



ROCK ISLAND COUNTY, ILLINOIS

**Comprehensive
Annual Financial Report for
The Fiscal Year Ended
November 30, 2020**

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2020

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Amanda Van Daele, Chief Deputy Auditor

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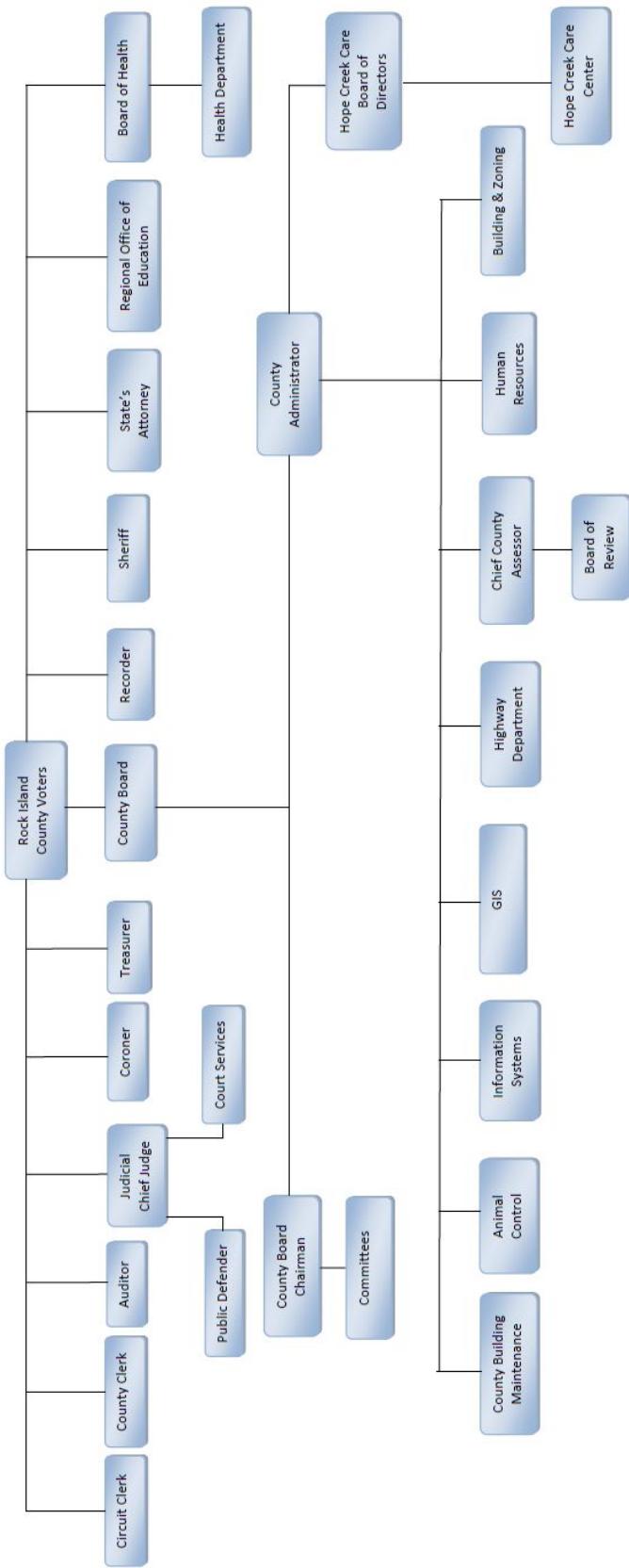
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Rock Island County, Illinois

List of Elected and Appointed Officials

November 30, 2020

Elected Officials

County Board Members

District 1 Richard Morthland	District 14 Angie Normoyle
District 2 Dewayne Cremeens	District 15 Edna Sowards
District 3 Scott Noyd	District 16 Kai Swanson
District 4 Melissa Moreno	District 17 Edwin M. Langdon Jr.
District 5 Larry Burns	District 18 Dr. Rodney K. Simmer
District 6 Luis Moreno	District 19 Lauren Boswell-Loftin
District 7 Robert Reagan	District 20 Lynda Sargent
District 8 Brian Vyncke	District 21 Dorothy Beck
District 9 Jeffrey Deppe	District 22 Drué Mielke
District 10 Patrick O'Brien	District 23 Ken "Moose" Maranda
District 11 Donald Johnston	District 24 Ron Oelke
District 12 David Adams	District 25 J. Robert Westpfahl
District 13 Richard H. Brunk	

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

Appointed Officials

Animal Control Coordinator Samantha Wiley	Civil Division Chief Patty Castro
Court Services Director Trent Vandersnick	Public Defender Matthew Durbin
EMA Director Jerry Shirk	Public Health Administrator Nita Ludwig
Forest Preserve Director Jeff Craver	County Engineer John Massa
GIS Director Josh Boudi	Supervisor of Assessments Larry Wilson
County Administrator Jim Snider	Veterans Assistance Todd Harlow
Board of Review Richard Schroeder	Zoning Director Greg Thorpe
708 Mental Health Board Patrick Moreno	Chief Judge Frank Fuhr



Rock Island County

May 18, 2021

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

The Comprehensive Annual Financial Report (The Report) of the County of Rock Island, Illinois for the fiscal year ended November 30, 2020 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 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, 2020, 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, 2020 RSM US LLP have issued an

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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 144,287 residents (Source: ESRI Community Analyst - 2020). 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 considering downsizing from 25 to 19 members when the entire board is up for re-election in 2022. In May of 2015 the board hired a County Administrator to bring professional knowledge and organizational structure and consistency to the County. This person acts as budget director, public relation director, 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.

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 also operates a nursing home, primarily from patient fees and Medicare/Medicaid reimbursements. Voters approved a special property tax levy in 1983 to help support the nursing home. Research and discussion began regarding the sale of the home over prior years. In 2020 the County Board voted to sell the home to a private company 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 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 as the County Board.

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

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

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

Formal budgetary integration is not employed for debt service and capital projects funds, because effective budgetary control is alternatively achieved through the debt payment provisions of the obligations outstanding or County Board approval of the specific capital project. It is also not utilized as a control mechanism in agency 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 continued to experience budgetary problems, which in turn has an impact on Rock Island County. Sales and Use Taxes and Auto Lease as well as Local Use Tax portions received by Rock Island County, as well as many of the salary reimbursements from the State continue to be paid later than 30 days after due. Some are multiple months behind and can be that the county won't receive until well after the fiscal year end. Some months get skipped permanently and never paid to the County as due. Also, 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 forcing the county to examine operational reorganization and cuts.

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 claimed additional expense cuts would impact the services provided as it has operated for years at, in many areas, the lowest level possible without that happening. All of these unknowns and estimates are making budgeting very difficult for the County.

Population Rock Island County is part of the Davenport-Moline-Rock Island, IA-IL MSA (metropolitan statistical area) commonly referred to as the "Quad Cities", which also includes Henry County, IL; Mercer County, IL; and Scott County, IA. In 2010 the total population of the MSA was 379,690 (2010 Census). According to the ESRI Community Analyst, in 2020 the MSA was estimated to be 383,200 people, an increase of 3,510 people from

2010. Rock Island County's total population in 2020 was 144,287, a decrease of 3,259 since 2010 (147,546). It is projected that Rock Island County's population will decrease by 6,517 people from its 2010 population to an estimated 141,029 people in 2025. In comparison the MSA is expected to grow by 2,852 people to a population of 382,542 by 2025 (Source: ESRI Community Analyst, 2021).

Labor Force In 2020 the annual average labor force of Rock Island County was 68,915, down 11.3% over the past 10 years, from a 2010 labor force of 76,668. The MSA's labor force in 2020 had an annual average of 186,930, a decrease of 6.4% from the 2010 MSA labor force of 199,707. Rock Island County's unemployment rates have been steadily declining since reaching 9.5% in 2010, with an annual average of 4.9% in 2019. In 2020 Rock Island County's annual average unemployment rate was 9.4%, largely due to coronavirus, although as of March 2021 the unemployment rate is 6.6%. The MSA's annual unemployment rate in 2020 was 8.9%, although as of March 2021 it is now 6.4% (Source: Illinois Department of Employment Security.)

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, offsetting some of those service sector increases. As of 2019, the top industry for employment in Rock Island County was educational services, and health care and social assistance which employ 21.9% of the employed work force. Manufacturing and Retail Trade were the next highest employed with 17.6% and 12.5% respectively. The MSA overall is very similar, and has 22.0% of the employed work force being employed in educational services, and health care and social assistance (U.S. Census Bureau, American Community Survey 5-year estimates, 2019).

Among some of the major businesses in the area are: The Rock Island Arsenal, Deere & Company, Tyson Fresh Meats, Unity Point-Trinity Medical Center, Jumer'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. As of March 2021, these areas are slowly improving.

From 2010 - 2019 there were an estimated 4519 jobs/employment added across all industries in the MSA's economy, reaching a total job count of 186,630 in 2019. (Source: Illinois Department of Employment Security). The annual average job count in the MSA in 2020 was 172,116.

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 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 turned 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 was discontinued. Background regarding that topic included the designation of public safety due to the fact that over half the General Fund expenditure budget is for public safety services. This is now covered by some of the COVID-19 financial assistance approved and received in the General Fund. This question was originally presented to the voters on the March 2014 ballot. With additional support and proper marketing it was increased to a half cent sales tax for public safety on the November 2016 ballot. Both failed despite almost a year of budget research and significant public outreach by the County Sheriff, County Administrator, and various other County-wide Elected, County Board, and local officials, who all recommended this action. The board decided to place a now increased 1% Public Safety sales tax referendum question on the March 2020 ballot. This had been decided was the only way to sustain the General Fund into the future. Cash flow needs historically have required inter fund and bank loans to continue current capacity operations. This vote failed and attention became focused on the Coronavirus as the pandemic was just entering this part of the Midwestern US at this time. 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 mentioned the most cost savings measures without sacrificing vital public services have been taken across all General Fund offices over these past years 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. It is predicted these short term items will be enough to sustain staff and provide services at the proper levels into the near future. However, these funds will be depleted as costs go up and pandemic aid sunsets currently in 2024, if no action is taken to provide

clear on-going additional revenue into the future while given this relief period.

The second method to generate more General Fund revenue has been to perform updated 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 suggest increased fee revenue to the current maximum with the understanding that we need to remain competitive. This revenue generation has been fairly significant. The study also concluded the General Fund was not charging administrative services to certain other funds within the county as much as was actually costing it to provide. 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 e-filing and electronic storage mandates as well as pandemic technology up-grades.

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.

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 \$3.9 million, is paid by the Liability Insurance Fund rather than from the General Fund, Hope Creek Care 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.

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 have 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 have 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 has 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 is 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. Once all of the debt existing for the home as of that sale date is paid off, hopefully by 2027, then it is predicted another property tax reduction will be provided to the community as well.

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 2019 there were many discussions regarding the destruction of the prior Courthouse. Many citizens believe it is in the county's best interests to repurpose this building despite many studies by independent professionals disagreeing. The county board has been hearing proposals throughout the fiscal year of 2020 and beyond. It is the continued belief that the destruction per contract will continue now that there is 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 consultation process.

Circuit Clerk: The transition to paperless technology in the courts was brought about in January of 2016 when the Illinois Supreme Court issued a mandate requiring electronic filing of civil cases by January 1, 2018 and electronic filing of appeals by July 1, 2017 followed by changes to the manual on recordkeeping in April of 2017. The mandate for e-filing would drastically reduce the number of court patrons at the courthouse, reduce staff time assisting court patrons and reduce the time processing conventionally filed court documents. Some of the changes to the manual on recordkeeping were implemented to advance technological processes in circuit clerks' offices across the state. With the changes to filing court documents exists the ability to securely store the records. This provided for the assurances needed for the Supreme Court to allow for the official permanent record to be the electronic court record. This change drastically reduced the necessary square foot space and filing storage needs for the circuit clerk's office. In May of 2017, the Supreme Court issued a modification to the original mandate allowing for criminal electronic filing to begin permissively. They also implemented a statewide repository of court documents called re: SearchIL which had a mandatory integration date of July 1, 2018. The access to re: SearchIL allows court patrons, court personal (including court services, judges, states attorney staff, court administration and circuit clerk staff) and attorneys of record, online access to court documents. The new process will continue to reduce the number of court patrons present in the courthouse and provide a fee based structure for copies through re: SearchIL; fees which are returned back to the court. The mandates issued by the Supreme Court also included requirements for self-help resources, guidance by

circuit clerk staff and self-help coordinators and incarcerated individuals. The Supreme Court's goal for the trial court is to operate in a fully paperless environment recognizing many measures would need to occur to update infrastructure, equipment, applications and provide training. Circuit Clerk personnel have held many training sessions for court staff and held informational sessions for the filing community to better facilitate the changed procedures and develop a seamless process. By the time the new justice center annex was open a completely paperless process was implemented. In 2017 the Circuit Clerk's office sent out 28,892 files and 90 index books to be converted to automate the court processes for a cost of \$150,778.92. Additional equipment was purchased totaling \$126,960.69 for computer and scanner upgrades. All judges have been provided remote access technology. Computer upgrades were purchased for a self-help resource center mandated by the Supreme Court. The project was complete in 2019. The county has experienced a dramatic savings in expenditures and an increase in efficiency. Expanded e-guilty services are now offered; when a litigant chooses to plead guilty online, the guilty plea and subsequent fine payment automatically integrates with the case management system. This service is a huge benefit to offer litigants after receiving permission from the Administrative Office of Illinois Courts and a small cost. As the number of users increases, the cost savings in efficiency becomes more apparent as did the value during the pandemic. All of the technology integrations implemented will allow for continued future savings, efficiency and access. Rock Island County is also completely in compliance with the Supreme Court mandates. The new need for technology up-grades was accomplished through the Coronavirus pandemic to transition to "Zoom Courts". This will continue to be implemented through the next year.

Public Act 100-0987 was passed by the General Assembly on June 29, 2018 and approved August 20, 2018 effective July 1, 2019. This Act repeals the Clerks of the Courts Act 705 ILCS 105/27.1a section, moving the language into the new Criminal and Traffic Assessment Act 705 ILCS 105/27.1b. The Act repealed several sections of law where definitions, fines and fees were located and changed the structure for civil and criminal cases. With the new structure, new fees and new rules, come the need for new fee setting resolutions to be created and passed by county boards across the state.

In December 2019, the Supreme Court Illinois Judicial Conference created the Court Data and Performance Measures Taskforce to improve guidelines for collecting standardized court data with a focus on judicial performance, accurate recording of post-judgment activity, increase transparency, and improve overall court efficiency. The Taskforce, which was comprised of judiciary, court clerks, and trial court administrators,

worked throughout 2020 drafting updates to the *Manual on Recordkeeping (RKM)* to facilitate collection and reporting of standardized performance measures. The Judicial Conference approved these comprehensive changes in October 2020. They were then presented to and approved by the Illinois Supreme Court in November 2020 with an effective date of January 1, 2022. The updates to the RKM include revised statistical reporting, new and revised case types, regrouping of case categories, and defining security access to records based on party types. This update will affect many other standards, Supreme Court rules, policies, programs, and manuals governing court processes which will be addressed during the implementation in 2021. Prior to January 1st 2022, new fee setting resolutions will need to be presented as the prior fee setting resolution did not contain all of the new case categories or processes defined.

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 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 is a key missing piece of the puzzle for our customers and staff. It would add a

great benefit for all. Therefore, the Recorder will be seeking bids to present to the Board for both projects to be completed over the next year or two. Once these projects are done, the entire office will be digitized.

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, \$12.5M for the fourth year, 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. Therefore, the County Board continues to strive to achieve these goals through adversity. The following are the top ten goals and future actions those members of this session felt important to the continued development of the County.

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

The first goal is constantly being considered, as in "Long-term Financial Planning" above, so that services are kept updated and impact to employees is minimal. 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.

Rock Island County has continued its relationship with the Quad Cities Chamber of Commerce. The Chamber has been bringing new businesses to Rock Island County. Some of that was discussed under the Local Economy section of this report above.

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 is still at times a high priority focus of this individual. Focus will be shifted over the next year providing research to the board and advising them regarding the decision to downsize the number of board members providing some cost savings to the County. This will be done as per statute during the 2022 redistricting and election of the full board.

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

Early voting initiatives continue through federal grant funds and during the 2020 Presidential election through CARES Act driven assistance to keep the designation that Rock Island County attained in 2012 as the top in voter turnout in the State of Illinois. The County had in place for the 2016 primary, as required, the ability to register to vote at all polling places including Election Day. New software was required to comply. That software purchase is complete with huge costs savings to the County through "good business" efforts and relationships of the County Clerk's Office. Now a shift to vote by mail has been beneficial as much as possible. It was always an option for those out of town during the election, such as military or college students. The expansion of that to keep people home to vote during the pandemic was a smooth but expensive transition. The County was grateful for the COVID relief funds received to get through the 2020 election.

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

healthy workforce and the program also saves the employee and the County money.

In 2016 the County engaged in numerous cost-reduction strategies including negotiating zero percent general wage increases with four employee unions (saving the county hundreds of thousands over the life of the cumulative contracts), the elimination of a previously approved county holiday (keeping our minimal workforce on the job), consolidation of the County Board committee structure, the County Board giving up retirement benefits and healthcare benefits, and renegotiating existing vendor contracts (saving over \$60,000 annually).

As the American Recovery Plan was just passed at the time of writing this letter, the County is awaiting official guidelines and information as to how to obtain any and all funds possible to assist our financial situation within the county to all employees and funds as well as to all citizens of the County to the best of our abilities.

County management continues to operate with an entrepreneurial spirit and a business-minded focus – willing to challenge the status quo and always putting customer service at the forefront of operations.

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

Risk Management. The County is self-insured for risk exposures related to worker's compensation claims, general and automobile liability claims, and also in its Employee Health Benefit Plan. Times of unfortunate health circumstances within membership will adversely affect the financial stability of a self-insured entity's fund. Claims settlement and loss expenses are accrued in the Employee Health Benefit Plan Fund for the estimated settlement value of claims reported and unreported arising from incidents in health care of members during the period. All claims handling procedures are performed by an independent claims administrator. The County levies for a liability reserve property tax, recorded in the Liability Insurance or Tort Liability fund within these financial statements to provide for claims settlement and loss expenses for the estimated settlement value of worker's compensation, general liability, and auto liability claims reported and unreported arising from incidents during the year. An

independent Third Party Administrator has been contracted and has been handling worker's comp claims since May of 2015. The efficiencies of processing claims and proper assistance in cases of legal dispute is proving invaluable to the County Human Resources Department in time and cost saving ways. The liability reserve is in exception to the long term portion of such estimated claim settlements which are recorded until spendable resources become available to liquidate such liabilities.

Pension and other Post-employment Benefits. Rock Island County participates in a defined benefit pension plan through the Illinois Municipal Retirement Fund, which provides retirement benefits for all officials and employees of the County whose position normally requires at least 1000 hours of service per year. These benefits are paid in addition to social security benefits. The County also provides for postretirement health care benefits to employees under 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 Comprehensive Annual Financial Report for the fiscal year ended November 30, 2019. 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 Comprehensive Annual 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".

April L Palmer
Rock Island County Auditor



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
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Presented to

**Rock Island County
Illinois**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

November 30, 2019

Christopher P. Morill

Executive Director/CEO

Independent Auditor's Report

RSM US LLP

County Board of
Rock Island County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Rock Island County, Illinois (the County) as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Rock Island Tri-County Consortium, 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 39%, 61%, and 8%, respectively, of the assets, fund balance, and revenues of the aggregate remaining fund information and 17%, 112%, and 4%, respectively, of the assets, net position, and revenues of the governmental activities. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts included for the component units, is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of November 30, 2020, 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.

Emphasis of Matter

As explained in Note 17 to the financial statements, the Forest Preserve District, a blended component unit, restated the beginning fund balance to correct an error in reserve-legal claims, which restated beginning fund balance of the Forest Preserve Commission fund and the net position of the Governmental Activities. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Illinois Municipal Retirement Fund schedule of changes in the net pension liability and related ratios and schedule of employer contributions, 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, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements, budget and actual schedules, the introductory and statistical sections 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 statements are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described previously and the reports of the other auditors, the combining and individual nonmajor fund financial statements and budget and actual statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The accompanying introductory and statistical sections has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

RSM US LLP

Davenport, Iowa
May 17, 2021

Rock Island County, Illinois

Management's Discussion and Analysis **Year Ended November 30, 2020**

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, 2020. 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 \$28,809,670 and \$32,049,237 (net position) at the close of fiscal years 2020 and 2019, respectively. Of this amount, (\$40,146,609) for fiscal year 2020 and (\$44,781,774) for fiscal year 2019 represents additional future resources required to fulfill the government's obligations to citizens and creditors.

The government's total net position decreased by \$3,289,567 and \$2,443,064 in fiscal years 2020 and 2019, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$34,981,351, an increase of \$4,961,364 in comparison with the prior year. The unassigned Fund Balance is (\$1,526,520). Due to the balance being negative, no fund balance is available for spending at the government's discretion.

Unassigned fund balance for the General Fund was \$5,705,970 and \$3,927,451 or 21% and 15% of total General Fund expenditures for fiscal years ended 2020 and 2019, respectively.

The County's total long-term debt excluding compensated absences, estimated claims settlements, total OPEB liability and net pension liability, decreased by \$5,760,000 (12%) during fiscal year ended November 30, 2020. 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. In addition, portions of Hope Creek's debt were defeased as part of the sale of Hope Creek.

As of the close of the fiscal year 2020, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$4,021,808, a decrease of \$2,576,957 in comparison to prior year. The bonds' principal and interest payments began 12/1/06. The current interest rate ranges from 2.5% to 4.0%. The future annual principal payments range from \$390,000 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.

Many of Rock Island County cost savings measures throughout fiscal year 2020 continued and were exaggerated due to the Coronavirus pandemic. The County especially became uncertain about future revenue amounts as well as continuing operations in many offices as the pandemic unfolded over the course of the 2020 fiscal year. Many were laid-off. Some new hires were delayed through the rest of the year leaving open positions. All unnecessary capital spending halted. Offices closed and remote work from home commenced in positions as possible. This diminished maintenance & facility costs. Increases for expense budgets continued to be restricted without additional supporting revenue sources, so as not to consume unencumbered fund balance. However, prior increases to property taxes were beginning to address some of the long time needed equipment purchases and capital improvements that were being delayed or forgone in years past especially to the Sheriff's Office. Interest rates began 2020 high and declined over the course of the fiscal year.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2020

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.

The County maintains 40 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Forest Preserve Commission, Hope Creek Care Center, Illinois Municipal Retirement Fund and Liability Insurance Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2020

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 88 through 94.

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

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

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

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The fiduciary funds of the County are considered agency funds. Total assets of the fiduciary funds were \$14,328,552 and \$13,688,103 for fiscal years ended 2020 and 2019, respectively.

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

Notes to basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's Illinois Municipal Retirement Fund 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 69 through 87, and 88 through 94 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 \$28,809,670 in 2020 compared to the net position of \$32,049,237 during 2019 represents a decrease from a year ago.

Of the County's net position, 153% and 170% for the fiscal years ended 2020 and 2019, 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, 2020

Table 1 - Rock Island County, Illinois' Net Position

	Governmental Activities 2020	Governmental Activities 2019
Current assets	\$ 93,213,869	\$ 87,369,353
Capital assets, net	87,074,411	103,306,996
Total assets	180,288,280	190,676,349
Deferred outflows of resources	12,976,951	25,634,343
Current liabilities outstanding	19,564,958	23,206,678
Other liabilities	89,563,820	113,996,147
Total liabilities	109,128,778	137,202,825
Deferred inflows of resources	55,326,783	47,058,630
Net position:		
Net investment in capital assets	44,153,924	54,351,947
Restricted for:		
Capital improvements	10,116,234	6,857,155
Collector's tax fees, sale & error refunds	185,684	180,395
Document storage	1,890,344	1,731,933
Working cash	547,396	543,415
GIS	65,991	65,948
Judicial	2,017,460	1,903,678
Parks and recreation	4,023,122	6,543,841
Public health	4,441,916	3,292,859
Liability	1,379,161	1,255,207
Public safety	135,047	104,633
Unrestricted	(40,146,609)	(44,781,774)
Total net position	\$ 28,809,670	\$ 32,049,237

A restricted portion of the County's net position (86%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, (\$40,146,609) is the additional future resources required to fulfill the government's obligations to citizens and creditors. The net pension long term liabilities and effects it has upon total liabilities has caused this net position decrease, as well as an overall decrease in investment in capital assets due to the sale of Hope Creek despite the liability decrease of debt payment from the proceeds.

Table 2 highlights the County's revenues, expenses, and a one-time special item for the fiscal year ended November 30, 2020. 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, 2020

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

	Governmental Activities 2020	Governmental Activities 2019
Revenues:		
Program revenues:		
Charges for services	\$ 20,637,041	\$ 25,339,869
Operating grants and contributions	16,246,321	11,857,761
Capital grants and contributions	1,565,828	-
General revenues:		
Property taxes	39,670,332	36,894,829
Intergovernmental revenue	10,831,519	10,273,569
Investment earnings	343,813	874,068
Miscellaneous	757,479	866,354
Total revenues	90,052,333	86,106,450
Expenses:		
General government	25,525,199	26,608,902
Public safety	8,387,454	10,526,369
Corrections	4,451,271	4,041,078
Judiciary and legal	7,458,988	8,871,435
Transportation and public works	5,971,291	5,577,852
Social services	21,702,414	24,901,369
Culture and recreation	6,411,295	6,552,129
Debt service, interest on long-term debt	1,587,477	1,470,380
Total expenses	81,495,389	88,549,514
Special Item, loss on sale of Hope Creek Care Center	11,846,511	-
(Decrease) in net position	(3,289,567)	(2,443,064)
Net position, beginning	32,099,237	34,492,301
Net position, ending	\$ 28,809,670	\$ 32,049,237

General government expenses decreased approximately \$1,083,703 or 4%. The County experienced a milder winter so utility costs were down in 2020. Since the courts were closed there were fewer settlement costs from our Liability Fund as well as lay-offs and open positions not being filled causing the risk management plan developed a few years ago expense reduction as well as FICA, IMRF, and Health Insurance expenses for all those General Fund or Animal Control employees affected in this way by the pandemic. There were no large expenses in GIS or the Recorder's office as there were in 2019.

Public Safety decreased \$2,138,915 or 20%. 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 required more up-front cost, and is expected to be complete in 2021. Due to this shift in communication methods there was also a corresponding decrease in some of the Sheriff's contracts for communication services that existed in 2019. The courts closing for a time also decreased court security expenses as there was not a need at that time.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2020

Corrections expenses increased \$410,193 or 10%. This is due to the extra inmates housed in our jail longer that were unable to be moved during the pandemic. Plus there were contractual increases in salary as well as more overtime being served by employees from those inmate overages and staff reductions over the years.

