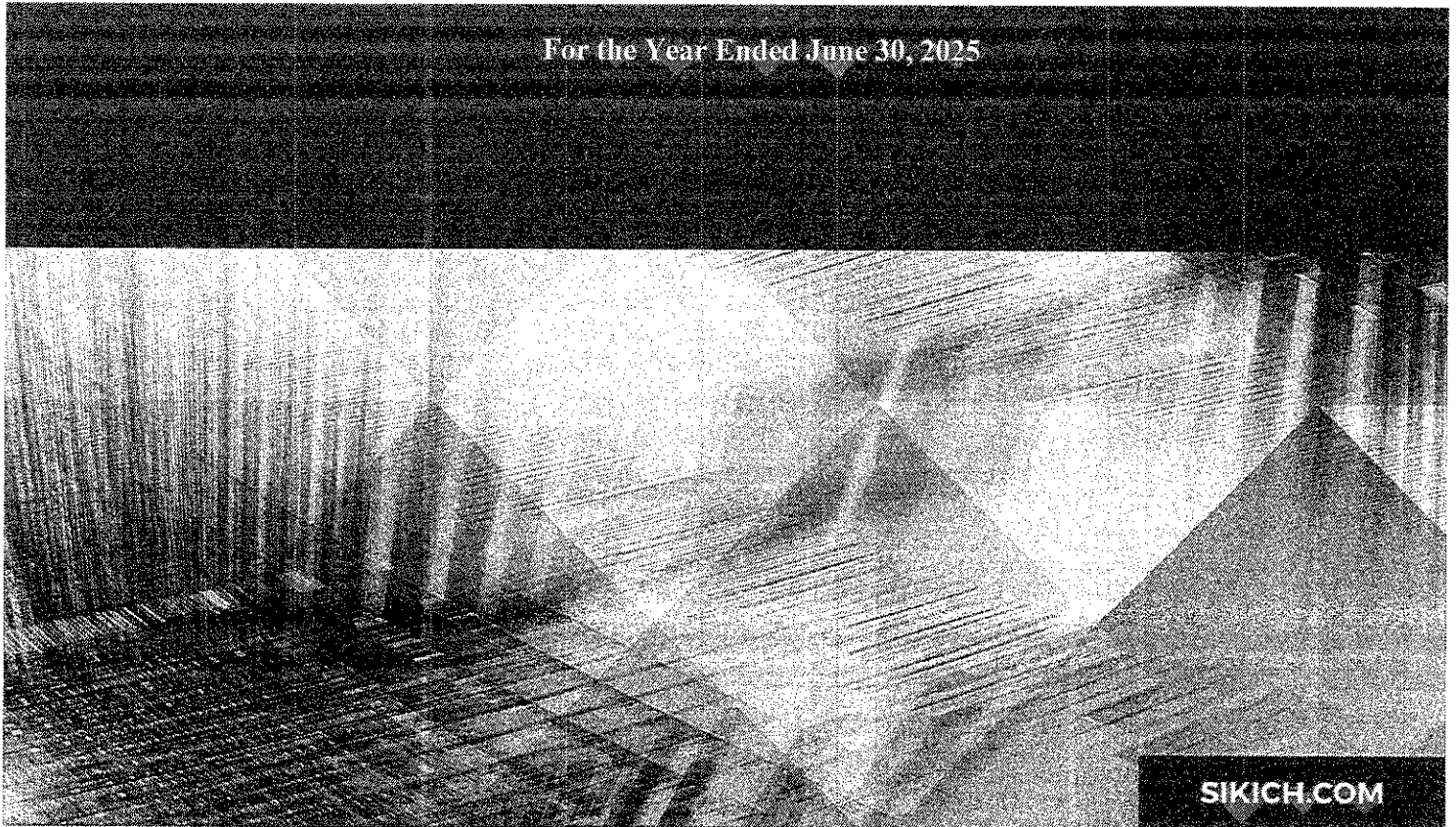
None



**ROCK ISLAND COUNTY
FOREST PRESERVE DISTRICT, ILLINOIS**

**AUDITOR'S COMMUNICATION TO THE MEMBERS OF
THE FOREST PRESERVE COMMISSION**

For the Year Ended June 30, 2025



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ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT, ILLINOIS
AUDITOR'S COMMUNICATION TO THE MEMBERS OF
THE FOREST PRESERVE COMMISSION
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CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS
Members of American Institute of Certified Public Accountants

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

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December 1, 2025

The Honorable President
Members of the Forest Preserve Commission
Rock Island County Forest Preserve District
1504 3rd Avenue
Rock Island, IL 61201

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you in July 2025.

Auditing standards require the communication of certain internal control related matters to management of the Rock Island County Forest Preserve District (the Forest Preserve). Our communication of these matters is enclosed within this document.

