



ROCK ISLAND COUNTY, ILLINOIS

**Comprehensive
Annual Financial Report for
The Fiscal Year Ended
November 30, 2017**

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2017

Prepared by:
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Amanda Van Daele, Chief Deputy Auditor

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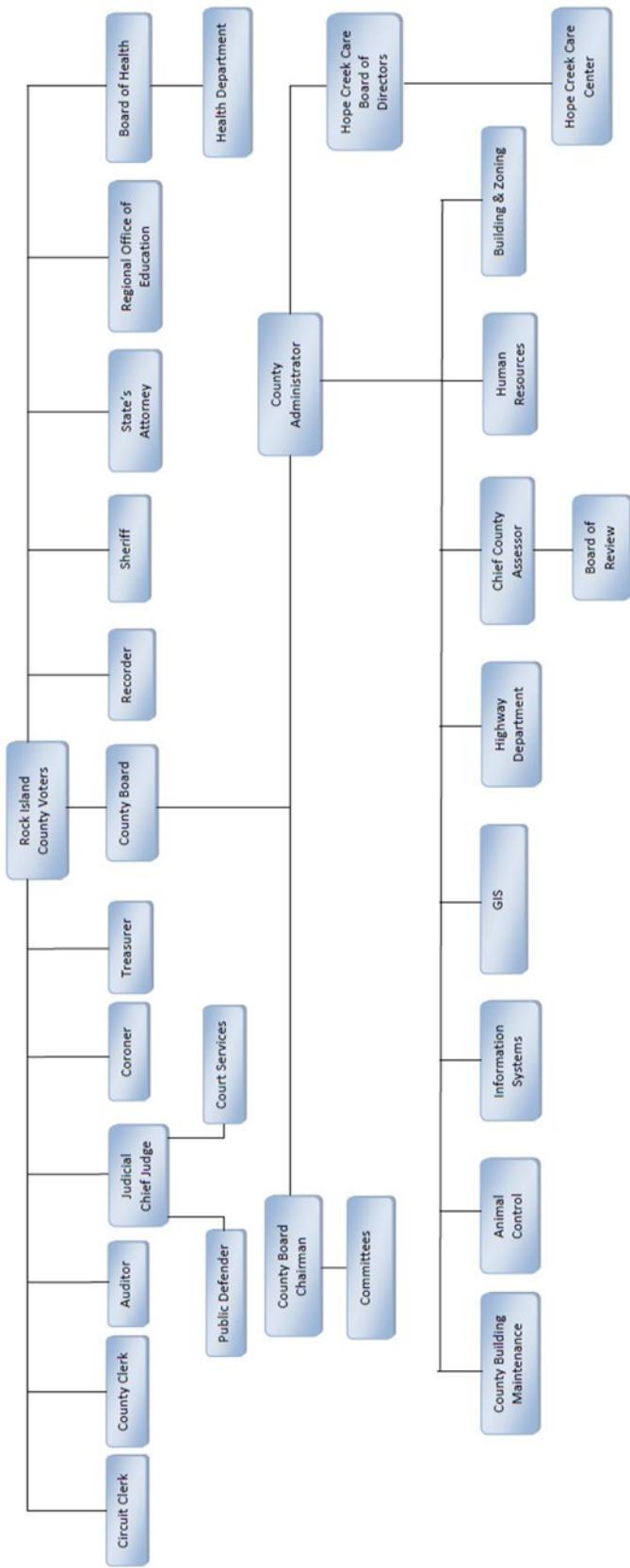
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Rock Island County, Illinois

List of Elected and Appointed Officials

November 30, 2017

Elected Officials

County Board Members

District 1 Richard Morthland	District 14 Virginia "Ginny" Shelton
District 2 Dewayne Cremeens	District 15 Edna Sowards
District 3 Scott Noyd	District 16 Kai Swanson
District 4 Patrick Moreno	District 17 Edwin M. Langdon Jr.
District 5 Larry Burns	District 18 Dr. Rodney K. Simmer
District 6 Luis Moreno	District 19 Kim Callaway-Thompson
District 7 Robert Reagan	District 20 Mia D. Mayberry
District 8 Brian Vyncke	District 21 Scott Terry
District 9 Jeffrey Deppe	District 22 Drue Mielke
District 10 Cecilia O'Brien	District 23 Ken "Moose" Maranda
District 11 Donald Johnston	District 24 Ron Oelke
District 12 K. Mike Steffen	District 25 J. Robert Westpfahl
District 13 Richard H. Brunk	

Auditor April Palmer
Circuit Clerk Tammy Wiekert
County Clerk Karen Kinney
Coroner Brian Gustafson
Recorder of Deeds Kelly Fisher
Sheriff Gerald Bustos
States Attorney John McGehee
Regional Supt. Of Education Tammy Muerhoff
Treasurer Louisa A. Ewert

Appointed Officials

Animal Control Coordinator Samantha DeYoung	Civil Division Chief Patty Castro
Court Services Director Trent Vandersnick	Public Defender Baron Heintz
EMA Director Jerry Shirk & Randy Heisch	Public Health Administrator Nita Ludwig
Forest Preserve Director Jeff Craver	County Engineer John Massa
GIS Director Josh Boudi	Supervisor of Assessments Larry Wilson
County Administrator Kurt Davis (interim)	Veterans Assistance Todd Harlow
Board of Review Richard Schroeder	Zoning Director Greg Thorpe
708 Mental Health Board Larry Pollard	Chief Judge Walter Braud



Rock Island County

May 14, 2018

To the County Board and the Citizens of Rock Island County:

The Comprehensive Annual Financial Report (CAFR) of the County of Rock Island, Illinois for fiscal year ended November 30, 2017 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

This report consists of management's representation concerning the finances of the County of Rock Island. Consequently, management assumes full responsibility for all the information presented in this report. To provide a reasonable basis for making these representations, the management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County's financial statements have been audited by RSM US LLP, Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2017, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by

APRIL L PALMER

COUNTY AUDITOR

AMANDA VAN DAELE

CHIEF DEPUTY

Rock Island County, Illinois

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Internal Auditor

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Wendy Czekalski
Payroll Administrator

management; and evaluating the overall financial statement presentation. For the year ended November 30, 2017 RSM US LLP have issued an unmodified ("clean") opinion on the County of Rock Island's financial statements. The independent auditor's report is presented as the first component of the financial section of the report.

The compliance report of the independent audit of the financial statements of the County was part of a broader federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on those involving the administration of federal awards. These reports are Schedules of Expenditures of Federal Awards and are available issued separately with the County's audit package.

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 MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Rock Island County was incorporated in March 1831 with its Charter adopted in July 1833. It is located in the north-western portion of Illinois and currently occupies a land area of 452 square miles and serves a population of 144,808 residents (Source: U.S. Census Bureau, 2017 Population Estimates). Major cities within Rock Island County include the City of Rock Island, the City of Moline, the City of East Moline, and the City of Silvis. The County also consists of the Village of Milan and 10 other smaller communities with populations less than 5,000 residents each.

Rock Island County operates as a township form of government. Policy-making and legislative authority are vested in a County Board consisting of a County Board Chairman and twenty-four other members. The governing board is responsible for, among other things, passing resolutions, adopting the budget, and passing policies and procedures. The Chairman or specific committees of the County Board appoint board members to Bi-State Regional Commission, Rock Island County Emergency Telephone System Board, Rock Island County Merit Commission, Illini Hospital District, the Rock Island County Metropolitan Airport Authority, and various fire protection, conservancy and sanitary

districts within the County. Because these appointments do not include a majority of the County Board these organizations are not part of the financial statements of the County. Each Board member is elected in 4 or 2 year staggered terms with all 25 member's positions up for election every 10 years, and with one member elected per district, by district. In May of 2015 the board hired a County Administrator to bring professional knowledge and organizational structure and consistency to the County. The Administrator reports directly to the Board and has supervisory responsibilities of all non-elected leadership offices of the County.

Illinois law determines the functions and services of county government. Rock Island County provides a full range of services to its residents. Some of these services include education; construction and maintenance of roads and bridges; veteran's assistance; physical and mental health services; zoning & GIS, general administration and recreational activities. The largest portion of the County's expenditures are for judicial, public safety, and correctional facility services, which include the State's Attorney, Public Defender, Circuit Clerk, Circuit Court, Court Services (adult and juvenile probation); and the Sheriff's functions (law enforcement and the county correctional center, emergency management, and County building safety), Animal Control, and Coroner services.

Other functions mandated by state statute include the maintenance of the property tax system; voter registration and the election system; maintaining vital records such as birth, marriage, and death certificates; and the recording of deeds and other real estate records.

The County also operates a nursing home, primarily from patient fees and Medicare/Medicaid reimbursements. Voters approved a special property tax levy in 1983 to help support the nursing home. Voters also approved special property taxes in 1976 to help fund mental health services, in 1995 to fund a Cooperative Extension Education Service, and in 2000 to fund a Children's Advocacy Center.

The financial statements of Rock Island County include as part of its primary government the Rock Island County Forest Preserve Commission and the Public Building Commission. Both are blended component units with separate tax levies and fiscal year ends. They are also audited independently from the County by other external auditors. The Forest Preserve District has operated under its own FEIN since August 2013, and operates separately from the County. However, its governing commission is comprised of the same 25 members as the County Board.

The Rock Island Tri-County Consortium which is legally separate from, but receives all its grant funding through the County is presented as a discrete component unit.

Rock Island County is empowered to levy a property tax on properties within its boundaries. Taxes assessed the prior year are due and payable in four equal installments in the current year beginning in June, with subsequent installments due in August, September and November. No penalties are assessed for early payment by a property taxpayer.

Formal budgetary integration is employed as a management control device during the year for the general fund and most special revenue funds. The annual budget serves as the foundation for Rock Island County's financial planning and control. The County follows these procedures in establishing the budgetary data reflected in the combined financial statements: 1.) At a regular or special called meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and means of financing them. 2.) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance. 3.) Transfers of budgeted amounts across object categories (salaries, benefits, operations, capital expenditures, and transfers), or any budget increases by means of an emergency or supplemental appropriation can occur throughout the year but require approval by two-thirds of the County Board Members. 4.) Budgets for the general and certain special revenue funds are adopted on a basis consistent with generally accepted accounting principles. 5.) Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds and departments.

Formal budgetary integration is not employed for debt service and capital projects funds, because effective budgetary control is alternatively achieved through the debt payment provisions of the obligations outstanding or County Board approval of the specific capital project.

Factors Affecting Financial Condition

Local Economy

State of Illinois The State of Illinois has continued to experience budgetary problems, which in turn has an impact on Rock Island County. State Income Tax and other tax portions received by Rock Island County, as well as many of the salary reimbursements from the State continue to be paid later than 30 days after due. Some are multiple months behind and

can be that the county won't receive until well after the fiscal year end. Some months get skipped permanently and never paid to the County as due. This is the result of the on-going cash flow problem at the State level. This can make budgeting and making timely expenditures very difficult for the County.

Population Rock Island County is part of the Davenport-Moline-Rock Island, IA-IL MSA (metropolitan statistical area) commonly referred to as the "Quad Cities", which also includes Henry County, IL; Mercer County, IL; and Scott County, IA. In 2010 the total population of the MSA was 379,690 (2010 Census). According to the U.S. Census Population Division's Annual Estimates of the Resident Population, in 2016 the MSA had increased to 382,268 or 0.7% over the past six years. Rock Island County's total population in 2016 was 144,784, a decrease of 1.9% since 2010 (147,546). It is projected that Rock Island County's population will increase by 1.6% by 2025 to 147,134. In comparison the MSA is expected to grow by 13.9% to 435,420 (Source: Woods & Poole Economics, 2017).

Labor Force In 2016 the annual average labor force of Rock Island County was 72,002, down 5.2% over the past 5 years, from a 2011 labor force of 75,965. The MSA's labor force has also seen a decrease in the past 5 years of 3.2% and as of 2016 had an annual average of 191,573. Rock Island County's unemployment rates have been steadily declining since reaching 8.54% in 2011, with an annual average of 6.3% in 2016. The MSA's annual unemployment rate in 2016 was 5.1% (Source: Illinois Department of Employment Security and Iowa Workforce Development)

Employment The economy of the area has traditionally centered on farm implement manufacturing and agriculture. In the last twenty years there has been a shift from manufacturing jobs into a service providing sector. This shift in the Quad Cities area economy has been in the professional, non-professional, retail and wholesale sectors of the economy. Within that sector, Professional and Business Services, and Health Care and Social Assistance both showed the greatest increase, growing approximately 60% within the last 20 years. Also within the Service Providing Sector, the Education and Health Services area has seen substantial growth increasing by approximately 49% within the same time frame. The largest decreases in the Goods Producing sector were in Durable Goods & Manufacturing, off-setting some of those service sector increases. As of 2016, the top industry for employment in Rock Island County was educational services, and health care and social assistance which employ 21.5% of the employed work force. Manufacturing and Retail Trade were the next highest employed with 18.6% and 12.6% respectively. The MSA overall is very similar with 21.5% of the employed work force being employed in educational services, and health care and social

assistance (U.S. Census Bureau, American Community Survey 5-year estimates, 2016).

Among some of the major businesses in the area with significant increases in their work force are The Rock Island Arsenal, Deere & Company, Tyson Fresh Meats, Unity Point-Trinity Medical Center, Group O and X-Pac (Export Packaging).

As was mentioned, education is a major employer in the County. There are 10 total traditional public school districts operating within Rock Island County. Moline and Rock Island school districts are still in the top twenty employers in the County, and Black Hawk College, a post-secondary education facility, retains its position within those top twenty as well. The County also has a major presence within the area of Augustana College and Western Illinois University.

Rock Island County, along with the Quad Cities area continues to recover from the economic downturn of 2008 and 2009. The Illinois Quad Cities metro area continues to enjoy relatively low levels of unemployment compared to other Illinois metro areas. The region is showing signs of continued, but slow, recovery in 2017. The unemployment rate is improving, however the Gross Regional Product and the total civilian labor force has had a slight decline from 2015 to 2016.

In the past five years there have been an estimated 675 jobs added across all industries in the MSA from 2012-2017 (Source: Chmura Economics & Analytics, JobsEQ). As for the development of major infrastructure, the I-74 Bridge Replacement and installation of the Sterilite facility in Davenport, IA ranks high as noteworthy developments. Rock Island County is experiencing development as well, including the expansion of Trinity Hospital in Moline and the installation of the pharmaceutical firm divvyDOSE.

The center of the region's economy from an employment perspective continues to be the Rock Island Arsenal, with over 6,000 civilian and military personnel working on the base. Military budget cuts, sequestration and base realignment are all possible threats to this vital economic asset. The FY 2012 National Defense Authorization Act (NDAA) provided contracting flexibility to the Rock Island Arsenal. The 2012 NDAA gave the Arsenal's manufacturing center the unlimited ability to partner with the private sector.

Other regional assets include the Mississippi River, Interstate Network, the International Airport, and multiple Fortune 500 companies, such as John Deere. The John Deere Foundation has awarded St Ambrose University a

\$500,000 grant to support its Industrial Engineering and Mechanical Engineering programs. Augustana College, Black Hawk College, Eastern Iowa Community Colleges, St. Ambrose University, and Western Illinois University have all made significant investments to the buildings on their campuses, as well as improving the quality of education and programs provided at their facilities.

Long-term financial planning

Particular focus has been placed on the General Fund regarding its deteriorating fund balance and cash flow issues. The County Board has been directed through the budget and finance committees to concentrate on long-term additional revenue options. The first had taken the form of a referendum to collect a county wide additional quarter cent sales tax for public safety. The designation of public safety is due to the fact that over half the General Fund expenditure budget is for public safety services. This question was presented to the voters on the March 2014 ballot, and with additional support and proper marketing was increased to a half cent sales tax for public safety on the November 2016 ballot. Both failed despite almost a year of budget research and significant public outreach by the County Administrator, County Sheriff and other officials, who all recommended this action as well. Cash flow needs will require inter fund and bank loans to continue current capacity operations in the General Fund. The County Board wishes to employ staff and provide services at the levels currently provided into the future. This is just not going to be possible without other options as predicted within the next year.

The second method to generate more General Fund revenue was to perform an updated fee cost study by an independent company. An in-depth study was performed at the beginning of 2017 to be used in billing other funds proper current administrative costs owed the General Fund and Liability Insurance Fund in the County's 2017 and future fiscal years. The results of this study suggest increased fee revenue to the current maximum with the understanding that we need to remain competitive. This revenue generation is fairly significant. The study also concluded the General Fund was charging administrative services to certain other funds within the county at too high a rate. In comparing this study with the prior administrative cost study the differences were very large in many areas. It was researched as to the reason and whether the fund charged could handle the additional burden. Billed amounts, many times lesser than the cost study's suggestion, were sent and all paid within the 2017 expense period.

In its concern for voter opinion and as an additional attempt to make significant financial changes, hopefully for the better, the County Board adopted the policy to hire a County Administrator. This position was installed May of 2015. The contractual obligations include economic development expertise to the county. Also of high priority is bonding and grant knowledge to decrease bond interest due and increase grant revenue. The position is taking a professional approach to the county's budget as well in the hope of bringing insight and policy improvements so to operate as the clients it serves have become accustomed.

The County Board approved offering long time employees at a minimum age of 50 an early retirement incentive option. This option was available for one year from 7/31/14-7/30/15. Many high paid employees choosing this option were replaced at much lower starting wages. Some were not replaced at all. If possible, offices would delay replacement for many months for additional cost savings. This savings was both in wage and benefit costs. Some departments will be able to maintain this reduced number of employees and still offer services at current or minimum levels. Others may be able to hire additional employees to go back to levels of staffing needed to function with the idea that two starting wage employees is still equating to cost savings replacing the "seasoned veteran" employee high on the wage scale. The downside of this is the learning curve required of new hires and the multiple decades of knowledge lost by the county.

Rock Island County updated its risk management plan and while the intent is to mitigate risk, a subsequent result is that additional employee salary money will be paid from the Liability Insurance fund rather than from the General Fund. This shift is appropriate and while designed to reduce future liability expense for the county, an immediate result is an additional \$2,443,953 of employee salaries paid from the Liability Insurance fund rather than from the General Fund, or other funds that the General Fund supports such as Animal Control and Court Security.

Rock Island County secured funding through two bond issues to construct a new 245 bed nursing home in the County and replace the existing facility. The opening of the new facility was in May of 2009. By the end of the 2009 fiscal year the facility was at 95% capacity. During FY10 repayment of said bonds had begun with the first interest payment due in May of 2010 and principal in November of 2010 thus increasing expenditures for the home exponentially. With the economic conditions of the area bringing interest rates to historic lows, the County Board researched and refinanced some future years of the home's current bond issues in 2013. This was researched again in 2016 and found to be a cost savings for most of the remaining payments due of current issues.

Therefore, an additional refunding was approved by the County Board. This front-loaded most of the savings over the next couple of years until other cost savings steps can be put into full force and effect. These save substantial interest costs over the term of the now four bond issues.

Financial conditions had worsened at the home due to the State of IL enacting a nursing home bed tax at a rate of \$6.07 per bed per day retro-active to the assessment month of June 2011. The first payment was withheld in October of 2012 and continuing. Through 2015 this has created over a half million dollar decrease in Medicaid revenue per year. The home was forced to issue the first of many future local bank loans in May 2013 for \$750,000.00 with a 1% interest rate due April 1, 2014. This loan was paid off in March of 2014 so that a new loan of \$1,000,000.00 could be utilized. This new loan was a tax anticipation warrant. Therefore, pay-off has to be done in the same incremental percentages as the home collected its property tax revenue throughout the 2014 fiscal year. The entire loan obligation was paid back by fiscal year end. Then in 2015 a \$500,000 tax anticipation loan was issued and paid back throughout the 2015 fiscal year in the same way as the 2014 loan with the full amount paid by year-end. In 2016 and again in 2017, the tax anticipation loan grew to a total at one time to \$1,750,000. At this time it is predicted additional bank loans at varying higher interest rates will be needed to continue operations to the home in future years. The maximum available to borrow from outside the County is 85% of the current year property tax levy collection amount.

An Ad Hoc committee was formed to research and advise the County Board of short and long-term options for continued operations of the home with this revenue reduction. A referendum question was placed on the ballot in November 2014 to attain permission from the voters to increase the property tax levy for the home temporarily, so long term remedies could be put in place. One of the long-term remedies could be legislation changes to abolish the additional bed tax. This referendum failed. Despite this, the County Board desires to continue to operate the home as a County owned facility to provide the best options for Rock Island County's senior and nursing care needs populations. The Board researched and decided among various alternatives to run the home with a new management style. Health Dimensions Group, a private and professional nursing home management company, was researched and hired in 2015. This company was contracted to receive a monthly payment as well as incentives to achieve various goals, mostly financial, with the home. This company reported to an independent, volunteer member board as well as the County Board, who ultimately still ran and made top level decisions for Hope Creek and to maintain County ownership. The County Board ended the management contract in July

2016 and the county administrator took over management of the facility effective August 2016. The management firm structure proved inefficient to accomplish the cost savings goals the home needed to attain in the year trial period. Numerous positive financial changes occurred at the facility since coming under county management including running the facility with an entrepreneurial spirit and business-minded decisions. Throughout 2017 multiple changes in leadership have affected the home, including 2 executive directors as well as the County Administrator's resignation and an Interim Administrator stepping up. This much change in management style has made it difficult to see continued results of each operational change implemented by the end of the 2017 fiscal year.

The county board voted to put a referendum question on the ballot in March 2013 to facilitate funding for building a new courthouse and/or any other County facilities/properties. The public voted this question down as well. The Ad Hoc Committee that was formed consisting of various public officials and citizens continued to research and inform the County Board and public about the County's options regarding any new County facility/property into fiscal year 2014. Funds to hire independent experts were loaned to the County General Fund from the courts at a 2% per annum interest rate to provide this information. In mid-2014 talks on this issue came to a standstill with no definite funding sources being discovered. After this happened the loan plus all interest due was paid back to the courts. As always the County Board has the best interest of the tax payers in mind while promoting efficiency and effectiveness for the County as a whole. The placement of the County Administrator and Chief Judge Braud brought new insight to this issue as discussion began again into fiscal year 2015. The fact remained that ignoring this issue too long could create the potential for lawsuits considering the courthouse conditions for employees and visitors. Therefore, a study was done regarding an annex that would be added to the existing Justice Center and whether funding could be done through the existing Public Building Commission's authority. This process was ruled lawful, so it began. It will alleviate the use of the existing Courthouse except for one office. That office's needs will be addressed in the County Office Building. This annex will therefore eliminate the current Courthouse Building use, and liability & safety issues. The Public Building Commission issued the required \$28 million in new bonds. These were financed to continue current levy rates to pay these off into future years. This way, property taxpayers will not suffer significant tax increases to pay off this additional debt.

In January of 2016, the Illinois Supreme Court issued a mandate requiring mandatory electronic filing of civil cases by January 1, 2018 and mandatory electronic filing of appeals by July 1, 2017 followed by changes to the manual on recordkeeping in April of 2017. The mandate

for e-filing would drastically reduce the number of court patrons at the courthouse, reduce staff time assisting court patrons and reduce the time processing conventionally filed court documents. Some of the changes to the manual on recordkeeping were implemented to advance technological processes in circuit clerks' offices across the state. With the changes to filing court documents came the ability to securely store the records and provide for the Supreme Court to allow for the official permanent record to be the electronic court record. This change drastically reduced the necessary square foot space and filing storage needs for the circuit clerk's office. In May of 2017, the Supreme Court issued a modification to the original mandate allowing for criminal electronic filing to begin permissively and implementation of a statewide repository of court documents called re:SearchIL having a mandatory integration date of July 1, 2018. The access to re:SearchIL will allow court patrons, court personal (including court services, judges, states attorney staff, court administration and circuit clerk staff) and attorneys of record online access to court documents. The new process will continue to reduce the number of court patrons present in the courthouse and provide a fee based structure for copies through re:SearchIL; fees which are returned back to the court. The mandates issued by the Supreme Court also included requirements for self-help resources, guidance by circuit clerk staff and self-help coordinators and incarcerated individuals. The Supreme Court's goal for the trial court is to operate in a fully paperless environment recognizing many measures would need to occur to update infrastructure, equipment, applications and training. We have held many training sessions for court staff and held informational sessions for the filing community to better facilitate the changed procedures and develop a seamless process. By the time the new justice center annex is open we will have a completely paperless process. In 2017 we sent out 28,892 files and 90 index books to be converted to automate our court processes for a cost of \$150,778.92. We have purchased additional equipment totaling \$126,960.69 for computer and scanner upgrades, provided judge's remote access technology and purchased computer upgrades for our self-help resource center mandated by the Supreme Court. We expect the project to be complete in 2019 and then we will begin to see a dramatic savings in expenditures and an increase in efficiency. We are also offering expanded e-guilty services. Now when a litigant chooses to plead guilty online, the guilty plea and subsequent fine payment automatically integrates with our case management system. This service is a huge benefit to offer litigants after receiving permission from the Administrative Office of Illinois Courts and a small cost. As the number of users increases, we continue to see the cost savings in efficiency. All of the technology integrations implemented will allow for continued future savings, efficiency and access. We are also completely in compliance with the Supreme Court mandates.

During the summer of 2017, taxing bodies included in the Quad Cities power station (Exelon) property tax code started negotiations on a fair property tax to be paid by Exelon. These negotiations will be completed in January 2018 and are scheduled to be approved by the Rock Island County Board at the February 2018 County Board meeting. The result will be Exelon agreeing to pay a fixed amount of \$13.5M in property tax for each of the next three years, \$12.5M for the fourth year, and \$11.5M for each of the final three years of this seven-year agreement. Exelon currently pays just over \$8M in cumulative property taxes annually to the various taxing bodies that cover their facility. This approximate 69% increase in revenue will help Rock Island County's finances. However, please keep in mind Rock Island County property tax levies will only see a small portion (approximately 8% accumulative) of this extra seven year limited revenue.

Major Initiatives

In November 2011, members of the County Board, Elected Officials, Department Heads, and other county employees met to determine goals for the County to work on in the future. No meetings of this type have taken place since. Therefore, the County Board continues to strive to achieve these goals through adversity. The following are the top ten goals and future actions those members of this session felt important to the continued development of the County.

1. Investigate new revenue sources.
2. Attract new businesses and keep existing, specifically John Deere.
3. Develop a Courthouse/Justice complex – specifically new courtrooms.
4. Better understand the County's workforce.
5. Have help from an economic development professional for the County.
6. Begin developing Loud Thunder and Martin Farm there.
7. Continue to implement I-74/Amtrak.
8. Promote early voting.
9. Look at existing expertise in the County and leverage it.
10. Tap into the existing area resources such as the Casino.

The first goal is constantly being considered, as in "Long-term Financial Planning" above, so that services are kept updated and impact to employees is minimal. A new program was approved by the board with Commerce Bank in 2015 to generate cash back for vendor payments through them. The hopeful estimate of new revenue per year is about \$25,000-\$35,000. The program was delayed during contract signing to clear up language. Therefore, actual implementation began June 2016

and financial goals were met in 2017 with the additional revenue generation of almost \$26,000.

Rock Island County has continued its relationship with the Quad Cities Chamber of Commerce. The Chamber has been bringing new businesses to Rock Island County.

The County hired a County Administrator in 2015 to focus highly upon economic development into the future. This individual will assist the county board in a professional capacity to accomplish parts of many of the other goals listed as well.

Our current elected district Congresswoman was appointed to the I74 and Amtrak implementation committees to help further infrastructure and tourism progress for our area. The new bridge is currently being constructed.

Early voting initiatives continue through federal grant funds whenever possible to keep the designation that Rock Island County attained in 2012 as the top in voter turnout in the State of Illinois. We are constantly battling new unfunded State mandates, however. The County had in place for the 2016 primary, as required, the ability to register to vote at all polling places including Election Day. New software was required to comply. That software purchase is complete with huge costs savings to the County through "good business" efforts and relationships of the County Clerk's Office.

Annual continuation of a new health plan choice has occurred since it was revealed in 2012. This new premier plan promotes health. A mandatory screening is administered to see how many metabolic syndrome risk factors a participating employee has. If the screening results determine the employee is required to complete a counseling program, then that employee will be contacted. The goal is to have a healthy workforce and the program also saves the employee and the County money.

In 2016 the County engaged in numerous cost-reduction strategies including negotiating zero percent general wage increases with four employee unions (saving the county hundreds of thousands over the life of the cumulative contracts), the elimination of a previously approved county holiday (saving significant money), consolidation of the County Board committee structure (saving approximately \$30,000 annually), the County Board giving up retirement benefits and healthcare benefits (saving tens of thousands of dollars annually), and renegotiating existing vendor contracts (saving over \$60,000 annually). County management continues to operate with an entrepreneurial spirit and a business-minded focus – willing to challenge the status quo and always putting customer service at the forefront of operations.

Cash management policies and practices. Cash temporarily idle during the year was invested in Black Hawk State Bank, American Bank, PFM Asset Management LLC, and certificates of deposits. The maturities of the investments vary. Investments, which consist primarily of mutual funds, are reported at fair value as determined by the fund's current share price. Earnings from these pooled investments are allocated monthly to the appropriate funds based on the average daily investment balance for each fund. All funds are collateralized or insured by the Federal Reserve or an agency of the federal government through the FDIC, FSLIC, NCUA and/or held in a safekeeping account by pledged securities through a third party Custodial Bank.

Risk Management. The County is self-insured for risk exposures related to worker's compensation claims, general and automobile liability claims, and also in its Employee Health Benefit Plan. Times of unfortunate health circumstances within membership will adversely affect the financial stability of a self-insured entity's fund. Claims settlement and loss expenses are accrued in the Employee Health Benefit Plan Fund for the estimated settlement value of claims reported and unreported arising from incidents in health care of members during the period. All claims handling procedures are performed by an independent claims administrator. The County levies for a liability reserve property tax, recorded in the Liability Insurance or Tort Liability fund within these financial statements to provide for claims settlement and loss expenses for the estimated settlement value of worker's compensation, general liability, and auto liability claims reported and unreported arising from incidents during the year. An independent Third Party Administrator has been contracted and has been handling worker's comp claims since May of 2015. The efficiencies of processing claims and proper assistance in cases of legal dispute is proving invaluable to the County Human Resources Department in time and cost saving ways. The liability reserve is in exception to the long term portion of such estimated claim settlements which are recorded until spendable resources become available to liquidate such liabilities.

Pension and other Post-employment Benefits. Rock Island County participates in a defined benefit pension plan through the Illinois Municipal Retirement Fund, which provides retirement benefits for all officials and employees of the County whose position normally requires at least 1000 hours of service per year. These benefits are paid in addition to social security benefits. The County also provides for postretirement health care benefits to employees under the required provisions. Additional information on Rock Island County's pension and post-employment benefits can be found in the notes to the financial statements.

Awards and Acknowledgements. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Rock Island County for its comprehensive annual financial report (CAFR) for the fiscal year ended November 30, 2016. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR that satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues 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 service of the entire staffs of the Auditor's Office and the Treasurer's Offices. Credit also should be given to the Bi-State Regional Commission for providing the statistics used in this report. We also wish to express our appreciation for the excellent assistance received from our independent auditors RSM US LLP. Acknowledgement must also be given to the County Board for their support for maintaining the highest standards of professionalism in the management of Rock Island County finances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "April L Palmer".

April L Palmer
Rock Island County Auditor



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Rock Island County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2016

Christopher P. Morill

Executive Director/CEO

Independent Auditor's Report

To the County Board of
Rock Island County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Rock Island County, Illinois (the County) as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Rock Island Tri-County Consortium. We did not audit the blended component unit, the Forest Preserve Commission, a major governmental fund, which represents 10 percent, 8 percent and 21 percent, respectively of the assets, net position and revenues of the governmental activities. We did not audit the blended component unit, the Public Building Commission, an internal service fund, which represents 44 percent, 66 percent, and 7 percent, respectively, of the assets, fund balance, and revenues of the aggregate remaining fund information and 19 percent, 56 percent, and 3 percent, respectively, of the assets, net position, and revenues of the governmental activities. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts included for the component units, is based solely on the reports of the other auditors.

We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Public Building Commission and the Forest Preserve Commission were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of November 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Illinois Municipal Retirement Fund schedule of changes in the net pension liability and related ratios and schedule of employer contributions, Other Postemployment Benefit Plan and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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 and the other auditors 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and budget and actual schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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. Such 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 by us and other auditors. In our opinion, based on our audit, the procedures performed as described previously and the reports of the other auditors, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 14, 2018, on our consideration of the County'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 County'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 County's internal control over financial reporting and compliance.

RSM US LLP

Davenport, Iowa
May 14, 2018

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2017

As management of Rock Island County, we offer readers of Rock Island County's financial statements this narrative overview and analysis of the financial activities of Rock Island County for the fiscal year ended November 30, 2017. This discussion and analysis is designed to assist the reader in focusing on significant financial issues, identifying material deviations from the financial plan (approved budget), and identifying individual fund issues or concerns.

We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

The assets and deferred outflows of resources of Rock Island County, Illinois (the County) exceeded its liabilities and deferred inflows of resources by \$55,558,101 and \$58,552,064 (net position) at the close of fiscal years 2017 and 2016, respectively. Of this amount, (\$18,107,142) for fiscal year 2017 and \$(14,923,489) for fiscal year 2016 represents additional future resources required to fulfill the government's obligations to citizens and creditors.

The government's total net position decreased by \$2,993,963 and increased by \$1,757,171 in fiscal years 2017 and 2016, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$24,392,072, an increase of \$1,227,964 in comparison with the prior year. Approximately four percent of this total amount, (\$1,032,763), is available for spending at the government's discretion (unrestricted fund balance) subject to the limitations imposed by the nature of the fund type.

Unrestricted fund balance for the General Fund was \$1,772,483 and \$1,417,816 or 7 percent and 5 percent of total General Fund expenditures for fiscal years ended 2017 and 2016, respectively.

The County's total long-term debt excluding compensated absences and estimated claims settlements, decreased by \$2,295,000 (4.7 percent) during fiscal year ended November 30, 2017. The decrease was a result of the year's actual multiple bond principal and interest payments through jail lease, Hope Creek, and Forest Preserve revenues with no new bond issues.