Judiciary and Legal expenses decreased \$1,412,511 or 16%. Anything not reimbursed by the CARES act funds regarding the pandemic was postponed to purchase. Lay-offs occurred in the Circuit Clerk's office as well as positions were left vacant in the State's Attorney office. This saved in salaries & overtime. Probation officers were not working as much with the courts being closed part of the year and work from home was the new normal. This saved in transportation costs in this area as well as other sectors of this category. Child placement was at a low as a result of the pandemic therefore decreasing Child Welfare Court Services expenses. The courts being closed reduced expenses for jurors, outside attorneys, interpreters, and court reporters.

Social services expenses decreased approximately \$3,198,955 or 13%. This decrease was due to the sale of Hope Creek Care Center two months before year-end, so saving those operating expenses. This well outweighed the increase in expenses at the Health Department due to the pandemic. The Rock Island County Tri-County Consortium's workforce investment expenses were much decreased by the pandemic as well.

Debt service expenses increased \$117,097 or 7%. Interest expenses on the bonds due in this fiscal year were higher as some bonds were paid off so others positioned to take their places would begin being paid. The sale of Hope Creek did allow the proceeds to be paid toward the principal of the 2 bond issues for the home so this was a one-time large amount as well. This was greater than the defeasance of the bond issues outstanding from the proceeds of the sale of Hope Creek which decreased the current payments on the issue amounts outstanding.

The special item noted above is due to the sale of the Hope Creek Care Center in the current 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

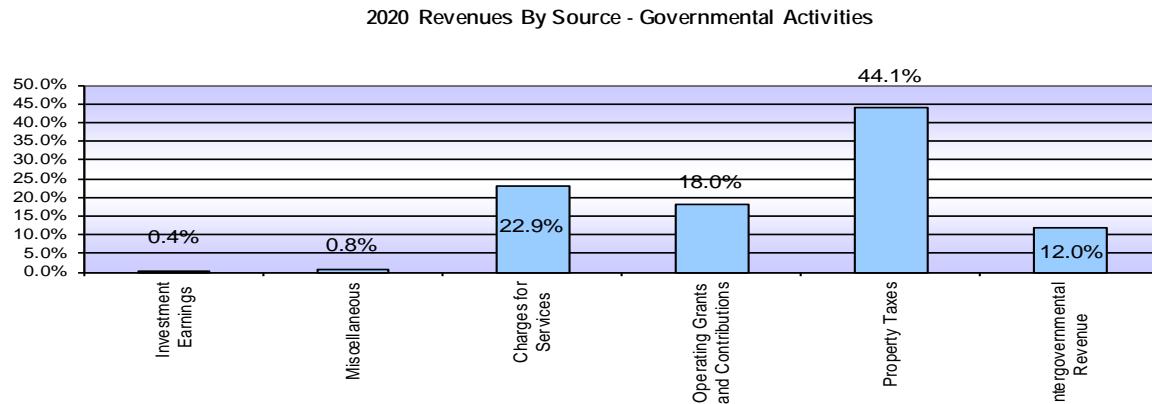
Programs	Total Cost of Services 2020	Total Cost of Services 2019
General government	\$ 25,525,199	\$ 26,608,902
Public safety	8,387,454	10,526,369
Corrections	4,451,271	4,041,078
Judiciary and legal	7,458,988	8,871,435
Transportation and public works	5,971,291	5,577,852
Social services	21,702,414	24,901,369
Culture and recreation	6,411,295	6,552,129
Debt service, interest on long-term debt	1,587,477	1,470,380
Total	\$ 81,495,389	\$ 88,549,514

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2020

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, 2020.



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 \$34,981,351, an increase of \$4,961,364 in comparison with the prior year. Approximately 5% of this total amount or (\$1,526,520) constitutes unrestricted fund balance. As the amount is a deficit this is the future resources required to fulfill the spending imposed by the nature of the fund type.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$5,705,970 while total fund balance reached \$8,541,185. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to fund expenditures of \$26,934,057. Unassigned fund balance represents 21% of total General Fund expenditures, while total fund balance represents a higher amount at approximately 32% of that same amount.

The County's General Fund net change in fund balance was an increase of \$2,445,108 during the current fiscal year. A key factor in this increase was the increase to maximize the lease agreement between the County and the Public Building Commission to maintain the Jail, Justice Center, and new Annex buildings. Property taxes were increased to allow the PBC to pay its higher intergovernmental payment to the General Fund. Some additional fees were collected in the Recorder and Zoning offices. A portion of the federal CARES Act funding that flowed through the State of Illinois was applied for and received to cover costs that had to be spent due to the pandemic. This shift in focus kept many offices from making their previous planned expenses. Also, due to the new guidelines as a result of the pandemic for the 2020 Presidential election most of the costs were reimbursed from state and federal funds so saving those costs. Utility expenses were down both because of a milder winter and from the pandemic shutting down some buildings and promoting work from home at certain times.

The Forest Preserve Commission Fund has a total fund balance of \$4,021,808 for 2020 and \$6,598,765 for 2019. The net decrease in fund balance during the current year was \$2,576,957. This decrease was due almost exclusively (\$1,957,053) to the capital expenditures from bond proceeds in the Capital Projects – Loud Thunder Spillway & Camping fund. The Forest Preserve General Fund had larger capital expenditures in comparison to the prior year as well. Niabi Zoo was affected greatly from loss of admission revenue due to the pandemic. The State of Illinois delayed its opening until June 26, 2020.

Rock Island County, Illinois

Management's Discussion and Analysis **Year Ended November 30, 2020**

The Hope Creek Care Center Fund has a total fund deficit of \$(6,705,235) for 2020 and had a fund deficit of \$(5,595,396) for 2019. The net decrease in fund balance during the current year was \$1,109,839. Fee revenue dropped significantly in 2020 by \$1.7 mil. So despite expenditures being overall lower again in 2020 than in 2019 due to 2 month's less operating expenditures, revenues continue to be unable to sustain the home's expenditures therefore, decreasing fund balance year over year.

The Illinois Municipal Retirement Fund has a total fund balance of \$3,484,676 for 2020 and \$2,388,044 for 2019. The net increase in fund balance during the current year was \$1,096,632. 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 than the required rates paid in 2019. Therefore, for the 2020 property tax collection year the levy was increased to provide for this increase and so short term borrowing would not be needed during the non-property tax collection months of the beginning of the 2020 fiscal year. This caused a small increase in those expenditures for the year. However, expenditures were not as great as anticipated both because of the sale of Hope Creek saving 2 months of IMRF costs of the home's employees, but also due to the lay-offs & open positions as a result of the pandemic.

The Liability Insurance Fund has a total fund balance of \$5,679,161 for 2020 and \$5,870,204 for 2019. The net decrease in fund balance during the current year was \$191,043. During the fiscal year of 2020 the settlement payments of old and current lawsuit cases as well as legal fees necessary to guide the county through the process of selling Hope Creek nursing home were much higher than in 2019. Rock Island County is self-insured for these expenses. The risk management program costs of portions of risk minded employees' salaries was slightly lower, because of the sale of Hope Creek saving 2 months of the home's employees' salaries, but also due to the lay-offs & open positions as a result of the pandemic. All of these expenditures were not quite covered completely by the property tax amount collected, therefore causing a slight decrease in the fund balance.

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 \$24,603,768, excluding transfers in, was increased to \$26,351,334 (an increase of \$1,747,566). This increase is mostly due to grant and CARES Act 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, a small amount of fee revenue was increased.

- State of Illinois Coronavirus Urgent Remediation (CURES) funds portion of the CARES Act was awarded
- Many grants from state and federal election and CARES funds provided for the 2020 Presidential election expenses
- Continued Sheriff Justice Assistance grant revenue being awarded.
- Federal and State grants were received to help promote emergency preparedness
- There was a Death Certificate Surcharge grant awarded to the Coroner.
- A local grant was received from the County Waste Management Agency for promoting recycling county wide.
- Recorder and Zoning fees were up due to quarantine regulations keeping people at home improving or buying homes

Variances in the actual revenues under final budgeted revenues totaling \$305,711 were due to the pandemic and the changing guidelines surrounding reimbursement for those expenditures. The courts closing really had an impact on the revenues to the Circuit Clerk primarily as well as other offices with court fee revenue. Also, the State's CURES reimbursement funds applications were extended to 1/31/2022. Therefore, the allotment to the Health Department has not yet been submitted and part of that allotment was not spent by them, so can be reimbursed by the General Fund for approved expenses.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2020

Variances in actual expenditures under final budget total \$2,681,631. The pandemic caused lay-offs or open positions not hired created under budget spending in 7 offices of the General Fund. The Sheriff's office salaries & overtime was able to be partially reimbursed by the CURES funding. Health benefits that are budgeted within the General Fund were concurrently affected. Many services budgeted were either reimbursed by outside funding or not expended due to closures, work from home, or the weather, such as elections, utilities, juror & witness fees, attorneys, interpreters, or court reporters.

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to \$87,074,411 and \$103,306,996 (net of accumulated depreciation) as of November 30, 2020 and 2019, respectively. This investment in capital assets includes land, construction-in-progress, buildings, improvements other-than-buildings, equipment and infrastructure.

Land, building, equipment and accumulated depreciation all experienced decreases due to the sale of the Hope Creek Care Center operation and all of its associated assets. However, several purchases of new equipment offset some of the decrease. Some of these included ten new vehicles for the Sheriff, a new playground structure at the Loud Thunder Forest Preserve, and an upgrade to the Jail's HVAC system. Infrastructure also experienced an increase due to the finalization of the Dam and Spillway Rehabilitation at Loud Thunder Forest Preserve. Construction in Progress has also increased this year due to the continuation of the 911 radio communication project (P25) that will hopefully be completed in 2021.

Table 4 - Rock Island County, Illinois' Capital Assets

	Governmental Activities	
	2020	2019
Land	\$ 3,877,902	\$ 6,666,622
Construction-in-progress	3,434,985	1,672,832
Buildings	67,636,230	86,544,094
Improvements other than buildings	92,909	92,909
Equipment	17,454,557	16,808,278
Furniture	731,516	728,890
Infrastructure	67,902,779	66,432,734
Accumulated depreciation	(74,056,467)	(75,639,363)
Total	\$ 87,074,411	\$ 103,306,996

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 \$27,395,000 and \$28,000,000 and general obligation bonds outstanding totaling \$13,490,000 and \$18,645,000, as of November 30, 2020 and 2019, respectively. The County paid or defeased approximately \$5,760,000 in principal and \$2,010,000 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

	2020	2019	Maturity
Governmental activities:			
General obligation bonds	\$ 13,490,000	\$ 18,645,000	2028
Revenue bonds	27,395,000	28,000,000	2045

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2020

Economic Factors and Next Year's Budgets and Rates

The 2021 fiscal year budget is based in part on an increase in assessed valuation and overall property tax levy decrease of (1.01%) over 2020. This decrease is due to the sale of Hope Creek Nursing Home. While the Nursing Home Tax levy will stay in place to pay-off debt of the home prior to the sale, the county no longer will be paying employee benefit costs or liability expense developing at the home. Despite this overall decrease with the General Fund at its max rate at the time of developing the budget expenses were predicted to exceed revenues by \$207,200. The county continues to lower expenses where possible and increase revenues.

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 will help significantly with deferred maintenance at the existing courthouse; however, there are many other deferred maintenance needs in the county that must be addressed. 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 did not approve a funding mechanism to pay for the needed capital equipment and repairs. The county expects very limited ability to maintain its existing facilities. Therefore, as emergency costs occur for these items costs are incurred even though hopes of not needing these funds are influenced in the budget. As the effects of the pandemic are evaluated through the American Recovery Plan (ARPA) moving forward the county becomes hopeful to be able to use these one-time funds to provide some of the capital technology or facility needs.

For fiscal years 2021 and beyond, the objective is to provide a surplus general fund budget. The County Board will need additional and long lasting general fund revenues sufficient to accomplish this objective since general fund expenses can no longer be significantly reduced. A comparison of staffing levels and expenses from three other similarly sized counties in Illinois revealed that Rock Island County was and continues to be understaffed and generally spends less per capita than those other counties. Since staffing levels are low, but the workload continues to increase, and other parts of the budget have already been cut, there is nothing significant left to cut. Any additional cuts to personnel may bring staffing to dangerous levels considering we are required to provide certain services to the public by law. As we experienced through-out the COVID-19 pandemic, closing offices and preventing citizens the opportunity to attain the county services needed is the only way that can happen. COVID also impacted estimated revenue source levels throughout 2020 and continuing into the 2021 fiscal year. There are still possible impacts to large intergovernmental revenues such as income tax, sales & use tax, and replacement revenue in the coming budget cycles. Luckily ARPA funds will be allowed to make up for that revenue loss through 2024 and help the county boost our community through various routes. We can provide new methods to serve in the future as well as diminish the effects the pandemic had upon Rock Island County as a whole. Overall, going into the 2022 budget in the following few months the County Board will need to remember that the one-time ARPA funds will not provide future financial freedom. All office holders and leaders will need to prepare for the years after this recovery period and present & follow realistic budgets. As collective bargaining units expire and begin negotiations over the next couple of years the fact that ARPA funds are one-time only will be significant, especially to the General Fund's future.

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 such as the Highway and Veteran's Assistance funds. The Liability Insurance fund in 2021 is anticipated to pay approximately \$4 mil of wage expenses that were otherwise the responsibility of those other various funds.

This amount will continue to grow into the future as CBAs provide for pay increases and as higher percentages of certain positions are allowed, as pertains to the functions of those positions in this program. It was the hope that the sale of Hope Creek would decrease this program significantly since those prior employees would no longer be included. The only other decrease to this area of expense would be continued lay-offs and no offices are prepared to do that while operations are expected at new normal levels.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2020

At the start of FY19 we entered into a contract with Management Performance Associates (MPA) of St. Louis to provide us an operational audit and management analysis for Hope Creek Care Center. MPA specializes in healthcare solutions. They have improved operational and financial positions of health care facilities. They perform organizational analysis identifying opportunities to improve financial performance by increasing revenue and/or reducing operating expenses, while at the same time improving the quality of care. MPA has over 20 years of experience with Illinois County nursing homes. MPA had presented their findings to the County Board in May of 2019, which guided the County to proceed with hiring a broker and external counsel to find viable bidders to purchase Hope Creek Care Center. In the beginning of the 2020 fiscal year there was an offer accepted for a purchase price of \$6 million. This would not be enough to pay off existing debt incurred by the home. Unfortunately, another adverse effect of the COVID-19 pandemic happened to be that this buyer severed the original purchase agreement, and forced the board to direct the broker and County Administrator to put forth efforts to find a different buyer. The sale price came in even lower at \$4 million, but after years of constant increases of operational debt at the home the board felt the need to stop that from continuing, so accepted the offer. The sale of Hope Creek closed on October 1, 2020. Throughout 2020 the county continued to bargain in good faith with the collective bargaining unit, AFSCME 2371, at Hope Creek Care Center. A settlement was reached and all pay-outs occurred applicable to the 2020 fiscal year.

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.

For FY21 the County expense budget will consist of only the minimum amount necessary in property tax financed funds. There is a calculated difference between the amount levied and the amount placed into the budget by fund for the property tax collection funds. This has been necessary since the decrease in the taxes payable according to a 7 year agreement with Exelon Nuclear Station. Within this agreement equalized assessed valuation (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 be in the budget and actually received. Total General Fund budget for fiscal year 2021 is \$27,812,636 and \$28,019,836 for revenue and expenses respectively and down from 2020 budget once again. This fund has limited revenue options. It is difficult to battle the need for growth in costs for minimum services to the public. The topic of asking for a Public Safety Sales Tax will need to be considered again in the future. The County continues with both FICA and IMRF to pay annual employee expenses plus maintain a fund reserve of 50% of annual expenditures. The property tax levy to these saw an immediate reduction for the sale of Hope Creek decreasing the County's employment numbers significantly. The reserve is to ensure the county does not borrow money and possibly pay interest expense during non-tax collection months. The Mental Health budget increases property tax revenue slightly by 1.45%. The Veteran's Affairs property taxes are budgeted to increase insignificantly by 0.85% in 2021. That fund is estimated to have a very healthy 242.26% reserve. This fund can therefore be decreased in the future to balance out overall levy to the taxpayers as long as the Veteran's Assistance Commission approves of this change. Highway and bridge property tax revenue is budgeted to decrease 0.18% in FY21. These funds continue to be budgeted in a deficit to use fund balance growth for future road and bridge projects. Despite the Liability Insurance property taxes levied to provide a 13.42% increase in revenue the fund balance is expected to decrease by \$2.356 million due to anticipated settlements and the wages growth encompassed in the risk management program.

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 3rd Avenue, Rock Island, Illinois 61201.

Rock Island County, Illinois

Statement of Net Position November 30, 2020

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Assets		
Current assets:		
Cash and cash equivalents	\$ 43,998,370	\$ 363,281
Receivables:		
Property taxes	42,631,248	-
Accounts, net allowance for uncollectibles of none	724,217	60,615
Accrued interest	20,575	-
Due from other governments	4,662,299	9,974
Other assets and accrued rental income	1,177,160	-
Total current assets	93,213,869	433,870
Noncurrent assets:		
Capital assets:		
Nondepreciable:		
Land	3,877,902	-
Construction-in-progress	3,434,985	-
Depreciable:		
Buildings	67,636,230	-
Improvements other than building	92,909	-
Equipment	17,454,557	160,869
Furniture	731,516	-
Infrastructure	67,902,779	-
Less accumulated depreciation	(74,056,467)	(147,182)
Total capital assets	87,074,411	13,687
Total noncurrent assets	87,074,411	13,687
Total assets	180,288,280	447,557
Deferred Outflows of Resources		
Deferred charge on refunding	187,080	-
Pension related amounts	9,487,995	58,222
Other post employment benefit related amounts	3,301,876	-
Total deferred outflows of resources	12,976,951	58,222

See notes to basic financial statements.

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Liabilities		
Current liabilities:		
Accounts payable	\$ 4,779,152	\$ 190,684
Current portion of estimated claims settlements	869,033	-
Accrued liabilities	3,331,473	50,269
Due to other governmental units	28,445	-
Due to fiduciary fund	1,502,300	-
Unearned revenue	2,229,969	209,298
Tax anticipation loan payable	2,300,000	-
Compensated absences	2,684,586	39,084
Current portion of general obligation bonds	1,215,000	-
Current portion of revenue bonds	625,000	-
Other liabilities	-	25,697
Total current liabilities	19,564,958	515,032
Noncurrent liabilities:		
Estimated claims settlements	4,181,967	-
Total other postemployment benefits liability	19,198,912	6,902
Net pension liability	24,915,374	123,599
General obligation bonds, including bond premiums	14,497,567	-
Revenue bonds, including bond premiums	26,770,000	-
Total noncurrent liabilities	89,563,820	130,501
Total liabilities	109,128,778	645,533
Deferred Inflows of Resources		
Property taxes	38,786,569	-
Pension related amounts	13,405,130	297,873
Other postemployment benefit amounts	3,135,084	3,195
Total deferred inflows of resources	55,326,783	301,068
Net Position (Deficit)		
Net investment in capital assets	44,153,924	13,687
Restricted for:		
Capital improvements	10,116,234	-
Collector's tax fees, sale and error refunds	185,684	-
Document storage	1,890,344	-
Working Cash	547,396	-
GIS	65,991	-
Judicial	2,017,460	-
Parks and recreation	4,023,122	-
Public health	4,441,916	-
Liability	1,379,161	-
Public safety	135,047	-
Unrestricted (deficit)	(40,146,609)	(454,509)
Total net position (deficit)	\$ 28,809,670	\$ (440,822)

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2020

	Expenses	Program Revenues			
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions	
Functions/ Programs					
Primary Government					
Governmental activities:					
General government	\$ 25,525,199	\$ 6,179,686	\$ 1,239,300	\$ -	
Public safety	8,387,454	1,514,362	431,159	-	
Corrections	4,451,271	733,713	1,560,279	-	
Judiciary and legal	7,458,988	1,919,859	195,587	-	
Transportation and public works	5,971,291	95,957	3,372,452	1,565,828	
Social services	21,702,414	8,463,228	9,024,756	-	
Culture and recreation	6,411,295	1,730,236	422,788	-	
Debt service, interest on long-term debt	1,587,477	-	-	-	
Total governmental activities	\$ 81,495,389	\$ 20,637,041	\$ 16,246,321	\$ 1,565,828	
Component Unit	\$ 3,149,515	\$ -	\$ 3,142,687	\$ -	
General Revenues					
Property taxes					
Intergovernmental revenue, unrestricted:					
Replacement tax					
Sales and use taxes					
Income tax					
Hotel/Motel taxes					
Other taxes					
Investment earnings					
Miscellaneous					
Special item , loss on sale of Hope Creek					
Care Center					
Total general revenues and special item					
Changes in net position					
Net position (deficit), beginning of year					
Net position (deficit), end of year					

See notes to basic financial statements.

Net (Expense) Revenue and Changes
in Net Position

Primary Government	Component Unit
Governmental Activities	Rock Island
	Tri-County Consortium

\$	(18,106,213)	\$	-
	(6,441,933)		-
	(2,157,279)		-
	(5,343,542)		-
	(937,054)		-
	(4,214,430)		-
	(4,258,271)		-
	(1,587,477)		-
	<hr/>		<hr/>
	(43,046,199)		-
	<hr/>		<hr/>
	-		(6,828)
	<hr/>		<hr/>

39,670,332	-
2,467,085	-
5,275,670	-
1,923,114	-
99,895	-
1,065,755	-
343,813	472
757,479	3,420
<hr/>	
(11,846,511)	-
<hr/>	
39,756,632	3,892
<hr/>	
(3,289,567)	(2,936)
<hr/>	
32,099,237	(437,886)
<hr/>	
\$ 28,809,670	\$ (440,822)

Rock Island County, Illinois

Balance Sheet
Governmental Funds
November 30, 2020

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Assets			
Cash and cash equivalents	\$ 6,828,462	\$ 4,444,759	\$ 304,611
Receivables:			
Property taxes receivable	7,640,044	3,828,131	2,796,759
Accounts receivable, net	305,605	76,041	100,280
Accrued interest receivable	4,773	826	714
Due from other funds	110,738	-	71,242
Due from other governmental units, net	3,183,674	29,504	479,343
Other assets	39,417	-	-
Advances to other funds	2,248,402	-	-
Total assets	\$ 20,361,115	\$ 8,379,261	\$ 3,752,949
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ 1,066,034	\$ 1,023,975	\$ 1,201,886
Accrued liabilities	1,210,053	148,842	44,060
Due to other funds	200,482	-	71,242
Due to other governmental units	6	-	-
Due to fiduciary fund	1,502,300	-	-
Unearned revenues	76,219	54,234	-
Advances from other funds	-	-	4,051,402
Tax anticipation loan payable	-	-	2,300,000
Total liabilities	4,055,094	1,227,051	7,668,590
Deferred inflows of resources:			
Unavailable revenue—property taxes	6,851,209	3,130,402	2,725,934
Unavailable revenue—intergovernmental	913,627	-	63,660
Total deferred inflows of resources	7,764,836	3,130,402	2,789,594
Fund balances:			
Nonspendable	2,287,819	-	-
Restricted	547,396	4,021,808	-
Unassigned	5,705,970	-	(6,705,235)
Total fund balances (deficits)	8,541,185	4,021,808	(6,705,235)
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 20,361,115	\$ 8,379,261	\$ 3,752,949

See notes to basic financial statements.

Primary Government					
Illinois Municipal Retirement	Liability Fund	Insurance Fund	Nonmajor Governmental	Total	
\$ 3,820,304	\$ 3,692,557	\$ 21,537,067	\$ 40,627,760		
4,302,619	8,921,639	13,538,862	41,028,054		
-	34,803	204,941	721,670		
1,944	2,269	9,047	19,573		
-	82,696	656,108	920,784		
-	6,547	914,645	4,613,713		
-	-	12,263	51,680		
-	1,969,000	-	4,217,402		
\$ 8,124,867	\$ 14,709,511	\$ 36,872,933	\$ 92,200,636		
\$ -	\$ 126,746	\$ 1,226,124	\$ 4,644,765		
491,191	160,782	819,777	2,874,705		
-	529	659,680	931,933		
-	22,293	6,146	28,445		
-	-	-	1,502,300		
-	-	496,322	626,775		
-	-	166,000	4,217,402		
-	-	-	2,300,000		
491,191	310,350	3,374,049	17,126,325		
4,149,000	8,720,000	13,210,024	38,786,569		
-	-	329,104	1,306,391		
4,149,000	8,720,000	13,539,128	40,092,960		
-	-	12,263	2,300,082		
3,484,676	5,679,161	20,474,748	34,207,789		
-	-	(527,255)	(1,526,520)		
3,484,676	5,679,161	19,959,756	34,981,351		
\$ 8,124,867	\$ 14,709,511	\$ 36,872,933	\$ 92,200,636		

Rock Island County, Illinois

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
November 30, 2020**

Total governmental fund balances	\$	34,981,351
 Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the funds:		
Land	\$	3,421,090
Construction-in-progress		3,434,985
Buildings		38,610,707
Equipment		17,294,843
Infrastructure		67,902,779
Accumulated depreciation		<u>(72,755,234)</u>
		57,909,170
 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		1,306,391
 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		6,151,419
Internal balances		11,149
Capital assets, net		29,165,241
Current liabilities		<u>(2,945,349)</u>
		32,382,460
 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		9,487,995
Deferred inflows of resources, pension related		(13,405,130)
Deferred outflows of resources, OPEB related		3,301,876
Deferred inflows of resources, OPEB related		(3,135,084)
Deferred charge on refunding, net		<u>187,080</u>
		(3,563,263)
 Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Estimated claims settlements		(4,300,000)
Compensated absences		(2,684,586)
Total other postemployment benefits liability		(19,198,912)
Net pension liability		(24,915,374)
Bond premium		(2,222,567)
General obligation bonds		(13,490,000)
Revenue bonds		<u>(27,395,000)</u>
		(94,206,439)
Net position of governmental activities	\$	28,809,670

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, 2020

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues:			
Fees	\$ 5,164,652	\$ 1,504,073	\$ 8,906,190
Property taxes	7,291,509	3,485,715	2,671,571
Intergovernmental	13,441,929	422,788	863,480
Investment earnings	65,643	81,883	5,574
Miscellaneous	86,021	599,606	1,186
Total revenues	26,049,754	6,094,065	12,448,001
Expenditures:			
Current:			
General government	8,158,111	-	-
Public safety	6,297,374	-	-
Corrections	4,416,320	-	-
Judiciary and legal	6,528,645	-	-
Transportation and public works	-	-	-
Social services	-	-	11,801,642
Culture and recreation	-	5,428,527	-
Capital outlay	1,533,607	2,571,405	2,208
Debt service:			
Principal	-	425,000	4,730,000
Interest	-	246,090	329,856
Total expenditures	26,934,057	8,671,022	16,863,706
Excess (deficiency) of revenue over expenditures	(884,303)	(2,576,957)	(4,415,705)
Other financing sources (uses):			
Transfers in	4,340,852	-	2,671,987
Transfers out	(1,015,164)	-	(3,366,121)
Proceeds from sale of capital assets	3,723	-	4,000,000
Total other financing sources (uses)	3,329,411	-	3,305,866
Net change in fund balances	2,445,108	(2,576,957)	(1,109,839)
Fund balances (deficits), beginning of year as restated	6,096,077	6,598,765	(5,595,396)
Fund balances (deficits), end of year	\$ 8,541,185	\$ 4,021,808	\$ (6,705,235)

See notes to basic financial statements.

