



**Comprehensive
Annual Financial Report for
The Fiscal Year Ended
November 30, 2018**

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2018

Prepared by:
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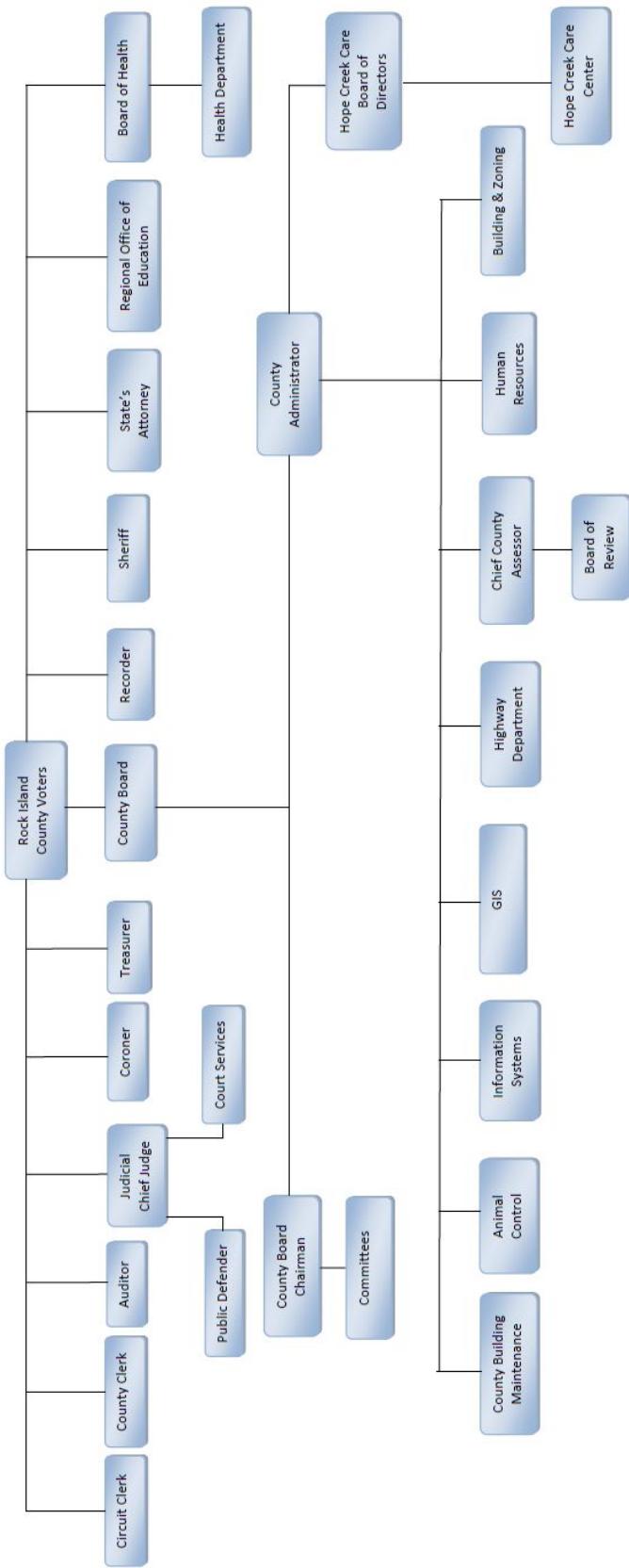
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Rock Island County, Illinois

List of Elected and Appointed Officials

November 30, 2018

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 Patrick 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 Mia D. Mayberry
District 8 Brian Vyncke	District 21 Dorothy Beck
District 9 Jeffrey Deppe	District 22 Drue Mielke
District 10 Cecilia O'Brien	District 23 Ken "Moose" Maranda
District 11 Donald Johnston	District 24 Ron Oelke
District 12 David Adams	District 25 J. Robert Westpfahl
District 13 Richard H. Brunk	

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

Appointed Officials

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



Rock Island County

May 15, 2019

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

The Comprehensive Annual Financial Report (CAFR) of the County of Rock Island, Illinois for fiscal year ended November 30, 2018 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

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

The County's financial statements have been audited by RSM US LLP, Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2018, 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

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CHIEF DEPUTY**

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**Stephanie Antolik
Internal Auditor**

**Chris Begyn
Payroll Administrator**

management; and evaluating the overall financial statement presentation. For the year ended November 30, 2018 RSM US LLP have issued an unmodified ("clean") opinion on the County of Rock Island's financial statements. The independent auditor's report is presented as the first component of the financial section of the report.

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

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Rock Island County was incorporated in March 1831 with its Charter adopted in July 1833. It is located in the north-western portion of Illinois and currently occupies a land area of 452 square miles and serves a population of 143,477 residents (Source: U.S. Census Bureau, 2018 Population Estimates). Major cities within Rock Island County include the City of Rock Island, the City of Moline, the City of East Moline, and the City of Silvis. The County also consists of the Village of Milan and 10 other smaller communities with populations less than 5,000 residents each.

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

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

Illinois law determines the functions and services of county government. Rock Island County provides a full range of services to its residents. Some of these services include education; construction and maintenance of roads and bridges; veteran's assistance; physical and mental health services; zoning & GIS, general administration and recreational activities. The largest portion of the County's expenditures are for judicial, public safety, and correctional facility services, which include the State's Attorney, Public Defender, Circuit Clerk, Circuit Court, Court Services (adult and juvenile probation), 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. Voters also approved special property taxes in 1976 to help fund mental health services, in 1995 to fund a Cooperative Extension Education Service, and in 2000 to fund a Children's Advocacy Center.