As of the close of the fiscal year 2017, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$3,568,255, an increase of \$351,625 in comparison to prior year. Both bond principal and interest payments began 12/1/06. The current interest rate ranges from 2.0 percent to 4.4 percent. The future annual payments range from \$160,000 to \$355,000 and end on December 1, 2028. These payments will be made through increased revenue and property taxes in the Rock Island County Forest Preserve District's General and Niabi Zoo funds.

Hope Creek Care Center entered into bonds issued 2006, 2007, 2013 and 2016 to build a new facility for the center in 2008. The first interest payments were due in 2007 with the first principal payment due on 12/1/09. The future annual payments range from \$1,548,905 to \$1,612,000 and will end on 12/1/27. These payments will be made through fees and property taxes levied for the facility.

Rock Island County cost savings measures throughout fiscal year 2017 continued. Replacement employees for retiree or resigned positions were not filled whenever possible or at least as long as possible. Increases for expense budgets have been restricted without additional supporting revenue sources, so as not to consume unencumbered fund balance. Equipment purchases are being delayed or forgone when possible.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2017

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

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

The statement of net position presents information on all of the County's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference between them 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 County is improving or deteriorating.

The statement of activities presents information showing how the County'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 flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The County only has functions that are principally supported by taxes (governmental activities). The governmental activities of the County include general government, public safety, judiciary and legal, corrections, transportation and public works, social services and culture and recreation.

The government-wide financial statements include Rock Island County, Illinois and the discretely presented component unit, the Rock Island Tri-County Consortium. There are no other organizations or agencies whose financial statements should be combined and presented with the financial statements of the County.

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 County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds: 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 fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 43 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Forest Preserve Commission, Hope Creek Care Center, Illinois Municipal Retirement Fund and Liability Insurance Fund which are considered to be major funds. Data from the other governmental 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.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2017

The County adopts an annual appropriated budget for most of its funds. A budgetary comparison schedule has been provided as required supplementary information for the General Fund, Forest Preserve Commission Fund, Hope Creek Care Center Fund, Illinois Municipal Retirement Fund and Liability Insurance Fund to demonstrate compliance with this budget on pages 76 through 82.

The basic governmental fund financial statements can be found on pages 18 through 24 of this report.

Proprietary funds: The County maintains one type of proprietary fund: Internal Service. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 25 through 27 of this report.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The fiduciary funds of the County are considered agency funds. Total assets of the fiduciary funds were \$12,881,087 and \$11,902,075 for fiscal years ended 2017 and 2016, respectively.

The basic fiduciary fund financial statements can be found on page 28 of this report.

Notes to basic 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.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's Illinois Municipal Retirement Fund, other postemployment benefit plan and the General, Forest Preserve Commission, Hope Creek Care Center Fund, Illinois Municipal Retirement Fund and Liability Insurance Funds' budgetary comparisons. This information can be found on pages 64 through 75 of this report.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to basic financial statements and the required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The County's total net position has decreased from a year ago. This total net position of \$55,558,101 in 2017 compared to the stated net position of \$58,552,064 during 2016 represents that decrease.

Of the County's net position, 101 percent and 96 percent for the fiscal years ended 2017 and 2016, respectively, reflect its investment in capital assets (e.g., land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2017

Table 1 - Rock Island County, Illinois' Net Position

	Governmental Activities 2017	Governmental Activities 2016
Current assets	\$ 94,758,170	\$ 97,954,940
Capital assets, net	81,866,087	78,331,744
Total assets	176,624,257	176,286,684
Deferred outflows of resources	21,699,628	26,921,506
Current liabilities outstanding	15,631,055	16,965,011
Other liabilities	95,453,533	98,256,332
Total liabilities	111,084,588	115,221,343
Deferred inflows of resources	31,681,196	29,434,783
Net position:		
Net investment in capital assets	56,228,619	56,038,605
Restricted for:		
Capital improvements	5,897,285	6,706,113
Collector's tax fees, sale & error refunds	169,171	173,873
Document storage	2,509,264	2,621,506
Working cash	526,233	524,878
GIS	148,228	149,053
Judicial	1,689,637	1,629,470
Parks and recreation	3,569,514	3,213,119
Public health	2,843,577	2,314,021
Public safety	83,715	104,915
Unrestricted	(18,107,142)	(14,923,489)
Total net position	\$ 55,558,101	\$ 58,552,064

A restricted portion of the County's net position (31 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, (\$18,107,142) is the additional future resources required to fulfill the government's obligations to citizen and creditors.

The County's total net position decreased by \$2,993,963 during the current fiscal year. This decrease was mainly attributable to many fees decreasing from years past. Hope Creek closed a wing to cut costs but it also cut private fees. Also, the court's electronic document conversion, new technology mandates, and other preparation for the new Justice Center Annex construction & move increased expenses. Reduced revenue was experienced from the State of Illinois for grants to the Health Department, patient care and aid for Hope Creek, and reimbursements to Court Services.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2017. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method of accounting.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2017

Revenue is further divided into two major components: program revenue and general revenue. Program revenue is defined as charges for services and sales and services, operating grants and contributions and capital grants and contributions. General revenue includes taxes, investment income and other unrestricted revenue sources.

Table 2 - Rock Island County, Illinois' Changes in Net Position

	Governmental Activities 2017	Governmental Activities 2016
Revenues:		
Program revenues:		
Charges for services	\$ 26,023,539	\$ 29,227,211
Operating grants and contributions	11,826,660	13,367,019
Capital grants and contributions	67,150	109,540
General revenues:		
Property taxes	31,792,117	30,437,034
Intergovernmental revenue	9,862,432	10,004,950
Investment earnings	323,276	131,151
Gain on disposal of capital assets	-	-
Miscellaneous	666,556	624,578
Total revenues	80,561,730	83,901,483
Expenses:		
General government	18,733,416	17,849,679
Public safety	10,718,972	9,936,891
Corrections	4,944,904	4,839,517
Judiciary and legal	9,401,008	9,278,027
Transportation and public works	4,482,156	4,630,884
Social services	27,706,757	28,442,320
Culture and recreation	5,849,016	5,183,351
Debt service, interest on long-term debt	1,719,464	1,983,643
Total expenses	83,555,693	82,144,312
Increase/(Decrease) in net position	(2,993,963)	1,757,171
Net position, beginning	58,552,064	56,794,893
Net position, ending	\$ 55,558,101	\$ 58,552,064

General government expenses increased approximately \$883,737 or 5 percent. Despite almost every individual governmental fund's expenses decreasing this year over last in this category it increased overall. This is due to an increase in pension and OPEB expenses along with the impact of the change in claims payable between the years.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2017

Public safety expenses increased approximately \$782,081 or 8 percent. This is mainly because of the increased needs of the Sheriff's office such as collective bargaining agreement step increases, training, and additional new squad cars. The Coroner's office again experienced increased costs for purchase of a new vehicle and higher autopsy and pathology fees. There was also an increase in depreciation expenses.

Social services expenses decreased approximately 735,563 or 3%. Much of this decrease was due to reduced grant funds to the Health Department so naturally decreasing expenses by closing associated programs. A wing was closed at Hope Creek to reduce costs by reducing the number of patients to be cared for. The home had assistance from a management firm in the past, but that contract was discontinued so saving the home those associated contractual costs.

Debt service expenses decreased approximately \$264,179 or 11 percent. The bond issues for Hope Creek Care Center were refinanced to reduce interest costs. To provide the home some expense relief to get caught up on a back-log of bills those reduced payments were front loaded to provide the most reduced costs in the current and near future fiscal years.

Table 3 below discloses cost of services for Governmental Activities. The total cost of services column contains all costs related to the programs and the net cost column shows how much of the total amount is not covered by program revenues. Succinctly put, net costs are costs that must be covered by local taxes or other general revenue or transfers.

Table 3

Programs	Total Cost of Services 2017	Net Revenue (Expense) of Services 2017
General government	\$ 18,733,416	\$ (12,811,336)
Public safety	10,718,972	(8,791,738)
Corrections	4,944,904	(3,281,272)
Judiciary and legal	9,401,008	(6,557,797)
Transportation and public works	4,482,156	(2,672,997)
Social services	27,706,757	(7,154,570)
Culture and recreation	5,849,016	(2,649,170)
Debt service, interest on long-term debt	1,719,464	(1,719,464)
Total	\$ 83,555,693	\$ (45,638,344)

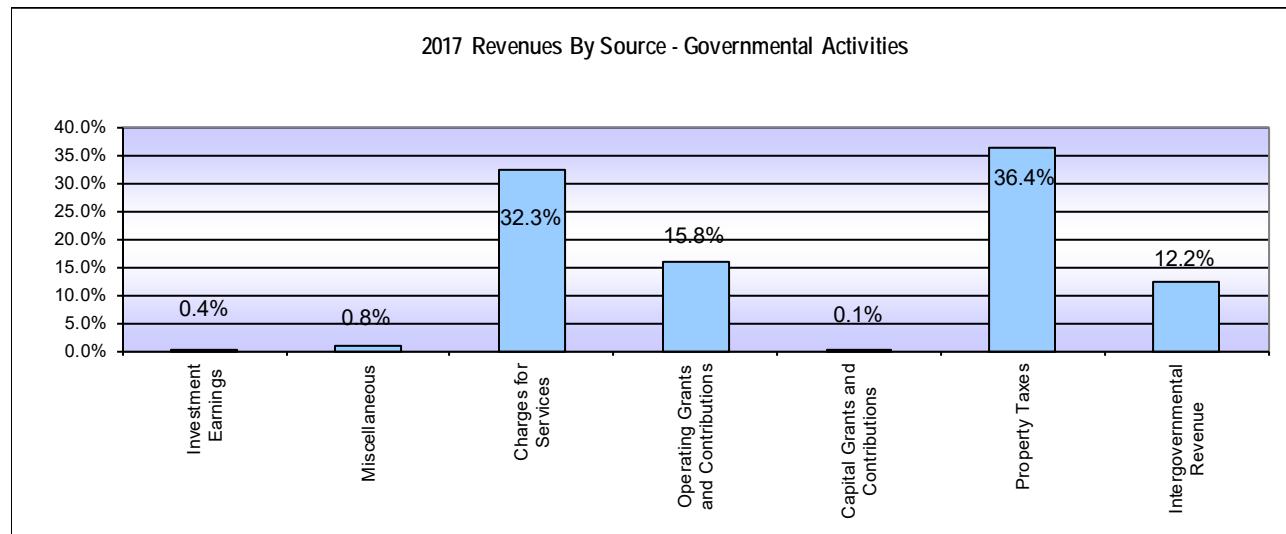
Net cost of services is 55 percent of total cost of services in 2017. This reflects a continued reliance on taxes and other general revenue sources to fund the cost of services.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2017

Governmental Activities

The graph below shows the percentage of the total governmental activities revenues allocated by each revenue type for the year ended November 30, 2017.



Financial Analysis of the Government's Funds

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

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$24,392,072, an increase of \$1,227,964 in comparison with the prior year. Approximately 4 percent of this total amount, (\$1,032,763), constitutes unrestricted fund balance, which is available for spending at the government's discretion subject to the limitations imposed by the nature and purpose of fund type.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$1,772,483 while total fund balance reached \$2,522,364. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to fund expenditures of \$26,085,830. Unassigned fund balance represents 7 percent of total General Fund expenditures, while total fund balance represents a little higher amount at approximately 10 percent of that same amount.

The County's General Fund net change in fund balance was a decrease of \$104,627 during the current fiscal year. The key factor in this decrease was basically a planned budget deficit due to revenue being insufficient to cover the County's needs to pay for the level of services its citizens deserve and as mandated by law. This actual decrease was much less than the budgeted deficit due to extra cost savings measures on the part of all General Fund offices.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2017

The Forest Preserve Commission Fund has a total fund balance of \$3,568,255 for 2017 and \$3,216,630 for 2016. The net increase in fund balance during the current year was \$351,625. The increase is due to property taxes being raised in certain funds and fees exceeding expectations, and consequently, exceeding expenses for the year as well. The continuation of the property tax revenue fund, Development of Forests and Construction Improvements fund, contributed to this since this was the first full year of property tax collection and still no expenses to-date. Interest rates are trending upward. The parks are following their individual forestry plans and have sought grant funds and outside contributions more this year than in the past to accomplish these goals. Despite expenditures increasing, the District is keeping them to a minimum and maximizing revenue sources, which have provided a fund balance increase within each individual Forest Preserve fund.

The Hope Creek Care Center Fund has a total fund deficit of \$(2,418,232) for 2017 and had a fund deficit of \$(750,838) for 2016. The net decrease in fund balance during the current year was \$1,667,394. Fee revenue dropped even lower in 2017. Bond payments did increase slightly. So despite expenditures being overall lower in 2017 than in 2016, revenues continue to be unable to sustain the home's expenditures therefore, decreasing fund balance.

The Illinois Municipal Retirement Fund has a total fund balance of \$1,919,330 for 2017 and \$2,893,972 for 2016. The net decrease in fund balance during the current year was \$974,642. Property taxes were decreased to use some of the prior reserves. This was also to provide needed increases to other funds' property tax levies to even out the County's over all levy amount. The budgeted estimates of the rates for required employer contribution payments at the time of levying property taxes was much lower than the required rates paid in 2017. This caused an increase in those expenditures for the year not covered by that almost single source of revenue.

The Liability Insurance Fund has a total fund balance of \$4,369,254 for 2017 and \$36,552 for 2016. The net increase in fund balance during the current year was \$4,332,702. Large settlement payments are again being anticipated in the near future to settle old and current lawsuit cases. Rock Island County is self-insured for these expenses. Therefore, property tax revenue to this fund was raised to compensate these and other liability expenditures. The implementation of the new risk management program has provided portions of risk minded employees' salaries to be expensed from this fund in the future as well. These anticipated increases are also being covered by these property tax levels.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget for the General Fund can be summarized as follows:

- The total original revenue budget of \$23,316,392, excluding transfers in, was increased to \$23,388,241 (an increase of \$71,849). This increase is almost solely due to grant revenue being received. Therefore in keeping with County policy of not overstating revenues, grants that are new, unanticipated for sure or covering multiple years are not budgeted. Then, upon receipt the corresponding expense is budgeted as well. So the increase is due to:
 - Continued Sheriff Justice Assistance grant revenue being awarded, and additional State Criminal Alien Assistance funds received both from the US Bureau of Justice.
 - Federal and State grants were received to help promote emergency preparedness
 - There was an increase to the grant awarded to the Coroner compared to years prior.
 - A local grant was received from the County Waste Management Agency for promoting recycling county wide.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2017

Variances in the actual revenues over final budgeted revenues totaling \$587,070 were due in part to various fees revenue coming in higher than anticipated. This includes Circuit Clerk fines, Recorder fees, Zoning fees, State's Attorney fees, Public Defender fees, and Rent income. Property taxes also came in higher than anticipated mostly due to an increase in Penalties/Interest on Delinquent Real Estate. While Replacement Tax revenue came in above expectations many of the Salary Reimbursements as well as Sales and Use Tax, and State Income Tax were below expectations.

Variances in actual expenditures under final budget total \$865,323. Several offices have chosen to leave open positions within their staff longer due to financial constraints. This relates to reduced salary costs. Certain offices performed extremely under budget such as the Sheriff, Court Services and Public Defender. Savings came to the County Board restructuring its committees. The County Administrator resigned mid-year providing savings in regard to his salary. Major areas of under budget spending occurred in Costs of Services. The Sheriff's Office renegotiated many contracts including its elevator maintenance, RACOM, correctional facility doctor & nurse, inmate medication, and food contracts. Circuit Court juror, attorney, interpreter, and court reporters costs were lower. Utility costs were less than anticipated for the year also.

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to \$81,866,087 and \$78,331,744 (net of accumulated depreciation) as of November 30, 2017 and 2016, respectively. This investment in capital assets includes land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure.

Major capital assets additions for the year include the highway department purchase of two additional dump trucks and a pick-up at a cost of \$404,148. The highway department also invested \$1,982,766 improving County highways, bridges, and culverts. One highway project is in process at November 30, 2017 and will be completed in 2018. The Coroner's office, Hope Creek Care Center and the Sheriff's office purchased new vehicles for a total investment of \$422,542. Voter registration software was purchased for \$61,500. The Forest Preserve District invested \$369,428 in new Zoo exhibits, train tunnel restorations, vehicles, and a water project. The Public Building Commission has spent \$4,244,090 of construction-in-progress on the new Justice Center Annex construction. These above additions less depreciation expense changes account for our \$7.25 mil in increased capital assets.

Table 4 - Rock Island County, Illinois' Capital Assets

	Governmental Activities	
	2017	2016
Land	\$ 6,640,469	\$ 6,638,780
Construction-in-progress	4,593,392	2,007,857
Buildings	57,843,565	57,727,779
Improvements other than buildings	92,909	92,909
Equipment	15,578,700	14,763,547
Infrastructure	64,776,715	61,044,059
Accumulated depreciation	(67,659,663)	(63,943,187)
Total	\$ 81,866,087	\$ 78,331,744

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2017

Additional information on the County's capital assets can be found in Note 6 of this report.

Debt: The County had revenue bonds outstanding totaling \$29,795,000 and \$30,670,000 and general obligation bonds outstanding totaling \$17,010,000 and \$18,430,000, as of November 30, 2017 and 2016, respectively. The County paid \$2,295,000 in principal and \$1,949,053 in interest on outstanding debt. Additional information about the County's long-term debt can be found in Note 7 to the financial statements.

Table 5 - Rock Island County, Illinois' Outstanding Debt, November 30

	2017	2016	Maturity
Governmental activities:			
General obligation bonds	\$ 17,010,000	\$ 18,430,000	2028
Revenue bonds	\$ 29,795,000	30,670,000	2045

Economic Factors and Next Year's Budgets and Rates

The 2018 fiscal year budget is based in part on an increase in assessed valuation of 5.84 percent, 4.23 percent of this increase was attributed to negotiations with the nuclear power plant for a fair property assessed valuation. Additionally, there is a slight increase to expected sales tax revenue. These increases are not enough to cover needed expenses in the General Fund, currently at its maximum levy percentage, and this occurrence results in an FY18 budgeted general fund deficit of \$170,883. The county has lowered expenses significantly and increased revenues over the past two years; however, for the FY18 budget year that small deficit still exists.

The County continues its attempt to address the deterioration of its facilities. The County Board voted to allow the Public Building Commission (PBC) to build a \$28M annex and this will help significantly with deferred maintenance at the existing courthouse; however, there are many other deferred maintenance needs in the county that must be addressed. The county adopted a detailed 5-year Capital Improvement Plan (CIP); however, voters did not approve a funding mechanism to pay for the needed capital equipment and repairs. Without a funding mechanism, the county expects very limited ability to maintain its existing facilities. Therefore, as emergency costs occur for these items costs are incurred even though hopes of not needing these funds are influenced in the budget.

For fiscal years 2019 and beyond, the objective is to provide a surplus general fund budget so that by the year 2021, the General Fund has a fund balance of at least a growth amount each year. The County Board will need additional general fund revenues sufficient to accomplish this objective or general fund expenses will need to be significantly reduced. A comparison of staffing levels and expenses from three other similarly sized counties in Illinois revealed that Rock Island County is understaffed and generally spends less per capita than those other counties. Since staffing levels are low, the workload continues to increase, and other parts of the budget have already been cut. The only thing left to cut is additional personnel-related costs. Any additional cuts to personnel may bring staffing to dangerous levels considering we are required to provide certain services to the public by law.

The County is self-insured and to help mitigate risk, the County is actively working on its risk management efforts. The County is working to ensure thorough investigations occur for all reported worker's compensation injuries as well as any possible tort liability incidents. The county now works with a Third Party Administrator to manage claims and we employed the use of Company Nurse to manage initial reports of injuries. The County is budgeting for prior year worker's compensation and tort incidents out of the Liability Insurance Fund. The County analyzed the option of obtaining insurance in the open market. However, the quotes received were not cost effective and would have cost the taxpayer more money than by remaining self-insured.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2017

In an effort to decrease the salary burden to the General Fund and a few other funds whose employees engage in the prevention of liability to the County, a Risk Management Program was developed. A benefit to this program is the ability to defer portions of salary to the property tax supported Liability Insurance Fund. This fund in 2018 is anticipated to pay approximately \$2.5 mil of salary expenses that were otherwise the responsibility of those other various funds. This amount will continue to grow into the future as CBAs provide for pay increases and as higher percentages of certain positions are allowed, as pertains to the functions of those positions in this program.

The County closed one collective bargaining agreements (CBAs) in FY17 and is working on a wage opener for another bargaining agreement in the beginning of FY18. The County worked cooperatively with the Teamsters union and accomplished significant cost savings for the taxpayer through a freeze in the union employee pay scale for two years.

In 2015 the County hired its first County Administrator to provide professional management for County operations under the County Board's control/authority. After hiring the Administrator, the County Board adopted a County Board Code of Conduct policy and the Board held a series of strategy meetings designed to both improve Board functionality and provide focus for a vision of professional Board action moving forward. With the hiring of a County Administrator, the County now has a 5-year capital improvement plan, a 5-year operating budget plan, revised employee policies, and someone with both training and experience to manage the day-to-day operations of the County under the County Board's control.

For FY18, the County expense budget will consist of only the minimum amount necessary in both FICA and IMRF to pay annual employee expenses plus maintain a fund reserve of 50 percent of annual expenditures. The reserve is to ensure the county does not borrow money and pay interest expense during non-tax collection months. The Mental Health levy is budgeted to increase annually by 3 percent and in 2021 that fund is estimated to have a healthy 43.2 percent reserve. The Veteran's Affairs levy is budgeted to increase by 3 percent each year for the next four years. That fund is estimated to have a very healthy 83.28 percent reserve. The highway department levy is budgeted to increase 5% in FY18 to help ensure adequate road maintenance occurs. Even with these individual levy increases, the cumulative net difference to the overall property tax levy for county operations is anticipated to remain flat for several years.

Requests for Information

These financial statements and discussions are designed to provide our citizens, taxpayers, investors and creditors with a complete disclosure of the County's finances and to demonstrate a high degree of accountability for the public dollars entrusted to us. If you have questions about this report or need additional information, please write April Palmer, County Auditor, Rock Island County Office Building at 1504 Third Avenue, Rock Island, Illinois 61201.

Rock Island County, Illinois

Statement of Net Position
November 30, 2017

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Assets		
Current assets:		
Cash and cash equivalents	\$ 52,735,616	\$ 23,682
Receivables:		
Property taxes	33,338,189	-
Accounts, net allowance for uncollectibles of \$1,311,719	1,386,294	911
Accrued interest	31,505	-
Due from other governments, net allowance for uncollectibles of \$1,173,162	5,555,743	318,825
Other assets	1,710,823	-
Total current assets	94,758,170	343,418
Noncurrent assets:		
Capital assets:		
Nondepreciable:		
Land	6,640,469	-
Construction-in-progress	4,593,392	-
Depreciable:		
Buildings	57,843,565	-
Improvements other than building	92,909	-
Equipment	15,578,700	378,391
Infrastructure	64,776,715	-
Less accumulated depreciation	(67,659,663)	(369,493)
Total capital assets	81,866,087	8,898
Total noncurrent assets	81,866,087	8,898
Total assets	176,624,257	352,316
Deferred Outflows of Resources		
Deferred charge on refunding	350,925	-
Pension related amounts	21,348,703	278,752
Total deferred outflows of resources	21,699,628	278,752

See notes to basic financial statements.

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Liabilities		
Current liabilities:		
Accounts payable	\$ 4,642,958	\$ 168,194
Current portion of estimated claims settlements	2,014,791	-
Accrued liabilities	3,220,739	38,711
Due to other governmental units	6,402	-
Unearned revenue	1,261,494	162,006
Compensated absences	2,524,671	31,997
Current portion of general obligation bonds	1,065,000	-
Current portion of revenue bonds payable	895,000	-
Other liabilities	-	15,414
Total current liabilities	15,631,055	416,322
Noncurrent liabilities:		
Estimated claims settlements	1,903,676	-
Net other postemployment benefits obligation	4,165,659	6,395
Net pension liability	41,599,895	578,982
General obligation bonds, net bond premiums	16,906,605	-
Revenue bonds payable, net bond premiums	30,877,698	-
Total noncurrent liabilities	95,453,533	585,377
Total liabilities	111,084,588	1,001,699
Deferred Inflows of Resources		
Property taxes	31,007,750	-
Pension related amounts	673,446	96,775
Total deferred inflows of resources	31,681,196	96,775
Net Position (Deficit)		
Net investment in capital assets	56,228,619	8,898
Restricted for:		
Capital improvements	5,897,285	-
Collector's tax fees, sale and error refunds	169,171	-
Document storage	2,509,264	-
Working Cash	526,233	-
GIS	148,228	-
Judicial	1,689,637	-
Parks and recreation	3,569,514	-
Public health	2,843,577	-
Public safety	83,715	-
Donor requirements	-	1,164
Unrestricted (deficit)	(18,107,142)	(477,468)
Total net position (deficit)	\$ 55,558,101	\$ (467,406)

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2017

	Expenses	Program Revenues			
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions	
Functions/ Programs					
Primary Government					
Governmental activities:					
General government	\$ 18,733,416	\$ 5,822,442	\$ 99,638	\$ -	
Public safety	10,718,972	1,621,186	306,048	-	
Corrections	4,944,904	597,502	1,066,130	-	
Judiciary and legal	9,401,008	2,699,631	143,580	-	
Transportation and public works	4,482,156	132,725	1,676,434	-	
Social services	27,706,757	12,519,870	8,032,317	-	
Culture and recreation	5,849,016	2,630,183	502,513	67,150	
Debt service, interest on long-term debt	1,719,464	-	-	-	
Total governmental activities	\$ 83,555,693	\$ 26,023,539	\$ 11,826,660	\$ 67,150	
Component Unit	\$ 3,044,990	\$ -	\$ 2,862,930	\$ -	

General Revenues

Property taxes

Intergovernmental revenue, unrestricted:

 Replacement tax

 Sales and use taxes

 Income tax

 Hotel/Motel taxes

 Other taxes

Investment earnings

Miscellaneous

Total general revenues

Changes in net position

Net position (deficit), beginning of year

Net position (deficit), end of year

See notes to basic financial statements.

Net (Expense) Revenue and Changes
in Net Position

Primary Government	Component Unit	
Governmental Activities		
	Rock Island	
	Tri-County	
	Consortium	
\$ (12,811,336)	\$ -	
(8,791,738)	-	
(3,281,272)	-	
(6,557,797)	-	
(2,672,997)	-	
(7,154,570)	-	
(2,649,170)	-	
(1,719,464)	-	
<u>(45,638,344)</u>	<u>-</u>	
<u>-</u>	<u>(182,060)</u>	
31,792,117	-	
2,742,286	-	
4,811,493	-	
1,625,455	-	
290,892	-	
392,306	-	
323,276	7	
666,556	1,500	
<u>42,644,381</u>	<u>1,507</u>	
(2,993,963)	(180,553)	
<u>58,552,064</u>	<u>(286,853)</u>	
<u>\$ 55,558,101</u>	<u>\$ (467,406)</u>	

Rock Island County, Illinois

Balance Sheet
Governmental Funds
November 30, 2017

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Assets			
Cash and cash equivalents	\$ 807,864	\$ 3,287,227	\$ 362,760
Receivables:			
Property taxes receivable	7,639,012	2,030,495	2,741,149
Accounts receivable, net allowance for uncollectibles of \$1,311,719	320,754	177,897	426,329
Accrued interest receivable	6,617	2,208	682
Due from other funds	842,889	-	84,326
Due from other governmental units, net allowance for uncollectibles of \$1,173,162	2,431,095	33,008	1,715,462
Other assets	57,648	7,235	3,567
Advances to other funds	166,000	-	-
Total assets	\$ 12,271,879	\$ 5,538,070	\$ 5,334,275
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ 621,429	\$ 392,913	\$ 1,061,701
Accrued liabilities	838,087	171,295	296,398
Due to other funds	168,502	-	2,345,124
Due to other governmental units	6	-	-
Unearned revenues	6,469	-	-
Advances from other funds	350,000	-	-
Total liabilities	1,984,493	564,208	3,703,223
Deferred inflows of resources:			
Unavailable revenue - property taxes	6,688,810	1,405,607	2,657,117
Unavailable revenue - intergovernmental	1,076,212	-	1,392,167
Total deferred inflows of resources	7,765,022	1,405,607	4,049,284
Fund balances:			
Nonspendable	223,648	7,235	3,567
Restricted	526,233	3,561,020	-
Unassigned	1,772,483	-	(2,421,799)
Total fund balances (deficits)	2,522,364	3,568,255	(2,418,232)
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 12,271,879	\$ 5,538,070	\$ 5,334,275

See notes to basic financial statements.

Primary Government					
Illinois Municipal Retirement	Liability	Insurance Fund	Nonmajor Governmental	Total	
\$ 2,387,766	\$ 2,716,737	\$ 14,718,843	\$ 24,281,197		
4,115,389	6,241,472	10,570,672	33,338,189		
- 1,734	10 3,608	460,089 14,827	1,385,079 29,676		
-	1,523,637	506,074	2,956,926		
-	6,028	1,354,667	5,540,260		
-	-	12,959	81,409		
-	-	396,301	562,301		
\$ 6,504,889	\$ 10,491,492	\$ 28,034,432	\$ 68,175,037		
\$ 182,049	\$ 60,004	\$ 1,334,051	\$ 3,652,147		
401,635	18,135	585,258	2,310,808		
157	329	550,260	3,064,372		
-	-	6,396	6,402		
-	-	337,176	343,645		
-	-	212,301	562,301		
583,841	78,468	3,025,442	9,939,675		
4,001,718	6,043,770	10,210,728	31,007,750		
-	-	367,161	2,835,540		
4,001,718	6,043,770	10,577,889	33,843,290		
- 1,919,330	- 4,369,254	12,959 14,801,589	247,409 25,177,426		
-	-	(383,447)	(1,032,763)		
1,919,330	4,369,254	14,431,101	24,392,072		
\$ 6,504,889	\$ 10,491,492	\$ 28,034,432	\$ 68,175,037		

Rock Island County, Illinois

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
November 30, 2017**

Total governmental fund balances	\$	24,392,072
<hr/>		
Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the funds:		
Land	\$	6,183,657
Construction-in-progress		26,455
Buildings		57,077,541
Equipment		15,510,456
Infrastructure		64,776,715
Accumulated depreciation		<u>(67,411,623)</u>
		76,163,201
<hr/>		
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred inflows in the funds:		
Unavailable revenue in the funds		2,835,540
<hr/>		
The internal service funds are used by management to charge the costs of self-funding the County's health insurance benefit plans and costs associated with the Public Building Commission. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position:		
Current assets		30,102,360
Internal balances		107,446
Capital assets, net		5,702,886
Current liabilities		<u>(3,569,591)</u>
		32,343,101
<hr/>		
Deferred outflows and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources, pension related		21,348,703
Deferred inflows of resources, pension related		(673,446)
Deferred on refunding, net		<u>350,925</u>
		21,026,182
<hr/>		
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Estimated claims settlements		(3,167,467)
Compensated absences		(2,524,671)
Other postemployment benefits obligation		(4,165,659)
Net pension liability		(41,599,895)
Bond premium, net		(2,939,303)
General obligation bonds		(17,010,000)
Revenue bonds payable		<u>(29,795,000)</u>
		(101,201,995)
<hr/>		
Net position of governmental activities	\$	<u>55,558,101</u>

See notes to basic financial statements.

Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)
Governmental Funds
Year Ended November 30, 2017

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues:			
Fees	\$ 5,470,076	\$ 2,455,847	\$ 12,861,841
Property taxes	6,902,515	3,032,052	2,493,355
Intergovernmental	11,457,368	502,513	-
Investment earnings	49,731	14,202	3,923
Miscellaneous	97,581	427,950	6,750
Total revenues	23,977,271	6,432,564	15,365,869
Expenditures:			
Current:			
General government	7,636,022	-	-
Public safety	6,994,716	-	-
Corrections	4,386,727	-	-
Judiciary and legal	6,723,343	-	-
Transportation and public works	-	-	-
Social services	-	-	14,706,490
Culture and recreation	-	5,091,165	-
Capital outlay	345,022	520,810	58,743
Debt service:			
Principal	-	345,000	1,075,000
Interest	-	125,164	498,896
Total expenditures	26,085,830	6,082,139	16,339,129
Excess (deficiency) of revenue over expenditures	(2,108,559)	350,425	(973,260)
Other financing sources (uses):			
Transfers in	2,159,201	-	-
Transfers out	(166,999)	-	(694,134)
Proceeds from sale of capital assets	11,730	1,200	-
Total other financing sources (uses)	2,003,932	1,200	(694,134)
Net change in fund balances	(104,627)	351,625	(1,667,394)
Fund balances (deficits), beginning of year	2,626,991	3,216,630	(750,838)
Fund balances (deficits), end of year	\$ 2,522,364	\$ 3,568,255	\$ (2,418,232)

See notes to basic financial statements.