Primary Government				
Illinois Municipal Retirement	Liability Insurance Fund	Nonmajor Governmental	Total	
\$ -	\$ -	\$ 3,360,740	\$ 18,935,655	
5,792,621	7,601,595	12,827,321	39,670,332	
-	77,299	13,777,330	28,582,826	
13,550	22,429	115,920	304,999	
-	23,830	213,246	923,889	
5,806,171	7,725,153	30,294,557	88,417,701	
4,682,525	7,833,292	2,561,924	23,235,852	
-	-	1,004,738	7,302,112	
-	-	34,951	4,451,271	
-	-	1,102,337	7,630,982	
-	-	4,155,031	4,155,031	
-	-	10,293,273	22,094,915	
-	-	-	5,428,527	
-	-	1,481,763	5,588,983	
-	-	605,000	5,760,000	
-	-	1,266,419	1,842,365	
4,682,525	7,833,292	22,505,436	87,490,038	
1,123,646	(108,139)	7,789,121	927,663	
-	8,374	966,984	7,988,197	
(27,014)	(91,278)	(3,458,642)	(7,958,219)	
-	-	-	4,003,723	
(27,014)	(82,904)	(2,491,658)	4,033,701	
1,096,632	(191,043)	5,297,463	4,961,364	
2,388,044	5,870,204	14,662,293	30,019,987	
\$ 3,484,676	\$ 5,679,161	\$ 19,959,756	\$ 34,981,351	

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, 2020

Net change in fund balances—governmental funds \$ 4,961,364

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	5,434,859
Depreciation:	
General government	\$ (89,173)
Public safety	(999,576)
Judiciary and legal	(70,068)
Transportation and public works	(1,941,213)
Social services	(51,669)
Culture and recreation	<u>(910,176)</u>
	4,061,875

The net effect of various miscellaneous transactions involving capital assets:

Loss on disposal of capital assets	(1,636,049)
Loss on sale of Hope Creek Care Center, special item	(11,846,511)
Proceeds from sale of capital assets	<u>(4,003,723)</u>

(17,486,283)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds

(455,720)

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	1,855,000
In-substance defeasance	3,905,000
Bond premium amortization	254,888
Deferred amount on refunding amortization	5,032

(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, 2020

Internal service funds net change	\$ 293,723
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	315,000
Change in compensated absences	(34,731)
Other postemployment benefits expense	201,122
Pension expense	1,523,054
Change in net position of governmental activities	\$ (3,289,567)

See notes to basic financial statements.

Rock Island County, Illinois**Statement of Net Position**
Governmental Activities—Internal Service Funds
November 30, 2020

Assets

Current assets:

Cash and cash equivalents	\$ 3,370,610
Receivables:	
Property taxes	1,603,194
Accounts	2,547
Interest	1,002
Due from other funds	11,149
Due from other governmental units	48,586
Accrued rental income	1,074,584
Other assets	50,896
Total current assets	6,162,568

Noncurrent assets:

Capital assets:	
Nondepreciable:	
Land	456,812
Depreciable:	
Equipment and fixtures	159,714
Improvements other than buildings	92,909
Furniture	731,516
Buildings	29,025,523
Less accumulated depreciation	(1,301,233)
Total capital assets	29,165,241
Total assets	35,327,809

Liabilities

Current liabilities:

Accounts payable	134,387
Estimated claims settlement	751,000
Accrued liabilities	456,768
Unearned revenue	1,603,194
Total liabilities	2,945,349

Net position

Investment in capital assets	29,165,241
Unrestricted	3,217,219
Total net position	\$ 32,382,460

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, 2020**

Operating revenues:	
Charges for services	\$ 12,633,063
Other	2,465
Total operating revenue	12,635,528
Operating expenses:	
Other services and charges	11,677,046
Depreciation expense	674,053
Total operating expenses	12,351,099
Operating income	284,429
Nonoperating revenue, investment earnings	39,272
Income before transfers	323,701
Transfers out	(29,978)
Change in net position	293,723
Total net position, beginning of year	32,088,737
Total net position, end of year	\$ 32,382,460

See notes to basic financial statements.

Rock Island County, Illinois

Statement of Cash Flows
Governmental Activities—Internal Service Funds
Year Ended November 30, 2020

Cash flows from operating activities:	
Cash received from employee contributions and other charges	\$ 9,219,776
Cash received from other operating revenue	2,465
Cash payments for claims	(8,597,944)
Cash received for jail lease	3,865,368
Cash payments for jail lease	(1,981,836)
Cash payments for jail operations	(1,602,490)
Cash payments for revenue bonds	(1,603,194)
Net cash used in operating activities	(697,855)
Cash flows from noncapital financing activities:	
Interfund payments	2,597
Transfers out	(29,978)
Net cash used in noncapital financing activities	(27,381)
Cash flows used in capital and related financing activities, purchase of property	(569,409)
Cash flows from investing activities, interest received	40,725
Net decrease in cash	(1,253,920)
Cash and cash equivalents:	
Beginning	4,624,530
Ending	\$ 3,370,610
Reconciliation of operating income to net cash used in operating activities:	
Operating income	\$ 284,429
Adjustments to reconcile operating income to net cash used in operating activities:	
Depreciation	674,053
(Increase) decrease in:	
Receivables	2,070
Due from other governmental units	(14,938)
Property tax receivable	(1,603,194)
Other assets	422,873
Increase (decrease) in:	
Accounts payable	(50,264)
Accrued liabilities	(581,394)
Unearned revenue	168,510
Net cash used in operating activities	\$ (697,855)
Supplemental cash flow information:	
Interest paid	\$ 1,254,319
Decrease in accounts payable for capital assets	\$ 172,236

See notes to basic financial statements.

Rock Island County, Illinois

Statement of Assets and Liabilities

Agency Funds

November 30, 2020

Assets

Cash and cash equivalents	\$ 12,397,667
Due from primary government	1,502,300
Receivables:	
Accounts receivable	138,285
Accrued interest receivable	<u>290,300</u>
Total assets	\$ 14,328,552

Liabilities

Due to other governmental units	10,188,011
Due to individuals and private entities	<u>4,140,541</u>
Total liabilities	\$ 14,328,552

See notes to basic financial statements.

Rock Island County, Illinois

Notes to Basic Financial Statements **Year Ended November 30, 2020**

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, 2020. 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, 2020. 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, 2020. 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, 2020

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

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

Government-wide and fund financial statements: The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided or used are not eliminated in the process of consolidation. Governmental activities are primarily supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported as general revenues.

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

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

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

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

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

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, 2020

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

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

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

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

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 2020 tax levy is budgeted for fiscal year 2021, the revenue from this tax levy is reported as a deferred inflow of resources.

Accounts receivable: Primarily from Hope Creek Care Center private pay patient receivables and miscellaneous services provided to citizens. Patient receivables are presented net of an allowance for uncollectible determined by historical experience applied to an aging of accounts and a review of troubled accounts by the County and any contractual allowances. Fiscal year ended November 30, 2020 included an allowance for an uncollectible amount of none for private pay patient receivables in the Hope Creek Care Center Fund.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

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, 2020.

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, 2020

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, 2020

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

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

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

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, 2020

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 \$4,441,916 for public health and \$10,116,234 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, 2020

Note 2. Cash and Cash Equivalents

As of November 30, 2020, the County's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net position	\$ 43,998,370
Cash and cash equivalents fiduciary funds	12,397,667
Cash and cash equivalents component unit	363,281
	<u>\$ 56,759,318</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, 2020, 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, 2020, 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, 2020**

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, 2020, 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, 2020, 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, 2020 was \$56,226,592. 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, 2020 was \$363,281. 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, 2020:

Fund	Deficit Fund Balance
Major Funds:	
Hope Creek Care Center, special revenue fund	\$ 6,705,235
Nonmajor Funds:	
Animal Control Fund, special revenue fund	525,204
Court Security Fund, special revenue fund	2,051

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, 2020

Note 4. Interfund Account Balances

The interfund receivable and payable balances as of November 30, 2020 are as follows:

	Due From Other Funds	Due To Other Funds
Major funds:		
General	\$ 110,738	\$ 200,482
Hope Creek Care Center	71,242	71,242
Liability insurance fund	82,696	529
Nonmajor governmental funds	656,108	659,680
Internal service funds	11,149	-
Total	\$ 931,933	\$ 931,933

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, 2020, were as follows:

	Advances To Other Funds	Advances From Other Funds
Major funds:		
General	\$ 2,248,402	\$ -
Hope Creek Care Center	-	4,051,402
Liability insurance fund	1,969,000	-
Nonmajor governmental funds	-	166,000
Total	\$ 4,217,402	\$ 4,217,402

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, 2020, 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	\$ 4,340,852	\$ 1,015,164
Hope Creek Care Center	2,671,987	3,366,121
Illinois Municipal Retirement	-	27,014
Liability insurance fund	8,374	91,278
Nonmajor governmental funds	966,984	3,458,642
Internal service funds	-	29,978
Total	\$ 7,988,197	\$ 7,988,197

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

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, 2020:

	2019 Balance	Additions	Deletions	2020 Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 6,666,622	\$ -	\$ (2,788,720)	\$ 3,877,902
Construction-in-progress	1,672,832	3,821,796	(2,059,643)	3,434,985
Total capital assets not being depreciated	<u>8,339,454</u>	<u>3,821,796</u>	<u>(4,848,363)</u>	<u>7,312,887</u>
Capital assets being depreciated:				
Buildings	86,544,094	979,063	(19,886,927)	67,636,230
Improvements other than buildings	92,909	-	-	92,909
Equipment	16,808,278	1,560,319	(914,040)	17,454,557
Furniture	728,890	2,626	-	731,516
Infrastructure	66,432,734	1,685,465	(215,420)	67,902,779
Total capital assets being depreciated	<u>170,606,905</u>	<u>4,227,473</u>	<u>(21,016,387)</u>	<u>153,817,991</u>
Less accumulated depreciation for:				
Buildings	27,837,522	1,482,276	(5,326,287)	23,993,511
Improvements other than buildings	71,519	6,315	-	77,834
Equipment	12,842,264	1,184,192	(877,646)	13,148,810
Furniture	36,444	73,021	-	109,465
Infrastructure	34,851,614	1,990,124	(114,891)	36,726,847
Total accumulated depreciation	<u>75,639,363</u>	<u>4,735,928</u>	<u>(6,318,824)</u>	<u>74,056,467</u>
Total capital assets being depreciated, net	<u>94,967,542</u>	<u>(508,455)</u>	<u>(14,697,563)</u>	<u>79,761,524</u>
Governmental activities capital assets, net	<u><u>\$ 103,306,996</u></u>	<u><u>\$ 3,313,341</u></u>	<u><u>\$ (19,545,926)</u></u>	<u><u>\$ 87,074,411</u></u>

The following is a summary of the changes in capital assets of the discretely presented component unit for the year ended June 30, 2020:

	2019 Balance	Additions	Deletions	2020 Balance
Discretely Presented Component Unit:				
Capital assets being depreciated, equipment	\$ 163,574	\$ 5,782	\$ (8,488)	\$ 160,868
Less accumulated depreciation for equipment	151,300	4,369	(8,488)	147,181
Component unit capital assets, net	<u>\$ 12,274</u>	<u>\$ 1,413</u>	<u>\$ -</u>	<u>\$ 13,687</u>

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

General government	\$ 89,173
Public safety	1,673,629
Judiciary and legal	70,068
Transportation and public works	1,941,213
Social services	51,669
Culture and recreation	910,176
Total depreciation expense, governmental activities	<u><u>\$ 4,735,928</u></u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

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, 2020 is as follows:

	Balance November 30, 2019	Additions	Deletions	Balance November 30, 2020	Due Within One Year
Tax Anticipation Loans	\$ 1,900,000	\$ 400,000	\$ -	\$ 2,300,000	\$ 2,300,000

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. The warrants were obtained as a partial advance of the approximately \$2,717,023 of property taxes due to Hope Creek in fiscal year 2020. The warrants were used to pay salaries and other operating expenses and liabilities for the Hope Creek Care Center and was due to mature on January 27, 2020. Due to COVID-19 pandemic, the revised maturity was extended to February 1, 2021. As of November 30, 2020, the balance was \$1,900,000. Subsequent to November 30, 2020, these loans were extended to have a maturity on January 31, 2023.

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 obtained as a partial advance of the approximately \$2,706,251 of property taxes due to Hope Creek in fiscal year 2021. The warrants were used to pay salaries and other operating expenses and liabilities for the Hope Creek Care Center and is due to mature on February 1, 2021. As of November 30, 2020, the balance was \$400,000. Subsequent to November 30, 2020, these loans were extended to have a maturity on January 31, 2023.

The following is a summary of changes in long-term debt for the year ended November 30, 2020:

	Balance November 30, 2019			In-Substance Defeasance	Balance November 30, 2020			Due Within One Year
	Additions	Deletions						
Governmental Activities:								
Publicly issued long term debt:								
General obligation bonds	\$ 18,645,000	\$ -	\$ 1,250,000	\$ 3,905,000	\$ 13,490,000	\$ 1,215,000		
Revenue bonds payable	28,000,000	-	605,000	-	27,395,000	625,000		
Add premiums	2,477,455	-	254,888	-	2,222,567	-		
	49,122,455		2,109,888	3,905,000	43,107,567	1,840,000		
Compensated absences	2,649,855	2,684,586	2,649,855	-	2,684,586	2,684,586		
Net pension liability	47,224,875	-	22,309,501	-	24,915,374	-		
Total OPEB liability	18,191,732	1,007,180	-	-	19,198,912	-		
Estimated claims settlements	5,366,000	10,140,761	10,455,761	-	5,051,000	869,033		
	\$ 122,554,917	\$ 13,832,527	\$ 37,525,005	\$ 3,905,000	\$ 94,957,439	\$ 5,393,619		
 Discretely Presented Component								
Unit, compensated absences	\$ 31,865	\$ 39,084	\$ 31,865	\$ -	\$ 39,084	\$ 39,084		
Net pension liability	721,251	-	597,652	-	123,599	-		
Total OPEB liability	8,197	-	1,295	-	6,902	-		
	\$ 761,313	\$ 39,084	\$ 630,812	\$ -	\$ 169,585	\$ 39,084		

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

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, 2015 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 last payment due is \$115,000 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 2.5 to 3.0%. The annual payments range from \$35,000 to \$350,000. The last payment due is \$350,000 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 \$170,000 to \$335,000. The last payment due is \$335,000 on December 1, 2037.

Revenue bonds: On December 1, 2016, Rock Island County (Public Building Commission) issued \$28,000,000 in Justice Center Revenue Bonds, Series 2016 with interest rates ranging from 3.0% 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 September 1, 2012, the Rock Island County (Public Building Commission) issued \$5,625,000 in Justice Center Revenue Refunding Bonds, Series 2012 maturing December 1, 2013 through December 1, 2019 with interest rates ranging from 1.50% to 2.05% to current refund \$5,625,000 of the outstanding Justice Center Revenue Bonds, Series 2005 with interest rates ranging from 3.70% to 4.30%. The loan was paid in full on December 1, 2019.

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 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, 2020

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 \$46,333,671 with annual requirements ranging from \$1,853,000 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 \$1,851,219 and \$3,925,872 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 \$7,296,825 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 \$5,050,713 and \$2,669,525, respectively.

In 2020, the County defeased a portion of both the 2013 and 2015 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 entire amounts defeased remained outstanding as of November 30, 2020.

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, 2020, 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:			
2021	\$ 1,215,000	\$ 462,166	\$ 1,677,166
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
2026-2030	4,425,000	765,037	5,190,037
2031-2035	1,380,000	327,184	1,707,184
2036-2038	965,000	58,900	1,023,900
Total	\$ 13,490,000	\$ 3,066,397	\$ 16,556,397

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2020

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

As of November 30, 2020, the County's future cash flow requirements for the retirement of the revenue bonds is as follows:

	Principal	Interest	Total
Years ending November 30:			
2021	\$ 625,000	\$ 1,228,069	\$ 1,853,069
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
2026–2030	4,140,000	5,124,376	9,264,376
2031–2035	5,120,000	4,149,000	9,269,000
2036–2040	6,530,000	2,735,000	9,265,000
2041–2045	8,240,000	1,030,700	9,270,700
Total	<u>\$ 27,395,000</u>	<u>\$ 18,938,671</u>	<u>\$ 46,333,671</u>

Total future cash flow requirements as of November 30, 2020:

	Principal	Interest	Total
Years ending November 30:			
2021	\$ 1,840,000	\$ 1,690,235	\$ 3,530,235
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
2026–2030	8,565,000	5,889,413	14,454,413
2031–2035	6,500,000	4,476,184	10,976,184
2036–2040	7,495,000	2,793,900	10,288,900
2041–2045	8,240,000	1,030,700	9,270,700
Total	<u>\$ 40,885,000</u>	<u>\$ 22,005,068</u>	<u>\$ 62,890,068</u>

As of November 30, 2020, the County did not exceed its legal debt margin:

Assessed value, net of tax exemptions	<u>\$ 2,700,541,797</u>
Debt limit, 2.875% of assessed value	\$ 77,640,577
Debt applicable to debt limit	40,885,000
Legal debt margin	<u>\$ 36,755,577</u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

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, 2020:

	Regular	Sheriff's Law Enforcement Personnel	Elected County Officials	Forest Preserve District	Total
Net pension liability	\$ (14,557,181)	\$ (5,671,137)	\$ (3,494,740)	\$ (1,192,316)	\$ (24,915,374)
Deferred outflows of resources	6,527,999	2,195,756	444,999	319,241	9,487,995
Deferred inflows of resources	(8,406,744)	(3,929,786)	(456,483)	(612,117)	(13,405,130)
Pension expense	(2,050,719)	815,341	(152,768)	(134,908)	(1,523,054)

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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% 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 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.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

Note 8. Retirement System (Continued)

Employees covered by benefit terms: As of November 30, 2020, 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	682	75	26	43	826
Inactive plan members entitled to but not yet receiving benefits	562	8	7	22	599
Active plan members	507	63	4	35	609
Total	1,751	146	37	100	2,034

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 13.24%, 23.98%, 192.02%, and 17.58% for RP, SLEP, ECO, and the Forest Preserve District, respectively. For the fiscal year ended November 30, 2020 the County and Forest Preserve District contributed \$4,886,215 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, 2019. 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, 2019:

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 2.5%.
- Salary Increases were expected to be 3.35% to 14.25%
- 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 2017 valuation according to an experience study from years 2014-2016.
- For nondisabled retirees, an IMRF-specific mortality tables were used with fully generational projection scale 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 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, 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 Employee Mortality Table with adjustments to match current IMRF experience.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

Note 8. Retirement System (Continued)

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2019 Illinois Municipal Retirement Fund annual actuarial valuation report.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of the 2017 actuarial experience study covering the period of 2014-2016.

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	37%	5.75%
International equity	18	6.50
Fixed income	28	3.25
Real estate	9	5.20
Alternative investments	7	3.60 - 7.60
Cash equivalents	1	1.85
Total	<hr/> <hr/> 100%	

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, 2020

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, 2019	\$ 158,548,782	\$ 128,852,342	\$ 29,696,440
Changes for the year:			
Service cost	2,399,486	-	2,399,486
Interest on the total pension liability	11,255,721	-	11,255,721
Differences between expected and actual experience of the total pension liability	1,798,891	-	1,798,891
Contributions—employer	-	3,110,591	(3,110,591)
Contributions—employees	-	1,091,947	(1,091,947)
Net investment income	-	24,867,974	(24,867,974)
Benefit payments, including refunds of employee contributions	(8,994,406)	(8,994,406)	-
Other (net transfer)	-	1,522,845	(1,522,845)
Net changes	6,459,692	21,598,951	(15,139,259)
Balances at November 30, 2020	<u>\$ 165,008,474</u>	<u>\$ 150,451,293</u>	<u>\$ 14,557,181</u>
Sheriff's Law Enforcement Personnel			
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2019	\$ 50,889,768	\$ 40,024,354	\$ 10,865,414
Changes for the year:			
Service cost	777,771	-	777,771
Interest on the total pension liability	3,630,926	-	3,630,926
Differences between expected and actual experience of the total pension liability	(1,141,860)	-	(1,141,860)
Contributions—employer	-	1,034,967	(1,034,967)
Contributions—employees	-	323,697	(323,697)
Net investment income	-	8,035,589	(8,035,589)
Benefit payments, including refunds of employee contributions	(2,393,832)	(2,393,832)	-
Other (net transfer)	-	(933,139)	933,139
Net changes	873,005	6,067,282	(5,194,277)
Balances at November 30, 2020	<u>\$ 51,762,773</u>	<u>\$ 46,091,636</u>	<u>\$ 5,671,137</u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2020

Note 8. Retirement System (Continued)

	Elected County Officials		
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2019	\$ 11,900,466	\$ 7,286,315	\$ 4,614,151
Changes for the year:			
Service cost	80,098	-	80,098
Interest on the total pension liability	831,420	-	831,420
Differences between expected and actual experience of the total pension liability	170,602	-	170,602
Contributions—employer	-	494,466	(494,466)
Contributions—employees	-	28,744	(28,744)
Net investment income	-	1,527,385	(1,527,385)
Benefit payments, including refunds of employee contributions	(945,299)	(945,299)	-
Other (net transfer)	-	150,936	(150,936)
Net changes	<u>136,821</u>	<u>1,256,232</u>	<u>(1,119,411)</u>
Balances at November 30, 2020	<u><u>\$ 12,037,287</u></u>	<u><u>\$ 8,542,547</u></u>	<u><u>\$ 3,494,740</u></u>
 Forest Preserve District			
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2019	\$ 8,887,700	\$ 6,838,830	\$ 2,048,870
Changes for the year:			
Service cost	164,533	-	164,533
Interest on the total pension liability	633,637	-	633,637
Differences between expected and actual experience of the total pension liability	49,675	-	49,675
Contributions—employer	-	304,973	(304,973)
Contributions—employees	-	78,062	(78,062)
Net investment income	-	1,300,146	(1,300,146)
Benefit payments, including refunds of employee contributions	(460,285)	(460,285)	-
Other (net transfer)	-	21,218	(21,218)
Net changes	<u>387,560</u>	<u>1,244,114</u>	<u>(856,554)</u>
Balances at November 30, 2020	<u><u>\$ 9,275,260</u></u>	<u><u>\$ 8,082,944</u></u>	<u><u>\$ 1,192,316</u></u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

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	\$ 36,389,956	\$ 14,557,181	\$ (3,294,674)
	1% Decrease (6.25%)	Current Discount (7.25%)	1% Increase (8.25%)
Net pension liability—Sheriff's Law Enforcement Personnel	\$ 12,554,159	\$ 5,671,137	\$ 11,287
	1% Decrease (6.25%)	Current Discount (7.25%)	1% Increase (8.25%)
Net pension liability—Elected County Officials	\$ 4,654,773	\$ 3,494,740	\$ 2,503,999
	1% Decrease (6.25%)	Current Discount (7.25%)	1% Increase (8.25%)
Net pension liability—Forest Preserve District	\$ 2,358,074	\$ 1,192,316	\$ 243,484

Pension expense, deferred outflows of resources, and deferred inflows of resources related to pension: For the year ended November 30, 2020, the County recognized pension benefit of \$1,523,054. At November 30, 2020, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	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	\$ 1,257,985	\$ 881,383
Changes of assumptions	1,962,985	1,011,363
Net difference between projected and actual earnings on pension plan investments	-	6,513,998
Total deferred amounts to be recognized in pension expense in future periods	3,220,970	8,406,744
Pension contributions made subsequent to the measurement date	3,307,029	-
Total deferred amounts related to pensions	\$ 6,527,999	\$ 8,406,744

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2020

Note 8. Retirement System (Continued)

	Sheriff's Law Enforcement Personnel	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 184,699	\$ 1,617,415
Changes of assumptions	869,159	228,221
Net difference between projected and actual earnings on pension plan investments	-	2,084,150
Total deferred amounts to be recognized in pension expense in future periods	1,053,858	3,929,786
Pension contributions made subsequent to the measurement date	1,141,898	-
Total deferred amounts related to pensions	<u>\$ 2,195,756</u>	<u>\$ 3,929,786</u>
 Elected County Officials		
Deferred Amounts Related to Pensions		
Deferred amounts to be recognized in pension expense in future periods, net difference between projected and actual earnings on pension plan investments	\$ -	\$ 456,483
Total deferred amounts to be recognized in pension expense in future periods	-	456,483
Pension contributions made subsequent to the measurement date	444,999	-
Total deferred amounts related to pensions	<u>\$ 444,999</u>	<u>\$ 456,483</u>
 Forest Preserve District		
Deferred Amounts Related to Pensions		
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 45,622	\$ 227,418
Changes of assumptions	128,324	56,465
Net difference between projected and actual earnings on pension plan investments	-	328,234
Total deferred amounts to be recognized in pension expense in future periods	173,946	612,117
Pension contributions made subsequent to the measurement date	145,295	-
Total deferred amounts related to pensions	<u>\$ 319,241</u>	<u>\$ 612,117</u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

Note 8. Retirement System (Continued)

\$5,039,221 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, 2021.

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

Years ending November 30:	Regular	Sheriff's Law Enforcement Personnel	Elected County Officials	Forest Preserve District	Total
2020	\$ (1,691,670)	\$ (835,952)	\$ (141,656)	\$ (184,000)	\$ (2,853,278)
2021	(1,197,867)	(1,036,699)	(148,877)	(141,074)	(2,524,517)
2022	832,700	141,113	35,842	42,478	1,052,133
2023	(3,128,937)	(1,144,390)	(201,792)	(155,575)	(4,630,694)
	<u>\$ (5,185,774)</u>	<u>\$ (2,875,928)</u>	<u>\$ (456,483)</u>	<u>\$ (438,171)</u>	<u>\$ (8,956,356)</u>

As of November 30, 2020, the County owed IMRF \$5,039,221 for outstanding amount of legally required contributions to the pension plans which had been withheld but not yet remitted to IMRF.

Rock Island Tri-County Consortium

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

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

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% 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, 2020

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

Employees covered by benefit terms: As of December 31, 2019, 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	11
Active plan members	13
Total	60

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 2019 was 11.59%. For the fiscal year ended June 30, 2020, the Consortium also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net pension liability: Consortium's net pension liability was measured as of December 31, 2019. 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, 2019:

- 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 2.50%.
- Salary Increases were expected to be 3.35% to 14.25%, 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 2017 valuation according to an experience study from years 2014 to 2016.
- For nondisabled 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 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

Note 8. Retirement System (Continued)

- 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 adjustments that were applied for nondisabled lives.
- For Active Members, 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 Employee Mortality Table with adjustments to match current IMRF experience.