This information is intended solely for the use of the Forest Preserve President, Members of the Forest Preserve Commission and Management of the Forest Preserve and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Sikich CPA LLC

Sikich CPA LLC
By: Nick Bava, CPA, MAS
Principal



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

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December 1, 2025

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Rock Island County Forest Preserve District, Illinois (the Forest Preserve) as of and for the year ended June 30, 2025 and have issued our report thereon dated December 1, 2025. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the *Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 6, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Forest Preserve are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2025, except for the implementation of GASB Statement No. 100, *Accounting Changes and Error Corrections*. We noted no transactions entered into by the Forest Preserve during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements with the exception of the estimates in connection with the actuarial valuations performed for the Illinois Municipal Retirement Fund and the Other Postemployment Benefit Plan.

Management's estimate of the Forest Preserve's total pension liability and total other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the Forest Preserve's total pension liability and total other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected any such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 1, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Forest Preserve's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Forest Preserve's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information as listed in the table of contents and managements' discussion and analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the introductory section and the statistical section, which accompany the basic financial statements but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

This information is intended solely for the use of the Forest Preserve President, Members of the Forest Preserve Commission and Management of the Rock Island County Forest Preserve District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Sikich CPA LLC

Sikich CPA LLC
By: Nick Bava, CPA, MAS
Principal

Rock Island County Forest Preserve District

Year End: June 30, 2025

Adjusting Journal Entries

Date: 7/1/2024 To 6/30/2025

Account No: AJE 01 To AJE 05

Number	Date	Name	Account No	Amount
AJE 01	6/30/2025	Fund Balance	201-00-271.00 DS-201	6,080.17
AJE 01	6/30/2025	Investment earnings	201-00-361.10 DS-201	(6,080.17)
Entry to correct fund balance to agree to the prior year report				
AJE 02	6/30/2025	Accounts Receivable	131-00-115.00 NZ-131	7,500.00
AJE 02	6/30/2025	Deferred Revenue	131-00-223.20 NZ-131	(7,500.00)
AJE 02	6/30/2025	Due from the State of Illinois	335-00-115.10 DFCI-335	17,866.14
AJE 02	6/30/2025	Deferred Revenue	335-00-223.20 DFCI-335	(17,866.14)
Entry to accrue grant reimbursements expended				
AJE 03	6/30/2025	Retainage Payable	131-00-205 NZ-131	(15,042.00)
AJE 03	6/30/2025	Construction in Progress	131-35-765.00 NZ-131	15,042.00
AJE 03	6/30/2025	Construction in Progress	903-00-168.00 CA-903	15,042.00
AJE 03	6/30/2025	Capital Asset Purchases	903-00-800.00 CA-903	(15,042.00)
To Correct Retainage payable/CIP for erroneous reversal				
AJE 04	6/30/2025	Bldg. & Bldg. Improvement	903-00-163.00 CA-903	(88,260.00)
AJE 04	6/30/2025	Accum Depr Buildings	903-00-163.99 CA-903	80,911.00
AJE 04	6/30/2025	Equip. & Equip. Repairs	903-00-167.00 CA-903	(148,571.00)
AJE 04	6/30/2025	Equip. & Equip. Repairs	903-00-167.00 CA-903	(1,122.00)
AJE 04	6/30/2025	Accum Depr Equipment	903-00-167.99 CA-903	148,571.00
AJE 04	6/30/2025	Investment in Capital Assets	903-00-280.00 CA-903	1,122.00
AJE 04	6/30/2025	Write Off Equipment	903-00-715.EQ CA-903	7,349.00
Adjust for disposal of assets and over booked asset				

Number	Date	Name	Account No	Amount
AJE 05	6/30/2025	Accum Depr Buildings	903-00-163.99 CA-903	21,932.51
AJE 05	6/30/2025	Accum Depr Infrastructure	903-00-164.99 CA-903	5,113.56
AJE 05	6/30/2025	Equip. & Equip. Repairs	903-00-167.00 CA-903	11,228.62
AJE 05	6/30/2025	Accum Depr Equipment	903-00-167.99 CA-903	(37,744.00)
AJE 05	6/30/2025	Construction in Progress	903-00-168.00 CA-903	(11,228.62)
AJE 05	6/30/2025	Depr Exp Buildings	903-00-710.BD CA-903	(21,932.51)
AJE 05	6/30/2025	Depr Exp Equipment	903-00-710.EQ CA-903	37,744.00
AJE 05	6/30/2025	Depr Exp Infrastructure	903-00-710.IF CA-903	(5,113.56)
AJE 05	6/30/2025	Capital Asset Purchases	903-00-800.00 CA-903	0.00
		To record depreciation and remove CIP		

**ROCK ISLAND COUNTY FOREST
PRESERVE DISTRICT, ILLINOIS**

MANAGEMENT LETTER

For the Year Ended
June 30, 2025



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

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

In planning and performing our audit 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) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Forest Preserve's internal control. Accordingly, we do not express an opinion on the effectiveness of the Forest Preserve's internal control.

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 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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 may exist that have not been identified.

We also reviewed the status of the recommendations for the audit for the year ended June 30, 2024. The status of these recommendations is included in Appendix A. This letter does not affect our report dated December 1, 2025, on the basic financial statements of the Forest Preserve.