Primary Government				
Illinois Municipal Retirement	Liability Insurance Fund	Nonmajor Governmental	Total	
\$ -	\$ -	\$ 3,322,246	\$ 24,110,010	
3,391,121	5,834,154	10,138,920	31,792,117	
-	72,339	10,285,416	22,317,636	
13,432	14,507	110,723	206,518	
-	-	431,399	963,680	
3,404,553	5,921,000	24,288,704	79,389,961	
4,352,181	1,552,657	2,808,123	16,348,983	
-	-	906,955	7,901,671	
-	-	-	4,386,727	
-	-	1,597,652	8,320,995	
-	-	3,156,976	3,156,976	
-	-	10,621,265	25,327,755	
-	-	-	5,091,165	
-	-	2,507,792	3,432,367	
-	-	875,000	2,295,000	
-	-	1,324,993	1,949,053	
4,352,181	1,552,657	23,798,756	78,210,692	
(947,628)	4,368,343	489,948	1,179,269	
-	8,373	837,336	3,004,910	
(27,014)	(44,014)	(2,042,771)	(2,974,932)	
-	-	5,787	18,717	
(27,014)	(35,641)	(1,199,648)	48,695	
(974,642)	4,332,702	(709,700)	1,227,964	
2,893,972	36,552	15,140,801	23,164,108	
\$ 1,919,330	\$ 4,369,254	\$ 14,431,101	\$ 24,392,072	

Rock Island County, Illinois

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) of Governmental Funds to the Statement of Activities Year Ended November 30, 2017

Net change in fund balances - governmental funds \$ 1,227,964

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the detail of capital outlay and the amount by which depreciation exceeded capital outlays in the current year:

Capital outlay	3,436,920
Depreciation:	
General government	\$ (148,537)
Public safety	(344,838)
Corrections	(558,177)
Judiciary and legal	(101,945)
Transportation and public works	(1,628,833)
Social services	(586,291)
Culture and recreation	<u>(758,532)</u>
	(4,127,153)

The net effect of various miscellaneous transactions involving capital assets:

Capital contributions	67,150
Loss on disposal of capital assets	(81,308)
Proceeds from sale of capital assets	<u>(18,717)</u>

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	(718,821)
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The issuance of long-term debt (e.g., bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of discounts and premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds an interest expenditure is reported when due. The following is the detail of the net effect of these differences in the treatment of long-term debt and related items:

Repayment of debt principal	2,295,000
Bond premium amortization	229,589
Deferred amount on refunding amortization	(175,666)

(Continued)

Rock Island County, Illinois

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)
of Governmental Funds to the Statement of Activities (Continued)**
Year Ended November 30, 2017

Internal service funds net change	\$ (464,679)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in claims settlements	32,318
Change in compensated absences	46,939
Change in other postemployment benefits obligation	(478,174)
Pension expense	(4,265,325)
Change in net position of governmental activities	\$ (2,993,963)

See notes to basic financial statements.

Rock Island County, Illinois**Statement of Net Position**
Governmental Activities—Internal Service Funds
November 30, 2017

Assets

Current assets:

Cash and cash equivalents	\$ 28,454,419
Receivables:	
Accounts	1,215
Interest	1,829
Due from other funds	107,446
Due from other governmental units	15,483
Accrued rental income	1,552,153
Other assets	77,261
Total current assets	30,209,806

Noncurrent assets:

Capital assets:	
Nondepreciable:	
Land	456,812
Construction-in-progress	4,566,937
Depreciable:	
Equipment	68,244
Improvements other than buildings	92,909
Buildings	766,024
Less accumulated depreciation	(248,040)
Total capital assets	5,702,886
Total assets	35,912,692

Liabilities

Current liabilities:

Accounts payable	990,811
Estimated claims settlement	751,000
Accrued liabilities	909,931
Unearned revenue	917,849
Total liabilities	3,569,591

Net position

Investment in capital assets	5,702,886
Unrestricted	26,640,215
Total net position	\$ 32,343,101

See notes to basic financial statements.

Rock Island County, Illinois

**Statement of Revenues, Expenses and Changes in Net Position
Governmental Activities—Internal Service Funds
Year Ended November 30, 2017**

Operating revenues:	
Charges for services	\$ 11,302,488
Other	332,984
Total operating revenue	11,635,472
Operating expenses:	
Other services and charges	12,156,140
Depreciation expense	30,791
Total operating expenses	12,186,931
Operating (loss)	(551,459)
Nonoperating revenue, investment earnings	116,758
(Loss) before transfers	(434,701)
Transfers out	(29,978)
Change in net position	(464,679)
Total net position, beginning of year	32,807,780
Total net position, end of year	\$ 32,343,101

See notes to basic financial statements.

Rock Island County, Illinois

Statement of Cash Flows
Governmental Activities—Internal Service Funds
Year Ended November 30, 2017

Cash flows from operating activities:	
Cash received from employee contributions and other charges	\$ 8,768,335
Cash received from other operating revenue	332,984
Cash payments for claims	(9,011,496)
Cash received for jail lease	2,383,921
Cash payments for jail lease	(2,431,525)
Cash payments for jail operations	(17,581)
Net cash provided by operating activities	24,638
Cash flows from noncapital financing activities:	
Interfund payments	(60,984)
Transfers out	(29,978)
Net cash used in noncapital financing activities	(90,962)
Cash flows from capital and related financing activities,	
purchase of property	(4,288,242)
Cash flows from investing activities, interest received	115,481
Net (decrease) in cash	(4,239,085)
Cash and cash equivalents:	
Beginning	<u>32,693,504</u>
Ending	<u>\$ 28,454,419</u>
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$ (551,459)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	30,791
(Increase) decrease in:	
Receivables	1,503
Due from other governmental units	27,344
Other assets	(220,872)
Increase in:	
Accounts payable	10,729
Accrued liabilities	614,755
Unearned revenue	<u>111,847</u>
Net cash provided by operating activities	\$ 24,638

See notes to basic financial statements.

Rock Island County, Illinois

Statement of Assets and Liabilities

Agency Funds

November 30, 2017

Assets

Cash and cash equivalents	\$ 12,423,789
Receivables:	
Accounts receivable	113,758
Accrued interest receivable	<u>343,540</u>

Total assets

\$ 12,881,087

Liabilities

Due to other governmental units	\$ 8,705,259
Due to individuals and private entities	<u>4,175,828</u>
Total liabilities	<u>\$ 12,881,087</u>

See notes to basic financial statements.

Rock Island County, Illinois

Notes to Basic Financial Statements **Year Ended November 30, 2017**

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

Nature of operations: The County provides many functions and services to citizens, including law enforcement, health and social services, planning and zoning and general administrative services.

Reporting entity: Rock Island County, Illinois (County) is a municipal entity governed by a 25-member board. As required by accounting principles generally accepted in the United States of America, these basic financial statements present Rock Island County, Illinois and its blended component units (the primary government) and its discretely presented component unit (the Rock Island Tri-County Consortium). The Rock Island Tri-County Consortium (Consortium) is presented in a separate column to emphasize that it is legally separate from the County. The Rock Island County board, acting on its own behalf and on behalf of the boards of Mercer County, Illinois and Henry County, Illinois, appoints the board of the Private Industry Council which governs the Consortium. In addition, the sole source of the Consortium's financial resources is Workforce Investment Act funds granted to the County by the Illinois Department of Commerce and Community Affairs and administered by the Consortium. The Consortium operates on a June 30 fiscal year. The basic financial statements of the County include the financial statements of the Consortium as of and for the year ended June 30, 2017. The financial statements of the Rock Island Tri-County Consortium can be obtained from its administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

The financial statements of the following entities are included as part of the primary government for the reasons indicated:

Forest Preserve District, Rock Island County, Illinois (District): The District provides a broad range of services to citizens of the County, including the operation of Niabi Zoo, Loud Thunder Park, Illiniwek Park and Indian Bluff Park and Golf Course. Although it is legally separate from the County, the District is reported as if it were part of the primary government because the members of the District's board are the same as the County's board and the County is operationally responsible for the District. The District operates on a June 30 fiscal year. The basic financial statements of the County include the funds of the District in the special revenue fund type as of and for the year ended June 30, 2017. Complete financial statements of the District can be obtained from the District's administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Public Building Commission, Rock Island County, Illinois (PBC): The PBC was formed for the purpose of providing a new jail for the use of the County. Although it is legally separate from the County, the PBC is reported as if it were part of the primary government because all of the PBC board members are appointed by the County board and the PBC's sole purpose is to finance and construct the County's jail and courthouse. The County is also responsible to pay the debt of the PBC. The PBC operates on a June 30 fiscal year. The basic financial statements of the County include the funds of the PBC in the corrections function and as an internal service fund type as of and for the year ended June 30, 2017. Complete financial statements of the PBC can be obtained from its administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Related organization: The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making such appointments. The County board chairman, or specific committees of the County board, appoint board members of the Bi-State Regional Commission, the Rock Island County Emergency Telephone System Board, the Rock Island County Merit Commission, the Illini Hospital District and various fire protection, conservancy and sanitary districts within the County. Such appointments do not constitute a majority of the board members of any such related organizations. Such related organizations are, therefore, excluded from the financial statements of the County.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

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

Basis of presentation: The County's basic financial statements consist of government-wide statements, which include a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

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 nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided or used are not eliminated in the process of consolidation. Governmental activities are primarily supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds (internal service) and fiduciary funds (agency), the latter are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

Fund accounting: The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenues and expenditures or expenses, as appropriate. The County has the following fund types:

Governmental fund types: Governmental fund types are those funds through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are paid; and the difference between governmental fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, the fund equity, is referred to as "fund balance." The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The County's major governmental funds are listed below.

General Fund: The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Forest Preserve Commission Fund, a special revenue fund accounts for culture and recreation services provided to County citizens. The forest preserve is funded through property taxes and charges for culture and recreation services and is presented as major for public interest purposes.

Hope Creek Care Center Fund, a special revenue fund accounts for the activities of the County's nursing home facility. Property tax revenue is used to subsidize Hope Creek Care Center's shortfall in Medicare payments.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

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

Illinois Municipal Retirement Fund, a *special revenue fund* accounts for property tax revenue used to provide retirement, disability and death benefits to employees.

Liability Insurance Fund, a *special revenue fund*: To account for property tax used to pay liability claims for self-insurance or in defense and prevention thereof.

Proprietary fund types: Proprietary fund types (Enterprise Funds and Internal Service Funds) are used to account for a government's activities which are similar to those often found in the private sector. The measurement focus is upon income determination, financial position and cash flows.

Internal Service Funds: To finance and account for services provided by designated departments to other departments of the County. The following are the County's internal service funds:

Employee Health Benefit Fund accounts for the premium and claim payments for the self-insured health insurance plan for County employees.

Public Building Commission Fund, a blended component unit, accounts for the lease activity related to the County jail and courthouse.

These financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

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

Amounts reported as program revenues in the government-wide financial statements include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

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

Proprietary (internal service) funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's internal service funds are charges to internal customers for services and jail lease payments. Operating expenses for the internal service funds include cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Significant accounting policies:

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

Statement of cash flows: For purposes of cash flows, the County considers all highly liquid investments, with a maturity of three months or less when purchased, to be cash equivalents.

Other assets: Included in other assets are inventories and prepaid items.

All inventories are carried at lower of cost or market (first-in, first-out). The consumption method of accounting is applied to the governmental fund type inventories.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Revenue recognition: In applying the susceptible to accrual concept to intergovernmental revenues, the eligibility (including time) requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. For derived tax revenues (i.e., sales taxes), revenues are recorded when the underlying exchange has occurred and the resources meet the availability criteria. For government-mandated or voluntary nonexchange transactions, revenues are recognized when all eligibility requirements have been met and the resources meet the availability criteria.

Licenses and permits, fines and forfeitures, charges for sales and services, and miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Property tax revenue and receivable: The County's property tax is levied each year on all taxable real property located in the County on or before November 30. Property taxes attach as an enforceable lien on property as of the preceding January 1, at which time they are recognized. These taxes are due in four installments on June 6, August 6, September 6 and November 6 of the following year. Since the 2017 tax levy is budgeted for fiscal year 2018, the revenue from this tax levy is reported as a deferred inflow of resources.

Accounts receivable: Primarily from Hope Creek Care Center private pay patient receivables and miscellaneous services provided to citizens. Patient receivables are presented net of an allowance for uncollectible determined by historical experience applied to an aging of accounts and a review of troubled accounts by the County and any contractual allowances. Fiscal year ended November 30, 2017 included an allowance for an uncollectible amount of \$1,311,719 for private pay patient receivables.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

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

Due from other governments: The County's due from other governments include receivables from federal and state governmental units related to grants, taxes and charges for services. These receivables are shown net of an allowance for uncollectible determined by historical experience applied to an aging of accounts and a review of troubled accounts by the County. Fiscal year ended November 30, 2017 included an allowance for an uncollectible amount of \$1,173,162 for amounts due from Medicaid and Medicare in the Nursing Home Fund included in due from other governments.

Capital assets: Capital assets, including land, buildings, improvements other than buildings, equipment and infrastructure, are reported in the governmental activities column in the government-wide financial statements and in the proprietary (internal service) fund financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an initial useful life of one year or greater. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at their acquisition value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed.

All reported capital assets except land and construction-in-progress are depreciated.

Depreciation has been provided using the straight-line method over the estimated useful lives of the respective assets. The estimated useful lives for each capital asset type are as follows:

Buildings	25 - 40 years
Infrastructure	20 - 50 years
Equipment	5 - 15 years
Improvements other than buildings	20 years

The County's collection of works of art, books and other similar assets are not capitalized. These collections are unencumbered, held for public exhibition and education, protected, cared for and preserved and subject to County policy that requires proceeds from the sale of these items, if any, to be used to acquire other collection items.

Unearned revenues: Unearned revenues in the government-wide statements and the governmental fund financial statements include grant awards received but unearned by the fulfillment of an eligibility provision.

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

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

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

Interfund transactions: Transactions from County funds that would be treated as revenues and expenditures or expenses if they involved organizations external to County government are accounted for as revenues and expenditures or expenses in the funds involved.

Transactions which constitute reimbursements to a fund for expenditures initially made from it which are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund.

Transactions which constitute the transfer of resources from a fund receiving revenues to a fund through which revenues are to be expended are separately reported in the respective funds' operating statements.

Activity between funds that are representative of lending/borrowing arrangements 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 non-current portion of interfund loans).

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

Compensated absences: County employees are granted vacation in varying amounts based upon length of employment by the County. Vacations are not cumulative and shall be forfeited if not used within one year of earning such vacation. Nonunion employees are allowed to carry over one week of vacation. Any employee who has completed one year of service will be paid for all or part of their accrued but unused vacation upon termination of employment depending on the anniversary year that termination of employment occurs. Expenditures for compensated absences are recorded in the governmental funds when due. The expense and related liability is recorded in the government-wide financial statements when incurred.

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

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

Pensions: For purposes of measuring the net pension liability, deferred inflows and outflows of resources related to pensions, pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Long-term obligations: In the government-wide financial statements and the proprietary fund type fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Issuance costs are reported as an expense in the year the costs are incurred.

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

Fund balance: In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable: Amounts which cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted: Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors or state or federal laws or imposed by law through constitutional provisions or enabling legislation.

Committed: Amounts which can be used only for specific purposes pursuant to constraints formally imposed by the County Board through resolution approved prior to year-end. Those committed amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same action it employed to commit those amounts.

Assigned: Amounts constrained by the County's intent to use them for a specific purpose. The authority to assign fund balance remains with the County Board.

Unassigned: All amounts not included in other spendable classifications. The General Fund is the only fund that would report a positive amount in unassigned fund balance. Residual deficit amounts of other governmental funds would also be reported as unassigned.

When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, the County's procedure is to pay the expenditure from restricted fund balance and then from less-restrictive classifications – committed, assigned and then unassigned fund balances.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

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

Net position: Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds of \$23,755,910 in the internal service fund. Net position is reported as restricted when there are limitations imposed on its use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted through enabling legislation consists of \$1,519,270 for public health and \$5,897,285 for capital improvements.

The County first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts of the financial statements and related note disclosures. Actual results could differ from these estimates.

Note 2. Cash and Cash Equivalents

As of November 30, 2017, the County's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net position	\$ 52,735,616
Cash and cash equivalents fiduciary funds	12,423,789
Cash and cash equivalents component unit	23,682
	<hr/> <u>\$ 65,183,087</u>

Authorized investments: The County, Rock Island Tri-County Consortium, Forest Preserve District and the Public Building Commission are authorized by state statutes and their investment policies to make deposits in interest bearing depository accounts in federally insured and/or state chartered banks and savings and loan associations, or other financial institutions as designated by ordinances, and to invest available funds in direct obligation of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of 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 the funds who own the shares in the fund.

As of November 30, 2017, the County held no investments.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 2. Cash and Cash Equivalents (Continued)

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

The carrying amount of the County's deposits as of November 30, 2017 was \$65,780,544. The bank balance was covered by Federal depository insurance or collateralized by securities held by pledging financial institution's trust department or agent in the County's name.

The carrying amount and bank balance of the Consortium's deposits as of June 30, 2017 was \$23,682. The bank balance was covered by federal depository insurance or collateralized by securities held by pledging financial institution's trust department or agent in the Consortium's name.

Note 3. Individual Fund Disclosures

The following is a summary of deficit fund balances of individual funds as of November 30, 2017:

Fund	Deficit Fund Balance
Major Funds:	
Hope Creek Care Center	\$ 2,418,232
Nonmajor Funds:	
Animal Control Fund	321,481
Court Security Fund	3,510
Maintenance and Child Support Collection Fund	58,456

The deficits will be funded with future fees, grant money and/or transfers from the General Fund.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 4. Interfund Account Balances

The interfund receivable and payable balances as of November 30, 2017 are as follows:

	Due From Other Funds	Due To Other Funds
Major funds:		
General	\$ 842,889	\$ 168,502
Hope Creek Care Center	84,326	2,345,124
Illinois Municipal Retirement Fund	-	157
Liability insurance fund	1,523,637	329
Nonmajor governmental funds	506,074	550,260
Internal Service Funds	107,446	-
Total	\$ 3,064,372	\$ 3,064,372

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, (3) payments between funds are made and (4) to cover operating deficits.

Advances to and from other funds as of November 30, 2017, were as follows:

	Advances To Other Funds	Advances From Other Funds
Major funds, General	\$ 166,000	\$ 350,000
Nonmajor governmental funds	396,301	212,301
Total	\$ 562,301	\$ 562,301

Advances are the result of internal borrowings to cover cash shortages which are not expected to be collected in the subsequent year.

Note 5. Interfund Transfers

The following is a schedule of transfers as included in the basic financial statements of the County:

	Transfers In	Transfers Out
Major funds:		
General	\$ 2,159,201	\$ 166,999
Hope Creek Care Center	-	694,134
Illinois Municipal Retirement	-	27,014
Capital liability insurance fund	8,373	44,014
Nonmajor governmental funds	837,336	2,042,771
Internal service funds	-	29,978
Total	\$ 3,004,910	\$ 3,004,910

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 6. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2017:

	2016 Balance	Additions	Deletions	2017 Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 6,638,780	\$ 1,689	\$ -	\$ 6,640,469
Construction-in-progress	2,007,857	4,270,545	(1,685,010)	4,593,392
Total capital assets not being depreciated	8,646,637	4,272,234	(1,685,010)	11,233,861
Capital assets being depreciated:				
Buildings	57,727,779	115,786	-	57,843,565
Improvements other than buildings	92,909	-	-	92,909
Equipment	14,763,547	1,356,646	(541,493)	15,578,700
Infrastructure	61,044,059	3,732,656	-	64,776,715
Total capital assets being depreciated	133,628,294	5,205,088	(541,493)	138,291,889
Less accumulated depreciation for:				
Buildings	23,400,387	1,409,618	-	24,810,005
Improvements other than buildings	52,574	6,315	-	58,889
Equipment	11,250,764	954,518	(441,468)	11,763,814
Infrastructure	29,239,462	1,787,493	-	31,026,955
Total accumulated depreciation	63,943,187	4,157,944	(441,468)	67,659,663
Total capital assets being depreciated, net	69,685,107	1,047,144	(100,025)	70,632,226
Governmental activities capital assets, net	\$ 78,331,744	\$ 5,319,378	\$ (1,785,035)	\$ 81,866,087

The following is a summary of the changes in capital assets of the discretely presented component unit for the year ended June 30, 2017:

	2016 Balance	Additions	Deletions	2017 Balance
Discretely Presented Component Unit:				
Capital assets being depreciated, equipment	\$ 368,769	\$ 9,622	\$ -	\$ 378,391
Less accumulated depreciation for equipment	366,656	2,837	-	369,493
Component unit capital assets, net	\$ 2,113	\$ 6,785	\$ -	\$ 8,898

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

General government	\$ 148,537
Public safety	375,629
Corrections	558,177
Judiciary and legal	101,945
Transportation and public works	1,628,833
Social services	586,291
Culture and recreation	758,532
Total depreciation expense, governmental activities	<u>\$ 4,157,944</u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 7. Long-Term Liabilities and Revenue Anticipation Loan

Short-term liabilities: A summary of changes in short-term liabilities for the year ended November 30, 2017 is as follows:

	Balance November 30, 2016	Additions	Deletions	Balance November 30, 2017
Tax Anticipation Loans	\$ -	\$ 1,750,000	\$ 1,750,000	\$ -

On January 24, 2017 and March 1, 2017, Rock Island County, Illinois activated two Tax Anticipation Warrants of \$1,000,000 and \$750,000 with interest rates of 2.375 percent for Hope Creek and General Fund. The warrants were obtained as a partial advance of the approximately \$2,462,255 of property taxes due to Hope Creek in fiscal year 2017 and \$6,155,639 of property taxes due to the General Fund in fiscal year 2017. The warrants were used to pay salaries and other operating expenses and liabilities for the Hope Creek Care Center and the General Fund and were due to mature on January 31, 2018 but were paid in November 2017. Subsequent to year-end the County activated tax anticipation warrants of \$750,000 for Hope Creek and \$3,000,000 for the General Fund.

The following is a summary of changes in long-term debt for the year ended November 30, 2017:

	Balance November 30, 2016			Balance November 30, 2017			Due Within One Year
	Additions	Deletions					
Governmental Activities:							
General obligation bonds	\$ 18,430,000	\$ -	\$ 1,420,000	\$ 17,010,000	\$ 1,065,000		
Revenue bonds payable	30,670,000	-	875,000	29,795,000	895,000		
Add premiums	3,168,892	-	229,589	2,939,303	-		
	52,268,892	-	2,524,589	49,744,303	1,960,000		
Compensated absences	2,571,610	2,524,671	2,571,610	2,524,671	2,524,671		
Net pension liability	42,776,186	-	1,176,291	41,599,895	-		
Estimated claims settlements	3,988,785	8,577,032	8,647,350	3,918,467	2,014,791		
	\$ 101,605,473	\$ 11,101,703	\$ 14,919,840	\$ 97,787,336	\$ 6,499,462		
 Discretely Presented Component Unit, compensated absences							
Balance November 30, 2016			Balance November 30, 2017			Due Within One Year	
Additions			Retirements				
\$ 28,889			\$ 31,997			\$ 31,997	

General obligation bonds: On May 9, 2013, the County issued \$3,700,000 in General Obligation Refunding Bonds, Series 2013 maturing December 1, 2015 through December 1, 2025 with interest rates ranging from 2.00 to 3.50 percent to advance refund \$1,210,000 of the outstanding General Obligation Bonds, Series 2006 with interest rates ranging from 3.65 to 5.50 percent and \$1,995,000 of outstanding General Obligation Bonds, Series 2007 with interest rates at 4.00 percent. A portion of the net proceeds related to the partial refunding of \$3,907,178 were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the portion of the General Obligation Bonds, Series 2006 and 2007 being refunded.

Rock Island County, Illinois

Notes to Basic Financial Statements **Year Ended November 30, 2017**

Note 7. Long-Term Liabilities and Revenue Anticipation Loan (Continued)

On September 27, 2016 the County issued \$9,105,000 in General Obligation Refunding Bonds, Series 2016 maturing December 1, 2018 through December 1, 2027 with interest rates ranging from 2.00 to 4.00 percent to advance refund \$4,255,000 of the outstanding General Obligation Bonds, Series 2006 with interest rates ranging from 3.65 to 5.50 percent and \$5,245,000 of outstanding General Obligation Bonds, Series 2007 with interest rates at 4.00 percent. A portion of the net proceeds related to the partial refunding of \$9,690,635 were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the portion of the General Obligation Bonds, Series 2006 and 2007 being refunded.

On December 1, 2008, the Forest Preserve District issued \$4,585,000 in General Obligation (Alternative Revenue Source) Bonds. The purpose of the bonds is to defray the costs of Niabi Zoo facilities and improvements. The interest rate ranges from 2.0 percent to 4.4 percent. The annual payments range from \$160,000 to \$355,000. The last payment due is \$355,000 on December 1, 2028.

Revenue bonds: On December 1, 2016, Rock Island County (Public Building Commission) issued \$28,000,000 in Justice Center Revenue Bonds, Series 2016 with interest rates ranging from 3.0 percent to 5.0 percent.

On September 1, 2012, the Rock Island County (Public Building Commission) issued \$5,625,000 in Justice Center Revenue Refunding Bonds, Series 2012 maturing December 1, 2013 through December 1, 2019 with interest rates ranging from 1.50 percent to 2.05 percent to current refund \$5,625,000 of the outstanding Justice Center Revenue Bonds, Series 2005 with interest rates ranging from 3.70 percent to 4.30 percent. A portion of the net proceeds related to the current refunding of \$5,693,694 were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Justice Center Revenue Bonds, Series 2005 being refunded.

On October 1, 2009, Rock Island County (Public Building Commission) issued \$555,000 in Justice Center Refunding Revenue Bonds with interest rates ranging from 3.7 percent to 8.5 percent to advance refund \$555,000 of Local Government Revenue Bonds, Series 1998 with interest rates from 4.65 percent to 5.0 percent.

The County has a noncancelable lease agreement with the Public Building Commission to lease the criminal justice facility through December 31, 2018. The present value of the capital lease payments is not capitalized as a lease receivable on the Public Building Commission or as a lease payable on the County because the Public Building Commission is a blended component unit and included in the primary government reporting of the County's financial statements.

The County has pledged as security for bonds issued by the Public Building Commission, a portion of the County's property tax. The bonds issued by the Public Building Commission in 2009 in the amount of \$555,000, for the purpose of advance refunding of Local Government Program Revenue Bonds, Series 1998, which are payable through 2018. The bonds issued by the Public Building Commission in 2012 in the amount of \$5,625,000 for the purpose of current refunding of Justice Center Revenue Bonds, Series 2005 which are payable through 2019. The County has committed to appropriate each year, from the property tax, an amount sufficient to cover the principal and interest requirements on the Public Building Commission's debt. The Public Building Commission has pledged as sole security for the bonds the appropriation from the County. Total principal and interest remaining on the debt is \$52,519,803 with annual requirements ranging from \$1,851,219 to \$2,172,494. For the current year, principal and interest paid by the Public Building Commission and the total property tax revenue recognized by the County were \$922,953 and \$2,710,944, respectively.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 7. Long-Term Liabilities and Revenue Anticipation Loan (Continued)

The County has pledged as security for bonds issued by the Hope Creek Care Center, a portion of the County's property tax. The bonds issued by Hope Creek Care Center in 2013 in the amount of \$3,700,000, for the purpose of advance refunding \$3,205,000 of General Obligation Bonds, Series 2006 and Series 2007, which are payable through 2027. The County has committed to appropriate each year, from the property tax, an amount sufficient to cover the principal and interest requirements on the Hope Creek Care Center's debt. Total principal and interest remaining on the debt is \$15,652,890 with annual requirements ranging from \$1,097,865 to \$1,639,375. For the current year, principal and interest paid by the Hope Creek Care Center and the total property tax revenue recognized by the County were \$1,573,896 and \$2,493,355, respectively.

Compensated absences, net pension liability and claims settlements attributable to governmental activities are generally liquidated by the General Fund.

As of November 30, 2017, the County's future cash flow requirements for the retirement of the general obligation bonds is as follows:

	Principal	Interest	Total
Years ending November 30:			
2018	\$ 1,065,000	\$ 556,676	\$ 1,621,676
2019	1,580,000	522,918	2,102,918
2020	1,660,000	481,362	2,141,362
2021	1,650,000	433,638	2,083,638
2022	1,580,000	392,600	1,972,600
2023-2027	6,910,000	1,006,550	7,916,550
2028-2029	2,565,000	108,425	2,673,425
Total	\$ 17,010,000	\$ 3,502,169	\$ 20,512,169

As of November 30, 2017, the County's future cash flow requirements for the retirement of the revenue bonds is as follows:

	Principal	Interest	Total
Years ending November 30:			
2018	\$ 895,000	\$ 1,277,494	\$ 2,172,494
2019	900,000	1,262,419	2,162,419
2020	605,000	1,246,219	1,851,219
2021	625,000	1,228,069	1,853,069
2022	645,000	1,209,319	1,854,319
2023-2027	3,670,000	5,594,645	9,264,645
2028-2032	4,465,000	4,800,088	9,265,088
2033-2037	5,640,000	3,624,250	9,264,250
2038-2042	7,205,000	2,065,500	9,270,500
2043-2045	5,145,000	416,800	5,561,800
Total	\$ 29,795,000	\$ 22,724,803	\$ 52,519,803

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 7. Long-Term Liabilities and Revenue Anticipation Loan (Continued)

As of November 30, 2017, the County did not exceed its legal debt margin:

Assessed value, net of tax exemptions	<u>\$ 2,476,357,545</u>
Debt limit, 2.875% of assessed value	\$ 71,195,279
Debt applicable to debt limit	46,805,000
Legal debt margin	<u>\$ 24,390,279</u>

Note 8. Retirement System

Illinois Municipal Retirement Fund

Each qualified County employee is included in one of four pension plans administered by Illinois Municipal Retirement Fund. Below is a summary of amounts reported by the County as of and for the year ended November 30, 2017:

	Regular	Sheriff's Law Enforcement Personnel	Elected County Officials	Forest Preserve District	Total
Net pension liability	\$ (26,119,559)	\$ (9,418,890)	\$ (4,160,901)	\$ (1,900,545)	\$ (41,599,895)
Deferred outflows of resources	15,208,204	4,374,258	811,523	954,718	21,348,703
Deferred inflows of resources	(345,044)	(232,846)	(66,294)	(29,262)	(673,446)
Pension expense	4,671,099	(242,267)	(370,026)	206,519	4,265,325

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 8. Retirement System (Continued)

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

- 3 percent of the original pension amount, or
- $\frac{1}{2}$ of the increase in the Consumer Price Index of the original pension amount.