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

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equity	37%	5.75%
International equity	18	6.50
Fixed income	28	3.25
Real estate	9	5.20
Alternative investments	7	3.60 - 7.60
Cash equivalents	1	1.85
Total	100%	

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 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 ate. 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, 2020

Note 8. Retirement System (Continued)

Changes in the net pension liability:

	Total Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (A)-(B)
Balances at June 30, 2019	\$ 5,361,951	\$ 4,640,680	\$ 721,271
Changes for the year:			
Service cost	51,847	-	51,847
Interest on the total pension liability	375,845	-	375,845
Differences between expected and actual experience of the total pension liability	(978)	-	(978)
Contributions—employer	-	64,407	(64,407)
Contributions—employees	-	25,007	(25,007)
Net investment income	-	959,778	(959,778)
Benefit payments, including refunds of employee contributions	(407,616)	(407,616)	-
Other (net transfer)	-	(24,806)	24,806
Net changes	19,098	616,770	(597,672)
Balances at June 30, 2020	\$ 5,381,049	\$ 5,257,450	\$ 123,599

Sensitivity of the net pension liability 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)	\$ 636,405	\$ 123,599	\$ (311,915)

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

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, 2020, the Consortium recognized pension expense of \$118,153. At June 30, 2020, 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	\$ -	\$ 368
Net difference between projected and actual earnings on pension plan investments	-	297,505
Total deferred amounts to be recognized in pension expense in future periods	-	297,873
Pension contributions made subsequent to the measurement date	58,222	-
Total deferred amounts related to pensions	\$ 58,222	\$ 297,873

\$58,222 reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. 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:

Years ending December 31:	Net Deferred Outflows of Resources
2021	\$ (107,427)
2022	(89,783)
2023	26,488
2024	(127,151)
Total	\$ (297,873)

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, 2020

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, 2020, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$5,051,000, of which \$751,000 was recorded in the Internal Service Fund as accrued liabilities. The entire balance of \$5,051,000 was recorded in the government-wide statements.

Changes in reported liabilities during fiscal 2020 and 2019 were:

	Self-Insurance	
	2020	2019
Claims payable, beginning of year	\$ 5,366,000	\$ 2,373,197
Claims expense and changes in estimates	10,140,761	12,811,881
Claims payments	(10,455,761)	(9,819,078)
Claims payable, end of year	\$ 5,051,000	\$ 5,366,000

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, 2020

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, 2020:

	<u>County's Plan</u>
Total OPEB liability	\$ (19,198,912)
Deferred outflow of resources	3,301,876
Deferred inflow of resources	(3,135,084)
OPEB expense	(201,122)

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:

	Active Employee Contribution Rates		Total Premium Rates	
	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, 2020

Note 11. Other Postemployment Benefits (Continued)

Employees covered by benefit terms: At November 30, 2020, the following employees were covered by the benefit terms:

Number of participants:

Actives covered	472
Retirees covered	116
	<hr/>
	<hr/>
	588

Changes in the total OPEB liability:

	Increase (Decrease)	Total OPEB Liability
Balances, November 30, 2019	\$ 18,191,732	
Changes for the year:		
Service cost	563,865	
Interest	561,485	
Changes of assumptions	1,200,000	
Benefits paid	(1,318,170)	
Net changes	1,007,180	
Balances, November 30, 2020	\$ 19,198,912	

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 (1.03%) or 1-percentage-point higher (3.03%) than the current rate:

	1% Decrease 1.03%	Current Rate 2.03%	1% Increase 3.03%
Total OPEB liability	\$ 20,280,137	\$ 19,198,912	\$ 18,133,097

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

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 (6.50% to 5.75% over 3 years and following the Getzen model less than 1% thereafter) or 1-percentage-point higher (8.50% to 7.75% over 3 years and following the Getzen model less than 1% thereafter) than the current healthcare cost trend rates:

	1% Decrease 6.50% to 5.75% Over 3 Years and Following the Getzen Model Less 1% Thereafter	Current 7.50% to 6.75% Over 3 Years and Following the Getzen Model Less 1% Thereafter	1% Increase 8.50% to 7.75% Over 3 Years and Following the Getzen Model Less 1% Thereafter
Total OPEB liability	\$ 17,480,058	\$ 19,198,912	\$ 21,169,129

OPEB Expense and deferred outflows of resources and deferred inflows of resources related to OPEB: For the year ended November 30, 2020, the County recognized OPEB benefit of \$201,122. At November 30, 2020 the County reported deferred outflows and deferred inflows of resources related to OPEB from the following source:

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 Differences between expected and actual experience	\$ -	\$ 3,135,084
Changes of assumptions	3,301,876	-
Total deferred amounts related to pensions	<u>\$ 3,301,876</u>	<u>\$ 3,135,084</u>

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:

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

Note 11. Other Postemployment Benefits (Continued)

	Net Deferred Inflows of Resources
Year ending June 30:	
2021	\$ (8,302)
2022	(8,302)
2023	(8,302)
2024	(8,302)
2025	200,000
	<hr/>
	\$ 166,792

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, 2020 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 2.03%, based on the S&P Municipal Bond 20-Year High Grade Index.
- An initial health care cost trend rate was assumed to be 7.5% initially, graded uniformly to 6.75% 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 for a male at attained age 65 and decrease according to the Dale Yamamoto aging table.
- The RP-2014 Mortality table was projected back to 2006 with improvement scale MP-2014 and then forward with scale MP-2019.

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, 2020

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, 2020, seven active employees were covered by the benefit terms.

Total OPEB liability: At June 30, 2020, the Consortium reported a total OPEB liability of \$6,902; the Consortium's total OPEB liability was measured as of June 30, 2020 and was determined by an actuarial valuation as of that date.

Actuarial methods and assumptions: The total OPEB liability in the June 30, 2020 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:	0.00%
Inflation rate:	2.75%
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, 2020

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, 2019	\$ 8,197
Changes for the year:	
Service cost	1,867
Interest on total OPEB liability	274
Difference between expected and actual	(2,076)
Demographic change	(1,344)
Changes of assumptions and other inputs	225
Adjustments to beginning OPEB liability	(241)
Net changes	(1,295)
Balances, June 30, 2020	\$ 6,902

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2020

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	\$ 7,636	\$ 6,902	\$ 6,251

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	\$ 6,507	\$ 6,902	\$ 7,325

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB: For the year ended June 30, 2020, the Consortium recognized OPEB expense of \$1,384. At June 30, 2020, 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 amounts to be recognized in OPEB expense in future periods, differences between expected and actual		
Differences between expected and actual experience	\$ -	\$ 3,420
Changes of assumptions	-	(225)
	\$ -	\$ 3,195

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:

	<u>OPEB Expense</u>
Year ending June 30:	
2021	\$ (427)
2022	(427)
2023	(427)
2024	(427)
2025	(427)
Thereafter	(1,060)
	<u>\$ (3,195)</u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

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, 2020 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.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 11, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate the spread of it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the County operates. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted to amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the coronavirus pandemic.

It is unknown how long these conditions will last and what the complete financial effect will be to the County. The extent to which COVID-19 may affect the County's results will depend on future developments, which are highly uncertain and cannot be predicted.

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, 2020 are as follows:

Fund balances:	Forest Preserve		Illinois Municipal		Liability Insurance Fund		Nonmajor Governmental		Total
	General	Commission	Hope Creek Care Center	Retirement					
Nonspendable:									
Advances	\$ 2,248,402	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,248,402
Inventories	5,034	-	-	-	-	-	-	10,051	15,085
Prepays	34,383	-	-	-	-	-	-	2,212	36,595
Total nonspendable	<u>2,287,819</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,263</u>	<u>2,300,082</u>
Restricted:									
Capital improvements	-	-	-	-	-	-	10,116,234	10,116,234	
Collector's tax fees, sale and error refunds	-	-	-	-	-	-	185,684	185,684	
Document storage	-	-	-	-	-	-	1,890,344	1,890,344	
Working Cash	547,396	-	-	-	-	-	-	-	547,396
GIS	-	-	-	-	-	-	65,991	65,991	
IMRF/FICA	-	-	-	3,484,676	-	-	1,620,758	5,105,434	
Judicial	-	-	-	-	-	-	2,017,460	2,017,460	
Parks and recreation	-	4,021,808	-	-	-	-	1,314	4,023,122	
Public health	-	-	-	-	-	-	4,441,916	4,441,916	
Public safety	-	-	-	-	-	-	135,047	135,047	
Liability insurance	-	-	-	-	5,679,161	-	-	5,679,161	
Total restricted	<u>547,396</u>	<u>4,021,808</u>	<u>-</u>	<u>3,484,676</u>	<u>5,679,161</u>	<u>-</u>	<u>20,474,748</u>	<u>34,207,789</u>	
Unassigned	<u>5,705,970</u>	<u>-</u>	<u>(6,705,235)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(527,255)</u>	<u>(1,526,520)</u>	
Total fund balances	<u>\$ 8,541,185</u>	<u>\$ 4,021,808</u>	<u>\$ (6,705,235)</u>	<u>\$ 3,484,676</u>	<u>\$ 5,679,161</u>	<u>\$ 19,959,756</u>	<u>\$ 34,981,351</u>		

Rock Island County, Illinois

Notes to Basic Financial Statements **Year Ended November 30, 2020**

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, 2020.

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 \$2,782,600 during the year ended November 30, 2020.

The County, in association with other local governing entities, has used its authority under the Illinois Property Tax Code to enter into a tax rebate agreement with a certain commercial institution to encourage industrial and commercial development. In conjunction with the City of East Moline, the East Moline School District and the United Township High School District, the County has entered into an agreement with a local manufacturer to abate taxes on a decreasing scale of rebates over a period of six years. The County estimates its portion of annual abatement of property taxes under this agreement approximates \$3,140 during the year ended November 30, 2020.

Note 16. Sale of Hope Creek Care Center

On June 16, 2020, the County entered into an asset purchase agreement to sell and transfer certain real and personal property of Hope Creek. Concurrently, the County entered into an operations transfer agreement in which the purchaser is the new licensed operator of Hope Creek. The County sold land, any improvements, furniture, fixtures and equipment and any other structures on the land for a purchase price of \$4,000,000 and closed that sale on October 1, 2020. The County recognized a loss on the sale of approximately \$11,847,000 as a special item on the statement of activities.

Note 17. Restatement

During the year ended June 30, 2020, the Forest Preserve District (the District), a blended component unit, corrected an error related to an over accrual for reserve-legal claims liability.

Since fiscal year 2017, the District has participated in the IPARKS risk management program, which provides automobile liability, wrongful acts liability, property coverage, boiler and equipment breakdown, automobile physical damage coverage and legal liability coverage while remaining self-insured only for health benefits and worker's compensation claims. The District did not re-evaluate the liability accrued in the Liability Insurance Fund when the change in insurance took place.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2020

Note 17. Restatement (Continued)

The impact of the restatement is as follows:

	Forest Preserve Commission	Governmental Activities
Fund balance, July 1, 2019, as previously reported	\$ 6,548,765	\$ 32,049,237
Removal of overaccrual of reserve-legal claims	50,000	50,000
Fund balance, July 1, 2019, as restated	<u>\$ 6,598,765</u>	<u>\$ 32,099,237</u>

Note 18. Pending Pronouncements

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. 84, *Fiduciary Activities*, issued February 2017, will be 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.
- 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, 2020

Note 18. 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. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, issued June 2020, will be effective for the County beginning with its fiscal year ended November 30, 2022. The primary objective of Statement No. 97 are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 547 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The County's management has not yet determined the effect of Statement Nos. 84, 87, 91, 92, 96 and 97 will have on the County's financial statements, which may have a material effect on the financial statements.

Note 19. Subsequent Events

On March 11, 2021, the American Rescue Plan Act of 2021 was signed into law. This legislation includes funding for counties and cities affected by the coronavirus pandemic. The County anticipates receiving approximately \$27.5 million in funding from this source, of which \$13.8 million was received in May 2021 with the remaining amount expected to be received in May 2022.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund—Regular

Primary Government

	November 30, 2020	November 30, 2019
Measurement date	12/31/2019	12/31/2018
Total Pension Liability		
Service cost	\$ 2,399,486	\$ 2,248,282
Interest on the total pension liability	11,255,721	11,101,721
Difference between expected and actual experience of the total pension liability	1,798,891	(2,008,479)
Changes of assumptions	-	4,658,469
Net investment income	-	-
Benefit payments, including refunds of employee contributions	(8,994,406)	(8,700,020)
Net change in total pension liability	<u>6,459,692</u>	<u>7,299,973</u>
Total pension liability, beginning	158,548,782	151,248,809
Total pension liability, ending (A)	\$ 165,008,474	\$ 158,548,782
Plan Fiduciary Net Position		
Contributions—employer	\$ 3,110,591	\$ 3,644,286
Contributions—employees	1,091,947	1,086,216
Net investment income	24,867,974	(8,486,935)
Benefit payments, including refunds of employee contributions	(8,994,406)	(8,700,020)
Other	1,522,845	238,037
Net change in plan fiduciary net position	<u>21,598,951</u>	<u>(12,218,416)</u>
Plan fiduciary net position, beginning	128,852,342	141,070,758
Plan fiduciary net position, ending (B)	\$ 150,451,293	\$ 128,852,342
Net pension liability—ending (A) - (B)	\$ 14,557,181	\$ 29,696,440
Plan fiduciary net position as a percentage of the total pension liability	91.18%	81.27%
Covered valuation payroll	\$ 23,448,314	\$ 24,065,746
Net pension liability as a percentage of covered valuation payroll	62.08%	123.40%

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.

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

Rock Island County, Illinois

Required Supplementary Information
Schedule of Employer Contributions
Illinois Municipal Retirement Fund—Regular
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
2020	\$ 3,565,480	\$ 3,565,480	\$ -	\$ 23,271,011	15.32%
2019	3,149,473	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 ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available. The information is provided by the plan sponsor on a calendar year basis.

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund—Sheriff's Law Enforcement Personnel

Primary Government

	November 30, 2020	November 30, 2019
Measurement date	12/31/2019	12/31/2018
Total Pension Liability		
Service cost	\$ 777,771	\$ 733,639
Interest on the total pension liability	3,630,926	3,508,081
Difference between expected and actual experience of the total pension liability	(1,141,860)	(37,574)
Changes of assumptions	-	1,498,632
Net investment income	-	-
Benefit payments, including refunds of employee contributions	(2,393,832)	(2,441,211)
Net change in total pension liability	873,005	3,261,567
Total pension liability, beginning	50,889,768	47,628,201
Total pension liability, ending (A)	\$ 51,762,773	\$ 50,889,768
Plan Fiduciary Net Position		
Contributions—employer	\$ 1,034,967	\$ 1,089,924
Contributions—employees	323,697	306,750
Net investment income	8,035,589	(3,205,298)
Benefit payments, including refunds of employee contributions	(2,393,832)	(2,441,211)
Other	(933,139)	1,014,268
Net change in plan fiduciary net position	6,067,282	(3,235,567)
Plan fiduciary net position, beginning	40,024,354	43,259,921
Plan fiduciary net position, ending (B)	\$ 46,091,636	\$ 40,024,354
Net pension liability—ending (A) - (B)	\$ 5,671,137	\$ 10,865,414
Plan fiduciary net position as a percentage of the total pension liability	89.04%	78.65%
Covered valuation payroll	\$ 4,315,956	\$ 4,089,968
Net pension liability as a percentage of covered valuation payroll	131.40%	265.66%

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.

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

Rock Island County, Illinois

Required Supplementary Information

Schedule of Employer Contributions

Illinois Municipal Retirement Fund—Sheriff'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
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 ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available. The information is provided by the plan sponsor on a calendar year basis.

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund—Elected County Officials

Primary Government

	November 30, 2020	November 30, 2019
Measurement date	12/31/2019	12/31/2018
Total Pension Liability		
Service cost	\$ 80,098	\$ 76,463
Interest on the total pension liability	831,420	832,913
Difference between expected and actual experience of the total pension liability	170,602	124,890
Changes of assumptions	-	262,991
Net investment income	-	-
Benefit payments, including refunds of employee contributions	(945,299)	(928,144)
Net change in total pension liability	136,821	369,113
Total pension liability, beginning	11,900,466	11,531,353
Total pension liability, ending (A)	\$ 12,037,287	\$ 11,900,466
Plan Fiduciary Net Position		
Contributions—employer	\$ 494,466	\$ 475,611
Contributions—employees	28,744	26,724
Net investment income	1,527,385	(594,081)
Benefit payments, including refunds of employee contributions	(945,299)	(928,144)
Other	150,936	344,585
Net change in plan fiduciary net position	1,256,232	(675,305)
Plan fiduciary net position, beginning	7,286,315	7,961,620
Plan fiduciary net position, ending (B)	\$ 8,542,547	\$ 7,286,315
Net pension liability—ending (A) - (B)	\$ 3,494,740	\$ 4,614,151
Plan fiduciary net position as a percentage of the total pension liability	70.97%	61.23%
Covered valuation payroll	\$ 383,247	\$ 356,317
Net pension liability as a percentage of covered valuation payroll	911.88%	1294.96%

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.

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

Rock Island County, Illinois

Required Supplementary Information

Schedule of Employer Contributions

Illinois Municipal Retirement Fund—Elected County Officials

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
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 ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the County will present information for those years for which information is available. The information is provided by the plan sponsor on a calendar year basis.

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund—Forest Preserve District

Primary Government

	November 30, 2020	November 30, 2019
Measurement date	12/31/2019	12/31/2018
Total Pension Liability		
Service cost	\$ 164,533	\$ 144,214
Interest on the total pension liability	633,637	645,046
Difference between expected and actual experience of the total pension liability	49,675	(430,788)
Changes of assumptions	-	243,080
Net investment income	-	-
Benefit payments, including refunds of employee contributions	(460,285)	(484,716)
Net change in total pension liability	387,560	116,836
Total pension liability, beginning	8,887,700	8,770,864
Total pension liability, ending (A)	\$ 9,275,260	\$ 8,887,700
Plan Fiduciary Net Position		
Contributions—employer	\$ 304,973	\$ 309,636
Contributions—employees	78,062	76,727
Net investment income	1,300,146	(452,764)
Benefit payments, including refunds of employee contributions	(460,285)	(484,716)
Other	21,218	(342,661)
Net change in plan fiduciary net position	1,244,114	(893,778)
Plan fiduciary net position, beginning	6,838,830	7,732,608
Plan fiduciary net position, ending (B)	\$ 8,082,944	\$ 6,838,830
Net pension liability—ending (A) - (B)	\$ 1,192,316	\$ 2,048,870
Plan fiduciary net position as a percentage of the total pension liability	87.15%	76.95%
Covered valuation payroll	\$ 1,734,716	\$ 1,705,045
Net pension liability as a percentage of covered valuation payroll	68.73%	120.17%

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.

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

Rock Island County, Illinois**Required Supplementary Information****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
2020	\$ 266,973	\$ 304,973	\$ (38,000)	\$ 1,734,716	17.58%
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. The information is provided by the plan sponsor on a calendar year basis.

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

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

Fiscal year ended June 30,	2020	2019
Measurement date	12/31/2019	12/31/2018
Total Pension Liability		
Service cost	\$ 51,847	\$ 51,173
Interest on the total pension liability	375,845	381,920
Difference between expected and actual experience of the total pension liability	(978)	(51,953)
Changes of assumptions	-	116,503
Benefit payments, including refunds of employee contributions	(407,616)	(404,732)
Net change in total pension liability	19,098	92,911
Total pension liability, beginning	5,361,951	5,269,040
Total pension liability, ending (A)	\$ 5,381,049	\$ 5,361,951
Plan Fiduciary Net Position		
Contributions—employer	\$ 64,407	\$ 96,490
Contributions—employees	25,007	23,420
Net investment income	959,778	(382,402)
Benefit payments, including refunds of employee contributions	(407,616)	(404,732)
Other	(24,806)	43,022
Net change in plan fiduciary net position	616,770	(624,202)
Plan fiduciary net position, beginning	4,640,680	5,264,882
Plan fiduciary net position, ending (B)	\$ 5,257,450	\$ 4,640,680
Net pension liability—ending (A) - (B)	\$ 123,599	\$ 721,271
Plan fiduciary net position as a percentage of the total pension liability	97.70%	86.55%
Covered valuation payroll	\$ 555,711	\$ 520,447
Net pension liability as a percentage of covered valuation payroll	22.24%	138.59%

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.

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

Rock Island County, Illinois

Required Supplementary Information

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
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 18.05% 2020 calendar year contribution rate, 11.59% 2019 calendar year contribution rate and covered valuation payroll of \$624,857.

See notes to required supplementary information.

Rock Island County, Illinois

Notes to Required Supplementary Information—Illinois Municipal Retirement System Year Ended November 30, 2020

Summary of Actuarial Methods and Assumptions used in the Calculation of the 2019 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 2019 Contribution Rates:

Actuarial Cost Method: Aggregate entry age = normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 24-year closed period

Non-Taxing bodies: 10-year rolling period.

Taxing bodies (Regular, SLEP and ECO groups): 24-year closed period

Asset Valuation Method: 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 28 years and four others were financed over 29 years).

Wage Growth: 3.25%

Price Inflation: 3.25%

Salary Increases: 3.35% to 14.25%, including inflation

Investment Rate of Return: 7.50%

Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 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 nondisabled lives. For active members, 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 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, 2017, actuarial valuation.

Rock Island County, Illinois

Required Supplementary Information

**Schedule of Changes in the Rock Island Tri-County Consortium's Total OPEB Liability and Related Ratios
Last 10 Fiscal Years**

	2020	2019	2018
Total OPEB liability			
Service cost	\$ 1,867	\$ 1,527	\$ 1,453
Interest on the total OPEB liability	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)	-	-
Net change in total OPEB liability	(1,295)	1,424	1,074
Total OPEB liability—beginning	8,197	6,773	5,699
Total OPEB liability—ending	\$ 6,902	\$ 8,197	\$ 6,773
Covered payroll	Not available	Not available	Not available
Total OPEB liability as a percentage of covered payroll	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

Schedule of Changes in the County's Total OPEB Liability and Related Ratios

Last 10 Fiscal Years

	2020	2019	2018
Total OPEB liability			
Service cost	\$ 563,865	\$ 537,014	\$ 493,625
Interest on the total OPEB liability	561,485	606,489	653,916
Difference between expected and actual experience of the total OPEB liability	-	(4,702,626)	-
Changes of assumptions	1,200,000	3,452,814	-
Benefit payments	(1,318,170)	(1,309,948)	(1,165,741)
Net change in total OPEB liability	1,007,180	(1,416,257)	(18,200)
Total OPEB liability—beginning	18,191,732	19,607,989	19,626,189
Total OPEB liability—ending	\$ 19,198,912	\$ 18,191,732	\$ 19,607,989
Covered payroll	\$ 26,276,807	\$ 25,025,530	\$ 23,471,113
Total OPEB liability as a percentage of covered payroll	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 Post-Employment Benefits Year Ended November 30, 2020

Valuation date	November 30, 2019
Measurement date	November 30, 2020
Actuarial cost method	Individual Entry Age Normal cost
Salary increases	5.00% per year
Discount rate	2.03%
Health care trend	7.50% graded uniformly to 6.75 over 3 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2017
Retirement contribution trend	Same as health care trend
Mortality rates	RP-2014 Mortality Table adjusted to 2006 with generational mortality improvement to current year under Projection Scale MP-2019

Retirement rates

Age	DOH Pre-2001		DOH Post-2001	
	Male	Female	Male	Female
55	33.00%	27.00%	7.25%	5.75%
56-59	25.00	22.00	7.25	5.75
60-61	12.00	10.00	12.00	10.00
62	22.00	18.00	22.00	18.00
63-64	20.00	18.00	20.00	18.00
65	25.00	23.00	25.00	23.00
66	30.00	23.00	30.00	23.00
67	25.00	23.00	25.00	23.00
68-79	20.00	18.00	20.00	18.00

Changes since last actuarial valuation

The Discount rate was changed from 3.22% as of November 30, 2019 to 2.03% as of November 30, 2020.

The medical claims aging table was updated to be based on the aging factors in the Dale Yamamoto study released by the Society of Actuaries in June 2013.

The assumed trend rate was changed from 7.50% graded down to 5.0% over 5 years as of November 30, 2018 to 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.

The mortality assumption was changed from Mortality Table RP 2014, adjusted back to base year 2006 using Improvement Scale MP-2014, and projected forward generationally using Improvement Scale MP-2016 as of November 30, 2018 to Mortality Table RP-2014, adjusted back to base year 2006 using Improvement Scale MP-214, and projected forward generationally using Improvement Scale MP-2019.

