

# **ROCK ISLAND COUNTY, ILLINOIS**

## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**Year Ended November 30, 2021**

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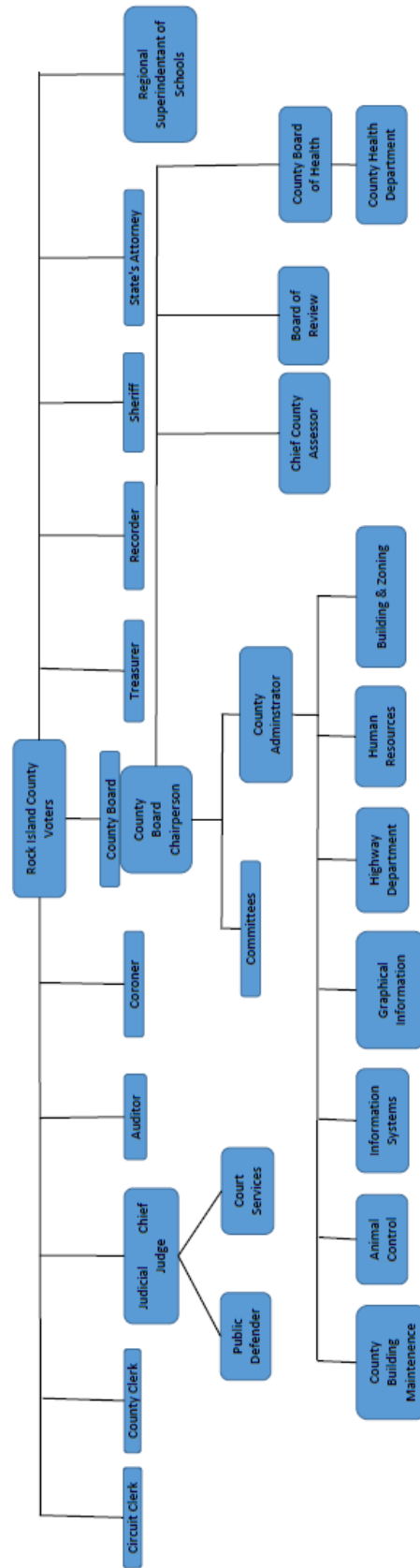
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## Rock Island County, Illinois

### List of Elected and Appointed Officials November 30, 2021

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#### Elected Officials

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##### County Board Members

District 1 Richard Morthland  
District 2 Dewayne Cremeens  
District 3 Mike Burns  
District 4 Melissa Moreno  
District 5 Larry Burns  
District 6 Luis Moreno  
District 7 Carla Enburg  
District 8 Brian Vyncke  
District 9 Jeffrey Deppe  
District 10 Porter McNeil  
District 11 Leslie Thompson  
District 12 David Adams  
District 13 Richard H. Brunk

District 14 Angie Normoyle  
District 15 Edna Sowards  
District 16 Kai Swanson  
District 17 Edwin M. Langdon Jr.  
District 18 Dr. Rodney K. Simmer  
District 19 Lauren Boswell-Loftin  
District 20 Johnnie Woods  
District 21 Dorothy Beck  
District 22 Drue Mielke  
District 23 Kristin Bogdonas  
District 24 Drew Clevenger  
District 25 J. Robert Westpfahl

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

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#### Appointed Officials

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Animal Control Coordinator Samantha Wiley  
Court Services Director Trent Vandersnick  
EMA Director Jerry Shirk  
Forest Preserve Director Jeff Craver  
GIS Director Josh Boudi  
County Administrator Jim Snider  
Board of Review Richard Schroeder  
708 Mental Health Board Patrick Moreno

Civil Division Chief Patty Castro  
Public Defender Rebecca Klein  
Public Health Administrator Nita Ludwig  
County Engineer John Massa  
Supervisor of Assessments Larry Wilson  
Veterans Assistance Todd Harlow  
Zoning Director Greg Thorpe  
Chief Judge Frank Fuhr



# Rock Island County

August 31, 2022

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

The Annual Comprehensive Financial Report (The Report) of the County of Rock Island, Illinois for the fiscal year ended November 30, 2021 is submitted herewith. The Report is management's communication to its taxpayers, governing board, oversight bodies, investors and creditors.

The Report consists of management's representation concerning the finances of the County of Rock Island. Consequently, management assumes full responsibility for the information presented in The Report. To provide a reasonable basis for making these representations, the management of the County has established and up-dates as necessary 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 Report 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, The 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 is to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2021, 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 management; and evaluating the overall financial statement presentation. For the year ended November 30, 2021 RSM US LLP have issued an

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Stephanie Antolik  
Internal Auditor

Chris Begyn  
Payroll Administrator

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 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 along the Mississippi River and currently occupies a land area of 452 square miles (approx. 289,280 acres) and serves a population of 142,909 residents (Source: U.S. Census Bureau, 2021 Population Estimate). 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 part-time County Board Chairman and twenty-four other members. The governing board is responsible for, among other things, passing ordinances and 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 conjunction with the 2020 Census and redistricting that is done at that time, the board is downsizing from 25 to 19 members when the entire board is up for re-election in 2022. In May of 2015 the board hired the first County Administrator to bring professional knowledge and organizational structure and consistency to the County. This person acts as budget director, public relation director, economic and county properties developer, and grant & bond liaison. The Administrator reports directly to the Board and has supervisory responsibilities of non-elected leadership offices of the County. Some of those offices also primarily report to a small individualized board that includes one member appointed from the County Board. These are the Health Department, Mental Health, and Veteran's Assistance offices. The County Board has approved hiring a Finance Director who will report to the County Administrator as well as directly to the Board and assist with these duties.

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), Animal Control, Coroner; and the Sheriff's functions (law enforcement and the county correctional center, emergency management, and County building safety).

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 had operated a nursing home until in 2020 the County Board voted to sell the home to a private company. This was primarily due to the declining financial stability of the home as County owned with the tax levy at its maximum allowable. The completion of that sale occurred October 1, 2020. The \$4 million sale price was not sufficient to cover the bonds and other debt obligations incurred by the home while owned by the County. Therefore, this portion of the bond principal outstanding was defeased into an escrow account. The remaining portion of all debt incurred up to the closing of the sale will be paid over the lifetime of the



bond payments. Those payments are scheduled to continue through 2027 and will be paid by revenue from continuing the Nursing Home property tax levy.

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 (also reducing to 19 on 12/01/2022) 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. Rock Island County is one of only two counties in the State of Illinois that offers its taxpayers four due dates as opposed to two.

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. It is also not utilized as a control mechanism in fiduciary funds as those amounts are controlled according to use from the source revenue and/or purposes for collection thereof.

## **Factors Affecting Financial Condition**

### **Local Economy**

State of Illinois The State of Illinois has over the course of the last of its fiscal years begun to turn around its past budgetary problems, which in turn has an impact on Rock Island County in a hugely positive manner from increased Local Governmental Distributive Tax revenues. State Income Tax, Sales Taxes, Replacement Revenues, and Auto Lease Tax portions received by Rock Island County are continuing to be higher than ever before. Much of this is due to the newly taxed on-line sales of goods. There is also new Cannabis Sales Tax revenue in Rock Island County. It is reported by the Comptroller's office that now the backlog of bills due is caught up to 10 days only in that office. The Coronavirus (COVID-19) implications to the State and its shared revenue sources to the county were estimated at a much lower level over this year. This originally forced the county to examine operational reorganization and cuts to be prepared for this, and are reaping the benefits of increased fund balances especially in the General Fund from that course of action. There are many other new State grants available to the County that are beginning to be collected as a result of the pandemic affording the ability to do much needed improvements without the need to utilize other county revenue sources as well. The State improving its fiscal position and receiving credit rating upgrades across multiple rating agencies also has helped keep the County's finance rates low saving costs and providing the groundwork for ours to increase as well.

COVID-19 Results The result of the available COVID-19 distribution of funds at both the State and Federal level has been positive to Rock Island County. It has been timely and in certain areas beyond expectations. This helped the county deal with a sudden shift of spending not previously covered by budget, but necessary in the efforts of battling the pandemic.

The County did also cut expenses due to the uncertainty surrounding the pandemic, such as impacts of revenue loss as this was not speculated to be a covered outcome. That cut in expenses was accomplished through the ability to restrict services to the public. The County has been able over the course of the last year to finally budget healthier and replace workforce that has been missing due to prior revenue constraints. The Board however is still remaining conservative in trying to level spending beyond direct state or federal relief, so the county can continue in future years beyond this without falling into past financial difficulties.

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). In 2020, the MSA population was 384,324, an increase of 4,634 people from 2010 (2020 Census). Rock Island County's total population in 2020 was 144,672, a decrease of 2,874 since 2010 (147,546). It is projected that Rock Island County's population will decrease by 4,992 people from its 2020 population to an estimated 139,680 people in 2026. In comparison the MSA is expected to decrease by 5,031 people to a population of 379,293 by 2026 (Source: ESRI Community Analyst, 2022).

Labor Force In 2021 the annual average labor force of Rock Island County was 67,709, down 11.2% over the past 10 years from a 2011 labor force of 76,237. The MSA's labor force in 2021 had an annual average of 186,023, a decrease of 6.6% from the 2011 MSA labor force of 199,181. Rock Island County's unemployment rates had been steadily declining since reaching 9.6% in 2010, with an annual average of 4.8% in 2019. Rock Island County's unemployment rate rose again to 9.6% in 2020 largely due to the coronavirus. In 2021 Rock Island County's annual average unemployment rate was 5.6%. The MSA's annual unemployment rate in 2021 was 5.4% after reaching 7.9% in 2020 (Source: U.S. Bureau of Labor Statistics).

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 over 50% within the last 20 years. Also within the Service Providing Sector, the Education and Health Services area has seen substantial growth increasing by roughly 50% 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 2020, the top industry for employment in Rock Island County was educational services, health care, and social assistance which employ 22.0% of the employed work force. Manufacturing and Retail Trade were the next highest employed with 16.3% and 11.9% respectively. The MSA overall is very similar, and has 22.1% of the employed work force being employed in educational services, health care, and social assistance (Source: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates).

Among some of the major businesses in the area are: The Rock Island Arsenal, Deere & Company, Tyson Fresh Meats, Unity Point-Trinity Medical Center, Bally's Casino, 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 is slowly recovering from the economic ramifications of COVID-19. 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 the past months. From 2010 to 2019, the unemployment rate decreased, as did the total civilian labor force, albeit slightly. In 2020, the unemployment rate and labor force decreased significantly due to the effects of COVID-19. The unemployment rate improved in 2021, but the civilian labor force has continued to decrease.

From 2010 - 2019 there were an estimated 4,893 jobs/employment added across all industries in the MSA's economy, reaching a total employment count of 187,522 in 2019. The annual average employment in the MSA in 2021 was 175,981 (Source: U.S. Bureau of Labor Statistics).

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, the installation of the pharmaceutical firm divvyDOSE, and an expansion in production volume for Arconic Davenport Works. Rock Island County recently began the first steps to fund a replacement of the Interstate 80 Bridge over the Mississippi River. Recently, Old Dominion Freight Line has opened new business centers in Rock Island, IL.

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 in past years 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 which continued this year completely to focus on predictions of the pandemic. The issue of discussing a referendum to collect a county wide additional quarter cent sales tax for public safety has not come up in discussion recently due to the State as well as some internal fee revenues (particularly Zoning & Recording fees) increasing so largely over the last year and a half. Over half the General Fund expenditure budget is for public safety services which is now covered by some of the COVID-19 financial assistance approved and received in the General Fund. Attention became focused on the American Recovery Act funds announced early in 2021 as a means to counteract the effects of the Coronavirus pandemic. Much research and discussion has been necessary to properly expense the approximate \$27.5 million allocation the County will be receiving total. This will be a focus until the final expense date of 12/31/2024. Administrative office buildings improvements are approved currently as a large use of these funds. New technology up-upgrades and Sheriff squad car fleet will also be a continued focus. A 10-year loan from Circuit Clerk Bonds unclaimed in the County has provided some relief to the General Fund since December of 2017 as well. This only has affected cash on hand and is not a reflection of the increase in fund balance. As mentioned the most cost savings measures without sacrificing vital public services have been

taken across all General Fund offices over the past two decades and providing small increases to the fund balance in that time. It took all the additional COVID reimbursed expenses, cuts in areas such as capital improvements and service levels provided to the public as a result of many lay-offs of employees, to finally end the 2020 fiscal year with a little over a 3 month reserve. This reserve level has been a board approved policy for years. Now with the increases in revenue sources the 2021 increase has doubled the fund balance to over a 6-month reserve while also sustaining staff and providing services at the proper levels at least into the near future. Revenue will remain the focus so as costs go up and pandemic aid sunsets currently in 2024 that this growth in fund balance does not become once again depleted.

Cost Allocation Studies: General Fund revenue has been boosted by updating fee cost studies periodically by an independent company. The last 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 suggested increased fee revenue to the current maximum with the understanding that we need to remain conservative to the other funds and entities. This revenue generation has been fairly significant. 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, most of the time lesser than the cost study's suggestion, were set and have remained the same or lower since. In the 2020 and future years' budgets the judicial system has decided against budgeting to reimburse the General Fund for its administrative costs as not an efficient use of those funds in light of the expenses needed for prior e-filing and electronic storage mandates as well as new unfunded court system mandates.

Early Retirement Incentive: The County Board had granted an early retirement incentive in 2015 if employees had met certain criteria. The result is now the on-going payment for the additional retired individuals through our annually calculated IMRF rate. Some temporary savings was recognized when at first those positions were kept vacant if possible, or if hiring into those positions, it was at much lower starting wages. Fortunately due to wise investing since then, the IMRF retirement system's funding is close to 100% benefitting the County by passing on reduced rates charged each year for its employees.

Risk Mitigation: 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, currently totaling \$4.6 million, is paid by the

Liability Insurance Fund rather than from the General Fund, or any others that are General Fund supported, such as Animal Control. This shift is designed to reduce future liability expense for the county as employees become more aware through training or additional job responsibilities to protect the county from undue liabilities.

Hope Creek Care Center: Prior to 2020 the County owned and operated a nursing home and care facility. The history of Hope Creek Care Center began when 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 then 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 those current issues. This front-loaded most of the savings over the next couple of years. The hope was it would give management time to implement other cost savings steps. The 2006 and 2007 issues were paid in full as of 11/30/2018. However, the 2 remaining issues' principal amounts due had increased substantially that same year as the refinancing front-loaded savings time period had elapsed.

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. These loans are tax anticipation warrants. Therefore, pay-off is scheduled in the same incremental percentages as the home collects its property tax revenue throughout the fiscal year. Each year the entire loan obligation had been paid back by fiscal year end until 2018 when only refinancing a new loan was sufficient to pay off the old loan principal. These tax anticipation loans had grown over time with the 2019 year-end total of \$1,900,000. Maximum loan amounts were drawn within the 2020 fiscal year to \$2,300,000. Additional inner county loans had been extended to the home, worsening over time and continue to exist as well. A county board vote was taken in early 2020 to sell the home to a private company due to the financial instability and unsustainability of the home.

Extreme property tax dependency had been needed to continue the operations. Once the rate had reached its maximum levy amount a referendum vote was taken to increase it in November of 2014. This vote failed causing the continued depletion of all other financial resources. With the closing of the sale of the home October 1, 2020 the hope was that it will continue to be a much needed business in the community providing jobs and homes for those in need. However, it will no longer be a cause for additional property taxes and loans to the County and its taxpayers. Once all of the debt existing for the home as of that sale date is paid off, by 2027, then it is predicted another property tax reduction will be provided to the community.

County Buildings: To address the inadequate working conditions in the now prior Courthouse, an annex was added to the existing Justice Center. This eliminated that Courthouse Building use, and the liability & safety issues surrounding it. The Public Building Commission issued the required \$28 million in new bonds in 2016. These were financed to continue current levy rates to pay these off into future years. This way, property taxpayers would not suffer significant tax increases to pay off this additional debt. The Annex was fully constructed in 2018 and an open house was held December 3, 2018. Throughout the fiscal year of 2018 and continuing all through 2020, there were many discussions regarding the destruction of the prior Courthouse. Despite the proposals to repurpose the old Courthouse building over the years, the belief has remained that the destruction per contract is in the County's best interests. There was a ruling by the Illinois Appellate court that the County was to consult DNR, and so is currently awaiting further instruction on completion of the required recordation process to finalize the destruction.

Circuit Clerk: The Criminal and Traffic Assessment Act (CTAA) (Public Act 100-0987) streamlined the statutory court fee provisions into a framework of fee schedules identifying the fee amounts which can be assessed in each civil case category. The Clerks of Courts Act states the case categories for the civil fee schedules are to be established by Supreme Court Order (705 ILCS 105/27.1b(a) and (b)). On January 20<sup>th</sup>, 2021, the Supreme Court entered M.R. 29741 establishing the new civil case category assignments. The new case categories created will allow for increased accuracy with statistical reporting as defined in the new Recordkeeping Manual effective January 1<sup>st</sup>, 2022. The CTAA was modified in Public Act 102-0145 and is now set to be repealed January 1, 2024, maintaining the fee framework until such date in civil and criminal case categories. Because the case category assignments are not listed in the CTAA specifically, there was no need for a fee setting resolution based on the new case categories. However, because of 55 ILCS 5/5-39001 a new fee setting resolution is required to be



entered as the Law Library fee must be reduced to \$20 on and after January 1, 2022. *[To defray the expense in any county having established a county law library or libraries, the clerk of all trial courts located at the county seat of government shall charge and collect a county law library fee of \$2, and the county board may authorize a county law library fee of not to exceed \$21 through December 31, 2021 and \$20 on and after January 1, 2022, to be charged and collected by the clerks of all trial courts located in the county.]* In November 2021, the Rock Island County Board passed a new law library fee setting resolution bringing the allowed assessed amount to be consistent with the statute.

Much of 2021 was spent in training and preparation for the new recordkeeping manual. The case management system (PCJIMS) needed several software updates, which also necessitated staff requiring a tremendous amount of training on that, the e-filing portal needed new configuration codes and software updates, and additionally all court partner interactions with the new requirements required discussions for procedures to be modified.

The court continues to see a backlog of cases as a result of the COVID-19 pandemic. Likely, the backlog will take many years to work through. During the pandemic, we implemented remote hearings and offered remote access to the courtroom for self-represented litigants who didn't have the proper hardware to attend court remotely. We offered e-filing in the self-represented litigant room and continued to assist litigants who needed relief from the court on domestic issues through the order of protection process. Remote hearings will become and have become a normal method for attending court. Many of the remote hearings were additional duties required in the office. Remote access offers a convenient way for a litigant to attend court but is an ongoing expense with additional hardware and increased software licensing costs. The Circuit Clerk's office continues to struggle with appropriate staffing and needed training for operations to flow smoothly. There are many new employees and still require many more.

Public Act 102-0011, changed the Appellate Court districts across the state. The Fourteenth Judicial circuit moved from the Third Appellate District to the Fourth Appellate District. On June 7<sup>th</sup>, the Court entered an Order pausing the redistricting until further order of the Court. In view of the numerous changes to the processing of appeals and the administration of the justice system in Illinois, including but not limited to, updates to the e-filing and case management systems software, redistribution of staffing and judicial resources, and training of judicial stakeholders and education to the public and members of the bar; to

give sufficient time to plan and implement such changes the court stayed the change until January 1<sup>st</sup>, 2022.

Recorder: During the fall of 2018 the Recorder's office entered into an agreement with U.S. Imaging and Fidlar Technologies to scan and merge the old record, deed, and mortgage books in the Recorder's office. This project consisted of approximately 2500 large bound books, dating back to the early 1800's. The reason this project came to be was due to the construction of the new annex building and subsequent closing of the prior Courthouse. The Recorder's office needed to be relocated. The problem that occurred with the move was having the physical capacity to house not only staff, equipment and customers, but also these actual land records books. Having the ability to scan these documents and the books stored elsewhere will prove to be financially beneficial as well. With the completion of the majority of this project the Recorder has been able to offer the entire records system online. The Recorder's office offers a product called Laredo. This is a software program that is purchased on a subscription basis and will also offer the ability to print for a fee. The ability to offer all of these records online ultimately reduces the foot traffic in the office, as customers can search from their own offices. Additional revenue will occur due to the demand of the records and the increase in subscription fees, the fee for copies, and the accessibility of the records. This also has proven to have been an invaluable accomplishment in light of the Coronavirus pandemic. Users no longer needed to come to the office and instead could access the records needed on-line. The outsourced portion of this project was complete by the end of fiscal year 2019. The project finished under budget by just over \$100,000 due to the assistance of the Recorder's office's staff. A discovery was made during the pandemic however, because of the high volume use, that a section of the Soldier Discharge records that are on aperture cards were not included in the original project and therefore, did not get scanned. Additionally, the entire tract system should be digitized. That was a key missing piece of the puzzle for our customers and staff. The Recorder's office submitted bids to the County Board for those additional digital projects. Completion of our Soldier Discharge scan project was bid at \$12,757.14. The total digital scan of our tract index system was bid at \$148,048.30. Once these projects are done, the entire office will be digitized. We currently have 68 Laredo users. We also have a program for the occasional user called Tapestry. With these two programs the Recorder's office has brought in approximately \$165,000.00 more already. This is paying for itself and with the addition of having the tract index cards scanned there is anticipated to be more revenue for the future fiscal years.

Property Tax Maximization: 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 were completed and approved by the Rock Island County Board at the February 2018 County Board meeting. This resulted in Exelon agreeing to pay a fixed cumulative amount of \$13.5M in property tax for each of the next three years through fiscal year 2021, \$12.5M for the fourth year (2022), and \$11.5M for each of the final three years of this seven-year agreement. Prior to this agreement Exelon was paying just over \$8M in cumulative property taxes. This was paid annually to the various taxing bodies encompassing its locational jurisdiction. This approximate 69% increase in revenue will help Rock Island County's finances. However, Rock Island County property tax levies will only see a small portion (approximately 11% 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. The County Board has accomplished some and continues to strive to achieve these goals. 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. The Recorder's digital project is helping to meet this goal as well as the new cannabis sales tax revenue. The new law requiring on-line sales tax being charged will generate additional revenue. This will

be extremely beneficial as the pandemic has shifted society to ordering more and more on-line as opposed to store shopping.

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. The focus largely was to make the decision to sell Hope Creek Care Center. This allowed the facility to stay open employing local citizens and housing the patients that came to know and love the facility as their home. The determination of demolishing the old Courthouse building was a high priority focus of this individual. Focus was shifted to the board regarding the decision to downsize the number of board members from 25 to 19 in the up-coming 2022 all member election cycle. This will provide some cost savings to the County. The Board also is more focused on their need to understand the new financial situation of the county and realizing the County Administrator needs assistance in this area. They decided to begin the process of hiring a Financial Director for the first time ever.

The new I74 Bridge is currently being constructed with completion in 2022.

Defending the right to vote and America's democratic system has been the paramount task of the Rock Island County Clerk's Office as the Election Authority especially during the last several election cycles. State and Federal grants have assisted the Election Authority in bolstering cybersecurity, expanding voting options, & replacing election infrastructure.

Other grants, like funds provided by the CARES Act, also expanded the availability of safe voting by mail as well by providing the option for a secure ballot drop box. As a result, in the 2020 General Election, 26,639 ballots were returned by mail or dropped off at the secure box in front of the Rock Island County Office Building. Four years prior in the 2016 General Election, only 7,777 ballots were voted by mail. Additional upgrades to voting equipment are planned to further increase security of the vote and access to the ballot, using a combination of local, State, and Federal funds.

Since 2012, voter turnout has ranged from a low of 45,527 voters in 2014, to as high as 67,337 voters in 2020, out of approximately 90,000 registered voters. The general trend in voter participation has seemed to increase along with the security & access initiatives of the Election Authority and the various grants. The Rock Island County Clerk's Office will continue to increase the trends for safe, secure, and large turn-out elections.

Continuation of a new health plan choice has occurred since it was revealed in 2012 with slight premium payment adjustments through the years to both employee and County although more proportionally to the County. 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. Through 2021 reporting requirements for the American Recovery Plan money received (approximately \$13.75 million) and spent (approximately \$1 million) was performed based still upon preliminary guidelines. The County was awaiting final official guidelines anticipated early in 2022. During the year the County Board assessed spending needs of these funds in accordance to the ever-changing rules. They decided to hire a Program Manager in October 2021 to become the expert interpreter of the rules and to assist with required reporting requirements. We did apply for and received our first tranche (half) of the funds allotted to us in May 2021. Discussions were held throughout the year in accordance with the budget process as to spending. It was decided the County's deteriorating infrastructure would be a main focus, especially the HVAC systems in a couple of County owned buildings. It would also be focused to public safety vehicle purchases. During the pandemic prisoners in the jail were not allowed to be moved so making the shortage of staff there even more of a problem. Overtime costs of the correction officers skyrocketed. Therefore, these funds were helpful in covering these new expenses. The financial situation within the county was beginning to turn around with the improvements at the State level as well as some of the increased fees due to the pandemic specifically, such as Zoning fees for residents stuck at home doing home improvement projects, as well as businesses performing projects with the federal assistance money. Another new source of income was online sales being taxed. As people were home they were buying online more than ever and some of that new trend has continued. This has afforded us to take a new look at the wages paid to all employees and provide GWI increases to most as well as contract signing bonuses as we go through each of the Collective Bargaining Agreements that expired 11/30/2021.

**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 required provisions and as approved by the County Board. 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 Annual Comprehensive Financial Report for the fiscal year ended November 30, 2020. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized Report 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 Annual Comprehensive Financial Report 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.

Rock Island County, Illinois and Scott County, Iowa also was awarded a 2020 GFOA Award for Excellence. This was for our cooperation in building emergency communications infrastructure (IL-P25) to benefit the county from end to end and the bi-state area in law-enforcement communications as well as other areas of radio and cell communication. "GFOA's Awards for Excellence in Government Finance recognize innovative programs and contributions to the practice of government finance that exemplify outstanding financial management. The awards stress practical, documented work that offers leadership to the profession and promotes improved public finance."

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staffs of the Auditor's and the Treasurer's Offices. Thank you to all other county offices/employees whose cooperation and assistance is necessary to produce this report factually and timely. 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', with a large, stylized initial 'A'.

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 Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

November 30, 2020

*Christopher P. Morrell*

Executive Director/CEO



## **Independent Auditor's Report**

RSM US LLP

County Board of  
Rock Island County, Illinois

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying 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 Rock Island County, Illinois, as of November 30, 2021, 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.

We did not audit the financial statements of the discretely presented component unit, the Rock Island Tri-County Consortium, which represents all of the assets, net position and revenues of the discretely presented component unit. We did not audit the blended component unit, the Public Building Commission, an internal service fund, which represents 35%, 52%, and 9%, respectively, of the assets, fund balance, and revenues of the aggregate remaining fund information and 15%, 51%, and 5%, 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

The financial statements of the Public Building Commission, a blended component unit, which was audited by other auditors, was not audited in accordance with *Government Auditing Standards*.

#### **Emphasis of Matter**

As explained in Note 16 to the financial statements, the County adopted GASB Statement No. 84, *Fiduciary Activities*, which restated beginning net position of the aggregate remaining funds. Our opinions are not modified with respect to this matter.

#### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that 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, schedule of changes in the County's total OPEB liability and related ratios and budgetary comparison information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements, and budget and actual schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and budget and actual schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of other auditors, the combining and individual nonmajor fund financial statements and budget and actual schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022 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 County's internal control over financial reporting and compliance.

*RSM VS LLP*

Davenport, Iowa  
August 31, 2022

## **Rock Island County, Illinois**

### **Management's Discussion and Analysis Year Ended November 30, 2021**

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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, 2021. 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 \$57,994,996 and \$28,809,670 (net position) at the close of fiscal years 2021 and 2020, respectively. Of this amount, (\$18,955,530) for fiscal year 2021 and (\$40,146,609) for fiscal year 2020 represents additional future resources required to fulfill the government's obligations to citizens and creditors.

The government's total net position increased by \$29,185,326 and decreased by \$3,289,567 in fiscal years 2021 and 2020, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$52,817,363, an increase of \$17,836,012 in comparison with the prior year. The unassigned Fund Balance is \$8,541,291.

Unassigned fund balance for the General Fund was \$14,632,706 and \$5,705,970 or 57% and 21% of total General Fund expenditures for fiscal years ended 2021 and 2020, respectively.

The County's total long-term debt excluding compensated absences, estimated claims settlements, total OPEB liability and net pension liability, decreased by \$1,840,000 (4.50%) during the fiscal year ended November 30, 2021. The decrease was due to no new issues of debt with the year's actual multiple bond principal and interest payments through jail lease, Hope Creek, and Forest Preserve revenues.

As of the close of the fiscal year 2021, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$4,038,374, an increase of \$16,566 in comparison to prior year. The bonds' principal and interest payments began 12/01/06. The current interest rate ranges from 2.25% to 4.0%. The future annual principal payments range from \$245,000 to \$585,000 and end on December 1, 2037. 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 remaining issues are 2013 and 2016 with future annual principal payments ranging from \$825,000 to \$985,000 and will end on 12/1/27. These payments will be made through the Nursing Home property taxes levied.

Most of 2021 was spent learning about the new American Recovery Plan Act (ARPA) funds that were allocated to Rock Island County. Recovery processes after the worst of the pandemic included hiring some open positions, purchasing technology to up-grade services to the public, and the court system backlog of cases was assessed. All office holders were hesitant, making sure the needs were real and the Board understood enough to approve if allowed, the extra budget needs to be expensed from ARPA or other revenue sources as necessary. Expenses remained the same or reduced in most areas because of this, as well as waiting to be sure revenues were going to continue at higher amounts than in the County's past. All unnecessary capital spending continued to be delayed until a few items were purchased toward the end of the 2021 fiscal year and planned to be budgeted and spent for the 2022 fiscal year. Very little and only short-term debt was issued during the year, and old debt continued to be paid off as required. Offices remained open all year ending remote work from home.

## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2021

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Only instances of employees having COVID and feeling up to work while home were granted and now able to be done because of technology purchases and upgrades. Increases to property taxes to consume the growth in our EAV was approved and helped to meet expense needs plus with most other revenue sources received at greater amounts and ARPA funds were addressing needed equipment purchases and capital improvements.

#### **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 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.

## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2021

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The County maintains 41 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, Liability Insurance Fund and American Rescue Plan Act 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.

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 92 through 98.

The basic governmental fund financial statements can be found on pages 19 through 25 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 26 through 28 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 custodial funds. Total assets of the fiduciary funds were \$15,003,546 and \$14,328,552 for fiscal years ended 2021 and 2020, respectively.

The basic fiduciary fund financial statements can be found on pages 29 through 30 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 and other postemployment benefit plan, and the General Fund, Forest Preserve Commission Fund, Hope Creek Care Center Fund, Illinois Municipal Retirement Fund and Liability Insurance Funds' budgetary comparisons. This information can be found on pages 72 through 91 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 total net position of \$57,994,996 in 2021 compared to the net position of \$28,809,670 during 2020 represents an increase from a year ago.

Of the County's net position, 75% and 153% for the fiscal years ended 2021 and 2020, 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, 2021

**Table 1 - Rock Island County, Illinois' Net Position**

	<b>Governmental Activities 2021</b>	<b>Governmental Activities 2020</b>
Current assets	\$ 124,754,014	\$ 93,213,869
Capital assets, net	84,617,594	87,074,411
<b>Total assets</b>	<b>209,371,608</b>	<b>180,288,280</b>
Deferred outflows of resources	10,273,292	12,976,951
Current liabilities outstanding	30,962,780	19,564,958
Other liabilities	65,276,335	89,563,820
<b>Total liabilities</b>	<b>96,239,115</b>	<b>109,128,778</b>
Deferred inflows of resources	65,410,789	55,326,783
Net position:		
Net investment in capital assets	43,740,833	44,153,924
Restricted for:		
Capital improvements	13,314,558	10,116,234
Collector's tax fees, sale & error refunds	140,459	185,684
Document storage	2,166,841	1,890,344
Working cash	549,361	547,396
GIS	90,863	65,991
Judicial	2,181,036	2,017,460
Parks and recreation	4,039,692	4,023,122
Public health	4,595,575	4,441,916
Liability	5,506,003	1,379,161
Public safety	625,305	135,047
Unrestricted	(18,955,530)	(40,146,609)
<b>Total net position</b>	<b>\$ 57,994,996</b>	<b>\$ 28,809,670</b>

A restricted portion of the County's net position (57%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, (\$18,955,530) is the additional future resources required to fulfill the government's obligations to citizens and creditors. Strong increases in current assets, driven by strong revenues in the current year, has caused this net position increase.

Table 2 highlights the County's revenues, expenses, and a one-time special item for the fiscal year ended November 30, 2021. These components are subtracted to yield the change in net position. This table utilizes the full accrual method of accounting.

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.

# Rock Island County, Illinois

## Management's Discussion and Analysis Year Ended November 30, 2021

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

	<b>Governmental Activities 2021</b>	<b>Governmental Activities 2020</b>
Revenues:		
Program revenues:		
Charges for services	\$ 14,287,128	\$ 20,637,041
Operating grants and contributions	15,035,277	16,246,321
Capital grants and contributions	1,565,828	1,565,828
General revenues:		
Property taxes	40,200,582	39,670,332
Intergovernmental revenue	14,591,931	10,831,519
Investment earnings	219,935	343,813
Miscellaneous	962,608	757,479
<b>Total revenues</b>	<b>86,863,289</b>	<b>90,052,333</b>
Expenses:		
General government	19,913,356	25,525,199
Public safety	5,598,505	8,387,454
Corrections	4,331,561	4,451,271
Judiciary and legal	6,004,087	7,458,988
Transportation and public works	5,880,959	5,971,291
Social services	7,919,131	21,702,414
Culture and recreation	6,386,005	6,411,295
Debt service, interest on long-term debt	1,644,359	1,587,477
<b>Total expenses</b>	<b>57,677,963</b>	<b>81,495,389</b>
Special Item, loss on sale of Hope Creek Care Center	-	11,846,511
<b>Increase (decrease) in net position</b>	<b>29,185,326</b>	<b>(3,289,567)</b>
Net position, beginning	<b>28,809,670</b>	<b>32,099,237</b>
Net position, ending	<b>\$ 57,994,996</b>	<b>\$ 28,809,670</b>

General government expenses decreased approximately \$5,611,843 or 22%. The IMRF pension expenses dropped considerably due to IMRF investments being up in 2020, and therefore, the General Fund required payment rates went down. After the sale of our County owned nursing home in October 2020 there were many outstanding litigation claims from when we operated the home that were worked through as quickly as possible, and therefore decreased settlement claims significantly throughout 2021 compared to 2020. Since the courts were just reopening and trying to sort through reorganizing they as well as many other offices were not fully staffed in 2021 despite trying to hire most of the year. The ability to hire was slim to none in many circumstances, so those continued open positions caused the Liability Insurance risk management plan expense reduction, as well as FICA, IMRF, and Health Insurance expenses for all those General Fund employees. The County has had many long term employees retire or take positions elsewhere as society is paying higher wages to entice hiring. This has also cause a large decrease in those benefit expense categories.



## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2021

Public Safety decreased \$2,788,949 or 33%. The Sheriff's office had been in need of up-dated radio communications equipment and connectivity to the Quad Cities area emergency services. Therefore, in 2019 a collective committee developed a means by contracting with and sharing expenses between cities, and the counties of Scott in Iowa as well as Rock Island County. This expense for the Rock Island County portion of that P25 project decreased as the project was complete in 2021. The hiring difficulties after retirements and resignations decreased Sheriff Law enforcement salaries. Purchasing squad cars was delayed until funding through ARPA was approved and then very difficult to procure due to the shortages in the market towards the end of 2021. This was a significant decrease over 2020.

Corrections expenses decreased \$119,710 or 3%. In 2020 some relief from increased expenses was provided by the State of Illinois through passing along CARES Act funds. Some of those funds were used to repair PPE storage facilities and provide relief for higher costs from extra inmates housed in our jail longer that were unable to be moved during the pandemic. However, that funding was not available in 2021 and there were uncertain times while transitioning to use of some of the ARPA funds throughout the year. This made decreases in spending necessary and available as those capital project expenses were now complete and inmate population was able to be reduced or regulated once again.

Judiciary and Legal expenses decreased \$1,454,901 or 20%. This decrease was entirely due to IMRF pension expenses dropping in court related funds. Rates went down considerably after IMRF's investments rates of return climbed in 2020. Off-setting small increases in certain areas of the courts getting back to normal, Child placement continued into 2021 to decrease as a result of the pandemic therefore decreasing Child Welfare Court Services expenses.

Social services expenses decreased approximately \$13,783,283 or 64%. This decrease was due to the sale of Hope Creek Care Center in October 2020. There were no operating expenses of the home in 2021.

Debt service expenses increased \$56,882 or 4%. Interest expenses on the bonds due in this fiscal year were higher as more bonds were paid off so others positioned to take their places would begin being paid. On the payment schedules of the bonds outstanding interest rates used to calculate the required payment expense fluctuate year to year. In 2021 some of those were higher compared to 2020, also causing a slight increase in the interest expenses.

The special item noted above is due to the sale of the Hope Creek Care Center in the past year. This loss of \$11,846,511 is net of the proceeds from the sale and the total net value of the assets sold including the parcel of land, the building, and all the equipment taking depreciation expense into account.

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 2021	Total Cost of Services 2020
General government	\$ 19,913,356	\$ 25,525,199
Public safety	5,598,505	8,387,454
Corrections	4,331,561	4,451,271
Judiciary and legal	6,004,087	7,458,988
Transportation and public works	5,880,959	5,971,291
Social services	7,919,131	21,702,414
Culture and recreation	6,386,005	6,411,295
Debt service, interest on long-term debt	1,644,359	1,587,477
<b>Total</b>	<b>\$ 57,677,963</b>	<b>\$ 81,495,389</b>

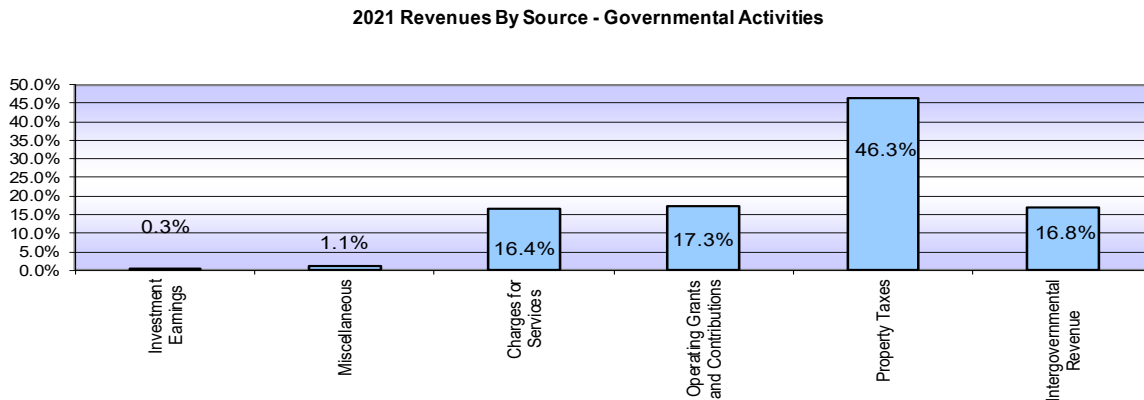
## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2021

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#### 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, 2021.



#### 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 close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$52,817,363, an increase of \$17,836,012 in comparison with the prior year. Approximately 16% of this total amount or \$8,541,291 constitutes unrestricted fund balance.

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 \$14,632,706 while total fund balance reached \$17,484,733. 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 \$25,648,888. Unassigned fund balance represents 57% of total General Fund expenditures, while total fund balance represents a higher amount at approximately 68% of that same amount.

The County's General Fund net change in fund balance was an increase of \$8,943,548 during the current fiscal year. A key factor in this increase was the State of Illinois catching up on its backlog of bills for our portion of State collected revenues. Plus new laws have increased these revenues, such as an increase in sales taxes due to on-line sales being taxed now and the new Cannabis sales tax revenue. Other amounts increased considerably were the income taxes and replacement revenue. There was an increase to maximize the EAV growth increasing property taxes in the General Fund as well as from the lease agreement between the County and the Public Building Commission to maintain the Jail, Justice Center, and new Annex buildings. The transition of spending focus still kept many offices hesitant from making additional expenses.

The Forest Preserve Commission Fund has a total fund balance of \$4,038,374 for 2021 and \$4,021,808 for 2020. The net increase in fund balance during the current year was \$16,566. This increase was due to the uncertainty of the future revenues as the parks were slow to open and get back to a new normal. Therefore, the overall goal of the District was to be certain not to spend any thing not supported by a revenue source. The increase in Replacement revenue covered most of the increases in spending.

## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2021

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The Hope Creek Care Center Fund has a total fund deficit of \$(5,533,356) for 2021 and had a fund deficit of \$(6,705,235) for 2020. The net increase in fund balance during the current year was \$1,171,879. Now that the home is completely sold besides trying to pay off outstanding operational bills received early in 2021 the property tax revenues are used exclusively to pay off outstanding long term debt. We should see this negative fund balance decrease year after year until all is paid in approximately 5 years.

The Illinois Municipal Retirement Fund has a total fund balance of \$3,860,732 for 2021 and \$3,484,676 for 2020. The net increase in fund balance during the current year was \$376,056. The budgeted estimates of the rates for required employer contribution payments at the time of levying property taxes, almost this fund's single source of revenue, was higher for the 2021 property tax collection year. This was first to continue to provide for the predicted tax rates, so short term borrowing would not be needed during the non-property tax collection months of the fiscal year. However, the inability to hire open positions as a result of the pandemic kept expenses down. The board wanted to be sure to capture the EAV growth in this fund for cushion as those open positions filling would be unpredictable as to pension costs during the year.

The Liability Insurance Fund has a total fund balance of \$8,631,124 for 2021 and \$5,679,161 for 2020. The net increase in fund balance during the current year was \$2,951,963. At the beginning of the fiscal year of 2021 even more of the settlement payments of old lawsuit cases from operating Hope Creek nursing home were paid and then those from other cases settled and all were much lower than in 2020 and also than anticipated at budget time the year before. Rock Island County is self-insured for these expenses so it was a large cost savings to this fund. The EAV growth was once again capitalized in this fund, so property taxes increased but were not needed to meet expenses for the year so increasing fund balance over all.

The American Rescue Plan Act Fund was created in 2021 to hold grant funds from the America Rescue Plan Act and transfer to other funds upon the incurring of allowable expenditures. Revenues are recognized when expenditures are incurred and transfers are made to the fund when the qualifying expenditure originated. Therefore, the fund has a net position of zero as all revenues are effectively transferred to other funds.

#### 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 \$23,790,507, excluding transfers in, was increased to \$24,284,430 (an increase of \$493,923). This increase is mostly due to grant and American Rescue Plan Act (ARPA) revenue being received. Therefore in keeping with County policy of not overstating revenues, grants that are new, unanticipated, or covering multiple years are not budgeted. Then, upon receipt, the corresponding expense is budgeted as well. Also, some fee revenue was increased to meet internal transfers.

- Half of the Federal American Rescue Plan Act (ARPA) funds was received out of the \$27,558,333 that was awarded and about \$2 million was budgeted but only \$916,376 spent.
- A small grant covered most of the local elections' postage costs for the push to vote-by-mail
- Grants were received for up-grades in technology in the Sheriff's and Courts' offices
- Continued Sheriff Justice Assistance grant revenue awarded
- Federal and State grants were received to help promote emergency preparedness
- A continuous Death Certificate Surcharge grant was awarded to the Coroner
- A smaller local grant was received from the County Waste Management Agency for promoting recycling within county buildings
- Recorder fees were up due to new home purchases and home improvements.

Variances in the actual revenues over final budgeted revenues totaling \$6,636,500 were due to mostly the state shared tax revenue increases that were unanticipated. Federal inmate room & board reimbursements came in largely as catch-up from 2020 due to us not able to transport prisoners out during the pandemic. Some fees were higher than anticipated such as Jail pay telephone fees, Zoning fees, and Public Defender fees.

## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2021

Variances in actual expenditures under final budget total \$1,690,989. While we were researching the new ARPA rules and transitioning to opening all offices in person, as well as determining needs for court backlog and other new concerns, many long-time employees were retiring or resigning and adding to our already multiple open positions. Hiring throughout 2021 was slow as it was difficult to find candidates for our needs in various offices. Therefore, salaries expenses and the health insurance costs that accompanied those open positions were much lower over the course of the year than expected. The costs of the smaller elections in 2021 were much lower than expected since budgeting was done using 2019 "off" election year expense amounts. Vehicles were hard to obtain so the anticipated squad car purchase was much lower than needed. Many services budgeted were either delayed or not expended as much as budgeted, such as Sheriff maintenance repairs and utilities. Child placement was down due to the effects of the pandemic keeping the transfer from General Fund that fund those expenses down as well.

#### Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to \$84,617,594 and \$87,074,411 (net of accumulated depreciation) as of November 30, 2021 and 2020, respectively. This investment in capital assets includes land, construction-in-progress, buildings, improvements other-than-buildings, equipment and infrastructure.

Construction-in-progress experienced a large decrease due to the campground improvements finalization. That in conjunction with the accumulated depreciation calculation, far outweighed the Infrastructure increase due to Highway department completing a road work project. Also, outweighed were the small increases in equipment from the Highway purchasing vehicles and building improvements from the waterproofing and other up-dates to the Jail.

**Table 4 - Rock Island County, Illinois' Capital Assets**

	Governmental Activities	
	2021	2020
Land	\$ 3,877,902	\$ 3,877,902
Construction-in-progress	127,383	3,434,985
Buildings	67,974,988	67,636,230
Improvements other than buildings	92,909	92,909
Equipment	18,143,804	17,454,557
Furniture	731,516	731,516
Infrastructure	72,128,212	67,902,779
Accumulated depreciation	(78,459,120)	(74,056,467)
<b>Total</b>	<b>\$ 84,617,594</b>	<b>\$ 87,074,411</b>

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 \$26,770,000 and \$27,395,000 and general obligation bonds outstanding totaling \$12,275,000 and \$13,490,000, as of November 30, 2021 and 2020, respectively. The County paid approximately \$1,840,000 in principal and \$1,690,000 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**

	2021	2020	Maturity
Governmental activities:			
General obligation bonds	\$ 12,275,000	\$ 13,490,000	2028
Revenue bonds	26,770,000	27,395,000	2045

## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2021

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#### Economic Factors and Next Year's Budgets and Rates

The 2022 fiscal year budget is based in large part on an increase in the overall property tax levy of 2.6587% over 2021. This increase is due to the overall County equalized assessed valuation (EAV) growth in 2020. While citizens were home due to constraints from the pandemic they were purchasing new homes or making improvements to their existing homes or businesses, which increased home and business values.

The County property tax financed funds have a difference calculated between the amount levied and the amount placed into the budget by fund within the new property tax software purchased in 2021 called Devnet. This had been a necessary manual calculation in the past. It is due to a decrease in the taxes payable according to a 7 year agreement expiring in 2024 with Exelon Nuclear Station. Within this agreement, EAV growth was not included. Therefore, the difference between this growth value and the amount they are required to pay needs to be added to the levy. In this manner the full value needed in these funds will continue to be captured.

Total General Fund budget for fiscal year 2022 is \$31,554,958 and \$38,954,474 for revenue and expenses respectively. This is significantly higher than 2021 budget or actuals. This fund has limited revenue options. It is difficult to battle the need for growth in costs for minimum services to the public. Therefore, the initial plan was for the Board to begin budgeting for allowed ARPA expenses in the General Fund first. Then, depending upon constantly changing rules of ARPA into FY22 they would approve certain expenses to be reimbursed by the Special Revenue Fund accounting for the ARPA revenue received. This is an additional reason why the expense budget for FY22 went up and also why the deficit budget occurred. As the new ARPA Manager hired in October 2021 is understanding appropriate uses for our County's needs of the ARPA funds, the revised plan is expense budgets to be reduced in the General Fund and be increased the same in the ARPA Fund and expensed directly from there instead moving forward. The budgeted revenues are increased conservatively. The Board is trying to maintain a balance between large increases in actual sales, replacement, and cannabis tax receipts of 2021 while also not becoming dependent upon those continuing in uncertain times to meet necessary and/or hopeful expense levels.

The County continues with both FICA and IMRF to pay annual employee expenses plus maintain a fund reserve of 50% of annual expenditures. Therefore, these funds, whose only source of revenue is property taxes will be able to continue operating while ensuring the county does not borrow money and possibly pay interest expense during non-tax collection months. The property tax levy to these saw an immediate reduction for the sale of Hope Creek in 2020, because of the significant decrease to the County's employment numbers then. However, the property tax revenue for 2022 is budgeted to capture the EAV growth to maintain this reserve level into the future without significantly raising rates to taxpayers as increases in salaries are considered through negotiations of the various collective bargaining agreements (CBA). The Mental Health budget increases property tax revenue significantly by 20.777% due to community needs in this area of service as a result of the pandemic. Child Advocacy budgeted levy increased by 55.291% for similar reasons. The Veteran's Affairs property taxes are budgeted to decrease significantly by (72.213%) in 2022. Despite this planned use of fund balance reserves instead, this fund is estimated to have a very healthy 189.6% reserve at the end of 2022. Highway and Liability Insurance property tax revenue is budgeted to capture the growth. But County Bridge property tax revenue is budgeted to decrease (0.906%) in FY22. This fund continues to be budgeted in a deficit to use fund balance growth for future bridge projects. While the Nursing Home Tax levy will stay in place to pay-off debt of the home prior to the sale, the county will keep this levy at its max rate and capture any EAV growth over the next few years. This provides for faster pay-off of those debts and additional taxpayer relief from the sale of the home. With the General Fund at its max rate at the time of developing the budget, County-wide expenses were predicted to exceed County-wide revenues by \$13,196,348.65. The majority of this is for attempted budgeting of ARPA expenses and planning for increased salaries from CBA settlements. However, the county continues to realize the need to lower expenses where possible and increase revenues.

## **Rock Island County, Illinois**

### **Management's Discussion and Analysis Year Ended November 30, 2021**

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A few years ago a Risk Management Program was developed. This was 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 benefit of this program is the ability to defer portions of salary and overtime to the property tax supported Liability Insurance Fund. Over time this program has grown to encompass almost all salary paying funds and offices. The only funds unaffected are those that are primarily grant funded such as the Health Department or property tax funded but not close to their max limits, such as the Highway and Veteran's Assistance funds. The Liability Insurance fund in 2022 as well as each year after is anticipated to pay approximately \$4 million of wage expenses that were otherwise the responsibility of those other various funds. This amount will continue to grow into the future as the County's 6 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 2 largest CBAs in the County are still in negotiations into FY22 well past their November 30, 2021 expiration dates. The future in union contracts is settling at around 3-4% general wage increases (GWI) with annual one-time pay-out signing bonuses becoming a trend. The Board hopes this is attractive to the employees to express their worth, but also will not compound on future salary expense increases as GWIs do. It was also the hope that the sale of Hope Creek would decrease this risk management program significantly, since those prior employees would no longer be included. The only other decrease to this area of expense would be new reductions in staffing and no offices are prepared for this while operations are expected at "new normal" levels. In fact, new positions are being considered into FY22 as new services are being developed while prior needs continue.

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 in 2016 and this continues to help significantly with the then deferred maintenance at the prior courthouse and the future maintenance needs of this structure through the Jail Lease property tax levy. However, there are many other deferred maintenance needs in the county that must be addressed. This new annex facility opened to the public on December 3, 2018 under the name RICO Justice Center and now services the community with all courthouse related functions. The county adopted a detailed 5-year Capital Improvement Plan (CIP) in 2016. However, voters have never approved a funding mechanism to pay for the needed capital equipment and repairs. The county expects very limited ability to maintain its existing facilities with current resources. Therefore, as the effects of the pandemic are evaluated through the American Recovery Plan (ARPA), moving forward the county plans to use these one-time funds to provide much of the capital technology upgrades, recovery of the backlog in the courts, and facility needs.

The County Sheriff's Office had begun to budget for the County share of a \$22 million dollar digital upgrade of the public safety communication radio system which will support both Rock Island County, IL and Scott Co. IA. The RI County Sheriff's Office portion of this \$22 million is estimated to cost approximately \$2.7 million dollars. The remainder is to be paid by participating agencies in both Scott and Rock Island County. Of that \$2.7 million dollars approximately \$2 million is the actual physical buildout of the system for RICO (i.e. towers, mobiles, portables, dispatch equipment, etc.). Rock Island County's cost schedule for system buildout is as follows: 2019- \$540,000.00 (approx.), 2020- \$880,000.00 (approx.), and finally 2021- \$616,000.00 (approx.). The remaining \$700,000.00 dollars will be paid through annual operating costs of the new system (i.e. tower maintenance, utilities, equipment warranties, etc.). This is projected out through year 10 of system operation.

#### **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 3<sup>rd</sup> Avenue, Rock Island, Illinois 61201.

# Rock Island County, Illinois

## Statement of Net Position November 30, 2021

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 75,294,322	\$ 434,343
Receivables:		
Property taxes	42,254,956	-
Accounts, net allowance for uncollectibles of none	760,796	39,426
Accrued interest	20,712	-
Due from other governments	5,217,924	24,127
Other assets and accrued rental income	1,205,304	15,000
<b>Total current assets</b>	<b>124,754,014</b>	<b>512,896</b>
Noncurrent assets:		
Capital assets:		
Nondepreciable:		
Land	3,877,902	-
Construction-in-progress	127,383	-
Depreciable:		
Buildings	67,974,988	-
Improvements other than building	92,909	-
Equipment	18,143,804	163,761
Furniture	731,516	-
Infrastructure	72,128,212	-
Less accumulated depreciation	(78,459,120)	(152,378)
<b>Total capital assets</b>	<b>84,617,594</b>	<b>11,383</b>
Net pension asset	-	389,500
<b>Total noncurrent assets</b>	<b>84,617,594</b>	<b>400,883</b>
<b>Total assets</b>	<b>209,371,608</b>	<b>913,779</b>
<b>Deferred Outflows of Resources</b>		
Deferred charge on refunding	170,088	-
Pension related amounts	7,010,447	77,519
Other post employment benefit related amounts	3,092,757	-
<b>Total deferred outflows of resources</b>	<b>10,273,292</b>	<b>77,519</b>

See notes to basic financial statements.

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
<b>Liabilities</b>		
Current liabilities:		
Accounts payable	\$ 3,381,817	\$ 217,864
Current portion of estimated claims settlements	846,898	-
Accrued liabilities	3,479,344	44,462
Due to other governmental units	58,552	-
Due to fiduciary fund	1,502,300	-
Unearned revenue	15,463,114	253,043
Tax anticipation loan payable	1,500,000	-
Compensated absences	2,805,755	43,878
Current portion of general obligation bonds	1,280,000	-
Current portion of revenue bonds	645,000	-
Other liabilities	-	45,700
<b>Total current liabilities</b>	<b>30,962,780</b>	<b>604,947</b>
Noncurrent liabilities:		
Estimated claims settlements	2,944,102	-
Total other postemployment benefits liability	18,216,694	7,086
Net pension liability	4,993,690	-
General obligation bonds, including bond premiums	12,996,849	-
Revenue bonds, including bond premiums	26,125,000	-
<b>Total noncurrent liabilities</b>	<b>65,276,335</b>	<b>7,086</b>
<b>Total liabilities</b>	<b>96,239,115</b>	<b>612,033</b>
<b>Deferred Inflows of Resources</b>		
Property taxes	39,781,943	-
Pension related amounts	22,333,075	549,453
Other postemployment benefit amounts	3,295,771	1,959
<b>Total deferred inflows of resources</b>	<b>65,410,789</b>	<b>551,412</b>
<b>Net Position (Deficit)</b>		
Net investment in capital assets	43,740,833	11,383
Restricted for:		
Capital improvements	13,314,558	-
Collector's tax fees, sale and error refunds	140,459	-
Document storage	2,166,841	-
Working Cash	549,361	-
GIS	90,863	-
Judicial	2,181,036	-
Parks and recreation	4,039,692	-
Public health	4,595,575	-
Liability	5,506,003	-
Public safety	625,305	-
Unrestricted (deficit)	(18,955,530)	(183,530)
<b>Total net position (deficit)</b>	<b>\$ 57,994,996</b>	<b>\$ (172,147)</b>



**Rock Island County, Illinois**

**Statement of Activities  
Year Ended November 30, 2021**

Functions/ Programs	Expenses	Program Revenues		
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 19,913,356	\$ 6,582,276	\$ 1,355,358	\$ -
Public safety	5,598,505	1,548,191	383,673	-
Corrections	4,331,561	1,283,406	1,391,780	-
Judiciary and legal	6,004,087	2,190,981	294,835	-
Transportation and public works	5,880,959	143,271	3,391,481	1,565,828
Social services	7,919,131	482,737	7,808,308	-
Culture and recreation	6,386,005	2,056,266	409,842	-
Debt service, interest on long-term debt	1,644,359	-	-	-
Total governmental activities	\$ 57,677,963	\$ 14,287,128	\$ 15,035,277	\$ 1,565,828
Component Unit	\$ 1,980,364	\$ -	\$ 2,248,914	\$ -

**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
	Rock Island
Governmental	Tri-County
Activities	Consortium

\$ (11,975,722)	\$ -
(3,666,641)	-
(1,656,375)	-
(3,518,271)	-
(780,379)	-
371,914	-
(3,919,897)	-
(1,644,359)	-

(26,789,730)	-
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-	268,550
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40,200,582	-
4,331,003	-
6,991,165	-
2,331,758	-
233,232	-
704,773	-
219,935	125
962,608	-
55,975,056	125
29,185,326	268,675
28,809,670	(440,822)
\$ 57,994,996	\$ (172,147)

**Rock Island County, Illinois**

**Balance Sheet  
Governmental Funds  
November 30, 2021**

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
<b>Assets</b>			
Cash and cash equivalents	\$ 14,320,262	\$ 4,494,603	\$ 751,621
Receivables:			
Property taxes receivable	8,060,989	3,929,552	2,864,202
Accounts receivable, net	386,867	71,848	32,577
Accrued interest receivable	6,003	822	686
Due from other funds	1,214,252	-	65,760
Due from other governmental units, net	3,115,702	53,935	1,172
Other assets	74,264	-	-
Advances to other funds	2,228,402	-	-
<b>Total assets</b>	<b>\$ 29,406,741</b>	<b>\$ 8,550,760</b>	<b>\$ 3,716,018</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>			
Liabilities:			
Accounts payable	\$ 901,112	\$ 512,075	\$ 116,931
Accrued liabilities	1,420,340	166,145	4,460
Due to other funds	218,563	-	1,277,775
Due to other governmental units	11,506	-	-
Due to fiduciary fund	1,502,300	-	-
Unearned revenues	55,441	128,218	-
Advances from other funds	-	-	4,051,402
Tax anticipation loan payable	-	500,000	1,000,000
<b>Total liabilities</b>	<b>4,109,262</b>	<b>1,306,438</b>	<b>6,450,568</b>
Deferred inflows of resources:			
Unavailable revenue—property taxes	7,008,481	3,205,948	2,798,806
Unavailable revenue—intergovernmental	804,265	-	-
<b>Total deferred inflows of resources</b>	<b>7,812,746</b>	<b>3,205,948</b>	<b>2,798,806</b>
Fund balances (deficits):			
Nonspendable	2,302,666	-	-
Restricted	549,361	4,038,374	-
Unassigned	14,632,706	-	(5,533,356)
<b>Total fund balances (deficits)</b>	<b>17,484,733</b>	<b>4,038,374</b>	<b>(5,533,356)</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>	<b>\$ 29,406,741</b>	<b>\$ 8,550,760</b>	<b>\$ 3,716,018</b>

See notes to basic financial statements.

Primary Government					
Illinois Municipal Retirement	Liability Insurance Fund	American Rescue Plan Act Fund	Nonmajor Governmental	Total	
\$ 4,207,833	\$ 6,514,977	\$ 13,815,206	\$ 25,349,831	\$ 69,454,333	
4,356,290	9,119,203	-	13,924,720	42,254,956	
-	49,005	-	217,516	757,813	
1,503	2,719	-	8,103	19,836	
113,211	267,598	211,422	142,179	2,014,422	
-	6,733	-	2,021,516	5,199,058	
-	-	-	13,979	88,243	
-	1,969,000	-	-	4,197,402	
\$ 8,678,837	\$ 17,929,235	\$ 14,026,628	\$ 41,677,844	\$ 123,986,063	
\$ 187,222	\$ 109,286	\$ -	\$ 1,491,685	\$ 3,318,311	
346,657	237,606	-	837,214	3,012,422	
27,470	41,219	1,163,836	54,062	2,782,925	
-	-	-	47,046	58,552	
-	-	-	-	1,502,300	
-	-	12,862,792	309,814	13,356,265	
-	-	-	146,000	4,197,402	
-	-	-	-	1,500,000	
561,349	388,111	14,026,628	2,885,821	29,728,177	
4,256,756	8,910,000	-	13,601,952	39,781,943	
-	-	-	854,315	1,658,580	
4,256,756	8,910,000	-	14,456,267	41,440,523	
-	1,969,000	-	13,979	4,285,645	
3,860,732	6,662,124	-	24,879,836	39,990,427	
-	-	-	(558,059)	8,541,291	
3,860,732	8,631,124	-	24,335,756	52,817,363	
\$ 8,678,837	\$ 17,929,235	\$ 14,026,628	\$ 41,677,844	\$ 123,986,063	

## Rock Island County, Illinois

### Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position November 30, 2021

Total governmental fund balances		\$	52,817,363
Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the funds:			
Land	\$	3,421,090	
Construction-in-progress		119,964	
Buildings		38,946,179	
Equipment		17,984,090	
Infrastructure		72,128,212	
Accumulated depreciation		(76,475,654)	56,123,881
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			1,658,580
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		6,979,775	
Internal balances		768,503	
Capital assets, net		28,493,713	
Current liabilities		(3,388,277)	32,853,714
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		7,010,447	
Deferred inflows of resources, pension related		(22,333,075)	
Deferred outflows of resources, OPEB related		3,092,757	
Deferred inflows of resources, OPEB related		(3,295,771)	
Deferred charge on refunding, net		170,088	(15,355,554)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:			
Estimated claims settlements		(3,040,000)	
Compensated absences		(2,805,755)	
Total other postemployment benefits liability		(18,216,694)	
Net pension liability		(4,993,690)	
Bond premium		(2,001,849)	
General obligation bonds		(12,275,000)	
Revenue bonds		(26,770,000)	(70,102,988)
<b>Net position of governmental activities</b>		<b>\$</b>	<b>57,994,996</b>

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, 2021**

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues:			
Fees	\$ 6,223,562	\$ 1,830,103	\$ 69,901
Property taxes	7,700,913	3,618,033	2,733,902
Intergovernmental	16,882,033	409,842	-
Investment earnings	47,448	11,578	3,088
Miscellaneous	69,013	698,095	-
<b>Total revenues</b>	<b>30,922,969</b>	<b>6,567,651</b>	<b>2,806,891</b>
Expenditures:			
Current:			
General government	8,275,796	-	-
Public safety	6,131,599	-	-
Corrections	4,301,313	-	-
Judiciary and legal	6,262,776	-	-
Transportation and public works	-	-	-
Social services	-	-	491,231
Culture and recreation	-	5,398,428	-
Capital outlay	677,404	526,134	-
Debt service:			
Principal	-	390,000	825,000
Interest	-	236,523	318,781
<b>Total expenditures</b>	<b>25,648,888</b>	<b>6,551,085</b>	<b>1,635,012</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>5,274,081</b>	<b>16,566</b>	<b>1,171,879</b>
Other financing sources (uses):			
Transfers in	4,400,930	-	2,734,266
Transfers out	(738,529)	-	(2,734,266)
Proceeds from sale of capital assets	7,066	-	-
<b>Total other financing sources (uses)</b>	<b>3,669,467</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>8,943,548</b>	<b>16,566</b>	<b>1,171,879</b>
Fund balances (deficits), beginning of year	8,541,185	4,021,808	(6,705,235)
Fund balances (deficits), end of year	<u>\$ 17,484,733</u>	<u>\$ 4,038,374</u>	<u>\$ (5,533,356)</u>

See notes to basic financial statements.

Primary Government					
Illinois Municipal Retirement	Liability Insurance Fund	American Rescue Plan Act Fund	Nonmajor Governmental		Total
\$ -	\$ -	\$ -	\$ 3,629,228	\$	11,752,794
4,161,022	8,745,777	-	13,240,935		40,200,582
-	79,497	916,376	12,996,249		31,283,997
10,527	12,788	36,039	79,213		200,681
-	9,872	-	226,032		1,003,012
4,171,549	8,847,934	952,415	30,171,657		84,441,066
3,854,220	5,941,294	-	2,351,521		20,422,831
-	-	-	1,052,811		7,184,410
-	-	-	30,248		4,331,561
-	-	-	1,547,491		7,810,267
-	-	-	3,953,194		3,953,194
-	-	-	10,806,997		11,298,228
-	-	-	-		5,398,428
-	1,321	-	1,362,503		2,567,362
-	-	-	-		-
-	-	-	625,000		1,840,000
-	-	-	1,309,773		1,865,077
3,854,220	5,942,615	-	23,039,538		66,671,358
317,329	2,905,319	952,415	7,132,119		17,769,708
85,741	143,399	-	1,083,561		8,447,897
(27,014)	(96,755)	(952,415)	(3,868,940)		(8,417,919)
-	-	-	29,260		36,326
58,727	46,644	(952,415)	(2,756,119)		66,304
376,056	2,951,963	-	4,376,000		17,836,012
3,484,676	5,679,161	-	19,959,756		34,981,351
\$ 3,860,732	\$ 8,631,124	\$ -	\$ 24,335,756	\$	52,817,363

## 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, 2021

Net change in fund balances—governmental funds	\$	17,836,012
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 depreciation expense in the current year:		
Capital outlay		2,567,362
Depreciation:		
General government	\$ (52,896)	
Public safety	(1,065,697)	
Judiciary and legal	(74,420)	
Transportation and public works	(1,926,828)	
Social services	(76,552)	
Culture and recreation	<u>(987,578)</u>	(4,183,971)
The net effect of various miscellaneous transactions involving capital assets:		
Loss on disposal of capital assets	(132,354)	
Proceeds from sale of capital assets	<u>(36,326)</u>	(168,680)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		
		352,189
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		1,840,000
Bond premium amortization		220,718
Deferred amount on refunding amortization		(16,992)

(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, 2021**

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Internal service funds net change	\$ 471,254
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	1,260,000
Change in compensated absences	(121,169)
Other postemployment benefits benefit	612,412
Pension benefit	8,516,191
	<hr/>
<b>Change in net position of governmental activities</b>	<b><u><u>\$ 29,185,326</u></u></b>

See notes to basic financial statements.

**Rock Island County, Illinois**

**Statement of Net Position  
Governmental Activities—Internal Service Funds  
November 30, 2021**

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**Assets**

Current assets:

Cash and cash equivalents	\$	5,839,989
Receivables:		
Accounts		2,983
Interest		876
Due from other funds		768,503
Due from other governmental units		18,866
Accrued rental income		1,075,488
Other assets		41,573
<b>Total current assets</b>		<b>7,748,278</b>

Noncurrent assets:

Capital assets:

Nondepreciable:

Land	456,812
Construction-in-progress	7,419

Depreciable:

Equipment and fixtures	159,714
Improvements other than buildings	92,909
Furniture	731,516
Buildings	29,028,809
Less accumulated depreciation	(1,983,466)

<b>Total capital assets</b>	<b>28,493,713</b>
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<b>Total assets</b>	<b>36,241,991</b>
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**Liabilities**

Current liabilities:

Accounts payable	63,506
Estimated claims settlement	751,000
Accrued liabilities	466,922
Unearned revenue	2,106,849
<b>Total liabilities</b>	<b>3,388,277</b>

**Net position**

Investment in capital assets	28,493,713
Unrestricted	4,360,001
<b>Total net position</b>	<b>\$ 32,853,714</b>

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, 2021**

Operating revenues:	
Charges for services	\$ 12,701,388
Other	5,476
<b>Total operating revenues</b>	<b>12,706,864</b>
Operating expenses:	
Other services and charges	11,541,362
Depreciation expense	682,233
<b>Total operating expenses</b>	<b>12,223,595</b>
<b>Operating loss</b>	<b>483,269</b>
Nonoperating revenue, investment earnings	17,963
<b>Loss before transfers</b>	<b>501,232</b>
Transfers out	(29,978)
<b>Change in net position</b>	<b>471,254</b>
Total net position, beginning of year	32,382,460
Total net position, end of year	<b>\$ 32,853,714</b>

See notes to basic financial statements.

## Rock Island County, Illinois

### Statement of Cash Flows Governmental Activities—Internal Service Funds Year Ended November 30, 2021

Cash flows from operating activities:	
Cash received from employee contributions and other charges	\$ 8,051,032
Cash received from other operating revenue	5,476
Cash payments for claims	(7,659,990)
Cash received for jail lease	3,913,114
Cash payments for jail lease	(1,852,753)
Cash payments for jail operations	(1,575,459)
Cash payments for revenue bonds	1,603,194
<b>Net cash provided by operating activities</b>	<b>2,484,614</b>
Cash flows from noncapital financing activities:	
Interfund payments	7,361
Transfers out	(29,978)
<b>Net cash used in noncapital financing activities</b>	<b>(22,617)</b>
Cash flows used in capital and related financing activities, purchase of property	(10,705)
Cash flows from investing activities, interest received	18,087
<b>Net increase in cash</b>	<b>2,469,379</b>
Cash and cash equivalents:	
Beginning	3,370,610
Ending	<b>\$ 5,839,989</b>
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$ 483,269
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	682,233
(Increase) decrease in:	
Receivables	(436)
Due from other funds	(764,715)
Due from other governmental units	29,720
Property tax receivable	1,603,194
Other assets	8,419
Increase (decrease) in:	
Accounts payable	(70,379)
Accrued liabilities	9,654
Unearned revenue	503,655
<b>Net cash provided by operating activities</b>	<b>\$ 2,484,614</b>
Supplemental cash flow information:	
Interest paid	<b>\$ 1,254,319</b>
Decrease in accounts payable for capital assets	<b>\$ 172,236</b>

See notes to basic financial statements.