Employees covered by benefit terms: As of November 30, 2017, the following employees were covered by the benefit terms:

	Regular	Sheriff's Law Enforcement Personnel	Elected County Officials	Forest Preserve District	Total
Retirees and beneficiaries currently receiving benefits	672	76	25	48	821
Inactive plan members entitled to but not yet receiving benefits	444	6	7	25	482
Active plan members	568	61	4	32	665
Total	1,684	143	36	105	1,968

Contributions: As set by statute, the County's Regular Plan Members are required to contribute 4.5 percent of their annual covered salary. SLEP and ECO employees participating in IMRF are required to contribute 7.5 percent of their covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rates for calendar year 2017 was 12.19 percent, 25.34 percent, 114.24 percent, and 13.79 percent for RP, SLEP, ECO, and the Forest Preserve District, respectively. For the fiscal year ended November 30, 2017 the County and Forest Preserve District contributed \$4,633,448 to the plan. The County also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net pension liability: The County's net pension liability was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions: The following are the methods and assumptions used to determine total pension liability at December 31, 2016:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.75 percent.
- Salary Increases were expected to be 3.75 percent to 14.5 percent, including inflation.
- The Investment Rate of Return was assumed to be 7.5 percent.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 8. Retirement System (Continued)

- Projected Retirement Age was from the experience-based table of rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.
- The IMRF-specific rates for mortality (for non-disabled retirees) were developed from the RP 2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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	38%	12.62%
International equity	17	3.54
Fixed income	27	4.85
Real estate	8	8.97
Alternative investments	9	5.43
Cash equivalents	1	0.63
Total	<hr/> <hr/> 100%	

Discount rate: The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2017

Note 8. Retirement System (Continued)

Changes in the net pension liability:

	Regular		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2016	\$ 146,511,816	\$ 120,492,303	\$ 26,019,513
Changes for the year:			
Service cost	2,427,493	-	2,427,493
Interest on the total pension liability	10,747,993	-	10,747,993
Differences between expected and actual experience of the total pension liability	(100,910)	-	(100,910)
Changes of assumptions	(382,780)	-	(382,780)
Contributions - employer	-	2,895,160	(2,895,160)
Contributions - employees	-	1,088,105	(1,088,105)
Net investment income	-	8,218,611	(8,218,611)
Benefit payments, including refunds of employee contributions	(8,071,625)	(8,071,625)	-
Other (net transfer)	-	389,874	(389,874)
Net changes	4,620,171	4,520,125	100,046
Balances at November 30, 2017	<u>\$ 151,131,987</u>	<u>\$ 125,012,428</u>	<u>\$ 26,119,559</u>
Sheriff's Law Enforcement Personnel			
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2016	\$ 46,236,725	\$ 35,786,591	\$ 10,450,134
Changes for the year:			
Service cost	775,670	-	775,670
Interest on the total pension liability	3,393,731	-	3,393,731
Differences between expected and actual experience of the total pension liability	84,578	-	84,578
Changes of assumptions	(182,229)	-	(182,229)
Contributions - employer	-	1,038,789	(1,038,789)
Contributions - employees	-	317,097	(317,097)
Net investment income	-	2,483,123	(2,483,123)
Benefit payments, including refunds of employee contributions	(2,386,164)	(2,386,164)	-
Other (net transfer)	-	1,263,985	(1,263,985)
Net changes	1,685,586	2,716,830	(1,031,244)
Balances at November 30, 2017	<u>\$ 47,922,311</u>	<u>\$ 38,503,421</u>	<u>\$ 9,418,890</u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2017

Note 8. Retirement System (Continued)

	Elected County Officials		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2016	\$ 11,588,620	\$ 7,159,973	\$ 4,428,647
Changes for the year:			
Service cost	107,866	-	107,866
Interest on the total pension liability	826,354	-	826,354
Differences between expected and actual experience of the total pension liability	(15,221)	-	(15,221)
Changes of assumptions	(131,479)	-	(131,479)
Contributions - employer	-	442,178	(442,178)
Contributions - employees	-	29,030	(29,030)
Net investment income	-	488,754	(488,754)
Benefit payments, including refunds of employee contributions	(890,702)	(890,702)	-
Other (net transfer)	-	95,304	(95,304)
Net changes	<u>(103,182)</u>	<u>164,564</u>	<u>(267,746)</u>
Balances at November 30, 2017	<u>\$ 11,485,438</u>	<u>\$ 7,324,537</u>	<u>\$ 4,160,901</u>
 Forest Preserve District			
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2016	\$ 8,453,490	\$ 6,575,598	\$ 1,877,892
Changes for the year:			
Service cost	122,307	-	122,307
Interest on the total pension liability	618,130	-	618,130
Differences between expected and actual experience of the total pension liability	55,211	-	55,211
Changes of assumptions	(19,620)	-	(19,620)
Contributions - employer	-	200,686	(200,686)
Contributions - employees	-	65,489	(65,489)
Net investment income	-	452,813	(452,813)
Benefit payments, including refunds of employee contributions	(501,768)	(501,768)	-
Other (net transfer)	-	34,387	(34,387)
Net changes	<u>274,260</u>	<u>251,607</u>	<u>22,653</u>
Balances at November 30, 2017	<u>\$ 8,727,750</u>	<u>\$ 6,827,205</u>	<u>\$ 1,900,545</u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 8. Retirement System (Continued)

Sensitivity of the net pension liability to changes in the discount rate: The following presents the plan's net pension liability, calculated using the discount rate of 7.50 for RP, SLEP, ECO, and Forest Preserve District, respectively, as well as what the plan's net pension liability would be if it were calculated using discount rates that are 1 percent lower or 1 percent higher:

	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
Net pension liability - Regular	\$ 46,867,006	\$ 26,119,559	\$ 9,271,406
	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
Net pension liability - Sheriff's Law Enforcement Personnel	\$ 15,991,966	\$ 9,418,890	\$ 4,042,774
	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
Net pension liability - Elected County Officials	\$ 5,329,564	\$ 4,160,901	\$ 3,170,204
	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
Net pension liability - Forest Preserve District	\$ 2,963,609	\$ 1,900,545	\$ 1,034,676

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2017

Note 8. Retirement System (Continued)

Pension expense, deferred outflows of resources, and deferred inflows of resources related to pension: For the year ended November 30, 2017, the County recognized pension expense of \$4,265,325. At November 30, 2017, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Regular	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 4,207,243	\$ 72,088
Changes of assumptions	1,016,191	273,449
Net difference between projected and actual earnings on pension plan investments	<u>6,288,610</u>	-
Total deferred amounts to be recognized in pension expense in future periods	11,512,044	345,537
Pension contributions made subsequent to the measurement date	3,696,160	-
Total deferred amounts related to pensions	<u>\$ 15,208,204</u>	<u>\$ 345,537</u>

	Sheriff's Law Enforcement Personnel	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 1,095,220	\$ 83,658
Changes of assumptions	354,721	149,188
Net difference between projected and actual earnings on pension plan investments	<u>1,867,066</u>	-
Total deferred amounts to be recognized in pension expense in future periods	3,317,007	232,846
Pension contributions made subsequent to the measurement date	1,057,251	-
Total deferred amounts related to pensions	<u>\$ 4,374,258</u>	<u>\$ 232,846</u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2017

Note 8. Retirement System (Continued)

<u>Deferred Amounts Related to Pensions</u>	<u>Elected County Officials</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ -	\$ 6,878
Changes of assumptions	-	59,416
Net difference between projected and actual earnings on pension plan investments	<u>368,516</u>	-
Total deferred amounts to be recognized in pension expense in future periods	368,516	66,294
Pension contributions made subsequent to the measurement date	443,007	-
Total deferred amounts related to pensions	<u>\$ 811,523</u>	<u>\$ 66,294</u>
<u>Deferred Amounts Related to Pensions</u>	<u>Forest Preserve District</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 395,717	\$ 14,237
Changes of assumptions	74,182	14,884
Net difference between projected and actual earnings on pension plan investments	<u>336,219</u>	<u>141</u>
Total deferred amounts to be recognized in pension expense in future periods	806,118	29,262
Pension contributions made subsequent to the measurement date	148,600	-
Total deferred amounts related to pensions	<u>\$ 954,718</u>	<u>\$ 29,262</u>

\$5,345,018 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2018.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 8. Retirement System (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to differences between expected and actual experience and changes of assumptions will be recognized in pension expense in future periods over the average remaining service life of all employees of the Plans and amounts related to net difference between projected and actual earnings on plan investments will be recognized over 5 years as follows:

Years ending November 30:	Sheriff's Law Enforcement		Elected County Officials	Forest Preserve District	Total
	Regular	Personnel			
2017	\$ 5,714,419	\$ 1,010,743	\$ 60,576	\$ 301,846	\$ 7,087,584
2018	3,552,547	1,010,744	126,868	294,625	4,984,784
2019	1,763,618	880,168	107,559	172,440	2,923,785
2020	135,923	191,627	7,219	7,945	342,714
2021	-	(9,121)	-	-	(9,121)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 11,166,507	\$ 3,084,161	\$ 302,222	\$ 776,856	\$ 15,329,746

As of November 30, 2017, the County owed IMRF \$369,541 for outstanding amount of legally required contributions to the pension plans which had been withheld but not yet remitted to IMRF.

Rock Island Tri-County Consortium

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 8. Retirement System (Continued)

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

- 3 percent of the original pension amount, or
- $\frac{1}{2}$ of the increase in the Consumer Price Index of the original pension amount.

Employees covered by benefit terms: As of December 31, 2016, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	36
Inactive plan members entitled to but not yet receiving benefits	10
Active plan members	11
Total	57

Contributions: As set by statute, the Consortium's Regular and Plan Members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Consortium's annual contribution rates for calendar year 2016 was 29.69 percent. For the fiscal year ended June 30, 2017, the Consortium also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net pension liability: Consortium's net pension liability was measured as of December 31, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions: The following are the methods and assumptions used to determine total pension liability at December 31, 2016:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.75 percent.
- Salary Increases were expected to be 3.75 percent to 14.5 percent, including inflation.
- The Investment Rate of Return was assumed to be 7.5 percent.
- Projected Retirement Age was from the experience-based table of rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from years 2011 to 2013.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 8. Retirement System (Continued)

- For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP 2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for nondisabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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	38%	6.85%
International equity	17	6.75
Fixed income	27	3.00
Real estate	8	5.75
Alternative investments	9	2.65–7.35
Cash equivalents	1	2.25
Total	<hr/> <hr/> 100%	<hr/> <hr/>

Discount rate: The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2017

Note 8. Retirement System (Continued)

Changes in the net pension liability:

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (A)-(B)
Balances at June 30, 2015	\$ 5,354,417	\$ 4,741,975	\$ 612,442
Changes for the year:			
Service cost	44,268	-	44,268
Interest on the total pension liability	388,047	-	388,047
Changes of benefit terms	-	-	-
Differences between expected and actual experience of the total pension liability	(85,251)	-	(85,251)
Changes of assumptions	-	-	-
Contributions - employer	-	137,933	(137,933)
Contributions - employees	-	20,906	(20,906)
Net investment income	-	425,167	(425,167)
Benefit payments, including refunds of employee contributions	(405,195)	(405,195)	-
Other (net transfer)	-	(203,482)	203,482
Net changes	(58,131)	(24,671)	(33,460)
Balances at June 30, 2016	\$ 5,296,286	\$ 4,717,304	\$ 578,982

Sensitivity of the net pension liability to changes in the discount rate: The following presents the plan's net pension liability, calculated using a single discount rate of 7.50 percent, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1 percent lower of 1 percent higher:

	1% Decrease (6.50%)	Current Rate (7.50%)	1% Increase (8.50%)
Net pension liability	\$ 1,112,895	\$ 578,982	\$ 127,651

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2017

Note 8. Retirement System (Continued)

Pension expense, deferred outflows of resources and deferred inflows of resources related to pension: For the year ended June 30, 2017, the Consortium recognized pension expense of \$124,672. At June 30, 2017, the Consortium reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ -	\$ 27,665
Net difference between projected and actual earnings on pension plan investments	<u>227,628</u>	<u>69,110</u>
Total deferred amounts to be recognized in pension expense in future periods	227,628	96,775
Pension contributions made subsequent to the measurement date	51,124	-
Total deferred amounts related to pensions	<u>\$ 278,752</u>	<u>\$ 96,775</u>

\$148,600 reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2018. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

	Net Deferred Outflows of Resources
Years ending December 31:	
2017	\$ 35,524
2018	63,189
2019	49,416
2020	(17,276)
Total	<u>\$ 130,853</u>

Note 9. Deferred Compensation Plan

The County (and its component units) offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457(g). The plan, available to all County (and its component units) employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The assets are placed in trust for the exclusive benefit of participants and their beneficiaries. The County is not fiduciarily accountable for the amount deferred by employees and, therefore, the liability and corresponding investments are not reflected in the financial statements.

Rock Island County, Illinois

Notes to Basic Financial Statements **Year Ended November 30, 2017**

Note 10. Risk Management and Insurance

The County is self-insured for risk exposure related to health benefits, worker's compensation claims and general and automobile liability claims.

The County accounts for its self insurance related to its employees' health benefits in an internal service fund. All claims handling procedures are performed by an independent claims administrator. Liabilities are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Recognized liabilities include a provision for all estimated claims incurred but not reported. For medical claims, self-insurance is in effect up to a specific stop loss of \$500,000 per covered person.

The County records all other risk management activities, including those relating to worker's compensation, general and automobile liability claims in its Liability Insurance Fund, a special revenue fund. The fund receives actuarially determined premiums from other County funds and covered employees which are recorded as revenues (and expenditures of the payor funds for the County portion) as well as property taxes revenues for the liability insurance. Claims settlement and loss expenses are accrued in the government-wide statements, for the estimated settlement value of worker's compensation, general liability and auto liability claims reported and unreported arising from incidents during the year except the portion that is due and payable, which is recorded in the Liability Insurance Fund a special revenue fund. These claims are administered by the County except for worker's compensation, which is administered by a third-party administrator.

As of November 30, 2017, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$3,918,467, of which \$751,000 was recorded in the Internal Service Fund as accrued liabilities. The entire balance of \$3,918,467 was recorded in the government-wide statements.

Changes in reported liabilities during fiscal 2017 and 2016 were:

	Self-Insurance	
	2017	2016
Claims payable, beginning of year	\$ 3,988,785	\$ 8,926,644
Claims expense and changes in estimates	8,577,032	5,899,437
Claims payments	(8,647,350)	(10,837,296)
Claims payable, end of year	\$ 3,918,467	\$ 3,988,785

There has been no significant reduction in insurance coverage from coverage in the prior year. Settled claims have not exceeded the insurance coverage purchased for each of the past three fiscal years.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 11. Other Postemployment Benefits

Plan description: The County, as approved by the County Board, provides a single-employer postretirement health care benefits plan to all employees who (1) retire from the County on or after attaining age 60 with at least 12 years of service, (2) retire from the County on or after attaining age 55 with at least 35 years of credited service under the Illinois Municipal Retirement Fund (“IMRF”), (3) retired from the County between June 1, 1997 and June 1, 1998 after attaining age 50 with at least 20 years of service, or (4) retired from the County after January 1, 2001 after participating in the group health insurance plan for at least eight years, eligible for immediate receipt of pension from IMRF or SLEP, and insurance coverage was in effect the day before retirement began. The plan does not issue a stand-alone financial report.

Funding policy: The County establishes and amends contribution requirements. The County pays approximately 87 percent of the pre-Medicare retirees' health insurance premiums for single coverage or 83 percent of the premium for family coverage for all retirees qualifying under (1) or (2) above. The County pays 50 percent of the pre-Medicare retirees' health insurance premiums for all retirees qualifying under (3) above. The County pays between 2 percent and 50 percent, depending on the length of employee's service, for all retirees qualifying under (4) above. For fiscal year 2017, the County contributed \$542,690. Active members receiving benefits have required monthly contributions of:

Coverage Type	Option 1	Rate
Single	\$ 68.26	\$ 36.56
Single + One	153.56	71.68
Single + Two	202.34	120.46
Family	238.78	156.90

The current funding policy of the County is to pay claims as they occur on a pay-as-you-go basis. Other postemployment obligations are generally liquidated by the employee health benefits internal service fund.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 11. Other Postemployment Benefits (Continued)

Annual OPEB cost and net OPEB obligation: The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance to the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actuarially contributed to the plan and changes in the County's annual OPEB obligation:

Annual required contribution	\$ 970,404
Interest on net OPEB obligation	159,247
Adjustment to annual required contribution	<u>(108,787)</u>
Annual OPEB cost (expense)	1,020,864
Contributions and payments made	<u>(542,690)</u>
Increase in net OPEB obligation	478,174
Net OPEB obligation, beginning of year	3,687,485
Net OPEB obligation, end of year	<u>\$ 4,165,659</u>

The County's annual OPEB cost, the percent of annual OPEB cost contributed to the plan and to the net OPEB obligations for 2017 and the two preceding years are as follows.

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
November 30, 2015	\$ 1,080,823	133.6%	\$ 3,644,051
November 30, 2016	1,086,142	96.0%	3,687,485
November 30, 2017	1,020,864	53.2%	4,165,659

Funded status and funding progress: As of December 1, 2016, the most recent actuarial valuation date, the plan was 0 percent funded. The actuarial accrued liability for benefits was \$17,191,271 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$17,191,271. The covered payroll (annual payroll of active employees covered by the plan) was \$23,471,113 and the ratio of the UAAL to the covered payroll was 73.2 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the health care cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents only the initial year trend information.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 11. Other Postemployment Benefits (Continued)

Actuarial methods and assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and included in the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 1, 2016 actuarial valuation, entry age method was used. The actuarial assumptions included a 0 percent investment rate of return, salary increases of 5 percent and health care cost trend rate (which is considered the general inflation rate assumption for the plan) of 7.5 percent initially and an ultimate rate of 5 percent. The UAAL is being amortized as a level percentage of pay on an open basis. The amortization of UAAL is done over a period of 30 years.

See separately issued financial statements for details on the Tri-County Consortium other postemployment benefits.

Note 12. Commitments and Contingencies

The County is a defendant in a number of lawsuits, including complaints involving worker's compensation, personal injury and other matters, arising from the normal conduct of the County's operations. A liability has been recorded by the County as of November 30, 2017 for the lawsuits which, in the opinion of the County's officials and the County's legal counsel, are probable to result in a loss to the County and for which the loss can be reasonably estimated. Generally, the County may levy a tax for judgments entered against it.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 13. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes criteria for classifying fund balances in specifically defined classifications and clarifies definitions for governmental fund types. The classifications of fund balances by opinion unit as of November 30, 2017 are as follows:

Fund balances:	Forest		Illinois Municipal Retirement	Liability		Nonmajor Governmental	Total
	General	Preserve Commission		Insurance Fund			
Nonspendable:							
Advances	\$ 166,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,000
Inventories	32,969	-	-	-	-	10,050	43,019
Prepays	24,679	7,235	3,567	-	-	2,909	38,390
Total nonspendable	223,648	7,235	3,567	-	-	12,959	247,409
Restricted:							
Capital improvements	-	-	-	-	-	5,896,420	5,896,420
Collector's tax fees, sale and error refunds	-	-	-	-	-	169,171	169,171
Document storage	-	-	-	-	-	2,509,264	2,509,264
Working Cash	526,233	-	-	-	-	-	526,233
GIS	-	-	-	-	-	148,226	148,226
IMRF/FICA	-	-	-	1,919,330	-	1,460,312	3,379,642
Judicial	-	-	-	-	-	1,689,637	1,689,637
Parks and recreation	-	3,561,020	-	-	-	1,267	3,562,287
Public health	-	-	-	-	-	2,843,577	2,843,577
Public safety	-	-	-	-	-	83,715	83,715
Liability	-	-	-	-	4,369,254	-	4,369,254
Total restricted	526,233	3,561,020	-	1,919,330	4,369,254	14,801,589	25,177,426
Unassigned	1,772,483	-	(2,421,799)	-	-	(383,447)	(1,032,763)
Total fund balances	\$ 2,522,364	\$ 3,568,255	\$ (2,418,232)	\$ 1,919,330	\$ 4,369,254	\$ 14,431,101	\$ 24,392,072

Note 14. Conduit Debt Obligations

In fiscal year 2008, the County Board amended the original resolution to authorize, but not issue, an amount not to exceed \$600,000,000 in mortgage revenue bonds as a part of a state-wide program for the purpose of financing mortgage loans to low and moderate income persons for one to four family residences in Rock Island County, Illinois. These bonds will be payable solely from the repayment of the mortgage loans. These bonds and interest thereon will not be considered as obligations of the County and do not constitute an indebtedness, liability, general or moral obligation or pledge of the faith or loan of credit of the County. The County is unable to determine the amount outstanding as of year ended November 30, 2017.

Note 15. Tax Abatements

GASB Statement No 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement that has been entered into that contributes to economic development or otherwise benefits the governments or citizens of those governments.

Rock Island County, Illinois

Notes to Basic Financial Statements **Year Ended November 30, 2017**

Note 15. Tax Abatements (Continued)

The Rock Island County Assessor's Office, in conjunction with municipalities located within Rock Island County under the Illinois' Tax Increment Allocation Redevelopment Act, encourages certain industrial and commercial developments through the establishment of tax increment financing districts for the development of new industrial facilities, the rehabilitation of existing industrial structures, and the industrial utilization of abandoned buildings or areas experiencing severe stagnation. The County estimates its portion of annual abatement of property taxes to various local companies under this development incentive approximates \$2,207,860 during the year ended November 30, 2017.

The County, in association with other local governing entities, has used its authority under the Illinois Property Tax Code to enter into two tax rebate agreements with certain commercial institutions to encourage industrial and commercial development. In conjunction with the City of East Moline, the East Moline School District and the United Township High School District, the County has entered into an agreement with a local manufacturer to abate taxes on a decreasing scale of rebates over a period of six years. The County estimates its portion of annual abatement of property taxes under this agreement approximates \$22,300 during the year ended November 30, 2017.

In conjunction with the City of East Moline, the East Moline School District and the United Township High School District, the County has entered into another agreement with a local wholesaler to abate taxes on a decreasing scale of rebates over a period of five years. The County estimates its portion of annual abatement of property taxes under this agreement approximates \$1,450 during the year ended November 30, 2017.

The County, in association with the City of East Moline, the East Moline School District, the United Township High School District and Blackhawk College, has entered into a tax rebate agreement with a local educational institution for the purpose of stimulating commercial and industrial development, providing quality education, and promoting the availability of student housing within the County. In exchange for the institution meeting certain construction deadlines, the County will abate taxes on a decreasing scale of rebates over a period of 11 years. The County estimates its portion of annual abatement of property taxes under this agreement approximates \$6,400 during the year ended November 30, 2017.

Note 16. Pending Governmental Accounting Standards Board (GASB) Statements

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

- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, issued in June 2015, will be effective for the County beginning with its fiscal year ending November 30, 2018. The Statement replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* and requires governments to report a liability on the face of the financial statements for the OPEB they provide and outlines the reporting requirements by governments for defined benefit OPEB plans administered through a trust, cost-sharing OPEB plans administered through a trust and OPEB not provided through a trust. The Statement also requires governments to present more extensive note disclosures and required supplementary information about their OPEB liabilities. Some governments are legally responsible to make contributions directly to an OPEB plan or make benefit payments directly as OPEB comes due for employees of other governments. In certain circumstances, called special funding situations, the Statement requires these governments to recognize in their financial statements a share of the other government's net OPEB liability.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 16. Pending Governmental Accounting Standards Board (GASB) Statements (Continued)

- GASB Statement No. 83, *Certain Asset Retirement Obligations*, issued December 2016, will be effective for the County beginning with its fiscal year ending November 30, 2019. Under Statement No. 83, a government that has legal obligations to perform future asset retirement activities related to its tangible capital assets is required to recognize a liability and a corresponding deferred outflow of resources. The Statement identifies the circumstances that trigger the recognition of these transactions. The Statement also requires the measurement of an asset retirement obligation to be based on the best estimate of the current value of outlays expected to be incurred while the deferred outflow of resources associated with the asset retirement obligation will be measured at the amount of the corresponding liability upon initial measurement and generally recognized as an expense during the reporting periods that the asset provides service. The Statement requires disclosures including a general description of the asset retirement obligation and associated tangible capital assets; the source of the obligation to retire the assets; the methods and assumptions used to measure the liability; and other relevant information.
- GASB Statement No. 84, *Fiduciary Activities*, issued February 2017, will be effective for the County beginning with its fiscal year ending November 20, 2020. The objective of Statement No. 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval or condition is required to be taken or met by the beneficiary to release the assets.
- GASB Statement No. 85, *Omnibus 2017*, issued March 2017, will be effective for the County beginning with its fiscal year ending November 30, 2018. Statement No. 85 is designed to address the practice issues that have been identified during implementation and application of certain GASB Statements. This statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits).

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2017

Note 16. Pending Governmental Accounting Standards Board (GASB) Statements (Continued)

- GASB Statement No. 86, *Certain Debt Extinguishment Issues*, issued May 2017, will be effective for the County beginning with its fiscal year ending November 30, 2018. Statement No. 86 is designed to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources, other than the proceeds of refunding debt, are placed in an irrevocable trust for the sole purpose of extinguishing debt. This statement also requires the inclusion of any remaining prepaid insurance related to extinguished debt in the net carrying amount of the debt when calculating the difference between the reacquisition price and the net carrying amount of the debt for debt that is extinguished through a legal extinguishment or an in-substance defeasance. This Statement also improves notes to financial statements for debt that is defeated in substance.
- GASB Statement No. 87, *Leases*, issued June 2017, will be effective for the County beginning with its fiscal year ending November 30, 2021, with earlier adoption encouraged. Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. Under this statement, a government entity that is a lessee must recognize (1) a lease liability and (2) an intangible asset representing the lessee's right to use the leased asset. In addition, the County must report the (1) amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (2) interest expense on the lease liability and (3) note disclosures about the lease. The Statement provides exceptions from the single-approach for short-term leases, financial purchases, leases of assets that are investments and certain regulated leases. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, non-lease components embedded in lease contracts (such as service agreements), and leases with related parties.
- GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placement*, issued March 2018, will be effective for the County beginning with its fiscal year ending November 30, 2019, with earlier adoption encouraged. Statement No. 88 clarifies which liabilities governments should include in their note disclosures related to debt. This Statement defines debt that must be disclosed in the notes to financial statements as a liability that arises from a contractual obligation to pay cash in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. Governments must also disclose amounts of unused lines of credit, assets pledged as collateral for debt and the terms specified in debt agreements related to significant events of default with finance-related consequences, termination events with finance-related consequences, and subjective acceleration clauses. Within the notes, governments should separate information regarding direct borrowings and direct placements of debt from other debt.

The County's management has determined the implementation of GASB Statement No. 75 will have a significant impact on the County's financial statements but has not yet determined the effect of statement Nos. 83, 84, 85, 86, 87 and 88.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund—Regular

Primary Government

	November 30, 2017	November 30, 2016	November 30, 2015
Measurement date	12/31/2016	12/31/2015	12/31/2014
Total Pension Liability			
Service cost	\$ 2,427,493	\$ 2,544,816	\$ 2,877,758
Interest on the total pension liability	10,747,993	9,800,790	8,941,007
Difference between expected and actual experience of the total pension liability	(100,910)	8,114,360	2,430,156
Changes of assumptions	(382,780)	373,468	3,906,049
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	(8,071,625)	(7,452,807)	(5,596,657)
Net change in total pension liability	4,620,171	13,380,627	12,558,313
Total pension liability, beginning	146,511,816	133,131,189	120,572,876
Total pension liability, ending (A)	\$ 151,131,987	\$ 146,511,816	\$ 133,131,189
Plan Fiduciary Net Position			
Contributions-employer	\$ 2,895,160	\$ 2,810,537	\$ 3,084,483
Contributions-employees	1,088,105	1,745,941	1,398,585
Net investment income	8,218,611	605,317	7,048,472
Benefit payments, including refunds of employee contributions	(8,071,625)	(7,452,807)	(5,596,657)
Other	389,874	271,847	471,065
Net change in plan fiduciary net position	4,520,125	(2,019,165)	6,405,948
Plan fiduciary net position, beginning	120,492,303	122,511,468	116,105,520
Plan fiduciary net position, ending (B)	\$ 125,012,428	\$ 120,492,303	\$ 122,511,468
Net pension liability - ending (A) - (B)	\$ 26,119,559	\$ 26,019,513	\$ 10,619,721
Plan fiduciary net position as a percentage of the total pension liability	82.72%	82.24%	92.02%
Covered valuation payroll	\$ 23,750,321	\$ 24,180,686	\$ 23,552,737
Net pension liability as a percentage of covered valuation payroll	109.98%	107.60%	45.09%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table.

However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Employer Contributions

Illinois Municipal Retirement Fund—Regular

Primary Government

Calendar Year Ended December 31,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2016	\$ 2,895,164	\$ 2,895,160	\$ 4	\$ 23,750,321	12.19%
2015	2,700,983	2,810,537	(109,554)	24,180,686	11.62
2014	2,894,638	3,084,483	(189,845)	23,552,737	13.10

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund—Sheriff's Law Enforcement Personnel

Primary Government

	November 30, 2017	November 30, 2016	November 30, 2015
Measurement date	12/31/2016	12/31/2015	12/31/2014
Total Pension Liability			
Service cost	\$ 775,670	\$ 741,027	\$ 772,158
Interest on the total pension liability	3,393,731	3,154,549	2,994,200
Difference between expected and actual experience of the total pension liability	84,578	1,602,321	(179,796)
Changes of assumptions	(182,229)	59,010	681,161
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	(2,386,164)	(2,245,580)	(1,864,433)
Net change in total pension liability	1,685,586	3,311,327	2,403,290
Total pension liability, beginning	46,236,725	42,925,398	40,522,108
Total pension liability, ending (A)	\$ 47,922,311	\$ 46,236,725	\$ 42,925,398
Plan Fiduciary Net Position			
Contributions-employer	\$ 1,038,789	\$ 1,078,094	\$ 1,002,718
Contributions-employees	317,097	491,132	311,233
Net investment income	2,483,123	179,241	2,101,649
Benefit payments, including refunds of employee contributions	(2,386,164)	(2,245,580)	(1,864,433)
Other	1,263,985	97,228	(93,188)
Net change in plan fiduciary net position	2,716,830	(399,885)	1,457,979
Plan fiduciary net position, beginning	35,786,591	36,186,476	34,728,497
Plan fiduciary net position, ending (B)	\$ 38,503,421	\$ 35,786,591	\$ 36,186,476
Net pension liability - ending (A) - (B)	\$ 9,418,890	\$ 10,450,134	\$ 6,738,922
Plan fiduciary net position as a percentage of the total pension liability	80.35%	77.40%	84.30%
Covered valuation payroll	\$ 4,059,288	\$ 4,151,427	\$ 3,769,513
Net pension liability as a percentage of covered valuation payroll	232.03%	251.72%	178.77%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table.

However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Employer Contributions

Illinois Municipal Retirement Fund—Sheriff's Law Enforcement Personnel

Primary Government

Calendar Year Ended December 31,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2016	\$ 1,028,624	\$ 1,038,789	\$ (10,165)	\$ 4,059,288	25.59%
2015	1,025,818	1,078,094	(52,276)	4,151,427	25.97
2014	981,204	1,002,718	(21,514)	3,769,513	26.60

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund—Elected County Officials

Primary Government

	November 30, 2017	November 30, 2016	November 30, 2015
Measurement date	12/31/2016	12/31/2015	12/31/2014
Total Pension Liability			
Service cost	\$ 107,866	\$ 125,920	\$ 187,169
Interest on the total pension liability	826,354	841,550	757,026
Difference between expected and actual experience of the total pension liability	(15,221)	(290,142)	-
Changes of assumptions	(131,479)	-	514,880
Net investment income	-	-	632,205
Benefit payments, including refunds of employee contributions	(890,702)	(857,734)	(752,944)
Net change in total pension liability	(103,182)	(180,406)	1,338,336
Total pension liability, beginning	11,588,620	11,769,026	10,430,690
Total pension liability, ending (A)	\$ 11,485,438	\$ 11,588,620	\$ 11,769,026
Plan Fiduciary Net Position			
Contributions-employer	\$ 442,178	\$ 320,896	\$ 348,899
Contributions-employees	29,030	55,364	57,526
Net investment income	488,754	34,690	423,789
Benefit payments, including refunds of employee contributions	(890,702)	(857,734)	(752,944)
Other	95,304	427,938	(19,064)
Net change in plan fiduciary net position	164,564	(18,846)	58,206
Plan fiduciary net position, beginning	7,159,973	7,178,819	7,120,613
Plan fiduciary net position, ending (B)	\$ 7,324,537	\$ 7,159,973	\$ 7,178,819
Net pension liability - ending (A) - (B)	\$ 4,160,901	\$ 4,428,647	\$ 4,590,207
Plan fiduciary net position as a percentage of the total pension liability	63.77%	61.78%	61.00%
Covered valuation payroll	\$ 387,060	\$ 464,125	\$ 501,476
Net pension liability as a percentage of covered valuation payroll	1075.00%	954.19%	915.34%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table.

However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

Rock Island County, Illinois**Required Supplementary Information****Schedule of Employer Contributions****Illinois Municipal Retirement Fund—Elected County Officials****Primary Government**

Calendar Year Ended December 31,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2016	\$ 442,177	\$ 442,178	\$ (1)	\$ 387,060	114.24%
2015	320,896	320,896	-	464,125	69.14
2014	335,638	348,899	(13,261)	501,476	69.57

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See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund—Forest Preserve District

Primary Government

	November 30, 2017	November 30, 2016	November 30, 2015
Measurement date	12/31/2016	12/31/2015	12/31/2014
Total Pension Liability			
Service cost	\$ 122,307	\$ 137,329	\$ 165,733
Interest on the total pension liability	618,130	554,650	521,737
Difference between expected and actual experience of the total pension liability	55,211	635,906	(38,861)
Changes of assumptions	(19,620)	9,521	186,368
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	(501,768)	(440,879)	(321,839)
Net change in total pension liability	274,260	896,527	513,138
Total pension liability, beginning	8,453,490	7,556,963	7,043,825
Total pension liability, ending (A)	\$ 8,727,750	\$ 8,453,490	\$ 7,556,963
Plan Fiduciary Net Position			
Contributions-employer	\$ 200,686	\$ 187,357	\$ 244,822
Contributions-employees	65,489	112,172	85,860
Net investment income	452,813	32,364	374,277
Benefit payments, including refunds of employee contributions	(501,768)	(440,879)	(321,839)
Other	34,387	141,103	29,088
Net change in plan fiduciary net position	251,607	32,117	412,208
Plan fiduciary net position, beginning	6,575,598	6,543,481	6,131,273
Plan fiduciary net position, ending (B)	\$ 6,827,205	\$ 6,575,598	\$ 6,543,481
Net pension liability - ending (A) - (B)	\$ 1,900,545	\$ 1,877,892	\$ 1,013,482
Plan fiduciary net position as a percentage of the total pension liability	78.22%	77.79%	86.59%
Covered valuation payroll	\$ 1,455,301	\$ 1,401,782	\$ 1,454,045
Net pension liability as a percentage of covered valuation payroll	130.59%	133.96%	69.70%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table.

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Rock Island County, Illinois

Required Supplementary Information

Schedule of Employer Contributions

Illinois Municipal Retirement Fund—Forest Preserve District

Primary Government

Calendar Year Ended December 31,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2016	\$ 200,686	\$ 257,321	\$ (56,635)	\$ 1,455,301	17.68%
2015	194,708	187,357	7,351	1,401,782	13.37
2014	173,904	244,822	(70,918)	1,454,045	16.84

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund—Rock Island Tri-County Consortium,
Discretely Presented Component Unit

Fiscal year ended June 30,	2017	2016	2015
Measurement date	12/31/2016	12/31/2015	12/31/2014
Total Pension Liability			
Service cost	\$ 44,268	\$ 40,021	\$ 33,905
Interest on the total pension liability	388,047	379,831	355,487
Difference between expected and actual experience of the total pension liability	(85,251)	97,844	128,849
Changes of assumptions	-	-	191,053
Benefit payments, including refunds of employee contributions	(405,195)	(415,365)	(360,163)
Net change in total pension liability	(58,131)	102,331	349,131
Total pension liability, beginning	5,354,417	5,252,086	4,902,955
Total pension liability, ending (A)	\$ 5,296,286	\$ 5,354,417	\$ 5,252,086
Plan Fiduciary Net Position			
Contributions-employer	\$ 137,933	\$ 170,450	\$ 119,442
Contributions-employees	20,906	18,939	15,684
Net investment income	425,167	23,430	272,805
Benefit payments, including refunds of employee contributions	(405,195)	(415,365)	(360,163)
Other	(203,482)	145,511	166,505
Net change in plan fiduciary net position	(24,671)	(57,035)	214,273
Plan fiduciary net position, beginning	4,741,975	4,799,010	4,584,737
Plan fiduciary net position, ending (B)	\$ 4,717,304	\$ 4,741,975	\$ 4,799,010
Net pension liability - ending (A) - (B)	\$ 578,982	\$ 612,442	\$ 453,076
Plan fiduciary net position as a percentage of the total pension liability	89.07%	85.86%	91.37%
Covered valuation payroll	\$ 435,969	\$ 391,683	\$ 359,218
Net pension liability as a percentage of covered valuation payroll	132.80%	156.36%	126.13%

Note: GASB Statement No. 68 requires ten years of information to be presented in this table.

However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Employer Contributions

**Illinois Municipal Retirement Fund—Rock Island Tri-County Consortium,
Discretely Presented Component Unit**

Calendar Year Ended December 31,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2016	\$ 153,125	\$ 153,125	* \$ -	\$ 435,969	35.12%
2015	147,977	147,977	-	391,683	37.78
2014	138,437	119,442	18,995	348,533	34.27
2013	156,799	104,892	51,907	359,218	29.20
2012	133,442	83,493	49,949	406,712	20.53
2011	144,099	90,901	53,198	493,491	18.42
2010	101,303	101,303	-	580,867	17.44
2009	99,548	99,548	-	610,349	16.31
2008	105,034	105,034	-	567,141	18.52
2007	105,932	105,932	-	N/A	N/A

* Estimated based on contribution rate of 35.12% and covered valuation payroll of \$435,969

N/A - Information not available.

See notes to required supplementary information.