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

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

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

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

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

Factors Affecting Financial Condition

Local Economy

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

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

Population Rock Island County is part of the Davenport-Moline-Rock Island, IA-IL MSA (metropolitan statistical area) commonly referred to as the "Quad Cities", which also includes Henry County, IL; Mercer County, IL; and Scott County, IA. In 2010 the total population of the MSA was 379,690 (2010 Census). According to the U.S. Census Population Division's Annual Estimates of the Resident Population, in 2017 the MSA had increased to 382,263 or 0.7% over the past six years. Rock Island County's total population in 2017 was 144,808, a decrease of 1.9% since 2010 (147,546). It is projected that Rock Island County's population will increase by 0.7% by 2025 to 145,834. In comparison the MSA is expected to grow by 2.4% to 389,011 (Source: Woods & Poole Economics, 2018).

Labor Force In 2017 the annual average labor force of Rock Island County was 70,698, down 7.3% over the past 7 years, from a 2010 labor force of 76,298. The MSA's labor force has also seen a decrease in the past 7 years of 4.6% and as of 2017 had an annual average of 189,639. Rock Island County's unemployment rates have been steadily declining since reaching 9.5% in 2010, with an annual average of 5.0% in 2017. The MSA's annual unemployment rate in 2017 was 4.4% (Source: Bureau of Labor Statistics.)

Employment The economy of the area has traditionally centered on farm implement manufacturing and agriculture. In the last twenty years there has been a shift from manufacturing jobs into a service providing sector. This shift in the Quad Cities area economy has been in the professional, non-professional, retail and wholesale sectors of the economy. Within that sector, Professional and Business Services, and Health Care and Social Assistance both showed the greatest increase, growing approximately 60% within the last 20 years. Also within the Service Providing Sector, the Education and Health Services area has seen substantial growth increasing by approximately 49% within the same time frame. The largest decreases in the Goods Producing sector were in Durable Goods & Manufacturing, off-setting some of those service sector increases. As of 2016, the top industry for employment in Rock Island County was educational services, and health care and social assistance which employ 22.3% of the employed work force. Manufacturing and Retail Trade were the next highest employed with 18.7% and 12.1% respectively. The MSA overall is very similar, and also has 22.3% 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, 2017).

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 continues to recover from the economic downturn of 2008 and 2009. The Illinois Quad Cities metro area continues to enjoy relatively low levels of unemployment compared to other Illinois metro areas. The region is showing signs of continued, but slow, recovery in the past few years. The unemployment rate is improving; however the total civilian labor force has had a slight decline from 2010 to 2017.

In the past five years there have been an estimated 835 jobs added across all industries in the MSA from 2013-2018 (Source: Chmura Economics & Analytics, JobsEQ). As for the development of major infrastructure, the I-74 Bridge Replacement and installation of the Sterilite facility in Davenport, IA ranks high as noteworthy developments. Rock Island County is experiencing development as well, including the expansion of Trinity Hospital in Moline, the installation of the pharmaceutical firm divvyDOSE, and an expansion in production volume for Arconic Davenport Works.

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

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

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

Long-term financial planning

Particular focus has been placed on the General Fund regarding its deteriorating fund balance and cash flow issues. The County Board has been directed through the budget and finance committees to concentrate on long-term additional revenue options. The first had taken the form of a referendum to collect a county wide additional quarter cent sales tax for public safety. The designation of public safety is due to the fact that over half the General Fund expenditure budget is for public safety services. This question was presented to the voters on the March 2014 ballot, and with additional support and proper marketing was increased to a half cent sales tax for public safety on the November 2016 ballot. Both failed despite almost a year of budget research and significant public outreach by the County Sheriff, County Administrator, and various other County-wide Elected, County Board, and local officials, who all recommended this action as well. Cash flow needs historically required inter fund and bank loans to continue current capacity operations in the General Fund. A 10-year loan from Circuit Clerk Bonds unclaimed in the County has provided relief to the General Fund in the past year. It is predicted to sustain the County Board wishes to employ staff and provide services at the levels currently provided into the near future. However, this is just not going to be possible without other options as early as the next 2 years.

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

cost study's suggestion, were sent and all paid within the 2017 and 2018 expense period with no increases in the second year.

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

In 2015 the County Board had approved offering long time employees an early retirement incentive option. Many high paid employees choosing this option were replaced at much lower starting wages. Some were not replaced at all. This created savings both in wage and benefit costs. Some departments have been able to maintain this reduced number of employees and still offer services at then current or minimum levels.

Rock Island County updated its risk management plan and while the intent is to mitigate risk, a subsequent result is that additional employee salary money will be paid from the Liability Insurance fund rather than from the General Fund. This shift is designed to reduce future liability expense for the county. An immediate result is over \$2.5 million of employee salaries paid from the Liability Insurance fund rather than from the General Fund, or other funds that the General Fund supports such as Animal Control and Court Security.

Rock Island County secured funding through two bond issues to construct a new 245 bed nursing home in the County and replace the existing facility. The opening of the new facility was in May of 2009. By the end of the 2009 fiscal year the facility was at 95% capacity. During FY10 repayment of said bonds had begun with the first interest payment due in May of 2010 and principal in November of 2010 thus increasing expenditures for the home exponentially. With the economic conditions of the area bringing interest rates to historic lows, the County Board researched and refinanced some future years of the home's current bond issues in 2013. This was researched again in 2016 and found to be a cost savings for most of the remaining payments due of current issues. Therefore, an additional refunding was approved by the County Board. This front-loaded most of the savings over the next couple of years hoping to give management time to implement other cost savings steps. These save substantial interest costs over the term of the bond issues. The 2006 and 2007 issues have now been paid in full as of 11/30/2018. However, the

2 remaining issues' principal amounts due have increased substantially as the refinancing front-loaded savings time period has 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 has been paid back by fiscal year end until this year. These tax anticipation loans have grown to a total at one time of \$1,750,000 in 2017 with the 2018 year-end total of \$1,382,000. At this time it is predicted additional bank loans at varying higher interest rates or inner-county loans to save interest costs will be needed to continue operations to the home in future years. The maximum available to borrow from outside the County is 85% of the current year property tax levy collection amount.