**Rock Island County, Illinois**

**Statement of Fiduciary Net Position**

**Fiduciary Funds**

**November 30, 2021**

	Custodial Funds
<b>Assets</b>	
Cash and cash equivalents	\$ 13,202,682
Due from primary government	1,513,800
Due from other governments	166,012
Receivables:	
Accounts receivable	120,450
Accrued interest receivable	602
<b>Total assets</b>	<u>15,003,546</u>
<b>Liabilities</b>	
Due to other governmental units	4,320,502
Due to individuals and private entities	4,285,301
<b>Total liabilities</b>	<u>8,605,803</u>
<b>Net Position</b>	
Restricted for individuals, organizations and other governments	<u>6,397,743</u>
<b>Total net position</b>	<u>\$ 6,397,743</u>

See notes to basic financial statements.

**Rock Island County, Illinois**

**Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
Year ended November 30, 2021**

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**Additions**

Contributions:

Members	\$ 796,895
<b>Total contributions</b>	<b>796,895</b>

Investment earnings, interest, dividend and other	60,608
<b>Net investment earnings</b>	<b>60,608</b>

Fee collections for other entities	10,300,676
Tax collections for other entities	279,306,773
Miscellaneous	3,045,568
<b>Total additions</b>	<b>293,510,520</b>

**Deductions**

Administrative expenses	242,725
Payments to other entities	291,953,772
<b>Total deductions</b>	<b>292,196,497</b>

**Other financing sources (uses):**

Transfers in	575,471,392
Transfers out	576,716,798
<b>Total other financing sources (uses)</b>	<b>(1,245,406)</b>

<b>Net increase (decrease) in fiduciary net position</b>	<b>68,617</b>
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Net position, beginning, as restated	6,329,126
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Net position, ending	<b>\$ 6,397,743</b>
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See notes to basic financial statements.

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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#### **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, 2021. 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, 2021. 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, 2021. 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, 2021

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**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 (custodial), 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.

**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, 2021

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**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.

American Rescue Plan Act Fund, a special revenue fund accounts for grant funds received under the American Rescue Plan Act (ARPA) and transfers monies to other funds upon the incurring of qualifying grant expenditures.

*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, 2021

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#### **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 2021 tax levy is budgeted for fiscal year 2022, the revenue from this tax levy is reported as a deferred inflow of resources.

**Accounts receivable:** Primarily from miscellaneous services provided to citizens. 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, 2021 included an allowance for an uncollectible amount of none for receivables.

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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#### 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. There was no allowance for uncollectible receivables as of November 30, 2021.

**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
Furniture	10 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.

The Forest Preserve District has set the capitalization threshold for reporting buildings and equipment at \$5,000 and infrastructure at \$15,000. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are recorded at acquisition value at the date of donation.

Depreciation is recorded on a straight-line basis over the following estimated useful lives:

Buildings	40 years
Building improvements	7–30 years
Infrastructure	20–50 years
Equipment	5–20 years

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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

The PBC Capital assets are recorded at historical cost or estimated historical costs if actual costs is not available. Prior to May 1, 2004, infrastructure assets were not capitalized. Infrastructure assets acquired since May 1, 2004 are recorded at cost. A capitalization threshold of \$5,000 is used to report capital assets. The range of estimated useful life by type of assets is as follows:

Building and systems	20–50 years
Improvements other than buildings	15–20 years
Furniture	10 years
Equipment and fixtures	5–10 years

The Consortium's capital assets, which consist entirely of equipment used to support the Consortium's programs, are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Reportable capital assets are defined as assets with a service life of more than two years. Capital assets of the Consortium are depreciated using the straight-line method over a five to seven year estimated useful life.

**Unearned revenues:** Unearned revenues in the government-wide statements and the governmental fund financial statements include grant awards received but unearned by the nonfulfillment 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 or OPEB expense related to the net pension liability, total OPEB liability and pension contributions paid by the employer after the measurement date of the net pension liability but before the end of the employer's reporting period.

**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. There are also pension and OPEB related deferred inflows, which are the unamortized portion of the difference between expected and actual experience, the net difference between projected and actual earnings on investments and change in assumptions.

**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.

Rock Island County, Illinois

Notes to Basic Financial Statements  
Year Ended November 30, 2021

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

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, 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.

**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.

**Total OPEB liability:** For purposes of measuring the total OPEB liability, deferred inflows and outflows of resources related to OPEB and OPEB expense, information has been determined based on the County's actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

**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.

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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

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.

**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 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 \$4,932,075 for public health and \$13,305,050 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.

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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#### Note 2. Cash and Cash Equivalents

As of November 30, 2021, the County's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net position	\$ 75,294,322
Cash and cash equivalents fiduciary funds	13,202,682
Cash and cash equivalents component unit	434,343
	<u>\$ 88,931,347</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, 2021, the County held no investments.

**Interest rate risk:** Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of investments. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County's, Rock Island Forest Preserve District's and Rock Island Tri-County Consortium's investment policies do not limit the investment maturities as means of managing its exposure to fair value losses arising from increasing interest rate.

The PBC's investment policy states the highest interest rate available will always be the objective of the investment policy combined with safety of principal, which is left to the discretion of the Commission Treasurer.

**Credit risk:** Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County and PBC's monies are held with money market funds which are considered deposit accounts and are therefore unrated.

**Concentration of credit risk:** The County's investment policy is to apply the prudent-person rule: Investments shall be made utilizing the judgment and care, under the circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived. The investment policy further limits the County's investments to be less than 75% of the financial institutions Capital and surplus. As noted above, as of November 30, 2021, the County held no investments.

The PBC's investment policy states that the County Treasurer will have the sole responsibility to select which financial institutions will be depositories for the commission funds. The County Treasurer will take into consideration security, size, location, condition, service, fees and the community relations involvement of the financial institutions when choosing a financial institution.

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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#### Note 2. Cash and Cash Equivalents (Continued)

The Rock Island Forest Preserve District's investment policy is to apply the prudent-person rule: Investments shall be made utilizing the judgment and care, under the circumstances then present, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived. As of June 30, 2021, the District held no investments.

The Rock Island Tri-County Consortium has no formal investment policy.

**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% of the capital surplus of the financial institution. When collateral is required, 110% 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.

As of November 30, 2021, none of the County's bank balances were exposed to custodial credit risk as the balances were insured and/or collateralized.

The carrying amount of the County's deposits as of November 30, 2021 was \$73,582,801. 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, 2021 was \$434,343. 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, 2021:

Fund	Deficit Fund Balance
Major Funds:	
Hope Creek Care Center, special revenue fund	\$ 5,533,356
Nonmajor Funds:	
Animal Control Fund, special revenue fund	558,059

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



**Rock Island County, Illinois****Notes to Basic Financial Statements  
Year Ended November 30, 2021****Note 4. Interfund Account Balances**

The interfund receivable and payable balances as of November 30, 2021 are as follows:

	Due From Other Funds	Due To Other Funds
Major funds:		
General	\$ 1,214,252	\$ 218,563
Hope Creek Care Center	65,760	1,277,775
Illinois Municipal Retirement	113,211	27,470
Liability insurance fund	267,598	41,219
American Rescue Plan Act fund	211,422	1,163,836
Nonmajor governmental funds	142,179	54,062
Internal service funds	768,503	-
Total	<u>\$ 2,782,925</u>	<u>\$ 2,782,925</u>

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, 2021, were as follows:

	Advances To Other Funds	Advances From Other Funds
Major funds:		
General	\$ 2,228,402	\$ -
Hope Creek Care Center	-	4,051,402
Liability insurance fund	1,969,000	-
Nonmajor governmental funds	-	146,000
	<u>\$ 4,197,402</u>	<u>\$ 4,197,402</u>

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

As of November 30, 2021, the County has a due to a fiduciary fund of \$1,502,300. The advance from the Circuit Clerk is due November 30, 2027. The County intends to repay the borrowings with the annual revenues from unclaimed bail bonds over 10 years old that are released to the County per state law and taxes appropriated and levied by the Rock Island County Board.

**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	\$ 4,400,930	\$ 738,529
Hope Creek Care Center	2,734,266	2,734,266
Illinois Municipal Retirement	85,741	27,014
Liability insurance fund	143,399	96,755
American Rescue Plan Act fund	-	952,415
Nonmajor governmental funds	1,083,561	3,868,940
Internal service funds	-	29,978
Total	<u>\$ 8,447,897</u>	<u>\$ 8,447,897</u>

# Rock Island County, Illinois

## Notes to Basic Financial Statements Year Ended November 30, 2021

### Note 5. Interfund Transfers (Continued)

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.

### Note 6. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2021:

	2020 Balance	Additions	Deletions	2021 Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 3,877,902	\$ -	\$ -	\$ 3,877,902
Construction-in-progress	3,434,985	150,598	(3,458,200)	127,383
Total capital assets not being depreciated	7,312,887	150,598	(3,458,200)	4,005,285
Capital assets being depreciated:				
Buildings	67,636,230	338,758	-	67,974,988
Improvements other than buildings	92,909	-	-	92,909
Equipment	17,454,557	1,191,650	(502,403)	18,143,804
Furniture	731,516	-	-	731,516
Infrastructure	67,902,779	4,225,433	-	72,128,212
Total capital assets being depreciated	153,817,991	5,755,841	(502,403)	159,071,429
Less accumulated depreciation for:				
Buildings	23,993,511	1,504,964	-	25,498,475
Improvements other than buildings	77,834	6,315	-	84,149
Equipment	13,148,810	1,216,248	(463,551)	13,901,507
Furniture	109,465	73,152	-	182,617
Infrastructure	36,726,847	2,065,525	-	38,792,372
Total accumulated depreciation	74,056,467	4,866,204	(463,551)	78,459,120
Total capital assets being depreciated, net	79,761,524	889,637	(38,852)	80,612,309
Governmental activities capital assets, net	\$ 87,074,411	\$ 1,040,235	\$ (3,497,052)	\$ 84,617,594

The following is a summary of the changes in capital assets of the discretely presented component unit for the year ended June 30, 2021:

	2020 Balance	Additions	Deletions	2021 Balance
Discretely Presented Component Unit:				
Capital assets being depreciated, equipment	\$ 160,868	\$ 2,892	\$ -	\$ 163,760
Less accumulated depreciation for equipment	147,181	5,196	-	152,377
Component unit capital assets, net	\$ 13,687	\$ (2,304)	\$ -	\$ 11,383

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

General government	\$ 52,896
Public safety	1,747,930
Judiciary and legal	74,420
Transportation and public works	1,926,828
Social services	76,552
Culture and recreation	987,578
Total depreciation expense, governmental activities	\$ 4,866,204

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

#### 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, 2021 is as follows:

	Balance November 30, 2020	Additions	Deletions	Balance November 30, 2021	Due Within One Year
Tax Anticipation Loans	\$ 2,300,000	\$ 2,800,000	\$ 3,600,000	\$ 1,500,000	\$ 1,500,000

On February 1, 2019 and November 25, 2019, Rock Island County, Illinois activated two Tax Anticipation Warrants of \$1,382,000 and \$818,000, respectively, with an interest rate of 3.95% for Hope Creek. In addition, on May 21, 2020, Rock Island County, Illinois activated one Tax Anticipation Warrant of \$400,000, with an interest rate of 3.95% for Hope Creek. The warrants were used to pay salaries and other operating expenses and liabilities for the Hope Creek Care Center. In February 2021, Rock Island County, Illinois activated a new Tax Anticipation Warrant that was used to pay off these previous Warrants.

On February 1, 2021, Rock Island County, Illinois activated one Tax Anticipation Warrant of \$2,300,000, with an interest rate of 1.22% for Hope Creek. The warrants were obtained as a partial advance of the approximately \$2,725,934 of property taxes due to Hope Creek in fiscal year 2022. The warrants were used to pay off and effectively extend the maturities of the previous tax anticipation warrants. As of November 30, 2021, the balance was \$1,000,000.

On April 1, 2021, the Rock Island County Forest Preserve District activated one Tax Anticipation Warrant of \$500,000. This was drawn on to meet short-term financing needs for Niabi Zoo. The note accrues interest at a rate of 1.00% and matures on May 31<sup>st</sup>, 2022. The note was paid off in July 2021.

The following is a summary of changes in long-term debt for the year ended November 30, 2021:

	Balance November 30, 2020	Additions	Deletions	Balance November 30, 2021	Due Within One Year
<b>Governmental Activities:</b>					
Publicly issued long term debt:					
General obligation bonds	\$ 13,490,000	\$ -	\$ 1,215,000	\$ 12,275,000	\$ 1,280,000
Revenue bonds payable	27,395,000	-	625,000	26,770,000	645,000
Add premiums	2,222,567	-	220,718	2,001,849	-
	43,107,567	-	2,060,718	41,046,849	1,925,000
Compensated absences	2,684,586	2,805,755	2,684,586	2,805,755	2,805,755
Net pension liability	24,915,374	-	19,921,684	4,993,690	-
Total OPEB liability	19,198,912	-	982,218	18,216,694	-
Estimated claims settlements	5,051,000	5,863,902	7,123,902	3,791,000	846,898
	<u>\$ 94,957,439</u>	<u>\$ 8,669,657</u>	<u>\$ 32,773,108</u>	<u>\$ 70,853,988</u>	<u>\$ 5,577,653</u>
<b>Discretely Presented Component</b>					
Unit, compensated absences	\$ 39,084	\$ 43,878	\$ 39,084	\$ 43,878	\$ 43,878
Net pension liability (asset)	123,599	-	513,099	(389,500)	-
Total OPEB liability	6,902	184	-	7,086	-
	<u>\$ 169,585</u>	<u>\$ 44,062</u>	<u>\$ 552,183</u>	<u>\$ (338,536)</u>	<u>\$ 43,878</u>

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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

##### Publicly issued long-term debt:

**General obligation bonds:** On May 9, 2013, the County issued \$3,700,000 in General Obligation Refunding Bonds, Series 2013 maturing December 1, 2016 through December 1, 2025 with interest rates ranging from 2.00 to 3.50% to advance refund \$1,210,000 of the outstanding General Obligation Bonds, Series 2006 with interest rates ranging from 3.65 to 5.50% and \$1,995,000 of outstanding General Obligation Bonds, Series 2007 with interest rates at 4.00%.

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% to advance refund \$4,255,000 of the outstanding General Obligation Bonds, Series 2006 with interest rates ranging from 3.65 to 5.50% and \$5,245,000 of outstanding General Obligation Bonds, Series 2007 with interest rates at 4.00%.

On September 30, 2014, the Forest Preserve District issued \$875,000 in General Obligation refunding debt certificates. The purpose of the bonds is to refund the District's General Obligation Debt Certificates, Series 2005 and pay costs associated with the issuance of the certificates. The interest rate ranges from 2.25 to 3.0%. The loan was paid in full on December 1, 2020.

On June 29, 2016, the Forest Preserve District issued \$3,125,000 in General Obligation (Alternative Revenue Source) Bonds. The purpose of the bonds is refund a portion of the District's outstanding General Obligation Bonds (Alternate Revenue Source), Series 2008, dated December 1, 2008 and pay costs associated with the issuance of the Bonds. The interest rate ranges from 2.0 to 3.0%. The annual payments range from \$83,484 to \$356,175. The last payment due is \$355,200 on December 1, 2028.

On December 14, 2017, the Forest Preserve District issued \$4,280,000 in General Obligation (Alternative Revenue Source) Bonds. The purpose of the bonds is to improve and maintain forest preserve lands and facilities, pay interest on the Series 2017 Bonds through December 1 2019 and pay costs associated with the issuance of the 2017 Bonds. The interest rate ranges from 3.0 to 4.0%. The annual payments range from \$71,718 to \$346,000. The last payment due is \$341,700 on December 1, 2037.

**Revenue bonds:** On February 29, 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% to 5.0%. The annual payments range from \$941,588 to \$1,856,200. The last payment is \$1,851,200 due on December 1, 2045.

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% to 8.5% to advance refund \$555,000 of Local Government Revenue Bonds, Series 1998 with interest rates from 4.65% to 5.0%. The bond was paid in full during the Public Building Commission's fiscal year ending June 30, 2021.

The County has a noncancelable lease agreement with the Public Building Commission to lease the criminal justice facility through December 31, 2045. 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.

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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

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 2016 in the amount of \$28,000,000 for the purpose of construction of the new Justice Center, which are payable through 2045. 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 \$44,480,602 with annual requirements ranging from \$1,851,200 to \$1,856,200. For the current year, principal and interest paid by the Public Building Commission and the total property tax revenue recognized by the County were \$1,853,069 and \$4,997,613, respectively.

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 and in 2016 in the amount of \$9,105,000, for the purpose of advance refunding \$3,205,000 of General Obligation Bonds, Series 2006 and Series 2007, which are payable through December 1, 2025 and 2027, respectively. 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 \$6,244,875 with annual requirements ranging from \$1,024,400 to \$1,067,400. 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 \$1,051,950 and \$2,733,902, respectively.

In 2020, the County defeased a portion of both the 2013 and 2016 bonds with proceeds from the sale of Hope Creek. A total of \$1,110,000 and \$2,795,000 was defeased on the 2013 and 2016 bonds, respectively. In accordance with the requirements of a defeasance under GASB Statement No. 86, the defeasance of debt used only existing resources of the County and the resources are placed in escrow that is considered risk-free. The defeasance had the effect of reducing annual debt service requirements across the remaining life of the bonds. The annual principal payments made from escrow on the defeased portion of the bonds range from \$15,000 to \$730,000. The last principal payment is \$730,000 due on December 1, 2025. Approximately \$490,000 and \$2,565,000 of the amounts defeased for the 2013 and 2016 bonds, respectively, remained outstanding as of November 30, 2021.

Compensated absences, net pension liability and total OPEB liability attributable to governmental activities are generally liquidated by the General Fund. Claim settlements attributable to governmental activities are generally liquidated by the Liability Insurance Fund.

As of November 30, 2021, 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:			
2022	\$ 1,280,000	\$ 429,377	\$ 1,709,377
2023	1,340,000	390,403	1,730,403
2024	1,425,000	341,527	1,766,527
2025	1,460,000	291,803	1,751,803
2026	1,490,000	240,677	1,730,677
2027-2031	3,190,000	611,013	3,801,013
2032-2036	1,435,000	272,931	1,707,931
2037-2038	655,000	26,500	681,500
Total	<u>\$ 12,275,000</u>	<u>\$ 2,604,231</u>	<u>\$ 14,879,231</u>

# Rock Island County, Illinois

## Notes to Basic Financial Statements Year Ended November 30, 2021

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

As of November 30, 2021, the County's future cash flow requirements for the retirement of the revenue bonds is as follows:

	Principal	Interest	Total
Years ending November 30:			
2022	\$ 645,000	\$ 1,209,319	\$ 1,854,319
2023	670,000	1,183,519	1,853,519
2024	695,000	1,156,719	1,851,719
2025	730,000	1,121,969	1,851,969
2026	770,000	1,085,469	1,855,469
2027-2031	4,295,000	4,966,107	9,261,107
2032-2036	5,375,000	3,893,000	9,268,000
2037-2041	6,860,000	2,408,500	9,268,500
2042-2045	6,730,000	686,000	7,416,000
Total	<u>\$ 26,770,000</u>	<u>\$ 17,710,602</u>	<u>\$ 44,480,602</u>

Total future cash flow requirements as of November 30, 2021:

	Principal	Interest	Total
Years ending November 30:			
2022	\$ 1,925,000	\$ 1,638,696	\$ 3,563,696
2023	2,010,000	1,573,922	3,583,922
2024	2,120,000	1,498,246	3,618,246
2025	2,190,000	1,413,772	3,603,772
2026	2,260,000	1,326,146	3,586,146
2027-2031	7,485,000	5,577,120	13,062,120
2032-2036	6,810,000	4,165,931	10,975,931
2037-2041	7,515,000	2,435,000	9,950,000
2042-2045	6,730,000	686,000	7,416,000
Total	<u>\$ 39,045,000</u>	<u>\$ 20,314,833</u>	<u>\$ 59,359,833</u>

As of November 30, 2021, the County did not exceed its legal debt margin:

Assessed value, net of tax exemptions	<u>\$ 2,726,322,088</u>
Debt limit, 2.875% of assessed value	\$ 78,381,760
Debt applicable to debt limit	39,045,000
Legal debt margin	<u>\$ 39,336,760</u>

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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#### 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, 2021:

	Regular	Sheriff's Law Enforcement Personnel	Elected County Officials	Forest Preserve District	Total
Net pension liability	\$ 334,447	\$ 2,003,385	\$ 2,469,280	\$ 186,578	\$ 4,993,690
Deferred outflows of resources	4,110,771	2,228,478	389,024	282,174	7,010,447
Deferred inflows of resources	14,856,845	5,682,862	910,149	883,219	22,333,075
Pension benefit	5,355,405	1,947,398	515,819	697,569	8,516,191

**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 an agent multiple-employer 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 Annual Comprehensive 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](http://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% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% 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% of the original amount on January 1 every year after retirement.

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 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% 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% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

#### Note 8. Retirement System (Continued)

**Employees covered by benefit terms:** As of November 30, 2021, 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	703	76	24	41	844
Inactive plan members entitled					
to but not yet receiving benefits	667	9	6	22	704
Active plan members	325	62	4	34	425
Total	1,695	147	34	97	1,973

**Contributions:** As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. SLEP and ECO employees participating in IMRF are required to contribute 7.5% 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 2020 was 15.51%, 29.34%, 135.31%, and 16.39% for RP, SLEP, ECO, and the Forest Preserve District, respectively. For the fiscal year ended November 30, 2021 the County and Forest Preserve District contributed \$5,673,385 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, 2020. 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, 2020:

**Methods and assumptions used to determine total pension liability:**

- 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 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the experience-based table of rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017-2019.
- For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.
- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.



## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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#### Note 8. Retirement System (Continued)

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2020 Illinois Municipal Retirement Fund annual actuarial valuation report.

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of the 2020 actuarial experience study covering the period of 2017-2019.

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
U.S. equity	39%	4.50%
International equity	15	5.75
Fixed income	25	2.00
Real estate	10	5.90
Alternative investments	10	4.30 - 8.10
Cash equivalents	1	1.70
Total	<u>100%</u>	

**Discount rate:** The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that 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, 2021**

**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, 2020	\$ 165,008,474	\$ 150,451,293	\$ 14,557,181
Changes for the year:			
Service cost	2,300,713	-	2,300,713
Interest on the total pension liability	11,701,699	-	11,701,699
Differences between expected and actual experience of the total pension liability	331,837	-	331,837
Changes of assumptions	(1,664,713)	-	(1,664,713)
Contributions—employer	-	3,641,291	(3,641,291)
Contributions—employees	-	1,063,992	(1,063,992)
Net investment income	-	21,869,635	(21,869,635)
Benefit payments, including refunds of employee contributions	(9,512,177)	(9,512,177)	-
Other (net transfer)	-	317,352	(317,352)
Net changes	3,157,359	17,380,093	(14,222,734)
Balances at November 30, 2021	\$ 168,165,833	\$ 167,831,386	\$ 334,447

	Sheriff's Law Enforcement Personnel		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2020	\$ 51,762,773	\$ 46,091,636	\$ 5,671,137
Changes for the year:			
Service cost	807,801	-	807,801
Interest on the total pension liability	3,688,225	-	3,688,225
Differences between expected and actual experience of the total pension liability	836,059	-	836,059
Changes of assumptions	(286,935)	-	(286,935)
Contributions—employer	-	1,289,035	(1,289,035)
Contributions—employees	-	329,508	(329,508)
Net investment income	-	6,896,180	(6,896,180)
Benefit payments, including refunds of employee contributions	(2,589,202)	(2,589,202)	-
Other (net transfer)	-	198,179	(198,179)
Net changes	2,455,948	6,123,700	(3,667,752)
Balances at November 30, 2021	\$ 54,218,721	\$ 52,215,336	\$ 2,003,385

**Rock Island County, Illinois**

**Notes to Basic Financial Statements  
Year Ended November 30, 2021**

**Note 8. Retirement System (Continued)**

	Elected County Officials		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(A)	(B)	(A)-(B)
Balances at November 30, 2020	\$ 12,037,287	\$ 8,542,547	\$ 3,494,740
Changes for the year:			
Service cost	84,398	-	84,398
Interest on the total pension liability	842,158	-	842,158
Differences between expected and actual experience of the total pension liability	(880,784)	-	(880,784)
Changes of assumptions	(52,555)	-	(52,555)
Contributions—employer	-	536,633	(536,633)
Contributions—employees	-	29,745	(29,745)
Net investment income	-	1,318,995	(1,318,995)
Benefit payments, including refunds of employee contributions	(927,039)	(927,039)	-
Other (net transfer)	-	(866,696)	866,696
Net changes	(933,822)	91,638	(1,025,460)
Balances at November 30, 2021	\$ 11,103,465	\$ 8,634,185	\$ 2,469,280

	Forest Preserve District		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(A)	(B)	(A)-(B)
Balances at November 30, 2020	\$ 9,275,260	\$ 8,082,944	\$ 1,192,316
Changes for the year:			
Service cost	170,250	-	170,250
Interest on the total pension liability	661,337	-	661,337
Differences between expected and actual experience of the total pension liability	125,184	-	125,184
Changes of assumptions	(98,781)	-	(98,781)
Contributions—employer	-	528,911	(528,911)
Contributions—employees	-	82,635	(82,635)
Net investment income	-	1,160,748	(1,160,748)
Benefit payments, including refunds of employee contributions	(476,983)	(476,983)	-
Other (net transfer)	-	91,434	(91,434)
Net changes	381,007	1,386,745	(1,005,738)
Balances at November 30, 2021	\$ 9,656,267	\$ 9,469,689	\$ 186,578

# Rock Island County, Illinois

## Notes to Basic Financial Statements Year Ended November 30, 2021

### 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 (asset), calculated using the discount rate of 7.25 for RP, SLEP, ECO, and Forest Preserve District, respectively, as well as what the plan's net pension liability (asset) would be if it were calculated using discount rates that are 1% lower or 1% higher:

	1% Decrease (6.25%)	Current Discount (7.25%)	1% Increase (8.25%)
Net pension liability (asset)—Regular	\$ 20,736,828	\$ 334,447	\$ (15,926,359)
Net pension liability (asset)—Sheriff's Law Enforcement Personnel	\$ 9,098,221	\$ 2,003,385	\$ (3,835,724)
Net pension liability—Elected County Officials	\$ 3,550,724	\$ 2,469,280	\$ 1,544,084
Net pension liability (asset)—Forest Preserve District	\$ 1,344,325	\$ 186,578	\$ (705,056)

**Pension expense, deferred outflows of resources, and deferred inflows of resources related to pension:** For the year ended November 30, 2021, the County recognized pension benefit of \$8,516,191. At November 30, 2021, 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 to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 942,466	\$ 265,260
Changes of assumptions	615,243	1,130,689
Net difference between projected and actual earnings on pension plan investments	-	13,460,896
Total deferred amounts to be recognized in pension expense in future periods	1,557,709	14,856,845
Pension contributions made subsequent to the measurement date	2,553,062	-
Total deferred amounts related to pensions	\$ 4,110,771	\$ 14,856,845

Rock Island County, Illinois

Notes to Basic Financial Statements  
Year Ended November 30, 2021

Note 8. Retirement System (Continued)

Deferred Amounts Related to Pensions	Sheriff's Law Enforcement Personnel	
	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	\$ 658,973	\$ 1,021,079
Changes of assumptions	545,505	336,546
Net difference between projected and actual earnings on pension plan investments	-	4,325,237
Total deferred amounts to be recognized in pension expense in future periods	1,204,478	5,682,862
Pension contributions made subsequent to the measurement date	1,024,000	-
Total deferred amounts related to pensions	<u>\$ 2,228,478</u>	<u>\$ 5,682,862</u>
Deferred Amounts Related to Pensions	Elected County Officials	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods, net difference between projected and actual earnings on pension plan investments	\$ -	\$ 910,149
Total deferred amounts to be recognized in pension expense in future periods	-	910,149
Pension contributions made subsequent to the measurement date	389,024	-
Total deferred amounts related to pensions	<u>\$ 389,024</u>	<u>\$ 910,149</u>
Deferred Amounts Related to Pensions	Forest Preserve District	
	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	\$ 125,498	\$ 125,733
Changes of assumptions	70,946	77,181
Net difference between projected and actual earnings on pension plan investments	-	680,305
Total deferred amounts to be recognized in pension expense in future periods	196,444	883,219
Pension contributions made subsequent to the measurement date	85,730	-
Total deferred amounts related to pensions	<u>\$ 282,174</u>	<u>\$ 883,219</u>

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

#### Note 8. Retirement System (Continued)

\$4,051,816 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, 2022.

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:

	Regular	Sheriff's Law Enforcement Personnel	Elected County Officials	Forest Preserve District	Total
Years ending November 30:					
2021	\$ (3,850,373)	\$ (1,631,706)	\$ (297,707)	\$ (248,609)	\$ (6,028,395)
2022	(1,819,806)	(453,894)	(112,988)	(65,057)	(2,451,745)
2023	(5,404,023)	(1,739,397)	(350,622)	(263,110)	(7,757,152)
2024	(2,224,934)	(653,387)	(148,832)	(109,999)	(3,137,152)
	<u>\$ (13,299,136)</u>	<u>\$ (4,478,384)</u>	<u>\$ (910,149)</u>	<u>\$ (686,775)</u>	<u>\$ (19,374,444)</u>

As of November 30, 2021, the County owed IMRF \$315,065 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 Annual Comprehensive 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](http://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% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% 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% of the original amount on January 1 every year after retirement.

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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#### 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% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% 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% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

**Employees covered by benefit terms:** As of December 31, 2020, 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	12
Total	<u>58</u>

**Contributions:** As set by statute, the Consortium's Regular Plan Members are required to contribute 4.5% 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 2020 was 18.05%. For the fiscal year ended June 30, 2021, 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 asset:** Consortium's net pension asset was measured as of December 31, 2020. The total pension liability used to calculate the net pension asset 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, 2020:

- 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 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the experience-based table of rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.
- For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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#### Note 8. Retirement System (Continued)

- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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	37%	5.00%
International equity	18	6.00
Fixed income	28	1.30
Real estate	9	6.20
Alternative investments	7	2.85 - 6.95
Cash equivalents	1	0.70
Total	<u>100%</u>	

**Discount rate:** A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits).



Rock Island County, Illinois

Notes to Basic Financial Statements  
Year Ended November 30, 2021

**Note 8. Retirement System (Continued)**

***Changes in the net pension liability (asset):***

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (Asset) (A)-(B)
Balances at June 30, 2020	\$ 5,381,049	\$ 5,257,450	\$ 123,599
Changes for the year:			
Service cost	61,168	-	61,168
Interest on the total pension liability	376,637	-	376,637
Differences between expected and actual experience of the total pension liability	91,028	-	91,028
Changes of assumptions	(31,226)	-	(31,226)
Contributions—employer	-	115,365	(115,365)
Contributions—employees	-	28,761	(28,761)
Net investment income	-	802,044	(802,044)
Benefit payments, including refunds of employee contributions	(433,285)	(433,285)	-
Other (net transfer)	-	64,536	(64,536)
Net changes	64,322	577,421	(513,099)
Balances at June 30, 2021	\$ 5,445,371	\$ 5,834,871	\$ (389,500)

***Sensitivity of the net pension asset to changes in the discount rate:*** The following presents the plan's net pension liability (asset), calculated using a single discount rate of 7.25%, as well as what the plan's net pension liability (asset) would be if it were calculated using a single discount rate that is 1% lower of 1% higher:

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 100,087	\$ (389,500)	\$ (802,584)

Rock Island County, Illinois

Notes to Basic Financial Statements  
Year Ended November 30, 2021

**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, 2021, the Consortium recognized pension benefit of \$218,915. At June 30, 2021, 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	\$ 46,029	\$ -
Changes of assumptions	-	15,790
Net difference between projected and actual earnings on pension plan investments	-	533,663
Total deferred amounts to be recognized in pension expense in future periods	46,029	549,453
Pension contributions made subsequent to the measurement date	31,490	-
Total deferred amounts related to pensions	<u>\$ 77,519</u>	<u>\$ 549,453</u>

\$31,490 reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as an increase to the net pension asset in the year ending June 30, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions 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:

	Net Deferred Outflows of Resources
Years ending December 31:	
2022	\$ (146,024)
2023	(58,640)
2024	(212,955)
2025	(85,805)
Total	<u>\$ (503,424)</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, 2021

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#### 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, 2021, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$3,791,000, of which \$751,000 was recorded in the Internal Service Fund as accrued liabilities. The entire balance of \$3,791,000 was recorded in the government-wide statements.

Changes in reported liabilities during fiscal 2021 and 2020 were:

	Self-Insurance	
	2021	2020
Claims payable, beginning of year	\$ 5,051,000	\$ 5,366,000
Claims expense and changes in estimates	5,863,902	10,140,761
Claims payments	(7,123,902)	(10,455,761)
Claims payable, end of year	<u>\$ 3,791,000</u>	<u>\$ 5,051,000</u>

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, 2021

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#### Note 11. Other Postemployment Benefits

The County offers one plan that employees may participate in, a self-funded County plan. Below is a summary of amounts reported by the County as of and for the year ended November 30, 2021:

	<u>County's Plan</u>
Total OPEB liability	\$ 18,216,694
Deferred outflow of resources	3,092,757
Deferred inflow of resources	3,295,771
OPEB benefit	612,412

**Plan description:** The County, as approved by the County Board, provides a single-employer postretirement health care benefits plan that provides a continuation option to purchase health benefits under the County's health plan. The County can establish or amend the plan provisions or contribution requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a stand-alone financial report.