Rock Island County, Illinois

Notes to Required Supplementary Information—Illinois Municipal Retirement System Year Ended November 30, 2017

Summary of Actuarial Methods and Assumptions used in the Calculation of the 2016 Contribution Rate*

Valuation Date:

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

Methods and Assumptions used to Determine 2016 Contribution Rates:

Actuarial Cost Method: Aggregate entry age = normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 27-year closed period

Asset Valuation Method: 5-year smoothed market, 20% corridor

Wage Growth: 3.50%

Price Inflation: 2.75%, approximate; no explicit price inflation assumption is used in valuation

Salary Increases: 3.75% to 14.50%, including inflation

Investment Rate of Return: 7.50%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2014 valuation pursuant to an experience study of the period 2011 to 2013.

Mortality: For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale at MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Other information:

Notes: There were no benefit changes during the year.

* Based on valuation assumptions used in the December 31, 2014, actuarial valuation; note two year lag between valuation and rate setting.

Rock Island County, Illinois

Required Supplementary Information
Other Postemployment Benefit Plan—County, Primary Government

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/1/16	\$ -	\$ 17,191,271	\$ 17,191,271	- %	\$ 23,471,113	73.24%
12/1/15	-	19,566,902	19,566,902	-	26,545,406	73.71
12/1/13	-	12,462,566	12,462,566	-	20,711,712	60.17

The information presented in the required supplementary schedules was determined as part of the actuarial valuation date as of November 30, 2017. Additional information follows:

- a. The cost method used to determine the ARC is the Entry Age Actuarial Cost method.
- b. There are no plan assets.
- c. The actuarial assumptions included: 1) 0 percent investment rate of return 2) salary increases of 5 percent and 3) health care cost trend rate of 7.5 percent initially and an ultimate rate of 5 percent.
- d. The amortization method is level percentage of pay on an open basis.

Rock Island County, Illinois

**Required Supplementary Information
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2017**

	Budget			Variance with Final Budget	
	Original	Final	Actual		
Revenues:					
Fees	\$ 5,031,655	\$ 5,043,655	\$ 5,469,522	\$ 425,867	
Property taxes	6,757,679	6,757,679	6,902,515	144,836	
Intergovernmental	11,445,841	11,505,690	11,457,368	(48,322)	
Investment earnings	21,467	21,467	48,325	26,858	
Miscellaneous	59,750	59,750	97,581	37,831	
Total revenues	23,316,392	23,388,241	23,975,311	587,070	
Expenditures:					
Current:					
Salaries and wages	17,454,740	17,616,938	17,445,005	171,933	
Personal benefits	3,737,934	3,739,622	3,722,453	17,169	
Supplies	278,869	302,166	237,052	65,114	
Other services and charges	4,108,454	4,017,328	3,410,764	606,564	
Capital outlay	59,419	349,565	345,022	4,543	
Total expenditures	25,639,416	26,025,619	25,160,296	865,323	
Excess (deficiency) of revenues over expenditures	(2,323,024)	(2,637,378)	(1,184,985)	1,452,393	
Other financing sources (uses):					
Transfers in	1,733,066	1,799,087	2,160,994	361,907	
Transfers out	(1,899,250)	(1,968,002)	(1,094,326)	873,676	
Proceeds from sale of capital asset	2,000	2,000	11,730	9,730	
Total other financing sources	(164,184)	(166,915)	1,078,398	1,245,313	
Net change in fund balance	\$ (2,487,208)	\$ (2,804,293)	\$ (106,587)	\$ 2,697,706	
Reconciliation to GAAP Basis:					
Activities reported within the Child Welfare Fund, Working Cash Fund, and Sheriff Crime Lab Fund (sub-funds of the General Fund):					
Total revenue			1,960		
Total expenditures			(925,534)		
Total other financing sources			925,534		
Total reconciling items			1,960		
Net change in fund balance			(104,627)		
Fund balances, beginning of year			2,626,991		
Fund balances, end of year			\$ 2,522,364		

See note to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information
Budgetary Comparison Schedule
Forest Preserve Commission
Year Ended November 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 2,040,975	\$ 2,255,975	\$ 2,426,614	\$ 170,639
Property taxes	2,783,953	2,784,393	2,878,097	93,704
Intergovernmental	324,641	324,641	502,513	177,872
Investment earnings	3,980	3,980	12,147	8,167
Miscellaneous	311,101	385,746	342,209	(43,537)
Total revenues	5,464,650	5,754,735	6,161,580	406,845
Expenditures:				
Current:				
Salaries and wages	2,088,880	2,039,099	2,028,999	10,100
Personal benefits	863,153	717,095	716,698	397
Supplies	672,946	739,883	736,753	3,130
Other services and charges	884,092	1,333,776	1,299,578	34,198
Capital outlay	174,780	471,205	475,067	(3,862)
Transfers to other agencies	95,000	279,393	279,392	1
Debt service:				
Principal retirement	345,000	345,000	345,000	-
Interest and fiscal charges	180,568	125,165	125,164	1
Total expenditures	5,304,419	6,050,616	6,006,651	43,965
Excess (deficiency) of revenues over expenditures	160,231	(295,881)	154,929	450,810
Other financing sources (uses),				
Transfers from other funds	-	638,537	590,645	(47,892)
Transfers to other funds	-	(590,645)	(590,645)	-
Proceeds from sale of capital assets	-	-	1,200	1,200
Total other financing sources (uses)	-	47,892	1,200	(46,692)
Net change in fund balance	\$ 160,231	\$ (247,989)	\$ 156,129	\$ 404,118
Reconciliation to GAAP Basis:				
Activities reported within the Marvin Martin Trust Fund, Golf Course Improvement Fund and Bike Path Project				
Fund (subfunds of the Forest Preserve Commission Fund):				
Total revenue		270,984		
Total expenditures		(75,488)		
Total reconciling items		195,496		
Net change in fund balance		351,625		
Fund balance, beginning of year		3,216,630		
Fund balance, end of year		\$ 3,568,255		

See note to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information
Budgetary Comparison Schedule
Hope Creek Care Center Fund
Year Ended November 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 16,275,028	\$ 16,275,028	\$ 12,861,841	\$ (3,413,187)
Investment earnings	1,500	1,500	2,871	1,371
Miscellaneous	-	-	6,750	6,750
Total revenues	16,276,528	16,276,528	12,871,462	(3,405,066)
Expenditures:				
Current:				
Salaries and wages	9,223,615	8,562,230	8,315,202	247,028
Personal benefits	1,943,856	1,943,856	1,670,399	273,457
Supplies	1,503,913	1,452,785	1,310,617	142,168
Other services and charges	3,100,050	3,854,292	3,410,272	444,020
Capital outlay	231,000	164,280	58,743	105,537
Debt service:				
Principal retirement	1,075,000	1,075,000	1,075,000	-
Interest and fiscal charges	479,905	504,896	498,896	6,000
Total expenditures	17,557,339	17,557,339	16,339,129	1,218,210
(Deficiency) of revenues over expenditures	(1,280,811)	(1,280,811)	(3,467,667)	(2,186,856)
Other financing sources (uses):				
Transfers in	2,463,255	2,494,407	2,494,407	-
Transfers out	(694,134)	(694,134)	(694,134)	-
Total other financing sources	1,769,121	1,800,273	1,800,273	-
Net change in fund balance	\$ 488,310	\$ 519,462	\$ (1,667,394)	\$ (2,186,856)
Reconciliation to GAAP Basis:				
Activities reported within the Nursing Home Tax Levy Fund:				
Total revenue		2,494,407	2,494,407	-
Total other financing (uses)		(2,494,407)		
Total reconciling items			-	
Net change in fund balance			(1,667,394)	
Fund balance (deficit), beginning of year			(750,838)	
Fund balance (deficit), end of year			\$ (2,418,232)	

See note to required supplementary information.

Rock Island County, Illinois

**Required Supplementary Information
Budgetary Comparison Schedule
Illinois Municipal Retirement Fund
Year Ended November 30, 2017**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 3,335,600	\$ 3,335,600	\$ 3,391,121	\$ 55,521
Investment earnings	2,850	2,850	13,432	10,582
Total revenues	3,338,450	3,338,450	3,404,553	66,103
Expenditures:				
Current:				
Personal benefits	4,001,673	4,657,014	4,352,181	304,833
Total expenditures	4,001,673	4,657,014	4,352,181	304,833
Excess (deficiency) of revenues over expenditures	(663,223)	(1,318,564)	(947,628)	370,936
Other financing sources (uses), transfers out	(9,832)	(27,014)	(27,014)	-
Net change in fund balance	\$ (673,055)	\$ (1,345,578)	\$ (974,642)	\$ 370,936
Fund balance, beginning of year			2,893,972	
Fund balance, end of year			\$ 1,919,330	

See note to required supplementary information.

Rock Island County, Illinois

**Required Supplementary Information
Budgetary Comparison Schedule
Liability Insurance Fund
Year Ended November 30, 2017**

	Budget			Variance with Final Budget	
	Original	Final	Actual		
Revenues:					
Property taxes	\$ 5,800,350	\$ 5,800,350	\$ 5,834,154	\$ 33,804	
Intergovernmental	83,254	83,254	72,339	(10,915)	
Investment earnings	3,255	3,255	14,507	11,252	
Total revenues	5,886,859	5,886,859	5,921,000	34,141	
Expenditures:					
Current operating:					
Salaries and wages	443,531	482,884	460,136	22,748	
Personal benefits	181,859	174,953	151,539	23,414	
Supplies	12,138	13,117	10,502	2,615	
Other services and charges	1,104,386	1,315,392	930,480	384,912	
Total expenditures	1,741,914	1,986,346	1,552,657	433,689	
Excess (deficiency) of revenues over expenditures	4,144,945	3,900,513	4,368,343	(399,548)	
Other financing sources (uses):					
Transfers in	393,090	393,090	8,373	(384,717)	
Transfers out	-	(66,021)	(44,014)	22,007	
Total other financing sources (uses)	393,090	327,069	(35,641)	(362,710)	
Net change in fund balances	\$ 4,538,035	\$ 4,227,582	\$ 4,332,702	\$ (762,258)	
Fund balances, beginning of year			36,552		
Fund balances, end of year			\$ 4,369,254		

Rock Island County, Illinois

Note to Required Supplementary Information—Budgetary Comparison Schedules Year Ended November 30, 2017

Budgetary Comparison Schedules

The budgetary comparison schedules are presented for the General Fund and the major special revenue funds, Forest Preserve Commission Fund, Hope Creek Care Center Fund and Illinois Municipal Retirement 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.

Through the implementation of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, various funds were reclassified and are now included with the General Fund. These funds have not been included with the General Fund budgetary comparison schedule as they were not included with the legally adopted budget of the General Fund. The budgetary comparison schedules for the General Fund Sub-Funds are presented as supplementary information.

The Marvin Martin Trust Fund, Golf Course Improvement Fund and Bike Path Project Fund are sub-funds of the Forest Preserve Commission. These funds were not budgeted for the year ended June 30, 2017 and are not included in the budgetary comparison schedule.

There were several budget amendments during the year.

Budgetary information: Budgets are prepared using the same accounting basis and practices as are used to account for and prepare financial reports for the funds; thus, budgets presented in this report for comparison to actual amounts are presented in accordance with accounting principles generally accepted in the United States of America.

The County follows these procedures in establishing their operational budget:

1. At a regular or special call meeting of the County Board in October or November, the proposed budget by fund for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and the means of financing them.
2. Prior to December 1, the budget is legally enacted through passage or an appropriation ordinance.
3. Transfers of budgeted amounts among a fund's object classifications, or any budget increases by means of an emergency or supplemental appropriations, require approval by two-thirds of the County Board members. Adjustments made during the year are reflected in the budget information included in the basic financial statements. The original budget was increased by \$2,316,181 primarily due to the availability of revenues during the year from grants and unexpected changes in various costs and building improvements not originally budgeted for.
4. Budgets for the General and certain special revenue funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds.

Rock Island County, Illinois

Note to Required Supplementary Information—Budgetary Comparison Schedules
Year Ended November 30, 2017

The following fund overexpended their budgeted amounts during the year:

	Final Budget	Actual	Amount Over Final Budget
County Health Fund	\$ 4,070,037	\$ 5,720,883	\$ (1,650,846)

Formal budgetary integration is employed as a management control device during the year for the General Fund and most special revenue funds. The Workforce Investment Act and Metropolitan Enforcement Group Special Revenue Funds, Capital Project Fund, State's Attorney Drug Enforcement Fund and Hotel/Motel Tax Fund were not budgeted for the year ended November 30, 2017 and are not included in the Budgetary Comparison Schedules.

Rock Island County, Illinois

**Schedule of Revenues and Other Financing Sources—Budget and Actual
General Fund
Year Ended November 30, 2017**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fees:				
Circuit clerk fees	\$ 2,033,551	\$ 2,033,551	\$ 1,990,072	\$ (43,479)
County recorder fees	694,000	694,000	837,250	143,250
States attorney fees	33,000	33,000	33,510	510
County sheriff fees	300,000	300,000	284,685	(15,315)
Other	1,971,104	1,983,104	2,324,005	340,901
Total fees	5,031,655	5,043,655	5,469,522	425,867
Property taxes:				
Property taxes	6,157,679	6,157,679	6,195,819	38,140
Penalties and interest	600,000	600,000	706,696	106,696
Total property taxes	6,757,679	6,757,679	6,902,515	144,836
Intergovernmental:				
Salary reimbursements	1,962,046	1,962,046	1,820,218	(141,828)
Sales and use tax	4,952,950	4,952,950	4,794,332	(158,618)
State income tax	1,827,000	1,827,000	1,719,575	(107,425)
Tax replacement revenue	2,500,000	2,500,000	2,742,286	242,286
Other	203,845	263,694	380,957	117,263
Total intergovernmental	11,445,841	11,505,690	11,457,368	(48,322)
Investment earnings	21,467	21,467	48,325	26,858
Miscellaneous	59,750	59,750	97,581	37,831
Total revenues	23,316,392	23,388,241	23,975,311	587,070
Other financing sources:				
Transfers from other funds	1,733,066	1,799,087	2,160,994	361,907
Proceeds from sale of fixed asset	2,000	2,000	11,730	9,730
Total other financing sources	1,735,066	1,801,087	2,172,724	371,637
Total revenues and other financing sources	\$ 25,051,458	\$ 25,189,328	\$ 26,148,035	\$ 958,707

Rock Island County, Illinois

**Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual
General Fund
Year Ended November 30, 2017**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 257,846	\$ 257,846	\$ 250,201	\$ 7,645
Supplies	3,250	3,250	2,333	917
Other services and charges	46,280	46,280	20,055	26,225
Total	307,376	307,376	272,589	34,787
Auditor:				
Salaries and wages	197,395	206,686	206,686	-
Supplies	350	350	233	117
Other services and charges	6,025	6,025	3,010	3,015
Total	203,770	213,061	209,929	3,132
County Board:				
Salaries and wages	215,000	215,000	190,675	24,325
Supplies	2,000	1,945	707	1,238
Other services and charges	16,093	16,188	9,323	6,865
Total	233,093	233,133	200,705	32,428
Circuit Clerk, salaries and wages	1,305,678	1,305,678	1,296,487	9,191
Circuit Court:				
Salaries and wages	114,496	114,496	114,407	89
Supplies	6,700	6,700	3,182	3,518
Other services and charges	575,832	575,832	452,964	122,868
Total	697,028	697,028	570,553	126,475
County Clerk:				
Salaries and wages	566,417	569,818	567,984	1,834
Supplies	6,850	22,000	20,211	1,789
Other services and charges	266,600	186,549	157,926	28,623
Capital outlay	-	61,500	61,500	-
Total	839,867	839,867	807,621	32,246
Coroner:				
Salaries and wages	197,395	204,295	204,252	43
Supplies	-	1,181	1,181	-
Personal benefits	-	1,609	1,609	-
Other services and charges	100,202	115,501	114,901	600
Total	297,597	322,586	321,943	643

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)
General Fund
Year Ended November 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
Information Systems:				
Salaries and wages	350,933	354,010	354,010	-
Supplies	5,363	18,113	6,513	11,600
Other services and charges	94,962	86,212	83,889	2,323
Capital outlay	-	6,000	5,971	29
Total	451,258	464,335	450,383	13,952
Liquor Commission, other services and charges	100	100	-	100
Building Maintenance:				
Salaries and wages	114,360	114,360	113,129	1,231
Supplies	12,699	12,699	8,365	4,334
Other services and charges	44,370	44,370	29,006	15,364
Capital outlay	-	24,220	24,220	-
Total	171,429	195,649	174,720	20,929
County Zoning:				
Salaries and wages	188,228	256,355	256,355	-
Supplies	2,168	3,999	3,975	24
Personal benefits	300	-	-	-
Other services and charges	22,297	19,131	19,089	42
Capital outlay	-	1,316	1,316	-
Total	212,993	280,801	280,735	66
General County Services:				
Salaries and wages	134,303	125,012	104,997	20,015
Supplies	1,000	3,421	2,820	601
Personal benefits	3,644,383	3,644,762	3,644,762	-
Other services and charges	423,402	446,916	354,323	92,593
Total	4,203,088	4,220,111	4,106,902	113,209
Court Services:				
Salaries and wages	1,811,714	1,811,714	1,786,117	25,597
Supplies	5,865	6,865	5,145	1,720
Other services and charges	71,245	82,245	48,510	33,735
Total	1,888,824	1,900,824	1,839,772	61,052
Recorder, salaries and wages	366,874	366,874	366,233	641

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)
General Fund
Year Ended November 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
Sheriff:				
Salaries and wages	8,970,617	9,037,392	8,999,914	37,478
Personal benefits	93,251	93,251	76,082	17,169
Supplies	209,958	203,181	165,700	37,481
Other services and charges	2,255,123	2,216,557	1,984,933	231,624
Capital outlay	59,419	256,529	252,015	4,514
Total	11,588,368	11,806,910	11,478,644	328,266
States Attorney:				
Salaries and wages	1,372,236	1,384,688	1,382,188	2,500
Supplies	12,000	7,918	7,890	28
Other services and charges	73,297	67,217	64,069	3,148
Total	1,457,533	1,459,823	1,454,147	5,676
Superintendent of Educational Services Region:				
Salaries and wages	39,819	39,819	39,818	1
Other services and charges	15,450	15,450	15,450	-
Total	55,269	55,269	55,268	1
Treasurer:				
Salaries and wages	335,325	339,868	339,868	-
Supplies	1,938	1,816	1,306	510
Other services and charges	43,830	39,409	39,067	342
Total	381,093	381,093	380,241	852
Board of Review:				
Salaries and wages	54,205	54,205	52,131	2,074
Supplies	1,129	1,129	1,054	75
Other services and charges	4,861	4,861	1,950	2,911
Total	60,195	60,195	55,135	5,060
Public Defender:				
Salaries and wages	665,852	665,852	641,471	24,381
Supplies	5,049	5,049	4,872	177
Other services and charges	20,035	20,035	8,022	12,013
Total	690,936	690,936	654,365	36,571

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)
General Fund
Year Ended November 30, 2017

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Administration:				
Salaries and wages	196,047	192,970	178,082	14,888
Supplies	2,550	2,550	1,565	985
Other services and charges	28,450	28,450	4,277	24,173
Total	227,047	223,970	183,924	40,046
Total General Fund:				
Salaries and wages	17,454,740	17,616,938	17,445,005	171,933
Personal benefits	3,737,934	3,739,622	3,722,453	17,169
Supplies	278,869	302,166	237,052	65,114
Other services and charges	4,108,454	4,017,328	3,410,764	606,564
Capital outlay	59,419	349,565	345,022	4,543
Total expenditures	25,639,416	26,025,619	25,160,296	865,323
Other financing uses, transfers to other funds	1,899,250	1,968,002	1,094,326	873,676
Total expenditures and other financing uses	\$ 27,538,666	\$ 27,993,621	\$ 26,254,622	\$ 1,738,999

Rock Island County, Illinois

**Statement of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual
General Fund Sub-Funds
Year Ended November 30, 2017**

	Child Welfare Fund		Working Cash Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	1,355
Total revenues	-	-	-	1,355
Expenditures, current operating, other services and charges	1,075,750	925,534	-	-
Excess (deficiency) of revenues over expenditures	(1,075,750)	(925,534)	-	1,355
Other financing sources (uses):				
Transfers in	1,075,750	925,534	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	1,075,750	925,534	-	-
Net change in fund balances	\$ -	-	\$ -	1,355
Fund balances, beginning of year		-		523,517
Fund balances, end of year	\$ -		\$ -	\$ 524,872

Sheriff Crime Lab Fund

Budget	Actual
\$ 1,000	\$ 554
-	51
<u>1,000</u>	<u>605</u>
-	-
<u>1,000</u>	<u>605</u>
-	-
<u>1,000</u>	<u>605</u>
<u>\$ 1,000</u>	<u>605</u>
<u>5,818</u>	
<u>\$ 6,423</u>	

Rock Island County, Illinois

**Statement of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual
Hope Creek Care Center Fund Sub-Fund
Year Ended November 30, 2017**

	Nursing Home Tax Levy Fund	
	Budget	Actual
Revenues:		
Property taxes	\$ 2,494,157	\$ 2,493,355
Investment earnings	250	1,052
Total revenues	2,494,407	2,494,407
Other financing (uses), transfers out	(2,494,407)	(2,494,407)
Net change in fund balance	\$ -	-
Fund balances, beginning of year		-
Fund balances, end of year	\$ -	-

Nonmajor Governmental Funds

Special Revenue Funds: are used to account for the proceeds of specific revenue sources.

Animal Control Fund: To account for revenue received from pet licenses and fines.

Arrestee Medical Costs Fund: To account for funds used to provide medical care to arrestees.

Child Advocacy Fund: To account for property tax revenue distributed to the Child Advocacy Center.

Collector Tax Fee Fund: To account for revenue received from the County's property tax sale.

Community Mental Health Fund: To account for property tax revenue used to provide mental health services.

County Bridge Fund: To account for property tax revenue used for bridge study, design and construction.

County Clerk Document Fund: To account for funds used to automate records in the County Clerk's office.

County Extension Education Fund: To account for property tax revenue used to provide educational services to the community.

County Health Fund: To account for property tax and grant revenue used to support programs conducted by the Health Department.

County Highway Fund: To account for property tax revenue used for general maintenance and improvements to highways.

County Law Library Fund: To account for fee revenue used to purchase law books.

Court Automation Fund: To account for funds used to automate records in the Circuit Clerk's office.

Court Document Storage Fund: To account for funds used to store records in the Circuit Clerk's office.

Court Security Fund: To account for funds used to purchase court security equipment and pay bailiffs.

Federal Social Security Fund: To account for property tax revenue used to pay FICA taxes.

GIS 2005 Fund: To account for fee revenue used to computerize the mapping system.

Hillsdale Special Service Area Fund: To account for property tax revenues used for flood control of levies.

Workforce Investment Act Fund: To account for grant revenue passed on to the Rock Island Tri-County Consortium.

Maintenance and Child Support Collection Fund: To account for fee revenue used to administer the child support program.

Metropolitan Enforcement Group Fund: To account for funds passed through to one of nine drug enforcement groups in the state of Illinois.

Motor Fuel Tax Fund: To account for engineering costs, contract construction, snow removal, sign maintenance and right of ways.

Probation Services Fee Fund: To account for fee revenue used to provide judicial services.

Recorders Document Fund: To account for funds used to automate records in the Recorder's office.

States Attorney Drug Enforcement Fund: To account for revenues from drug prosecutions used for drug enforcement and education.

Treasurer's Automation Fund: To account for funds used to automate records in the Treasurer's office.

Veterans Assistance Fund: To account for property tax revenue used in assistance for veterans.

Zuma-Canoe Creek Special Service Area Fund: To account for property tax revenue used for flood control of levies.

Circuit Clerk Administration Cost Fund: To account for revenue received from court fees to be used for the administrative and operation costs of the Circuit Clerk.

Hotel/Motel Tax Fund: To account for revenue received from hotel/motel tax.

Drug Court Grant Fund: To account for grant revenue used to provide alcohol and drug treatment services.

Coroner Fee Fund: To account for revenue received from coroner fees to be used for the administrative and operation costs of the Coroner.

Federal Seized and Forfeited Property Fund: To account for revenues from seized or forfeited of federal property to the Sheriff's Department. To help facilitate the reporting to the federal government on how the funds are being collected and used.

Covemakers Buy-Out Fund: To account for grant revenue used in flood buy-outs.

IDOT Grant Fund: To account for IDOT grant revenues.

Debt Service Fund: is used to account for the accumulation of resources for, and the payment of, County long-term debt principal, interest and related costs.

Capital Project Fund: is used to account for funds used to purchase or maintain County buildings. Also, bond proceeds are received into the fund and expended as capital outlay is incurred.

Rock Island County, Illinois

Combining Balance Sheet
Nonmajor Governmental Funds
November 30, 2017

					Special Revenue		
	Total		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund		
Assets							
Cash and cash equivalents	\$ 14,718,843	\$ 156,993	\$ 36,793	\$ 38,042			\$ -
Receivables:							
Property taxes receivable	10,570,672	-	-	-			72,526
Accounts receivable	460,089	31,760	-	-			-
Accrued interest receivable	14,827	143	35	-			9
Due from other funds	506,074	-	-	-			-
Due from other governmental units	1,354,667	-	1,214	-			-
Other assets	12,959	-	-	-			-
Advances to other funds	396,301	-	-	-			-
Total assets	\$ 28,034,432	\$ 188,896	\$ 38,042	\$ 72,535			
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)							
Liabilities:							
Accounts payable	\$ 1,334,051	\$ 38,392	\$ -	\$ 2,535			
Accrued liabilities	585,258	338,183	-	-			
Due to other funds	550,260	3,406	-	-			
Due to other governmental units	6,396	6,396	-	-			
Unearned revenues	337,176	-	-	-			
Advances from other funds	212,301	124,000	-	-			
Total liabilities	\$ 3,025,442	\$ 510,377	\$ -	\$ 2,535			
Deferred inflows of resources:							
Deferred revenue - property taxes	10,210,728	-	-	70,000			
Deferred revenue - intergovernmental	367,161	-	-	-			
Total deferred inflows of resources	\$ 10,577,889	\$ -	\$ -	\$ 70,000			
Fund balances (deficits):							
Nonspendable	12,959	-	-	-			
Restricted	14,801,589	-	38,042	-			
Unassigned	(383,447)	(321,481)	-	-			
Total fund balances (deficits)	\$ 14,431,101	\$ (321,481)	\$ 38,042	\$ -			
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 28,034,432	\$ 188,896	\$ 38,042	\$ 72,535			

(Continued)

Special Revenue

Rock Island County, Illinois

Combining Balance Sheet (Continued)

Nonmajor Governmental Funds

November 30, 2017

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Assets				
Cash and cash equivalents	\$ 996,753	\$ 1,323,830	\$ 89,609	\$ 1,128,664
Receivables:				
Property taxes receivable	1,304,843	1,705,186	-	-
Accounts receivable	35,407	300,391	9,286	236
Accrued interest receivable	984	1,299	89	2,036
Due from other funds	1,276	494,834	-	-
Due from other governmental units	851,623	-	-	15,906
Other assets	2,052	4,515	-	-
Advances to other funds	-	-	-	-
Total assets	\$ 3,192,938	\$ 3,830,055	\$ 98,984	\$ 1,146,842
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 142,178	\$ 35,682	\$ 11,554	\$ 240,050
Accrued liabilities	91,535	38,881	105	-
Due to other funds	22,817	7,095	-	9,365
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	256,530	81,658	11,659	249,415
Deferred inflows of resources:				
Deferred revenue - property taxes	1,254,017	1,651,634	-	-
Deferred revenue - intergovernmental	356,032	-	-	-
Total deferred inflows of resources	1,610,049	1,651,634	-	-
Fund balances (deficits):				
Nonspendable	2,052	4,515	-	-
Restricted	1,324,307	2,092,248	87,325	897,427
Unassigned	-	-	-	-
Total fund balances (deficits)	1,326,359	2,096,763	87,325	897,427
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 3,192,938	\$ 3,830,055	\$ 98,984	\$ 1,146,842

(Continued)

Special Revenue

Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	GIS 2005 Fund	Hillsdale Special Service Area Fund	Maintenance and Child Support Collection Fund
\$ 906,443	\$ 13,387	\$ 1,473,843	\$ 150,827	\$ 39,689	\$ -
-	-	1,655,386	-	10,256	-
569	-	-	1,502	-	21,043
882	-	1,451	136	37	-
-	-	-	2,298	-	-
15,993	16,807	-	120	-	711
-	-	-	-	-	-
46,301	-	-	-	-	-
\$ 970,188	\$ 30,194	\$ 3,130,680	\$ 154,883	\$ 49,982	\$ 21,754
\$ 999	\$ 144	\$ -	\$ 642	\$ 399	\$ -
3,962	11,560	69,462	5,764	-	2,780
1,855	-	79	249	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22,000	-	-	-	66,301
6,816	33,704	69,541	6,655	399	69,081
-	-	1,600,825	-	9,261	-
-	-	-	-	-	11,129
-	-	1,600,825	-	9,261	11,129
963,372	-	1,460,314	148,228	40,322	-
-	(3,510)	-	-	-	(58,456)
963,372	(3,510)	1,460,314	148,228	40,322	(58,456)
\$ 970,188	\$ 30,194	\$ 3,130,680	\$ 154,883	\$ 49,982	\$ 21,754

Rock Island County, Illinois

Combining Balance Sheet (Continued)

Nonmajor Governmental Funds

November 30, 2017

	Special Revenue					States
	Motor Fuel Tax Fund	Probation Services Fee Fund	Recorders Document Fund	Attorney Drug Enforcement Fund		
Assets						
Cash and cash equivalents	\$ 2,601,959	\$ 783,647	\$ 385,568	\$ 122,299		
Receivables:						
Property taxes receivable	-	-	-	-		-
Accounts receivable	-	26,760	-	8,313		
Accrued interest receivable	2,498	-	360	118		
Due from other funds	-	4,253	3,413	-		
Due from other governmental units	313,583	-	-	188		
Other assets	-	-	-	-		
Advances to other funds	-	350,000	-	-		
Total assets	\$ 2,918,040	\$ 1,164,660	\$ 389,341	\$ 130,918		
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)						
Liabilities:						
Accounts payable	\$ 316,663	\$ 40,918	\$ 10,105	\$ 6,347		
Accrued liabilities	6,503	200	3,365	1,382		
Due to other funds	494,834	3,650	346	146		
Due to other governmental units	-	-	-	-		
Unearned revenues	-	-	-	-		
Advances from other funds	-	-	-	-		
Total liabilities	818,000	44,768	13,816	7,875		
Deferred inflows of resources:						
Deferred revenue - property taxes	-	-	-	-		
Deferred revenue - intergovernmental	-	-	-	-		
Total deferred inflows of resources	-	-	-	-		
Fund balances (deficits):						
Nonspendable	-	-	-	-		
Restricted	2,100,040	1,119,892	375,525	123,043		
Unassigned	-	-	-	-		
Total fund balances (deficits)	2,100,040	1,119,892	375,525	123,043		
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 2,918,040	\$ 1,164,660	\$ 389,341	\$ 130,918		

(Continued)

Special Revenue

Rock Island County, Illinois

Combining Balance Sheet (Continued)

Nonmajor Governmental Funds

November 30, 2017

	Special Revenue			
	Coroner Fee Fund	Federal Seized and Forfeited Property Fund	Covemakers Buy-Out Fund	IDOT Grant Fund
Assets				
Cash and cash equivalents	\$ 16,915	\$ 28,422	\$ 340,917	\$ 42,146
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable	3,200	-	-	-
Accrued interest receivable	14	26	-	-
Due from other funds	-	-	-	-
Due from other governmental units	-	-	-	-
Other assets	-	-	857	-
Advances to other funds	-	-	-	-
Total assets	\$ 20,129	\$ 28,448	\$ 341,774	\$ 42,146
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 818	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	2,089	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	337,176	-
Advances from other funds	-	-	-	-
Total liabilities	2,907	-	337,176	-
Deferred inflows of resources:				
Deferred revenue - property taxes	-	-	-	-
Deferred revenue - intergovernmental	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances (deficits):				
Nonspendable	-	-	857	-
Restricted	17,222	28,448	3,741	42,146
Unassigned	-	-	-	-
Total fund balances (deficits)	17,222	28,448	4,598	42,146
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 20,129	\$ 28,448	\$ 341,774	\$ 42,146

Debt Service Fund	Capital Project Fund
\$ -	\$ 217
2,781,510	-
-	-
320	-
-	-
-	-
-	-
-	-
<hr/>	<hr/>
<hr/>	<hr/>
\$ 2,781,830	\$ 217
<hr/>	<hr/>
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\$ 91,761	\$ -
-	-
-	-
-	-
-	-
-	-
<hr/>	<hr/>
91,761	-
<hr/>	<hr/>
2,690,069	-
<hr/>	<hr/>
2,690,069	-
<hr/>	<hr/>
-	-
-	217
-	-
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217	
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\$ 2,781,830	\$ 217
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Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits)
Nonmajor Governmental Funds
Year Ended November 30, 2017**

						Special Revenue
			Animal Control Fund		Arrestee Medical Costs Fund	Child Advocacy Fund
	Total					
Revenues:						
Fees	\$ 3,322,246	\$ 783,825	\$ 16,607	\$ -		
Property taxes	10,138,920	-	-			74,963
Intergovernmental	10,285,416	-	-			-
Investment earnings	110,723	1,214	294			32
Miscellaneous	431,399	37,886	-			-
Total revenues	24,288,704	822,925	16,901	\$ 74,995		
Expenditures:						
Current:						
General government	2,808,123	-	-			-
Public safety	906,955	860,618	-			-
Corrections	-	-	-			-
Judiciary and legal	1,597,652	-	-			-
Transportation and public works	3,156,976	-	-			-
Social services	10,621,265	-	-			74,995
Capital outlay	2,507,792	-	-			-
Debt service:						
Principal retirement	875,000	-	-			-
Interest and fiscal charges	1,324,993	-	-			-
Total expenditures	23,798,756	860,618	-	\$ 74,995		
Excess (deficiency) of revenues over expenditures	489,948	(37,693)	16,901	-		
Other financing sources (uses):						
Transfers in	837,336	-	-			-
Transfers out	(2,042,771)	-	(10,000)			-
Proceeds from sale of capital assets	5,787	-	-			-
Total other financing sources (uses)	(1,199,648)	-	(10,000)	-		
Net change in fund balances	(709,700)	(37,693)	6,901	-		
Fund balances (deficits), beginning of year	15,140,801	(283,788)	31,141			-
Fund balances (deficits), end of year	\$ 14,431,101	\$ (321,481)	\$ 38,042	\$ -		