An Ad Hoc committee was formed to research and advise the County Board of short and long-term options for continued operations of the home with this revenue reduction. A referendum question was placed on the ballot in November 2014 to attain permission from the voters to increase the property tax levy for the home temporarily, so long term remedies could be put in place. One of the long-term remedies could be legislation changes to abolish the additional bed tax. This referendum failed. Despite this, the County Board desires to continue to operate the home as a County owned facility to provide the best options for Rock Island County's senior and nursing care needs populations. The Board researched and decided among various alternatives to run the home with a new management style. Health Dimensions Group, a private and professional nursing home management company, was researched and hired in 2015. This company was contracted to receive a monthly payment as well as incentives to achieve various goals, mostly financial, with the home. This company reported to an independent, volunteer member board as well as the County Board, who ultimately still ran and made top level decisions for Hope Creek and to maintain County ownership. The County Board ended the management contract in July 2016 and the county administrator took over management of the facility effective August 2016. The management firm structure proved inefficient to accomplish the cost savings goals the home needed to attain in the year trial period. Numerous positive financial changes occurred at the

facility since returning to county management, including running the facility with an entrepreneurial spirit and making business-minded decisions. Throughout 2017 multiple changes in leadership have affected the home, including 2 executive directors as well as the County Administrator's resignation and an Interim Administrator stepping up until mid-2018 when a new permanent Administrator was hired. This much change in management style has made it difficult to see continued results of each operational change implemented. Going into the 2019 fiscal year options are being discussed by the County Board and the County Administrator is being tasked with producing a full in-depth study of all options concerning the Home's future.

The county board voted to put a referendum question on the ballot in March 2013 to facilitate funding for building a new courthouse and/or any other County facilities/properties. The public voted this question down as well. The Ad Hoc Committee that was formed consisting of various public officials and citizens continued to research and inform the County Board and public about the County's options regarding any new County facility/property into fiscal year 2014. Funds to hire independent experts were loaned to the County General Fund from the courts at a 2% per annum interest rate to provide this information. In mid-2014 talks on this issue came to a standstill with no definite funding sources being discovered. After this happened the loan plus all interest due was paid back to the courts. As always the County Board has the best interest of the tax payers in mind while promoting efficiency and effectiveness for the County as a whole. The placement of the County Administrator and Chief Judge Braud brought new insight to this issue as discussion began again into fiscal year 2015. The fact remained that ignoring this issue too long could create the potential for lawsuits considering the courthouse conditions for employees and visitors. Therefore, a study was done regarding an annex that would be added to the existing Justice Center and whether funding could be done through the existing Public Building Commission's authority. This process was ruled lawful, so it began. It will alleviate the use of the existing Courthouse except for one office. That office's needs will be addressed in the County Office Building. This annex will therefore eliminate the current Courthouse Building use, and liability & safety issues. The Public Building Commission issued the required \$28 million in new bonds. These were financed to continue current levy rates to pay these off into future years. This way, property taxpayers 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 many discussions have been had regarding the probable destruction of the existing Courthouse.

In January of 2016, 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. We have held many training sessions for court staff and held informational sessions for the filing community to better facilitate the changed procedures and develop a seamless process. By the time the new justice center annex was open we had a completely paperless process. In 2017 we sent out 28,892 files and 90 index books to be converted to automate our court processes for a cost of \$150,778.92. We have purchased additional equipment totaling \$126,960.69 for computer and scanner upgrades, provided to all judges remote access technology, and purchased computer upgrades for our self-help resource center mandated by the Supreme Court. We expect the project to be complete in 2019. We then fully expect to begin to see a dramatic savings in expenditures and an increase in efficiency. We are also offering expanded e-guilty services - when a litigant chooses to plead guilty online, the guilty plea and subsequent fine payment automatically integrates with our case management system. This service is a huge benefit to offer litigants after receiving permission from the Administrative

Office of Illinois Courts and a small cost. As the number of users increases, we continue to see the cost savings in efficiency. All of the technology integrations implemented will allow for continued future savings, efficiency and access. We are also completely in compliance with the Supreme Court mandates.

During the fall of 2018 the Recorders office entered into an agreement with U.S. Imaging and Fidlar Technologies to scan and merge all of 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 existing Courthouse. The Recorders 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 the 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 will be able to offer the entire records system online. This will result in additional revenue as customers will pay for copies of these very important records. The Recorders office offers a product called Laredo. This is a program that is purchased on a subscription basis and will also offer the ability to print for a fee. With the ability to offer all of these records online this will ultimately reduce 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 project will take approximately 1 ½ years to complete.

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 annually to the various taxing bodies encompassing its locational jurisdiction. This approximate 69% increase in revenue will help Rock Island County's finances. However, please keep in mind Rock Island County property tax levies will only see a small portion (approximately 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. A new program was approved by the board with Commerce Bank in 2015 to generate cash back for vendor payments through them. The hopeful estimate of new revenue per year is about \$25,000-\$35,000. The program was delayed during contract signing to clear up language. Therefore, actual implementation began June 2016 and financial goals were met in 2017 with the additional revenue generation of almost \$26,000. Unfortunately, as fund balances and revenue sources are limited so is spending. This fiscal year showed a drop in this rebate program to about \$16,000. This was directly due to fewer payments being made through the program as spending is closely monitored and frugally kept to a minimum.

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

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

Our current elected district Congresswoman was appointed to the I-74 and Amtrak implementation committees to help further infrastructure and tourism progress for our area. The new bridge is currently being constructed.