Rock Island County, Illinois

**Required Supplementary Information
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2020**

	Budget			Variance with Final Budget	
	Original	Final	Actual		
Revenues:					
Fees	\$ 5,280,442	\$ 5,434,624	\$ 5,164,562	\$ (270,062)	
Property taxes	7,337,355	7,337,355	7,291,509	(45,846)	
Intergovernmental	11,811,951	13,403,835	13,441,929	38,094	
Investment earnings	98,570	98,570	61,602	(36,968)	
Miscellaneous	75,450	76,950	86,021	9,071	
Total revenues	24,603,768	26,351,334	26,045,623	(305,711)	
Expenditures:					
Current:					
Salaries and wages	16,092,742	16,729,214	15,725,998	1,003,216	
Personal benefits	4,589,136	4,720,777	4,139,030	581,747	
Supplies	368,038	611,191	461,885	149,306	
Other services and charges	4,839,305	5,124,378	4,381,576	742,802	
Capital outlay	1,390,315	1,738,167	1,533,607	204,560	
Total expenditures	27,279,536	28,923,727	26,242,096	2,681,631	
Excess (deficiency) of revenues over expenditures	(2,675,768)	(2,572,393)	(196,473)	2,375,920	
Other financing sources (uses):					
Transfers in	3,650,289	3,650,289	3,648,891	(1,398)	
Transfers out	(1,624,982)	(1,688,236)	(1,015,164)	673,072	
Proceeds from sale of capital asset	-	-	3,723	3,723	
Total other financing sources	2,025,307	1,962,053	2,637,450	675,397	
Net change in fund balance	\$ (650,461)	\$ (610,340)	\$ 2,440,977	\$ 3,051,317	
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			4,131		
Total expenditures			(691,961)		
Total other financing sources			691,961		
Total reconciling items			4,131		
Net change in fund balance			2,445,108		
Fund balances, beginning of year			6,096,077		
Fund balances, end of year			\$ 8,541,185		

See note to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information
Budgetary Comparison Schedule
Forest Preserve Commission
Year Ended November 30, 2020

	Budget			Variance with Final Budget	
	Original	Final	Actual		
Revenues:					
Fees	\$ 2,770,550	\$ 2,770,550	\$ 1,504,073	\$ (1,266,477)	
Property taxes	3,370,776	3,370,776	3,485,715	114,939	
Intergovernmental	491,500	491,500	422,788	(68,712)	
Investment earnings	25,850	25,850	79,100	53,250	
Miscellaneous	415,033	669,583	527,206	(142,377)	
Total revenues	7,073,709	7,328,259	6,018,882	(1,309,377)	
Expenditures:					
Current:					
Salaries and wages	2,542,903	2,431,191	2,244,543	186,648	
Personal benefits	899,978	867,152	798,613	68,539	
Supplies	953,363	876,550	762,428	114,122	
Other services and charges	1,559,556	1,748,896	1,612,492	136,404	
Capital outlay	400,470	1,092,071	2,539,477	(1,447,406)	
Debt service:					
Principal retirement	425,000	425,000	425,000	-	
Interest and fiscal charges	168,789	168,790	246,090	(77,300)	
Bond issuance costs	-	-	-	-	
Total expenditures	6,950,059	7,609,650	8,628,643	(1,018,993)	
Excess (deficiency) of revenues over expenditures	123,650	(281,391)	(2,609,761)	(2,328,370)	
Other financing sources (uses),					
Transfers from other funds	-	-	7,000	7,000	
Transfers to other funds	(27,370)	(29,870)	(26,849)	3,021	
Proceeds from sale of capital assets	-	-	-	-	
Total other financing sources (uses)	(27,370)	(29,870)	(19,849)	10,021	
Net change in fund balance	\$ 96,280	\$ (311,261)	\$ (2,629,610)	\$ (2,318,349)	
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			75,183		
Total expenditures			(42,379)		
Total other financing source			19,849		
Total reconciling items			52,653		
Net change in fund balance			(2,576,957)		
Fund balance, beginning of year as restated			6,598,765		
Fund balance, end of year			\$ 4,021,808		

See note to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information
Budgetary Comparison Schedule
Hope Creek Care Center Fund
Year Ended November 30, 2020

	Budget			Variance with Final Budget
	Original	Final	Actual	
Revenues:				
Fees	\$ 10,580,100	\$ 10,580,100	\$ 8,906,190	\$ (1,673,910)
Intergovernmental	-	863,480	863,480	-
Investment earnings	2,700	2,700	5,158	2,458
Miscellaneous	7,500	7,500	1,186	(6,314)
Total revenues	10,590,300	11,453,780	9,776,014	(1,677,766)
Expenditures:				
Current:				
Salaries and wages	7,378,361	5,805,154	5,736,670	68,484
Personal benefits	1,759,862	1,315,549	1,221,909	93,640
Supplies	890,304	1,089,718	998,133	91,585
Other services and charges	2,156,080	4,015,260	3,844,930	170,330
Capital outlay	4,800	2,208	2,208	-
Debt service:				
Principal retirement	-	4,825,000	4,730,000	95,000
Interest and fiscal charges	375,000	375,000	329,856	45,144
Total expenditures	12,564,407	17,427,889	16,863,706	564,183
(Deficiency) of revenues over expenditures	(1,974,107)	(5,974,109)	(7,087,692)	(1,113,583)
Other financing sources (uses):				
Transfers in	2,668,853	2,668,853	2,671,987	3,134
Transfers out	(694,134)	(694,134)	(694,134)	-
Proceeds from sale of capital assets	-	4,000,000	4,000,000	-
Total other financing sources	1,974,719	5,974,719	5,977,853	3,134
Net change in fund balance	\$ 612	\$ 610	(1,109,839)	\$ (1,110,449)
Reconciliation to GAAP Basis:				
Activities reported within the Nursing Home Tax Levy Fund:				
Total revenue			2,671,987	
Total other financing (uses)			(2,671,987)	
Total reconciling items			-	
Net change in fund balance			(1,109,839)	
Fund balance (deficit), beginning of year			(5,595,396)	
Fund balance (deficit), end of year			\$ (6,705,235)	

See note to required supplementary information.

Rock Island County, Illinois

**Required Supplementary Information
Budgetary Comparison Schedule
Illinois Municipal Retirement Fund
Year Ended November 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 5,767,023	\$ 5,767,023	\$ 5,792,621	\$ (25,598)
Investment earnings	14,000	14,000	13,550	450
Total revenues	5,781,023	5,781,023	5,806,171	(25,148)
Expenditures				
Current, personal benefits	5,049,005	5,049,005	4,682,525	366,480
Excess (deficiency) of revenues over expenditures	732,018	732,018	1,123,646	(391,628)
Other financing (uses), transfers out	(27,014)	(27,014)	(27,014)	-
Net change in fund balance	\$ 705,004	\$ 705,004	1,096,632	\$ (391,628)
Fund balance, beginning of year			<u>2,388,044</u>	
Fund balance, end of year			<u>\$ 3,484,676</u>	

See note to required supplementary information.

Rock Island County, Illinois

**Required Supplementary Information
Budgetary Comparison Schedule
Liability Insurance Fund
Year Ended November 30, 2020**

	Budget		Variance with Final Budget	
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	\$ 7,569,199	\$ 7,569,199	\$ 7,601,595	\$ (32,396)
Intergovernmental	74,170	74,170	77,299	(3,129)
Investment earnings	58,000	58,000	22,429	35,571
Miscellaneous	-	-	23,830	(23,830)
Total revenues	7,701,369	7,701,369	7,725,153	(23,784)
Expenditures:				
Current operating:				
Salaries and wages	4,194,015	4,173,929	3,830,160	343,769
Personal benefits	188,563	220,223	208,933	11,290
Supplies	14,000	13,087	7,350	5,737
Other services and charges	5,067,858	5,058,259	3,786,849	1,271,410
Capital outlay	3,200	3,200	-	3,200
Total expenditures	9,467,636	9,468,698	7,833,292	1,635,406
(Deficiency) of revenues over expenditures	(1,766,267)	(1,767,329)	(108,139)	(1,659,190)
Other financing sources (uses):				
Transfers in	8,374	8,374	8,374	-
Transfers out	(91,278)	(91,278)	(91,278)	-
Total other financing sources (uses)	(82,904)	(82,904)	(82,904)	-
Net change in fund balances	\$ (1,849,171)	\$ (1,850,233)	\$ (191,043)	\$ (1,659,190)
Fund balances, beginning of year			5,870,204	
Fund balances, end of year			\$ 5,679,161	

See note to required supplementary information.

Rock Island County, Illinois

Note to Required Supplementary Information—Budgetary Comparison Schedules Year Ended November 30, 2020

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, 2020 and are not included in the budgetary comparison schedule.

There were several budget amendments during the year.

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

The County follows these procedures in establishing their operational budget:

1. At a regular or special call meeting of the County Board in October or November, the proposed budget by fund for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and the means of financing them.
2. Prior to December 1, the budget is legally enacted through passage or an appropriation ordinance.
3. Transfers of budgeted amounts among a fund's object classifications, or any budget increases by means of an emergency or supplemental appropriations, require approval by two-thirds of the County Board members. Adjustments made during the year are reflected in the budget information included in the basic financial statements. The original budget was increased by \$1,202,945 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, 2020**

The following funds overexpended their budgeted amounts during the year:

	Final Budget	Actual	Amount Over Final Budget
Forest Preserve Commission	\$ 7,609,650	\$ 8,628,643	\$ (1,018,993)

Formal budgetary integration is employed as a management control device during the year for the General Fund and most special revenue funds. The Workforce Investment Act and Metropolitan Enforcement Group 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, 2020 and are not included in the Budgetary Comparison Schedules.

Rock Island County, Illinois

**Schedule of Revenues and Other Financing Sources—Budget and Actual
General Fund
Year Ended November 30, 2020**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fees:				
Circuit clerk fees	\$ 1,800,000	\$ 1,800,000	\$ 1,271,441	\$ (528,559)
County recorder fees	830,915	984,169	961,013	(23,156)
States attorney fees	45,685	45,685	53,277	7,592
County sheriff fees	280,000	280,000	162,150	(117,850)
Other	2,323,842	2,324,770	2,716,681	391,911
Total fees	5,280,442	5,434,624	5,164,562	(270,062)
Property taxes:				
Property taxes	6,662,355	6,662,355	6,678,839	16,484
Penalties and interest	675,000	675,000	612,670	(62,330)
Total property taxes	7,337,355	7,337,355	7,291,509	(45,846)
Intergovernmental:				
Salary reimbursements	2,098,051	2,098,051	2,398,241	300,190
Sales and use tax	5,150,000	5,150,000	5,255,562	105,562
State income tax	1,700,000	1,700,000	1,923,114	223,114
Tax replacement revenue	2,700,000	2,700,000	2,467,085	(232,915)
Other	163,900	1,755,784	1,397,927	(357,857)
Total intergovernmental	11,811,951	13,403,835	13,441,929	38,094
Investment earnings	98,570	98,570	61,602	(36,968)
Miscellaneous	75,450	76,950	86,021	9,071
Total revenues	24,603,768	26,351,334	26,045,623	(305,711)
Other financing sources:				
Transfers from other funds	3,650,289	3,650,289	3,648,891	(1,398)
Proceeds from sale of capital asset	-	-	3,723	3,723
Total other financing sources	3,650,289	3,650,289	3,652,614	2,325
Total revenues and other financing sources	\$ 28,254,057	\$ 30,001,623	\$ 29,698,237	\$ (303,386)

Rock Island County, Illinois

**Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual
General Fund
Year Ended November 30, 2020**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 282,735	\$ 282,735	\$ 273,220	\$ 9,515
Supplies	4,245	4,372	1,855	2,517
Other services and charges	59,160	59,160	34,454	24,706
Total	346,140	346,267	309,529	36,738
Auditor:				
Salaries and wages	237,284	237,284	218,432	18,852
Supplies	373	373	262	111
Other services and charges	4,231	4,231	3,213	1,018
Total	241,888	241,888	221,907	19,981
County Board:				
Salaries and wages	188,581	193,173	193,173	-
Supplies	1,571	1,571	324	1,247
Other services and charges	11,773	7,181	4,149	3,032
Total	201,925	201,925	197,646	4,279
Circuit Clerk:				
Salaries and wages	1,416,419	1,416,419	1,187,078	229,341
Supplies	-	67,970	66,668	1,302
Other services and charges	-	2,123	2,123	-
Capital outlay	-	2,932	2,932	-
Total	1,416,419	1,489,444	1,258,801	230,643
Circuit Court:				
Salaries and wages	140,421	140,421	140,258	163
Supplies	37,000	37,272	4,486	32,786
Other services and charges	536,800	537,201	422,755	114,446
Capital outlay	30,000	30,000	-	30,000
Total	744,221	744,894	567,499	177,395
County Clerk:				
Salaries and wages	526,655	578,825	529,239	49,586
Supplies	15,350	50,652	29,309	21,343
Other services and charges	479,374	693,022	518,211	174,811
Capital outlay	-	8,793	8,793	-
Total	1,021,379	1,331,292	1,085,552	245,740
Coroner:				
Salaries and wages	124,911	125,087	125,087	-
Supplies	-	1,499	1,499	-
Personal benefits	1,000	357	357	-
Other services and charges	110,000	114,596	114,596	-
Total	235,911	241,539	241,539	-

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)
General Fund
Year Ended November 30, 2020

	Budget		Variance with Final Budget	
	Original	Final	Actual	
Information Systems:				
Salaries and wages	396,384	397,039	397,039	-
Supplies	7,676	16,489	1,962	14,527
Other services and charges	113,330	112,975	107,751	5,224
Capital outlay	34,000	36,499	8,249	28,250
Total	551,390	563,002	515,001	48,001
Liquor Commission, other services and charges	100	509	509	-
Building Maintenance:				
Salaries and wages	109,462	109,462	99,934	9,528
Supplies	13,700	15,586	10,975	4,611
Other services and charges	33,026	43,512	36,862	6,650
Capital outlay	-	22,600	22,600	-
Total	156,188	191,160	170,371	20,789
County Zoning:				
Salaries and wages	258,513	258,513	257,994	519
Supplies	1,790	2,368	1,769	599
Personal benefits	350	350	-	350
Other services and charges	38,416	38,416	24,129	14,287
Capital outlay	25,000	25,000	23,602	1,398
Total	324,069	324,647	307,494	17,153
General County Services:				
Salaries and wages	52,583	52,583	52,049	534
Supplies	200	200	67	133
Personal benefits	4,497,566	4,497,566	3,937,191	560,375
Other services and charges	406,458	422,479	405,940	16,539
Total	4,956,807	4,972,828	4,395,247	577,581
Court Services:				
Salaries and wages	1,848,557	1,848,557	1,767,858	80,699
Supplies	3,233	13,002	9,576	3,426
Other services and charges	55,405	59,749	49,078	10,671
Capital outlay	-	13,574	13,574	-
Total	1,907,195	1,934,882	1,840,086	94,796
Recorder,				
Salaries and wages	321,094	321,094	281,765	39,329
Supplies	-	86	86	-
Total	321,094	321,180	281,851	39,329

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)
General Fund
Year Ended November 30, 2020

	Budget		Variance with Final Budget	
	Original	Final	Actual	
Sheriff:				
Salaries and wages	7,439,911	8,016,111	7,592,820	423,291
Personal benefits	90,220	222,504	201,482	21,022
Supplies	253,120	335,846	288,349	47,497
Other services and charges	2,791,808	2,829,661	2,530,212	299,449
Capital outlay	1,301,315	1,573,797	1,428,885	144,912
Total	11,876,374	12,977,919	12,041,748	936,171
States Attorney:				
Salaries and wages	1,436,425	1,439,044	1,405,465	33,579
Supplies	12,530	43,956	36,797	7,159
Other services and charges	82,798	82,798	66,368	16,430
Capital outlay	-	11,157	11,157	-
Total	1,531,753	1,576,955	1,519,787	57,168
Superintendent of Educational Services Region:				
Salaries and wages	43,801	43,861	43,861	-
Other services and charges	12,622	12,562	12,515	47
Total	56,423	56,423	56,376	47
Treasurer:				
Salaries and wages	327,442	327,442	314,388	13,054
Supplies	2,000	3,021	2,809	212
Other services and charges	41,400	41,400	37,862	3,538
Total	370,842	371,863	355,059	16,804
Board of Review:				
Salaries and wages	56,400	56,400	56,399	1
Supplies	4,750	4,750	1,003	3,747
Other services and charges	12,890	12,890	1,387	11,503
Total	74,040	74,040	58,789	15,251
Public Defender:				
Salaries and wages	751,045	751,045	680,904	70,141
Supplies	7,000	8,678	3,716	4,962
Other services and charges	22,780	22,979	6,333	16,646
Capital outlay	-	13,815	13,815	-
Total	780,825	796,517	704,768	91,749

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)
General Fund
Year Ended November 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Administration:				
Salaries and wages	134,119	134,119	109,035	25,084
Supplies	3,500	3,500	373	3,127
Other services and charges	26,934	26,934	3,129	23,805
Total	164,553	164,553	112,537	52,016
Total General Fund:				
Salaries and wages	16,092,742	16,729,214	15,725,998	1,003,216
Personal benefits	4,589,136	4,720,777	4,139,030	581,747
Supplies	368,038	611,191	461,885	149,306
Other services and charges	4,839,305	5,124,378	4,381,576	742,802
Capital outlay	1,390,315	1,738,167	1,533,607	204,560
Total expenditures	27,279,536	28,923,727	26,242,096	2,681,631
Other financing uses, transfers to other funds	1,624,982	1,688,236	1,015,164	673,072
Total expenditures and other financing uses	\$ 28,904,518	\$ 30,611,963	\$ 27,257,260	\$ 3,354,703

Rock Island County, Illinois

**Statement of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual
General Fund Sub-Funds
Year Ended November 30, 2020**

	Child Welfare Fund		Working Cash Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	3,981
Total revenues	-	-	-	3,981
Expenditures, current operating, other services and charges	910,000	691,961	-	-
Excess (deficiency) of revenues over expenditures	(910,000)	(691,961)	-	3,981
Other financing sources (uses):				
Transfers in	910,000	691,961	-	-
Transfers out	-	-	-	-
Total other financing sources	910,000	691,961	-	-
Net change in fund balances	\$ -	-	\$ -	3,981
Fund balances, beginning of year				543,415
Fund balances, end of year				\$ 547,396

Sheriff Crime Lab Fund

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, 2020**

	Nursing Home Tax Levy Fund	
	Budget	Actual
Revenues:		
Property taxes	\$ 2,669,487	\$ 2,671,571
Investment earnings	2,500	416
Total revenues	2,671,987	2,671,987
Other financing (uses), transfers out	(2,671,987)	(2,671,987)
Net change in fund balance	\$ -	-
Fund balances, beginning of year		-
Fund balances, end of year	\$ -	-

Nonmajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IDOT Grant Fund: To account for IDOT grant revenues.

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, 2020

	Special Revenue			
	Total	Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Assets				
Cash and cash equivalents	\$ 21,537,067	\$ 29,560	\$ 41,433	\$ -
Receivables:				
Property taxes receivable	13,538,862	-	-	72,913
Accounts receivable, net	204,941	49,656	-	-
Accrued interest receivable	9,047	8	15	11
Due from other funds	656,108	-	-	-
Due from other governmental units, net	914,645	-	603	-
Other assets	12,263	-	-	-
Total assets	\$ 36,872,933	\$ 79,224	\$ 42,051	\$ 72,924
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,226,124	\$ 39,042	\$ -	\$ 1,924
Accrued liabilities	819,777	429,858	-	-
Due to other funds	659,680	3,202	-	-
Due to other governmental units	6,146	6,146	-	-
Unearned revenues	496,322	-	-	-
Advances from other funds	166,000	124,000	-	-
Total liabilities	3,374,049	602,248	-	1,924
Deferred inflows of resources:				
Unavailable revenue—property taxes	13,210,024	-	-	71,000
Unavailable revenue—intergovernmental	329,104	2,180	-	-
Total deferred inflows of resources	13,539,128	2,180	-	71,000
Fund balances (deficits):				
Nonspendable	12,263	-	-	-
Restricted	20,474,748	-	42,051	-
Unassigned	(527,255)	(525,204)	-	-
Total fund balances (deficits)	19,959,756	(525,204)	42,051	-
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 36,872,933	\$ 79,224	\$ 42,051	\$ 72,924

(Continued)

Special Revenue

Collector Tax Fee Fund	Community Mental Health Fund	County Bridge Fund	County Clerk Document Fund	County Extension Education Fund
\$ 109,940	\$ 1,258,941	\$ 1,806,025	\$ 236,173	\$ -
-	1,964,506	692,607	6,676	234,020
-	352	-	130	-
3	706	764	90	35
-	-	-	-	-
75,740	-	-	-	-
-	5,536	-	-	-
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\$ 185,683	\$ 3,230,041	\$ 2,499,396	\$ 243,069	\$ 234,055
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ -	\$ 306,839	\$ 33,534	\$ -	\$ 6,055
-	2,370	4	-	-
-	3,388	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	312,597	33,538	-	6,055
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-	1,915,000	674,900	-	228,000
-	-	-	-	-
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-	1,915,000	674,900	-	228,000
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	5,536	-	-	-
185,683	996,908	1,790,958	243,069	-
-	-	-	-	-
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185,683	1,002,444	1,790,958	243,069	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 185,683	\$ 3,230,041	\$ 2,499,396	\$ 243,069	\$ 234,055

Rock Island County, Illinois

Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
November 30, 2020

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Assets				
Cash and cash equivalents	\$ 3,233,082	\$ 2,075,807	\$ 156,760	\$ 512,373
Receivables:				
Property taxes receivable	1,292,929	2,103,185	-	-
Accounts receivable, net	76,442	74	7,634	16,082
Accrued interest receivable	1,308	1,021	60	193
Due from other funds	-	625,841	-	-
Due from other governmental units, net	465,132	25,483	-	-
Other assets	591	4,515	-	-
Total assets	\$ 5,069,484	\$ 4,835,926	\$ 164,454	\$ 528,648
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 257,749	\$ 51,185	\$ 12,280	\$ 232
Accrued liabilities	112,678	66,074	342	-
Due to other funds	10,835	10,472	-	-
Due to other governmental units	-	-	-	-
Unearned revenues	487,025	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	868,287	127,731	12,622	232
Deferred inflows of resources:				
Unavailable revenue—property taxes	1,276,640	2,049,358	-	-
Unavailable revenue—intergovernmental	233,131	8,286	-	-
Total deferred inflows of resources	1,509,771	2,057,644	-	-
Fund balances (deficits):				
Nonspendable	591	4,515	-	-
Restricted	2,690,835	2,646,036	151,832	528,416
Unassigned	-	-	-	-
Total fund balances (deficits)	2,691,426	2,650,551	151,832	528,416
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 5,069,484	\$ 4,835,926	\$ 164,454	\$ 528,648

(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
\$ 830,249	\$ 11,300	\$ 1,617,908	\$ 70,508	\$ 32,284	\$ 191,980
-	-	1,655,609	-	10,769	-
16,348	40	221	120	-	2,444
326	1	872	22	14	-
-	-	652	2,464	1,809	-
569	18,130	1,957	-	-	6,498
-	-	-	-	-	-
\$ 847,492	\$ 29,471	\$ 3,277,219	\$ 73,114	\$ 44,876	\$ 200,922
\$ 1,974	\$ -	\$ 752	\$ 17	\$ 403	\$ -
5,195	9,522	62,705	7,097	-	993
2,632	-	-	5	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22,000	-	-	-	20,000
9,801	31,522	63,457	7,119	403	20,993
-	-	1,593,000	-	10,210	-
-	-	-	-	-	-
-	-	1,593,000	-	10,210	-
-	-	-	-	-	-
837,691	-	1,620,762	65,995	34,263	179,929
-	(2,051)	-	-	-	-
837,691	(2,051)	1,620,762	65,995	34,263	179,929
\$ 847,492	\$ 29,471	\$ 3,277,219	\$ 73,114	\$ 44,876	\$ 200,922

Rock Island County, Illinois

Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
November 30, 2020

	Special Revenue				States
	Motor Fuel Tax Fund	Probation Services Fee Fund	Recorders Document Fund	Attorney Drug Enforcement Fund	
Assets					
Cash and cash equivalents	\$ 6,040,334	\$ 1,052,739	\$ 366,475	\$ 79,496	
Receivables:					
Property taxes receivable	-	-	-	-	
Accounts receivable, net	-	15,724	-	3,301	
Accrued interest receivable	2,162	-	133	25	
Due from other funds	66	2,733	17,002	658	
Due from other governmental units, net	245,760	-	-	2,011	
Other assets	-	126	-	-	
Total assets	\$ 6,288,322	\$ 1,071,322	\$ 383,610	\$ 85,491	
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)					
Liabilities:					
Accounts payable	\$ 135,158	\$ 35,263	\$ 180,519	\$ 130	
Accrued liabilities	8,497	200	105,005	2,480	
Due to other funds	625,841	2,203	85	105	
Due to other governmental units	-	-	-	-	
Unearned revenues	-	-	-	9,281	
Advances from other funds	-	-	-	-	
Total liabilities	769,496	37,666	285,609	11,996	
Deferred inflows of resources:					
Unavailable revenue—property taxes	-	-	-	-	
Unavailable revenue—intergovernmental	30,541	-	-	1,444	
Total deferred inflows of resources	30,541	-	-	1,444	
Fund balances (deficits):					
Nonspendable	-	126	-	-	
Restricted	5,488,285	1,033,530	98,001	72,051	
Unassigned	-	-	-	-	
Total fund balances (deficits)	5,488,285	1,033,656	98,001	72,051	
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 6,288,322	\$ 1,071,322	\$ 383,610	\$ 85,491	

(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
\$ 165,192	\$ 764,639	\$ 131,810	\$ 385,956	\$ 1,314	\$ 204,092
-	368,849	50,616	-	-	-
844	-	-	7,763	-	718
62	292	56	145	-	78
-	-	4,883	-	-	-
19,240	-	-	-	53,522	-
638	-	-	-	-	-
\$ 185,976	\$ 1,133,780	\$ 187,365	\$ 393,864	\$ 54,836	\$ 204,888
\$ 2,775	\$ 13,277	\$ 22,626	\$ 214	\$ -	\$ 18,414
-	6,757	-	-	-	-
-	93	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,775	20,127	22,626	214	-	18,414
-	359,500	50,416	-	-	-
-	-	-	-	53,522	-
-	359,500	50,416	-	53,522	-
638	-	-	-	-	-
182,563	754,153	114,323	393,650	1,314	186,474
-	-	-	-	-	-
183,201	754,153	114,323	393,650	1,314	186,474
\$ 185,976	\$ 1,133,780	\$ 187,365	\$ 393,864	\$ 54,836	\$ 204,888

Rock Island County, Illinois

Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
November 30, 2020

	Special Revenue			
	Coroner Fee Fund	Federal Seized and Forfeited Property Fund	Covemakers Buy-Out Fund	IDOT Grant Fund
Assets				
Cash and cash equivalents	\$ 81,257	\$ 6,486	\$ -	\$ 42,177
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable, net	7,000	-	-	-
Accrued interest receivable	30	2	-	-
Due from other funds	-	-	-	-
Due from other governmental units, net	-	-	-	-
Other assets	-	-	857	-
Total assets	\$ 88,287	\$ 6,488	\$ 857	\$ 42,177
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 966	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	819	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	-	16
Advances from other funds	-	-	-	-
Total liabilities	1,785	-	-	16
Deferred inflows of resources:				
Unavailable revenue—property taxes	-	-	-	-
Unavailable revenue—intergovernmental	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances (deficits):				
Nonspendable	-	-	857	-
Restricted	86,502	6,488	-	42,161
Unassigned	-	-	-	-
Total fund balances (deficits)	86,502	6,488	857	42,161
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 88,287	\$ 6,488	\$ 857	\$ 42,177

Special Revenue

Public Defender	Automation	Debt Service	Capital Project	
	Fund	Fund	Fund	
\$	560	\$	-	\$ 217
	-	5,086,183	-	
48		-	-	
-	613		-	
-	-		-	
-	-		-	
-	-		-	
\$	608	\$ 5,086,796	\$	217
\$	-	\$ 104,796	\$	-
	-	-	-	
-	-		-	
-	-		-	
-	-		-	
-	-		-	
-	104,796		-	
	-	4,982,000	-	
-	-		-	
-	4,982,000		-	
	-	-	-	
608		-	217	
608		-	217	
\$	608	\$ 5,086,796	\$	217

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits)**
Nonmajor Governmental Funds
Year Ended November 30, 2020