(Continued)

Special Revenue

Collector Tax Fee Fund	Community Mental Health Fund	County Bridge Fund	County Clerk Document Fund	County Extension Education Fund
\$ 59,010	\$ -	\$ 594,551	\$ 40,722	\$ -
-	1,658,920	9,058	-	229,933
-	-	11,410	874	97
1,457	9,065	53,379	-	-
-	-	668,398	41,596	230,030
60,467	1,667,985			
8,974	-	-	797	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	67,525	-	-
-	1,593,688	-	-	230,030
-	-	600,431	-	-
-	-	-	-	-
-	-	-	-	-
8,974	1,593,688	667,956	797	230,030
51,493	74,297	442	40,799	-
-	-	-	-	-
(56,195)	(60,438)	(37,150)	(9,363)	-
-	-	-	-	-
(56,195)	(60,438)	(37,150)	(9,363)	-
(4,702)	13,859	(36,708)	31,436	-
173,873	915,624	1,512,460	89,448	-
\$ 169,171	\$ 929,483	\$ 1,475,752	\$ 120,884	\$ -

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)**
Nonmajor Governmental Funds
Year Ended November 30, 2017

		Special Revenue			
		County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Revenues:					
Fees	\$ 396,398	\$ 18,180	\$ 124,417	\$ 206,447	
Property taxes	1,239,195	1,588,694	-	-	
Intergovernmental	4,734,108	13,679	-	-	
Investment earnings	6,027	11,445	643	9,529	
Miscellaneous	2,814	312,907	19,700	-	
Total revenues	6,378,542	1,944,905	144,760	215,976	
Expenditures:					
Current:					
General government	-	-	-	-	
Public safety	-	-	-	-	
Corrections	-	-	-	-	
Judiciary and legal	-	-	92,172	412,895	
Transportation and public works	-	1,700,484	-	-	
Social services	5,699,475	-	-	-	
Capital outlay	21,408	363,297	-	53,481	
Debt service:					
Principal retirement	-	-	-	-	
Interest and fiscal charges	-	-	-	-	
Total expenditures	5,720,883	2,063,781	92,172	466,376	
Excess (deficiency) of revenues over expenditures	657,659	(118,876)	52,588	(250,400)	
Other financing sources (uses):					
Transfers in	3,351	649,486	-	-	
Transfers out	(213,785)	(293,679)	(8,436)	(27,795)	
Proceeds from sale of capital assets	5,787	-	-	-	
Total other financing sources (uses)	(204,647)	355,807	(8,436)	(27,795)	
Net change in fund balances	453,012	236,931	44,152	(278,195)	
Fund balances (deficits), beginning of year	873,347	1,859,832	43,173	1,175,622	
Fund balances (deficits), end of year	\$ 1,326,359	\$ 2,096,763	\$ 87,325	\$ 897,427	

(Continued)

Special Revenue

Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	GIS 2005 Fund	Hillsdale Special Service Area Fund	Workforce Investment Act Fund
\$ 226,859	\$ 220,713	\$ -	\$ 254,231	\$ -	\$ -
-	-	1,634,944	-	8,753	-
-	-	-	-	-	2,749,474
6,689	-	10,739	1,144	300	-
-	-	996	-	-	-
233,548	220,713	1,646,679	255,375	9,053	2,749,474
<hr/>					
-	-	1,972,380	222,181	-	-
-	-	-	-	-	-
-	-	-	-	-	-
207,789	369,223	-	-	-	-
-	-	-	-	6,058	-
-	-	-	-	-	2,749,474
-	-	-	-	-	-
-	-	-	-	-	-
207,789	369,223	1,972,380	222,181	6,058	2,749,474
<hr/>					
25,759	(148,510)	(325,701)	33,194	2,995	-
<hr/>					
-	167,000	-	-	-	-
(21,710)	-	(8,109)	(34,020)	-	-
-	-	-	-	-	-
(21,710)	167,000	(8,109)	(34,020)	-	-
<hr/>					
4,049	18,490	(333,810)	(826)	2,995	-
959,323	(22,000)	1,794,124	149,054	37,327	-
\$ 963,372	\$ (3,510)	\$ 1,460,314	\$ 148,228	\$ 40,322	\$ -

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)**
Nonmajor Governmental Funds
Year Ended November 30, 2017

	Special Revenue			
	Maintenance and Child Support Collection Fund	Metropolitan Enforcement Group Fund	Motor Fuel Tax Fund	Probation Services Fee Fund
Revenues:				
Fees	\$ 72,658	\$ -	\$ -	\$ 336,177
Property taxes	-	-	-	-
Intergovernmental	26,761	25,516	2,044,912	-
Investment earnings	-	-	24,948	-
Miscellaneous	-	-	1,486	1,000
Total revenues	99,419	25,516	2,071,346	337,177
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	25,516	-	-
Corrections	-	-	-	-
Judiciary and legal	90,072	-	-	310,072
Transportation and public works	-	-	1,017,378	-
Social services	-	-	-	-
Capital outlay	-	-	1,428,594	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	90,072	25,516	2,445,972	310,072
Excess (deficiency) of revenues over expenditures	9,347	-	(374,626)	27,105
Other financing sources (uses):				
Transfers in	-	-	-	17,499
Transfers out	(13,750)	-	(649,486)	(21,157)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(13,750)	-	(649,486)	(3,658)
Net change in fund balances	(4,403)	-	(1,024,112)	23,447
Fund balances (deficits), beginning of year	(54,053)	-	3,124,152	1,096,445
Fund balances (deficits), end of year	\$ (58,456)	\$ -	\$ 2,100,040	\$ 1,119,892

(Continued)

Special Revenue

Recorders Document Fund	States Attorney Drug Enforcement Fund	Treasurer's Automation Fund	Veterans Assistance Fund	Zuma-Canoe Creek Special Service Area Fund	Circuit Clerk Administration Cost Fund
\$ 374,586	\$ 60,609	\$ 41,815	\$ -	\$ -	\$ 30,275
-	-	-	354,896	43,127	-
-	14,892	-	-	-	-
2,664	1,038	1,229	4,429	1,116	1,445
-	-	-	1,231	-	-
377,250	76,539	43,044	360,556	44,243	31,720
233,476	-	19,494	-	-	16,409
-	-	-	-	-	-
-	-	-	-	-	-
-	115,429	-	-	-	-
-	-	-	-	36,060	-
-	-	-	273,603	-	-
-	3,974	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
233,476	119,403	19,494	273,603	36,060	16,409
143,774	(42,864)	23,550	86,953	8,183	15,311
-	-	-	-	-	-
(26,858)	(4,622)	(9,997)	(23,763)	-	-
-	-	-	-	-	-
(26,858)	(4,622)	(9,997)	(23,763)	-	-
116,916	(47,486)	13,553	63,190	8,183	15,311
258,609	170,529	138,504	532,128	133,773	173,517
\$ 375,525	\$ 123,043	\$ 152,057	\$ 595,318	\$ 141,956	\$ 188,828

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)**
Nonmajor Governmental Funds
Year Ended November 30, 2017

	Special Revenue				Federal Seized and Forfeited Property Fund
	Hotel/Motel Tax Fund	Drug Court Grant Fund	Coroner Fee Fund		
Revenues:					
Fees	\$ -	\$ 23,467	\$ 35,250	\$ -	-
Property taxes	-	-	-	-	-
Intergovernmental	290,892	-	-	-	-
Investment earnings	8	1,275	121		237
Miscellaneous	-	-	-	-	-
Total revenues	290,900	24,742	35,371		237
Expenditures:					
Current:					
General government	290,892	-	-	-	-
Public safety	-	-	18,807		2,014
Corrections	-	-	-	-	-
Judiciary and legal	-	-	-	-	-
Transportation and public works	-	-	-	-	-
Social services	-	-	-	-	-
Capital outlay	-	-	36,234		-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	290,892	-	55,041		2,014
Excess (deficiency) of revenues over expenditures	8	24,742	(19,670)		(1,777)
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	-	-		-
Net change in fund balances	8	24,742	(19,670)		(1,777)
Fund balances (deficits), beginning of year	1,259	145,807	36,892		30,225
Fund balances (deficits), end of year	\$ 1,267	\$ 170,549	\$ 17,222	\$	28,448

Special Revenue

Covemakers Buy-Out Fund	IDOT Grant Fund	Debt Service Fund	Capital Project Fund
\$ -	\$ -	\$ -	\$ -
		2,710,944	
46,392	329,732	-	-
-	109	1,145	-
-	-	-	-
46,392	329,841	2,712,089	-
43,520	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	329,471	-	-
-	-	-	-
373	-	-	-
-	-	875,000	-
-	-	1,324,993	-
43,893	329,471	2,199,993	-
2,499	370	512,096	-
-	-	-	-
-	(362)	(512,096)	-
-	-	-	-
-	(362)	(512,096)	-
2,499	8	-	-
2,099	42,138	-	217
\$ 4,598	\$ 42,146	\$ -	\$ 217

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits)—
Budget and Actual—Nonmajor Governmental Funds
Year Ended November 30, 2017**

	Special Revenue			
	Animal Control Fund		Arrestee Medical Costs Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 803,300	\$ 783,825	\$ 15,000	\$ 16,607
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	700	1,214	-	294
Miscellaneous	33,655	37,886	-	-
Total revenues	837,655	822,925	15,000	16,901
Expenditures:				
Current operating:				
Salaries and wages	437,997	391,565	-	-
Personal benefits	431	400	-	-
Supplies	32,995	24,209	-	-
Other services and charges	452,010	444,444	-	-
Capital outlay	12,500	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	935,933	860,618	-	-
Excess (deficiency) of revenues over expenditures	(98,278)	(37,693)	15,000	16,901
Other financing sources (uses):				
Transfers in	45,000	-	-	-
Transfers out	-	-	(10,000)	(10,000)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	45,000	-	(10,000)	(10,000)
Net change in fund balances	\$ (53,278)	(37,693)	\$ 5,000	6,901
Fund balances (deficits), beginning of year		(283,788)		31,141
Fund balances (deficits), end of year		\$ (321,481)		\$ 38,042

(Continued)

Special Revenue

Child Advocacy Fund		Collector Tax Fee Fund		Community Mental Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	70,000	\$ 59,010	\$ -	\$ -
74,980	74,963	-	-	1,637,868	1,658,920
-	-	-	-	-	-
15	32	255	1,457	3,050	9,065
-	-	-	-	-	-
74,995	74,995	70,255	60,467	1,640,918	1,667,985
<hr/>					
-	-	-	-	41,139	41,139
-	-	-	-	14,533	14,457
-	-	-	-	655	355
74,995	74,995	20,000	8,974	1,541,072	1,537,737
-	-	-	-	1,500	-
-	-	-	-	-	-
-	-	-	-	-	-
74,995	74,995	20,000	8,974	1,598,899	1,593,688
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-	-	50,255	51,493	42,019	74,297
<hr/>					
-	-	-	-	-	-
-	-	(56,195)	(56,195)	(62,835)	(60,438)
-	-	-	-	-	-
-	-	(56,195)	(56,195)	(62,835)	(60,438)
\$ -	-	\$ (5,940)	(4,702)	\$ (20,816)	13,859
<hr/>					
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\$ -	-		173,873		915,624
<hr/>					
\$ -	-	\$ 169,171		\$ 929,483	

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits)—
Budget and Actual—Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2017**

	County Bridge Fund		County Clerk Document Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 40,000	\$ 40,722
Property taxes	587,921	594,551	-	-
Intergovernmental	-	9,058	-	-
Investment earnings	2,550	11,410	286	874
Miscellaneous	-	53,379	-	-
Total revenues	590,471	668,398	40,286	41,596
Expenditures:				
Current operating:				
Salaries and wages	13,646	13,647	-	-
Personal benefits	1,399	993	-	-
Supplies	40,000	24,398	2,404	538
Other services and charges	105,919	28,487	500	259
Capital outlay	600,431	600,431	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	761,395	667,956	2,904	797
Excess (deficiency) of revenues over expenditures	(170,924)	442	37,382	40,799
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(37,150)	(37,150)	(10,012)	(9,363)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(37,150)	(37,150)	(10,012)	(9,363)
Net change in fund balances	\$ (208,074)	(36,708)	\$ 27,370	31,436
Fund balances (deficits), beginning of year		1,512,460		89,448
Fund balances (deficits), end of year		\$ 1,475,752		\$ 120,884

(Continued)

Special Revenue

County Extension Education Fund		County Health Fund	
Budget	Actual	Budget	Actual
\$ -	\$ -	491,621	\$ 396,398
230,030	229,933	1,225,778	1,239,195
-	-	2,895,306	4,734,108
-	97	1,600	6,027
-	-	4,000	2,814
230,030	230,030	4,618,305	6,378,542
-	-	2,112,882	2,083,821
-	-	930,953	920,348
-	-	282,938	2,150,913
230,030	230,030	697,374	544,393
-	-	45,890	21,408
-	-	-	-
-	-	-	-
230,030	230,030	4,070,037	5,720,883
-	-	548,268	657,659
-	-	4,000	3,351
-	-	(213,785)	(213,785)
-	-	-	5,787
-	-	(209,785)	(204,647)
\$ -	\$ -	338,483	453,012
		-	873,347
\$	-	\$	1,326,359

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits)—
Budget and Actual—Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2017**

	Special Revenue			
	County Highway Fund		County Law Library Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 27,250	\$ 18,180	\$ 78,000	\$ 124,417
Property taxes	1,568,221	1,588,694	-	-
Intergovernmental	-	13,679	-	-
Investment earnings	5,100	11,445	150	643
Miscellaneous	310,000	312,907	-	19,700
Total revenues	1,910,571	1,944,905	78,150	144,760
Expenditures:				
Current operating:				
Salaries and wages	966,613	953,077	633	633
Personal benefits	456,091	443,803	-	-
Supplies	367,447	187,035	92,999	91,539
Other services and charges	160,992	116,569	-	-
Capital outlay	444,741	363,297	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	2,395,884	2,063,781	93,632	92,172
Excess (deficiency) of revenues over expenditures	(485,313)	(118,876)	(15,482)	52,588
Other financing sources (uses):				
Transfers in	656,183	649,486	-	-
Transfers out	(430,585)	(293,679)	(12,115)	(8,436)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	225,598	355,807	(12,115)	(8,436)
Net change in fund balances	\$ (259,715)	236,931	\$ (27,597)	44,152
Fund balances (deficits), beginning of year		1,859,832		43,173
Fund balances (deficits), end of year		\$ 2,096,763		\$ 87,325

(Continued)

Special Revenue

Court Automation Fund			Court Document Storage Fund			Court Security Fund		
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
\$ 215,000	\$ 206,447	\$ 240,000	\$ 226,859	\$ 230,000	\$ 220,713			
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,250	9,529	2,856	6,689	-	-	-	-	-
-	-	-	-	-	-	-	-	-
221,250	215,976	242,856	233,548	230,000	220,713			
		124,281	87,779	380,974	338,659			
		41,831	38,847	22,149	21,949			
94,853	73,252	35,200	22,204	700	316			
529,991	339,643	83,600	58,959	19,402	8,299			
65,713	53,481	5,882	-	-	-			
		-	-	-	-			
		-	-	-	-			
690,557	466,376	290,794	207,789	423,225	369,223			
(469,307)	(250,400)	(47,938)	25,759	(193,225)	(148,510)			
		-	-	193,225	167,000			
(27,795)	(27,795)	(21,710)	(21,710)	-	-			
-	-	-	-	-	-			
(27,795)	(27,795)	(21,710)	(21,710)	193,225	167,000			
\$ (497,102)	(278,195)	\$ (69,648)	4,049	\$ -	18,490			
		1,175,622	959,323		(22,000)			
\$ 897,427		\$ 963,372			\$ (3,510)			

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits)—
Budget and Actual—Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2017**

	Special Revenue			
	Federal Social Security Fund		GIS 2005 Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 284,472	\$ 254,231
Property taxes	1,600,000	1,634,944	-	-
Intergovernmental	-	-	-	-
Investment earnings	1,400	10,739	500	1,144
Miscellaneous	-	996	-	-
Total revenues	1,601,400	1,646,679	284,972	255,375
Expenditures:				
Current operating:				
Salaries and wages	-	-	138,320	138,289
Personal benefits	2,123,458	1,972,380	58,530	58,333
Supplies	-	-	1,041	861
Other services and charges	-	-	55,150	24,698
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	2,123,458	1,972,380	253,041	222,181
Excess (deficiency) of revenues over expenditures	(522,058)	(325,701)	31,931	33,194
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(8,109)	(8,109)	(35,074)	(34,020)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(8,109)	(8,109)	(35,074)	(34,020)
Net change in fund balances	\$ (530,167)	(333,810)	\$ (3,143)	(826)
Fund balances (deficits), beginning of year		1,794,124		149,054
Fund balances (deficits), end of year		\$ 1,460,314		\$ 148,228

(Continued)

Special Revenue					
Hillsdale Special Service Area Fund		Maintenance and Child Support Collection Fund		Motor Fuel Tax Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 130,000	\$ 72,658	\$ -	\$ -
8,820	8,753	-	-	-	-
-	-	28,000	26,761	2,082,921	2,044,912
121	300	-	-	10,200	24,948
-	-	-	-	5,000	1,486
8,941	9,053	158,000	99,419	2,098,121	2,071,346
2,500	-	83,348	83,348	253,776	219,550
192	-	6,724	6,724	66,129	51,289
10,000	-	-	-	461,406	407,311
28,500	6,058	-	-	355,957	339,228
-	-	-	-	1,428,594	1,428,594
-	-	-	-	-	-
-	-	-	-	-	-
41,192	6,058	90,072	90,072	2,565,862	2,445,972
(32,251)	2,995	67,928	9,347	(467,741)	(374,626)
-	-	-	-	-	-
-	-	(13,750)	(13,750)	(656,184)	(649,486)
-	-	-	-	-	-
-	-	(13,750)	(13,750)	(656,184)	(649,486)
\$ (32,251)	2,995	\$ 54,178	(4,403)	\$ (1,123,925)	(1,024,112)
	37,327		(54,053)		3,124,152
\$ 40,322		\$ (58,456)		\$ 2,100,040	

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits)—
Budget and Actual—Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2017**

	Special Revenue			
	Probation Services Fee Fund		Recorders Document Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 343,500	\$ 336,177	\$ 388,555	\$ 374,586
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	-	600	2,664
Miscellaneous	1,000	1,000	-	-
Total revenues	344,500	337,177	389,155	377,250
Expenditures:				
Current operating:				
Salaries and wages	-	-	99,041	97,295
Personal benefits	-	-	20,925	20,925
Supplies	70,248	42,649	6,150	4,729
Other services and charges	357,650	267,423	157,218	110,527
Capital outlay	-	-	33,500	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	427,898	310,072	316,834	233,476
Excess (deficiency) of revenues over expenditures	(83,398)	27,105	72,321	143,774
Other financing sources (uses):				
Transfers in	19,896	17,499	-	-
Transfers out	(21,157)	(21,157)	(27,143)	(26,858)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(1,261)	(3,658)	(27,143)	(26,858)
Net change in fund balances	\$ (84,659)	23,447	\$ 45,178	116,916
Fund balances (deficits), beginning of year		1,096,445		258,609
Fund balances (deficits), end of year		\$ 1,119,892		\$ 375,525

(Continued)

Special Revenue

Treasurer's Automation Fund		Veterans Assistance Fund	
Budget	Actual	Budget	Actual
\$ 39,000	\$ 41,815	\$ -	\$ -
- - -	- - -	350,000	354,896
179	1,229	1,530	4,429
- - -	- - -	- - -	1,231
39,179	43,044	351,530	360,556
- - -	- - -	103,531	103,114
- - -	- - -	64,512	42,678
2,000	778	27,231	23,546
24,170	18,716	144,340	104,265
- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -
- - -	- - -	- - -	- - -
26,170	19,494	339,614	273,603
13,009	23,550	11,916	86,953
- - -	- - -	- - -	- - -
(9,997)	(9,997)	(54,910)	(23,763)
- - -	- - -	- - -	- - -
(9,997)	(9,997)	(54,910)	(23,763)
\$ 3,012	13,553	\$ (42,994)	63,190
138,504			532,128
\$ 152,057			\$ 595,318

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits)—
Budget and Actual—Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2017**

	Special Revenue			
	Zuma-Canoe Creek Special Service Area Fund		Circuit Clerk Administration Cost Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 32,500	\$ 30,275
Property taxes	43,551	43,127	-	-
Intergovernmental revenues	-	-	-	-
Investment earnings	-	1,116	500	1,445
Miscellaneous	-	-	-	-
Total revenues	43,551	44,243	33,000	31,720
Expenditures:				
Current operating:				
Salaries and wages	10,000	593	33,792	14,964
Personal benefits	765	55	6,816	1,145
Supplies	5,000	965	563	300
Other services and charges	101,000	34,447	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	116,765	36,060	41,171	16,409
Excess (deficiency) of revenues over expenditures	(73,214)	8,183	(8,171)	15,311
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ (73,214)	8,183	\$ (8,171)	15,311
Fund balances (deficits), beginning of year		133,773		173,517
Fund balances (deficits), end of year		\$ 141,956		\$ 188,828

(Continued)

Special Revenue

Drug Court Grant Fund		Coroner Fee Fund	
Budget	Actual	Budget	Actual
\$ 25,000	\$ 23,467	\$ 26,000	\$ 35,250
-	-	-	-
-	-	-	-
500	1,275	100	121
-	-	-	-
25,500	24,742	26,100	35,371
-	-	-	-
-	-	450	(30)
15,800	-	5,199	5,047
8,000	-	15,092	13,790
-	-	41,500	36,234
-	-	-	-
-	-	-	-
23,800	-	62,241	55,041
1,700	24,742	(36,141)	(19,670)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 1,700	24,742	\$ (36,141)	(19,670)
145,807		36,892	
\$ 170,549		\$ 17,222	

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits)—
Budget and Actual—Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2017**

	Special Revenue			
	Federal Seized and Forfeited Property Fund		Covemakers Buy-Out Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
Intergovernmental	-	-	46,818	46,392
Investment earnings	-	237	-	-
Miscellaneous	-	-	-	-
Total revenues	-	237	46,818	46,392
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	330	330	-	-
Other services and charges	1,852	1,684	46,445	43,520
Capital outlay	-	-	373	373
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	2,182	2,014	46,818	43,893
Excess (deficiency) of revenues over expenditures	(2,182)	(1,777)	-	2,499
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ (2,182)	(1,777)	\$ -	2,499
Fund balances (deficits), beginning of year		30,225		2,099
Fund balances (deficits), end of year	\$ 28,448		\$ 4,598	

Special Revenue

IDOT Grant Fund		Debt Service Fund	
Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -
329,931	329,732	2,712,089	2,710,944
27	109	-	1,145
-	-	-	-
329,958	329,841	2,712,089	2,712,089
<hr/>			
-	-	-	-
-	-	-	-
-	-	-	-
329,732	329,471	-	-
-	-	-	-
-	-	875,000	875,000
-	-	1,324,993	1,324,993
329,732	329,471	2,199,993	2,199,993
<hr/>			
226	370	512,096	512,096
<hr/>			
(226)	(362)	(512,096)	(512,096)
-	-	-	-
(226)	(362)	(512,096)	(512,096)
<hr/>			
\$ -	8	\$ -	-
<hr/>			
42,138		-	
<hr/>			
\$ 42,146		\$ -	
<hr/>			

Rock Island County, Illinois

**Combining Statement of Net Position
Internal Service Funds
November 30, 2017**

	Public Building Commission	Employee Health Benefits	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 26,262,333	\$ 2,192,086	\$ 28,454,419
Receivables:			
Accounts	-	1,215	1,215
Interest	-	1,829	1,829
Due from other funds	-	107,446	107,446
Due from other governmental units	-	15,483	15,483
Accrued rental income	1,552,153	-	1,552,153
Other assets	-	77,261	77,261
Total current assets	27,814,486	2,395,320	30,209,806
Noncurrent assets:			
Capital assets:			
Nondepreciable:			
Land	456,812	-	456,812
Construction-in-progress	4,566,937	-	4,566,937
Depreciable:			
Equipment and fixtures	68,244	-	68,244
Improvements other than buildings	92,909	-	92,909
Buildings	766,024	-	766,024
Less accumulated depreciation	(248,040)	-	(248,040)
Total capital assets	5,702,886	-	5,702,886
Total assets	33,517,372	2,395,320	35,912,692
Liabilities			
Current liabilities:			
Accounts payable	854,453	136,358	990,811
Estimated claims settlement	-	751,000	751,000
Accrued liabilities	909,931	-	909,931
Unearned revenue	917,849	-	917,849
Total liabilities	2,682,233	887,358	3,569,591
Net Position			
Investment in capital assets	5,702,886	-	5,702,886
Unrestricted	25,132,253	1,507,962	26,640,215
Total net position	\$ 30,835,139	\$ 1,507,962	\$ 32,343,101

Rock Island County, Illinois

**Combining Statement of Revenues, Expenses and Changes in Net Position
Governmental Activities—Internal Service Funds
Year Ended November 30, 2017**

	Public Building Commission	Employee Health Benefits	Total
Operating revenue:			
Charges for services	\$ 2,563,000	\$ 8,739,488	\$ 11,302,488
Other	-	332,984	332,984
Total operating revenue	2,563,000	9,072,472	11,635,472
Operating expenses:			
Other services and charges	3,175,708	8,980,432	12,156,140
Depreciation expense	30,791	-	30,791
Total operating expenses	3,206,499	8,980,432	12,186,931
Operating income (loss)	(643,499)	92,040	(551,459)
Nonoperating revenue, investment earnings	99,844	16,914	116,758
Income (loss) before transfers	(543,655)	108,954	(434,701)
Transfers out	-	(29,978)	(29,978)
Change in net position	(543,655)	78,976	(464,679)
Total net position, beginning of year	31,378,794	1,428,986	32,807,780
Total net position, end of year	\$ 30,835,139	\$ 1,507,962	\$ 32,343,101

Rock Island County, Illinois

Combining Statement of Cash Flows
Governmental Activities—Internal Service Funds
Year Ended November 30, 2017

	Public Building Commission	Employee Health Benefits	Total
Cash flows from operating activities:			
Cash received from employee contributions and other charges	\$ -	\$ 8,768,335	\$ 8,768,335
Cash received from other operating revenue	-	332,984	332,984
Cash payments for claims	-	(9,011,496)	(9,011,496)
Cash received for jail lease	2,383,921	-	2,383,921
Cash payments for jail lease	(2,431,525)	-	(2,431,525)
Cash payments for jail operations	(17,581)	-	(17,581)
Net cash provided by (used in) operating activities	(65,185)	89,823	24,638
Cash flows from noncapital financing activities:			
Interfund payments	-	(60,984)	(60,984)
Transfers out	-	(29,978)	(29,978)
Net cash used in noncapital financing activities	-	(90,962)	(90,962)
Cash flows from capital and related financing activities, purchase of property			
	(4,288,242)	-	(4,288,242)
Cash flows from investing activities, interest received			
	99,844	15,637	115,481
Net increase (decrease) in cash	(4,253,583)	14,498	(4,239,085)
Cash:			
Beginning	30,515,916	2,177,588	32,693,504
Ending	\$ 26,262,333	\$ 2,192,086	\$ 28,454,419
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (643,499)	\$ 92,040	\$ (551,459)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation expense	30,791	-	30,791
(Increase) decrease in:			
Receivables	-	1,503	1,503
Due from other governmental units	-	27,344	27,344
Other assets	(179,079)	(41,793)	(220,872)
Increase in:			
Accounts payable	-	10,729	10,729
Accrued liabilities	614,755	-	614,755
Unearned revenue	111,847	-	111,847
Net cash provided by (used in) operating activities	\$ (65,185)	\$ 89,823	\$ 24,638

Fiduciary Fund

Fiduciary fund types are used to account for net position and changes in net position. The fiduciary funds of the County are all considered agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Circuit Clerk Fund and Circuit Clerk Probation Funds: To account for assets the Circuit Clerk holds for others.

County Clerk Redemption Fund: To account for delinquent property taxes collected by the County.

County Collector's Fund: To account for property taxes collected by the County for other taxing bodies.

Emergency Telephone Service Fund: To account for telephone bill taxes collected by the County.

Employee Indebtedness Fund: To account for wage garnishments.

Inheritance Tax Fund: To account for funds collected from estates for the state of Illinois.

Rock Island County Waste Management Agency Fund: To account for grant monies collected by the County to be used to promote waste management throughout the County.

Treasurer's Fund: To account for unclaimed property collected by the County for the state of Illinois.

Hope Creek Care Center Patient's Fund: To account for funds for those individuals at Hope Creek Care Center.

TBA Fund: To account for funds used for the defeasance of commercial appeals at Rock Island County Board of Review or Property Tax Appeal Board of the state of Illinois.

Township Bridge Fund: To account for funds to repair or replace Township structures meeting IDOT policies.

Township Motor Fuel Tax Fund: To account for engineering maintenance and construction of Rock Island County Township funds as approved by IDOT standards and policies.

Hope Creek Care Center Vending Fund: To account for vending services held on site at Hope Creek Care Center.

Prisoner Welfare Fund: To account for funds confiscated or deposited for inmates.

Hope Creek Care Center Activities Fund: To account for funds received from donations and fundraisers and used for entertainment programs for the residents of Hope Creek Care Center.

QC Bomb Squad Trust Fund: To account for any bomb squad sweep services in the Quad Cities area.

Hope Creek Care Center Memorial Fund: To account for funds received from donations and used for miscellaneous purchases for Hope Creek Care Center.

Sheriff Foreclosure Sale Fund: To account for foreclosure fee revenue used for law enforcement costs.

DUI Fund: To account for funds collected for the state of Illinois for DUI fines and used for DUI blood draws from accidents.

Youth Education/SAFE Fund: To account for revenue from interest, donations and reimbursement for clothing purchased and expenses for County Sheriff embroidered clothing.

Evidence Savings Fund: To account for funds confiscated, but used as court case evidence.

Honor Guard Fund: To account for fundraising efforts and other donations toward honor guard uniforms.