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

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

In 2016 the County engaged in numerous cost-reduction strategies including negotiating zero percent general wage increases with four employee unions (saving the county hundreds of thousands over the life of the cumulative contracts), the elimination of a previously approved county holiday (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). 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 (CAFR) for the fiscal year ended November 30, 2017. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR that satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staffs of the Auditor's Office and the Treasurer's Offices. 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,



April L Palmer
Rock Island County Auditor



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Rock Island County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2017

Christopher P. Monill

Executive Director/CEO

Independent Auditor's Report

To the County Board of
Rock Island County, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Rock Island County, Illinois (the County) as of and for the year ended November 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Rock Island Tri-County Consortium. We did not audit the blended component unit, the Forest Preserve Commission, a major governmental fund, which represents 12 percent, 30 percent and 9 percent, respectively of the assets, net position and revenues of the governmental activities. We did not audit the blended component unit, the Public Building Commission, an internal service fund, which represents 43 percent, 66 percent, and 8 percent, respectively, of the assets, fund balance, and revenues of the aggregate remaining fund information and 18 percent, 90 percent, and 4 percent, respectively, of the assets, net position, and revenues of the governmental activities. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts included for the component units, is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Public Building Commission and the Forest Preserve Commission were not audited in accordance with *Government Auditing Standards*.

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

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of November 30, 2018, 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 11 to the financial statements, the County adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which restated beginning net position and other postemployment benefits liability of the governmental activities. Our opinion is 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 and budget and actual schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described previously and the reports of the other auditors, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2019, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

RSM US LLP

Davenport, Iowa
May 13, 2019

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2018

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, 2018. 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 \$34,492,301 and \$40,640,261, as restated (net position) at the close of fiscal years 2018 and 2017, respectively. Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, was implemented during fiscal year 2018. The beginning net position as of December 1, 2017 was restated by \$14,917,840 to retroactively report the Total Other Postemployment Benefits (OPEB) Liability. Fiscal year 2017 amounts were not restated because the information was not available. Of this amount, (\$42,438,809) for fiscal year 2018 and \$(18,107,142) for fiscal year 2017 represents additional future resources required to fulfill the government's obligations to citizens and creditors.

The government's total net position decreased by \$6,147,960, as restated, and \$2,993,963 in fiscal years 2018 and 2017, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$29,110,952, an increase of \$4,718,880 in comparison with the prior year. The unrestricted Fund Balance is (\$2,897,218). Due to the balance being negative, no fund balance is available for spending at the government's discretion.

Unrestricted fund balance for the General Fund was \$1,590,637 and \$1,772,483 or 6 percent and 7 percent of total General Fund expenditures for fiscal years ended 2018 and 2017, respectively.

The County's total long-term debt excluding compensated absences, estimated claims settlements, total OPEB liability and net pension liability, increased by \$2,112,587 (4.2 percent) during fiscal year ended November 30, 2018. The increase was due to the Forest Preserve District issue of \$4.585 million of bonds for the spillway repairs and improvements at one of its parks less the year's actual multiple bond principal and interest payments through jail lease, Hope Creek, and Forest Preserve revenues.

As of the close of the fiscal year 2018, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$8,205,930, an increase of \$4,637,675 in comparison to prior year. The bonds' principal and interest payments began 12/1/06. The current interest rate ranges from 2.5 percent to 4.0 percent. The future annual principal payments range from \$190,000 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 future annual principal payments range from \$1,170,000 to \$1,550,000 and will end on 12/1/27. These payments will be made through fees and property taxes levied for the facility.

Rock Island County cost savings measures throughout fiscal year 2018 continued. Replacement employees for retiree or resigned positions were not filled whenever possible or at least as long as possible. Increases for expense budgets have been restricted without additional supporting revenue sources, so as not to consume unencumbered fund balance. Equipment purchases are being delayed or forgone when possible. Additional cost saving measures were taken in review of the County's many contracts. New terms were negotiated at minimal services for less cost. Revenues were also increased significantly in the area of investment income. Interest rates climbed considerably over the course of the 2018 fiscal year.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2018

Overview of the Financial Statements

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

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

The statement of net position presents information on all of the County's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

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

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

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

The County maintains 41 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Forest Preserve Commission, Hope Creek Care Center, Illinois Municipal Retirement Fund 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, 2018

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 80 through 86.

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

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

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

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The fiduciary funds of the County are considered agency funds. Total assets of the fiduciary funds were \$12,706,502 and \$12,881,087 for fiscal years ended 2018 and 2017, 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 67 through 79, and 80 through 86 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 \$34,492,301 in 2018 compared to the net position of \$40,640,261, as restated, during 2017 represents a decrease from a year ago.

Of the County's net position, 149 percent and 101, not restated, percent for the fiscal years ended 2018 and 2017, 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, 2018

Table 1 - Rock Island County, Illinois' Net Position

	Governmental Activities 2018	Governmental Activities 2017
Current assets	\$ 93,205,461	\$ 94,758,170
Capital assets, net	91,007,118	81,866,087
Total assets	184,212,579	176,624,257
Deferred outflows of resources	8,877,677	21,699,628
Current liabilities outstanding	18,825,104	15,631,055
Other liabilities	88,996,111	95,453,533
Total liabilities	107,821,215	111,084,588
Deferred inflows of resources	50,776,740	31,681,196
Net position:		
Net investment in capital assets	51,424,070	56,228,619
Restricted for:		
Capital improvements	7,277,617	5,897,285
Collector's tax fees, sale & error refunds	177,667	169,171
Document storage	1,824,521	2,509,264
Working cash	533,634	526,233
GIS	131,430	148,228
Judicial	1,756,882	1,689,637
Parks and recreation	8,201,119	3,569,514
Public health	2,932,424	2,843,577
Liability	2,584,913	-
Public safety	86,833	83,715
Unrestricted	(42,438,809)	(18,107,142)
Total net position	\$ 34,492,301	\$ 55,558,101

A restricted portion of the County's net position (74 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, (\$42,438,809) is the additional future resources required to fulfill the government's obligations to citizen and creditors.