	Special Revenue			
	Total	Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Revenues:				
Fees	\$ 3,360,740	\$ 631,806	\$ 8,035	\$ -
Property taxes	12,827,321	-	-	72,154
Intergovernmental	13,777,330	-	-	-
Investment earnings	115,920	200	303	11
Miscellaneous	213,246	50,528	-	-
Total revenues	30,294,557	682,534	8,338	72,165
Expenditures:				
Current:				
General government	2,561,924	-	-	-
Public safety	1,004,738	839,626	-	-
Corrections	34,951	-	-	-
Judiciary and legal	1,102,337	-	-	-
Transportation and public works	4,155,031	-	-	-
Social services	10,293,273	-	-	72,165
Capital outlay	1,481,763	-	-	-
Debt service:				
Principal retirement	605,000	-	-	-
Interest and fiscal charges	1,266,419	-	-	-
Total expenditures	22,505,436	839,626	-	72,165
Excess (deficiency) of revenues over expenditures	7,789,121	(157,092)	8,338	-
Other financing sources (uses):				
Transfers in	966,984	110,000	-	-
Transfers out	(3,458,642)	-	(10,000)	-
Total other financing sources (uses)	(2,491,658)	110,000	(10,000)	-
Net change in fund balances	5,297,463	(47,092)	(1,662)	-
Fund balances (deficits), beginning of year	14,662,293	(478,112)	43,713	-
Fund balances (deficits), end of year	\$ 19,959,756	\$ (525,204)	\$ 42,051	\$ -

(Continued)

Special Revenue

Collector Tax Fee Fund	Community Mental Health Fund	County Bridge Fund	County Clerk Document Fund	County Extension Education Fund
\$ 75,740	\$ -	\$ 261,360	\$ 40,214	\$ -
-	1,866,990	667,815	-	227,097
-	-	24,242	-	-
1,732	8,251	11,686	1,662	35
-	15,952	-	-	-
77,472	1,891,193	965,103	41,876	227,132
25,684	-	-	3,065	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	666,670	-	-
-	1,652,729	-	-	227,132
-	-	-	-	-
-	-	-	-	-
25,684	1,652,729	666,670	3,065	227,132
51,788	238,464	298,433	38,811	-
(46,500)	(60,341)	(37,150)	(8,952)	-
(46,500)	(60,341)	(37,150)	(8,952)	-
5,288	178,123	261,283	29,859	-
180,395	824,321	1,529,675	213,210	-
\$ 185,683	\$ 1,002,444	\$ 1,790,958	\$ 243,069	\$ -

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)**
Nonmajor Governmental Funds
Year Ended November 30, 2020

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Revenues:				
Fees	\$ 346,352	\$ 18,081	\$ 83,460	\$ 208,009
Property taxes	1,261,090	2,030,123	-	-
Intergovernmental	5,001,912	71,616	-	-
Investment earnings	13,315	10,907	1,194	3,432
Miscellaneous	3,120	137,325	-	-
Total revenues	6,625,789	2,268,052	84,654	211,441
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	92,200	127,221
Transportation and public works	-	1,912,537	-	-
Social services	5,346,995	-	-	-
Capital outlay	146,717	51,404	-	3,470
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	5,493,712	1,963,941	92,200	130,691
Excess (deficiency) of revenues over expenditures	1,132,077	304,111	(7,546)	80,750
Other financing sources (uses):				
Transfers in	2,940	625,841	-	-
Transfers out	(213,785)	(293,679)	-	-
Total other financing sources (uses)	(210,845)	332,162	-	-
Net change in fund balances	921,232	636,273	(7,546)	80,750
Fund balances (deficits), beginning of year	1,770,194	2,014,278	159,378	447,666
Fund balances (deficits), end of year	\$ 2,691,426	\$ 2,650,551	\$ 151,832	\$ 528,416

(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
\$ 221,253	\$ 227,711	\$ 2,360,163	\$ 252,774	\$ -	\$ -
-	-	-	-	10,193	-
-	-	-	-	-	2,707,910
6,335	70	6,805	471	299	-
-	-	1,852	-	-	-
227,588	227,781	2,368,820	253,245	10,492	2,707,910
<hr/>					
-	-	1,893,406	219,181	-	-
-	-	-	-	-	-
-	-	-	-	-	-
268,890	249,893	-	-	-	-
-	-	-	-	15,180	-
-	-	-	-	-	2,707,910
3,385	1,005	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
272,275	250,898	1,893,406	219,181	15,180	2,707,910
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(44,687)	(23,117)	475,414	34,064	(4,688)	-
<hr/>					
-	20,000	-	-	-	-
-	-	(8,109)	(34,020)	-	-
<hr/>					
-	20,000	(8,109)	(34,020)	-	-
(44,687)	(3,117)	467,305	44	(4,688)	-
<hr/>					
882,378	1,066	1,153,457	65,951	38,951	-
\$ 837,691	\$ (2,051)	\$ 1,620,762	\$ 65,995	\$ 34,263	\$ -

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)**

Nonmajor Governmental Funds

Year Ended November 30, 2020

	Special Revenue			
	Maintenance and Child Support Collection Fund	Metropolitan Enforcement Group Fund	Motor Fuel Tax Fund	Probation Services Fee Fund
Revenues:				
Fees	\$ 115,831	\$ -	\$ -	\$ 247,091
Property taxes	-	-	-	-
Intergovernmental	18,674	149,050	5,366,652	-
Investment earnings	-	-	32,710	-
Miscellaneous	-	-	3,669	200
Total revenues	134,505	149,050	5,403,031	247,291
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	149,050	-	-
Corrections	-	-	-	-
Judiciary and legal	28,644	-	-	265,060
Transportation and public works	-	-	1,206,540	-
Social services	-	-	-	-
Capital outlay	-	-	1,215,486	44,976
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	28,644	149,050	2,422,026	310,036
Excess (deficiency) of revenues over expenditures	105,861	-	2,981,005	(62,745)
Other financing sources (uses):				
Transfers in	-	-	-	17,402
Transfers out	-	-	(625,841)	-
Total other financing sources (uses)	-	-	(625,841)	17,402
Net change in fund balances	105,861	-	2,355,164	(45,343)
Fund balances (deficits), beginning of year	74,068	-	3,133,121	1,078,999
Fund balances (deficits), end of year	\$ 179,929	\$ -	\$ 5,488,285	\$ 1,033,656

(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
\$ 363,362	\$ 23,840	\$ 49,627	\$ -	\$ -	\$ 120,537
-	-	-	352,652	50,394	-
-	23,490	-	-	-	-
2,025	606	1,219	6,691	816	2,409
-	-	-	600	-	-
365,387	47,936	50,846	359,943	51,210	122,946
258,279	-	46,212	-	-	16,202
-	-	-	-	-	-
-	-	-	-	-	-
-	70,429	-	-	-	-
-	-	-	-	40,190	-
-	-	-	286,342	-	-
10,730	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
269,009	70,429	46,212	286,342	40,190	16,202
96,378	(22,493)	4,634	73,601	11,020	106,744
190,801	-	-	-	-	-
(26,858)	-	(10,000)	(23,763)	-	(1,800)
163,943	-	(10,000)	(23,763)	-	(1,800)
260,321	(22,493)	(5,366)	49,838	11,020	104,944
(162,320)	94,544	188,567	704,315	103,303	288,706
\$ 98,001	\$ 72,051	\$ 183,201	\$ 754,153	\$ 114,323	\$ 393,650

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)**

Nonmajor Governmental Funds

Year Ended November 30, 2020

	Special Revenue				Federal Seized and Forfeited Property Fund
	Hotel/Motel Tax Fund	Drug Court Grant Fund	Coroner Fee Fund		
Revenues:					
Fees	\$ -	\$ 11,874	\$ 48,525	\$ 4,762	
Property taxes					
Intergovernmental	99,895	-	-	-	
Investment earnings	6	1,567	455	50	
Miscellaneous	-	-	-	-	
Total revenues	99,901	13,441	48,980	4,812	
Expenditures:					
Current:					
General government	99,895	-	-	-	
Public safety	-	-	16,062	-	
Corrections	-	34,951	-	-	
Judiciary and legal	-	-	-	-	
Transportation and public works	-	-	-	-	
Social services	-	-	-	-	
Capital outlay	-	-	-	4,590	
Debt service:					
Principal retirement	-	-	-	-	
Interest and fiscal charges	-	-	-	-	
Total expenditures	99,895	34,951	16,062	4,590	
Excess (deficiency) of revenues over expenditures	6	(21,510)	32,918	222	
Other financing sources (uses):					
Transfers in	-	-	-	-	
Transfers out	-	-	-	-	
Total other financing sources (uses)	-	-	-	-	
Net change in fund balances	6	(21,510)	32,918	222	
Fund balances (deficits), beginning of year	1,308	207,984	53,584	6,266	
Fund balances (deficits), end of year	\$ 1,314	\$ 186,474	\$ 86,502	\$ 6,488	

Special Revenue

Covemakers Buy-Out Fund	IDOT Grant Fund	Public Defender Automation Fund	Debt Service Fund	Capital Project Fund
\$ -	\$ -	\$ 496	\$ 3,928,650	\$ -
-	313,889	-	-	-
-	45	-	613	-
-	-	-	-	-
-	313,934	496	3,929,263	-
<hr/>				
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	313,914	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	605,000	-
-	-	-	1,266,419	-
-	313,914	-	1,871,419	-
<hr/>				
-	20	496	2,057,844	-
<hr/>				
-	-	-	-	-
-	-	-	(2,057,844)	-
<hr/>				
-	-	-	(2,057,844)	-
<hr/>				
-	20	496	-	-
857	42,141	112	-	217
\$ 857	\$ 42,161	\$ 608	\$ -	\$ 217
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Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits)—
Budget and Actual—Nonmajor Governmental Funds
Year Ended November 30, 2020**

		Special Revenue			
		Animal Control Fund		Arrestee Medical Costs Fund	
		Budget	Actual	Budget	Actual
Revenues:					
Fees	\$ 699,050	\$ 631,806	\$ 15,000	\$ 8,035	
Property taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Investment earnings	1,500	200	500	303	
Miscellaneous	33,935	50,528	-	-	
Total revenues	734,485	682,534	15,500	8,338	
Expenditures:					
Current operating:					
Salaries and wages	438,698	421,939	-	-	
Personal benefits	700	376	-	-	
Supplies	33,000	28,649	-	-	
Other services and charges	450,700	388,662	-	-	
Capital outlay	-	-	-	-	
Debt service:					
Principal retirement	-	-	-	-	
Interest and fiscal charges	-	-	-	-	
Total expenditures	923,098	839,626	-	-	
Excess (deficiency) of revenues over expenditures	(188,613)	(157,092)	15,500	8,338	
Other financing sources (uses):					
Transfers in	188,613	110,000	-	-	
Transfers out	-	-	(10,000)	(10,000)	
Proceeds from sale of capital assets	-	-	-	-	
Total other financing sources (uses)	188,613	110,000	(10,000)	(10,000)	
Net change in fund balances	\$ -	(47,092)	\$ 5,500	(1,662)	
Fund balances (deficits), beginning of year		(478,112)			43,713
Fund balances (deficits), end of year		\$ (525,204)			\$ 42,051

(Continued)

Special Revenue

Child Advocacy Fund		Collector Tax Fee Fund		Community Mental Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 60,000	\$ 75,740	\$ -	\$ -
72,095	72,154	-	-	1,858,576	1,866,990
-	-	-	-	-	-
70	11	1,500	1,732	11,500	8,251
-	-	-	-	-	15,952
72,165	72,165	61,500	77,472	1,870,076	1,891,193
<hr/>					
-	-	-	-	51,967	51,967
-	-	-	-	16,462	15,832
-	-	-	-	1,348	420
72,165	72,165	30,000	25,684	1,672,813	1,584,510
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
72,165	72,165	30,000	25,684	1,742,590	1,652,729
<hr/>					
-	-	31,500	51,788	127,486	238,464
<hr/>					
-	-	-	-	-	-
-	-	(46,500)	(46,500)	(67,939)	(60,341)
-	-	-	-	-	-
-	-	(46,500)	(46,500)	(67,939)	(60,341)
\$ -	\$ -	\$ (15,000)	\$ 5,288	\$ 59,547	\$ 178,123
<hr/>					
			180,395		824,321
\$ -	\$ -	\$ 185,683		\$ 1,002,444	

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, 2020**

		Special Revenue			
		County Bridge Fund		County Clerk Document Fund	
		Budget	Actual	Budget	Actual
Revenues:					
Fees	\$ 261,360	\$ 261,360	\$ 37,184	\$ 40,214	
Property taxes	664,726	667,815	-	-	
Intergovernmental	-	24,242	-	-	
Investment earnings	5,000	11,686	3,700	1,662	
Miscellaneous	-	-	-	-	
Total revenues	931,086	965,103	40,884	41,876	
Expenditures:					
Current operating:					
Salaries and wages	40,000	18,827	-	-	
Personal benefits	9,264	1,444	-	-	
Supplies	40,000	-	5,000	2,624	
Other services and charges	671,360	646,399	2,600	441	
Capital outlay	-	-	-	-	
Debt service:					
Principal retirement	-	-	-	-	
Interest and fiscal charges	-	-	-	-	
Total expenditures	760,624	666,670	7,600	3,065	
Excess (deficiency) of revenues over expenditures	170,462	298,433	33,284	38,811	
Other financing sources (uses):					
Transfers in	-	-	-	-	
Transfers out	(37,150)	(37,150)	(10,012)	(8,952)	
Proceeds from sale of capital assets	-	-	-	-	
Total other financing sources (uses)	(37,150)	(37,150)	(10,012)	(8,952)	
Net change in fund balances	\$ 133,312	261,283	\$ 23,272	29,859	
Fund balances (deficits), beginning of year		1,529,675			213,210
Fund balances (deficits), end of year		\$ 1,790,958			\$ 243,069

(Continued)

Special Revenue

County Extension Education Fund		County Health Fund	
Budget	Actual	Budget	Actual
\$ -	\$ 226,982	\$ 362,070	\$ 346,352
226,982	227,097	1,253,385	1,261,090
-	-	5,654,922	5,001,912
150	35	10,600	13,315
-	-	1,000	3,120
227,132	227,132	7,281,977	6,625,789
-	-	2,243,200	2,111,376
-	-	1,124,051	1,043,965
-	-	586,848	1,762,577
227,132	227,132	2,623,880	429,077
-	-	321,379	146,717
227,132	227,132	6,899,358	5,493,712
-	-	382,619	1,132,077
-	-	4,000	2,940
-	-	(213,785)	(213,785)
-	-	-	-
-	-	(209,785)	(210,845)
\$ -	\$ 172,834	921,232	
	-	1,770,194	
\$ -	\$ 2,691,426		

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, 2020**

	Special Revenue			
	County Highway Fund		County Law Library Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 26,500	\$ 18,081	\$ 100,000	\$ 83,460
Property taxes	2,019,158	2,030,123	-	-
Intergovernmental	139,902	71,616	-	-
Investment earnings	15,106	10,907	1,500	1,194
Miscellaneous	136,563	137,325	-	-
Total revenues	2,337,229	2,268,052	101,500	84,654
Expenditures:				
Current operating:				
Salaries and wages	1,204,862	1,030,855	8,121	8,117
Personal benefits	591,852	530,521	-	-
Supplies	366,540	218,222	84,083	84,083
Other services and charges	165,323	132,939	-	-
Capital outlay	141,878	51,404	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	2,470,455	1,963,941	92,204	92,200
Excess (deficiency) of revenues over expenditures	(133,226)	304,111	9,296	(7,546)
Other financing sources (uses):				
Transfers in	625,841	625,841	-	-
Transfers out	(293,679)	(293,679)	-	-
Proceeds from sale of capital assets	70,000	-	-	-
Total other financing sources (uses)	402,162	332,162	-	-
Net change in fund balances	\$ 268,936	\$ 636,273	\$ 9,296	(7,546)
Fund balances (deficits), beginning of year		2,014,278		159,378
Fund balances (deficits), end of year		\$ 2,650,551		\$ 151,832

(Continued)

Special Revenue

Court Automation Fund						Court Document Storage Fund						Court Security Fund					
	Budget	Actual		Budget	Actual		Budget	Actual		Budget	Actual		Budget	Actual			
\$	300,000	\$ 208,009	\$	300,000	\$ 221,253	\$	230,500	\$ 227,711	\$	-	-	\$	-	-	\$	-	\$
	-	-		-	-		-	-		-	-		-	-		-	
	15,000	3,432		30,000	6,335		-	-		-	-		70				
	-	-		-	-		-	-		-	-		-				
	315,000	211,441		330,000	227,588		230,500	227,781									
	-	-		114,219	95,956		603,384	237,459									
	-	-		46,821	45,341		20,159	11,592									
	82,400	11,430		68,700	13,272		700	92									
	197,200	115,791		154,600	114,321		9,288	750									
	91,000	3,470		7,000	3,385		24,902	1,005									
	-	-		-	-		-	-		-	-		-				
	370,600	130,691		391,340	272,275		658,433	250,898									
	(55,600)	80,750		(61,340)	(44,687)		(427,933)	(23,117)									
	-	-		-	-		427,932	20,000									
	-	-		-	-		-	-									
	-	-		-	-		-	-									
	-	-		-	-		427,932	20,000									
\$	(55,600)	80,750	\$	(61,340)	(44,687)	\$	(1)	(3,117)									
		447,666			882,378								1,066				
	\$	528,416			\$	837,691							\$	(2,051)			

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, 2020

		Special Revenue			
		Federal Social Security Fund		GIS 2005 Fund	
		Budget	Actual	Budget	Actual
Revenues:					
Fees	\$ -	\$ -	\$ 249,092	\$ 252,774	
Property taxes		2,348,752	2,360,163	-	-
Intergovernmental		-	-	-	-
Investment earnings		14,000	6,805	500	471
Miscellaneous		-	1,852	-	-
Total revenues		2,362,752	2,368,820	249,592	253,245
Expenditures:					
Current operating:					
Salaries and wages	-	-	136,629	136,623	
Personal benefits	2,167,871	1,893,406	68,305	64,539	
Supplies	-	-	500	269	
Other services and charges	-	-	21,240	17,750	
Capital outlay	-	-	-	-	
Debt service:					
Principal retirement	-	-	-	-	
Interest and fiscal charges	-	-	-	-	
Total expenditures		2,167,871	1,893,406	226,674	219,181
Excess (deficiency) of revenues over expenditures		194,881	475,414	22,918	34,064
Other financing sources (uses):					
Transfers in	-	-	-	-	
Transfers out	(8,109)	(8,109)	(34,020)	(34,020)	
Proceeds from sale of capital assets	-	-	-	-	
Total other financing sources (uses)		(8,109)	(8,109)	(34,020)	(34,020)
Net change in fund balances		\$ 186,772	467,305	\$ (11,102)	44
Fund balances (deficits), beginning of year			1,153,457		65,951
Fund balances (deficits), end of year			\$ 1,620,762		\$ 65,995

(Continued)

Special Revenue					
Hillsdale Special Service Area Fund		Maintenance and Child Support Collection Fund		Motor Fuel Tax Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 95,000	\$ 115,831	\$ -	\$ -
10,210	10,193	-	-	2,770,261	5,366,652
-	-	26,948	18,674	20,000	32,710
129	299	-	-	5,000	3,669
-	-	-	-	-	-
10,339	10,492	121,948	134,505	2,795,261	5,403,031
2,500	60	32,346	28,644	180,970	158,975
191	4	-	-	64,713	46,484
10,000	2,376	-	-	608,755	574,339
29,500	12,740	-	-	477,513	426,742
-	-	-	-	1,215,486	1,215,486
-	-	-	-	-	-
42,191	15,180	32,346	28,644	2,547,437	2,422,026
(31,852)	(4,688)	89,602	105,861	247,824	2,981,005
-	-	-	-	-	-
-	-	-	-	(625,841)	(625,841)
-	-	-	-	-	-
-	-	-	-	(625,841)	(625,841)
\$ (31,852)	(4,688)	\$ 89,602	105,861	\$ (378,017)	2,355,164
	38,951		74,068		3,133,121
\$ 34,263		\$ 179,929		\$ 5,488,285	

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, 2020

	Special Revenue			
	Probation Services Fee Fund		Recorders Document Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 282,500	\$ 247,091	\$ 363,362	\$ 363,362
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	1,800	-	3,000	2,025
Miscellaneous	1,000	200	-	-
Total revenues	285,300	247,291	366,362	365,387
Expenditures:				
Current operating:				
Salaries and wages	-	-	103,954	103,954
Personal benefits	-	-	36,171	36,171
Supplies	75,069	40,863	8,500	3,165
Other services and charges	278,883	224,197	265,895	114,989
Capital outlay	44,976	44,976	48,749	10,730
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	398,928	310,036	463,269	269,009
Excess (deficiency) of revenues over expenditures	(113,628)	(62,745)	(96,907)	96,378
Other financing sources (uses):				
Transfers in	25,000	17,402	167,321	190,801
Transfers out	-	-	(26,858)	(26,858)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	25,000	17,402	140,463	163,943
Net change in fund balances	\$ (88,628)	(45,343)	\$ 43,556	260,321
Fund balances (deficits), beginning of year		<u>1,078,999</u>		<u>(162,320)</u>
Fund balances (deficits), end of year		<u>\$ 1,033,656</u>		<u>\$ 98,001</u>

(Continued)

Special Revenue

Treasurer's Automation Fund		Veterans Assistance Fund	
Budget	Actual	Budget	Actual
\$ 45,000	\$ 49,627	\$ -	\$ -
-	-	350,268	352,652
3,500	1,219	5,000	6,691
-	-	-	600
48,500	50,846	355,268	359,943
-	-	108,085	104,336
-	-	48,787	43,158
5,120	4,204	25,700	22,740
62,410	42,008	152,038	116,108
380	-	3,500	-
-	-	-	-
67,910	46,212	338,110	286,342
(19,410)	4,634	17,158	73,601
-	-	-	-
(10,000)	(10,000)	(23,763)	(23,763)
-	-	-	-
(10,000)	(10,000)	(23,763)	(23,763)
\$ (29,410)	\$ (5,366)	\$ (6,605)	49,838
	188,567		704,315
\$ 183,201		\$ 754,153	

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, 2020**

	Special Revenue			
	Zuma-Canoe Creek Special Service Area Fund		Circuit Clerk Administration Cost Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 45,000	\$ 120,537
Property taxes	50,416	50,394	-	-
Intergovernmental revenues	-	-	-	-
Investment earnings	500	816	4,580	2,409
Miscellaneous	-	-	-	-
Total revenues	50,916	51,210	49,580	122,946
Expenditures:				
Current operating:				
Salaries and wages	10,000	-	14,358	-
Personal benefits	765	-	-	-
Supplies	5,000	898	4,000	978
Other services and charges	116,000	39,292	37,854	15,224
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	131,765	40,190	56,212	16,202
Excess (deficiency) of revenues over expenditures	(80,849)	11,020	(6,632)	106,744
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	(3,600)	(1,800)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	(3,600)	(1,800)
Net change in fund balances	\$ (80,849)	11,020	\$ (10,232)	104,944
Fund balances (deficits), beginning of year		103,303		288,706
Fund balances (deficits), end of year		\$ 114,323		\$ 393,650

(Continued)

Special Revenue

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, 2020

	Special Revenue			
	Federal Seized and Forfeited Property Fund		Covemakers Buy-Out Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 4,590	\$ 4,762	\$ -	\$ -
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	50	-	-
Miscellaneous	-	-	-	-
Total revenues	4,590	4,812	-	-
Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	4,590	4,590	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	4,590	4,590	-	-
Excess (deficiency) of revenues over expenditures	-	222	-	-
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ -	\$ 222	\$ -	\$ -
Fund balances (deficits), beginning of year		6,266		857
Fund balances (deficits), end of year		\$ 6,488		\$ 857

Special Revenue

IDOT Grant Fund		Public Defender Automation Fund		Debt Service Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ 496	\$ -	\$ -
313,914	313,889	-	-	3,927,763	3,928,650
-	45	-	-	1,500	613
-	-	-	-	-	-
313,914	313,934	-	496	3,929,263	3,929,263
<hr/>					
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
313,914	313,914	-	-	-	-
-	-	-	-	-	-
-	-	-	-	605,000	605,000
-	-	-	-	1,266,419	1,266,419
313,914	313,914	-	496	1,871,419	1,871,419
<hr/>					
-	20	-	496	2,057,844	2,057,844
<hr/>					
-	-	-	-	-	-
-	-	-	-	(2,057,844)	(2,057,844)
-	-	-	-	-	-
-	-	-	-	(2,057,844)	(2,057,844)
<hr/>					
\$ -	20	\$ -	496	\$ -	-
<hr/>					
	42,141		112		-
<hr/>					
\$ 42,161		\$ 608		\$ -	
<hr/>					

Rock Island County, Illinois

Combining Statement of Net Position
Internal Service Funds
November 30, 2020

	Public Building Commission	Employee Health Benefits	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 479,250	\$ 2,891,360	\$ 3,370,610
Receivables:			
Property taxes	1,603,194	-	1,603,194
Accounts	-	2,547	2,547
Interest	-	1,002	1,002
Due from other funds	-	11,149	11,149
Due from other governmental units	-	48,586	48,586
Accrued rental income	1,074,584	-	1,074,584
Other assets	8,820	42,076	50,896
Total current assets	3,165,848	2,996,720	6,162,568
Noncurrent assets:			
Capital assets:			
Nondepreciable:			
Land	456,812	-	456,812
Depreciable:			
Equipment and fixtures	159,714	-	159,714
Improvements other than buildings	92,909	-	92,909
Furniture	731,516	-	731,516
Buildings	29,025,523	-	29,025,523
Less accumulated depreciation	(1,301,233)	-	(1,301,233)
Total capital assets	29,165,241	-	29,165,241
Total assets	32,331,089	2,996,720	35,327,809
Liabilities			
Current liabilities:			
Accounts payable	500	133,887	134,387
Estimated claims settlement	-	751,000	751,000
Accrued liabilities	456,768	-	456,768
Unearned revenue	1,603,194	-	1,603,194
Total liabilities	2,060,462	884,887	2,945,349
Net Position			
Investment in capital assets	29,165,241	-	29,165,241
Unrestricted	1,105,386	2,111,833	3,217,219
Total net position	\$ 30,270,627	\$ 2,111,833	\$ 32,382,460

Rock Island County, Illinois

**Combining Statement of Revenues, Expenses and Changes in Net Position
Governmental Activities—Internal Service Funds
Year Ended November 30, 2020**

	Public Building Commission	Employee Health Benefits	Total
Operating revenue:			
Charges for services	\$ 3,400,419	\$ 9,232,644	\$ 12,633,063
Other	-	2,465	2,465
Total operating revenue	3,400,419	9,235,109	12,635,528
Operating expenses:			
Other services and charges	3,171,442	8,505,604	11,677,046
Depreciation expense	674,053	-	674,053
Total operating expenses	3,845,495	8,505,604	12,351,099
Operating income (loss)	(445,076)	729,505	284,429
Nonoperating revenue, investment earnings	16,675	22,597	39,272
Income (loss) before transfers	(428,401)	752,102	323,701
Transfers out	-	(29,978)	(29,978)
Change in net position	(428,401)	722,124	293,723
Total net position, beginning of year	30,699,028	1,389,709	32,088,737
Total net position, end of year	\$ 30,270,627	\$ 2,111,833	\$ 32,382,460