Rock Island County, Illinois

Combining Statement of Assets and Liabilities—Agency Funds
November 30, 2017

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
Assets				
Cash and cash equivalents	\$ 12,423,789	\$ 4,008,468	\$ 7,763	\$ 251,554
Receivables:				
Accounts receivable	113,758	-	-	-
Accrued interest receivable	343,540	-	-	-
Total assets	\$ 12,881,087	\$ 4,008,468	\$ 7,763	\$ 251,554
Liabilities				
Due to other governmental units	\$ 8,705,259	\$ 555,512	\$ -	\$ -
Due to individuals and private entities	4,175,828	3,452,956	7,763	251,554
Total liabilities	\$ 12,881,087	\$ 4,008,468	\$ 7,763	\$ 251,554

(Continued)

County Collector's Fund	Emergency Telephone Service Fund	Employee Indebtedness Fund	Inheritance Tax Fund	Rock Island County Waste Management Agency Fund	Treasurer's Fund
\$ 5,344,856	\$ 428,814	\$ 1,289	\$ 31	\$ 453,350	\$ 137,637
-	19,932	-	8,641	-	-
342,615	-	-	-	-	-
\$ 5,687,471	\$ 448,746	\$ 1,289	\$ 8,672	\$ 453,350	\$ 137,637
\$ 5,687,471	\$ 448,746	\$ 1,289	\$ 8,672	\$ 453,350	\$ -
\$ 5,687,471	\$ 448,746	\$ 1,289	\$ 8,672	\$ 453,350	\$ 137,637

Rock Island County, Illinois

Combining Statement of Assets and Liabilities—Agency Funds (Continued)
November 30, 2017

	Hope Creek Care Center Patient's Fund	TBA Fund	Township Bridge Fund	Township Motor Fuel Tax Fund
Assets				
Cash and cash equivalents	\$ 24,719	\$ 94,311	\$ 17,435	\$ 780,022
Receivables:				
Accounts receivable	-	-	-	84,434
Accrued interest receivable	-	91	17	743
Total assets	\$ 24,719	\$ 94,402	\$ 17,452	\$ 865,199
Liabilities				
Due to other governmental units	\$ -	\$ -	\$ 17,452	\$ 865,199
Due to individuals and private entities		24,719	94,402	-
Total liabilities	\$ 24,719	\$ 94,402	\$ 17,452	\$ 865,199

(Continued)

Hope Creek Care Center Vending Fund	Prisoner Welfare Fund	Hope Creek Care Center Activities Fund	QC Bomb Squad Trust Fund	Hope Creek Care Center Memorial Fund	Sheriff Foreclosure Sale Fund
\$ 8,612	\$ 149,078	\$ 3,416	\$ 9,824	\$ 6,840	\$ 631,547
-	-	-	-	-	-
-	-	-	-	-	-
\$ 8,612	\$ 149,078	\$ 3,416	\$ 9,824	\$ 6,840	\$ 631,547

\$ -	\$ -	\$ -	\$ -	\$ -	\$ 631,547
8,612	149,078	3,416	9,824	6,840	-
\$ 8,612	\$ 149,078	\$ 3,416	\$ 9,824	\$ 6,840	\$ 631,547

Rock Island County, Illinois

Combining Statement of Assets and Liabilities—Agency Funds (Continued)
November 30, 2017

	DUI Fund	Youth Education/SAFE Fund	Evidence Savings Fund	Honor Guard Fund
Assets				
Cash and cash equivalents	\$ 34,960	\$ 1,525	\$ 27,535	\$ 203
Receivables:				
Accounts receivable	526	225	-	-
Accrued interest receivable	73	1	-	-
Total assets	\$ 35,559	\$ 1,751	\$ 27,535	\$ 203
Liabilities				
Due to other governmental units	\$ 35,559	\$ 1,751	\$ -	\$ -
Due to individuals and private entities	-	-	27,535	203
Total liabilities	\$ 35,559	\$ 1,751	\$ 27,535	\$ 203

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds
Year Ended November 30, 2017**

	Balance November 30, 2016			Additions			Deletions			Balance November 30, 2017	
Circuit Clerk Fund											
Assets , cash and cash equivalents	\$	3,869,051		\$	14,085,018		\$	13,945,601		\$	4,008,468
Liabilities											
Due to other governmental units	\$	529,200		\$	7,423,341		\$	7,397,029		\$	555,512
Due to individuals and private entities		3,339,851			6,622,631			6,509,526			3,452,956
Maintenance/child support deposits		-			39,046			39,046			-
Total Liabilities	\$	3,869,051		\$	14,085,018		\$	13,945,601		\$	4,008,468
Circuit Clerk Probation Fund											
Assets , cash and cash equivalents	\$	6,004		\$	25,523		\$	23,764		\$	7,763
Liabilities , due to individuals and private entities	\$	6,004		\$	21,309		\$	19,550		\$	7,763
County Clerk Redemption Fund											
Assets , cash and cash equivalents	\$	222,580		\$	4,189,564		\$	4,160,590		\$	251,554
Liabilities , due to individuals and private entities	\$	222,580		\$	4,189,564		\$	4,160,590		\$	251,554
County Collector's Fund											
Assets											
Cash and cash equivalents	\$	4,446,239		\$	1,019,915,377		\$	1,019,016,760		\$	5,344,856
Accrued interest receivable		337,256			5,359			-			342,615
Total assets	\$	4,783,495		\$	1,019,920,736		\$	1,019,016,760		\$	5,687,471
Liabilities , due to other governmental units	\$	4,783,495		\$	1,019,920,736		\$	1,019,016,760		\$	5,687,471
Emergency Telephone Service Fund											
Assets											
Cash and cash equivalents	\$	681,393		\$	4,151,408		\$	4,403,987		\$	428,814
Accounts receivable		19,932			-			-			19,932
Total assets	\$	701,325		\$	4,151,408		\$	4,403,987		\$	448,746
Liabilities , due to other governmental units	\$	701,325		\$	1,419,408		\$	1,671,987		\$	448,746
Employee Indebtedness Fund											
Assets , cash and cash equivalents	\$	2,340		\$	37,761		\$	38,812		\$	1,289
Liabilities , due to individuals and private entities	\$	2,340		\$	37,761		\$	38,812		\$	1,289

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2017**

	Balance November 30, 2016	Additions	Deletions	Balance November 30, 2017
Inheritance Tax Fund				
Assets				
Cash and cash equivalents	\$ 31	\$ -	\$ -	\$ 31
Accounts receivable	8,641	-	-	8,641
Total assets	\$ 8,672	\$ -	\$ -	\$ 8,672
Liabilities, due to other governmental units	\$ 8,672	\$ -	\$ -	\$ 8,672
Rock Island County Waste Management Agency Fund				
Assets, cash and cash equivalents				
	\$ 443,445	\$ 1,993,032	\$ 1,983,127	\$ 453,350
Liabilities, due to other governmental units	\$ 443,445	\$ 565,032	\$ 555,127	\$ 453,350
Treasurer's Fund				
Assets, cash and cash equivalents				
	\$ 485,922	\$ 381,235	\$ 729,520	\$ 137,637
Liabilities, due to individuals and private entities	\$ 485,922	\$ 11,235	\$ 359,520	\$ 137,637
Hope Creek Care Center Patient's Fund				
Assets, cash and cash equivalents				
	\$ 13,452	\$ 427,334	\$ 416,067	\$ 24,719
Liabilities, due to individuals and private entities	\$ 13,452	\$ 427,334	\$ 416,067	\$ 24,719
TBA Fund				
Assets				
Cash and cash equivalents	\$ 132,555	\$ 51,193	\$ 89,437	\$ 94,311
Accounts receivable	-	2,000	2,000	-
Accrued interest receivable	38	91	38	91
Total assets	\$ 132,593	\$ 53,284	\$ 91,475	\$ 94,402
Liabilities, due to individuals and private entities	\$ 132,593	\$ 48,682	\$ 86,873	\$ 94,402
Township Bridge Fund				
Assets				
Cash and cash equivalents	\$ 17,222	\$ 161,592	\$ 161,379	\$ 17,435
Accrued interest receivable	5	17	5	17
Total assets	\$ 17,227	\$ 161,609	\$ 161,384	\$ 17,452
Liabilities, due to other governmental units	\$ 17,227	\$ 106,983	\$ 106,758	\$ 17,452

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2017**

	Balance November 30, 2016			Additions	Deletions	Balance November 30, 2017
Township Motor Fuel Tax Fund						
Assets						
Cash and cash equivalents	\$ 675,295	\$ 1,393,404	\$ 1,288,677			\$ 780,022
Accounts receivable	87,897	84,434	87,897			84,434
Accrued interest receivable	198	743	198			743
Total assets	\$ 763,390	\$ 1,478,581	\$ 1,376,772			\$ 865,199
Liabilities, due to other governmental units	\$ 763,390	\$ 880,812	\$ 779,003			\$ 865,199
Hope Creek Care Center Vending Fund						
Assets, cash and cash equivalents	\$ 8,555	\$ 5,361	\$ 5,304			\$ 8,612
Liabilities, due to individuals and private entities	\$ 8,555	\$ 5,361	\$ 5,304			\$ 8,612
Prisoner Welfare Fund						
Assets, cash and cash equivalents	\$ 173,255	\$ 601,683	\$ 625,860			\$ 149,078
Liabilities, due to individuals and private entities	\$ 173,255	\$ 601,683	\$ 625,860			\$ 149,078
Hope Creek Care Center Activities Fund						
Assets, cash and cash equivalents	\$ 2,095	\$ 30,380	\$ 29,059			\$ 3,416
Liabilities, due to individuals and private entities	\$ 2,095	\$ 30,380	\$ 29,059			\$ 3,416
QC Bomb Squad Trust Fund						
Assets, cash and cash equivalents	\$ -	\$ 11,510	\$ 1,686			\$ 9,824
Liabilities, due to individuals and private entities	\$ -	\$ 11,510	\$ 1,686			\$ 9,824
Hope Creek Care Center Memorial Fund						
Assets, cash and cash equivalents	\$ 10,164	\$ 2,043	\$ 5,367			\$ 6,840
Liabilities, due to individuals and private entities	\$ 10,164	\$ 2,043	\$ 5,367			\$ 6,840

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2017**

	Balance November 30, 2016			Additions			Deletions			Balance November 30, 2017	
Sheriff Foreclosure Sale Fund											
Assets , cash and cash equivalents	\$	145,022	\$	4,341,571	\$		3,855,046	\$		\$	631,547
Liabilities , due to other governmental units											
	\$	145,022	\$	1,972,717	\$		1,486,192	\$		\$	631,547
DUI Fund											
Assets											
Cash and cash equivalents	\$	89,569	\$	141,869	\$		196,478	\$		\$	34,960
Accounts receivable		1,235		526			1,235				526
Accrued interest receivable		26		73			26				73
Total assets	\$	90,830	\$	142,468	\$		197,739	\$		\$	35,559
Liabilities , due to other governmental units	\$	90,830	\$	112,246	\$		167,517	\$		\$	35,559
Youth Education/SAFE Fund											
Assets:											
Cash and cash equivalents	\$	2,061	\$	28,719	\$		29,255	\$		\$	1,525
Accounts receivable		387		225			387				225
Accrued interest receivable		1		1			1				1
Total assets	\$	2,449	\$	28,945	\$		29,643	\$		\$	1,751
Liabilities , due to other governmental units	\$	2,449	\$	3,744	\$		4,442	\$		\$	1,751
Evidence Savings Fund											
Assets , cash and cash equivalents	\$	20,006	\$	45,637	\$		38,108	\$		\$	27,535
Liabilities , due to individuals and private entities	\$	20,006	\$	45,637	\$		38,108	\$		\$	27,535
Honor Guard Fund											
Assets , cash and cash equivalents	\$	203	\$	-	\$		-	\$		\$	203
Liabilities , due to individuals and private entities	\$	203	\$	-	\$		-	\$		\$	203

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2017**

	Balance November 30, 2016	Additions	Deletions	Balance November 30, 2017
Totals - All Agency Funds				
Assets				
Cash and cash equivalents	\$ 11,446,459	\$ 1,052,021,214	\$ 1,051,043,884	\$ 12,423,789
Accounts receivable	118,092	87,185	91,519	113,758
Accrued interest receivable	337,524	6,284	268	343,540
Total assets	\$ 11,902,075	\$ 1,052,114,683	\$ 1,051,135,671	\$ 12,881,087
Liabilities				
Due to other governmental units	\$ 7,485,055	\$ 1,032,405,019	\$ 1,031,184,815	\$ 8,705,259
Due to individuals and private entities	4,417,020	12,055,130	12,296,322	4,175,828
Maintenance/child support deposits	-	39,046	39,046	-
Total liabilities	\$ 11,902,075	\$ 1,044,499,195	\$ 1,043,520,183	\$ 12,881,087

Rock Island County, Illinois

Statistical Section

Contents

The statistical section of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the County's overall financial health.

	Contents	Page
Financial Trends	These schedules contain trend information to help the reader understand how the County's financial performance and well being have changed over time.	134-139
Revenue Capacity	These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax (or sales tax).	140-146
Debt Capacity	These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.	147-150
Demographic and Economic Information	These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	151-152
Operating Information	These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	153-159

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

Rock Island County, Illinois

**Net Position by Component
Last Ten Fiscal Years
(*accrual basis of accounting*)
(Unaudited)**

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities:										
Net investment in capital										
assets	\$ 59,757,904	\$ 55,081,292	\$ 58,966,301	\$ 58,578,183	\$ 57,491,519	\$ 55,811,412	\$ 55,295,528	\$ 56,092,370	\$ 56,038,605	\$ 56,228,619
Restricted for:										
Capital improvements	4,724,600	9,482,412	6,777,336	4,496,999	4,383,342	5,767,453	6,003,424	6,309,563	6,706,113	5,897,285
Collector's tax fees, sale & error refunds	-	-	-	195,240	184,298	154,674	162,749	159,215	173,873	169,171
Document storage	-	-	-	2,512,590	2,645,926	2,685,955	2,531,334	2,639,218	2,621,506	2,509,264
Working cash	-	-	-	-	469,705	521,449	522,607	523,517	524,878	526,233
GIS	-	-	-	142,898	215,796	243,673	191,100	154,847	149,053	148,228
Employee benefits	1,834,406	2,041,777	2,018,901	697,967	450,453	422,814	862,412	-	-	-
Judicial	-	-	-	2,048,858	1,996,801	1,682,374	1,541,443	1,554,261	1,629,470	1,689,637
Parks and recreation	-	-	-	2,264,348	2,356,952	2,292,541	2,612,591	2,653,597	3,213,119	3,569,514
Public health	785,629	901,404	1,176,783	2,947,507	2,314,051	3,407,011	2,319,436	1,245,061	2,314,021	2,843,577
Public safety	-	-	-	25,020	62,032	105,763	109,588	902,089	104,915	83,715
Liability	-	-	-	-	-	12,042	595,970	-	-	-
Debt service	59,286	470	470	-	-	-	-	-	-	-
Tort liability	967,000	-	-	-	-	-	-	-	-	-
Unrestricted	15,362,448	16,683,631	13,740,126	8,791,293	4,970,060	2,600,835	(258,466)	(15,438,845)	(14,923,489)	(18,107,142)
Total governmental activities net position	\$ 83,491,273	\$ 84,190,986	\$ 82,679,917	\$ 82,700,903	\$ 77,540,935	\$ 75,707,996	\$ 72,489,716	\$ 56,794,893	\$ 58,552,064	\$ 55,558,101

Source: County records.

Rock Island County, Illinois

Changes in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

(Unaudited)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses:										
Governmental activities:										
General government	\$ 15,185,680	\$ 14,277,348	\$ 14,579,299	\$ 13,893,527	\$ 14,472,833	\$ 14,211,912	\$ 15,020,507	\$ 23,640,666	\$ 17,849,679	\$ 18,733,416
Public safety	8,486,743	7,634,662	8,264,879	8,296,587	9,257,762	8,526,408	8,822,100	7,824,986	9,936,891	10,718,972
Corrections	3,804,707	3,945,665	4,181,571	4,200,768	4,322,930	4,882,400	4,894,231	4,953,932	4,839,517	4,944,904
Judiciary and legal	7,992,555	8,677,746	8,435,950	8,655,974	9,145,232	8,818,638	8,865,436	8,163,305	9,278,027	9,401,008
Transportation and public works	4,590,942	4,311,647	4,331,923	5,653,179	5,368,108	5,201,442	7,963,156	5,457,263	4,630,884	4,482,156
Social services	21,458,449	26,422,028	28,151,986	28,178,765	30,529,579	28,668,004	27,670,302	26,928,225	28,442,320	27,706,757
Culture and recreation	3,290,340	3,656,939	3,999,084	4,449,081	4,715,067	4,803,366	5,308,707	4,530,496	5,183,351	5,849,016
Debt service, interest on long-term debt	1,617,387	1,893,214	2,211,533	2,488,329	2,310,074	983,576	1,479,172	965,378	1,983,643	1,719,464
Total governmental activities expenses	66,426,803	70,819,249	74,156,225	75,816,210	80,121,585	76,095,746	80,023,611	82,464,251	82,144,312	83,555,693
Program revenues:										
Governmental activities:										
Charges for sales and services:										
General government	4,629,246	6,028,775	6,258,607	5,106,965	5,035,416	5,143,428	5,098,498	\$ 5,474,740	\$ 5,748,019	\$ 5,822,442
Judiciary and legal	3,346,176	3,216,797	3,024,986	2,950,128	2,870,730	2,851,047	2,694,147	2,855,475	2,663,518	2,699,631
Social Services	11,792,762	13,980,107	13,637,170	18,200,961	15,946,557	16,422,585	13,631,237	14,792,932	15,854,091	12,519,870
Other	4,805,574	4,806,878	4,822,465	4,864,643	5,593,201	5,082,625	5,192,470	4,886,801	4,961,583	4,981,596
Operating grants and contributions	9,885,815	12,894,411	13,910,831	12,511,952	13,750,605	13,000,156	13,847,910	12,798,057	13,367,019	11,826,660
Capital grants and contributions	2,594,923	268,846	596,997	1,074,604	214,114	394,893	59,552	46,970	109,540	67,150
Total governmental activities program revenues	37,054,496	41,195,814	42,251,056	44,709,253	43,410,623	42,894,734	40,523,814	40,854,975	42,703,770	37,917,349
Net (expense)/revenue, governmental activities	(29,372,307)	(29,623,435)	(31,905,169)	(31,106,957)	(36,710,962)	(33,201,012)	(39,499,797)	(41,609,276)	(39,440,542)	(45,638,344)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	17,992,705	19,548,214	20,095,583	21,158,786	21,648,137	21,830,000	24,732,827	25,836,301	30,437,035	31,792,117
Replacement tax	2,890,775	2,445,606	2,585,073	2,342,739	2,330,484	2,567,408	2,447,607	2,309,983	2,312,675	2,742,286
Sales and use taxes	4,595,064	4,803,890	4,303,323	4,374,278	4,823,291	4,542,277	4,915,542	5,143,355	5,230,609	4,811,493
Income tax	1,856,456	1,406,806	1,488,379	1,459,269	1,574,494	1,665,912	1,694,378	1,883,018	1,722,697	1,625,455
Hotel/Motel taxes	123,356	115,592	124,013	138,900	222,783	264,705	235,094	287,532	287,845	290,892
Other	930,804	993,075	1,083,941	1,082,991	168,984	95,216	165,672	127,819	451,124	392,306
Investment earnings	1,053,360	497,877	327,793	165,741	125,898	88,643	92,718	95,221	131,151	323,276
Gain on disposal of capital assets	115,348	-	-	53,266	83,573	61,830	-	15,454	-	-
Miscellaneous	1,787,116	512,088	385,995	351,976	573,350	252,082	1,997,679	447,037	624,578	666,556
Total governmental activities	31,344,984	30,323,148	30,394,100	31,127,946	31,550,994	31,368,073	36,281,517	36,145,720	41,197,714	42,644,381
Change in net position, governmental activities	\$ 1,972,677	\$ 699,713	\$ (1,511,069)	\$ 20,989	\$ (5,159,968)	\$ (1,832,939)	\$ (3,218,280)	\$ (5,463,556)	\$ 1,757,172	\$ (2,993,963)

Source: County records.

Rock Island County, Illinois

Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

	Fiscal Year										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
General Fund:											
Nonspendable	\$ -	\$ -	\$ -	\$ 1,017,004	\$ 762,542	\$ 733,088	\$ 637,142	\$ 655,685	\$ 677,645	\$ 223,648	
Restricted	-	-	-	-	472,239	525,580	527,713	529,335	531,531	526,233	
Assigned	-	-	-	-	309,312	-	-	-	-	-	
Unassigned	-	-	-	5,251,711	3,767,825	3,330,268	3,211,179	2,971,136	1,417,816	1,772,483	
Reserved:											
Tort liability	967,000	613,000	1,052,965	-	-	-	-	-	-	-	
Other assets	179,404	232,976	154,432	-	-	-	-	-	-	-	
Unreserved, undesignated	8,380,655	7,191,755	5,281,977	-	-	-	-	-	-	-	
Total general fund	9,527,059	8,037,731	6,489,374	6,268,715	5,311,918	4,588,936	4,376,034	4,156,156	2,626,992	2,522,364	
All other governmental funds:											
Nonspendable	\$ -	\$ -	\$ -	\$ 790,344	\$ 432,503	\$ 16,221	\$ 17,332	\$ 18,728	\$ 17,850	\$ 23,761	
Restricted	-	-	-	16,561,547	16,155,996	18,432,075	18,743,077	19,020,696	21,630,064	24,651,193	
Committed	-	-	-	-	-	-	4,727	-	-	-	
Assigned	-	-	-	894,243	995,559	3,663	(200,027)	-	-	-	
Unassigned	-	-	-	(1,274,191)	(699,855)	(327,869)	-	(542,214)	(1,110,798)	(2,805,246)	
Reserved for:											
Advances	-	-	-	-	-	-	-	-	-	-	
Other assets	54,341	55,364	64,212	-	-	-	-	-	-	-	
Capital projects/improvements	869,146	4,667,109	1,248,114	-	-	-	-	-	-	-	
Contributed capital	-	-	-	-	-	-	-	-	-	-	
Employee health claims	-	-	-	-	-	-	-	-	-	-	
Unreserved, undesignated:											
Special revenue funds	15,946,443	18,666,278	18,622,877	-	-	-	-	-	-	-	
Debt service fund	59,286	470	470	-	-	-	-	-	-	-	
Capital project fund	(1,711,813)	(1,839,667)	(711,633)	-	-	-	-	-	-	-	
Total all other governmental funds	15,217,403	21,549,554	19,224,040	16,971,943	16,884,203	18,124,090	18,565,109	18,497,210	20,537,116	21,869,708	
Total fund balances	\$ 24,744,462	\$ 29,587,285	\$ 25,713,414	\$ 23,240,658	\$ 22,196,121	\$ 22,713,026	\$ 22,941,143	\$ 22,653,366	\$ 23,164,108	\$ 24,392,072	

Source: County records.

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*,
 implemented Fiscal Year 2011

Rock Island County, Illinois

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues:										
Fees	\$ 22,497,129	\$ 24,164,218	\$ 24,164,211	\$ 25,135,841	\$ 26,932,907	\$ 27,283,118	\$ 26,463,440	\$ 26,105,500	\$ 25,795,835	\$ 24,110,010
Property taxes	17,992,705	19,548,214	20,095,583	21,158,786	21,648,137	21,830,000	24,732,827	25,836,301	30,437,034	31,792,117
Intergovernmental	20,276,592	20,138,445	21,696,497	20,121,877	20,601,950	20,576,882	21,256,496	22,917,241	23,395,096	22,317,636
Investment earnings	980,197	460,860	302,418	145,976	109,832	79,956	84,357	84,765	93,524	206,518
Miscellaneous	2,693,899	2,988,554	2,611,576	1,300,233	1,564,819	1,082,020	2,388,757	889,023	1,029,588	963,680
Total revenues	64,440,522	67,300,291	68,870,285	67,862,713	70,857,645	70,851,976	74,925,877	75,832,830	80,751,077	79,389,961
Expenditures:										
General government	13,029,416	13,204,642	13,385,011	12,541,194	12,716,575	12,912,548	13,515,566	13,915,816	18,974,149	16,348,983
Social services	20,758,376	22,605,178	24,872,514	24,182,901	26,100,424	25,440,678	24,281,720	27,187,043	26,102,672	25,327,755
Public safety and corrections	11,396,157	11,522,782	11,838,276	11,949,188	12,234,403	12,241,940	12,277,952	12,866,362	12,529,593	12,288,398
Transportation and public works	3,559,737	3,228,474	3,318,136	4,521,836	4,268,216	3,757,138	5,560,272	4,282,153	3,427,538	3,156,976
Judiciary and legal/legislative	7,602,173	8,260,036	8,030,651	8,199,630	8,273,144	8,572,973	8,456,529	8,459,320	8,215,116	8,320,995
Debt service:										
Principal	575,000	1,130,000	1,170,000	1,380,000	1,435,000	1,540,000	3,060,000	2,150,000	2,250,000	2,295,000
Interest	579,829	794,142	1,219,431	1,473,826	1,314,991	701,280	1,476,895	957,693	1,640,220	1,949,053
Bond issue costs	-	35,331	-	-	-	144,014	-	-	297,822	-
Culture and recreation	2,955,491	3,299,684	3,663,183	3,772,263	4,064,480	4,107,709	4,591,630	4,196,679	4,420,762	5,091,165
Expenditures in capital outlay not capitalized	1,072,243	363,041	-	79,814	(22,679)	154,544	129,610	674,605	71,248	(4,553)
Capitalized capital outlay	17,289,471	2,789,755	5,344,022	2,328,774	1,661,927	998,069	1,854,135	1,480,033	2,656,356	3,436,920
Total expenditures	78,817,893	67,233,065	72,841,224	70,429,426	72,046,481	70,570,893	75,204,309	76,169,704	80,585,476	78,210,692
Excess of revenues over (under) expenditures	(14,377,371)	67,226	(3,970,939)	(2,566,713)	(1,188,836)	281,083	(278,432)	(336,874)	165,601	1,179,269
Other financing sources (uses):										
Transfers in	8,727,078	8,839,273	6,443,042	2,935,669	2,421,080	2,023,127	2,550,531	4,741,187	2,665,882	3,004,910
Transfers out	(8,727,078)	(8,839,273)	(6,443,042)	(2,905,691)	(2,391,102)	(1,993,149)	(2,517,555)	(4,708,211)	(2,635,904)	(2,974,932)
Issuance of debt	-	5,140,000	-	-	-	9,325,000	-	-	12,230,000	-
Proceeds from refunded bond escrow agent	-	(555,000)	-	-	-	(9,455,400)	-	-	(12,860,639)	-
Bond premiums / discounts	-	(21,824)	-	-	-	274,414	-	-	902,628	-
Proceeds from sale of capital assets	142,091	212,421	97,068	63,979	114,321	61,830	473,573	16,121	43,174	18,717
Total other financing sources (uses)	142,091	4,775,597	97,068	93,957	144,299	235,822	506,549	49,097	345,141	48,695
Net change in fund balances	(14,235,280)	4,842,823	(3,873,871)	(2,472,756)	(1,044,537)	516,905	228,117	(287,777)	510,742	1,227,964
Fund balances, beginning of year	43,277,328	29,042,048	33,884,871	30,011,000	23,240,658	22,196,121	22,713,026	22,941,143	22,653,366	23,164,108
Fund balances, end of year	\$ 29,042,048	\$ 33,884,871	\$ 30,011,000	\$ 27,538,244	\$ 22,196,121	\$ 22,713,026	\$ 22,941,143	\$ 22,653,366	\$ 23,164,108	\$ 24,392,072
Debt service as a percentage of noncapital expenditures	1.88%	3.04%	3.54%	4.19%	3.91%	3.22%	6.20%	4.16%	4.99%	5.68%

Source: County records.

Rock Island County, Illinois

Program Revenues by Function/Program

Last Ten Fiscal Years

(accrual basis of accounting)

(Unaudited)

Function / Program	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental activities:										
General government	\$ 4,629,246	\$ 6,124,916	\$ 6,362,931	\$ 5,263,530	\$ 5,415,594	\$ 5,624,842	\$ 5,151,043	\$ 5,484,160	\$ 5,795,887	\$ 5,922,080
Public safety	2,652,182	2,020,965	1,973,997	1,879,664	1,997,786	2,074,541	2,740,603	2,130,497	2,299,241	1,927,234
Corrections	2,070,042	1,972,720	2,329,619	1,918,160	1,861,097	1,971,852	1,921,302	1,932,739	1,728,988	1,663,632
Judiciary and legal	3,520,729	3,400,282	3,321,141	3,173,899	3,176,261	3,117,385	2,859,863	2,983,079	2,876,558	2,843,211
Transportation and public works	2,419,149	2,568,909	2,572,344	2,698,791	3,113,301	2,940,242	3,174,517	2,794,058	3,137,384	1,809,159
Social services	17,381,418	23,033,473	23,499,877	26,947,382	24,965,852	24,862,657	21,930,665	22,821,774	24,023,186	20,552,187
Culture and recreation	4,381,730	2,074,549	2,191,147	2,827,827	2,880,732	2,303,215	2,745,821	2,708,668	2,842,526	3,199,846
Debt service, interest on long-term debt	-	-	-	-	-	-	-	-	-	-
Total governmental activities	37,054,496	41,195,814	42,251,056	44,709,253	43,410,623	42,894,734	40,523,814	40,854,975	42,703,770	37,917,349
Component unit	1,902,858	1,899,111	3,268,082	2,534,864	2,327,137	2,463,917	1,968,630	2,388,515	2,671,364	2,862,930
Total government	\$ 38,957,354	\$ 43,094,925	\$ 45,519,138	\$ 47,244,117	\$ 45,737,760	\$ 45,358,651	\$ 42,492,444	\$ 43,243,490	\$ 45,375,134	\$ 40,780,279

Source: County records.

Rock Island County, Illinois

Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

Fiscal Year	Property Taxes	Replacement Tax	Sales and Use Taxes	Income Taxes	Other Taxes	Total
2008	\$ 17,992,705	\$ 2,890,775	\$ 4,595,064	\$ 1,856,456	\$ 1,054,160	\$ 28,389,160
2009	19,548,214	2,253,034	4,380,839	1,406,806	710,653	28,299,546
2010	20,095,583	2,429,284	4,295,193	1,363,729	321,162	28,504,951
2011	21,158,786	2,140,709	4,384,197	1,589,763	323,649	29,597,104
2012	21,648,137	2,144,630	4,821,483	1,587,659	298,234	30,500,143
2013	21,830,000	2,377,514	4,544,596	1,889,108	211,570	30,852,788
2014	24,732,827	2,447,607	4,915,542	1,694,378	165,672	33,956,026
2015	25,836,301	2,309,983	5,143,355	1,883,018	415,351	35,588,008
2016	30,437,035	2,312,675	5,230,609	1,722,697	738,969	40,441,985
2017	31,792,117	2,742,286	4,811,493	1,625,455	683,198	41,654,549

Source: County records.

Rock Island County, Illinois

**Assessed Value and Actual Value of Equalized Assessed Property
Last Ten Fiscal Years**

(Unaudited)

Fiscal Year	Real Property			Railroad Property		
	Equalized Net Assessed Value	Assessed Value (1)	Equalized Net Assessed Value	Assessed Value (1)		
2007-08	\$ 2,187,803,005	\$ 6,564,065,422	\$ 4,064,278	\$ 12,194,053		
2008-09	2,248,860,332	6,747,255,722	4,818,097	14,455,736		
2009-10	2,278,470,703	6,836,095,719	4,801,309	14,405,367		
2010-11	2,375,173,415	7,126,232,868	6,049,350	18,149,865		
2011-12	2,393,843,331	7,182,248,218	7,280,752	21,844,440		
2012-13	2,371,579,526	7,115,450,123	9,365,973	28,100,729		
2013-14	2,348,019,552	7,044,763,132	10,624,126	31,875,566		
2014-15	2,350,460,958	7,052,088,083	11,574,135	34,725,878		
2015-16	2,382,132,179	7,147,111,248	11,468,736	34,409,649		
2016-17	2,461,781,978	7,386,084,542	14,575,567	43,731,074		
Total			Tax Increment Financing District Values			
Fiscal Year	Equalized Net Assessed Value	Assessed Value (1)	Ratio of Equalized Net to Assessed Value			Total Direct Tax Rate
2007-08	\$ 2,191,867,283	\$ 6,576,259,475	33.3	\$ 173,741,645		0.72000
2008-09	2,253,678,429	6,761,711,458	33.3	186,397,699		0.75700
2009-10	2,283,272,012	6,850,501,086	33.3	212,184,030		0.76040
2010-11	2,381,222,765	7,144,382,733	33.3	191,760,157		0.76320
2011-12	2,401,124,083	7,204,092,658	33.3	192,984,430		0.77400
2012-13	2,380,945,499	7,143,550,852	33.3	180,298,543		0.78980
2013-14	2,358,643,678	7,076,638,698	33.3	176,188,912		0.90360
2014-15	2,362,035,093	7,086,813,961	33.3	178,253,847		0.94060
2015-16	2,393,600,915	7,181,520,897	33.3	187,760,135		1.12500
2016-17	2,476,357,545	7,429,815,616	33.3	196,779,243		1.12200

(1) Assessed value equals estimate actual value

Source: County Assessor and County Clerk Records

Rock Island County, Illinois

Principal Property Taxpayers
Current Year and Nine Years Ago

(Unaudited)

Taxpayer	2017			Percentage of Total County
	Taxable Assessed Value	Rank	Taxable Assessed Value	
Exelon Generation	\$ 159,340,000	1		6.43%
Deere & Co.	30,013,330	2		1.21%
DNC Gaming & Entertainment/Jumers Casino	22,603,550	3		0.91%
SDG Macerich Property/Southpark Mall	10,432,635	4		0.42%
Modern Woodmen of America	8,208,975	5		0.33%
Minnesota Mining & Mfg Co	7,089,948	6		0.29%
Friendship Manor Property	5,393,817	7		0.22%
Piret USA/Fed Ex	5,264,377	8		0.21%
Fed EX Freight	5,175,316	9		0.21%
Walmart-Silvis	5,153,436	10		0.21%
2015 Total	\$ 258,675,384			10.45%
Taxpayer	2008			Percentage of Total County
	Taxable Assessed Value	Rank	Taxable Assessed Value	
Commonwealth Edison	\$ 100,000,000	1		4.56%
Deere & Co.	35,774,053	2		1.63%
SDG Macerich	20,898,790	3		0.95%
Modern Woodmen	8,910,669	4		0.41%
Geneva Management Service	6,168,892	5		0.28%
PFG Thoms Proestler Co.	5,370,572	6		0.25%
Cordova Energy	4,431,430	7		0.20%
Tyson Foods Inc	4,185,500	8		0.19%
Lighthouse At Silvis LLC	4,080,022	9		0.19%
United Health Care Services	396,237	10		0.02%
2006 Total	\$ 190,216,165			8.68%

Source: County Assessor

Total Taxable Value 2016-2017 \$ 2,476,357,545
 Total Taxable Value 2007-2008 \$ 2,191,867,283

Rock Island County, Illinois

**Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal										
Year Ended June 30	Total Tax Levy (Extended)	Current Tax Collections	Percentage of Levy to Collections	Delinquent Tax Collections (Forfeitures Paid)	Total Tax Collections	Collections as Percentage of Current Levy	Delinquent Taxes (Forfeited)	As Percentage of Current Levy		
2007-08	\$ 15,770,214	\$ 15,797,683	100.17%	\$ 11,256	\$ 15,808,939	100.25%	\$ 27,515	0.17%		
2008-09	17,026,818	17,101,407	100.44	4,237	17,105,644	100.46	41,565	0.24		
2009-10	17,326,233	17,408,781	100.48	5,293	17,414,074	100.51	33,890	0.20		
2010-11	18,139,336	18,276,082	100.75	10,535	18,286,617	100.81	32,566	0.18		
2011-12	18,558,124	18,708,221	100.81	3,913	18,712,134	100.83	36,820	0.20		
2012-13	18,781,290	18,873,442	100.49	10,909	18,884,351	100.55	26,415	0.14		
2013-14	21,291,544	21,558,810	101.26	16,885	21,575,695	101.33	49,113	0.23		
2014-15	22,194,099	22,365,660	100.77	10,371	22,376,031	100.82	49,734	0.22		
2015-16	26,890,778	26,945,784	100.20	15,775	26,961,559	100.26	74,973	0.28		
2016-17	27,890,778	28,031,558	100.50	3,412	28,034,970	100.52	67,107	0.24		

Source:

Tax Settlement Book Treasurer's Office

Levy Confirmation Sheet from County Clerk Certified to Collect

NOTE: 2006-07 reports only Rock Island County, Illinois portion of total tax levy.