The County's total net position decreased by \$6,147,960 during the current fiscal year. Despite the overall \$3 million increase in property taxes and interest revenue doubling, the grant, and taxes and reimbursements revenues from the state have decreased. Therefore, with the increased spending for the Justice Center Annex from the Public Building Commission and the improvements being done at the Forest Preserve District cash has decreased over the last year. Also, contributing to the net position decrease is the short term loans due but outstanding at year-end. The capital investments from bond proceeds are contributing to unrestricted net position becoming a greater deficit.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2018. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method of accounting.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2018

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

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

	Governmental Activities 2018 (Restated)	Governmental Activities 2017 (Not Restated)
Revenues:		
Program revenues:		
Charges for services	\$ 24,007,689	\$ 26,023,539
Operating grants and contributions	10,840,889	11,826,660
Capital grants and contributions	278,414	67,150
General revenues:		
Property taxes	33,662,105	31,792,117
Intergovernmental revenue	9,966,823	9,862,432
Investment earnings	822,194	323,276
Miscellaneous	744,850	666,556
Total revenues	80,322,964	80,561,730
Expenses:		
General government	22,011,339	18,733,416
Public safety	10,647,234	10,718,972
Corrections	3,893,671	4,944,904
Judiciary and legal	9,682,446	9,401,008
Transportation and public works	5,062,461	4,482,156
Social services	26,940,680	27,706,757
Culture and recreation	6,491,398	5,849,016
Debt service, interest on long-term debt	1,741,695	1,719,464
Total expenses	86,470,924	83,555,693
Increase/(Decrease) in net position	(6,147,960)	(2,993,963)
Net position, beginning	40,640,261	58,552,064
Net position, ending	\$ 34,492,301	\$ 55,558,101

General government expenses increased approximately \$3,277,923 or 17 percent. This increase is entirely encompassed by a more complete County wide usage of the risk management plan developed a few years ago. A very small percentage of individual employees' salary is expensed through the program for the responsibility to assist with avoiding risk and potential suit toward the County. This increase in expense is shown in the Liability Insurance Fund. This has therefore, decreased expenses in the categories of Public Safety, Corrections, and Social Services. The Recorder's office also was approved to digitize the documents in the office reducing the storage space needed to move the office out of the old Courthouse and into the County Office Building. The result was a large expense increase to perform the project, but with the anticipation of increased fees and new fee opportunities for the future with the accessibility of these documents.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2018

Judiciary and Legal expenses increased \$281,438 or 3 percent. This is mainly due to the move of offices out of the old Courthouse and to the new Judicial Annex in the purchase of some new equipment and moving expenses. Also, equipment and software was needed to comply with unfunded mandates from the State level and courts.

Transportation and Public Works increased \$580,305 or 13 percent. The amount of money that was available for the IDOT grants to an outer agency for updates to their transportation fleet was increased.

Social services expenses decreased approximately \$766,077 or 3 percent. Much of this decrease was again due to reduced grant funds to the Health Department so naturally decreasing expenses by closing associated programs. Reduced occupancy at Hope Creek reduced costs for patient care. This was the final year of reduced bond principal from the refinancing that had occurred in 2016 as well as deferred salary expenses for the risk management program.

Culture and Recreation expenses increased \$642,382 or 11 percent due to the repairs to the Spillway at Loud Thunder, the improvements that had begun at Loud Thunder campgrounds and boat rental area, and for improved exhibits at Niabi Zoo.

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 2018	Net Revenue (Expense) of Services 2018
General government	\$ 22,011,339	\$ (15,998,754)
Public safety	10,647,234	(8,625,689)
Corrections	3,893,671	(2,193,920)
Judiciary and legal	9,682,446	(6,919,371)
Transportation and public works	5,062,461	(3,184,784)
Social services	26,940,680	(9,485,981)
Culture and recreation	6,491,398	(3,193,738)
Debt service, interest on long-term debt	1,741,695	(1,741,695)
Total	\$ 86,470,924	\$ (51,343,932)

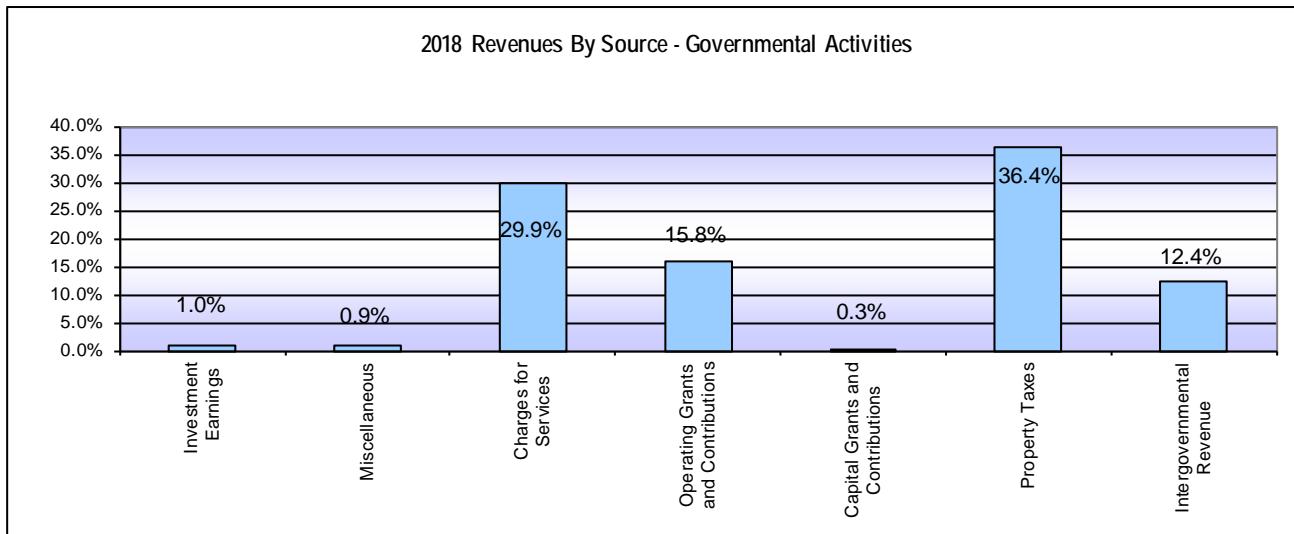
Net cost of services is 59 percent of total cost of services in 2018. This reflects a continued reliance on taxes and other general revenue sources to fund the cost of services.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2018