**Benefits provided:** 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.

**Contributions:** The County pays approximately 92% of the pre-Medicare retirees' health insurance premiums for single coverage or 80% of the premium for family coverage for all retirees qualifying under (1) or (2) above. The County pays 50% of the pre-Medicare retirees' health insurance premiums for all retirees qualifying under (3) above. The County pays between 2% and 50%, depending on the length of employee's service, for all retirees qualifying under (4) above. The current funding policy of the County is to pay claims as they occur on a pay-as-you-go basis. The source of payment is the fund that pays the benefits for current employees. Other postemployment liabilities are generally liquidated by the General Fund. The monthly contributions are listed below:

	<u>Active Employee Contribution Rates</u>		<u>Total Premium Rates</u>	
	Premier	Nonpremier	Premier	Nonpremier
Retiree	\$ 43.20	\$ 80.50	\$ 610.50	\$ 647.80
Retiree spouse	41.30	100.60	966.60	1,025.90

**Rock Island County, Illinois**

**Notes to Basic Financial Statements**  
**Year Ended November 30, 2021**

**Note 11. Other Postemployment Benefits (Continued)**

Employees covered by benefit terms: At November 30, 2021, the following employees were covered by the benefit terms:

**Number of participants:**

Actives covered	343
Retirees covered	85
Beneficiaries covered	2
	<u>430</u>

**Changes in the total OPEB liability:**

	Increase (Decrease) Total OPEB Liability
Balances, November 30, 2020	<u>\$ 19,198,912</u>
Changes for the year:	
Service cost	582,021
Interest	553,238
Difference between expected and actual experience	1,561,543
Changes of assumptions	(2,279,380)
Benefits paid	<u>(1,399,640)</u>
Net changes	<u>(982,218)</u>
Balances, November 30, 2021	<u><u>\$ 18,216,694</u></u>

**Sensitivity of the total OPEB liability to changes in the discount rate:** The following presents the approximate total OPEB liability of the County, as well as the County's approximate total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.23%) or 1-percentage-point higher (3.23%) than the current rate:

	1% Decrease 1.23%	Current Rate 2.23%	1% Increase 3.23%
Total OPEB liability	<u>\$ 19,225,054</u>	<u>\$ 18,216,694</u>	<u>\$ 17,229,355</u>

Rock Island County, Illinois

Notes to Basic Financial Statements  
Year Ended November 30, 2021

**Note 11. Other Postemployment Benefits (Continued)**

**Sensitivity of the OPEB liability to changes in the healthcare cost trend rates:** The following presents the approximate total OPEB liability of the County, as well as what the County's approximate total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.25% to 4.50% over 3 years and following the Getzen model less than 1% thereafter) or 1-percentage-point higher (7.25% to 6.50% over 3 years and following the Getzen model plus 1% thereafter) than the current healthcare cost trend rates:

	1% Decrease 5.25% to 4.50% Over 3 Years and Following the Getzen Model Less 1% Thereafter	Current 6.25% to 5.50% Over 3 Years and Following the Getzen Model Thereafter	1% Increase 7.25% to 6.50% Over 3 Years and Following the Getzen Model Plus 1% Thereafter
Total OPEB liability	\$ 16,802,262	\$ 18,216,694	\$ 19,820,618

**OPEB Expense and deferred outflows of resources and deferred inflows of resources related to OPEB:** For the year ended November 30, 2021, the County recognized OPEB benefit of \$612,412. At November 30, 2021 the County reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

Deferred Amounts Related to OPEB	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in OPEB expense in future periods:		
Differences between expected and actual experience	\$ 1,366,350	\$ 2,351,313
Changes of assumptions	1,726,407	944,458
Total deferred amounts related to pensions	\$ 3,092,757	\$ 3,295,771

Amounts reported as the deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense over the average future service to retirement of plan participants as follows:

Year ending June 30:	Net Deferred Inflows of Resources
2022	\$ (148,032)
2023	(148,032)
2024	(148,032)
2025	60,270
2026	60,270
Thereafter	120,542
	\$ (203,014)

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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#### 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.

The total OPEB liability in the November 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

- The Actuarial Cost Method used was Entry Age Normal.
- Plan participation was assumed to be 90% of eligible retirees and spouses hired prior to January 1, 2001 and 70% of eligible retirees and spouses hired on or after January 1, 2001.
- Salary increases were assumed to be 5%.
- The discount rate was assumed to be 2.23%, based on the S&P Municipal Bond 20-Year High Grade Index.
- An initial health care cost trend rate was assumed to be 6.25% initially, graded uniformly to 5.50% over 3 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2075 with a stop loss of 10% per annum and administrative cost of 5% per annum.
- Claims were calculated by weighting and spreading three years of claims experience from 2019 through 2021 over the participating population. The claims were then adjusted using the age variance to determine the average age-65 claims cost. Medical claims cost are assumed to increase at the healthcare cost trend rate.
- For active members' mortality, PUB-10 General employee headcount weighted Males and Female tables with mortality improvement scale MP2020.
- For nondisabled retirees' mortality, PUB-10 General Retiree headcount weighted Males (adjusted 106%) and Female (adjusted 105%) tables with mortality improvement scale MP2020.
- For disabled retirees' mortality, PUB-10 General disability headcount weighted Males and Female tables with mortality improvement scale MP2020.
- For beneficiaries' mortality, PUB-10 General Retiree headcount weighted Males (adjusted 106%) and Female (adjusted 105%) tables with mortality improvement scale MP2020.

#### Rock Island Tri-County Consortium

**Plan description:** The Consortium administers a single-employer defined benefit health care plan whereby eligible retired employees and their eligible dependents may continue coverage under the active employee group health plan on an option basis. Retirees are eligible, depending on date of hire, if: a) they qualify for immediate receipt of retirement pension benefits from IMRF, b) coverage was in effect under the group health plan immediately preceding the date on which the retirement begins, and c) the employee has participated in the group health insurance plan, either as the employee or as the employed spouse, for at least eight years. Participants must be age 55 or older at retirement. The plan does not issue a standalone report.

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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#### Note 11. Other Postemployment Benefits (Continued)

**Benefits provided:** The Consortium provides postemployment health care benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under the Consortium's IMRF retirement plan.

Health care benefits are provided through a fully insured plan with United Health Care. The benefit levels are the same as those afforded to active employees. Retirees electing continued coverage pay the active employee contribution which creates an implicit rate subsidy.

**Employees covered by the benefit terms:** As of June 30, 2021, 7 active employees were covered by the benefit terms.

**Total OPEB liability:** At June 30, 2021, the Consortium reported a total OPEB liability of \$7,086; the Consortium's total OPEB liability was measured as of June 30, 2021 and was determined by an actuarial valuation as of that date.

**Actuarial methods and assumptions:** The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method:	Entry age actuarial cost method
Discount rate:	3.15%
Salary rate increase:	5.00%
Inflation rate:	2.75% per IPERS + 0.25% additional for Insurance Company
Health cost premium trend rate:	6.00%
Claim cost trend rate:	7.30%
Attained age rate of employee termination:	None
Mortality:	None

Attained age retirement rate and selection rate:

Attained Age	Retirement Rate	Postretirement Selection Rate
55	8.0%	60%
56	11.6	60
57	15.3	60
58	19.0	60
59	22.6	60
60	26.3	60
61	30.0	60
62	50.0	60
63	60.0	60
64	75.0	60
65	100.0	60



Rock Island County, Illinois

Notes to Basic Financial Statements  
Year Ended November 30, 2021

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**Note 11. Other Postemployment Benefits (Continued)**

Health care costs:

Attained age	Annual Rate of Increase
55–69	3.0%
70–74	2.5
75–79	2.0
80–84	1.0
85–89	0.5
90+	-

**Eligibility provisions:** To be eligible for benefits, an employee must qualify for retirement under the Consortium's IMRF retirement plan. Retirees are eligible, depending on date of hire, if: a) they qualify for immediate receipt of retirement pension benefits from IMRF, b) coverage was in effect under the group health plan immediately preceding the day on which the retirement begins, and c) the employee has participated in the group health insurance plan, either as the employee or as the employed spouse, for at least eight years. Participants must be age 55 or older at retirement.

**Medical coverage:** Retirees are allowed to remain on the Consortium's insurance plans provided that they pay the entire premium. Coverage can continue upon Medicare eligibility. Coverage ceases when premium payments cease.

**Discount rate:** A rate of 3.15% is used, which is the Vanguard Group, Municipal Bond Index, as of June 30, 2020.

**Annual OPEB cost and total OPEB liability:** The Consortium does not have a dedicated trust to pay retiree health care benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

A rate of 3.15 is used, which is the Vanguard Group, Municipal Bond Index, as of June 30, 2020.

**Changes to total OPEB liability:**

	Total OPEB Liability
Balances, June 30, 2020	\$ 6,902
Changes for the year:	
Service cost	1,867
Interest on total OPEB liability	276
Recognition of deferred inflows/outflows	(1,959)
Net changes	184
Balances, June 30, 2021	\$ 7,086

Rock Island County, Illinois

Notes to Basic Financial Statements  
Year Ended November 30, 2021

**Note 11. Other Postemployment Benefits (Continued)**

**Sensitivity of the total OPEB liability to changes in the discount rate:** The following presents the total OPEB liability of the Consortium, calculated using a discount rate of 3.15%, as well as what the plan's total OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher.

	1% Decrease (2.15%)	Current Rate (3.15%)	1% Increase (4.15%)
Total OPEB liability	\$ 7,520	\$ 7,086	\$ 6,678

**Sensitivity of the total OPEB liability to changes in the health care cost trend rates:** The following presents the total OPEB liability of the Consortium, calculated using a health care trend rate of 6%, as well as what the plan's total OPEB liability would be if it were calculated using a health care trend rate that is 1% lower or 1% higher:

	1% Decrease (5%)	Current Rate (6%)	1% Increase (7%)
Total OPEB liability	\$ 6,331	\$ 7,086	\$ 7,947

**OPEB expense and deferred outflows of resources and deferred inflows of resources related to**

**OPEB:** For the year ended June 30, 2021, the Consortium recognized OPEB expense of \$1,085. At June 30, 2021, the Consortium reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

Deferred Amounts Related to OPEB	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred inflows to be recognized in OPEB expense in future periods, differences between expected and actual experience	\$ -	\$ 1,959

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

	OPEB Expense
Year ending June 30:	
2022	\$ (301)
2023	(301)
2024	(301)
2025	(301)
2026	(301)
Thereafter	(454)
	<u>\$ (1,959)</u>

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

#### 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, 2021 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.

#### 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, 2021 are as follows:

Fund balances:	General	Forest Preserve Commission	Hope Creek Care Center	Illinois Municipal Retirement	Liability Insurance Fund	Nonmajor Governmental	Total
Nonspendable:							
Advances	\$ 2,228,402	\$ -	\$ -	\$ -	\$ 1,969,000	\$ -	\$ 4,197,402
Inventories	1,957	-	-	-	-	10,051	12,008
Prepays	72,307	-	-	-	-	3,928	76,235
Total nonspendable	2,302,666	-	-	-	1,969,000	13,979	4,285,645
Restricted:							
Capital improvements	-	-	-	-	-	13,314,558	13,314,558
Collector's tax fees, sale and error refunds	-	-	-	-	-	140,459	140,459
Document storage	-	-	-	-	-	2,166,841	2,166,841
Working Cash	549,361	-	-	-	-	-	549,361
GIS	-	-	-	-	-	90,863	90,863
IMRF/FICA	-	-	-	3,860,732	-	1,763,881	5,624,613
Judicial	-	-	-	-	-	2,181,036	2,181,036
Parks and recreation	-	4,038,374	-	-	-	1,318	4,039,692
Public health	-	-	-	-	-	4,595,575	4,595,575
Public safety	-	-	-	-	-	625,305	625,305
Liability insurance	-	-	-	-	6,662,124	-	6,662,124
Total restricted	549,361	4,038,374	-	3,860,732	6,662,124	24,879,836	39,990,427
Unassigned	14,632,706	-	(5,533,356)	-	-	(558,059)	8,541,291
Total fund balances (deficits)	\$ 17,484,733	\$ 4,038,374	\$ (5,533,356)	\$ 3,860,732	\$ 8,631,124	\$ 24,335,756	\$ 52,817,363

#### 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, 2021.

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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#### 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.

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 \$2,841,120 during the year ended November 30, 2021.

#### Note 16. Restatement

Governmental Accounting Standards Board (GASB) Statements No. 84, *Fiduciary Activities* and No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, were adopted during fiscal year 2021. These statements required the County to reassess how their fiduciary activities should be reported. The County determined the funds formally reported as agency funds now meet the criteria to be fiduciary custodial funds. The Statements also required the County to present a Statement of Net Position as well as a Statement of Changes in Fiduciary Net Position. This required the County to restate beginning net position in each custodial fund presented. The impact of the restatement is as follows:

	Custodial Funds
	<hr/>
Net position, December 1, 2020, as previously reported	\$ -
Adoption of GASB No. 84 and 97	6,329,126
Net position, December 1, 2020, as restated	<hr/> <u>\$ 6,329,126</u>

## Rock Island County, Illinois

### Notes to Basic Financial Statements Year Ended November 30, 2021

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#### Note 17. Adopted and Pending Pronouncements

As of November 30, 2021, the County has adopted the following Governmental Accounting Standards Board (GASB) Statements:

- GASB Statement No. 84, *Fiduciary Activities*, issued February 2017, was effective for the County beginning with its fiscal year ending November 30, 2021. 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. The impact of the implementation of this standard is disclosed in Note 16.
- GASB Statement No. 98, *The Annual Comprehensive Financial Report*, issued in October 2021, was early adopted by the County for its fiscal year ending November 30, 2021. The Statement establishes the term *annual comprehensive financial report* and its acronym ACFR. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments.

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. 87, *Leases*, issued June 2017, will be effective for the County beginning with its fiscal year ending November 30, 2022, 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.

Rock Island County, Illinois

Notes to Basic Financial Statements  
Year Ended November 30, 2021

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**Note 17. Adopted and Pending Pronouncements (Continued)**

- GASB Statement No. 91, *Conduit Debt Obligations*, will be effective for reporting periods beginning after December 15, 2021. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.
- GASB Statement No. 92, *Omnibus 2020*, issued in January 2020, will be effective for the County fiscal years beginning after June 15, 2021. The objective of Statement No. 92 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing 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 leases, postemployment benefits (pensions and other postemployment benefits), fiduciary activities, asset retirement obligations and fair value measurement and application.
- GASB Statement No. 96 *Subscription Based Information Technology Arrangements*, issued in May 2020 will be effective for the County beginning with its fiscal year ending November 30, 2023. Statement No. 96 provides guidance on accounting and financial reporting on subscription-based information technology arrangements.
- GASB Statement No. 99, *Omnibus 2022*, issued in April 2022, will be effective based on its respective paragraphs, ranging from immediate implementation to fiscal years beginning after June 15, 2023. The objective of Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB statements and (2) accounting and financial reporting for financial guarantees. This Statement addresses a variety of topics including issues related to leases, public-private and public-public partnerships and arrangements, and subscription-based information technology arrangements.

**Rock Island County, Illinois**

**Notes to Basic Financial Statements  
Year Ended November 30, 2021**

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**Note 17. Adopted and Pending Pronouncements (Continued)**

- GASB Statement No. 100, *Accounting Changes and Error Corrections*, issued in June 2022, will be effective for the County beginning with its fiscal year ended November 30, 2024. The objective of Statement No. 100 is to improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice.
- GASB Statement No. 101, *Compensated Absences*, issued in June 2022, will be effective for the County beginning with its fiscal year ended November 30, 2025. The objective of Statement No. 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

The County's management has not yet determined the effect of Statement Nos. 87, 91, 92, 96, 99, 100 and 101 will have on the County's financial statements, which may have a material effect on the financial statements.

**Note 18. Subsequent Events**

The County has evaluated subsequent events through August 31, 2022, the date the financial statements were available to be issued.

## **Required Supplementary Information**



**Rock Island County, Illinois**

**Required Supplementary Information (Unaudited)**  
**Schedule of Changes in the Net Pension Liability and Related Ratios**  
**Illinois Municipal Retirement Fund—Regular**  
**Primary Government**

	November 30, 2021	November 30, 2020
Measurement date	12/31/2020	12/31/2019
<b>Total Pension Liability</b>		
Service cost	\$ 2,300,713	\$ 2,399,486
Interest on the total pension liability	11,701,699	11,255,721
Difference between expected and actual experience of the total pension liability	331,837	1,798,891
Changes of assumptions	(1,664,713)	-
Benefit payments, including refunds of employee contributions	(9,512,177)	(8,994,406)
<b>Net change in total pension liability</b>	<b>3,157,359</b>	<b>6,459,692</b>
<b>Total pension liability, beginning</b>	<b>165,008,474</b>	<b>158,548,782</b>
<b>Total pension liability, ending (A)</b>	<b>\$ 168,165,833</b>	<b>\$ 165,008,474</b>
<b>Plan Fiduciary Net Position</b>		
Contributions—employer	\$ 3,641,291	\$ 3,110,591
Contributions—employees	1,063,992	1,091,947
Net investment income	21,869,635	24,867,974
Benefit payments, including refunds of employee contributions	(9,512,177)	(8,994,406)
Other	317,352	1,522,845
<b>Net change in plan fiduciary net position</b>	<b>17,380,093</b>	<b>21,598,951</b>
<b>Plan fiduciary net position, beginning</b>	<b>150,451,293</b>	<b>128,852,342</b>
<b>Plan fiduciary net position, ending (B)</b>	<b>\$ 167,831,386</b>	<b>\$ 150,451,293</b>
<b>Net pension liability—ending (A) - (B)</b>	<b>\$ 334,447</b>	<b>\$ 14,557,181</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>99.80%</b>	<b>91.18%</b>
<b>Covered valuation payroll</b>	<b>\$ 23,400,584</b>	<b>\$ 23,448,314</b>
<b>Net pension liability as a percentage of covered valuation payroll</b>	<b>1.43%</b>	<b>62.08%</b>

**Note:** GASB Statement No. 68 requires 10 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.

November 30, 2019	November 30, 2018	November 30, 2017	November 30, 2016	November 30, 2015
12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014
\$ 2,248,282	\$ 2,461,601	\$ 2,427,493	\$ 2,544,816	\$ 2,877,758
11,101,721	11,105,808	10,747,993	9,800,790	8,941,007
(2,008,479)	(163,459)	(100,910)	8,114,360	2,430,156
4,658,469	(4,716,438)	(382,780)	373,468	3,906,049
(8,700,020)	(8,570,690)	(8,071,625)	(7,452,807)	(5,596,657)
7,299,973	116,822	4,620,171	13,380,627	12,558,313
151,248,809	151,131,987	146,511,816	133,131,189	120,572,876
\$ 158,548,782	\$ 151,248,809	\$ 151,131,987	\$ 146,511,816	\$ 133,131,189
\$ 3,644,286	\$ 3,615,573	\$ 2,895,160	\$ 2,810,537	\$ 3,084,483
1,086,216	1,086,305	1,088,105	1,745,941	1,398,585
(8,486,935)	22,847,735	8,218,611	605,317	7,048,472
(8,700,020)	(8,570,690)	(8,071,625)	(7,452,807)	(5,596,657)
238,037	(2,920,593)	389,874	271,847	471,065
(12,218,416)	16,058,330	4,520,125	(2,019,165)	6,405,948
141,070,758	125,012,428	120,492,303	122,511,468	116,105,520
\$ 128,852,342	\$ 141,070,758	\$ 125,012,428	\$ 120,492,303	\$ 122,511,468
\$ 29,696,440	\$ 10,178,051	\$ 26,119,559	\$ 26,019,513	\$ 10,619,721
81.27%	93.27%	82.72%	82.24%	92.02%
\$ 24,065,746	\$ 23,912,517	\$ 23,750,321	\$ 24,180,686	\$ 23,552,737
123.40%	42.56%	109.98%	107.60%	45.09%

**Rock Island County, Illinois**

**Required Supplementary Information (Unaudited)**  
**Schedule of Employer Contributions**  
**Illinois Municipal Retirement Fund—Regular**  
**Primary Government**

Fiscal Year Ended November 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
<b>2021</b>	<b>\$ 2,856,503</b>	<b>\$ 2,856,503</b>	<b>\$ -</b>	<b>\$ 18,108,671</b>	<b>15.77%</b>
2020	3,565,480	3,565,480	-	23,271,011	15.32
2019	3,149,474	3,155,066	(5,592)	23,499,767	13.43
2018	3,641,222	3,641,893	(671)	24,052,977	15.14
2017	3,555,539	3,555,539	-	23,899,001	14.88
2016	2,878,982	2,888,108	(9,126)	23,786,185	12.14
2015	2,717,121	2,833,366	(116,245)	24,128,361	11.74
2014	2,653,418	2,827,443	(174,025)	21,590,055	13.10

**Note:** GASB Statement No. 68 requires 10 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 (Unaudited) Schedule of Changes in the Net Pension Liability and Related Ratios Illinois Municipal Retirement Fund—Sheriff's Law Enforcement Personnel Primary Government

	November 30, 2021	November 30, 2020
Measurement date	12/31/2020	12/31/2019
<b>Total Pension Liability</b>		
Service cost	\$ 807,801	\$ 777,771
Interest on the total pension liability	3,688,225	3,630,926
Difference between expected and actual experience of the total pension liability	836,059	(1,141,860)
Changes of assumptions	(286,935)	-
Net investment income	-	-
Benefit payments, including refunds of employee contributions	(2,589,202)	(2,393,832)
<b>Net change in total pension liability</b>	<b>2,455,948</b>	<b>873,005</b>
<b>Total pension liability, beginning</b>	<b>51,762,773</b>	<b>50,889,768</b>
<b>Total pension liability, ending (A)</b>	<b>\$ 54,218,721</b>	<b>\$ 51,762,773</b>
<b>Plan Fiduciary Net Position</b>		
Contributions—employer	\$ 1,289,035	\$ 1,034,967
Contributions—employees	329,508	323,697
Net investment income	6,896,180	8,035,589
Benefit payments, including refunds of employee contributions	(2,589,202)	(2,393,832)
Other	198,179	(933,139)
<b>Net change in plan fiduciary net position</b>	<b>6,123,700</b>	<b>6,067,282</b>
<b>Plan fiduciary net position, beginning</b>	<b>46,091,636</b>	<b>40,024,354</b>
<b>Plan fiduciary net position, ending (B)</b>	<b>\$ 52,215,336</b>	<b>\$ 46,091,636</b>
<b>Net pension liability—ending (A) - (B)</b>	<b>\$ 2,003,385</b>	<b>\$ 5,671,137</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>96.30%</b>	<b>89.04%</b>
<b>Covered valuation payroll</b>	<b>\$ 4,393,440</b>	<b>\$ 4,315,956</b>
<b>Net pension liability as a percentage of covered valuation payroll</b>	<b>45.60%</b>	<b>131.40%</b>

**Note:** GASB Statement No. 68 requires 10 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.

November 30, 2019		November 30, 2018		November 30, 2017		November 30, 2016		November 30, 2015	
12/31/2018		12/31/2017		12/31/2016		12/31/2015		12/31/2014	
\$	733,639	\$	758,182	\$	775,670	\$	741,027	\$	772,158
	3,508,081		3,530,410		3,393,731		3,154,549		2,994,200
	(37,574)		(1,699,771)		84,578		1,602,321		(179,796)
	1,498,632		(424,399)		(182,229)		59,010		681,161
	-		-		-		-		-
	(2,441,211)		(2,458,532)		(2,386,164)		(2,245,580)		(1,864,433)
	3,261,567		(294,110)		1,685,586		3,311,327		2,403,290
	47,628,201		47,922,311		46,236,725		42,925,398		40,522,108
\$	50,889,768	\$	47,628,201	\$	47,922,311	\$	46,236,725	\$	42,925,398
\$	1,089,924	\$	1,057,250	\$	1,038,789	\$	1,078,094	\$	1,002,718
	306,750		297,204		317,097		491,132		311,233
	(3,205,298)		7,367,672		2,483,123		179,241		2,101,649
	(2,441,211)		(2,458,532)		(2,386,164)		(2,245,580)		(1,864,433)
	1,014,268		(1,507,094)		1,263,985		97,228		(93,188)
	(3,235,567)		4,756,500		2,716,830		(399,885)		1,457,979
	43,259,921		38,503,421		35,786,591		36,186,476		34,728,497
\$	40,024,354	\$	43,259,921	\$	38,503,421	\$	35,786,591	\$	36,186,476
\$	10,865,414	\$	4,368,280	\$	9,418,890	\$	10,450,134	\$	6,738,922
	78.65%		90.83%		80.35%		77.40%		84.30%
\$	4,089,968	\$	3,962,708	\$	4,059,288	\$	4,151,427	\$	3,769,513
	265.66%		110.23%		232.03%		251.72%		178.77%

**Rock Island County, Illinois**

**Required Supplementary Information (Unaudited)**

**Schedule of Employer Contributions**

**Illinois Municipal Retirement Fund—Sherrif's Law Enforcement Personnel**

**Primary Government**

Fiscal Year Ended November 30,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
<b>2021</b>	<b>\$ 1,131,419</b>	<b>\$ 1,131,419</b>	<b>\$ -</b>	<b>\$ 4,211,407</b>	<b>26.87%</b>
2020	1,141,898	1,141,898	-	4,251,613	26.86
2019	1,039,551	1,039,547	4	4,297,125	24.19
2018	1,087,253	1,087,201	52	4,079,380	26.65
2017	1,054,865	1,055,712	(847)	3,970,756	26.59
2016	1,028,390	1,042,064	(13,674)	4,066,966	25.62
2015	1,022,100	1,071,813	(49,713)	4,119,601	26.02
2014	899,437	919,158	(19,721)	3,455,387	26.60

**Note:** GASB Statement No. 68 requires 10 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 (Unaudited) Schedule of Changes in the Net Pension Liability and Related Ratios Illinois Municipal Retirement Fund—Elected County Officials Primary Government

	November 30, 2021	November 30, 2020
Measurement date	12/31/2020	12/31/2019
<b>Total Pension Liability</b>		
Service cost	\$ 84,398	\$ 80,098
Interest on the total pension liability	842,158	831,420
Difference between expected and actual experience of the total pension liability	(880,784)	170,602
Changes of assumptions	(52,555)	-
Net investment income	-	-
Benefit payments, including refunds of employee contributions	(927,039)	(945,299)
<b>Net change in total pension liability</b>	<b>(933,822)</b>	<b>136,821</b>
<b>Total pension liability, beginning</b>	<b>12,037,287</b>	<b>11,900,466</b>
<b>Total pension liability, ending (A)</b>	<b>\$ 11,103,465</b>	<b>\$ 12,037,287</b>
<b>Plan Fiduciary Net Position</b>		
Contributions—employer	\$ 536,633	\$ 494,466
Contributions—employees	29,745	28,744
Net investment income	1,318,995	1,527,385
Benefit payments, including refunds of employee contributions	(927,039)	(945,299)
Other	(866,696)	150,936
<b>Net change in plan fiduciary net position</b>	<b>91,638</b>	<b>1,256,232</b>
<b>Plan fiduciary net position, beginning</b>	<b>8,542,547</b>	<b>7,286,315</b>
<b>Plan fiduciary net position, ending (B)</b>	<b>\$ 8,634,185</b>	<b>\$ 8,542,547</b>
<b>Net pension liability—ending (A) - (B)</b>	<b>\$ 2,469,280</b>	<b>\$ 3,494,740</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>77.76%</b>	<b>70.97%</b>
<b>Covered valuation payroll</b>	<b>\$ 396,595</b>	<b>\$ 383,247</b>
<b>Net pension liability as a percentage of covered valuation payroll</b>	<b>622.62%</b>	<b>911.88%</b>

**Note:** GASB Statement No. 68 requires 10 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.

November 30, 2019		November 30, 2018		November 30, 2017		November 30, 2016		November 30, 2015	
12/31/2018		12/31/2017		12/31/2016		12/31/2015		12/31/2014	
\$	76,463	\$	99,069	\$	107,866	\$	125,920	\$	187,169
	832,913		831,093		826,354		841,550		757,026
	124,890		157,559		(15,221)		(290,142)		-
	262,991		(134,336)		(131,479)		-		514,880
	-		-		-		-		632,205
	(928,144)		(907,470)		(890,702)		(857,734)		(752,944)
	369,113		45,915		(103,182)		(180,406)		1,338,336
	11,531,353		11,485,438		11,588,620		11,769,026		10,430,690
\$	11,900,466	\$	11,531,353	\$	11,485,438	\$	11,588,620	\$	11,769,026
\$	475,611	\$	283,773	\$	442,178	\$	320,896	\$	348,899
	26,724		26,698		29,030		55,364		57,526
	(594,081)		1,442,706		488,754		34,690		423,789
	(928,144)		(907,470)		(890,702)		(857,734)		(752,944)
	344,585		(208,624)		95,304		427,938		(19,064)
	(675,305)		637,083		164,564		(18,846)		58,206
	7,961,620		7,324,537		7,159,973		7,178,819		7,120,613
\$	7,286,315	\$	7,961,620	\$	7,324,537	\$	7,159,973	\$	7,178,819
\$	4,614,151	\$	3,569,733	\$	4,160,901	\$	4,428,647	\$	4,590,207
	61.23%		69.04%		63.77%		61.78%		61.00%
\$	356,317	\$	355,974	\$	387,060	\$	464,125	\$	501,476
	1294.96%		1002.81%		1075.00%		954.19%		915.34%



**Rock Island County, Illinois**

**Required Supplementary Information (Unaudited)**  
**Schedule of Employer Contributions**  
**Illinois Municipal Retirement Fund—Elected County Officials**  
**Primary Government**

Fiscal Year Ended November 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
<b>2021</b>	<b>\$ 433,744</b>	<b>\$ 433,744</b>	<b>\$ -</b>	<b>\$ 350,698</b>	<b>123.68%</b>
2020	444,999	444,999	-	360,811	123.33
2019	492,894	492,895	(1)	381,003	129.37
2018	473,014	459,625	13,389	356,288	129.00
2017	444,246	296,973	147,273	358,565	82.82
2016	432,070	432,071	(1)	393,482	109.81
2015	322,125	323,230	(1,105)	467,238	69.18
2014	307,668	319,824	(12,156)	459,686	69.57

**Note:** GASB Statement No. 68 requires 10 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 (Unaudited) Schedule of Changes in the Net Pension Liability and Related Ratios Illinois Municipal Retirement Fund—Forest Preserve District Primary Government

	November 30, 2021	November 30, 2020
Measurement date	12/31/2020	12/31/2019
<b>Total Pension Liability</b>		
Service cost	\$ 170,250	\$ 164,533
Interest on the total pension liability	661,337	633,637
Difference between expected and actual experience of the total pension liability	125,184	49,675
Changes of assumptions	(98,781)	-
Benefit payments, including refunds of employee contributions	(476,983)	(460,285)
<b>Net change in total pension liability</b>	<b>381,007</b>	<b>387,560</b>
<b>Total pension liability, beginning</b>	<b>9,275,260</b>	<b>8,887,700</b>
<b>Total pension liability, ending (A)</b>	<b>\$ 9,656,267</b>	<b>\$ 9,275,260</b>
<b>Plan Fiduciary Net Position</b>		
Contributions—employer	\$ 528,911	\$ 304,973
Contributions—employees	82,635	78,062
Net investment income	1,160,748	1,300,146
Benefit payments, including refunds of employee contributions	(476,983)	(460,285)
Other	91,434	21,218
<b>Net change in plan fiduciary net position</b>	<b>1,386,745</b>	<b>1,244,114</b>
<b>Plan fiduciary net position, beginning</b>	<b>8,082,944</b>	<b>6,838,830</b>
<b>Plan fiduciary net position, ending (B)</b>	<b>\$ 9,469,689</b>	<b>\$ 8,082,944</b>
<b>Net pension liability—ending (A) - (B)</b>	<b>\$ 186,578</b>	<b>\$ 1,192,316</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>98.07%</b>	<b>87.15%</b>
<b>Covered valuation payroll</b>	<b>\$ 1,836,319</b>	<b>\$ 1,734,716</b>
<b>Net pension liability as a percentage of covered valuation payroll</b>	<b>10.16%</b>	<b>68.73%</b>

**Note:** GASB Statement No. 68 requires 10 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.

November 30, 2019		November 30, 2018		November 30, 2017		November 30, 2016		November 30, 2015	
12/31/2018		12/31/2017		12/31/2016		12/31/2015		12/31/2014	
\$	144,214	\$	133,326	\$	122,307	\$	137,329	\$	165,733
	645,046		640,223		618,130		554,650		521,737
	(430,788)		20,537		55,211		635,906		(38,861)
	243,080		(234,757)		(19,620)		9,521		186,368
	(484,716)		(516,215)		(501,768)		(440,879)		(321,839)
	116,836		43,114		274,260		896,527		513,138
	8,770,864		8,727,750		8,453,490		7,556,963		7,043,825
\$	8,887,700	\$	8,770,864	\$	8,727,750	\$	8,453,490	\$	7,556,963
\$	309,636	\$	303,412	\$	200,686	\$	187,357	\$	244,822
	76,727		70,854		65,489		112,172		85,860
	(452,764)		1,247,807		452,813		32,364		374,277
	(484,716)		(516,215)		(501,768)		(440,879)		(321,839)
	(342,661)		(200,455)		34,387		141,103		29,088
	(893,778)		905,403		251,607		32,117		412,208
	7,732,608		6,827,205		6,575,598		6,543,481		6,131,273
\$	6,838,830	\$	7,732,608	\$	6,827,205	\$	6,575,598	\$	6,543,481
\$	2,048,870	\$	1,038,256	\$	1,900,545	\$	1,877,892	\$	1,013,482
	76.95%		88.16%		78.22%		77.79%		86.59%
\$	1,705,045	\$	1,574,530	\$	1,455,301	\$	1,401,782	\$	1,454,045
	120.17%		65.94%		130.59%		133.96%		69.70%

**Rock Island County, Illinois**

**Required Supplementary Information (Unaudited)**  
**Schedule of Employer Contributions**  
**Illinois Municipal Retirement Fund—Forest Preserve District**  
**Primary Government**

Fiscal Year Ended June 30,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
<b>2021</b>	<b>\$ 300,973</b>	<b>\$ 528,911</b>	<b>\$ (227,938)</b>	<b>\$ 1,750,929</b>	<b>30.21%</b>
2020	266,973	304,973	(38,000)	1,759,366	17.33
2019	309,636	326,576	(16,940)	1,729,838	18.88
2018	303,412	307,534	(4,122)	1,643,785	18.71
2017	200,686	257,321	(56,635)	1,455,301	17.68
2016	194,708	189,371	5,337	1,401,782	13.51
2015	168,706	255,930	(87,224)	1,336,818	19.14

**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 (Unaudited) 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,	2021	2020
Measurement date	12/31/2020	12/31/2019
<b>Total Pension Liability</b>		
Service cost	\$ 61,168	\$ 51,847
Interest on the total pension liability	376,637	375,845
Difference between expected and actual experience of the total pension liability	91,028	(978)
Changes of assumptions	(31,226)	-
Benefit payments, including refunds of employee contributions	(433,285)	(407,616)
<b>Net change in total pension liability</b>	<b>64,322</b>	<b>19,098</b>
<b>Total pension liability, beginning</b>	<b>5,381,049</b>	<b>5,361,951</b>
<b>Total pension liability, ending (A)</b>	<b>\$ 5,445,371</b>	<b>\$ 5,381,049</b>
<b>Plan Fiduciary Net Position</b>		
Contributions—employer	\$ 115,365	\$ 64,407
Contributions—employees	28,761	25,007
Net investment income	802,044	959,778
Benefit payments, including refunds of employee contributions	(433,285)	(407,616)
Other	64,536	(24,806)
<b>Net change in plan fiduciary net position</b>	<b>577,421</b>	<b>616,770</b>
<b>Plan fiduciary net position, beginning</b>	<b>5,257,450</b>	<b>4,640,680</b>
<b>Plan fiduciary net position, ending (B)</b>	<b>\$ 5,834,871</b>	<b>\$ 5,257,450</b>
<b>Net pension liability (asset)—ending (A) - (B)</b>	<b>\$ (389,500)</b>	<b>\$ 123,599</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>107.15%</b>	<b>97.70%</b>
<b>Covered valuation payroll</b>	<b>\$ 639,145</b>	<b>\$ 555,711</b>
<b>Net pension liability (asset) as a percentage of covered valuation payroll</b>	<b>-60.94%</b>	<b>22.24%</b>

**Note:** GASB Statement No. 68 requires 10 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.

2019		2018		2017		2016		2015	
12/31/2018		12/31/2017		12/31/2016		12/31/2015		12/31/2014	
\$	51,173	\$	52,170	\$	44,268	\$	40,021	\$	33,905
	381,920		383,840		388,047		379,831		355,487
	(51,953)		119,128		(85,251)		97,844		128,849
	116,503		(173,386)		-		-		191,053
	(404,732)		(408,998)		(405,195)		(415,365)		(360,163)
	92,911		(27,246)		(58,131)		102,331		349,131
	5,269,040		5,296,286		5,354,417		5,252,086		4,902,955
\$	5,361,951	\$	5,269,040	\$	5,296,286	\$	5,354,417	\$	5,252,086
\$	96,490	\$	105,331	\$	137,933	\$	170,450	\$	119,442
	23,420		32,289		20,906		18,939		15,684
	(382,402)		921,139		425,167		23,430		272,805
	(404,732)		(408,998)		(405,195)		(415,365)		(360,163)
	43,022		(102,183)		(203,482)		145,511		166,505
	(624,202)		547,578		(24,671)		(57,035)		214,273
	5,264,882		4,717,304		4,741,975		4,799,010		4,584,737
\$	4,640,680	\$	5,264,882	\$	4,717,304	\$	4,741,975	\$	4,799,010
\$	721,271	\$	4,158	\$	578,982	\$	612,442	\$	453,076
	86.55%		99.92%		89.07%		85.86%		91.37%
\$	520,447	\$	500,185	\$	435,969	\$	391,683	\$	359,218
	138.59%		0.83%		132.80%		156.36%		126.13%

**Rock Island County, Illinois**

**Required Supplementary Information (Unaudited)**

**Schedule of Employer Contributions**

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

Fiscal Year Ending June 30,	Actuarily Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
<b>2021</b>	<b>\$ 88,634</b>	<b>\$ 88,634</b>	<b>\$ -</b>	<b>\$ 577,913</b>	<b>15.34%</b>
2020	93,258	93,258	-	624,857	14.92
2019	78,069	78,069	-	516,078	15.13
2018	97,244	97,244	-	501,988	19.37
2017	124,672	124,672	-	500,185	24.93
2016	153,125	153,125	-	435,969	35.12
2015	147,977	147,977	-	391,683	37.78

\* Estimated based on 12.05% 2021 calendar year contribution rate, 18.05% 2020 calendar year contribution rate and covered valuation payroll of \$577,913.