Rock Island County, Illinois

Combining Statement of Cash Flows
Governmental Activities—Internal Service Funds
Year Ended November 30, 2020

	Public Building Commission	Employee Health Benefits	Total
Cash flows from operating activities:			
Cash received from employee contributions and other charges	\$ -	\$ 9,219,776	\$ 9,219,776
Cash received from other operating revenue	-	2,465	2,465
Cash payments for claims	-	(8,597,944)	(8,597,944)
Cash received for jail lease	3,865,368	-	3,865,368
Cash payments for jail lease	(1,981,836)	-	(1,981,836)
Cash payments for jail operations	(1,602,490)	-	(1,602,490)
Cash payments for revenue bonds	(1,603,194)	-	(1,603,194)
Net cash provided by (used in) operating activities	(1,322,152)	624,297	(697,855)
Cash flows from noncapital financing activities:			
Interfund payments	-	2,597	2,597
Transfers out	-	(29,978)	(29,978)
Net cash used in noncapital financing activities	-	(27,381)	(27,381)
Cash flows used in capital and related financing activities, purchase of property			
	(569,409)	-	(569,409)
Cash flows from investing activities, interest received			
	16,675	24,050	40,725
Net (decrease) increase in cash	(1,874,886)	620,966	(1,253,920)
Cash:			
Beginning	2,354,136	2,270,394	4,624,530
Ending	\$ 479,250	\$ 2,891,360	\$ 3,370,610
Reconciliation of operating income (loss) to net cash (used in) provided by operating activities:			
Operating income (loss)	\$ (445,076)	\$ 729,505	\$ 284,429
Adjustments to reconcile operating income (loss) to net cash used in operating activities:			
Depreciation expense	674,053	-	674,053
(Increase) decrease in:			
Receivables	-	2,070	2,070
Due from other governmental units	-	(14,938)	(14,938)
Property tax receivable	(1,603,194)		(1,603,194)
Other assets	464,949	(42,076)	422,873
Increase (decrease) in:			
Accounts payable	-	(50,264)	(50,264)
Accrued liabilities	(581,394)	-	(581,394)
Unearned revenue	168,510	-	168,510
Net cash (used in) provided by operating activities	\$ (1,322,152)	\$ 624,297	\$ (697,855)

Fiduciary Fund

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

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

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

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

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

Employee Indebtedness Fund: To account for wage garnishments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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 Assets and Liabilities—Agency Funds
November 30, 2020

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
Assets				
Cash and cash equivalents	\$ 12,397,667	\$ 2,220,934	\$ 11,578	\$ 304,450
Due from primary government	1,502,300	1,502,300	-	-
Receivables:				
Accounts receivable	138,285	-	-	-
Accrued interest receivable	290,300	-	-	-
Total assets	\$ 14,328,552	\$ 3,723,234	\$ 11,578	\$ 304,450
Liabilities				
Due to other governmental units	\$ 10,188,011	\$ 353,579	\$ -	\$ -
Due to individuals and private entities	4,140,541	3,369,655	11,578	304,450
Total liabilities	\$ 14,328,552	\$ 3,723,234	\$ 11,578	\$ 304,450

(Continued)

County Collector's Fund	Emergency Telephone Service Fund	Employee Indebtedness Fund	Inheritance Tax Fund	Rock Island County Waste Management Agency Fund	Treasurer's Fund
\$ 2,919,247	\$ 2,410,055	\$ 1,281	\$ 31	\$ 236,254	\$ 76,136
-	-	-	-	-	-
-	19,932	-	8,641	-	7,324
289,748	-	-	-	-	-
\$ 3,208,995	\$ 2,429,987	\$ 1,281	\$ 8,672	\$ 236,254	\$ 83,460
<hr/>					
\$ 3,208,995	\$ 2,429,987	\$ 1,281	\$ 8,672	\$ 236,254	\$ -
-	-	-	-	-	83,460
\$ 3,208,995	\$ 2,429,987	\$ 1,281	\$ 8,672	\$ 236,254	\$ 83,460

Rock Island County, Illinois

Combining Statement of Assets and Liabilities—Agency Funds (Continued)
November 30, 2020

	Hope Creek Care Center Patient's Fund	TBA Fund	Township Bridge Fund	Township Motor Fuel Tax Fund
Assets				
Cash and cash equivalents	\$ 16,471	\$ 104,871	\$ 18,599	\$ 1,230,231
Due from primary government	-	-	-	-
Receivables:				
Accounts receivable	-	-	-	75,963
Accrued interest receivable	-	40	7	492
Total assets	\$ 16,471	\$ 104,911	\$ 18,606	\$ 1,306,686
Liabilities				
Due to other governmental units	\$ -	\$ -	\$ 18,606	\$ 1,306,686
Due to individuals and private entities	16,471	104,911	-	-
Total liabilities	\$ 16,471	\$ 104,911	\$ 18,606	\$ 1,306,686

(Continued)

Hope Creek Care Center Vending Fund	Prisoner Welfare Fund	Hope Creek Care Center Activities Fund	QC Bomb Squad Trust Fund	Hope Creek Care Center Memorial Fund	Sheriff Foreclosure Sale Fund
\$ 5,398	\$ 193,515	\$ -	\$ 13,223	\$ -	\$ 208,429
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 5,398	\$ 193,515	\$ -	\$ 13,223	\$ -	\$ 208,429
\$ -	\$ 193,515	\$ -	\$ 13,223	\$ -	\$ 208,429
\$ 5,398	\$ 193,515	\$ -	\$ 13,223	\$ -	\$ 208,429

Rock Island County, Illinois

Combining Statement of Assets and Liabilities—Agency Funds (Continued)
November 30, 2020

	DUI Fund	Youth Education/SAFE Fund	Evidence Savings Fund	Honor Guard Fund	IL P25 Communication Fund	Sheriff Integrity Task Force Fund
Assets						
Cash and cash equivalents	\$ 33,985	\$ 1,620	\$ 35,088	\$ 203	\$ 2,354,760	\$ 1,308
Due from primary government	-	-	-	-	-	-
Receivables:						
Accounts receivable	465	-	-	-	25,960	-
Accrued interest receivable	13	-	-	-	-	-
Total assets	\$ 34,463	\$ 1,620	\$ 35,088	\$ 203	\$ 2,380,720	\$ 1,308
Liabilities						
Due to other governmental units	\$ 34,463	\$ 1,620	\$ -	\$ -	\$ 2,380,720	\$ -
Due to individuals and private entities	-	-	35,088	203	-	1,308
Total liabilities	\$ 34,463	\$ 1,620	\$ 35,088	\$ 203	\$ 2,380,720	\$ 1,308

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds
Year Ended November 30, 2020**

	Balance November 30, 2019			Additions			Deletions			Balance November 30, 2020									
Circuit Clerk Fund																			
Assets																			
Cash and cash equivalents																			
	\$ 2,136,083	\$ 8,771,525	\$ 8,686,674	\$ 2,220,934															
Due from primary government	1,502,300	-	-	1,502,300															
	<u>\$ 3,638,383</u>	<u>\$ 8,771,525</u>	<u>\$ 8,686,674</u>	<u>\$ 3,723,234</u>															
Liabilities																			
Due to other governmental units	\$ 503,331	\$ 4,926,702	\$ 5,076,454	\$ 353,579															
Due to individuals and private entities	3,135,052	497,304	262,701	3,369,655															
Maintenance/child support deposits	-	3,347,519	3,347,519	-															
Total liabilities	<u>\$ 3,638,383</u>	<u>\$ 8,771,525</u>	<u>\$ 8,686,674</u>	<u>\$ 3,723,234</u>															
Circuit Clerk Probation Fund																			
Assets , cash and cash equivalents	<u>\$ 7,553</u>	<u>\$ 23,764</u>	<u>\$ 19,739</u>	<u>\$ 11,578</u>															
Liabilities , due to individuals and private entities	<u>\$ 7,553</u>	<u>\$ 19,083</u>	<u>\$ 15,058</u>	<u>\$ 11,578</u>															
County Clerk Redemption Fund																			
Assets , cash and cash equivalents	<u>\$ 234,509</u>	<u>\$ 4,696,737</u>	<u>\$ 4,626,796</u>	<u>\$ 304,450</u>															
Liabilities , due to individuals and private entities	<u>\$ 234,509</u>	<u>\$ 4,695,412</u>	<u>\$ 4,625,471</u>	<u>\$ 304,450</u>															
County Collector's Fund																			
Assets																			
Cash and cash equivalents	\$ 4,693,661	\$ 1,118,529,055	\$ 1,120,303,469	\$ 2,919,247															
Accrued interest receivable	341,182	-	51,434	289,748															
Total assets	<u>\$ 5,034,843</u>	<u>\$ 1,118,529,055</u>	<u>\$ 1,120,354,903</u>	<u>\$ 3,208,995</u>															
Liabilities , due to other governmental units	<u>\$ 5,034,843</u>	<u>\$ 1,118,529,055</u>	<u>\$ 1,120,354,903</u>	<u>\$ 3,208,995</u>															
Emergency Telephone Service Fund																			
Assets																			
Cash and cash equivalents	\$ 901,494	\$ 10,569,638	\$ 9,061,077	\$ 2,410,055															
Accounts receivable	19,932	-	-	19,932															
Total assets	<u>\$ 921,426</u>	<u>\$ 10,569,638</u>	<u>\$ 9,061,077</u>	<u>\$ 2,429,987</u>															
Liabilities , due to other governmental units	<u>\$ 921,426</u>	<u>\$ 4,585,638</u>	<u>\$ 3,077,077</u>	<u>\$ 2,429,987</u>															
Employee Indebtedness Fund																			
Assets , cash and cash equivalents	<u>\$ 1,289</u>	<u>\$ 14,789</u>	<u>\$ 14,797</u>	<u>\$ 1,281</u>															
Liabilities , due to individuals and private entities	<u>\$ 1,289</u>	<u>\$ 14,789</u>	<u>\$ 14,797</u>	<u>\$ 1,281</u>															

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2020**

	Balance November 30, 2019		Additions		Deletions		Balance November 30, 2020
Inheritance Tax Fund							
Assets							
Cash and cash equivalents	\$	31	\$	-	\$	-	\$ 31
Accounts receivable		8,641		-		-	8,641
Total assets	\$	8,672	\$	-	\$	-	\$ 8,672
Liabilities , due to other governmental units	\$	8,672	\$	-	\$	-	\$ 8,672
Rock Island County Waste Management Agency Fund							
Assets , cash and cash equivalents	\$	325,195	\$	1,469,439	\$	1,558,380	\$ 236,254
Liabilities , due to other governmental units	\$	325,195	\$	564,605	\$	653,546	\$ 236,254
Treasurer's Fund							
Assets , cash and cash equivalents	\$	66,984	\$	42,021	\$	32,869	\$ 76,136
Accounts receivable		7,324		-		-	7,324
Total assets	\$	74,308	\$	42,021	\$	32,869	\$ 83,460
Liabilities , due to individuals and private entities	\$	74,308	\$	32,021	\$	22,869	\$ 83,460
Hope Creek Care Center Patient's Fund							
Assets , cash and cash equivalents	\$	18,549	\$	276,462	\$	278,540	\$ 16,471
Liabilities , due to individuals and private entities	\$	18,549	\$	276,462	\$	278,540	\$ 16,471
TBA Fund							
Assets							
Cash and cash equivalents	\$	100,173	\$	9,952	\$	5,254	\$ 104,871
Accounts receivable		4,250		852		5,102	-
Accrued interest receivable		122		40		122	40
Total assets	\$	104,545	\$	10,844	\$	10,478	\$ 104,911
Liabilities , due to individuals and private entities	\$	104,545	\$	370	\$	4	\$ 104,911
Township Bridge Fund							
Assets							
Cash and cash equivalents	\$	18,125	\$	1,045,195	\$	1,044,721	\$ 18,599
Accrued interest receivable		22		7		22	7
Total assets	\$	18,147	\$	1,045,202	\$	1,044,743	\$ 18,606
Liabilities , due to other governmental units	\$	18,147	\$	1,307,260	\$	1,306,801	\$ 18,606

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2020**

	Balance November 30, 2019			Additions	Deletions	Balance November 30, 2020
Township Motor Fuel Tax Fund						
Assets						
Cash and cash equivalents	\$ 910,840	\$ 2,986,220	\$ 2,666,829	\$ 1,230,231		
Accounts receivable	134,130	75,963	134,130	75,963		
Accrued interest receivable	1,109	492	1,109	492		
Total assets	\$ 1,046,079	\$ 3,062,675	\$ 2,802,068	\$ 1,306,686		
Liabilities, due to other governmental units	\$ 1,046,079	\$ 2,011,691	\$ 1,751,084	\$ 1,306,686		
Hope Creek Care Center Vending Fund						
Assets, cash and cash equivalents	\$ 12,653	\$ 3,545	\$ 10,800	\$ 5,398		
Liabilities, due to individuals and private entities	\$ 12,653	\$ 3,545	\$ 10,800	\$ 5,398		
Prisoner Welfare Fund						
Assets, cash and cash equivalents	\$ 129,289	\$ 626,640	\$ 562,414	\$ 193,515		
Liabilities, due to individuals and private entities	\$ 129,289	\$ 626,640	\$ 562,414	\$ 193,515		
Hope Creek Care Center Activities Fund						
Assets, cash and cash equivalents	\$ 1,505	\$ 24,269	\$ 25,774	\$ -		
Liabilities, due to individuals and private entities	\$ 1,505	\$ 24,269	\$ 25,774	\$ -		
QC Bomb Squad Trust Fund						
Assets, cash and cash equivalents	\$ 16,783	\$ 1,709	\$ 5,269	\$ 13,223		
Liabilities, due to individuals and private entities	\$ 16,783	\$ 1,709	\$ 5,269	\$ 13,223		
Hope Creek Care Center Memorial Fund						
Assets, cash and cash equivalents	\$ 11,316	\$ 646	\$ 11,962	\$ -		
Liabilities, due to individuals and private entities	\$ 11,316	\$ 646	\$ 11,962	\$ -		
Sheriff Foreclosure Sale Fund						
Assets, cash and cash equivalents	\$ 272,303	\$ 1,075,270	\$ 1,139,144	\$ 208,429		
Liabilities, due to other governmental units	\$ 272,303	\$ 528,552	\$ 592,426	\$ 208,429		

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2020**

	Balance November 30, 2019			Additions	Deletions	Balance November 30, 2020			
DUI Fund									
Assets:									
Cash and cash equivalents	\$ 36,000	\$ 42,771	\$ 44,786			\$ 33,985			
Accounts receivable	1,692	466	1,693			465			
Accrued interest receivable	52	13	52			13			
Total assets	\$ 37,744	\$ 43,250	\$ 46,531			\$ 34,463			
Liabilities, due to other governmental units	\$ 37,744	\$ 73,921	\$ 77,202			\$ 34,463			
 Youth Education/SAFE Fund									
Assets:									
Cash and cash equivalents	\$ 1,522	\$ 1,322	\$ 1,224			\$ 1,620			
Accrued interest receivable	1	-	1			-			
Total assets	\$ 1,523	\$ 1,322	\$ 1,225			\$ 1,620			
Liabilities, due to other governmental units	\$ 1,523	\$ 2,217	\$ 2,120			\$ 1,620			
 Evidence Savings Fund									
Assets, cash and cash equivalents	\$ 34,353	\$ 6,017	\$ 5,282			\$ 35,088			
Liabilities, due to individuals and private entities	\$ 34,353	\$ 6,017	\$ 5,282			\$ 35,088			
 Honor Guard Fund									
Assets, cash and cash equivalents	\$ 203	\$ -	\$ -			\$ 203			
Liabilities, due to individuals and private entities	\$ 203	\$ -	\$ -			\$ 203			
 IL P25 Communication Fund									
Assets:									
Cash and cash equivalents	\$ 1,175,263	\$ 4,137,462	\$ 2,957,965			\$ 2,354,760			
Accounts receivable	560,362	25,960	560,362			25,960			
Total assets	\$ 1,735,625	\$ 4,163,422	\$ 3,518,327			\$ 2,380,720			
Liabilities, due to other governmental units	\$ 1,735,625	\$ 8,546,491	\$ 7,901,396			\$ 2,380,720			
 Sheriff Integrity Task Force									
Assets, cash and cash equivalents	\$ 1,308	\$ -	\$ -			\$ 1,308			
Liabilities, due to individuals and private entities	\$ 1,308	\$ -	\$ -			\$ 1,308			

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2020**

	Balance November 30, 2019	Additions	Deletions	Balance November 30, 2020
Totals—All Agency Funds				
Assets				
Cash and cash equivalents	\$ 11,106,984	\$ 1,154,354,448	\$ 1,153,063,765	\$ 12,397,667
Due from other funds	1,502,300	-	-	1,502,300
Accounts receivable	736,331	103,241	701,287	138,285
Accrued interest receivable	342,488	552	52,740	290,300
Total assets	\$ 13,688,103	\$ 1,154,458,241	\$ 1,153,817,792	\$ 14,328,552
Liabilities				
Due to other governmental units	\$ 9,904,888	\$ 1,141,076,132	\$ 1,140,793,009	\$ 10,188,011
Due to individuals and private entities	3,783,215	6,198,267	5,840,941	4,140,541
Maintenance/child support deposits	-	3,347,519	3,347,519	-
Total liabilities	\$ 13,688,103	\$ 1,150,621,918	\$ 1,149,981,469	\$ 14,328,552

Rock Island County, Illinois

Statistical Section

Contents

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

	Contents	Page
Financial Trends	These schedules contain trend information to help the reader understand how the County's financial performance and well being have changed over time.	150-155
Revenue Capacity	These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax (or sales tax).	156-162
Debt Capacity	These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.	163-166
Demographic and Economic Information	These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	167-168
Operating Information	These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	169-175

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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities:										
Net investment in capital										
assets	\$ 58,578,183	\$ 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
Restricted for:										
Capital improvements	4,496,999	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
Collector's tax fees, sale & error refunds	195,240	184,298	154,674	162,749	159,215	173,873	169,171	177,667	180,395	185,684
Document storage	2,512,590	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
Working cash	-	469,705	521,449	522,607	523,517	524,878	526,233	533,634	543,415	547,396
GIS	142,898	215,796	243,673	191,100	154,847	149,053	148,228	131,430	65,948	65,991
Employee benefits	697,967	450,453	422,814	862,412	-	-	-	-	-	2,017,460
Judicial	2,048,858	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
Parks and recreation	2,264,348	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
Public health	2,947,507	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
Public safety	25,020	62,032	105,763	109,588	902,089	104,915	83,715	86,833	104,633	135,047
Liability	-	-	12,042	595,970	-	-	-	2,584,913	1,255,207	-
Debt service	-	-	-	-	-	-	-	-	-	-
Unrestricted	8,791,293	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)
Total governmental activities net position	\$ 82,700,903	\$ 77,540,935	\$ 75,707,996	\$ 72,489,716	\$ 56,794,893	\$ 58,552,064	\$ 55,558,101	\$ 34,492,301	\$ 32,049,237	\$ 28,809,670

Source: County records.

Rock Island County, Illinois

Changes in Net Position

Last Ten Fiscal Years

(*accrual basis of accounting*)

(*Unaudited*)

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses:										
Governmental activities:										
General government	\$ 13,893,527	\$ 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
Public safety	8,296,587	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
Corrections	4,200,768	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
Judiciary and legal	8,655,974	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
Transportation and public works	5,653,179	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
Social services	28,178,765	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
Culture and recreation	4,449,081	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
Debt service, interest on long-term debt	2,488,329	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
Total governmental activities expenses	75,816,210	80,121,585	76,095,746	80,023,611	82,464,251	82,144,312	83,555,693	86,470,924	88,549,514	81,495,389
Program revenues:										
Governmental activities:										
Charges for sales and services:										
General government	5,106,965	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
Judiciary and legal	2,950,128	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
Social Services	18,200,961	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
Other	4,864,643	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
Operating grants and contributions	12,511,952	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
Capital grants and contributions	1,074,604	214,114	394,893	59,552	46,970	109,540	67,150	278,414	-	1,565,828
Total governmental activities program revenues	44,709,253	43,410,623	42,894,734	40,523,814	40,854,975	42,703,770	37,917,349	35,126,992	37,197,630	38,449,190
Net (expense)/revenue, governmental activities	(31,106,957)	(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)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	21,158,786	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
Replacement tax	2,342,739	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
Sales and use taxes	4,374,278	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
Income tax	1,459,269	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
Hotel/Motel taxes	138,900	222,783	264,705	235,094	287,532	287,845	290,892	293,690	277,792	99,895
Other	1,082,991	168,984	95,216	165,672	127,819	451,124	392,306	561,402	174,424	1,065,755
Investment earnings	165,741	125,898	88,643	92,718	95,221	131,151	323,276	822,194	874,068	343,813
Gain on disposal of capital assets	53,266	83,573	61,830	-	15,454	-	-	-	-	-
Miscellaneous	351,976	573,350	252,082	1,997,679	447,037	624,578	666,556	744,850	866,354	757,479.00
Special item, loss on sale of Hope Creek Care Center										(11,846,511)
Total governmental activities	31,127,946	31,550,994	31,368,073	36,281,517	36,145,720	41,197,714	42,644,381	45,195,972	48,908,820	39,756,632
Change in net position, governmental activities	\$ 20,989	\$ (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)

Source: County records.

Rock Island County, Illinois

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

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund:										
Nonspendable	\$ 1,017,004	\$ 762,542	\$ 733,088	\$ 637,142	\$ 655,685	\$ 677,645	\$ 223,648	\$ 952,143	\$ 1,625,211	\$ 2,287,819
Restricted	-	472,239	525,580	527,713	529,335	531,531	526,233	533,634	543,415	547,396
Assigned	-	309,312	-	-	-	-	-	-	-	-
Unassigned	5,251,711	3,767,825	3,330,268	3,211,179	2,971,136	1,417,816	1,772,483	1,590,637	3,927,451	5,705,970
Reserved:										
Tort liability	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-	-	-	-
Total general fund	6,268,715	5,311,918	4,588,936	4,376,034	4,156,156	2,626,992	2,522,364	3,076,414	6,096,077	8,541,185
All other governmental funds:										
Nonspendable	790,344	432,503	16,221	17,332	18,728	17,850	23,761	38,261	19,565	12,263
Restricted	16,561,547	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
Committed	-	-	-	4,727	-	-	-	-	-	-
Assigned	894,243	995,559	3,663	(200,027)	-	-	-	-	-	-
Unassigned	(1,274,191)	(699,855)	(327,869)	-	(542,214)	(1,110,798)	(2,805,246)	(4,487,855)	(6,237,797)	(7,232,490)
Reserved for:										
Advances	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Capital projects/improvements	-	-	-	-	-	-	-	-	-	-
Contributed capital	-	-	-	-	-	-	-	-	-	-
Employee health claims	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated:										
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Debt service fund	-	-	-	-	-	-	-	-	-	-
Capital project fund	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	16,971,943	16,884,203	18,124,090	18,565,109	18,497,210	20,537,116	21,869,708	26,034,538	23,873,910	26,440,166
Total fund balances	\$ 23,240,658	\$ 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

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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues:										
Fees	\$ 25,135,841	\$ 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
Property taxes	21,158,786	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
Intergovernmental	20,121,877	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
Investment earnings	145,976	109,832	79,956	84,357	84,765	93,524	206,518	527,480	695,671	304,999
Miscellaneous	1,300,233	1,564,819	1,082,020	2,388,757	889,023	1,029,588	963,680	1,015,093	1,097,325	923,889
Total revenues	67,862,713	70,857,645	70,851,976	74,925,877	75,832,830	80,751,077	79,389,961	79,184,788	83,533,695	88,417,701
Expenditures:										
General government	12,541,194	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
Social services	24,182,901	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
Public safety and corrections	11,949,188	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
Transportation and public works	4,521,836	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
Judiciary and legal/legislative	8,199,630	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
Debt service:										
Principal	1,380,000	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
Interest	1,473,826	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
Bond issue costs	-	-	144,014	-	-	297,822	-	113,915	-	-
Culture and recreation	3,772,263	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
Expenditures in capital outlay not capitalized	79,814	(22,679)	154,544	129,610	674,605	71,248	(4,553)	86,401	-	154,124
Capitalized capital outlay	2,328,774	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
Total expenditures	70,429,426	72,046,481	70,570,893	75,204,309	76,169,704	80,585,476	78,210,692	78,926,931	82,815,127	83,585,038
Excess of revenues over (under) expenditures	(2,566,713)	(1,188,836)	281,083	(278,432)	(336,874)	165,601	1,179,269	257,857	718,568	4,832,663
Other financing sources (uses):										
Transfers in	2,935,669	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
Transfers out	(2,905,691)	(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)
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	63,979	114,321	61,830	473,573	16,121	43,174	18,717	9,779	110,489	4,003,723
Total other financing sources (uses)	93,957	144,299	235,822	506,549	49,097	345,141	48,695	4,461,023	140,467	128,701
Net change in fund balances	(2,472,756)	(1,044,537)	516,905	228,117	(287,777)	510,742	1,227,964	4,718,880	859,035	4,961,364
Fund balances, beginning of year	30,011,000	23,240,658	22,196,121	22,713,026	22,941,143	22,653,366	23,164,108	24,392,072	29,110,952	29,969,987
Fund balances, end of year	\$ 27,538,244	\$ 22,196,121	\$ 22,713,026	\$ 22,941,143	\$ 22,653,366	\$ 23,164,108	\$ 24,392,072	\$ 29,110,952	\$ 29,969,987	\$ 34,931,351
Debt service as a percentage of noncapital expenditures	4.19%	3.91%	3.22%	6.20%	4.16%	4.99%	5.68%	5.24%	5.41%	4.73%

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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities:										
General government	\$ 5,263,530	\$ 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
Public safety	1,879,664	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
Corrections	1,918,160	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
Judiciary and legal	3,173,899	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
Transportation and public works	2,698,791	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
Social services	26,947,382	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
Culture and recreation	2,827,827	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
Total governmental activities	44,709,253	43,410,623	42,894,734	40,523,814	40,854,975	42,703,770	37,917,349	35,126,992	37,197,630	38,449,190
Component unit	2,534,864	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
Total government	\$ 47,244,117	\$ 45,737,760	\$ 45,358,651	\$ 42,492,444	\$ 43,243,490	\$ 45,375,134	\$ 40,780,279	\$ 37,389,649	\$ 39,898,334	\$ 41,591,877

Source: County records.