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, 2018.



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 \$29,110,952, an increase of \$4,718,880 in comparison with the prior year. Approximately ten percent of this total amount or (\$2,897,218) 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 \$1,590,637 while total fund balance reached \$3,076,414. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to fund expenditures of \$25,322,374. Unassigned fund balance represents 6 percent of total General Fund expenditures, while total fund balance represents a little higher amount at approximately 12 percent of that same amount.

The County's General Fund net change in fund balance was an increase of \$554,050 during the current fiscal year. A key factor in this increase was increases in interest revenue. However, the largest change was continued cost savings measures on the part of all General Fund offices.

The Forest Preserve Commission Fund has a total fund balance of \$8,205,930 for 2018 and \$3,568,255 for 2017. The net increase in fund balance during the current year was \$4,637,675. The increase is due primarily to new bonds being issued and the creation of the Capital Projects-Loud Thunder Spillway & Camping Fund. Also a contributing factor - another year of property taxes were collected in the Development of Forests & Construction Improvement Fund. This fund is building reserves with no expenditures to date. Interest rates continued their upward trend just as well.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2018

The Hope Creek Care Center Fund has a total fund deficit of \$(4,086,209) for 2018 and had a fund deficit of \$(2,418,232) for 2017. The net decrease in fund balance during the current year was \$1,667,977. Fee revenue dropped even lower in 2018. So despite expenditures being overall lower in 2018 than in 2017, revenues continue to be unable to sustain the home's expenditures therefore, decreasing fund balance once again.

The Illinois Municipal Retirement Fund has a total fund balance of \$1,307,307 for 2018 and \$1,919,330 for 2017. The net decrease in fund balance during the current year was \$612,023. The budgeted estimates of the rates for required employer contribution payments at the time of levying property taxes was much lower than the required rates paid in 2018. This caused an increase in those expenditures for the year not covered by that almost single source of revenue.

The Liability Insurance Fund has a total fund balance of \$5,683,213 for 2018 and \$4,369,254 for 2017. The net increase in fund balance during the current year was \$1,313,959. Large settlement payments are again being anticipated in the near future to settle old and current lawsuit cases. Rock Island County is self-insured for these expenses. Therefore, property tax revenue to this fund was raised to compensate these and other liability expenditures. The implementation and 2018 expansion of the newer risk management program has provided portions of risk minded employees' salaries to be expensed from this fund in the future as well. These anticipated increases are also being covered by these property tax levels.

General Fund Budgetary Highlights

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

- The total original revenue budget of \$24,630,233, excluding transfers in, was increased to \$24,762,178 (an increase of \$131,945). This increase is mostly due to grant revenue being received. Therefore in keeping with County policy of not overstating revenues, grants that are new, unanticipated for sure or covering multiple years are not budgeted. Then, upon receipt the corresponding expense is budgeted as well. Also, a small amount of fee revenue was increased. So the increase is due to:
 - Continued Sheriff Justice Assistance grant revenue being awarded, and additional State Criminal Alien Assistance funds received both from the US Bureau of Justice.
 - Federal and State grants were received to help promote emergency preparedness
 - There was an increase to the grant awarded to the Coroner compared to years prior.
 - A local grant was received from the County Waste Management Agency for promoting recycling county wide.
 - County Recorder fees were increased.
 - Exelon donated to our EMA office for new office furniture.

Variances in the actual revenues under final budgeted revenues totaling \$492,000 were due in part to various fees revenue coming in lower than anticipated. This includes Circuit Clerk fines and Recorder fees. Property taxes also came in lower than anticipated. While Replacement Tax revenue came in below expectations many of the Salary Reimbursements as well as Sales and Use Tax, and Local Use Tax were above expectations.

Variances in actual expenditures under final budget total \$846,923. Several offices have chosen to leave open positions within their staff longer due to financial constraints. This relates to reduced salary and benefit costs. Certain offices performed extremely under budget such as the Sheriff, General County, County Clerk and Public Defender. The County Administrator position wasn't filled until mid-year providing savings in regard to his salary. Major areas of under budget spending occurred in Costs of Services. Election judge expense, outside contractual, court juror fees, and communications across many offices were the most under anticipated in FY2018.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2018

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to \$91,007,118 and \$81,866,087 (net of accumulated depreciation) as of November 30, 2018 and 2017, respectively. This investment in capital assets includes land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure.

Major capital assets additions for the year include the highway department purchase of an excavator for the cost of \$131,500. The highway department also invested \$171,399 improving County highways, bridges, and culverts. Hope Creek Care Center and the Sheriff's office purchased new vehicles for a total investment of \$182,084. The Forest Preserve District invested \$343,919 in new Zoo exhibits, bathroom and pavilion restorations, vehicles, and lawn equipment. The Public Building Commission has spent \$11,684,212 of construction-in-progress on the new Justice Center Annex construction. These above additions less depreciation expenses account for our \$9.14 mil in increased capital assets.