See notes to required supplementary information.

## Rock Island County, Illinois

### Notes to Required Supplementary Information—Illinois Municipal Retirement System Year Ended November 30, 2021

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#### Summary of Actuarial Methods and Assumptions used in the Calculation of the 2020 Contribution Rate\*

##### Valuation Date:

**Notes:** Actuarially determined contribution rates are calculated as of December 31 each year, which are 11 months prior to the beginning of the fiscal year in which contributions are reported.

##### Methods and Assumptions used to Determine 2020 Contribution Rates:

Actuarial Cost Method: Aggregate entry age = normal

Amortization Method: Level percentage of payroll, closed

Asset Valuation Method: 5-Year smoothed market; 20% corridor

Remaining Amortization Period: Non-Taxing bodies: 10-year rolling period.  
Taxing bodies (Regular, SLEP and ECO groups): 23-year closed period  
Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.  
SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 19 years for most employers (three employers were financed over 27 years and four others were financed over 28 years).

Wage Growth: 3.25%

Price Inflation: 2.50%

Salary Increases: 3.35% to 14.25%, including inflation

Investment Rate of Return: 7.25%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2017 valuation pursuant to an experience study of the period 2014 to 2016.

Mortality: For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale at MP-2017 (base year 2015). 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-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). 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, 2018, actuarial valuation.



**Rock Island County, Illinois**

**Required Supplementary Information (Unaudited)**

**Schedule of Changes in the Rock Island Tri-County Consortium's Total OPEB Liability and Related Ratios**

**Last 10 Fiscal Years**

	2021	2020	2019	2018
<b>Total OPEB liability</b>				
Service cost	\$ 1,867	\$ 1,867	\$ 1,527	\$ 1,453
Interest on the total OPEB liability	276	274	269	266
Difference between expected and actual experience of the total OPEB liability	-	(2,076)	(576)	(645)
Demographic change	-	(1,344)	-	-
Changes of assumptions and other inputs	-	225	204	-
Adjustments to beginning OPEB liability	-	(241)	-	-
Recognition of deferred inflows/outflows	(1,959)	-	-	-
<b>Net change in total OPEB liability</b>	<b>184</b>	<b>(1,295)</b>	<b>1,424</b>	<b>1,074</b>
Total OPEB liability—beginning	<b>6,902</b>	8,197	6,773	5,699
Total OPEB liability—ending	<b>\$ 7,086</b>	<b>\$ 6,902</b>	<b>\$ 8,197</b>	<b>\$ 6,773</b>
Covered payroll	<b>Not available</b>	Not available	Not available	Not available
Total OPEB liability as a percentage of covered payroll	<b>Not available</b>	Not available	Not available	Not available

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See note to required supplementary information.

**Rock Island County, Illinois**

**Required Supplementary Information (Unaudited)**

**Schedule of Changes in the County's Total OPEB Liability and Related Ratios  
Last 10 Fiscal Years**

	2021	2020	2019	2018
<b>Total OPEB liability</b>				
Service cost	\$ 582,021	\$ 563,865	\$ 537,014	\$ 493,625
Interest on the total OPEB liability	553,238	561,485	606,489	653,916
Difference between expected and actual experience of the total OPEB liability	1,561,543	-	(4,702,626)	-
Changes of assumptions	(2,279,380)	1,200,000	3,452,814	-
Benefit payments	(1,399,640)	(1,318,170)	(1,309,948)	(1,165,741)
<b>Net change in total OPEB liability</b>	<b>(982,218)</b>	<b>1,007,180</b>	<b>(1,416,257)</b>	<b>(18,200)</b>
Total OPEB liability—beginning	19,198,912	18,191,732	19,607,989	19,626,189
Total OPEB liability—ending	<u>\$ 18,216,694</u>	<u>\$ 19,198,912</u>	<u>\$ 18,191,732</u>	<u>\$ 19,607,989</u>
Covered payroll	\$ 20,856,942	\$ 26,276,807	\$ 25,025,530	\$ 23,471,113
Total OPEB liability as a percentage of covered payroll	87.34%	73.06%	72.69%	83.54%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available.

See note to required supplementary information.

## Rock Island County, Illinois

### Required Supplementary Information

#### Notes to the Required Supplementary Information—Other Postemployment Benefits Year Ended November 30, 2021

Valuation date	December 1, 2021
Measurement date	November 30, 2021
Actuarial cost method	Individual Entry Age Normal cost
Salary increases	5.00% per year
Discount rate	2.23%
Health care trend	6.25% graded uniformly to 5.50 over 3 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2075
Retirement contribution trend	Same as health care trend
Mortality rates	For active members: PUB-10 General employee headcount weighted Males and Female tables with mortality improvement scale MP2020. For nondisabled retirees: PUB-10 General Retiree headcount weighted Males (adjusted 106%) and Female (adjusted 105%) tables with mortality improvement scale MP2020. For disabled retirees: PUB-10 General disability headcount weighted Males and Female tables with mortality improvement scale MP2020. For beneficiaries: PUB-10 General Retiree headcount weighted Males (adjusted 106%) and Female (adjusted 105%) tables with mortality improvement scale MP2020.

#### Retirement rates

Age	DOH Pre-2001		DOH Post-2001	
	Male	Female	Male	Female
55	33.00%	29.50%	7.00%	6.05%
56	26.50	20.25	7.00	6.05
57	18.50	15.50	7.00	6.05
58	22.50	16.50	7.00	6.05
59	22.00	17.50	7.00	6.05
60	13.00	11.50	13.00	11.50
61	12.50	10.50	12.50	10.50
62	21.50	17.50	21.50	17.50
63	20.00	17.50	20.00	17.50
64	18.00	16.00	18.00	16.00
65	26.00	27.00	26.00	27.00
66	32.00	32.00	32.00	32.00
67	26.00	28.50	26.00	28.50
68	23.00	23.00	23.00	23.00
69	22.50	25.00	22.50	25.00
70	26.00	25.50	26.00	25.50
71	24.00	21.00	24.00	21.00
72	17.50	22.50	17.50	22.50
73	22.00	21.00	22.00	21.00
74	20.00	22.50	20.00	22.50
75	23.00	24.00	23.00	24.00
76	23.00	24.00	23.00	24.00
77	23.00	24.00	23.00	24.00
78	23.00	24.00	23.00	24.00
79	23.00	24.00	23.00	24.00
80	100.00	100.00	100.00	100.00

## Rock Island County, Illinois

### Required Supplementary Information

#### Notes to the Required Supplementary Information—Other Postemployment Benefits Year Ended November 30, 2021

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##### Changes since last actuarial valuation

The Discount rate was changed from 2.03% as of November 30, 2020 to 2.23% as of November 30, 2021.

The assumed trend rate was changed from 7.50% graded uniformly to 6.75% over 3 years, and following the Getzen model thereafter until reaching an ultimate rate of 4.04% in the year 2075 to 6.25% graded uniformly to 5.50% over 3 years, and following the Getzen model thereafter until reaching an ultimate rate of 4.04% in the year 2075.

The mortality assumption was changed from Mortality Table RP-2014, adjusted back to base year 2006 using Improvement Scale MP-0214, and projected forward generationally using Improvement Scale MP-2019 to the PUB-10 Headcount weighted male and female mortality tables adjusted to match the 2021 IMRF Assumptions and then projected with improvement scale MP2020.

Disability, withdrawal, and termination rates were updated to match the 2021 IMRF Rates.

The marriage assumption was set for future retirees to match the current census. 70% of male employees and 40% of female retirees will cover a spouse during retirement and males are assumed to be 2 years older than female spouses.

Rock Island County, Illinois

**Required Supplementary Information (Unaudited)**  
**Budgetary Comparison Schedule**  
**General Fund**  
**Year Ended November 30, 2021**

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Fees	\$ 4,876,661	\$ 5,155,597	\$ 6,223,517	\$ 1,067,920
Property taxes	7,406,497	7,406,497	7,700,913	294,416
Intergovernmental	11,381,622	11,571,609	16,882,033	5,310,424
Investment earnings	57,027	57,027	45,454	(11,573)
Miscellaneous	68,700	93,700	69,013	(24,687)
<b>Total revenues</b>	<b>23,790,507</b>	<b>24,284,430</b>	<b>30,920,930</b>	<b>6,636,500</b>
Expenditures:				
Current:				
Salaries and wages	15,697,252	15,976,316	15,257,203	719,113
Personal benefits	4,446,217	4,709,202	4,235,628	473,574
Supplies	361,236	447,683	776,525	(328,842)
Other services and charges	4,802,054	4,923,561	4,231,169	692,392
Capital outlay	1,209,095	812,156	677,404	134,752
<b>Total expenditures</b>	<b>26,515,854</b>	<b>26,868,918</b>	<b>25,177,929</b>	<b>1,690,989</b>
<b>Excess (deficiency) of         revenues over expenditures</b>	<b>(2,725,347)</b>	<b>(2,584,488)</b>	<b>5,743,001</b>	<b>8,327,489</b>
Other financing sources (uses):				
Transfers in	3,284,193	3,284,193	3,929,971	645,778
Transfers out	(1,503,982)	(1,812,006)	(738,529)	1,073,477
Proceeds from sale of capital asset	-	-	7,066	7,066
<b>Total other financing         sources</b>	<b>1,780,211</b>	<b>1,472,187</b>	<b>3,198,508</b>	<b>1,726,321</b>
<b>Net change in fund balance</b>	<b>\$ (945,136)</b>	<b>\$ (1,112,301)</b>	<b>8,941,509</b>	<b>\$ 10,053,810</b>
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			2,039	
Total expenditures			(470,959)	
Total other financing sources			470,959	
Total reconciling items			2,039	
<b>Net change in fund balance</b>			8,943,548	
Fund balances, beginning of year			8,541,185	
Fund balances, end of year			<b>\$ 17,484,733</b>	

See note to required supplementary information.

Rock Island County, Illinois

**Required Supplementary Information (Unaudited)**  
**Budgetary Comparison Schedule**  
**Forest Preserve Commission**  
**Year Ended November 30, 2021**

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Fees	\$ 2,718,450	\$ 1,749,450	\$ 1,830,103	\$ 80,653
Property taxes	3,520,575	3,407,360	3,618,033	210,673
Intergovernmental	490,000	305,000	409,842	104,842
Investment earnings	48,155	22,255	10,737	(11,518)
Miscellaneous	263,430	384,237	625,595	241,358
<b>Total revenues</b>	<b>7,040,610</b>	<b>5,868,302</b>	<b>6,494,310</b>	<b>626,008</b>
Expenditures:				
Current:				
Salaries and wages	2,567,572	2,276,709	2,271,736	4,973
Personal benefits	933,714	1,016,282	999,417	16,865
Supplies	828,200	716,560	654,962	61,598
Other services and charges	1,563,713	1,509,805	1,459,509	50,296
Capital outlay	459,555	408,402	518,057	(109,655)
Debt service:				
Principal retirement	390,000	390,000	390,000	-
Interest and fiscal charges	235,230	236,676	236,523	153
<b>Total expenditures</b>	<b>6,977,984</b>	<b>6,554,434</b>	<b>6,530,204</b>	<b>24,230</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>62,626</b>	<b>(686,132)</b>	<b>(35,894)</b>	<b>650,238</b>
Other financing sources (uses):				
Transfers from other funds	-	181,672	181,672	-
Transfers to other funds	(25,000)	(91,030)	(86,985)	4,045
Transfers to other agencies	-	(125,000)	(125,000)	-
<b>Total other financing sources (uses)</b>	<b>(25,000)</b>	<b>(34,358)</b>	<b>(30,313)</b>	<b>4,045</b>
<b>Net change in fund balance</b>	<b>\$ 37,626</b>	<b>\$ (720,490)</b>	<b>(66,207)</b>	<b>\$ 654,283</b>
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			73,341	
Total expenditures			(20,881)	
Total other financing source			30,313	
Total reconciling items			82,773	
<b>Net change in fund balance</b>			16,566	
Fund balance, beginning of year as restated			4,021,808	
Fund balance, end of year			<u>\$ 4,038,374</u>	

See note to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information (Unaudited)  
 Budgetary Comparison Schedule  
 Hope Creek Care Center Fund  
 Year Ended November 30, 2021

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Fees	\$ -	\$ -	\$ 69,901	\$ 69,901
Investment earnings	-	-	2,724	2,724
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>72,625</b>	<b>72,625</b>
Expenditures:				
Current:				
Salaries and wages	-	-	-	-
Personal benefits	257,765	257,765	268,845	(11,080)
Other services and charges	163,313	217,247	222,386	(5,139)
Debt service:				
Principal retirement	1,650,000	1,630,873	825,000	805,873
Interest and fiscal charges	422,725	387,918	318,781	69,137
<b>Total expenditures</b>	<b>2,493,803</b>	<b>2,493,803</b>	<b>1,635,012</b>	<b>858,791</b>
<b>(Deficiency) of revenues over expenditures</b>	<b>(2,493,803)</b>	<b>(2,493,803)</b>	<b>(1,562,387)</b>	<b>931,416</b>
Other financing sources (uses):				
Transfers in	2,693,200	2,693,200	2,734,266	41,066
<b>Total other financing sources</b>	<b>2,693,200</b>	<b>2,693,200</b>	<b>2,734,266</b>	<b>41,066</b>
<b>Net change in fund balance</b>	<b>\$ 199,397</b>	<b>\$ 199,397</b>	<b>1,171,879</b>	<b>\$ 972,482</b>
Reconciliation to GAAP Basis:				
Activities reported within the Nursing Home Tax Levy Fund:				
Total revenue			2,734,266	
Total other financing (uses)			(2,734,266)	
Total reconciling items			-	
<b>Net change in fund balance</b>			<b>1,171,879</b>	
Fund balance (deficit), beginning of year			(6,705,235)	
Fund balance (deficit), end of year			<b>\$ (5,533,356)</b>	

See note to required supplementary information.

**Rock Island County, Illinois**

**Required Supplementary Information (Unaudited)**  
**Budgetary Comparison Schedule**  
**Illinois Municipal Retirement Fund**  
**Year Ended November 30, 2021**

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	\$ 4,097,741	\$ 4,097,741	\$ 4,161,022	\$ 63,281
Investment earnings	9,000	9,000	10,527	1,527
<b>Total revenues</b>	<b>4,106,741</b>	<b>4,106,741</b>	<b>4,171,549</b>	<b>64,808</b>
Expenditures:				
Current, personal benefits	3,981,655	3,981,655	3,854,220	127,435
<b>Excess (deficiency) of revenues over expenditures</b>	<b>125,086</b>	<b>125,086</b>	<b>317,329</b>	<b>192,243</b>
Other financing sources (uses):				
Transfers in	-	-	85,741	85,741
Transfers out	(27,014)	(27,014)	(27,014)	-
<b>Total other financing sources (uses)</b>	<b>(27,014)</b>	<b>(27,014)</b>	<b>58,727</b>	<b>85,741</b>
<b>Net change in fund balance</b>	<b>\$ 98,072</b>	<b>\$ 98,072</b>	<b>376,056</b>	<b>\$ 277,984</b>
Fund balance, beginning of year			3,484,676	
Fund balance, end of year			<u>\$ 3,860,732</u>	

See note to required supplementary information.



Rock Island County, Illinois

Required Supplementary Information (Unaudited)  
 Budgetary Comparison Schedule  
 Liability Insurance Fund  
 Year Ended November 30, 2021

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	\$ 8,611,167	\$ 8,611,167	\$ 8,745,777	\$ 134,610
Intergovernmental	63,486	63,486	79,497	16,011
Investment earnings	12,000	12,000	12,788	788
Miscellaneous	-	-	9,872	9,872
<b>Total revenues</b>	<b>8,686,653</b>	<b>8,686,653</b>	<b>8,847,934</b>	<b>161,281</b>
Expenditures:				
Current operating:				
Salaries and wages	4,531,890	4,564,480	4,538,135	26,345
Personal benefits	245,588	245,588	233,538	12,050
Supplies	14,200	12,878	3,512	9,366
Other services and charges	6,162,519	6,121,779	1,166,109	4,955,670
Capital outlay	-	9,470	1,321	8,149
<b>Total expenditures</b>	<b>10,954,197</b>	<b>10,954,195</b>	<b>5,942,615</b>	<b>5,011,580</b>
<b>(Deficiency) of revenues over expenditures</b>	<b>(2,267,544)</b>	<b>(2,267,542)</b>	<b>2,905,319</b>	<b>5,172,861</b>
Other financing sources (uses):				
Transfers in	8,374	8,374	143,399	135,025
Transfers out	(96,754)	(96,755)	(96,755)	-
<b>Total other financing sources (uses)</b>	<b>(88,380)</b>	<b>(88,381)</b>	<b>46,644</b>	<b>135,025</b>
<b>Net change in fund balances</b>	<b>\$ (2,355,924)</b>	<b>\$ (2,355,923)</b>	<b>2,951,963</b>	<b>\$ 5,307,886</b>
Fund balances, beginning of year			<u>5,679,161</u>	
Fund balances, end of year			<u>\$ 8,631,124</u>	

See note to required supplementary information.

## Rock Island County, Illinois

### Note to Required Supplementary Information—Budgetary Comparison Schedules Year Ended November 30, 2021

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#### 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, Illinois Municipal Retirement Fund and Liability Insurance 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 or Hope Creek Care Center Fund. These funds have not been included with the General Fund or Hope Creek Care Center Fund budgetary comparison schedule as they were not included with the legally adopted budget of the General Fund or Hope Creek Care Center Fund. The budgetary comparison schedules for the General Fund Sub-Funds and Hope Creek Care Center Fund 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, 2021 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 decreased by \$167,165 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, 2021**

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No funds overexpended their budgeted amounts during the year.

Formal budgetary integration is employed as a management control device during the year for the General Fund and most special revenue funds. The American Rescue Plan Act Fund, Workforce Investment Act, Metropolitan Enforcement Group, State's Attorney Drug Enforcement Fund and Hotel/Motel Tax Fund, Special Revenue Funds and the Capital Project Fund were not budgeted for the year ended November 30, 2021 and are not included in the Budgetary Comparison Schedules.

## **Supplementary Information**

Rock Island County, Illinois

**Schedule of Revenues and Other Financing Sources—Budget and Actual**  
**General Fund**  
**Year Ended November 30, 2021**

	Budget			Variance With
	Original	Final	Actual	Final Budget
Revenues:				
Fees:				
Circuit clerk fees	\$ 1,615,000	\$ 1,615,000	\$ 1,473,328	\$ (141,672)
County recorder fees	651,064	955,500	1,089,954	134,454
States attorney fees	64,430	64,430	53,630	(10,800)
County sheriff fees	260,500	260,500	132,565	(127,935)
Other	2,285,667	2,260,167	3,474,040	1,213,873
<b>Total fees</b>	<b>4,876,661</b>	<b>5,155,597</b>	<b>6,223,517</b>	<b>1,067,920</b>
Property taxes:				
Property taxes	6,731,497	6,731,497	6,834,809	103,312
Penalties and interest	675,000	675,000	866,104	191,104
<b>Total property taxes</b>	<b>7,406,497</b>	<b>7,406,497</b>	<b>7,700,913</b>	<b>294,416</b>
Intergovernmental:				
Salary reimbursements	2,316,622	2,316,622	2,399,959	83,337
Sales and use tax	5,243,000	5,243,000	6,855,428	1,612,428
State income tax	1,360,000	1,360,000	2,331,757	971,757
Tax replacement revenue	2,300,000	2,300,000	4,331,003	2,031,003
Other	162,000	351,987	963,886	611,899
<b>Total intergovernmental</b>	<b>11,381,622</b>	<b>11,571,609</b>	<b>16,882,033</b>	<b>5,310,424</b>
Investment earnings	57,027	57,027	45,454	(11,573)
Miscellaneous	68,700	93,700	69,013	(24,687)
<b>Total revenues</b>	<b>23,790,507</b>	<b>24,284,430</b>	<b>30,920,930</b>	<b>6,636,500</b>
Other financing sources:				
Transfers from other funds	3,284,193	3,284,193	3,929,971	645,778
Proceeds from sale of capital asset	-	-	7,066	7,066
<b>Total other financing sources</b>	<b>3,284,193</b>	<b>3,284,193</b>	<b>3,937,037</b>	<b>652,844</b>
<b>Total revenues and other financing sources</b>	<b>\$ 27,074,700</b>	<b>\$ 27,568,623</b>	<b>\$ 34,857,967</b>	<b>\$ 7,289,344</b>

Rock Island County, Illinois

**Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual  
General Fund  
Year Ended November 30, 2021**

	Budget			Variance with
	Original	Final	Actual	Final Budget
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 236,212	\$ 236,212	\$ 213,661	\$ 22,551
Supplies	4,250	4,250	4,228	22
Other services and charges	61,580	61,580	24,677	36,903
<b>Total</b>	<b>302,042</b>	<b>302,042</b>	<b>242,566</b>	<b>59,476</b>
Auditor:				
Salaries and wages	189,345	205,845	205,669	176
Supplies	298	4,165	4,165	-
Other services and charges	4,938	4,906	3,950	956
<b>Total</b>	<b>194,581</b>	<b>214,916</b>	<b>213,784</b>	<b>1,132</b>
County Board:				
Salaries and wages	192,081	192,645	192,645	-
Supplies	800	800	128	672
Other services and charges	8,750	23,186	22,120	1,066
<b>Total</b>	<b>201,631</b>	<b>216,631</b>	<b>214,893</b>	<b>1,738</b>
Circuit Clerk:				
Salaries and wages	1,443,000	1,443,000	1,231,723	211,277
Supplies	-	6,791	6,788	3
Other services and charges	-	637	552	85
Capital outlay	-	3,724	3,724	-
<b>Total</b>	<b>1,443,000</b>	<b>1,454,152</b>	<b>1,242,787</b>	<b>211,365</b>
Circuit Court:				
Salaries and wages	148,920	148,920	140,798	8,122
Supplies	12,000	12,000	4,460	7,540
Other services and charges	521,800	521,800	519,439	2,361
Capital outlay	30,000	67,318	37,318	30,000
<b>Total</b>	<b>712,720</b>	<b>750,038</b>	<b>702,015</b>	<b>48,023</b>
County Clerk:				
Salaries and wages	498,042	498,042	480,571	17,471
Supplies	22,050	22,213	2,797	19,416
Other services and charges	463,623	463,460	164,095	299,365
Capital outlay	-	-	-	-
<b>Total</b>	<b>983,715</b>	<b>983,715</b>	<b>647,463</b>	<b>336,252</b>
Coroner:				
Salaries and wages	128,251	128,251	128,250	1
Supplies	-	1,076	1,076	-
Personal benefits	1,000	1,475	475	1,000
Other services and charges	115,000	123,081	107,877	15,204
<b>Total</b>	<b>244,251</b>	<b>253,883</b>	<b>237,678</b>	<b>16,205</b>

(Continued)

Rock Island County, Illinois

**Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)**  
**General Fund**  
**Year Ended November 30, 2021**

	Budget			Variance with
	Original	Final	Actual	Final Budget
Information Systems:				
Salaries and wages	\$ 406,371	\$ 406,828	\$ 406,828	\$ -
Supplies	8,176	54,578	39,065	15,513
Other services and charges	115,678	115,251	110,767	4,484
<b>Total</b>	<b>530,225</b>	<b>576,657</b>	<b>556,660</b>	<b>19,997</b>
Liquor Commission, other services and charges	100	100	100	-
Building Maintenance:				
Salaries and wages	88,680	88,680	87,240	1,440
Supplies	9,600	9,600	9,057	543
Other services and charges	29,025	29,025	27,255	1,770
Capital outlay	20,000	20,000	4,900	15,100
<b>Total</b>	<b>147,305</b>	<b>147,305</b>	<b>128,452</b>	<b>18,853</b>
County Zoning:				
Salaries and wages	275,621	275,464	247,613	27,851
Supplies	2,942	3,699	3,700	(1)
Personal benefits	350	507	507	-
Other services and charges	33,543	50,786	25,657	25,129
Capital outlay	21,300	-	-	-
<b>Total</b>	<b>333,756</b>	<b>330,456</b>	<b>277,477</b>	<b>52,979</b>
General County Services:				
Salaries and wages	53,981	53,981	53,500	481
Supplies	100	100	44	56
Personal benefits	4,352,347	4,614,375	4,170,618	443,757
Other services and charges	403,450	412,652	294,062	118,590
<b>Total</b>	<b>4,809,878</b>	<b>5,081,108</b>	<b>4,518,224</b>	<b>562,884</b>
Court Services:				
Salaries and wages	1,920,141	1,920,202	1,846,648	73,554
Supplies	4,933	7,272	6,939	333
Other services and charges	31,660	50,775	43,888	6,887
<b>Total</b>	<b>1,956,734</b>	<b>1,978,249</b>	<b>1,897,475</b>	<b>80,774</b>
Recorder:				
Salaries and wages	291,055	291,055	291,025	30
Capital outlay	-	2,029	2,029	-
<b>Total</b>	<b>291,055</b>	<b>293,084</b>	<b>293,054</b>	<b>30</b>

(Continued)

Rock Island County, Illinois

**Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)**  
**General Fund**  
**Year Ended November 30, 2021**

	Budget			Variance with
	Original	Final	Actual	Final Budget
Sheriff:				
Salaries and wages	\$ 7,356,437	\$ 7,567,332	\$ 7,319,353	\$ 247,979
Personal benefits	92,520	92,845	64,028	28,817
Supplies	276,037	296,989	673,315	(376,326)
Other services and charges	2,835,316	2,876,525	2,727,097	149,428
Capital outlay	1,133,995	702,868	613,262	89,606
<b>Total</b>	<b>11,694,305</b>	<b>11,536,559</b>	<b>11,397,055</b>	<b>139,504</b>
States Attorney:				
Salaries and wages	1,404,939	1,407,717	1,334,827	72,890
Supplies	10,050	13,650	12,121	1,529
Other services and charges	91,879	110,199	99,156	11,043
Capital outlay	3,800	-	-	-
<b>Total</b>	<b>1,510,668</b>	<b>1,531,566</b>	<b>1,446,104</b>	<b>85,462</b>
Superintendent of Educational Services Region:				
Salaries and wages	46,500	46,500	46,500	-
Other services and charges	12,622	12,622	12,622	-
<b>Total</b>	<b>59,122</b>	<b>59,122</b>	<b>59,122</b>	<b>-</b>
Treasurer:				
Salaries and wages	314,536	331,036	330,788	248
Supplies	2,000	2,000	1,432	568
Other services and charges	41,400	41,400	35,728	5,672
<b>Total</b>	<b>357,936</b>	<b>374,436</b>	<b>367,948</b>	<b>6,488</b>
Board of Review:				
Salaries and wages	56,402	56,402	56,399	3
Supplies	3,000	3,500	3,396	104
Other services and charges	12,190	8,675	1,588	7,087
Capital outlay	-	3,014	3,014	-
<b>Total</b>	<b>71,592</b>	<b>71,591</b>	<b>64,397</b>	<b>7,194</b>
Public Defender:				
Salaries and wages	554,099	582,637	547,598	35,039
Supplies	3,900	3,900	2,999	901
Other services and charges	15,300	13,630	7,881	5,749
Capital outlay	-	13,203	13,157	46
<b>Total</b>	<b>573,299</b>	<b>613,370</b>	<b>571,635</b>	<b>41,735</b>

(Continued)



Rock Island County, Illinois

**Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)**  
**General Fund**  
**Year Ended November 30, 2021**

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Administration:				
Salaries and wages	\$ 92,639	\$ 95,567	\$ 95,567	\$ -
Supplies	1,100	1,100	815	285
Other services and charges	4,200	3,271	2,658	613
<b>Total</b>	<b>97,939</b>	<b>99,938</b>	<b>99,040</b>	<b>898</b>
Total General Fund:				
Salaries and wages	15,697,252	15,976,316	15,257,203	719,113
Personal benefits	4,446,217	4,709,202	4,235,628	473,574
Supplies	361,236	447,683	776,525	(328,842)
Other services and charges	4,802,054	4,923,561	4,231,169	692,392
Capital outlay	1,209,095	812,156	677,404	134,752
<b>Total expenditures</b>	<b>26,515,854</b>	<b>26,868,918</b>	<b>25,177,929</b>	<b>1,690,989</b>
Other financing uses, transfers to other funds	1,503,982	1,812,006	738,529	1,073,477
<b>Total expenditures and         other financing uses</b>	<b>\$ 28,019,836</b>	<b>\$ 28,680,924</b>	<b>\$ 25,916,458</b>	<b>\$ 2,764,466</b>

Rock Island County, Illinois

**Statement of Revenues, Expenditures and Changes in  
Fund Balances—Budget and Actual  
General Fund Sub-Funds  
Year Ended November 30, 2021**

	Child Welfare Fund		Working Cash Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	1,965
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,965</b>
Expenditures, current operating, other services and charges	710,000	470,959	-	-
<b>Excess (deficiency) of             revenues over expenditures</b>	<b>(710,000)</b>	<b>(470,959)</b>	<b>-</b>	<b>1,965</b>
Other financing sources:				
Transfers in	710,000	470,959	-	-
<b>Total other financing             sources</b>	<b>710,000</b>	<b>470,959</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>1,965</b>
Fund balances, beginning of year		-		547,396
Fund balances, end of year		<b>\$ -</b>		<b>\$ 549,361</b>

Sheriff Crime Lab Fund			
Budget		Actual	
\$	500	\$	45
	-		29
	500		74
<hr/>			
	-		-
<hr/>			
	500		74
<hr/>			
	-		-
<hr/>			
	-		-
<hr/>			
\$	500		74
<hr/>			
			8,306
<hr/>			
		\$	8,380
<hr/>			

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, 2021

	Nursing Home Tax Levy Fund	
	Budget	Actual
Revenues:		
Property taxes	\$ 2,733,266	\$ 2,733,902
Investment earnings	1,000	364
<b>Total revenues</b>	<b>2,734,266</b>	<b>2,734,266</b>
Other financing (uses), transfers out	(2,734,266)	(2,734,266)
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>-</b>
Fund balances, beginning of year		-
Fund balances, end of year		<b>\$ -</b>

## 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.

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

**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, 2021

		Special Revenue			
Total		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund	
<b>Assets</b>					
Cash and cash equivalents	\$ 25,349,831	\$ 22,850	\$ 41,484	\$ -	
Receivables:					
Property taxes receivable	13,924,720	-	-	116,077	
Accounts receivable, net	217,516	39,134	-	-	
Accrued interest receivable	8,103	4	10	10	
Due from other funds	142,179	20,000	-	-	
Due from other governmental units, net	2,021,516	-	641	-	
Other assets	13,979	-	-	-	
<b>Total assets</b>	<b>\$ 41,677,844</b>	<b>\$ 81,988</b>	<b>\$ 42,135</b>	<b>\$ 116,087</b>	
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>					
Liabilities:					
Accounts payable	\$ 1,491,685	\$ 39,173	\$ -	\$ 1,776	
Accrued liabilities	837,214	464,533	-	-	
Due to other funds	54,062	6,195	-	-	
Due to other governmental units	47,046	6,146	-	-	
Unearned revenues	309,814	-	-	-	
Advances from other funds	146,000	124,000	-	-	
<b>Total liabilities</b>	<b>2,885,821</b>	<b>640,047</b>	<b>-</b>	<b>1,776</b>	
Deferred inflows of resources:					
Unavailable revenue—property taxes	13,601,952	-	-	114,311	
Unavailable revenue—intergovernmental	854,315	-	-	-	
<b>Total deferred inflows of resources</b>	<b>14,456,267</b>	<b>-</b>	<b>-</b>	<b>114,311</b>	
Fund balances (deficits):					
Nonspendable	13,979	-	-	-	
Restricted	24,879,836	-	42,135	-	
Unassigned	(558,059)	(558,059)	-	-	
<b>Total fund balances (deficits)</b>	<b>24,335,756</b>	<b>(558,059)</b>	<b>42,135</b>	<b>-</b>	
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>					
	<b>\$ 41,677,844</b>	<b>\$ 81,988</b>	<b>\$ 42,135</b>	<b>\$ 116,087</b>	