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

(rate per \$1,000 of assessed value)

(Unaudited)

	Rock Island	Moline	East Moline		Silvis	Milan	
	Rock Island	Moline	East Moline	Uths	Silvis	Uths	Rock Island
2016-17:							
City	2.38820	2.08540	2.19360	2.19360	1.61700	1.61700	0.99840
Black Hawk College	0.57180	0.57180	0.57180	0.57180	0.57180	0.57180	0.57180
School District	5.37820	5.14980	4.26520	1.88480	4.11960	1.88480	5.37820
Forest Preserve	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460
County	1.12200	1.12200	1.12200	1.12200	1.12200	1.12200	1.12200
Total levy	9.58480	9.05360	8.27720	5.89680	7.55500	5.32020	8.19500
Ratio of County to totals	0.11706	0.12393	0.13555	0.19027	0.14851	0.21089	0.13691
2015-16:							
City	2.40020	2.07820	2.18260	2.18260	1.70240	1.70240	1.00420
Black Hawk College	0.55980	0.55980	0.55980	0.55980	0.55980	0.55980	0.55980
School District	5.46100	5.15940	4.15500	1.93380	4.16340	1.93380	5.46100
Forest Preserve	0.12300	0.12300	0.12300	0.12300	0.12300	0.12300	0.12300
County	1.12500	1.12500	1.12500	1.12500	1.12500	1.12500	1.12500
Total levy	9.66900	9.04540	8.14540	5.92420	7.67360	5.44400	8.27300
Ratio of County to totals	0.11635	0.12437	0.13811	0.18990	0.14661	0.20665	0.13598
2014-15:							
City	2.38520	2.06380	2.15500	2.15500	1.69500	1.69500	1.01900
Black Hawk College	0.54850	0.54850	0.54850	0.54850	0.54850	0.54850	0.54850
School District	5.29820	5.11200	3.93340	1.88020	3.93420	1.88020	5.29820
Forest Preserve	0.11900	0.11900	0.11900	0.11900	0.11900	0.11900	0.11900
County	0.94060	0.94060	0.94060	0.94060	0.94060	0.94060	0.94060
Total levy	9.29150	8.78390	7.69650	5.64330	7.23730	5.18330	7.92530
Ratio of County to totals	0.10123	0.10708	0.12221	0.16668	0.12997	0.18147	0.11868
2013-14:							
City	2.39780	2.05000	2.12600	2.12600	1.69000	1.69000	0.98280
Black Hawk College	0.54270	0.54270	0.54270	0.54270	0.54270	0.54270	0.54270
School District	5.30660	5.10900	3.73000	1.90180	3.90360	1.90180	5.30660
Forest Preserve	0.11480	0.11480	0.11480	0.11480	0.11480	0.11480	0.11480
County	0.90360	0.90360	0.90360	0.90360	0.90360	0.90360	0.90360
Total levy	9.26550	8.72010	7.41710	5.58890	7.15470	5.15290	7.85050
Ratio of County to totals	0.09752	0.10362	0.12183	0.16168	0.12629	0.17536	0.11510

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

(rate per \$1,000 of assessed value)

(Unaudited)

	Rock Island	Moline	East Moline		Silvis	Milan	
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
2012-13:							
City	2.40020	2.02680	2.11500	2.11500	1.61880	1.61880	0.94160
Black Hawk College	0.54030	0.54030	0.54030	0.54030	0.54030	0.54030	0.54030
School District	5.25900	5.05900	3.69760	1.89560	3.88900	1.89560	5.25900
Forest Preserve	0.09740	0.09740	0.09740	0.09740	0.09740	0.09740	0.09740
County	0.78980	0.78980	0.78980	0.78980	0.78980	0.78980	0.78980
Total levy	9.08670	8.51330	7.24010	5.43810	6.93530	4.94190	7.62810
Ratio of County to totals	0.08692	0.09277	0.10909	0.14523	0.11388	0.15982	0.10354
2011-12:							
City	2.40840	1.97440	2.11180	2.11180	1.61560	1.61560	0.94020
Black Hawk College	0.53690	0.53690	0.53690	0.53690	0.53690	0.53690	0.53690
School District	5.12000	5.06000	3.71940	1.89820	3.88520	1.89820	5.12000
Forest Preserve	0.09440	0.09440	0.09440	0.09440	0.09440	0.09440	0.09440
County	0.77400	0.77400	0.77400	0.77400	0.77400	0.77400	0.77400
Total levy	8.93370	8.43970	7.23650	5.41530	6.90610	5.41530	7.46550
Ratio of County to totals	0.08664	0.09171	0.10696	0.14293	0.11207	0.14293	0.10368
2010-11:							
City	2.40920	1.93240	1.92900	1.92900	1.61320	1.61320	0.90280
Black Hawk College	0.53240	0.53240	0.53240	0.53240	0.53240	0.53240	0.53240
School District	5.11480	5.05840	3.93920	1.89460	3.90440	1.89460	5.11480
Forest Preserve	0.09420	0.09420	0.09420	0.09420	0.09420	0.09420	0.09420
County	0.76320	0.76320	0.76320	0.76320	0.76320	0.76320	0.76320
Total levy	8.91380	8.38060	7.25800	5.21340	6.90740	5.21340	7.40740
Ratio of County to totals	0.08562	0.09107	0.10515	0.14639	0.11049	0.14639	0.10303
2009-10:							
City	2.38520	1.92880	1.84060	1.84060	1.64980	1.64980	0.89200
Black Hawk College	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370
School District	5.06100	5.02660	3.86300	1.94880	3.59400	1.94880	5.06100
Forest Preserve	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380
County	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040
Total levy	8.83410	8.34330	7.09150	5.17730	6.63170	4.98650	7.34090
Ratio of County to totals	0.08608	0.09114	0.10723	0.14687	0.11466	0.15249	0.10358

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

(rate per \$1,000 of assessed value)

(Unaudited)

	Rock Island	Moline	East Moline		Silvis	Milan	
	Rock Island	Moline	East Moline	Uths	Silvis	Uths	Rock Island
2008-09:							
City	2.36380	1.99660	1.77380	1.77380	1.61780	1.61780	0.89680
Black Hawk College	0.53560	0.53560	0.53560	0.53560	0.53560	0.53560	0.53560
School District	5.05580	5.01880	3.82840	1.94760	3.59600	1.94760	5.05580
Forest Preserve	0.09100	0.09100	0.09100	0.09100	0.09100	0.09100	0.09100
County	0.75700	0.75700	0.75700	0.75700	0.75700	0.75700	0.75700
Total levy	8.80320	8.39900	6.98580	5.10500	6.59740	4.94900	7.33620
Ratio of County to totals	0.08599	0.09013	0.10836	0.14829	0.11474	0.15296	0.10319
2007-08:							
City	2.35020	2.00620	1.81160	1.81160	1.71040	1.71040	0.87220
Black Hawk College	0.50160	0.50160	0.50160	0.50160	0.50160	0.50160	0.50160
School District	5.07880	5.05860	3.77540	1.96580	3.52520	1.96580	5.07880
Forest Preserve	0.06900	0.06900	0.06900	0.06900	0.06900	0.06900	0.06900
County	0.72000	0.72000	0.72000	0.72000	0.72000	0.72000	0.72000
Total levy	8.71960	8.35540	6.87760	5.06800	6.52620	4.96680	7.24160
Ratio of County to totals	0.08257	0.08617	0.10469	0.14207	0.11032	0.14496	0.09943

Source: County Clerk Current Tax Extensions

All tax rates are expressed in dollars per \$100 of taxable valuation

Included in this report are the major cities within Rock Island County

Not shown:

- a.) 10 Cities & Villages (populations <5,000)
- b.) 18 Townships
- c.) 17 Fire Protection Districts
- d.) 14 Road & Bridge Districts
- e.) 1 Metro Transit Authority
- f.) 1 Metro Airport Authority
- g.) 1 Illini Ambulance
- h.) 2 Flood Plain Districts
- i.) 1 River Conserv. District
- j.) 3 Sanitary Districts
- k.) 3 Multi. Townships
- l.) 3 Special Service Districts
- m.) 9 School Districts <130,000,000 Total Valuation

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

(rate per \$1,000 of assessed value)

(Unaudited)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
County Direct Rates:										
Corporate	0.23920	0.24880	0.25000	0.25000	0.24820	0.25000	0.25000	0.24920	0.25000	0.24920
Bond & Interest	0.06840	0.06680	0.06560	0.06700	0.06240	0.06280	0.06480	0.06060	0.09900	0.10860
IMRF	0.08860	0.08900	0.08900	0.09260	0.10520	0.11780	0.14020	0.15240	0.21500	0.13500
County Highway	0.03840	0.04080	0.04240	0.04260	0.04220	0.04480	0.05360	0.05640	0.06260	0.06360
Bridges	0.00480	0.00680	0.00700	0.00700	0.00680	0.00700	0.02140	0.02260	0.02360	0.02380
Mental Health	0.06120	0.06180	0.06160	0.05900	0.05840	0.05900	0.06160	0.06980	0.06660	0.06640
Health	0.02380	0.02720	0.02820	0.03000	0.02980	0.03000	0.03780	0.05060	0.04980	0.04960
Liability Insurance	0.02860	0.03160	0.03200	0.03580	0.04180	0.03800	0.09140	0.09740	0.09640	0.23480
Social Security	0.05340	0.05340	0.05500	0.05260	0.05380	0.05380	0.05520	0.05860	0.13460	0.06480
Extension Education	0.01020	0.00980	0.01000	0.00960	0.00940	0.00960	0.00960	0.00960	0.00960	0.00920
Veterans Assistance	0.01220	0.01780	0.01760	0.01920	0.01900	0.01920	0.01500	0.01500	0.01480	0.01420
Nursing Home	0.08800	0.10000	0.09880	0.09480	0.09400	0.09480	0.10000	0.09540	0.10000	0.09980
Child Advocacy	0.00320	0.00320	0.00320	0.00300	0.00300	0.00300	0.00300	0.00300	0.00300	0.00300
Total Direct Rates	0.72000	0.75700	0.76040	0.76320	0.77400	0.78980	0.90360	0.94060	1.12500	1.12200

Source: County Clerk Current Tax Extensions

All tax rates are expressed in dollars per \$100 of taxable valuation

Rock Island County, Illinois

Ratios of Outstanding Debt by Type Last Ten Fiscal Years

(Unaudited)

	General Obligation Bonds ⁽¹⁾	Revenue Bonds Payable ⁽¹⁾	Total Primary Government	Percentage of Personal Income	Per Capita
2008	\$ 21,515,000	\$ 7,790,000	\$ 29,305,000	0.1242%	199.81
2009	25,610,000	8,110,000	33,720,000	0.1152%	229.66
2010	25,105,000	7,445,000	32,550,000	0.1152%	220.50
2011	24,420,000	6,750,000	31,170,000	0.1212%	211.48
2012	23,812,859	6,100,105	29,912,964	0.1326%	202.68
2013	23,786,104	5,237,887	29,023,991	0.1403%	196.73
2014	21,518,475	4,397,420	25,915,895	0.1589%	177.43
2015	20,171,585	3,549,614	23,721,199	0.1642%	161.41
2016	19,534,344	32,734,548	52,268,892	0.0761%	361.77
2017	17,971,607	31,772,696	49,744,303	0.0801%	343.52

Note: The County does not have any Business-Type Activities.

⁽¹⁾ Presented net of original issuance discounts and premiums.

Rock Island County, Illinois

**Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years**

(Unaudited)

Fiscal Year	Total County Bonded Debt Outstanding (1)	Total Equalized Net Assessed Value	Percent of Debt to Equalized Net Assessed Value	Estimated Population	Debt Per Capita
2007-08	29,305,000	2,191,867,283	0.01337	146,661	199.81
2008-09	33,720,000	2,253,678,429	0.01496	146,826	229.66
2009-10	32,550,000	2,283,272,012	0.01426	147,617	220.50
2010-11	31,170,000	2,381,222,765	0.01309	147,392	211.48
2011-12	29,912,964	2,401,124,083	0.01246	147,589	202.68
2012-13	29,023,991	2,380,945,499	0.01133	147,530	196.73
2013-14	25,915,895	2,358,643,678	0.01099	146,063	177.43
2014-15	23,721,199	2,362,035,093	0.01004	146,964	161.41
2015-16	52,268,892	2,393,600,915	0.02184	144,784	361.01
2016-17	49,744,303	2,476,357,545	0.02009	144,808	343.52

(1) The fund balance of the Debt Service Fund has been excluded due to the immateriality of such balances.

Source: County records

Rock Island County, Illinois

Direct and Overlapping Governmental Activities Debt As of November 30, 2017

(Unaudited)

Governmental Unit	Gross Debt **	Percentage of Debt to County *	County Share of Debt
Rock Island County Direct Debt:			
Building Commission	\$ 30,670,000	100.00%	\$ 30,670,000
Rock Island Nursing Home	13,945,000	100.00%	13,945,000
Rock Island County Forest Preserve	4,140,000	100.00%	4,140,000
Subtotal, direct debt	48,755,000		48,755,000
Overlapping Debt:			
School Districts:			
#29 Hampton	1,015,000	100.00%	1,015,000
#30 UTHS	2,010,000	92.33%	1,855,745
#34 Silvis	3,516,000	100.00%	3,516,000
#36 Carbon Cliff	535,000	100.00%	535,000
#37 East Moline	27,310,000	100.00%	27,310,000
#40 Moline	20,864,651	100.00%	20,864,651
#41 Rock Island	31,295,000	100.00%	31,295,000
#100 Riverdale	2,695,000	100.00%	2,695,000
#190 Colona	855,000	0.11%	968
#200 Sherrard	6,004,263	32.34%	1,941,915
#223 Orion	6,600,000	8.04%	530,901
#300 Rockridge	8,515,000	98.14%	8,356,875
#404 Mercer County	1,836,900	1.79%	32,937
#503 Black Hawk College	50,170,000	65.36%	32,790,303
Cities and Villages:			
Andalusia	1,625,000	100.00%	1,625,000
Coal Valley	820,000	88.18%	723,080
East Moline	23,635,853	100.00%	23,635,853
Hampton	145,000	100.00%	145,000
Milan	8,350,000	100.00%	8,350,000
Moline	46,845,000	100.00%	46,845,000
Rock Island	65,954,999	100.00%	65,954,999
Silvis	7,475,000	100.00%	7,475,000
Special Districts:			
Carbon Cliff Spec. Svc. 3	-	100.00%	-
Rock Island Spec. Svc. 3	1,440,000	100.00%	1,440,000
Illini Hospital (Ambulance)	4,190,000	86.54%	3,626,007
Metropolitan Airport	19,660,000	100.00%	19,660,000
Silvis Special Svc. 1	245,000	100.00%	245,000
Coal Valley FPD	335,000	86.85%	290,951
Subtotal, overlapping debt	343,942,666		312,756,184
Totals	\$ 392,697,666		\$ 361,511,184
Total underlying long-term debt	\$ 392,697,666		
Total direct and underlying long-term debt	\$ 361,511,184		

Source:

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

* Percentage of Debt to County calculated as follows:

100% - overlapping valuation debt / total valuation

**Totals are per bond schedules

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Rock Island County, Illinois

Legal Debt Margin Information
As of November 30, 2017

(Unaudited)

Legal Debt Margin Calculation for Fiscal Year 2017										
	Assessed value									
	Debt limit (2.875% of assessed value)									
	Debt applicable to limit:									
	General obligation bonds									
Assessed value	\$ 2,365,608,928									
Debt limit	\$ 68,011,257									
Debt applicable to debt limit	\$ 29,305,000									
Legal debt margin	\$ 38,706,257									
Total net debt applicable to the limit as a percentage of debt limit	43.09%									
	48.07%									
	45.37%									
	42.14%									
	39.87%									
	38.96%									
	37.80%									
	34.58%									
	71.35%									
	65.74%									

Source: County records

NOTE: As per 50ILCS405/1.10 & 50ILCS20/16.1 any indebtedness of a county with a population less than 1,000,000 inhabitants for building necessary buildings through a Public Building Commission is not limited to the above debt limit rate.

Those occurrences of debt issue instead shall not exceed 5% of the total assessed value of taxable property in the county.

Rock Island County, Illinois

Demographic and Economic Statistics Last Ten Calendar Years (Unaudited)

Year	Personal Income					School Enrollment ⁵
	Population ¹	(Thousands of Dollars) ²	Per Capita Income ³	Median Age ¹	Unemployment Rate ⁴	
2006-07	147,071	5,381,801	36,384	38.0	4.6	22,577
2007-08	146,661	5,731,715	38,859	38.0	4.8	22,484
2008-09	146,826	5,533,178	37,500	39.0	5.6	22,105
2009-10	147,617	5,578,667	37,784	40.0	9.1	22,273
2010-11	147,392	5,846,554	39,660	40.1	9.6	22,301
2011-12	147,589	6,006,915	40,721	40.2	7.8	22,499
2012-13	147,530	6,062,820	41,171	40.5	7.9	22,505
2013-14	146,965	5,718,952	38,956	40.5	7.1	22,707
2014-15	146,249	5,823,296	39,868	40.1	7.1	22,731
2015-16	145,472	5,893,826	40,332	40.0	6.3	23,452
2016-17	144,808	6,034,217	41,677	40.0	5.0	22,183

Data Compiled by: Bi-State Regional Commission

⁽¹⁾ U.S. Census Bureau, Population Division Annual Estimates of the Resident Population

⁽²⁾ U.S. Bureau of Economic Analysis, Personal Income by County

⁽³⁾ U.S. Census Bureau Economic Analysis, Per Capita Personal Income by County

⁽⁴⁾ Illinois Department of Employment Security, Local Area Unemployment Statistics

⁽⁵⁾ Illinois State Board of Education, Fall enrollment Counts, District Summary

Update:5/3/18

Rock Island County, Illinois

Principal Employers Current Year and Nine Years Ago (Unaudited)

Employer	2008		
	Employees	% of Total Employment	Rank
Rock Island Arsenal	7,270	9.69%	1
Deere & Company	6,000	8.00%	2
Trinity Medical Company	2,900	3.87%	3
Tyson Fresh Meats	2,400	3.20%	4
Xpac (Export Packing, Inc)	1,195	1.59%	5
Exelon	700	0.93%	6
Black Hawk College	700	0.93%	7
Moline Public School District	631	0.84%	8
Augustana College	480	0.64%	9
Casino Rock Island	470	0.63%	10
Rock Island County Employment	74,998		

Source: Bi-State Regional Commission

	2017		
	Employees	% of Total Employment	Rank
Deere & Company	6,400	9.53%	1
Rock Island Arsenal	6,301	9.38%	2
Trinity-Unity Point (Rock Island & Moline)	4,748	7.07%	3
Tyson Fresh Meats	2,400	3.57%	4
Black Hawk College	1,006	1.50%	5
Moline Community School District #40	1,002	1.49%	6
XPAC	1,000	1.49%	7
HyVee (All Rock Island County Locations)	920	1.37%	8
Walmart (All Rock Island County Locations)	800	1.19%	9
Augustana College	550	0.82%	10
Rock Island County Employment	67,147		

Sources: 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

NOTE: Data subject to change

Rock Island County, Illinois

Full-Time Equivalent County Government Employees by Function/Program
Last Ten Fiscal Years
(Unaudited)

Function / Program	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Social service:										
Hope Creek	183.0	232.0	231.5	239.3	249.3	247.10	213.00	203.50	225.00	219.50
Veteran's Administration	2.0	2.0	2.0	2.0	2.0	3.00	2.00	2.00	2.00	2.00
Health Department	62.5	66.5	63.0	64.0	56.5	58.25	58.50	49.00	44.00	42.50
Mental Health	0.5	0.5	0.5	0.5	0.5	0.50	0.50	0.50	0.50	0.50
Total social service	248.0	301.0	297.0	305.8	308.3	308.85	274.00	255.00	271.50	264.50
General government:										
Auditor	3.5	4.0	3.5	3.5	3.5	3.50	3.50	4.00	3.00	4.00
County Board	13.5	14.0	13.5	14.0	13.5	7.00	7.00	6.50	12.50	12.50
County Clerk	11.0	12.0	10.0	12.0	11.0	11.00	12.00	12.00	11.00	11.00
Recorder	8.0	10.0	9.0	8.0	8.0	7.00	6.00	6.00	6.00	6.00
Superintendent of Education	1.0	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Treasurer	7.0	7.0	7.0	6.0	6.0	6.00	6.00	6.00	6.00	6.00
Assessment Map	4.0	4.0	4.0	4.0	4.0	4.00	4.00	5.00	5.00	5.00
Board of Review	1.5	1.5	1.5	1.5	1.5	1.50	1.50	1.50	1.50	1.50
Information Systems	10.0	9.0	9.0	8.0	8.0	7.00	6.00	6.00	6.00	6.00
County Building Maintenance	4.5	4.5	4.0	4.0	4.0	3.60	3.00	3.00	3.00	3.00
Human Resources	5.0	4.5	2.5	2.3	1.3	-	-	-	4.00	1.50
HR/Liability/Civil	4.0	4.0	1.5	1.3	1.3	15.30	14.80	15.80	4.30	5.80
GIS	3.0	3.0	3.0	3.0	2.0	2.00	2.50	2.50	2.00	2.00
Document Storage	2.0	2.5	2.5	2.5	2.5	2.50	2.50	1.00	3.00	2.00
Recorder Document	1.0	2.0	3.0	3.0	3.0	4.00	4.00	4.00	4.00	3.00
County Administration	-	-	-	-	-	-	-	3.00	3.00	2.00
Purchasing	3.0	3.0	3.0	3.0	-	-	-	-	-	-
Total general government	81.0	86.0	78.0	77.1	70.6	75.40	73.80	77.30	75.30	72.30

(Continued)

Rock Island County, Illinois

Full-Time Equivalent County Government Employees by Function/Program (Continued)
Last Ten Fiscal Years
(Unaudited)

Function / Program	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public safety & corrections:										
Coroner	3.0	3.0	3.0	3.0	3.0	3.00	3.00	3.00	3.00	3.00
Sheriff	126.5	134.0	123.0	125.0	128.0	128.00	123.00	126.00	128.00	135.50
EMA	1.0	1.0	1.0	1.0	1.0	0.50	0.50	0.50	0.50	0.50
Zoning	6.0	4.0	5.0	4.0	3.0	4.50	4.00	4.00	4.50	4.00
Animal Control	7.0	9.5	10.5	11.0	11.5	12.50	11.50	11.50	11.00	10.00
Court Security	13.0	16.0	15.0	15.5	15.5	16.00	15.00	15.50	15.00	13.50
COPS	8.0	11.0	11.0	10.0	10.0	11.00	11.00	11.00	10.00	-
Total public safety & corrections	164.5	178.5	168.5	169.5	172.0	175.50	168.00	171.50	172.00	166.50
Public works & transportation:										
Highway	20.0	18.5	15.0	11.0	15.0	9.50	14.50	15.67	15.50	14.00
Motor Fuel Tax	2.0	1.0	7.5	9.0	4.0	7.50	3.50	3.33	4.50	2.00
Total public works & transportation	22.0	19.5	22.5	20.0	19.0	17.00	18.00	19.00	20.00	16.00
Judiciary & legal/legislative:										
Circuit Clerk	31.5	33.5	33.5	33.5	32.5	32.50	33.50	33.50	29.50	32.50
Circuit Court	3.5	3.5	3.5	3.5	3.5	3.50	3.50	3.50	3.50	3.50
States Attorney	26.5	29.5	27.5	25.5	25.5	21.20	20.70	21.20	21.20	21.20
Court Services	36.0	40.0	37.0	38.0	37.0	37.00	34.00	35.00	35.00	35.00
Ostrom Maintenance	0.5	0.5	-	0.5	0.5	0.50	0.50	0.50	0.50	0.50
Public Defender	8.5	8.5	8.5	8.5	8.5	8.00	7.00	8.00	8.00	8.00
Law Library	-	-	-	-	-	-	-	-	-	-
Child Support	3.0	4.0	4.0	3.0	3.0	3.00	2.00	2.00	2.00	2.00
Courthouse/Justic Center Maintenance	11.0	13.0	11.0	13.0	13.0	13.00	11.00	11.00	11.00	10.00
Total judiciary & legal/legislative	120.5	132.5	125.0	125.5	123.5	118.70	112.20	114.70	110.70	112.70
Total	636.0	717.5	691.0	697.9	693.4	695.45	646.00	637.50	649.50	632.00

Source: County year-end payroll report

Rock Island County, Illinois

Operating Indicators by Function/Program
Last Ten Fiscal Years
(Unaudited)

Function / Program	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public safety and legal services:										
Public defender:										
# of cases closed-felony	1,059	966	1,008	926	911	945	805	763	752	690
# of cases closed-misdemeanor/traffic	2,650	3,440	3,318	3,422	2,764	2,728	2,890	2,774	3,177	3,081
# of cases closed-petition to revoke	282	306	285	230	238	253	243	228	227	217
# of cases closed-other	26	39	35	57	66	42	38	30	23	34
# of cases closed-juvenile	254	220	209	249	224	231	190	223	254	214
Sheriff:										
# of civil papers served	4,697	6,254	5,795	5,624	5,599	4,999	3,448	3,679	6,150	4,760
# of jail bookings	12,741	12,512	10,091	9,618	9,063	8,381	7,190	7,412	7,285	6,987
# of traffic citations written	2,632	2,765	2,619	1,210	3,378	3,398	2,403	3,074	2,733	3,018
# of 911 calls(in-coming,out-going; & admn)	14,270	14,300	13,188	13,795	14,426	43,477	43,567	45,239	61,759	62,487
# prisoner days per year	115,052	83,950	107,461	95,080	99,085	98,564	95,817	92,108	91,798	97,103
average daily count	251	230	270	259	258	263	238	232	231	242
Emergency Management Agency										
# of Exercises performed & evaluated	1	1	3	3	3	4	6	3	5	5
# of Activations for severe weather	2	2	2	2	2	2	2	3	3	4
# of Participation in Regional Emergency	1	2	1	1	4	-	-	-	-	1
Judicial:										
Court Administration										
# of Juror Summons Mailed	13,200	14,500	17,600	15,200	15,305	15,549	15,924	15,956	15,690	16,778
# of Juror Summons Returned	5,280	5,950	7,900	4,764	6,170	5,963	5,239	6,376	5,920	6,506
# of Trials conducted	55	46	55	55	31	31	39	49	42	39
State Attorney										
# of felonies filed	1,274	1,151	1,176	1,164	1,149	1,098	1,024	1,002	1,051	1,034
Circuit clerk:										
# of New Criminal Cases Filed	3,625	3,435	3,000	3,008	3,123	3,027	2,774	2,782	2,644	2,514
# of Criminal Cases Closed	2,455	2,366	3,185	2,917	2,923	3,105	2,775	2,585	2,485	2,342
# of Bonds Processed	16,056	13,992	12,433	12,851	13,537	14,052	12,906	8,204	7,740	6,655
# of DUI Cases Filed	1,133	1,260	1,173	1,185	1,058	931	846	794	795	559
# of Traffic Cases Filed	28,700	27,010	23,883	20,954	22,784	18,925	18,467	18,803	19,093	18,399
Veteran's assistance:										
# of veterans assisted	1,621	2,246	1,283	3,082	3,084	1,187	2,335	3,593	4,473	4,193
# of cases	1,194	2,981	899	862	804	728	888	978	1,045	968
value of assistance	249,785	358,472	163,994	152,536	133,042	110,690	116,486	129,883	138,820	123,183
# of claims	218	160	196	195	162	247	194	210	230	193
# of referrals	125	82	44	49	51	35	42	102	112	137
# of med equipment	82	67	145	81	149	79	143	83	70	77
Health Department:										
# of common disease requiring investigation	413	422	490	539	493	336	469	938	1,177	1,203
# of environ health inspections conducted	2,853	2,797	2,920	2,877	2,681	2,935	2,658	2,889	2,877	2,680
# of grants	39	35	32	30	29	29	29	30	25	23
Coroner:										
# of coroner cases in Rock Island County	1,109	1,103	1,105	1,123	1,228	1,242	1,462	1,475	1,612	1,270
# of autopsies held	42/42*	39/39*	26/26*	32/32*	28/28*	41/41*	41/41*	40/40*	42/38*	47/41*
# of inquests no jury	90	49	57	57	62	78	83	73	78	63
# of cremation permits issued	408	405	442	517	564	604	555	654	687	603
# of cremation permit fees waived	N/A	N/A	N/A	N/A	44	42	49	48/12**	20/17**	21/15**

(Continued)

Rock Island County, Illinois

Operating Indicators by Function/Program (Continued)

Last Ten Fiscal Years

(Unaudited)

Function / Program	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
County recreation & culture:										
Forest preserve:										
# of boat launch ramps	4	4	4	4	4	4	4	4	4	4
# of ball diamonds	5	5	5	5	5	5	5	5	5	5
# of forest preserves	5	5	5	5	5	5	5	5	5	5
# of zoos 287.3 acres	1	1	1	1	1	1	1	1	1	1
# of campgrounds	2	2	2	2	2	2	2	2	2	2
# of playgrounds	8	8	8	8	8	8	8	4	4	4
# manmade lakes 167 acres	1	1	1	1	1	1	1	1	1	1
# of golf courses	1	1	1	1	1	1	1	1	1	1
Planning and development, zoning:										
# of building permits issued	758	764	781	766	659	805	792	834	1,573	1,213
Value of issued permits	47,594,263	12,362,128	33,220,103	40,768,445	17,263,743	17,038,858	24,402,546	20,165,321	24,019,422	28,405,690
# of contractor registrations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	251	286	219
Value of contractor registrations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12,550	14,300	10,950
Transportation & public works:										
Highway:										
# of miles of road state, co, city, township	1,401.73	1,418.90	1,416.57	1,425.63	1,429.12	1,440.06	1,445.75	1,446.41	1,446.72	1,446.77
# of miles of road paved-concrete & bituminous	1,187.14	1,204.45	1,205.91	1,235.59	1,247.76	1,268.12	1,268.50	1,270.03	1,270.34	1,270.39
# of miles of road improved-rock & oiled	208.34	208.14	204.87	184.67	175.39	170.59	171.90	171.03	171.03	171.03
# of bridges repaired/replaced	1	1	-	-	1	-	3	1	-	1
Governmental services to residents:										
County clerk elections:										
# of elections	2	2	2	2	2	2	2	2	2	2
# of registered voters	99,048	99,141	101,858	80,153	91,636	91,092	93,478	93,058	100,163	99,869
# of votes cast in general election	68,933	22,480	47,053	6,248	65,574	16,283	45,527	17,012	64,672	16,952
% of registered voters cast ballots	60.13%	22.67%	46.19%	7.80%	71.56%	18.37%	48.70%	18.28%	64.57%	16.97%
County clerk:										
# of original birth certificates issued	10,647	9,841	9,357	8,414	8,186	8,288	7,637	7,569	8,413	7,652
# of birth certificate copies issued	1,312	1,214	1,194	1,200	1,236	1,339	1,026	1,108	1,366	1,239
# of original death certificates issued	686	556	633	618	576	573	462	380	395	399
# of death certificate copies issued	239	209	216	240	196	204	150	151	113	156
# of marriage licenses	1,104	1,096	1,092	995	1,000	1,000	1,075	962	943	942
# of original marriage certificates issued	2,031	2,066	2,183	2,149	1,982	2,186	2,140	2,000	2,163	1,944
# of marriage certificate copies issued	863	833	1,069	992	1,091	939	997	930	976	1,080
# of original civil union certificates issued	N/A	N/A	N/A	18	21	8	4	-	2	2
# of civil union certificate copies issued	N/A	N/A	N/A	18	13	6	2	-	-	1
# of civil union licenses	N/A	N/A	N/A	N/A	N/A	9	3	-	-	1
Recorder:										
# of real estate transactions recorded	27,736	29,296	31,968	28,194	31,145	28,066	22,484	22,450	21,620	23,061
# of discharged service men/women	38	52	54	63	46	40	50	44	49	20

(Continued)

Rock Island County, Illinois

Operating Indicators by Function/Program (Continued)

Last Ten Fiscal Years

(Unaudited)

Function / Program	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Administration:										
Auditor:										
# of vouchers processed	21,443	21,478	22,465	21,889	23,054	20,738	21,392	20,953	20,713	20,424
Information technology:										
# of network users	553	553	432	445	511	487	541	656	701	804
Treasurer:										
# of tax bills mailed	63,438	63,373	63,340	63,354	63,318	63,273	63,150	63,107	62,776	62,790
# mobile home tax bills	1,815	1,740	1,719	1,682	1,654	1,648	1,588	1,596	1,298	1,513
# of tax distributions made		8	9	10	10	9	10	10	10	11
Human resources:										
Payroll checks	21,038	21,040	23,182	27,034	28,245	26,453	25,931	25,264	25,171	25,065
Superintendent of Education:										
Schools within the County:										
Public schools:										
# of elementary schools	41	41	40	40	40	40	37	35	35	35
# of junior high schools	10	11	11	10	10	10	12	12	12	12
# of senior high schools	6	6	6	6	6	6	6	6	6	6
# of alternative high schools	5	5	5	5	5	5	5	5	5	5
# of total students (Pre-K to 12)	23,307	23,213	23,212	23,279	24,132	24,172	24,224	24,207	23,965	23,615
Nonpublic schools:										
# of Pre-K to 8 schools	9	9	6	7	7	7	7	7	7	7
# of high schools	3	3	3	3	3	3	3	3	3	3
# of total students	2,140	2,122	2,119	2,132	2,449	2,290	2,198	2,216	2,218	2,166
Higher education:										
# of universities	1	1	1	1	1	1	1	1	1	1
# of colleges	1	1	1	1	1	1	1	1	1	1
# of junior colleges	1	1	1	1	1	1	1	1	1	1
Other:										
# of industrial land parcels	559	559	555	549	549	584	579	561	554	546
# of farming acres	193,233	196,121	192,973	192,887	192,887	192,987	193,310	193,176	193,257	193,319
# of farms	4,102	4,102	4,132	4,153	4,153	4,173	4,196	4,229	4,243	4,245

Rock Island County, Illinois

**Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
(Unaudited)**

Function / Program	Fiscal Year										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
Social Services:											
# of vehicles	22	16	20	19	24	27	29	29	30	31	
# of buildings	7	7	3	3	3	3	3	4	4	4	
General Government:											
# of vehicles	4	3	4	5	5	12	12	12	11	12	
# of buildings	1	2	3	2	2	2	2	2	2	2	
Public Safety/Judiciary:											
# of patrol cars	52	62	66	74	74	78	79	77	87	92	
# of other vehicles	55	38	29	22	28	33	38	36	37	37	
# of buildings	8	8	7	7	7	7	7	7	7	7	
Public Works & Transportation:											
# of vehicles	28	25	24	24	30	30	29	29	31	34	
# of buildings	7	6	7	7	7	7	7	7	7	7	
Culture & Recreation:											
# of acres managed	2,489.6	2,489.6	2,489.6	2,496.9	2,496.9	2,496.9	2,496.9	2,496.9	2,465.4	2,465.3	
# of vehicles	32	34	35	35	34	33	37	38	38	41	
# of buildings	61	59	57	58	58	59	59	62	62	62	