Table 4 - Rock Island County, Illinois' Capital Assets

	Governmental Activities	
	2018	2017
Land	\$ 6,640,469	\$ 6,640,469
Construction-in-progress	16,365,943	4,593,392
Buildings	58,470,977	57,843,565
Improvements other than buildings	92,909	92,909
Equipment	16,486,252	15,578,700
Infrastructure	64,830,197	64,776,715
Accumulated depreciation	(71,879,629)	(67,659,663)
Total	\$ 91,007,118	\$ 81,866,087

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 \$28,900,000 and \$29,795,000 and general obligation bonds outstanding totaling \$20,225,000 and \$17,010,000, as of November 30, 2018 and 2017, respectively. The County paid \$1,960,000 in principal and \$1,741,695 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

	2018	2017	Maturity
Governmental activities:			
General obligation bonds	\$ 20,225,000	\$ 17,010,000	2028
Revenue bonds	28,900,000	29,795,000	2045

Economic Factors and Next Year's Budgets and Rates

The 2019 fiscal year budget is based in part on an increase in assessed valuation and overall property tax levy increase of 11.95 percent over 2018. Additionally, there is a slight increase to expected sales tax revenue. These increases are not enough to cover needed expenses in the General Fund, currently at its maximum levy percentage, and this occurrence results in an FY19 budgeted general fund deficit of \$421,374. The county has lowered expenses where possible and increased revenues with the property tax increase; however, for the FY19 budget year a deficit still exists.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2018

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. Without a funding mechanism, the county expects very limited ability to maintain its existing facilities. Therefore, as emergency costs occur for these items costs are incurred even though hopes of not needing these funds are influenced in the budget.

For fiscal years 2020 and beyond, the objective is to provide a surplus general fund budget by the year 2022. The County Board will need additional general fund revenues sufficient to accomplish this objective or general fund expenses will need to be significantly reduced. A comparison of staffing levels and expenses from three other similarly sized counties in Illinois revealed that Rock Island County is understaffed and generally spends less per capita than those other counties. Since staffing levels are low, the workload continues to increase, and other parts of the budget have already been cut. The only thing left to cut is additional personnel-related costs. Any additional cuts to personnel may bring staffing to dangerous levels considering we are required to provide certain services to the public by law.

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

In an effort to decrease the salary burden to the General Fund and a few other funds whose employees engage in the prevention of liability to the County, a Risk Management Program was developed. A benefit to this program is the ability to defer portions of salary to the property tax supported Liability Insurance Fund. This fund in 2019 is anticipated to pay approximately \$3.5 mil of salary expenses that were otherwise the responsibility of those other various funds. This amount will continue to grow into the future as CBAs provide for pay increases and as higher percentages of certain positions are allowed, as pertains to the functions of those positions in this program.

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 in governance and mission, strategy, compliance, quality management and finance. They have improved the operational and financial positions of health care facilities by performing an organizational analysis where they identified 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, including management and consulting engagements. MPA will be presenting their findings to the County Board in May 2019 and we are expecting a clear strategic initiative will be determined as to how the County will proceed with running Hope Creek Care Center.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2018

The County Sheriff's Office has 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.

The County closed one collective bargaining agreement (CBA) in FY18 and is working on a wage opener for another bargaining agreement in the beginning of FY19. The County worked cooperatively with the Teamsters union and accomplished significant cost savings for the taxpayer through a freeze in the union employee pay scale for two years.

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

For FY19, the County expense budget will consist of only the minimum amount necessary in both FICA and IMRF to pay annual employee expenses plus maintain a fund reserve of 50 percent of annual expenditures. The reserve is to ensure the county does not borrow money and pay interest expense during non-tax collection months. The Mental Health levy is budgeted to increase annually by 3.69 percent and in 2021 that fund is estimated to have a healthy 43.2 percent reserve. The Veteran's Affairs levy is budgeted to increase by 3 percent each year for the next four years. That fund is estimated to have a very healthy 83.28 percent reserve. The highway department levy is budgeted to increase 11.979 percent in FY19 to help ensure adequate road maintenance occurs. Even with these individual levy increases, the cumulative net difference to the overall property tax levy for county operations is anticipated to remain flat for several years.

Requests for Information

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

Rock Island County, Illinois

Statement of Net Position
November 30, 2018

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Assets		
Current assets:		
Cash and cash equivalents	\$ 49,934,896	\$ 13,106
Receivables:		
Property taxes	36,883,824	-
Accounts, net allowance for uncollectibles of \$1,239,478	1,014,038	104,255
Accrued interest	67,653	-
Due from other governments, net allowance for uncollectibles of \$1,337,252	3,620,222	140,114
Other assets	1,684,828	-
Total current assets	93,205,461	257,475
Noncurrent assets:		
Capital assets:		
Nondepreciable:		
Land	6,640,469	-
Construction-in-progress	16,365,943	-
Depreciable:		
Buildings	58,470,977	-
Improvements other than building	92,909	-
Equipment	16,486,252	156,680
Infrastructure	64,830,197	-
Less accumulated depreciation	(71,879,629)	(148,662)
Total capital assets	91,007,118	8,018
Total noncurrent assets	91,007,118	8,018
Total assets	184,212,579	265,493
Deferred Outflows of Resources		
Deferred charge on refunding	259,593	-
Pension related amounts	7,980,749	245,747
Other post employment benefit related amounts	637,335	-
Total deferred outflows of resources	8,877,677	245,747

See notes to basic financial statements.