(Continued)

Special Revenue

Collector Tax Fee Fund	Community Mental Health Fund	County Bridge Fund	County Clerk Document Fund	County Extension Education Fund
\$ 90,923	\$ 1,306,733	\$ 1,967,254	\$ 265,866	\$ -
-	2,360,784	686,218	6,970	235,494
-	354	-	164	-
11	578	607	72	31
-	589	-	-	-
62,780	-	-	-	-
-	5,536	-	-	-
<u>\$ 153,714</u>	<u>\$ 3,674,574</u>	<u>\$ 2,654,079</u>	<u>\$ 273,072</u>	<u>\$ 235,525</u>
\$ 13,255	\$ 300,995	\$ 10,387	\$ -	\$ 5,525
-	2,722	-	-	-
-	3,791	4,363	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>13,255</u>	<u>307,508</u>	<u>14,750</u>	<u>-</u>	<u>5,525</u>
-	2,314,810	670,000	-	230,000
-	-	-	-	-
-	2,314,810	670,000	-	230,000
-	5,536	-	-	-
140,459	1,046,720	1,969,329	273,072	-
-	-	-	-	-
<u>140,459</u>	<u>1,052,256</u>	<u>1,969,329</u>	<u>273,072</u>	<u>-</u>
<u>\$ 153,714</u>	<u>\$ 3,674,574</u>	<u>\$ 2,654,079</u>	<u>\$ 273,072</u>	<u>\$ 235,525</u>



Rock Island County, Illinois

Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
November 30, 2021

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 2,814,449	\$ 2,255,266	\$ 173,115	\$ 593,375
Receivables:				
Property taxes receivable	1,283,920	2,149,178	-	-
Accounts receivable, net	82,232	6,002	8,983	18,169
Accrued interest receivable	894	831	46	158
Due from other funds	-	4,363	-	180
Due from other governmental units, net	1,023,009	15,465	-	-
Other assets	3,011	4,515	-	-
<b>Total assets</b>	<b>\$ 5,207,515</b>	<b>\$ 4,435,620</b>	<b>\$ 182,144</b>	<b>\$ 611,882</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>				
Liabilities:				
Accounts payable	\$ 357,028	\$ 160,429	\$ 11,742	\$ 3,448
Accrued liabilities	142,487	80,670	346	-
Due to other funds	7,093	2,727	-	510
Due to other governmental units	-	-	-	-
Unearned revenues	309,814	-	-	-
Advances from other funds	-	-	-	-
<b>Total liabilities</b>	<b>816,422</b>	<b>243,826</b>	<b>12,088</b>	<b>3,958</b>
Deferred inflows of resources:				
Unavailable revenue—property taxes	1,253,707	2,100,000	-	-
Unavailable revenue—intergovernmental	398,789	15,376	-	-
<b>Total deferred inflows of resources</b>	<b>1,652,496</b>	<b>2,115,376</b>	<b>-</b>	<b>-</b>
Fund balances (deficits):				
Nonspendable	3,011	4,515	-	-
Restricted	2,735,586	2,071,903	170,056	607,924
Unassigned	-	-	-	-
<b>Total fund balances (deficits)</b>	<b>2,738,597</b>	<b>2,076,418</b>	<b>170,056</b>	<b>607,924</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>	<b>\$ 5,207,515</b>	<b>\$ 4,435,620</b>	<b>\$ 182,144</b>	<b>\$ 611,882</b>

(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
\$ 693,160	\$ 416,962	\$ 1,757,172	\$ 98,345	\$ 38,680	\$ 223,853
-	-	1,678,685	-	11,100	-
18,652	-	459	120	-	2,417
187	115	654	23	12	-
-	6,814	52,292	1,923	-	-
569	21,007	-	-	-	1,935
-	-	-	-	-	-
<u>\$ 712,568</u>	<u>\$ 444,898</u>	<u>\$ 3,489,262</u>	<u>\$ 100,411</u>	<u>\$ 49,792</u>	<u>\$ 228,205</u>
\$ 17,157	\$ 127	\$ -	\$ 186	\$ 406	\$ -
6,790	26,264	74,175	9,357	-	2,700
951	6,814	10,778	5	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22,000	-	-	-	-
<u>24,898</u>	<u>55,205</u>	<u>84,953</u>	<u>9,548</u>	<u>406</u>	<u>2,700</u>
-	-	1,640,428	-	10,720	-
-	-	-	-	-	-
-	-	1,640,428	-	10,720	-
-	-	-	-	-	-
687,670	389,693	1,763,881	90,863	38,666	225,505
-	-	-	-	-	-
<u>687,670</u>	<u>389,693</u>	<u>1,763,881</u>	<u>90,863</u>	<u>38,666</u>	<u>225,505</u>
<u>\$ 712,568</u>	<u>\$ 444,898</u>	<u>\$ 3,489,262</u>	<u>\$ 100,411</u>	<u>\$ 49,792</u>	<u>\$ 228,205</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
November 30, 2021

	Special Revenue			
	Motor Fuel Tax Fund	Probation Services Fee Fund	Recorders Document Fund	States Attorney Drug Enforcement Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 8,867,878	\$ 1,050,913	\$ 567,680	\$ 58,297
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable, net	-	22,904	-	3,307
Accrued interest receivable	2,415	-	145	16
Due from other funds	-	3,595	3,605	3,588
Due from other governmental units, net	550,846	-	-	15,125
Other assets	-	60	-	-
<b>Total assets</b>	<b>\$ 9,421,139</b>	<b>\$ 1,077,472</b>	<b>\$ 571,430</b>	<b>\$ 80,333</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>				
Liabilities:				
Accounts payable	\$ 45,269	\$ 38,484	\$ 151,079	\$ 243
Accrued liabilities	10,313	200	6,780	2,168
Due to other funds	-	2,927	223	105
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	-	-
Advances from other funds	-	-	-	-
<b>Total liabilities</b>	<b>55,582</b>	<b>41,611</b>	<b>158,082</b>	<b>2,516</b>
Deferred inflows of resources:				
Unavailable revenue—property taxes	-	-	-	-
Unavailable revenue—intergovernmental	299,951	-	-	15,125
<b>Total deferred inflows of resources</b>	<b>299,951</b>	<b>-</b>	<b>-</b>	<b>15,125</b>
Fund balances (deficits):				
Nonspendable	-	60	-	-
Restricted	9,065,606	1,035,801	413,348	62,692
Unassigned	-	-	-	-
<b>Total fund balances (deficits)</b>	<b>9,065,606</b>	<b>1,035,861</b>	<b>413,348</b>	<b>62,692</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>	<b>\$ 9,421,139</b>	<b>\$ 1,077,472</b>	<b>\$ 571,430</b>	<b>\$ 80,333</b>

(Continued)

Special Revenue					
Treasurer's Automation Fund	Veterans Assistance Fund	Zuma-Canoe Creek Special Service Area Fund	Circuit Clerk Administration Cost Fund	Hotel/Motel Tax Fund	Drug Court Grant Fund
\$ 163,466	\$ 827,198	\$ 152,062	\$ 494,980	\$ 1,318	\$ 174,960
-	108,632	51,898	-	-	-
89	-	-	8,484	-	959
30	322	46	135	-	48
-	-	-	-	-	-
22,165	-	-	16,638	74,162	-
-	-	-	-	-	-
<u>\$ 185,750</u>	<u>\$ 936,152</u>	<u>\$ 204,006</u>	<u>\$ 520,237</u>	<u>\$ 75,480</u>	<u>\$ 175,967</u>
\$ 2,335	\$ 11,864	\$ 27,236	\$ 550	\$ 74,162	\$ 5,914
-	6,751	-	958	-	-
-	4,268	-	1,800	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,335</u>	<u>22,883</u>	<u>27,236</u>	<u>3,308</u>	<u>74,162</u>	<u>5,914</u>
-	100,000	51,757	-	-	-
-	-	-	-	-	-
-	100,000	51,757	-	-	-
-	-	-	-	-	-
183,415	813,269	125,013	516,929	1,318	170,053
-	-	-	-	-	-
<u>183,415</u>	<u>813,269</u>	<u>125,013</u>	<u>516,929</u>	<u>1,318</u>	<u>170,053</u>
<u>\$ 185,750</u>	<u>\$ 936,152</u>	<u>\$ 204,006</u>	<u>\$ 520,237</u>	<u>\$ 75,480</u>	<u>\$ 175,967</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)  
Nonmajor Governmental Funds  
November 30, 2021

	Special Revenue			
	Coroner Fee Fund	Federal Seized and Forfeited Property Fund	Covemakers Buy-Out Fund	IDOT Grant Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 75,690	\$ 69,611	\$ -	\$ 84,724
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable, net	5,025	-	-	-
Accrued interest receivable	19	19	-	-
Due from other funds	45,230	-	-	-
Due from other governmental units, net	-	-	-	217,174
Other assets	-	-	857	-
<b>Total assets</b>	<b>\$ 125,964</b>	<b>\$ 69,630</b>	<b>\$ 857</b>	<b>\$ 301,898</b>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>				
Liabilities:				
Accounts payable	\$ 605	\$ -	\$ -	\$ 92,100
Accrued liabilities	-	-	-	-
Due to other funds	1,512	-	-	-
Due to other governmental units	-	-	-	40,900
Unearned revenues	-	-	-	-
Advances from other funds	-	-	-	-
<b>Total liabilities</b>	<b>2,117</b>	<b>-</b>	<b>-</b>	<b>133,000</b>
Deferred inflows of resources:				
Unavailable revenue—property taxes	-	-	-	-
Unavailable revenue—intergovernmental	-	-	-	125,074
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,074</b>
Fund balances (deficits):				
Nonspendable	-	-	857	-
Restricted	123,847	69,630	-	43,824
Unassigned	-	-	-	-
<b>Total fund balances (deficits)</b>	<b>123,847</b>	<b>69,630</b>	<b>857</b>	<b>43,824</b>
<b>Total liabilities, deferred inflows of resources and fund balances (deficits)</b>	<b>\$ 125,964</b>	<b>\$ 69,630</b>	<b>\$ 857</b>	<b>\$ 301,898</b>

Special Revenue		
Public Defender Automation Fund	Debt Service Fund	Capital Project Fund
\$ 1,350	\$ -	\$ 217
-	5,235,764	-
62	-	-
-	665	-
-	-	-
-	-	-
-	-	-
\$ 1,412	\$ 5,236,429	\$ 217
\$ -	\$ 120,210	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	120,210	-
-	5,116,219	-
-	-	-
-	5,116,219	-
-	-	-
1,412	-	217
-	-	-
1,412	-	217
\$ 1,412	\$ 5,236,429	\$ 217

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in  
Fund Balances (Deficits)  
Nonmajor Governmental Funds  
Year Ended November 30, 2021**

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Revenues:				
Fees	\$ 3,629,228	\$ 671,013	\$ 9,943	\$ -
Property taxes	13,240,935	-	-	73,807
Intergovernmental	12,996,249	-	-	-
Investment earnings	79,213	62	141	10
Miscellaneous	226,032	77,275	-	-
<b>Total revenues</b>	<b>30,171,657</b>	<b>748,350</b>	<b>10,084</b>	<b>73,817</b>
Expenditures:				
Current:				
General government	2,351,521	-	-	-
Public safety	1,052,811	891,205	-	-
Corrections	30,248	-	-	-
Judiciary and legal	1,547,491	-	-	-
Transportation and public works	3,953,194	-	-	-
Social services	10,806,997	-	-	73,817
Capital outlay	1,362,503	-	-	-
Debt service:				
Principal retirement	625,000	-	-	-
Interest and fiscal charges	1,309,773	-	-	-
<b>Total expenditures</b>	<b>23,039,538</b>	<b>891,205</b>	<b>-</b>	<b>73,817</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>7,132,119</b>	<b>(142,855)</b>	<b>10,084</b>	<b>-</b>
Other financing sources (uses):				
Transfers in	1,083,561	110,000	-	-
Transfers out	(3,868,940)	-	(10,000)	-
Proceeds from sale of capital assets	29,260	-	-	-
<b>Total other financing sources (uses)</b>	<b>(2,756,119)</b>	<b>110,000</b>	<b>(10,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>4,376,000</b>	<b>(32,855)</b>	<b>84</b>	<b>-</b>
Fund balances (deficits), beginning of year	19,959,756	(525,204)	42,051	-
Fund balances (deficits), end of year	<b>\$ 24,335,756</b>	<b>\$ (558,059)</b>	<b>\$ 42,135</b>	<b>\$ -</b>

Special Revenue

Collector Tax Fee Fund	Community Mental Health Fund	County Bridge Fund	County Clerk Document Fund	County Extension Education Fund
\$ 62,780	\$ -	\$ 141,823	\$ 43,110	\$ -
-	1,921,951	677,993	-	229,658
-	-	-	-	-
2,537	5,682	6,625	904	31
-	-	-	-	-
65,317	1,927,633	826,441	44,014	229,689
61,429	-	-	4,644	-
-	-	-	-	-
-	-	-	-	-
-	-	34,007	-	-
-	1,813,574	-	-	229,689
-	-	576,913	-	-
-	-	-	-	-
2,112	-	-	-	-
63,541	1,813,574	610,920	4,644	229,689
1,776	114,059	215,521	39,370	-
-	589	-	-	-
(47,000)	(64,836)	(37,150)	(9,367)	-
-	-	-	-	-
(47,000)	(64,247)	(37,150)	(9,367)	-
(45,224)	49,812	178,371	30,003	-
185,683	1,002,444	1,790,958	243,069	-
\$ 140,459	\$ 1,052,256	\$ 1,969,329	\$ 273,072	\$ -



Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in  
Fund Balances (Deficits) (Continued)  
Nonmajor Governmental Funds  
Year Ended November 30, 2021**

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Revenues:				
Fees	\$ 385,215	\$ 24,684	\$ 90,312	\$ 226,637
Property taxes	1,263,068	2,055,909	-	-
Intergovernmental	4,792,007	15,376	-	-
Investment earnings	9,554	6,615	597	1,970
Miscellaneous	60	142,329	-	-
<b>Total revenues</b>	<b>6,449,904</b>	<b>2,244,913</b>	<b>90,909</b>	<b>228,607</b>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	72,685	131,359
Transportation and public works	-	2,069,987	-	-
Social services	5,995,530	-	-	-
Capital outlay	196,773	483,040	-	17,740
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	<b>6,192,303</b>	<b>2,553,027</b>	<b>72,685</b>	<b>149,099</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>257,601</b>	<b>(308,114)</b>	<b>18,224</b>	<b>79,508</b>
Other financing sources (uses):				
Transfers in	3,355	-	-	-
Transfers out	(213,785)	(293,679)	-	-
Proceeds from sale of capital assets	-	27,660	-	-
<b>Total other financing sources (uses)</b>	<b>(210,430)</b>	<b>(266,019)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>47,171</b>	<b>(574,133)</b>	<b>18,224</b>	<b>79,508</b>
Fund balances (deficits), beginning of year	2,691,426	2,650,551	151,832	528,416
Fund balances (deficits), end of year	\$ 2,738,597	\$ 2,076,418	\$ 170,056	\$ 607,924

(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
\$ 242,022	\$ 248,746	\$ -	\$ 288,628	\$ -	\$ -
-	-	1,599,337	-	10,317	-
-	-	-	-	-	2,411,384
2,619	309	5,083	230	122	-
744	-	1,936	-	-	-
245,385	249,055	1,606,356	288,858	10,439	2,411,384
-	-	1,496,642	229,970	-	-
-	-	-	-	-	-
-	-	-	-	-	-
395,406	539,040	-	-	-	-
-	-	-	-	6,036	-
-	-	-	-	-	2,411,384
-	25,138	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
395,406	564,178	1,496,642	229,970	6,036	2,411,384
(150,021)	(315,123)	109,714	58,888	4,403	-
-	706,867	41,514	-	-	-
-	-	(8,109)	(34,020)	-	-
-	-	-	-	-	-
-	706,867	33,405	(34,020)	-	-
(150,021)	391,744	143,119	24,868	4,403	-
837,691	(2,051)	1,620,762	65,995	34,263	-
\$ 687,670	\$ 389,693	\$ 1,763,881	\$ 90,863	\$ 38,666	\$ -

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in  
Fund Balances (Deficits) (Continued)  
Nonmajor Governmental Funds  
Year Ended November 30, 2021**

	Special Revenue			
	Maintenance and Child Support Collection Fund	Metropolitan Enforcement Group Fund	Motor Fuel Tax Fund	Probation Services Fee Fund
Revenues:				
Fees	\$ 79,599	\$ -	\$ -	\$ 297,674
Property taxes	-	-	-	-
Intergovernmental	18,269	149,388	4,924,093	-
Investment earnings	-	-	25,337	-
Miscellaneous	-	-	3,388	-
<b>Total revenues</b>	<b>97,868</b>	<b>149,388</b>	<b>4,952,818</b>	<b>297,674</b>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	149,388	-	-
Corrections	-	-	-	-
Judiciary and legal	52,292	-	-	294,099
Transportation and public works	-	-	1,374,912	-
Social services	-	-	-	-
Capital outlay	-	-	585	2,110
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	<b>52,292</b>	<b>149,388</b>	<b>1,375,497</b>	<b>296,209</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>45,576</b>	<b>-</b>	<b>3,577,321</b>	<b>1,465</b>
Other financing sources (uses):				
Transfers in	-	-	-	21,897
Transfers out	-	-	-	(21,157)
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>740</b>
<b>Net change in fund balances</b>	<b>45,576</b>	<b>-</b>	<b>3,577,321</b>	<b>2,205</b>
Fund balances (deficits), beginning of year	179,929	-	5,488,285	1,033,656
Fund balances (deficits), end of year	\$ 225,505	\$ -	\$ 9,065,606	\$ 1,035,861

(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
\$ 471,533	\$ 25,002	\$ 47,654	\$ -	\$ -	\$ 146,766
-	-	-	360,871	50,412	-
-	24,406	-	-	-	-
1,536	255	500	4,711	453	1,556
-	-	-	300	-	-
473,069	49,663	48,154	365,882	50,865	148,322
266,221	-	37,940	-	-	21,443
-	-	-	-	-	-
-	-	-	-	-	-
-	62,610	-	-	-	-
-	-	-	-	40,175	-
-	-	-	283,003	-	-
15,164	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
281,385	62,610	37,940	283,003	40,175	21,443
191,684	(12,947)	10,214	82,879	10,690	126,879
150,521	3,588	-	-	-	-
(26,858)	-	(10,000)	(23,763)	-	(3,600)
-	-	-	-	-	-
123,663	3,588	(10,000)	(23,763)	-	(3,600)
315,347	(9,359)	214	59,116	10,690	123,279
98,001	72,051	183,201	754,153	114,323	393,650
\$ 413,348	\$ 62,692	\$ 183,415	\$ 813,269	\$ 125,013	\$ 516,929

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in  
Fund Balances (Deficits) (Continued)  
Nonmajor Governmental Funds  
Year Ended November 30, 2021**

	Special Revenue			
	Hotel/Motel Tax Fund	Drug Court Grant Fund	Coroner Fee Fund	Federal Seized and Forfeited Property Fund
Revenues:				
Fees	\$ -	\$ 13,156	\$ 49,107	\$ 63,020
Property taxes	-	-	-	-
Intergovernmental	233,232	-	-	-
Investment earnings	4	671	266	122
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>233,236</b>	<b>13,827</b>	<b>49,373</b>	<b>63,142</b>
Expenditures:				
Current:				
General government	233,232	-	-	-
Public safety	-	-	12,218	-
Corrections	-	30,248	-	-
Judiciary and legal	-	-	-	-
Transportation and public works	-	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	45,040	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	<b>233,232</b>	<b>30,248</b>	<b>57,258</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>4</b>	<b>(16,421)</b>	<b>(7,885)</b>	<b>63,142</b>
Other financing sources (uses):				
Transfers in	-	-	45,230	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>45,230</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>4</b>	<b>(16,421)</b>	<b>37,345</b>	<b>63,142</b>
Fund balances (deficits), beginning of year	1,314	186,474	86,502	6,488
Fund balances (deficits), end of year	\$ 1,318	\$ 170,053	\$ 123,847	\$ 69,630

Special Revenue					
Covemakers Buy-Out Fund		IDOT Grant Fund	Public Defender Automation Fund		Debt Service Fund
					Capital Project Fund
\$	-	\$	-	\$	804
	-		-		-
	-	428,094	-		4,997,612
	-	46	-		-
	-	-	-		665
	-	-	-		-
	-	428,140	804		4,998,277
	-	-	-		-
	-	-	-		-
	-	-	-		-
	-	428,077	-		-
	-	-	-		-
	-	-	-		-
	-	-	-		625,000
	-	-	-		1,307,661
	-	428,077	-		1,932,661
	-	63	804		3,065,616
	-	-	-		-
	-	-	-		(3,065,616)
	-	1,600	-		-
	-	1,600	-		(3,065,616)
	-	1,663	804		-
	857	42,161	608		-
					217
\$	857	\$	43,824	\$	1,412
				\$	-
				\$	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, 2021**

	Special Revenue			
	Animal Control Fund		Arrestee Medical Costs Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 699,050	\$ 671,013	\$ 15,000	\$ 9,943
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	62	-	141
Miscellaneous	58,900	77,275	-	-
<b>Total revenues</b>	<b>757,950</b>	<b>748,350</b>	<b>15,000</b>	<b>10,084</b>
Expenditures:				
Current operating:				
Salaries and wages	458,273	443,088	-	-
Personal benefits	700	376	-	-
Supplies	42,738	39,957	-	-
Other services and charges	464,200	407,784	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	<b>965,911</b>	<b>891,205</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(207,961)</b>	<b>(142,855)</b>	<b>15,000</b>	<b>10,084</b>
Other financing sources (uses):				
Transfers in	207,961	110,000	-	-
Transfers out	-	-	(10,000)	(10,000)
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>207,961</b>	<b>110,000</b>	<b>(10,000)</b>	<b>(10,000)</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>(32,855)</b>	<b>\$ 5,000</b>	<b>84</b>
Fund balances (deficits), beginning of year		(525,204)		42,051
Fund balances (deficits), end of year		<b>\$ (558,059)</b>		<b>\$ 42,135</b>

(Continued)

Special Revenue							
Child Advocacy Fund				Collector Tax Fee Fund		Community Mental Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 65,000	\$ 62,780	\$ -	\$ -	\$ -	\$ -
73,777	73,807	-	-	1,891,280	1,921,951	-	-
-	-	-	-	-	-	-	-
40	10	3,200	2,537	9,000	5,682	-	-
-	-	-	-	-	-	-	-
73,817	73,817	68,200	65,317	1,900,280	1,927,633	-	-
-	-	-	-	44,517	43,644	-	-
-	-	-	-	17,240	10,226	-	-
-	-	-	-	1,354	718	-	-
73,817	73,817	67,700	61,429	1,760,684	1,758,986	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	2,112	-	-	-	-
73,817	73,817	67,700	63,541	1,823,795	1,813,574	-	-
-	-	500	1,776	76,485	114,059	-	-
-	-	-	-	-	589	-	-
-	-	(53,200)	(47,000)	(67,939)	(64,836)	-	-
-	-	-	-	-	-	-	-
-	-	(53,200)	(47,000)	(67,939)	(64,247)	-	-
<u>\$ -</u>	<u>-</u>	<u>\$ (52,700)</u>	<u>(45,224)</u>	<u>\$ 8,546</u>	<u>49,812</u>	-	-
-	-	-	185,683	-	1,002,444	-	-
<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>140,459</u>	<u>\$ -</u>	<u>1,052,256</u>	-	-



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, 2021**

	Special Revenue			
	County Bridge Fund		County Clerk Document Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ 141,823	\$ 31,296	\$ 43,110
Property taxes	666,649	677,993	-	-
Intergovernmental	-	-	-	-
Investment earnings	5,000	6,625	400	904
Miscellaneous	78,000	-	-	-
<b>Total revenues</b>	<b>749,649</b>	<b>826,441</b>	<b>31,696</b>	<b>44,014</b>
Expenditures:				
Current operating:				
Salaries and wages	41,634	13,122	-	-
Personal benefits	9,506	948	-	-
Supplies	40,000	5,537	7,500	4,189
Other services and charges	1,391,327	14,400	2,600	455
Capital outlay	576,913	576,913	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	<b>2,059,380</b>	<b>610,920</b>	<b>10,100</b>	<b>4,644</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,309,731)</b>	<b>215,521</b>	<b>21,596</b>	<b>39,370</b>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(37,150)	(37,150)	(10,012)	(9,367)
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(37,150)</b>	<b>(37,150)</b>	<b>(10,012)</b>	<b>(9,367)</b>
<b>Net change in fund balances</b>	<b>\$ (1,346,881)</b>	<b>178,371</b>	<b>\$ 11,584</b>	<b>30,003</b>
Fund balances (deficits), beginning of year		1,790,958		243,069
Fund balances (deficits), end of year		<u>\$ 1,969,329</u>		<u>\$ 273,072</u>

(Continued)

Special Revenue

County Extension Education Fund		County Health Fund	
Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 408,250	\$ 385,215
229,589	229,658	1,243,886	1,263,068
-	-	6,019,325	4,792,007
100	31	8,000	9,554
-	-	1,000	60
229,689	229,689	7,680,461	6,449,904
-	-	2,296,938	2,218,923
-	-	1,161,101	1,095,412
-	-	561,541	1,863,469
229,689	229,689	3,001,056	817,726
-	-	448,536	196,773
-	-	-	-
-	-	-	-
229,689	229,689	7,469,172	6,192,303
-	-	211,289	257,601
-	-	4,000	3,355
-	-	(213,785)	(213,785)
-	-	-	-
-	-	(209,785)	(210,430)
<u>\$ -</u>	<u>-</u>	<u>\$ 1,504</u>	<u>47,171</u>
	<u>-</u>		<u>2,691,426</u>
	<u>\$ -</u>		<u>\$ 2,738,597</u>

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, 2021**

	Special Revenue			
	County Highway Fund		County Law Library Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 16,500	\$ 24,684	\$ 70,000	\$ 90,312
Property taxes	2,024,045	2,055,909	-	-
Intergovernmental	60,000	15,376	-	-
Investment earnings	10,108	6,615	1,500	597
Miscellaneous	142,793	142,329	-	-
<b>Total revenues</b>	<b>2,253,446</b>	<b>2,244,913</b>	<b>71,500</b>	<b>90,909</b>
Expenditures:				
Current operating:				
Salaries and wages	1,194,037	1,120,988	8,282	8,131
Personal benefits	605,483	552,436	-	-
Supplies	344,876	242,280	86,500	64,554
Other services and charges	168,660	154,283	2,000	-
Capital outlay	510,737	483,040	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	<b>2,823,793</b>	<b>2,553,027</b>	<b>96,782</b>	<b>72,685</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(570,347)</b>	<b>(308,114)</b>	<b>(25,282)</b>	<b>18,224</b>
Other financing sources (uses):				
Transfers in	625,841	-	-	-
Transfers out	(293,679)	(293,679)	-	-
Proceeds from sale of capital assets	40,000	27,660	-	-
<b>Total other financing sources (uses)</b>	<b>372,162</b>	<b>(266,019)</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ (198,185)</b>	<b>(574,133)</b>	<b>\$ (25,282)</b>	<b>18,224</b>
Fund balances (deficits), beginning of year		2,650,551		151,832
Fund balances (deficits), end of year		<u>\$ 2,076,418</u>		<u>\$ 170,056</u>

(Continued)

Special Revenue					
Court Automation Fund		Court Document Storage Fund		Court Security Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 300,000	\$ 226,637	\$ 300,000	\$ 242,022	\$ 230,500	\$ 248,746
-	-	-	-	-	-
-	-	-	-	-	-
15,000	1,970	15,000	2,619	-	309
-	-	-	744	-	-
315,000	228,607	315,000	245,385	230,500	249,055
-	-	127,769	97,490	713,937	531,344
-	-	50,541	48,205	89,603	3,577
86,200	36,516	35,200	5,656	700	303
248,800	94,843	372,100	244,055	9,052	3,816
80,000	17,740	55,000	-	25,138	25,138
-	-	-	-	-	-
-	-	-	-	-	-
415,000	149,099	640,610	395,406	838,430	564,178
(100,000)	79,508	(325,610)	(150,021)	(607,930)	(315,123)
-	-	-	-	706,867	706,867
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	706,867	706,867
<u>\$ (100,000)</u>	79,508	<u>\$ (325,610)</u>	(150,021)	<u>\$ 98,937</u>	391,744
	<u>528,416</u>		<u>837,691</u>		<u>(2,051)</u>
	<u>\$ 607,924</u>		<u>\$ 687,670</u>		<u>\$ 389,693</u>

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, 2021**

	Special Revenue			
	Federal Social Security Fund		GIS 2005 Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 289,403	\$ 288,628
Property taxes	1,573,635	1,599,337	-	-
Intergovernmental	-	-	-	-
Investment earnings	9,000	5,083	500	230
Miscellaneous	-	1,936	-	-
<b>Total revenues</b>	<b>1,582,635</b>	<b>1,606,356</b>	<b>289,903</b>	<b>288,858</b>
Expenditures:				
Current operating:				
Salaries and wages	-	-	139,590	139,589
Personal benefits	1,550,791	1,496,642	69,832	68,760
Supplies	-	-	530	508
Other services and charges	-	-	21,380	21,113
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	<b>1,550,791</b>	<b>1,496,642</b>	<b>231,332</b>	<b>229,970</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>31,844</b>	<b>109,714</b>	<b>58,571</b>	<b>58,888</b>
Other financing sources (uses):				
Transfers in	-	41,514	-	-
Transfers out	(8,109)	(8,109)	(34,020)	(34,020)
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(8,109)</b>	<b>33,405</b>	<b>(34,020)</b>	<b>(34,020)</b>
<b>Net change in fund balances</b>	<b>\$ 23,735</b>	<b>143,119</b>	<b>\$ 24,551</b>	<b>24,868</b>
Fund balances (deficits), beginning of year		1,620,762		65,995
Fund balances (deficits), end of year		<u>\$ 1,763,881</u>		<u>\$ 90,863</u>

(Continued)

Special Revenue					
Hillsdale Special Service Area Fund		Maintenance and Child Support Collection Fund		Motor Fuel Tax Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 120,000	\$ 79,599	\$ -	\$ -
10,210	10,317	-	-	-	-
-	-	26,717	18,269	5,264,432	4,924,093
131	122	-	-	25,000	25,337
-	-	-	-	5,000	3,388
10,341	10,439	146,717	97,868	5,294,432	4,952,818
2,500	-	34,203	34,118	237,254	178,998
192	-	19,047	18,174	72,171	49,942
10,000	-	-	-	735,000	456,380
29,500	6,036	-	-	4,754,820	689,592
-	-	-	-	51,245	585
-	-	-	-	-	-
-	-	-	-	-	-
42,192	6,036	53,250	52,292	5,850,490	1,375,497
(31,851)	4,403	93,467	45,576	(556,058)	3,577,321
-	-	-	-	-	-
-	-	-	-	(625,841)	-
-	-	-	-	-	-
-	-	-	-	(625,841)	-
<u>\$ (31,851)</u>	<u>4,403</u>	<u>\$ 93,467</u>	<u>45,576</u>	<u>\$ (1,181,899)</u>	<u>3,577,321</u>
	<u>34,263</u>		<u>179,929</u>		<u>5,488,285</u>
	<u>\$ 38,666</u>		<u>\$ 225,505</u>		<u>\$ 9,065,606</u>

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, 2021**

	Special Revenue			
	Probation Services Fee Fund		Recorders Document Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 256,500	\$ 297,674	\$ 471,533	\$ 471,533
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	1,800	-	-	1,536
Miscellaneous	1,000	-	-	-
<b>Total revenues</b>	<b>259,300</b>	<b>297,674</b>	<b>471,533</b>	<b>473,069</b>
Expenditures:				
Current operating:				
Salaries and wages	-	-	107,740	107,740
Personal benefits	-	-	44,406	44,406
Supplies	42,039	32,160	19,130	11,905
Other services and charges	277,886	261,939	115,779	102,170
Capital outlay	2,110	2,110	29,094	15,164
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	<b>322,035</b>	<b>296,209</b>	<b>316,149</b>	<b>281,385</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(62,735)</b>	<b>1,465</b>	<b>155,384</b>	<b>191,684</b>
Other financing sources (uses):				
Transfers in	25,000	21,897	150,521	150,521
Transfers out	(21,157)	(21,157)	(26,858)	(26,858)
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>3,843</b>	<b>740</b>	<b>123,663</b>	<b>123,663</b>
<b>Net change in fund balances</b>	<b>\$ (58,892)</b>	<b>2,205</b>	<b>\$ 279,047</b>	<b>315,347</b>
Fund balances (deficits), beginning of year		1,033,656		98,001
Fund balances (deficits), end of year		<u>\$ 1,035,861</u>		<u>\$ 413,348</u>

(Continued)

Special Revenue			
Treasurer's Automation Fund		Veterans Assistance Fund	
Budget	Actual	Budget	Actual
\$ 45,000	\$ 47,654	\$ -	\$ -
-	-	355,072	360,871
-	-	-	-
700	500	2,500	4,711
-	-	-	300
45,700	48,154	357,572	365,882
-	-	108,769	108,769
-	-	50,307	44,757
5,500	3,447	25,700	22,145
37,152	34,493	149,088	107,332
-	-	-	-
-	-	-	-
-	-	-	-
42,652	37,940	333,864	283,003
3,048	10,214	23,708	82,879
-	-	-	-
(10,000)	(10,000)	(23,763)	(23,763)
-	-	-	-
(10,000)	(10,000)	(23,763)	(23,763)
<u>\$ (6,952)</u>	214	<u>\$ (55)</u>	59,116
	<u>183,201</u>		<u>754,153</u>
	<u>\$ 183,415</u>		<u>\$ 813,269</u>



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, 2021**

	Special Revenue			
	Zuma-Canoe Creek Special Service Area Fund		Circuit Clerk Administration Cost Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 170,000	\$ 146,766
Property taxes	50,416	50,412	-	-
Intergovernmental revenues	-	-	-	-
Investment earnings	500	453	12,000	1,556
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>50,916</b>	<b>50,865</b>	<b>182,000</b>	<b>148,322</b>
Expenditures:				
Current operating:				
Salaries and wages	10,000	-	20,280	9,782
Personal benefits	765	-	6,552	4,841
Supplies	5,000	122	4,000	1,913
Other services and charges	116,000	40,053	27,900	4,907
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	<b>131,765</b>	<b>40,175</b>	<b>58,732</b>	<b>21,443</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(80,849)</b>	<b>10,690</b>	<b>123,268</b>	<b>126,879</b>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(3,600)	(3,600)
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(3,600)</b>	<b>(3,600)</b>
<b>Net change in fund balances</b>	<b>\$ (80,849)</b>	<b>10,690</b>	<b>\$ 119,668</b>	<b>123,279</b>
Fund balances (deficits), beginning of year		<u>114,323</u>		<u>393,650</u>
Fund balances (deficits), end of year		<u>\$ 125,013</u>		<u>\$ 516,929</u>