This report is intended solely for the information and use of the President, the Members of the Forest Preserve Commission and Management and others within the administration and is not intended to be and should not be used by anyone other than these specified parties.

SIKICH CPA LLC

Naperville, Illinois
December 1, 2025

OTHER COMMENT

Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may impact the Forest Preserve in the future:

GASB Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses. This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI. The requirements of this Statement are effective for the fiscal year ended June 30, 2026.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, requires certain types of capital assets to be disclosed separately in the capital asset note disclosures. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this Statement are effective for the fiscal year ended June 30, 2026.

OTHER COMMENT (Continued)

Future Accounting Pronouncements (Continued)

We will advise the Forest Preserve of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and changes in financial position of the Forest Preserve.

APPENDIX A
STATUS OF PRIOR YEAR RECOMMENDATIONS

OTHER COMMENT

Interactive Account Group - Governmental Long-Term Debt

During our audit of the Forest Preserve, we noted that the Forest Preserve did not fully utilize a fund (account group) to track long-term debt activity throughout the year for governmental activities. We recommend that the Forest Preserve use this account group to record activity for governmental long-term debt for tracking purposes and to facilitate the conversion of the fund financial statements at the entity-wide level.

Status: Comment still applicable as of June 30, 2025.

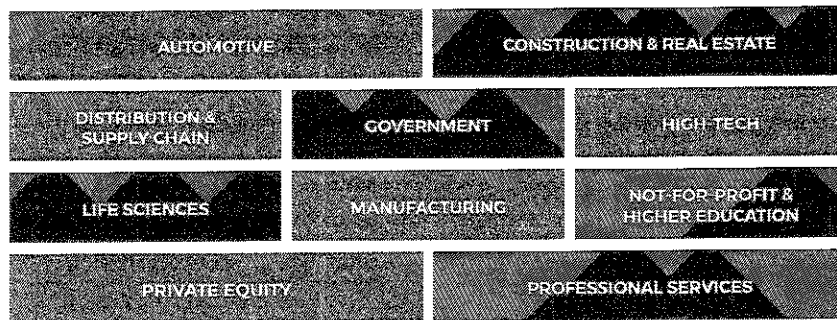


Sikich is a global company specializing in technology-enabled professional services.

Now with more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:



SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

TECHNOLOGY

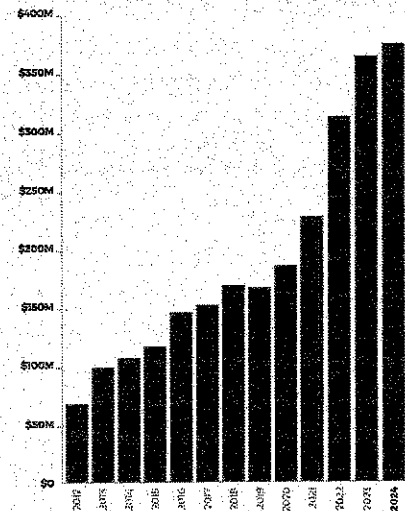
- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

ADVISORY

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management
- Workforce Risk Management

WHO WE ARE

TOTAL PERSONNEL **1,900+**
2024 REVENUE **\$375M**



OFFICE LOCATIONS

Ahmedabad, GJ	Los Angeles, CA*
Alexandria, VA	877.279.1900
703.836.1350	Sacramento, CA*
703.836.6701	925.577.5144
Bangalore, KA	Milwaukee, WI
Boston, MA	262.754.9400
508.485.5588	Naperville, IL
Chattanooga, TN	630.566.8400
423.954.3007	Peoria, IL
Chicago, IL	309.694.4251
312.648.6666	Princeton, NJ
Cleveland, OH	609.285.5000
330.864.6661	Springfield, IL
Coimbatore, TN	217.793.3363
Decatur, IL	St. Louis, MO
217.423.6000	314.275.7277
Indianapolis, IN	
317.842.4466	

**Perform only Technology and Advisory services*

Sikich practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries provide tax and business advisory services to its clients. Sikich CPA LLC has a contractual arrangement with Sikich LLC under which Sikich LLC supports Sikich CPA LLC's performance of its professional services. Sikich LLC and its subsidiaries are not licensed CPA firms.

"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under the Sikich brand. The use of the terms "our company", "we" and "us" and other similar terms denote the alternative practice structure of Sikich CPA LLC and Sikich LLC.

Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.

We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2023, Sikich received its 12th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Sikich ranks among the **top 30 firms nationally** on the *Accounting Today* Top 100 Firms list.



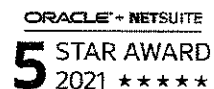
Sikich is among the **50 firms that place on Inside Public Accounting's 2024 Best of the Best Firms**, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



Sikich is a **Microsoft Dynamics' 2023/2024 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



NET PROMOTER SCORE

The firm's overall Net Promoter Score (NPS) is 87%.

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.

