



**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

The lower half of the page features a complex, abstract background of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and white, creating a sense of depth and architectural structure.

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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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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,

A handwritten signature in black ink that reads '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 errorneous 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

SIKICH.COM

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:

AUTOMOTIVE	CONSTRUCTION & REAL ESTATE	
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT & HIGHER EDUCATION
PRIVATE EQUITY	PROFESSIONAL SERVICES	

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

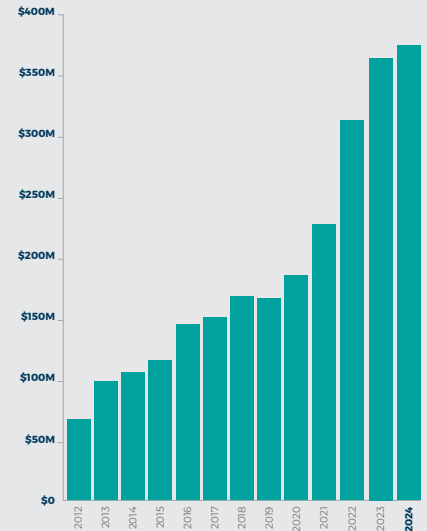
ADVISORY

- 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
Alexandria, VA
 703.836.1350
 703.836.6701
Bangalore, KA
Boston, MA
 508.485.5588
Chattanooga, TN
 423.954.3007
Chicago, IL
 312.648.6666
Cleveland, OH
 330.864.6661
Coimbatore, TN
Decatur, IL
 217.423.6000
Indianapolis, IN
 317.842.4466

Los Angeles, CA*
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Sacramento, CA*
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Milwaukee, WI
 262.754.9400
Naperville, IL
 630.566.8400
Peoria, IL
 309.694.4251
Princeton, NJ
 609.285.5000
Springfield, IL
 217.793.3363
St. Louis, MO
 314.275.7277

**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.