(Continued)

Special Revenue			
Drug Court Grant Fund		Coroner Fee Fund	
Budget	Actual	Budget	Actual
\$ 15,000	\$ 13,156	\$ 40,000	\$ 49,107
-	-	-	-
-	-	-	-
1,500	671	500	266
-	-	-	-
16,500	13,827	40,500	49,373
-	-	-	-
-	-	-	-
13,500	1,614	4,800	1,765
47,500	28,634	16,700	10,453
-	-	45,040	45,040
-	-	-	-
-	-	-	-
61,000	30,248	66,540	57,258
(44,500)	(16,421)	(26,040)	(7,885)
-	-	-	45,230
-	-	-	-
-	-	-	-
-	-	-	45,230
<u>\$ (44,500)</u>	<u>(16,421)</u>	<u>\$ (26,040)</u>	37,345
	<u>186,474</u>		<u>86,502</u>
	<u>\$ 170,053</u>		<u>\$ 123,847</u>

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, 2021**

	Special Revenue			
	Federal Seized and Forfeited Property Fund		Covermakers Buy-Out Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ 63,020	\$ -	\$ -
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	122	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	-	63,142	-	-
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	-	-	-	-
<b>Excess (deficiency) of revenues over expenditures</b>	-	63,142	-	-
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-
<b>Net change in fund balances</b>	<u>\$ -</u>	<u>63,142</u>	<u>\$ -</u>	<u>-</u>
Fund balances (deficits), beginning of year		<u>6,488</u>		<u>857</u>
Fund balances (deficits), end of year		<u>\$ 69,630</u>		<u>\$ 857</u>

Special Revenue

IDOT Grant Fund		Public Defender Automation Fund		Debt Service Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ 804	\$ -	\$ -
-	-	-	-	4,997,077	4,997,612
428,077	428,094	-	-	-	-
-	46	-	-	1,200	665
-	-	-	-	-	-
428,077	428,140	-	804	4,998,277	4,998,277
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
428,077	428,077	-	-	-	-
-	-	-	-	-	-
-	-	-	-	625,000	625,000
-	-	-	-	1,307,661	1,307,661
428,077	428,077	-	-	1,932,661	1,932,661
-	63	-	804	3,065,616	3,065,616
-	-	-	-	-	-
-	-	-	-	(3,065,616)	(3,065,616)
-	1,600	-	-	-	-
-	1,600	-	-	(3,065,616)	(3,065,616)
\$ -	1,663	\$ -	804	\$ -	-
	42,161		608		-
\$	43,824	\$	1,412	\$	-

**Rock Island County, Illinois**

**Combining Statement of Net Position  
Internal Service Funds  
November 30, 2021**

	Public Building Commission	Employee Health Benefits	Total
<b>Assets</b>			
Current assets:			
Cash and cash equivalents	\$ 2,561,693	\$ 3,278,296	\$ 5,839,989
Receivables:			
Accounts	-	2,983	2,983
Interest	-	876	876
Due from other funds	-	768,503	768,503
Due from other governmental units	-	18,866	18,866
Accrued rental income	1,075,488	-	1,075,488
Other assets	9,727	31,846	41,573
<b>Total current assets</b>	<b>3,646,908</b>	<b>4,101,370</b>	<b>7,748,278</b>
Noncurrent assets:			
Capital assets:			
Nondepreciable:			
Land	456,812	-	456,812
Construction-in-progress	7,419	-	7,419
Depreciable:			
Equipment and fixtures	159,714	-	159,714
Improvements other than buildings	92,909	-	92,909
Furniture	731,516	-	731,516
Buildings	29,028,809	-	29,028,809
Less accumulated depreciation	(1,983,466)	-	(1,983,466)
<b>Total capital assets</b>	<b>28,493,713</b>	<b>-</b>	<b>28,493,713</b>
<b>Total assets</b>	<b>32,140,621</b>	<b>4,101,370</b>	<b>36,241,991</b>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	-	63,506	63,506
Estimated claims settlement	-	751,000	751,000
Accrued liabilities	466,922	-	466,922
Unearned revenue	2,106,849	-	2,106,849
<b>Total liabilities</b>	<b>2,573,771</b>	<b>814,506</b>	<b>3,388,277</b>
<b>Net Position</b>			
Investment in capital assets	28,493,713	-	28,493,713
Unrestricted	1,073,137	3,286,864	4,360,001
<b>Total net position</b>	<b>\$ 29,566,850</b>	<b>\$ 3,286,864</b>	<b>\$ 32,853,714</b>

Rock Island County, Illinois

**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Governmental Activities—Internal Service Funds**  
**Year Ended November 30, 2021**

	Public Building Commission	Employee Health Benefits	Total
Operating revenue:			
Charges for services	\$ 3,914,925	\$ 8,786,463	\$ 12,701,388
Other	-	5,476	5,476
<b>Total operating revenue</b>	<b>3,914,925</b>	<b>8,791,939</b>	<b>12,706,864</b>
Operating expenses:			
Other services and charges	3,941,521	7,599,841	11,541,362
Depreciation expense	682,233	-	682,233
<b>Total operating expenses</b>	<b>4,623,754</b>	<b>7,599,841</b>	<b>12,223,595</b>
<b>Operating income (loss)</b>	<b>(708,829)</b>	<b>1,192,098</b>	<b>483,269</b>
Nonoperating revenue, investment earnings	5,052	12,911	17,963
<b>Income (loss) before transfers</b>	<b>(703,777)</b>	<b>1,205,009</b>	<b>501,232</b>
Transfers out	-	(29,978)	(29,978)
<b>Change in net position</b>	<b>(703,777)</b>	<b>1,175,031</b>	<b>471,254</b>
Total net position, beginning of year	30,270,627	2,111,833	32,382,460
Total net position, end of year	\$ 29,566,850	\$ 3,286,864	\$ 32,853,714

**Rock Island County, Illinois**

**Combining Statement of Cash Flows  
Governmental Activities—Internal Service Funds  
Year Ended November 30, 2021**

	Public Building Commission	Employee Health Benefits	Total
Cash flows from operating activities:			
Cash received from employee contributions and other charges	\$ -	\$ 8,051,032	\$ 8,051,032
Cash received from other operating revenue	-	5,476	5,476
Cash payments for claims	-	(7,659,990)	(7,659,990)
Cash received for jail lease	3,913,114	-	3,913,114
Cash payments for jail lease	(1,852,753)	-	(1,852,753)
Cash payments for jail operations	(1,575,459)	-	(1,575,459)
Cash payments for revenue bonds	1,603,194	-	1,603,194
<b>Net cash provided by operating activities</b>	<b>2,088,096</b>	<b>396,518</b>	<b>2,484,614</b>
Cash flows from noncapital financing activities:			
Interfund payments	-	7,361	7,361
Transfers out	-	(29,978)	(29,978)
<b>Net cash used in noncapital financing activities</b>	<b>-</b>	<b>(22,617)</b>	<b>(22,617)</b>
Cash flows used in capital and related financing activities, purchase of property	(10,705)	-	(10,705)
Cash flows from investing activities, interest received	5,052	13,035	18,087
<b>Net increase in cash</b>	<b>2,082,443</b>	<b>386,936</b>	<b>2,469,379</b>
Cash:			
Beginning	479,250	2,891,360	3,370,610
Ending	<u>\$ 2,561,693</u>	<u>\$ 3,278,296</u>	<u>\$ 5,839,989</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:			
Operating income (loss)	\$ (708,829)	\$ 1,192,098	\$ 483,269
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation expense	682,233	-	682,233
(Increase) decrease in:			
Receivables	-	(436)	(436)
Due from other funds	-	(764,715)	(764,715)
Due from other governmental units	-	29,720	29,720
Property tax receivable	1,603,194	-	1,603,194
Other assets	(1,811)	10,230	8,419
Increase (decrease) in:			
Accounts payable	-	(70,379)	(70,379)
Accrued liabilities	9,654	-	9,654
Unearned revenue	503,655	-	503,655
<b>Net cash provided by operating activities</b>	<b>\$ 2,088,096</b>	<b>\$ 396,518</b>	<b>\$ 2,484,614</b>
<b>Supplemental Cash Flow information</b>			
<b>Non-cash financing activities</b>			
Transfers recorded for prior year's due to/from accounts	<u>\$ 172,236</u>	<u>\$ -</u>	<u>\$ 172,236</u>

## **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 custodial funds. Custodial 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.

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

**Rock Island County Waste Management Custodial 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 defease 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.

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

**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.

**IL P25 Communication Fund:** To account for funds related to the Quad City P25 Radio Project to improve coverage and regional communication across the bi-state area.

**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.

**Sheriff Integrity Task Force Fund:** To account for funds related to independent task force reviews of officer conduct under investigation within the County Sheriff Department. The task force is comprised of Illinois State Police, five local police departments (Rock Island, Moline, East Moline, Milan, and Silvis), and the Rock Island County Sheriff's Department.



Rock Island County, Illinois

Combining Statement of Fiduciary Net Position—Custodial Funds  
November 30, 2021

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 13,202,682	\$ 2,751,461	\$ 7,663	\$ 280,719
Due from primary government	1,513,800	1,502,300	-	-
Due from other governments	166,012	-	-	-
Receivables:				
Accounts receivable	120,450	-	-	-
Accrued interest receivable	602	-	2	-
<b>Total assets</b>	<b>15,003,546</b>	<b>4,253,761</b>	<b>7,665</b>	<b>280,719</b>
<b>Liabilities</b>				
Due to other governmental units	4,320,502	443,368	-	-
Due to individuals and private entities	4,285,301	3,810,393	-	280,719
<b>Total liabilities</b>	<b>8,605,803</b>	<b>4,253,761</b>	<b>-</b>	<b>280,719</b>
<b>Net Position</b>				
Restricted for individuals, organizations and other governments	6,397,743	-	7,665	-
<b>Total net position (deficit)</b>	<b>\$ 6,397,743</b>	<b>\$ -</b>	<b>\$ 7,665</b>	<b>\$ -</b>

(Continued)

County Collector's Fund	Emergency Telephone Service Fund	Inheritance Tax Fund	Rock Island County Waste Management Agency Fund	Treasurer's Fund
\$ 3,086,778	\$ 2,090,852	\$ 31	\$ 103,769	\$ 186,865
-	-	-	-	-
-	-	-	-	-
15,879	19,932	8,641	-	7,324
-	-	-	-	-
3,102,657	2,110,784	8,672	103,769	194,189
3,102,657	-	8,672	-	-
-	-	-	-	194,189
3,102,657	-	8,672	-	194,189
-	2,110,784	-	103,769	-
\$ -	\$ 2,110,784	\$ -	\$ 103,769	\$ -

Rock Island County, Illinois

Combining Statement of Fiduciary Net Position—Custodial Funds (Continued)  
November 30, 2021

	Hope Creek Care Center Patient's Fund	TBA Fund	Township Bridge Fund	Township Motor Fuel Tax Fund
<b>Assets</b>				
Cash and cash equivalents	\$ 8,281	\$ 105,256	\$ 18,705	\$ 2,001,278
Due from primary government	-	-	-	-
Due from other governments	-	-	166,012	-
Receivables:				
Accounts receivable	-	-	-	66,501
Accrued interest receivable	-	29	5	559
<b>Total assets</b>	<u>8,281</u>	<u>105,285</u>	<u>184,722</u>	<u>2,068,338</u>
<b>Liabilities</b>				
Due to other governmental units	-	-	-	580,980
Due to individuals and private entities	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>580,980</u>
<b>Net Position</b>				
Restricted for individuals, organizations and other governments	<u>8,281</u>	<u>105,285</u>	<u>184,722</u>	<u>1,487,358</u>
<b>Total net position (deficit)</b>	<u>\$ 8,281</u>	<u>\$ 105,285</u>	<u>\$ 184,722</u>	<u>\$ 1,487,358</u>

(Continued)

Prisoner Welfare Fund	QC Bomb Squad Trust Fund	Sheriff Foreclosure Sale Fund	DUI Fund	Youth Education/SAFE Fund	Honor Guard Fund
\$ 394,758	\$ 17,237	\$ 133,530	\$ 33,207	\$ 1,622	\$ 203
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,173	-	-
-	-	-	7	-	-
394,758	17,237	133,530	35,387	1,622	203
-	-	133,530	-	-	-
-	-	-	-	-	-
-	-	133,530	-	-	-
394,758	17,237	-	35,387	1,622	203
\$ 394,758	\$ 17,237	\$ -	\$ 35,387	\$ 1,622	\$ 203

Rock Island County, Illinois

Combining Statement of Fiduciary Net Position—Custodial Funds (Continued)  
November 30, 2021

	Sheriff Integrity Task Force Fund	Evidence Savings Fund	IL P25 Communication Fund
<b>Assets</b>			
Cash and cash equivalents	\$ 1,308	\$ 33,450	\$ 1,945,709
Due from primary government	-	-	11,500
Due from other governments	-	-	-
Receivables:			
Accounts receivable	-	-	-
Accrued interest receivable	-	-	-
<b>Total assets</b>	<u>1,308</u>	<u>33,450</u>	<u>1,957,209</u>
<b>Liabilities</b>			
Due to other governmental units	-	-	51,295
Due to individuals and private entities	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>51,295</u>
<b>Net Position</b>			
Restricted for individuals, organizations and other governments	<u>1,308</u>	<u>33,450</u>	<u>1,905,914</u>
<b>Total net position (deficit)</b>	<u>\$ 1,308</u>	<u>\$ 33,450</u>	<u>\$ 1,905,914</u>

Rock Island County, Illinois

Combining Statement of Changes in Fiduciary Net Position—Custodial Funds  
Year ended November 30, 2021

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
<b>Additions</b>				
Contributions:				
Members	\$ 796,895	\$ -	\$ -	\$ -
<b>Total contributions</b>	<u>796,895</u>	<u>-</u>	<u>-</u>	<u>-</u>
Investment earnings, interest, dividends and other	60,608	-	29	417
<b>Net investment earnings</b>	<u>60,608</u>	<u>-</u>	<u>29</u>	<u>417</u>
Fee collections for other entities	10,300,676	9,790,960	-	-
Tax collections for other entities	279,306,773	-	-	3,966,310
Miscellaneous	3,045,568	-	-	207,520
<b>Total additions</b>	<u>293,510,520</u>	<u>9,790,960</u>	<u>29</u>	<u>4,174,247</u>
<b>Deductions</b>				
Administrative expenses	242,725	-	-	208,587
Payments to other entities	291,953,772	9,790,960	-	3,934,583
<b>Total deductions</b>	<u>292,196,497</u>	<u>9,790,960</u>	<u>-</u>	<u>4,143,170</u>
Other financing sources (uses):				
Transfers in	575,471,392	-	-	-
Transfers out	576,716,798	-	-	31,077
<b>Total other financing sources (uses)</b>	<u>(1,245,406)</u>	<u>-</u>	<u>-</u>	<u>(31,077)</u>
<b>Net increase (decrease) in fiduciary net position</b>	<u>68,617</u>	<u>-</u>	<u>29</u>	<u>-</u>
Net position, beginning, as restated	<u>6,329,126</u>		<u>7,636</u>	<u>-</u>
Net position, ending	<u>\$ 6,397,743</u>	<u>\$ -</u>	<u>\$ 7,665</u>	<u>\$ -</u>

(Continued)

County Collector's Fund	Emergency Telephone Service Fund	Rock Island County Waste Management Agency Fund	Treasurer's Fund
\$ -	\$ -	\$ -	\$ -
-	-	-	-
36,404	8,488	602	-
36,404	8,488	602	-
-	-	487,063	-
272,947,584	1,621,005	-	-
118,081	295,969	16,911	-
273,102,069	1,925,462	504,576	-
-	34,138	-	-
271,353,626	2,210,527	637,060	-
271,353,626	2,244,665	637,060	-
574,937,278	-	-	-
576,685,721	-	-	-
(1,748,443)	-	-	-
-	(319,203)	(132,484)	-
-	2,429,987	236,253	-
\$ -	\$ 2,110,784	\$ 103,769	\$ -

Rock Island County, Illinois

Combining Statement of Changes in Fiduciary Net Position—Custodial Funds (Continued)  
Year ended November 30, 2021

	Hope Creek Care Center Patient's Fund	TBA Fund	Township Bridge Fund	Township Motor Fuel Tax Fund
<b>Additions</b>				
Contributions:				
Members	\$ -	\$ 3,000	\$ -	\$ -
<b>Total contributions</b>	-	3,000	-	-
Investment earnings, interest, dividends and other	-	374	103	6,000
<b>Net investment earnings</b>	-	374	103	6,000
Fee collections for other entities	-	-	-	-
Tax collections for other entities	-	-	-	771,874
Miscellaneous	64,159	-	141,823	416,403
<b>Total additions</b>	64,159	3,374	141,926	1,194,277
<b>Deductions</b>				
Administrative expenses	-	-	-	-
Payments to other entities	68,586	3,000	141,823	464,747
<b>Total deductions</b>	68,586	3,000	141,823	464,747
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-
<b>Net increase (decrease) in fiduciary net position</b>	(4,427)	374	103	729,530
Net position, beginning, as restated	12,708	104,911	184,619	757,828
Net position, ending	\$ 8,281	\$ 105,285	\$ 184,722	\$ 1,487,358

(Continued)



Hope Creek Care Center Vending Fund	Prisoner Welfare Fund	QC Bomb Squad Trust Fund	Sheriff Foreclosure Sale Fund	DUI Fund	Youth Education/SAFE Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
1	96	14	-	81	4
1	96	14	-	81	4
-	-	-	-	21,053	1,600
-	-	-	-	-	-
-	155,796	4,000	1,624,906	-	-
1	155,892	4,014	1,624,906	21,134	1,604
-	-	-	-	-	-
5,398	66,767	-	1,624,906	219	1,602
5,398	66,767	-	1,624,906	219	1,602
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(5,397)	89,125	4,014	-	20,915	2
5,397	305,633	13,223	-	14,472	1,620
\$ -	\$ 394,758	\$ 17,237	\$ -	\$ 35,387	\$ 1,622

Rock Island County, Illinois

Combining Statement of Changes in Fiduciary Net Position—Custodial Funds (Continued)  
Year ended November 30, 2021

	Honor Guard Fund	Sheriff Integrity Task Force Fund	Evidence Savings Fund	IL P25 Communication Fund
<b>Additions</b>				
Contributions:				
Members	\$ -	\$ -	\$ -	\$ 793,895
<b>Total contributions</b>	-	-	-	793,895
Investment earnings, interest, dividends and other	-	-	5,903	2,092
<b>Net investment earnings</b>	-	-	5,903	2,092
Fee collections for other entities	-	-	-	-
Tax collections for other entities	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total additions</b>	-	-	5,903	795,987
<b>Deductions</b>				
Administrative expenses	-	-	-	-
Payments to other entities	-	-	7,542	1,642,426
<b>Total deductions</b>	-	-	7,542	1,642,426
Other financing sources (uses):				
Transfers in	-	-	-	534,114
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	534,114
<b>Net increase (decrease) in fiduciary net position</b>	-	-	(1,639)	(312,325)
Net position, beginning, as restated	203	1,308	35,089	2,218,239
Net position, ending	\$ 203	\$ 1,308	\$ 33,450	\$ 1,905,914

## Rock Island County, Illinois

### Statistical Section Contents

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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
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the County's financial performance and well being have changed over time.	153-158
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax (or sales tax).	159-165
<b>Debt Capacity</b>	
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.	166-169
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	170-173
<b>Operating Information</b>	
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.	174-178

**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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
Net investment in capital assets	\$ 57,491,519	\$ 55,811,412	\$ 55,295,528	\$ 56,092,370	\$ 56,038,605	\$ 56,228,619	\$ 51,424,070	\$ 54,351,947	\$ 44,153,924	\$ 43,740,833
Restricted for:										
Capital improvements	4,383,342	5,767,453	6,003,424	6,309,563	6,706,113	5,897,285	7,277,617	6,857,155	10,116,234	13,314,558
Collector's tax fees, sale & error refunds	184,298	154,674	162,749	159,215	173,873	169,171	177,667	180,395	185,684	140,459
Document storage	2,645,926	2,685,955	2,531,334	2,639,218	2,621,506	2,509,264	1,824,521	1,731,933	1,890,344	2,166,841
Working cash	469,705	521,449	522,607	523,517	524,878	526,233	533,634	543,415	547,396	549,361
GIS	215,796	243,673	191,100	154,847	149,053	148,228	131,430	65,948	65,991	90,863
Employee benefits	450,453	422,814	862,412	-	-	-	-	-	2,017,460	-
Judicial	1,996,801	1,682,374	1,541,443	1,554,261	1,629,470	1,689,637	1,756,882	1,903,678	4,023,122	2,181,036
Parks and recreation	2,356,952	2,292,541	2,612,591	2,653,597	3,213,119	3,569,514	8,201,119	6,543,841	4,441,916	4,039,692
Public health	2,314,051	3,407,011	2,319,436	1,245,061	2,314,021	2,843,577	2,932,424	3,292,859	1,379,161	4,595,575
Public safety	62,032	105,763	109,588	902,089	104,915	83,715	86,833	104,633	135,047	625,305
Liability	-	12,042	595,970	-	-	-	2,584,913	1,255,207	-	5,506,003
Debt service	-	-	-	-	-	-	-	-	-	-
Unrestricted	4,970,060	2,600,835	(258,466)	(15,438,845)	(14,923,489)	(18,107,142)	(42,438,809)	(44,781,774)	(40,146,609)	(18,955,530)
<b>Total governmental activities net position</b>	<b>\$ 77,540,935</b>	<b>\$ 75,707,996</b>	<b>\$ 72,489,716</b>	<b>\$ 56,794,893</b>	<b>\$ 58,552,064</b>	<b>\$ 55,558,101</b>	<b>\$ 34,492,301</b>	<b>\$ 32,049,237</b>	<b>\$ 28,809,670</b>	<b>\$ 57,994,996</b>

Source: County records.

Rock Island County, Illinois

**Changes in Net Position**  
**Last Ten Fiscal Years**  
*(accrual basis of accounting)*  
**(Unaudited)**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses:										
Governmental activities:										
General government	\$ 14,472,833	\$ 14,211,912	\$ 15,020,507	\$ 23,640,666	\$ 17,849,679	\$ 18,733,416	\$ 22,011,339	\$ 26,608,902	\$ 25,525,199	\$ 19,913,356
Public safety	9,257,762	8,526,408	8,822,100	7,824,986	9,936,891	10,718,972	10,647,234	10,526,369	8,387,454	5,598,505
Corrections	4,322,930	4,882,400	4,894,231	4,953,932	4,839,517	4,944,904	3,893,671	4,041,078	4,451,271	4,331,561
Judiciary and legal	9,145,232	8,818,638	8,865,436	8,163,305	9,278,027	9,401,008	9,682,446	8,871,435	7,458,988	6,004,087
Transportation and public works	5,368,108	5,201,442	7,963,156	5,457,263	4,630,884	4,482,156	5,062,461	5,577,852	5,971,291	5,880,959
Social services	30,529,579	28,668,004	27,670,302	26,928,225	28,442,320	27,706,757	26,940,680	24,901,369	21,702,414	7,919,131
Culture and recreation	4,715,067	4,803,366	5,308,707	4,530,496	5,183,351	5,849,016	6,491,398	6,552,129	6,411,295	6,386,005
Debt service, interest on long-term debt	2,310,074	983,576	1,479,172	965,378	1,983,643	1,719,464	1,741,695	1,470,380	1,587,477	1,644,359
<b>Total governmental activities expenses</b>	<b>80,121,585</b>	<b>76,095,746</b>	<b>80,023,611</b>	<b>82,464,251</b>	<b>82,144,312</b>	<b>83,555,693</b>	<b>86,470,924</b>	<b>88,549,514</b>	<b>81,495,389</b>	<b>57,677,963</b>
Program revenues:										
Governmental activities:										
Charges for sales and services:										
General government	5,035,416	5,143,428	5,098,498	\$ 5,474,740	\$ 5,748,019	\$ 5,822,442	\$ 5,995,291	\$ 5,926,751	\$ 6,179,686	\$ 6,582,276
Judiciary and legal	2,870,730	2,851,047	2,694,147	2,855,475	2,663,518	2,699,631	2,612,587	2,799,369	1,919,859	2,190,981
Social Services	15,946,557	16,422,585	13,631,237	14,792,932	15,854,091	12,519,870	10,243,680	11,146,102	8,463,228	482,737
Other	5,593,201	5,082,625	5,192,470	4,886,801	4,961,583	4,981,596	5,156,131	5,467,647	4,074,268	5,031,134
Operating grants and contributions	13,750,605	13,000,156	13,847,910	12,798,057	13,367,019	11,826,660	10,840,889	11,857,761	16,246,321	15,035,277
Capital grants and contributions	214,114	394,893	59,552	46,970	109,540	67,150	278,414	-	1,565,828	1,565,828
<b>Total governmental activities program revenues</b>	<b>43,410,623</b>	<b>42,894,734</b>	<b>40,523,814</b>	<b>40,854,975</b>	<b>42,703,770</b>	<b>37,917,349</b>	<b>35,126,992</b>	<b>37,197,630</b>	<b>38,449,190</b>	<b>30,888,233</b>
Net (expense)/revenue, governmental activities	(36,710,962)	(33,201,012)	(39,499,797)	(41,609,276)	(39,440,542)	(45,638,344)	(51,343,932)	(51,351,884)	(43,046,199)	(26,789,730)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	21,648,137	21,830,000	24,732,827	25,836,301	30,437,035	31,792,117	33,662,105	36,894,829	39,670,332	40,200,582
Replacement tax	2,330,484	2,567,408	2,447,607	2,309,983	2,312,675	2,742,286	2,220,315	2,760,395	2,467,085	4,331,003
Sales and use taxes	4,823,291	4,542,277	4,915,542	5,143,355	5,230,609	4,811,493	5,196,644	5,177,306	5,275,670	6,991,165
Income tax	1,574,494	1,665,912	1,694,378	1,883,018	1,722,697	1,625,455	1,694,772	1,883,652	1,923,114	2,331,758
Hotel/Motel taxes	222,783	264,705	235,094	287,532	287,845	290,892	293,690	277,792	99,895	233,232
Other	168,984	95,216	165,672	127,819	451,124	392,306	561,402	174,424	1,065,755	704,773
Investment earnings	125,898	88,643	92,718	95,221	131,151	323,276	822,194	874,068	343,813	219,935
Gain on disposal of capital assets	83,573	61,830	-	15,454	-	-	-	-	-	-
Miscellaneous	573,350	252,082	1,997,679	447,037	624,578	666,556	744,850	866,354	757,479	962,608
Special item, loss on sale of Hope Creek Care Center	-	-	-	-	-	-	-	-	(11,846,511)	-
<b>Total governmental activities</b>	<b>31,550,994</b>	<b>31,368,073</b>	<b>36,281,517</b>	<b>36,145,720</b>	<b>41,197,714</b>	<b>42,644,381</b>	<b>45,195,972</b>	<b>48,908,820</b>	<b>39,756,632</b>	<b>55,975,056</b>
Change in net position, governmental activities	\$ (5,159,968)	\$ (1,832,939)	\$ (3,218,280)	\$ (5,463,556)	\$ 1,757,172	\$ (2,993,963)	\$ (6,147,960)	\$ (2,443,064)	\$ (3,289,567)	\$ 29,185,326

Source: County records.

Rock Island County, Illinois

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

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund:										
Nonspendable	\$ 762,542	\$ 733,088	\$ 637,142	\$ 655,685	\$ 677,645	\$ 223,648	\$ 952,143	\$ 1,625,211	\$ 2,287,819	\$ 2,302,666
Restricted	472,239	525,580	527,713	529,335	531,531	526,233	533,634	543,415	547,396	549,361
Assigned	309,312	-	-	-	-	-	-	-	-	-
Unassigned	3,767,825	3,330,268	3,211,179	2,971,136	1,417,816	1,772,483	1,590,637	3,927,451	5,705,970	14,632,706
Reserved:										
Tort liability	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-	-	-	-
<b>Total general fund</b>	<b>5,311,918</b>	<b>4,588,936</b>	<b>4,376,034</b>	<b>4,156,156</b>	<b>2,626,992</b>	<b>2,522,364</b>	<b>3,076,414</b>	<b>6,096,077</b>	<b>8,541,185</b>	<b>17,484,733</b>
All other governmental funds:										
Nonspendable	432,503	16,221	17,332	18,728	17,850	23,761	38,261	19,565	12,263	1,982,979
Restricted	16,155,996	18,432,075	18,743,077	19,020,696	21,630,064	24,651,193	30,484,132	30,092,142	33,660,393	39,441,066
Committed	-	-	4,727	-	-	-	-	-	-	-
Assigned	995,559	3,663	(200,027)	-	-	-	-	-	-	-
Unassigned	(699,855)	(327,869)	-	(542,214)	(1,110,798)	(2,805,246)	(4,487,855)	(6,237,797)	(7,232,490)	(6,091,415)
Reserved for:										
Advances	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Capital projects/improvements	-	-	-	-	-	-	-	-	-	-
Contributed capital	-	-	-	-	-	-	-	-	-	-
Employee health claims	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Debt service fund	-	-	-	-	-	-	-	-	-	-
Capital project fund	-	-	-	-	-	-	-	-	-	-
<b>Total all other governmental funds</b>	<b>16,884,203</b>	<b>18,124,090</b>	<b>18,565,109</b>	<b>18,497,210</b>	<b>20,537,116</b>	<b>21,869,708</b>	<b>26,034,538</b>	<b>23,873,910</b>	<b>26,440,166</b>	<b>35,332,630</b>
<b>Total fund balances</b>	<b>\$ 22,196,121</b>	<b>\$ 22,713,026</b>	<b>\$ 22,941,143</b>	<b>\$ 22,653,366</b>	<b>\$ 23,164,108</b>	<b>\$ 24,392,072</b>	<b>\$ 29,110,952</b>	<b>\$ 29,969,987</b>	<b>\$ 34,981,351</b>	<b>\$ 52,817,363</b>

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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues:										
Fees	\$ 26,932,907	\$ 27,283,118	\$ 26,463,440	\$ 26,105,500	\$ 25,795,835	\$ 24,110,010	\$ 22,312,139	\$ 22,231,437	\$ 18,935,655	\$ 11,752,794
Property taxes	21,648,137	21,830,000	24,732,827	25,836,301	30,437,034	31,792,117	33,662,105	36,894,829	39,670,332	40,200,582
Intergovernmental	20,601,950	20,576,882	21,256,496	22,917,241	23,395,096	22,317,636	21,667,971	22,614,433	28,582,826	31,283,997
Investment earnings	109,832	79,956	84,357	84,765	93,524	206,518	527,480	695,671	304,999	200,681
Miscellaneous	1,564,819	1,082,020	2,388,757	889,023	1,029,588	963,680	1,015,093	1,097,325	923,889	1,003,012
<b>Total revenues</b>	<b>70,857,645</b>	<b>70,851,976</b>	<b>74,925,877</b>	<b>75,832,830</b>	<b>80,751,077</b>	<b>79,389,961</b>	<b>79,184,788</b>	<b>83,533,695</b>	<b>88,417,701</b>	<b>84,441,066</b>
Expenditures:										
General government	12,716,575	12,912,548	13,515,566	13,915,816	18,974,149	16,348,983	20,722,112	21,961,112	23,235,852	20,422,831
Social services	26,100,424	25,440,678	24,281,720	27,187,043	26,102,672	25,327,755	23,812,736	22,734,908	22,094,915	11,298,228
Public safety and corrections	12,234,403	12,241,940	12,277,952	12,866,362	12,529,593	12,288,398	11,245,601	11,382,054	11,753,383	11,515,971
Transportation and public works	4,268,216	3,757,138	5,560,272	4,282,153	3,427,538	3,156,976	3,399,907	3,866,587	4,155,031	3,953,194
Judiciary and legal/legislative	8,273,144	8,572,973	8,456,529	8,459,320	8,215,116	8,320,995	8,220,661	7,931,650	7,630,982	7,810,267
Debt service:										
Principal	1,435,000	1,540,000	3,060,000	2,150,000	2,250,000	2,295,000	1,960,000	2,480,000	1,855,000	1,840,000
Interest	1,314,991	701,280	1,476,895	957,693	1,640,220	1,949,053	2,090,374	1,724,815	1,842,365	1,865,077
Bond issue costs	-	144,014	-	-	297,822	-	113,915	-	-	-
Culture and recreation	4,064,480	4,107,709	4,591,630	4,196,679	4,420,762	5,091,165	5,656,553	5,708,255	5,428,527	5,398,428
Expenditures in capital outlay not capitalized	(22,679)	154,544	129,610	674,605	71,248	(4,553)	86,401	-	154,124	119,123
Capitalized capital outlay	1,661,927	998,069	1,854,135	1,480,033	2,656,356	3,436,920	1,618,671	5,025,746	5,434,859	2,448,239
<b>Total expenditures</b>	<b>72,046,481</b>	<b>70,570,893</b>	<b>75,204,309</b>	<b>76,169,704</b>	<b>80,585,476</b>	<b>78,210,692</b>	<b>78,926,931</b>	<b>82,815,127</b>	<b>83,585,038</b>	<b>66,671,358</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,188,836)</b>	<b>281,083</b>	<b>(278,432)</b>	<b>(336,874)</b>	<b>165,601</b>	<b>1,179,269</b>	<b>257,857</b>	<b>718,568</b>	<b>4,832,663</b>	<b>17,769,708</b>
Other financing sources (uses):										
Transfers in	2,421,080	2,023,127	2,550,531	4,741,187	2,665,882	3,004,910	3,213,148	4,111,675	7,988,197	8,447,897
Transfers out	(2,391,102)	(1,993,149)	(2,517,555)	(4,708,211)	(2,635,904)	(2,974,932)	(3,183,170)	(4,081,697)	(7,958,219)	(8,417,919)
Issuance of debt	-	9,325,000	-	-	12,230,000	-	4,280,000	-	-	-
Proceeds from refunded bond escrow agent	-	(9,455,400)	-	-	(12,860,639)	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	(3,905,000)	-
Bond premiums / discounts	-	274,414	-	-	902,628	-	141,266	-	-	-
Proceeds from sale of capital assets	114,321	61,830	473,573	16,121	43,174	18,717	9,779	110,489	4,003,723	36,326
<b>Total other financing sources (uses)</b>	<b>144,299</b>	<b>235,822</b>	<b>506,549</b>	<b>49,097</b>	<b>345,141</b>	<b>48,695</b>	<b>4,461,023</b>	<b>140,467</b>	<b>128,701</b>	<b>66,304</b>
Net change in fund balances	(1,044,537)	516,905	228,117	(287,777)	510,742	1,227,964	4,718,880	859,035	4,961,364	17,836,012
Fund balances, beginning of year	23,240,658	22,196,121	22,713,026	22,941,143	22,653,366	23,164,108	24,392,072	29,110,952	30,019,987	34,981,351
Fund balances, end of year	\$ 22,196,121	\$ 22,713,026	\$ 22,941,143	\$ 22,653,366	\$ 23,164,108	\$ 24,392,072	\$ 29,110,952	\$ 29,969,987	\$ 34,981,351	\$ 52,817,363
Debt service as a percentage of noncapital expenditures	3.91%	3.22%	6.20%	4.16%	4.99%	5.68%	5.24%	5.41%	4.73%	5.77%

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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities:										
General government	\$ 5,415,594	\$ 5,624,842	\$ 5,151,043	\$ 5,484,160	\$ 5,795,887	\$ 5,922,080	\$ 6,012,585	\$ 5,989,489	\$ 7,418,986	\$ 7,937,634
Public safety	1,997,786	2,074,541	2,740,603	2,130,497	2,299,241	1,927,234	2,021,545	2,165,657	1,945,521	1,931,864
Corrections	1,861,097	1,971,852	1,921,302	1,932,739	1,728,988	1,663,632	1,699,751	1,743,107	2,293,992	2,675,186
Judiciary and legal	3,176,261	3,117,385	2,859,863	2,983,079	2,876,558	2,843,211	2,763,075	2,970,056	2,115,446	2,485,816
Transportation and public works	3,113,301	2,940,242	3,174,517	2,794,058	3,137,384	1,809,159	1,877,677	2,371,293	5,034,237	5,100,580
Social services	24,965,852	24,862,657	21,930,665	22,821,774	24,023,186	20,552,187	17,454,699	18,815,970	17,487,984	8,291,045
Culture and recreation	2,880,732	2,303,215	2,745,821	2,708,668	2,842,526	3,199,846	3,297,660	3,142,058	2,153,024	2,466,108
<b>Total governmental activities</b>	<b>43,410,623</b>	<b>42,894,734</b>	<b>40,523,814</b>	<b>40,854,975</b>	<b>42,703,770</b>	<b>37,917,349</b>	<b>35,126,992</b>	<b>37,197,630</b>	<b>38,449,190</b>	<b>30,888,233</b>
Component unit	2,327,137	2,463,917	1,968,630	2,388,515	2,671,364	2,862,930	2,262,657	2,700,704	3,142,687	2,248,914
<b>Total government</b>	<b>\$ 45,737,760</b>	<b>\$ 45,358,651</b>	<b>\$ 42,492,444</b>	<b>\$ 43,243,490</b>	<b>\$ 45,375,134</b>	<b>\$ 40,780,279</b>	<b>\$ 37,389,649</b>	<b>\$ 39,898,334</b>	<b>\$ 41,591,877</b>	<b>\$ 33,137,147</b>

Source: County records.