Rock Island County, Illinois

Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

Fiscal Year	Property Taxes	Replacement Tax	Sales and Use Taxes	Income Taxes	Other Taxes	Total
2011	\$ 21,158,786	\$ 2,140,709	\$ 4,384,197	\$ 1,589,763	\$ 323,649	\$ 29,597,104
2012	21,648,137	2,144,630	4,821,483	1,587,659	298,234	30,500,143
2013	21,830,000	2,377,514	4,544,596	1,889,108	211,570	30,852,788
2014	24,732,827	2,447,607	4,915,542	1,694,378	165,672	33,956,026
2015	25,836,301	2,309,983	5,143,355	1,883,018	415,351	35,588,008
2016	30,437,035	2,312,675	5,230,609	1,722,697	738,969	40,441,985
2017	31,792,117	2,742,286	4,811,493	1,625,455	683,198	41,654,549
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

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)		
2010-11	\$ 2,375,173,415	\$ 7,126,232,868	\$ 6,049,350	\$ 18,149,865		
2011-12	2,393,843,331	7,182,248,218	7,280,752	21,844,440		
2012-13	2,371,579,526	7,115,450,123	9,365,973	28,100,729		
2013-14	2,348,019,552	7,044,763,132	10,624,126	31,875,566		
2014-15	2,350,460,958	7,052,088,083	11,574,135	34,725,878		
2015-16	2,382,132,179	7,147,111,248	11,468,736	34,409,649		
2016-17	2,461,781,978	7,386,084,542	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		
Total			Tax Increment Financing District Values			
Fiscal Year	Equalized Net Assessed Value	Assessed Value (1)	Ratio of Equalized Net to Assessed Value			Total Direct Tax Rate
2010-11	\$ 2,381,222,765	\$ 7,144,382,733	33.3	\$ 191,760,157	0.76320	
2011-12	2,401,124,083	7,204,092,658	33.3	192,984,430	0.77400	
2012-13	2,380,945,499	7,143,550,852	33.3	180,298,543	0.78980	
2013-14	2,358,643,678	7,076,638,698	33.3	176,188,912	0.90360	
2014-15	2,362,035,093	7,086,813,961	33.3	178,253,847	0.94060	
2015-16	2,393,600,915	7,181,520,897	33.3	187,760,135	1.12500	
2016-17	2,474,715,507	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	

(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	2020			Percentage of Total County
	Taxable Assessed Value	Rank	Taxable Assessed Value	
Exelon Generation	\$ 265,801,638	1		9.84%
Deere & Co.	57,738,269	2		2.14%
DNC Gaming & Entertainment/Jumers Casino	20,485,742	3		0.76%
Metropolitan Airport Authority	12,327,166	4		0.46%
Minnesota Mining & Mfg Co	11,193,529	5		0.41%
Modern Woodman of America	10,592,675	6		0.39%
Macerich Southpark Mall	9,891,170	7		0.37%
First Financial Group	7,719,589	8		0.29%
Financial District Property	5,924,335	9		0.22%
BPP Pristine US LLC	5,455,917	10		0.20%
2020 Total	\$ 407,130,030			15.08%
Taxpayer	2011			Percentage of Total County
	Taxable Assessed Value	Rank	Taxable Assessed Value	
Commonwealth Edison	\$ 140,000,000	1		5.88%
Deere & Co.	29,734,693	2		1.25%
Rock Island Boatworks Inc	22,519,448	3		0.95%
SDG Macerich Property	16,632,476	4		0.70%
Modern Woodmen of America	9,543,326	5		0.40%
PFG Thoms Proestler Co.	5,643,419	6		0.24%
FED EX Freight	5,025,042	7		0.21%
Walmart	4,895,401	8		0.21%
Geneva Management Service	4,573,771	9		0.19%
Cordova Energy	4,564,373	10		0.19%
2011 Total	\$ 243,131,949			10.21%
Total Taxable Value 2019-2020	\$ 2,700,541,797			
Total Taxable Value 2010-2011	\$ 2,381,222,765			

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		
2010-11	\$ 18,139,336	\$ 18,276,082	100.75%	\$ 10,535	\$ 18,286,617	100.81%	\$ 32,566	0.18%		
2011-12	18,558,124	18,708,221	100.81	3,913	18,712,134	100.83	36,820	0.20		
2012-13	18,781,290	18,873,442	100.49	10,909	18,884,351	100.55	26,415	0.14		
2013-14	21,291,544	21,558,810	101.26	16,885	21,575,695	101.33	49,113	0.23		
2014-15	22,194,099	22,365,660	100.77	10,371	22,376,031	100.82	49,734	0.22		
2015-16	26,890,778	26,945,784	100.20	15,775	26,961,559	100.26	74,973	0.28		
2016-17	27,736,234	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		

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
2019-20:							
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
2018-19:							
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
2017-18:							
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
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

(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	UHS	Silvis	UHS	Rock Island
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
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

(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
2011-12:							
City	2.40840	1.97440	2.11180	2.11180	1.61560	1.61560	0.94020
Black Hawk College	0.53690	0.53690	0.53690	0.53690	0.53690	0.53690	0.53690
School District	5.12000	5.06000	3.71940	1.89820	3.88520	1.89820	5.12000
Forest Preserve	0.09440	0.09440	0.09440	0.09440	0.09440	0.09440	0.09440
County	0.77400	0.77400	0.77400	0.77400	0.77400	0.77400	0.77400
Total levy	8.93370	8.43970	7.23650	5.41530	6.90610	5.41530	7.46550
Ratio of County to totals	0.08664	0.09171	0.10696	0.14293	0.11207	0.14293	0.10368
2010-11:							
City	2.40920	1.93240	1.92900	1.92900	1.61320	1.61320	0.90280
Black Hawk College	0.53240	0.53240	0.53240	0.53240	0.53240	0.53240	0.53240
School District	5.11480	5.05840	3.93920	1.89460	3.90440	1.89460	5.11480
Forest Preserve	0.09420	0.09420	0.09420	0.09420	0.09420	0.09420	0.09420
County	0.76320	0.76320	0.76320	0.76320	0.76320	0.76320	0.76320
Total levy	8.91380	8.38060	7.25800	5.21340	6.90740	5.21340	7.40740
Ratio of County to totals	0.08562	0.09107	0.10515	0.14639	0.11049	0.14639	0.10303

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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County Direct Rates:										
Corporate	0.25000	0.24820	0.25000	0.25000	0.24920	0.25000	0.24920	0.25000	0.25000	0.25000
Bond & Interest	0.06700	0.06240	0.06280	0.06480	0.06060	0.09900	0.10860	0.10240	0.13580	0.14710
IMRF	0.09260	0.10520	0.11780	0.14020	0.15240	0.21500	0.13500	0.15240	0.19840	0.21690
County Highway	0.04260	0.04220	0.04480	0.05360	0.05640	0.06260	0.06360	0.06300	0.07360	0.07600
Bridges	0.00700	0.00680	0.00700	0.02140	0.02260	0.02360	0.02380	0.02360	0.02420	0.02500
Mental Health	0.05900	0.05840	0.05900	0.06160	0.06980	0.06660	0.06640	0.06460	0.06600	0.06990
Health	0.03000	0.02980	0.03000	0.03780	0.05060	0.04980	0.04960	0.04820	0.04840	0.04720
Liability Insurance	0.03580	0.04180	0.03800	0.09140	0.09740	0.09640	0.23480	0.23000	0.24440	0.28470
Social Security	0.05260	0.05380	0.05380	0.05520	0.05860	0.13460	0.06480	0.06100	0.07460	0.08840
Extension Education	0.00960	0.00940	0.00960	0.00960	0.00960	0.00960	0.00920	0.00860	0.00860	0.00850
Veterans Assistance	0.01920	0.01900	0.01920	0.01500	0.01500	0.01480	0.01420	0.01340	0.01320	0.01320
Nursing Home	0.09480	0.09400	0.09480	0.10000	0.09540	0.10000	0.09980	0.10000	0.10000	0.10000
Child Advocacy	0.00300	0.00300	0.00300	0.00300	0.00300	0.00300	0.00300	0.00280	0.00280	0.00270
Total Direct Rates	0.76320	0.77400	0.78980	0.90360	0.94060	1.12500	1.12200	1.12000	1.24000	1.32960

Source: County Clerk Current Tax Extensions

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

Rock Island County, Illinois

**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years**

(Unaudited)

		General Obligation Bonds ⁽¹⁾	Revenue Bonds Payable ⁽¹⁾	Total Primary Government	Percentage of Personal Income	Per Capita
2011	\$	24,420,000	\$ 6,750,000	\$ 31,170,000	0.1212%	211.38
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		28,967,476	14,140,091	43,107,567	0.1060%	298.76

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

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

Rock Island County, Illinois

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

(Unaudited)

Fiscal Year	Total County Bonded Debt Outstanding (1)	Total Equalized Net Assessed Value	Percent of Debt to Equalized Net Assessed Value	Estimated Population	Debt Per Capita
2010-11	31,170,000	2,381,222,765	0.01309	147,462	211.38
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

(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, 2020

(Unaudited)

Governmental Unit	Gross Debt **	Percentage of Debt to County *	County Share of Debt
Rock Island County Direct Debt:			
Rock Island County	\$ 6,783,133	100.00%	\$ 6,783,133
Building Commission ***	28,967,476	100.00%	28,967,476
Rock Island County Forest Preserve ***	7,356,958	100.00%	7,356,958
Subtotal, direct debt	43,107,567		43,107,567
Overlapping Debt:			
School Districts:			
#29 Hampton	890,000	100.00%	890,000
#30 UTHS	8,600,000	92.45%	7,950,700
#34 Silvis	2,830,000	100.00%	2,830,000
#36 Carbon Cliff	999,000	100.00%	999,000
#37 East Moline	20,860,000	100.00%	20,860,000
#40 Moline	46,767,659	100.00%	46,767,659
#41 Rock Island	38,150,000	100.00%	38,150,000
#100 Riverdale	2,780,000	100.00%	2,780,000
#190 Colona	750,000	11.00%	82,500
#200 Sherrard	3,615,000	31.35%	1,133,303
#223 Orion	4,856,300	8.18%	397,245
#300 Rockridge	6,045,000	98.02%	5,925,309
#404 Mercer County	4,101,300	1.70%	69,722
#503 Black Hawk College	37,495,000	65.02%	24,379,249
Cities and Villages:			
Andalusia	1,395,000	100.00%	1,395,000
Coal Valley	340,000	87.92%	298,928
East Moline	44,136,548	100.00%	44,136,548
Hampton	128,000	100.00%	128,000
Milan	9,530,000	100.00%	9,530,000
Moline	34,325,000	100.00%	34,325,000
Rock Island	68,286,665	100.00%	68,286,665
Silvis	7,975,000	100.00%	7,975,000
Special Districts:			
Rock Island Spec. Svc. 3	-	100.00%	-
Illini Hospital (Ambulance)	1,775,000	86.69%	1,538,748
Metropolitan Airport	28,990,000	100.00%	28,990,000
Coal Valley FPD	180,000	86.30%	155,340
Subtotal, overlapping debt	375,800,472		349,973,915
Totals	\$ 418,908,039		\$ 393,081,482
Total underlying long-term debt	\$ 418,908,039		
Total direct and underlying long-term debt	\$ 393,081,482		

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, 2020

(Unaudited)

Legal Debt Margin Calculation for Fiscal Year 2020										
	Assessed value									
	Debt limit (2.875% of assessed value)									
	Debt applicable to limit:									
	General obligation bonds									
Assessed value	\$ 2,572,982,922									
Debt limit	\$ 73,973,259									
Debt applicable to debt limit	31,170,000									
Legal debt margin	\$ 42,803,259									
Total net debt applicable to the limit as a percentage of debt limit	42.14%									
	39.87%									
	38.96%									
	37.80%									
	34.58%									
	71.35%									
	65.74%									
	65.01%									
	60.99%									
	52.66%									

Source: County records

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

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

Rock Island County, Illinois

Demographic and Economic Statistics
Last Ten Calendar Years
(Unaudited)

Year	Population ¹	Personal Income				School Enrollment ⁵
		(Thousands of Dollars) ²	Per Capita Income ³	Median Age ⁶	Unemployment Rate ⁴	
2010-11	147,462	5,846,554	39,660	40.1	8.5	22,301
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

Data Complied by: Bi-State Regional Commission

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

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

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

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

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

⁽⁶⁾ American Community Survey 5 year Estimates

Update:4/19/21

Rock Island County, Illinois

Principal Employers Current Year and Nine Years Ago (Unaudited)

Employer	2011		
	Employees	% of Total Employment	Rank
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
Genesis Medical Center-Silvis	970	1.36%	6
Black Hawk College	825	1.16%	7
XPAC	800	1.12%	8
Exelon	700	0.98%	9
KONE Inc	665	0.93%	10
Rock Island County Employment	71,319		

Source: InfoGroup, Reference USA GOV-2011

IL Dept of Employment Security

	2020		
	Employees	% of Total Employment	Rank
Deere & Company	7,240	11.59%	1
Rock Island Arsenal	6,163	9.87%	2
Trinity-Unity Point (all regional locations)	3,954	6.33%	3
Tyson Fresh Meats	2,400	3.84%	4
Black Hawk College	1,006	1.61%	5
Moline Community School District #40	1,000	1.60%	6
XPAC	1,000	1.60%	7
HyVee (all Rock Island County locations)	920	1.47%	8
Walmart (all Rock Island County locations)	800	1.28%	9
Augustana College	550	0.88%	10
Rock Island County Employment	62,443		

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									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Social service:										
Hope Creek	239.3	249.3	247.10	213.00	203.50	225.00	219.50	212.50	169.00	-
Veteran's Administration	2.0	2.0	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Health Department	64.0	56.5	58.25	58.50	49.00	44.00	42.50	42.50	42.00	42.00
Mental Health	0.5	0.5	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total social service	305.8	308.3	308.85	274.00	255.00	271.50	264.50	257.50	213.50	44.50
General government:										
Auditor	3.5	3.5	3.50	3.50	4.00	3.00	4.00	4.00	4.00	4.00
County Board	14.0	13.5	7.00	7.00	6.50	12.50	12.50	12.50	12.50	12.50
County Clerk	12.0	11.0	11.00	12.00	12.00	11.00	11.00	10.00	11.00	11.00
Recorder	8.0	8.0	7.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00
Superintendent of Education	1.0	1.0	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer	6.0	6.0	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Assessment Map	4.0	4.0	4.00	4.00	5.00	5.00	5.00	5.00	6.00	5.00
Board of Review	1.5	1.5	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Information Systems	8.0	8.0	7.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
County Building Maintenance	4.0	4.0	3.60	3.00	3.00	3.00	3.00	3.00	2.00	2.00
Human Resources	2.3	1.3	-	-	-	4.00	1.50	2.00	2.00	2.00
HR/Liability/Civil	1.3	1.3	15.30	14.80	15.80	4.30	5.80	5.00	5.00	5.00
GIS	3.0	2.0	2.00	2.50	2.50	2.00	2.00	2.00	2.00	2.00
Document Storage	2.5	2.5	2.50	2.50	1.00	3.00	2.00	2.00	2.00	2.00
Recorder Document	3.0	3.0	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00
County Administration	-	-	-	-	3.00	3.00	2.00	3.00	3.00	2.00
Purchasing	3.0	-	-	-	-	-	-	-	-	-
Total general government	77.1	70.6	75.40	73.80	77.30	75.30	72.30	73.00	73.00	71.00

(Continued)

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public safety & corrections:										
Coroner	3.0	3.0	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Sheriff	125.0	128.0	128.00	123.00	126.00	128.00	135.50	133.00	128.00	130.00
EMA	1.0	1.0	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00
Zoning	4.0	3.0	4.50	4.00	4.00	4.50	4.00	4.00	4.00	4.00
Animal Control	11.0	11.5	12.50	11.50	11.50	11.00	10.00	12.00	12.00	11.00
Court Security	15.5	15.5	16.00	15.00	15.50	15.00	13.50	13.00	18.00	17.50
COPS	10.0	10.0	11.00	11.00	11.00	10.00	-	-	-	-
Total public safety & corrections	169.5	172.0	175.50	168.00	171.50	172.00	166.50	166.00	166.00	166.50
Public works & transportation:										
Highway	11.0	15.0	9.50	14.50	15.67	15.50	14.00	17.50	17.50	18.00
Motor Fuel Tax	9.0	4.0	7.50	3.50	3.33	4.50	2.00	1.50	1.50	1.50
Total public works & transportation	20.0	19.0	17.00	18.00	19.00	20.00	16.00	19.00	19.00	19.50
Judiciary & legal/legislative:										
Circuit Clerk	33.5	32.5	32.50	33.50	33.50	29.50	32.50	32.00	32.00	29.00
Circuit Court	3.5	3.5	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.50
States Attorney	25.5	25.5	21.20	20.70	21.20	21.20	21.20	21.50	21.50	23.00
Court Services	38.0	37.0	37.00	34.00	35.00	35.00	35.00	36.00	36.00	35.00
Ostrom Maintenance	0.5	0.5	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Public Defender	8.5	8.5	8.00	7.00	8.00	8.00	8.00	9.00	8.50	10.00
Child Support	3.0	3.0	3.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Courthouse/Justic Center Maintenance	13.0	13.0	13.00	11.00	11.00	11.00	10.00	12.00	11.00	12.00
Total judiciary & legal/legislative	125.5	123.5	118.70	112.20	114.70	110.70	112.70	115.50	114.00	115.00
Total	697.9	693.4	695.45	646.00	637.50	649.50	632.00	631.00	585.50	416.50

Source: County year-end payroll report

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public safety and legal services:										
Public defender:										
# of cases closed-felony	926	911	945	805	763	752	690	749	703	833
# of cases closed-misdemeanor/traffic	3,422	2,764	2,728	2,890	2,774	3,177	3,081	2,544	2,888	2,424
# of cases closed-petition to revoke	230	238	253	243	228	227	217	228	179	173
# of cases closed-other	57	66	42	38	30	23	34	35	23	5
# of cases closed-juvenile	249	224	231	190	223	254	214	224	165	121
Sheriff:										
# of civil papers served	5,624	5,599	4,999	3,448	3,679	6,150	4,760	4,094	4,347	3,643
# of jail bookings	9,618	9,063	8,381	7,190	7,412	7,285	6,987	6,493	6,368	3,365
# of traffic citations written	1,210	3,378	3,398	2,403	3,074	2,733	3,018	2,029	2,781	1,685
# of 911 calls(in-coming;out-going; & admin)	13,795	14,426	43,477	43,567	45,239	61,759	62,487	53,543	45,032	65,776
# prisoner days per year	95,080	99,085	98,564	95,817	92,108	91,798	97,103	93,697	99,853	91,007
average daily count	259	258	263	238	232	231	242	257	274	249
Emergency Management Agency										
# of Exercises performed & evaluated	3	3	4	6	3	5	5	5	4	3
# of Activations for severe weather	2	2	2	2	3	3	4	6	5	3
# of Participation in Regional Emergency	1	4	-	-	-	-	1	1	1	2
Judicial:										
Court Administration										
# of Juror Summons Mailed	15,200	15,305	15,549	15,924	15,956	15,690	16,778	16,235	22,781	6,740
# of Juror Summons Returned	4,764	6,170	5,963	5,239	6,376	5,920	6,506	5,827	8,173	2,479
# of Trials conducted	55	31	31	39	49	42	39	36	23	7
State Attorney										
# of felonies filed	1,164	1,149	1,098	1,024	1,002	1,051	1,034	1,153	1,154	1,070
Circuit clerk:										
# of New Criminal Cases Filed	3,008	3,123	3,027	2,774	2,782	2,644	2,514	2,486	2,611	2,010
# of Criminal Cases Closed	2,917	2,923	3,105	2,775	2,585	2,485	2,342	2,269	2,293	1,764
# of Bonds Processed	12,851	13,537	14,052	12,906	8,204	7,740	6,655	5,523	5,713	2,893
# of DUI Cases Filed	1,185	1,058	931	846	794	795	559	513	533	494
# of Traffic Cases Filed	20,954	22,784	18,925	18,467	18,803	19,093	18,399	17,062	20,055	13,041
Veteran's assistance:										
# of veterans assisted	3,082	3,084	1,187	2,335	3,593	4,473	4,193	4,079	3,387	2,532
# of cases	862	804	728	888	978	1,045	968	916	1,012	2,414
value of assistance	152,536	133,042	110,690	116,486	129,883	138,820	123,183	128,693	130,245	132,638
# of claims	195	162	247	194	210	230	193	121	138	96
# of referrals	49	51	35	42	102	112	137	271	263	17
# of med equipment	81	149	79	143	83	70	77	117	83	41
Health Department:										
# of common disease requiring investigation	539	493	336	469	938	1,177	1,203	1,385	573	475
# of environ health inspections conducted	2,877	2,681	2,935	2,658	2,889	2,877	2,680	2,264	1,987	2,049
# of grants	30	29	29	29	30	25	23	25	23	24
Coroner:										
# of coroner cases in Rock Island County	1,123	1,228	1,242	1,462	1,475	1,612	1,270	1,534	1,481	1,826
# of autopsies held	32	28	41	41	40	42	55	40	52	42
# of inquests no jury	57	62	78	83	73	78	63	60	66	52
# of cremation permits issued	517	564	604	555	654	687	603	689	758	1,001
# of cremation permit fees waived	N/A	44	42	49	48	18	18	25	21	16
# of Coroner Transport	32	28	41	41	36	36	49	36	43	38
# of County Paid dispositions	N/A	N/A	N/A	N/A	11	18	20	10	11	15
# of Funeral Home transport to Autopsy (\$400)	N/A	N/A	N/A	N/A	4	6	6	4	9	4

(Continued)

Rock Island County, Illinois

Operating Indicators by Function/Program (Continued)

Last Ten Fiscal Years

(Unaudited)

Function / Program	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County recreation & culture:										
Forest preserve:										
# of boat launch ramps	4	4	4	4	4	4	4	4	4	4
# of ball diamonds	5	5	5	5	5	5	5	3	5	3
# of forest preserves	5	5	5	5	5	5	5	5	5	5
# of zoos 287.3 acres	1	1	1	1	1	1	1	1	1	1
# of campgrounds	2	2	2	2	2	2	2	2	2	2
# of playgrounds	8	8	8	8	4	4	4	4	8	5
# 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	766	659	805	792	834	1,573	1,213	1,174	1,172	899
Value of issued permits	40,768,445	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
# of contractor registrations	N/A	N/A	N/A	N/A	251	286	219	267	246	243
Value of contractor registrations	N/A	N/A	N/A	N/A	12,550	14,300	10,950	13,350	12,300	12,150
Transportation & public works:										
Highway:										
# of miles of road state, co, city, township	1,425.63	1,429.12	1,440.06	1,445.75	1,446.41	1,446.72	1,446.77	1,446.77	1,447.15	N/A
# of miles of road paved-concrete & bituminous	1,235.59	1,247.76	1,268.12	1,268.50	1,270.03	1,270.34	1,270.39	1,270.39	1,270.77	N/A
# of miles of road improved-rock & oiled	184.67	175.39	170.59	171.90	171.03	171.03	171.03	171.03	171.03	N/A
# of bridges repaired/replaced	-	1	-	3	1	-	1	-	1	N/A
Governmental services to residents:										
County clerk elections:										
# of elections	2	2	2	2	2	2	2	2	1	2
# of registered voters	80,153	91,636	91,092	93,478	93,058	100,163	99,869	89,251	89,744	90,615
# of votes cast in general election	6,248	65,574	16,283	45,527	17,012	64,672	16,952	51,283	4,859	67,337
% of registered voters cast ballots	7.80%	71.56%	18.37%	48.70%	18.28%	64.57%	16.97%	57.00%	5.41%	74.31%
County clerk:										
# of original birth certificates issued	8,414	8,186	8,288	7,637	7,569	8,413	7,652	7,256	8,111	6,105
# of birth certificate copies issued	1,200	1,236	1,339	1,026	1,108	1,366	1,239	1,244	1,391	1,225
# of original death certificates issued	618	576	573	462	380	395	399	339	344	336
# of death certificate copies issued	240	196	204	150	151	113	156	91	180	135
# of marriage licenses	995	1,000	1,000	1,075	962	943	942	902	841	623
# of original marriage certificates issued	2,149	1,982	2,186	2,140	2,000	2,163	1,944	2,038	3,199	2,611
# of marriage certificate copies issued	992	1,091	939	997	930	976	1,080	1,045	1,145	1,052
# of original civil union certificates issued	18	21	8	4	-	2	2	1	2	-
# of civil union certificate copies issued	18	13	6	2	-	-	1	-	1	-
# of civil union licenses	N/A	N/A	9	3	-	-	1	3	2	-
Recorder:										
# of real estate transactions recorded	28,194	31,145	28,066	22,484	22,450	21,620	23,061	21,353	19,509	21,834
# of discharged service men/women	63	46	40	50	44	49	20	27	25	9

(Continued)

Rock Island County, Illinois

Operating Indicators by Function/Program (Continued)

Last Ten Fiscal Years

(Unaudited)

Function / Program	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Administration:										
Auditor:										
# of vouchers processed	21,889	23,054	20,738	21,392	20,953	20,713	20,424	20,526	19,876	18,460
Information technology:										
# of network users	445	511	487	541	656	701	804	781	775	719
Treasurer:										
# of tax bills mailed	63,354	63,318	63,273	63,150	63,107	62,776	62,790	62,714	62,680	62,660
# mobile home tax bills	1,682	1,654	1,648	1,588	1,596	1,298	1,513	1,480	1,515	1,763
# of tax distributions made	10	10	9	10	10	10	11	11	10	8
Human resources:										
Payroll checks	27,034	28,245	26,453	25,931	25,264	25,171	25,065	24,821	23,845	21,702
Superintendent of Education:										
Schools within the County:										
Public schools:										
# of elementary schools	40	40	40	37	35	35	35	35	35	35
# of junior high schools	10	10	10	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)	23,279	24,132	24,172	24,224	24,207	23,965	23,615	23,279	23,423	23,420
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	2,132	2,449	2,290	2,198	2,216	2,218	2,166	2,135	2,067	2,019
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	549	584	579	561	554	546	543	539	537
# of farming acres	192,887	192,887	192,987	193,310	193,176	193,257	193,319	192,791	191,792	191,122
# of farms	4,153	4,153	4,173	4,196	4,229	4,243	4,245	4,248	4,261	4,284

Rock Island County, Illinois

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

Function / Program	Fiscal Year										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Social Services:											
# of vehicles	19	24	27	29	29	30	31	32	31	17	
# of buildings	3	3	3	3	4	4	4	4	4	2	
General Government:											
# of vehicles	5	5	12	12	12	11	12	12	12	12	
# of buildings	2	2	2	2	2	2	2	2	2	2	
Public Safety/Judiciary:											
# of patrol cars	74	74	78	79	77	87	92	105	78	65	
# of other vehicles	22	28	33	38	36	37	37	37	39	34	
# of buildings	7	7	7	7	7	7	7	7	7	7	
Public Works & Transportation:											
# of vehicles	24	30	30	29	29	31	34	34	38	30	
# 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	2,496.9	2,465.4	2,465.3	2,399.1	2,480.3	2,480.3	
# of vehicles	35	34	33	37	38	38	41	40	43	42	
# of buildings	58	58	59	59	62	62	62	68	72	71	