Rock Island County, Illinois

**Tax Revenues by Source, Governmental Funds**

**Last Ten Fiscal Years**

*(modified accrual basis of accounting)*

**(Unaudited)**

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Fiscal Year	Property Taxes	Replacement Tax	Sales and Use Taxes	Income Taxes	Other Taxes	Total
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
2018	33,662,105	2,220,315	5,196,269	1,694,772	856,305	43,629,766
2019	36,894,829	2,760,395	5,177,306	1,883,652	452,216	47,168,398
2020	39,670,332	2,467,085	5,275,670	1,923,114	1,165,650	50,501,851
<b>2021</b>	<b>40,200,582</b>	<b>4,331,003</b>	<b>6,991,165</b>	<b>2,331,758</b>	<b>938,005</b>	<b>54,792,513</b>

**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)
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	12,933,529	38,803,657
2017-18	2,613,944,687	7,842,618,322	14,575,567	43,731,074
2018-19	2,644,964,342	7,935,686,595	15,315,054	45,949,757
2019-20	2,683,669,177	8,102,702,931	16,872,620	50,622,922
<b>2020-21</b>	<b>2,706,861,953</b>	<b>8,120,585,859</b>	<b>19,460,135</b>	<b>58,386,244</b>

Fiscal Year	Total		Ratio of Equalized Net to Assessed Value	Tax Increment Financing District		Total Direct Tax Rate
	Equalized Net Assessed Value	Assessed Value (1)		Values		
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	2,474,715,507	7,424,888,199	33.3	196,779,243		1.12200
2017-18	2,628,520,254	7,886,349,396	33.3	190,951,511		1.12000
2018-19	2,660,279,396	7,981,636,352	33.3	199,630,087		1.24000
2019-20	2,700,541,797	8,153,325,853	33.1	209,279,983		1.32960
<b>2020-21</b>	<b>2,726,322,088</b>	<b>8,178,972,103</b>	<b>33.3</b>	<b>217,843,901</b>		<b>1.30420</b>

(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	2021		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Exelon Generation	\$ 246,147,980	1	9.03%
Deere & Co.	58,781,625	2	2.16%
DNC Gaming & Entertainment/Jumers Casino	20,690,599	3	0.76%
Metropolitan Airport Authority	12,715,184	4	0.47%
Minnesota Mining & Mfg Co	11,193,529	5	0.41%
Modern Woodman of America	10,592,675	6	0.39%
Macerich Southpark Mall	9,546,958	7	0.35%
First Financial Group	8,342,094	8	0.31%
Financial District Property	6,063,758	9	0.22%
GTI Rock Island Partners	5,679,399	10	0.21%
<b>2021 Total</b>	<b>\$ 389,753,801</b>		<b>14.30%</b>
Taxpayer	2012		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 155,000,000	1	6.46%
Deere & Co.	29,382,059	2	1.22%
Rock Island Boatworks Inc	21,956,462	3	0.91%
SDG Macerich Property	12,415,425	4	0.52%
Modern Woodmen of America	8,293,405	5	0.35%
Kone	5,362,961	6	0.22%
FED EX Freight	5,025,042	7	0.21%
Walmart	4,895,401	8	0.20%
PFG Thoms Proestler Co.	4,631,691	9	0.19%
Geneva Management Service	4,573,771	10	0.19%
<b>2012 Total</b>	<b>\$ 251,536,217</b>		<b>10.48%</b>
Total Taxable Value 2020-2021	\$ 2,726,322,088		
Total Taxable Value 2011-2012	\$ 2,401,124,083		

Source: County Assessor

## 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
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	27,736,234	28,031,558	100.50	3,412	28,034,970	100.52	67,107	0.24
2017-18	29,417,006	29,580,010	100.55	12,452	29,592,462	100.60	90,491	0.31
2018-19	32,971,120	33,070,551	100.30	9,276	33,079,826	100.33	80,171	0.24
2019-20	35,906,404	35,516,899	98.92	9,228	35,526,127	98.94	61,497	0.17
<b>2020-21</b>	<b>35,556,693</b>	<b>35,660,462</b>	<b>100.29</b>	<b>38,165</b>	<b>35,698,626</b>	<b>100.40</b>	<b>549,231</b>	<b>1.54</b>

**Source:**

Tax Settlement Book Treasurer's Office

Levy Confirmation Sheet from County Clerk Certified to Collect

# 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
<b>2020-21:</b>							
City	2.75900	2.01770	2.29480	2.29480	1.61630	1.61630	1.71680
Black Hawk College	0.56820	0.56820	0.56820	0.56820	0.56820	0.56820	0.56820
School District	5.41360	5.04100	4.19490	1.88270	3.78360	1.88270	5.41360
Forest Preserve	0.13130	0.13130	0.13130	0.13130	0.13310	0.13130	0.13130
County	1.30420	1.30420	1.30420	1.30420	1.30420	1.30420	1.30420
Total levy	10.17630	9.06240	8.49340	6.18120	7.40540	5.50270	9.13410
Ratio of County to totals	0.12816	0.14391	0.15355	0.21099	0.17611	0.23701	0.14278
<b>2019-20:</b>							
City	2.74970	2.05540	2.30500	2.30500	1.62390	1.62390	1.74790
Black Hawk College	0.57140	0.57140	0.57140	0.57140	0.57140	0.57140	0.57140
School District	5.38970	5.04380	4.23810	1.88990	3.82930	1.88990	5.38970
Forest Preserve	0.13060	0.13060	0.13060	0.13060	0.13060	0.13060	0.13060
County	1.32960	1.32960	1.32960	1.32960	1.32960	1.32960	1.32960
Total levy	10.17100	9.13080	8.57470	6.22650	7.48480	5.54540	9.16920
Ratio of County to totals	0.13072	0.14562	0.15506	0.21354	0.17764	0.23977	0.14501
<b>2018-19:</b>							
City	2.65700	2.06020	2.31680	2.31680	1.59840	1.59840	1.71000
Black Hawk College	0.56320	0.56320	0.56320	0.56320	0.56320	0.56320	0.56320
School District	5.37320	5.03180	4.24500	1.88920	3.90820	1.88920	5.37320
Forest Preserve	0.12740	0.12740	0.12740	0.12740	0.12740	0.12740	0.12740
County	1.24000	1.24000	1.24000	1.24000	1.24000	1.24000	1.24000
Total levy	9.96080	9.02260	8.49240	6.13660	7.43720	5.41820	9.01380
Ratio of County to totals	0.12449	0.13743	0.14601	0.20207	0.16673	0.22886	0.13757
<b>2017-18:</b>							
City	2.60380	2.07420	2.25560	2.25560	1.61660	1.61660	1.15220
Black Hawk College	0.56760	0.56760	0.56760	0.56760	0.56760	0.56760	0.56760
School District	5.33980	5.10940	4.25160	1.88340	4.07300	1.88340	5.33980
Forest Preserve	0.12360	0.12360	0.12360	0.12360	0.12360	0.12360	0.12360
County	1.12000	1.12000	1.12000	1.12000	1.12000	1.12000	1.12000
Total levy	9.75480	8.99480	8.31840	5.95020	7.50080	5.31120	8.30320
Ratio of County to totals	0.11482	0.12452	0.13464	0.18823	0.14932	0.21088	0.13489

(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
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

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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
County Direct Rates:										
Corporate	0.24820	0.25000	0.25000	0.24920	0.25000	0.24920	0.25000	0.25000	0.25000	<b>0.24996</b>
Bond & Interest	0.06240	0.06280	0.06480	0.06060	0.09900	0.10860	0.10240	0.13580	0.14710	<b>0.18274</b>
IMRF	0.10520	0.11780	0.14020	0.15240	0.21500	0.13500	0.15240	0.19840	0.21690	<b>0.15218</b>
County Highway	0.04220	0.04480	0.05360	0.05640	0.06260	0.06360	0.06300	0.07360	0.07600	<b>0.07517</b>
Bridges	0.00680	0.00700	0.02140	0.02260	0.02360	0.02380	0.02360	0.02420	0.02500	<b>0.02476</b>
Mental Health	0.05840	0.05900	0.06160	0.06980	0.06660	0.06640	0.06460	0.06600	0.06990	<b>0.07024</b>
Health	0.02980	0.03000	0.03780	0.05060	0.04980	0.04960	0.04820	0.04840	0.04720	<b>0.04620</b>
Liability Insurance	0.04180	0.03800	0.09140	0.09740	0.09640	0.23480	0.23000	0.24440	0.28470	<b>0.31985</b>
Social Security	0.05380	0.05380	0.05520	0.05860	0.13460	0.06480	0.06100	0.07460	0.08840	<b>0.05843</b>
Extension Education	0.00940	0.00960	0.00960	0.00960	0.00960	0.00920	0.00860	0.00860	0.00850	<b>0.00836</b>
Veterans Assistance	0.01900	0.01920	0.01500	0.01500	0.01480	0.01420	0.01340	0.01320	0.01320	<b>0.01319</b>
Nursing Home	0.09400	0.09480	0.10000	0.09540	0.10000	0.09980	0.10000	0.10000	0.10000	<b>0.09999</b>
Child Advocacy	0.00300	0.00300	0.00300	0.00300	0.00300	0.00300	0.00280	0.00280	0.00270	<b>0.00260</b>
Total Direct Rates	<b>0.77400</b>	<b>0.78980</b>	<b>0.90360</b>	<b>0.94060</b>	<b>1.12500</b>	<b>1.12200</b>	<b>1.12000</b>	<b>1.24000</b>	<b>1.32960</b>	<b>1.30366</b>

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 <sup>(1)</sup>		Revenue Bonds Payable <sup>(1)</sup>		Total Primary Government	Percentage of Personal Income	Per Capita
2012	\$	23,812,859	\$	6,100,105	\$	29,912,964	0.1326%	202.53
2013		23,786,104		5,237,887		29,023,991	0.1403%	196.52
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
2018		21,177,468		30,679,422		51,856,890	0.0769%	361.43
2019		19,446,506		29,675,949		49,122,455	0.0912%	346.23
2020		14,140,091		28,967,476		43,107,567	0.1060%	298.76
<b>2021</b>		<b>12,806,340</b>		<b>28,240,509</b>		<b>41,046,849</b>	<b>0.1181%</b>	<b>287.22</b>

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

<sup>(1)</sup> 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
2011-12	29,912,964	2,401,124,083	0.01246	147,699	202.53
2012-13	29,023,991	2,380,945,499	0.01133	147,688	196.52
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
2017-18	51,856,890	2,628,520,254	0.01973	143,477	361.43
2018-19	49,122,455	2,660,279,396	0.01847	141,879	346.23
2019-20	43,107,567	2,700,541,797	0.01596	144,287	298.76
<b>2020-21</b>	<b>41,046,849</b>	<b>2,726,322,088</b>	<b>0.01506</b>	<b>142,909</b>	<b>287.22</b>

(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, 2021

(Unaudited)

Governmental Unit	Gross Debt **	Percentage of Debt to County *	County Share of Debt
Rock Island County Direct Debt:			
Rock Island County	\$ 5,480,000	100.00%	\$ 5,480,000
Building Commission ***	26,770,000	100.00%	26,770,000
Rock Island County Forest Preserve ***	6,795,000	100.00%	6,795,000
<b>Subtotal, direct debt</b>	<b>39,045,000</b>		<b>39,045,000</b>
Overlapping Debt:			
School Districts:			
#29 Hampton	700,000	100.00%	700,000
#30 UTHS	7,080,000	92.45%	6,545,460
#34 Silvis	2,450,000	100.00%	2,450,000
#36 Carbon Cliff	999,000	100.00%	999,000
#37 East Moline	37,530,000	100.00%	37,530,000
#40 Moline	38,923,664	100.00%	38,923,664
#41 Rock Island	35,070,000	100.00%	35,070,000
#100 Riverdale	2,780,000	100.00%	2,780,000
#190 Colona	1,115,000	11.00%	122,650
#200 Sherrard	3,615,000	31.35%	1,133,303
#223 Orion	12,489,900	8.18%	1,021,674
#300 Rockridge	10,015,000	98.02%	9,816,703
#404 Mercer County	3,659,300	1.70%	62,208
#503 Black Hawk College	32,500,000	65.02%	21,131,500
Cities and Villages:			
Andalusia	-	100.00%	-
Coal Valley	170,000	87.92%	149,464
East Moline	65,088,284	100.00%	65,088,284
Hampton	117,000	100.00%	117,000
Milan	8,275,000	100.00%	8,275,000
Moline	111,225,000	100.00%	111,225,000
Rock Island	71,973,333	100.00%	71,973,333
Silvis	4,050,000	100.00%	4,050,000
Special Districts:			
Rock Island Spec. Svc. 3	-	100.00%	-
Illini Hospital (Ambulance)	905,000	86.69%	784,545
Metropolitan Airport	12,445,000	100.00%	12,445,000
Coal Valley FPD	120,000	86.30%	103,560
<b>Subtotal, overlapping debt</b>	<b>463,295,481</b>		<b>432,497,347</b>
<b>Totals</b>	<b>\$ 502,340,481</b>		<b>\$ 471,542,347</b>
<b>Total underlying long-term debt</b>	<b>\$ 502,340,481</b>		
<b>Total direct and underlying long-term debt</b>	<b>\$ 471,542,347</b>		

**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

\*\*\* Blended component unit included in County report.

**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, 2021

(Unaudited)

										Legal Debt Margin Calculation for Fiscal Year 2021
										Assessed value
										<u><u>\$ 2,726,322,088</u></u>
										Debt limit (2.875% of assessed value)
										<u><u>\$ 78,381,760</u></u>
										Debt applicable to limit:
										General obligation bonds
										<u>12,275,000</u>
										Revenue bonds
										<u>26,770,000</u>
										Total net applicable to limit
										<u><u>39,045,000</u></u>
										Legal debt margin
										<u><u>\$ 39,336,760</u></u>
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Assessed value	\$ 2,594,108,513	\$ 2,561,244,042	\$ 2,358,643,678	\$ 2,362,035,093	\$ 2,393,600,915	\$ 2,476,357,545	\$ 2,628,520,254	\$ 2,660,279,396	\$ 2,700,541,797	\$ 2,726,322,088
Debt limit	\$ 74,580,620	\$ 73,635,766	\$ 67,811,006	\$ 67,908,509	\$ 68,816,026	\$ 71,195,279	\$ 75,569,957	\$ 76,483,033	\$ 77,640,577	\$ 78,381,760
Debt applicable to debt limit	29,735,000	28,690,000	25,630,000	23,480,000	49,100,000	46,805,000	49,125,000	46,645,000	40,885,000	39,045,000
Legal debt margin	\$ 44,845,620	\$ 44,945,766	\$ 42,181,006	\$ 44,428,509	\$ 19,716,026	\$ 24,390,279	\$ 26,444,957	\$ 29,838,033	\$ 36,755,577	\$ 39,336,760
Total net debt applicable to the limit as a percentage of debt limit	39.87%	38.96%	37.80%	34.58%	71.35%	65.74%	65.01%	60.99%	52.66%	49.81%

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)

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Year	Population <sup>1</sup>	Personal Income	Per Capita Income <sup>3</sup>	Median Age <sup>6</sup>	Unemployment Rate <sup>4</sup>	School Enrollment <sup>5</sup>
		(Thousands of Dollars) <sup>2</sup>				
2011-12	147,699	6,006,915	40,721	40.2	8.0	22,499
2012-13	147,688	6,062,820	41,171	40.5	8.3	22,505
2013-14	147,090	5,718,952	38,956	40.5	7.1	22,707
2014-15	146,284	5,823,296	39,868	40.1	6.4	22,731
2015-16	145,230	5,893,826	40,332	40.0	6.3	23,452
2016-17	144,293	6,034,217	41,677	40.0	5.1	22,183
2017-18	143,477	6,394,033	44,155	41.1	5.2	23,451
2018-19	141,879	6,428,026	44,802	40.0	4.8	21,779
2019-20	144,287	6,485,482	45,711	40.1	9.4	22,947
<b>2020-21</b>	<b>142,909</b>	<b>6,832,874</b>	<b>48,492</b>	<b>40.1</b>	<b>5.6</b>	<b>22,295</b>

**Data Compiled by:** Bi-State Regional Commission

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

<sup>(2)</sup> U.S. Bureau of Economic Analysis, Personal Income by County

<sup>(3)</sup> U.S. Bureau Economic of Analysis, Per Capita Personal Income by County

<sup>(4)</sup> Illinois Department of Employment Security, Local Area Unemployment Statistics

<sup>(5)</sup> Illinois State Board of Education, Fall enrollment Counts, District Summary

<sup>(6)</sup> American Community Survey 5 year Estimates

Update:4/26/22

## Rock Island County, Illinois

### Principal Employers Current Year and Nine Years Ago (Unaudited)

Employer	2012		Rank
	Employees	% of Total Employment	
Rock Island Arsenal	7,900	11.08%	1
Deere & Company	5,800	8.13%	2
Trinity Medical Center	2,573	3.61%	3
Tyson Fresh Meats	2,500	3.51%	4
Group O Companies	1,100	1.54%	5
XPAC	1,000	1.40%	6
Genesis Medical Center-Silvis	970	1.36%	7
Rock Island County	841	1.18%	8
Black Hawk College	825	1.16%	9
Exelon	700	0.98%	10
Rock Island County Employment	71,319		

**Source:** InfoGroup, Reference USA GOV-2011  
IL Dept of Employment Securities

	2021		Rank
	Employees	% of Total Employment	
Rock Island Arsenal	6,321	9.89%	1
Deere & Company	6,065	9.49%	2
Unity Point Health	4,748	7.43%	3
Tyson Fresh Meats	2,400	3.75%	4
XPAC	1,000	1.56%	5
Rock Island County	910	1.42%	6
Bally's Quad Cities	550	0.86%	7
PFG TPC Roma Foods	530	0.83%	8
Moline-Coal Valley CUSD 40	443	0.69%	9
Genesis Medical Center-Silvis	440	0.69%	10
Rock Island County Employment	63,924		

**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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Social service:										
Hope Creek	249.3	247.10	213.00	203.50	225.00	219.50	212.50	169.00	-	-
Veteran's Administration	2.0	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Health Department	56.5	58.25	58.50	49.00	44.00	42.50	42.50	42.00	42.00	40.50
Mental Health	0.5	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.75
<b>Total social service</b>	<b>308.3</b>	<b>308.85</b>	<b>274.00</b>	<b>255.00</b>	<b>271.50</b>	<b>264.50</b>	<b>257.50</b>	<b>213.50</b>	<b>44.50</b>	<b>43.25</b>
General government:										
Auditor	3.5	3.50	3.50	4.00	3.00	4.00	4.00	4.00	4.00	5.00
County Board	13.5	7.00	7.00	6.50	12.50	12.50	12.50	12.50	12.50	12.50
County Clerk	11.0	11.00	12.00	12.00	11.00	11.00	10.00	11.00	11.00	11.00
Recorder	8.0	7.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00	6.00
Superintendent of Education	1.0	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer	6.0	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.75
Assessment Map	4.0	4.00	4.00	5.00	5.00	5.00	5.00	6.00	5.00	6.00
Board of Review	1.5	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Information Systems	8.0	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
County Building Maintenance	4.0	3.60	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
Human Resources	1.3	-	-	-	4.00	1.50	2.00	2.00	2.00	2.00
HR/Liability/Civil	1.3	15.30	14.80	15.80	4.30	5.80	5.00	5.00	5.00	8.25
GIS	2.0	2.00	2.50	2.50	2.00	2.00	2.00	2.00	2.00	2.00
Document Storage	2.5	2.50	2.50	1.00	3.00	2.00	2.00	2.00	2.00	2.00
Recorder Document	3.0	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
County Administration	-	-	-	3.00	3.00	2.00	3.00	3.00	2.00	4.00
Purchasing	-	-	-	-	-	-	-	-	-	-
<b>Total general government</b>	<b>70.6</b>	<b>75.40</b>	<b>73.80</b>	<b>77.30</b>	<b>75.30</b>	<b>72.30</b>	<b>73.00</b>	<b>73.00</b>	<b>71.00</b>	<b>79.00</b>

(Continued)

Rock Island County, Illinois

Full-Time Equivalent County Government Employees by Function/Program (Continued)

Last Ten Fiscal Years

(Unaudited)

Function / Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public safety & corrections:										
Coroner	3.0	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Sheriff	128.0	128.00	123.00	126.00	128.00	135.50	133.00	128.00	130.00	127.00
EMA	1.0	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00	2.00
Zoning	3.0	4.50	4.00	4.00	4.50	4.00	4.00	4.00	4.00	4.00
Animal Control	11.5	12.50	11.50	11.50	11.00	10.00	12.00	12.00	11.00	12.00
Court Security	15.5	16.00	15.00	15.50	15.00	13.50	13.00	18.00	17.50	19.50
COPS	10.0	11.00	11.00	11.00	10.00	-	-	-	-	-
<b>Total public safety &amp; corrections</b>	<b>172.0</b>	<b>175.50</b>	<b>168.00</b>	<b>171.50</b>	<b>172.00</b>	<b>166.50</b>	<b>166.00</b>	<b>166.00</b>	<b>166.50</b>	<b>167.50</b>
Public works & transportation:										
Highway	15.0	9.50	14.50	15.67	15.50	14.00	17.50	17.50	18.00	16.50
Motor Fuel Tax	4.0	7.50	3.50	3.33	4.50	2.00	1.50	1.50	1.50	1.50
<b>Total public works &amp; transportation</b>	<b>19.0</b>	<b>17.00</b>	<b>18.00</b>	<b>19.00</b>	<b>20.00</b>	<b>16.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.50</b>	<b>18.00</b>
Judiciary & legal/legislative:										
Circuit Clerk	32.5	32.50	33.50	33.50	29.50	32.50	32.00	32.00	29.00	30.00
Circuit Court	3.5	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.50	4.50
States Attorney	25.5	21.20	20.70	21.20	21.20	21.20	21.50	21.50	23.00	21.25
Court Services	37.0	37.00	34.00	35.00	35.00	35.00	36.00	36.00	35.00	36.00
Ostrom Maintenance	0.5	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Public Defender	8.5	8.00	7.00	8.00	8.00	8.00	9.00	8.50	10.00	10.00
Child Support	3.0	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Courthouse/Justic Center Maintenance	13.0	13.00	11.00	11.00	11.00	10.00	12.00	11.00	12.00	11.00
<b>Total judiciary &amp; legal/legislative</b>	<b>123.5</b>	<b>118.70</b>	<b>112.20</b>	<b>114.70</b>	<b>110.70</b>	<b>112.70</b>	<b>115.50</b>	<b>114.00</b>	<b>115.00</b>	<b>114.25</b>
<b>Total</b>	<b>693.4</b>	<b>695.45</b>	<b>646.00</b>	<b>637.50</b>	<b>649.50</b>	<b>632.00</b>	<b>631.00</b>	<b>585.50</b>	<b>416.50</b>	<b>422.00</b>

Source: County year-end payroll report



# Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public safety and legal services:										
Public defender:										
# of cases closed-felony	911	945	805	763	752	690	749	703	833	831
# of cases closed-misdemeanor/traffic	2,764	2,728	2,890	2,774	3,177	3,081	2,544	2,888	2,424	2,704
# of cases closed-petition to revoke	238	253	243	228	227	217	228	179	173	188
# of cases closed-other	66	42	38	30	23	34	35	23	5	8
# of cases closed-juvenile	224	231	190	223	254	214	224	165	121	116
Sheriff:										
# of civil papers served	5,599	4,999	3,448	3,679	6,150	4,760	4,094	4,347	3,643	3,786
# of jail bookings	9,063	8,381	7,190	7,412	7,285	6,987	6,493	6,368	3,365	3,778
# of traffic citations written	3,378	3,398	2,403	3,074	2,733	3,018	2,029	2,781	1,685	1,805
# of 911 calls(in-coming;out-going; & admn)	14,426	43,477	43,567	45,239	61,759	62,487	53,543	45,032	65,776	65,305
# prisoner days per year	99,085	98,564	95,817	92,108	91,798	97,103	93,697	99,853	91,007	95,829
average daily count	258	263	238	232	231	242	257	274	249	262
Emergency Management Agency										
# of Exercises performed & evaluated	3	4	6	3	5	5	5	4	3	3
# of Activations for severe weather	2	2	2	3	3	4	6	5	3	3
# of Participation in Regional Emergency	4	-	-	-	-	1	1	1	2	-
Judicial:										
Court Administration										
# of Juror Summons Mailed	15,305	15,549	15,924	15,956	15,690	16,778	16,235	22,781	6,740	10,177
# of Juror Summons Returned	6,170	5,963	5,239	6,376	5,920	6,506	5,827	8,173	2,479	5,008
# of Trials conducted	31	31	39	49	42	39	36	23	7	10
State Attorney										
# of felonies filed	1,149	1,098	1,024	1,002	1,051	1,034	1,153	1,154	1,070	1,111
Circuit clerk:										
# of New Criminal Cases Filed	3,123	3,027	2,774	2,782	2,644	2,514	2,486	2,611	2,010	16,034
# of Criminal Cases Closed	2,923	3,105	2,775	2,585	2,485	2,342	2,269	2,293	1,764	15,133
# of Bonds Processed	13,537	14,052	12,906	8,204	7,740	6,655	5,523	5,713	2,893	3,814
# of DUI Cases Filed	1,058	931	846	794	795	559	513	533	494	763
# of Traffic Cases Filed	22,784	18,925	18,467	18,803	19,093	18,399	17,062	20,055	13,041	13,880
Veteran's assistance:										
# of veterans assisted	3,084	1,187	2,335	3,593	4,473	4,193	4,079	3,387	2,532	2,046
# of cases	804	728	888	978	1,045	968	916	1,012	2,414	1,787
value of assistance	133,042	110,690	116,486	129,883	138,820	123,183	128,693	130,245	132,638	119,714
# of claims	162	247	194	210	230	193	121	138	96	259
# of referrals	51	35	42	102	112	137	271	263	17	1
# of med equipment	149	79	143	83	70	77	117	83	41	51
Health Department:										
# of common disease requiring investigation	493	336	469	938	1,177	1,203	1,385	573	475	2,465
# of environ health inspections conducted	2,681	2,935	2,658	2,889	2,877	2,680	2,264	1,987	2,049	1,958
# of grants	29	29	29	30	25	23	25	23	24	23
Coroner:										
# of coroner cases in Rock Island County	1,228	1,242	1,462	1,475	1,612	1,270	1,534	1,481	1,826	1,669
# of autopsies held	28	41	41	40	42	55	40	52	42	46
# of inquests no jury	62	78	83	73	78	63	60	66	52	71
# of cremation permits issued	564	604	555	654	687	603	689	758	1,001	929
# of cremation permit fees waived	44	42	49	48	18	18	25	21	16	14
# of Coroner Transport	28	41	41	36	36	49	36	43	38	44
# of County Paid dispositions	N/A	N/A	N/A	11	18	20	10	11	15	7
# of Funeral Home transport to Autopsy (\$400)	N/A	N/A	N/A	4	6	6	4	9	4	2

(Continued)

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	3	5	3	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	4	4	4	4	8	5	8
# 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	659	805	792	834	1,573	1,213	1,174	1,172	899	850
Value of issued permits	17,263,743	17,038,858	24,402,546	20,165,321	24,019,422	28,405,690	39,909,006	30,354,673	40,077,904	62,122,487
# of contractor registrations	N/A	N/A	N/A	251	286	219	267	246	243	258
Value of contractor registrations	N/A	N/A	N/A	12,550	14,300	10,950	13,350	12,300	12,150	12,900
Transportation & public works:										
Highway:										
# of miles of road state, co, city, township	1,429.12	1,440.06	1,445.75	1,446.41	1,446.72	1,446.77	1,446.77	1,447.15	1,447.44	N/A
# of miles of road paved-concrete & bituminous	1,247.76	1,268.12	1,268.50	1,270.03	1,270.34	1,270.39	1,270.39	1,270.77	1,271.06	N/A
# of miles of road improved-rock & oiled	175.39	170.59	171.90	171.03	171.03	171.03	171.03	171.03	171.03	N/A
# of bridges repaired/replaced	1	-	3	1	-	1	-	1	1	N/A
Governmental services to residents:										
County clerk elections:										
# of elections	2	2	2	2	2	2	2	1	2	2
# of registered voters	91,636	91,092	93,478	93,058	100,163	99,869	89,251	89,744	90,615	90,239
# of votes cast in general election	65,574	16,283	45,527	17,012	64,672	16,952	51,283	4,859	67,337	14,644
% of registered voters cast ballots	71.56%	18.37%	48.70%	18.28%	64.57%	16.97%	57.00%	5.41%	74.31%	16.23%
County clerk:										
# of original birth certificates issued	8,186	8,288	7,637	7,569	8,413	7,652	7,256	8,111	6,105	7,148
# of birth certificate copies issued	1,236	1,339	1,026	1,108	1,366	1,239	1,244	1,391	1,225	1,416
# of original death certificates issued	576	573	462	380	395	399	339	344	336	334
# of death certificate copies issued	196	204	150	151	113	156	91	180	135	152
# of marriage licenses	1,000	1,000	1,075	962	943	942	902	841	623	695
# of original marriage certificates issued	1,982	2,186	2,140	2,000	2,163	1,944	2,038	3,199	2,611	2,511
# of marriage certificate copies issued	1,091	939	997	930	976	1,080	1,045	1,145	1,052	1,104
# of original civil union certificates issued	21	8	4	-	2	2	1	2	-	-
# of civil union certificate copies issued	13	6	2	-	-	1	-	1	-	-
# of civil union licenses	N/A	9	3	-	-	1	3	2	-	-
Recorder:										
# of real estate transactions recorded	31,145	28,066	22,484	22,450	21,620	23,061	21,353	19,509	21,834	24,236
# of discharged service men/women	46	40	50	44	49	20	27	25	9	17

(Continued)

Rock Island County, Illinois

Operating Indicators by Function/Program (Continued)

Last Ten Fiscal Years

(Unaudited)

Function / Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Administration:										
Auditor:										
# of vouchers processed	23,054	20,738	21,392	20,953	20,713	20,424	20,526	19,876	18,460	15,938
Information technology:										
# of network users	511	487	541	656	701	804	781	775	719	700
Treasurer:										
# of tax bills mailed	63,318	63,273	63,150	63,107	62,776	62,790	62,714	62,680	62,660	62,611
# mobile home tax bills	1,654	1,648	1,588	1,596	1,298	1,513	1,480	1,515	1,763	1,728
# of tax distributions made	10	9	10	10	10	11	11	10	8	9
Human resources:										
Payroll checks	28,245	26,453	25,931	25,264	25,171	25,065	24,821	23,845	21,702	16,785
Superintendent of Education:										
Schools within the County:										
Public schools:										
# of elementary schools	40	40	37	35	35	35	35	35	35	35
# of junior high schools	10	10	12	12	12	12	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)	24,132	24,172	24,224	24,207	23,965	23,615	23,279	23,423	23,420	22,588
Nonpublic schools:										
# of Pre-K to 8 schools	7	7	7	7	7	7	7	7	7	7
# of high schools	3	3	3	3	3	3	3	3	3	3
# of total students	2,449	2,290	2,198	2,216	2,218	2,166	2,135	2,067	2,019	1,887
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	549	584	579	561	554	546	543	539	537	547
# of farming acres	192,887	192,987	193,310	193,176	193,257	193,319	192,791	191,792	191,122	19,242
# of farms	4,153	4,173	4,196	4,229	4,243	4,245	4,248	4,261	4,284	4,283

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Social Services:										
# of vehicles	24	27	29	29	30	31	32	31	17	20
# of buildings	3	3	3	4	4	4	4	4	2	2
General Government:										
# of vehicles	5	12	12	12	11	12	12	12	12	12
# of buildings	2	2	2	2	2	2	2	2	2	2
Public Safety/Judiciary:										
# of patrol cars	74	78	79	77	87	92	105	78	65	82
# of other vehicles	28	33	38	36	37	37	37	39	34	33
# of buildings	7	7	7	7	7	7	7	7	7	7
Public Works & Transportation:										
# of vehicles	30	30	29	29	31	34	34	38	30	32
# of buildings	7	7	7	7	7	7	7	7	7	7
Culture & Recreation:										
# of acres managed	2,496.9	2,496.9	2,496.9	2,496.9	2,465.4	2,465.3	2,399.1	2,480.3	2,480.3	2,480.3
# of vehicles	34	33	37	38	38	41	40	43	42	43
# of buildings	58	59	59	62	62	62	68	72	71	72