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Liabilities		
Current liabilities:		
Accounts payable	\$ 4,228,473	\$ 190,692
Current portion of estimated claims settlements	1,516,285	-
Accrued liabilities	3,487,130	46,765
Due to other governmental units	6,072	-
Due to fiduciary fund	1,920,217	-
Unearned revenue	1,152,382	45,328
Tax anticipation loan payable	1,382,000	-
Compensated absences	2,652,545	29,793
Current portion of general obligation bonds	1,580,000	-
Current portion of revenue bonds payable	900,000	-
Other liabilities	-	15,415
Total current liabilities	18,825,104	327,993
Noncurrent liabilities:		
Estimated claims settlements	856,912	-
Total other postemployment benefits liability	19,607,989	6,773
Net pension liability	19,154,320	4,158
General obligation bonds, net bond premiums	19,597,468	-
Revenue bonds payable, net bond premiums	29,779,422	-
Total noncurrent liabilities	88,996,111	10,931
Total liabilities	107,821,215	338,924
Deferred Inflows of Resources		
Property taxes	34,510,717	-
Pension related amounts	16,266,023	590,840
Other postemployment benefit resources	-	645
Total deferred inflows of resources	50,776,740	591,485
Net Position (Deficit)		
Net investment in capital assets	51,424,070	8,018
Restricted for:		
Capital improvements	7,277,617	-
Collector's tax fees, sale and error refunds	177,667	-
Document storage	1,824,521	-
Working Cash	533,634	-
GIS	131,430	-
Judicial	1,756,882	-
Parks and recreation	8,201,119	-
Public health	2,932,424	-
Liability	2,584,913	-
Public safety	86,833	-
Unrestricted (deficit)	(42,438,809)	(427,187)
Total net position (deficit)	\$ 34,492,301	\$ (419,169)

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2018

	Expenses	Program Revenues			
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions	
Functions/ Programs					
Primary Government					
Governmental activities:					
General government	\$ 22,011,339	\$ 5,995,291	\$ 17,294	\$ -	
Public safety	10,647,234	1,582,214	439,331	-	
Corrections	3,893,671	621,012	800,325	278,414	
Judiciary and legal	9,682,446	2,612,587	150,488	-	
Transportation and public works	5,062,461	118,501	1,759,176	-	
Social services	26,940,680	10,243,680	7,211,019	-	
Culture and recreation	6,491,398	2,834,404	463,256	-	
Debt service, interest on long-term debt	1,741,695	-	-	-	
Total governmental activities	\$ 86,470,924	\$ 24,007,689	\$ 10,840,889	\$ 278,414	
Component Unit	\$ 2,217,221	\$ -	\$ 2,262,657	\$ -	

General Revenues

Property taxes

Intergovernmental revenue, unrestricted:

 Replacement tax

 Sales and use taxes

 Income tax

 Hotel/Motel taxes

 Other taxes

Investment earnings

Miscellaneous

Total general revenues

Changes in net position

Net position (deficit), beginning of year, as restated

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

\$	(15,998,754)	\$	-
	(8,625,689)		-
	(2,193,920)		-
	(6,919,371)		-
	(3,184,784)		-
	(9,485,981)		-
	(3,193,738)		-
	(1,741,695)		-
	<hr/>		<hr/>
	(51,343,932)		-
	<hr/>		<hr/>
	-		45,436
	<hr/>		<hr/>

33,662,105	-
2,220,315	-
5,196,644	-
1,694,772	-
293,690	-
561,402	-
822,194	606
744,850	1,499
<hr/>	<hr/>
45,195,972	2,105
(6,147,960)	47,541
<hr/>	<hr/>
40,640,261	(466,710)
<hr/>	<hr/>
\$ 34,492,301	\$ (419,169)
<hr/>	<hr/>

Rock Island County, Illinois

Balance Sheet
Governmental Funds
November 30, 2018

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Assets			
Cash and cash equivalents	\$ 3,280,972	\$ 7,962,027	\$ 257,192
Receivables:			
Property taxes receivable	7,628,452	1,940,527	2,767,027
Accounts receivable, net allowance for uncollectibles of \$1,239,478	346,264	172,046	273,899
Accrued interest receivable	12,893	11,711	605
Due from other funds	910,834	-	91,115
Due from other governmental units, net allowance for uncollectibles of \$1,337,252	2,055,409	29,300	633,951
Other assets	92,009	6,096	172
Advances to other funds	253,000	-	-
Total assets	\$ 14,579,833	\$ 10,121,707	\$ 4,023,961
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ 957,001	\$ 433,763	\$ 1,312,322
Accrued liabilities	864,714	176,083	316,257
Due to other funds	250,102	-	1,985,300
Due to other governmental units	-	-	-
Due to fiduciary fund	1,920,217	-	-
Unearned revenues	31,640	-	-
Advances from other funds	-	-	87,000
Tax anticipation loan payable	-	-	1,382,000
Total liabilities	4,023,674	609,846	5,082,879
Deferred inflows of resources:			
Unavailable revenue—property taxes	6,690,979	1,305,931	2,676,391
Unavailable revenue—intergovernmental	788,766	-	350,900
Total deferred inflows of resources	7,479,745	1,305,931	3,027,291
Fund balances:			
Nonspendable	952,143	6,096	172
Restricted	533,634	8,199,834	-
Unassigned	1,590,637	-	(4,086,381)
Total fund balances (deficits)	3,076,414	8,205,930	(4,086,209)
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 14,579,833	\$ 10,121,707	\$ 4,023,961

See notes to basic financial statements.

Primary Government					
Illinois Municipal Retirement	Liability Fund	Insurance Fund	Nonmajor Governmental	Total	
\$ 1,779,691	\$ 4,438,916	\$ 15,745,170	\$ 33,463,968		
5,438,515	6,746,706	12,362,597	36,883,824		
-	977	215,577	1,008,763		
2,800	8,567	27,723	64,299		
-	1,200,000	183,255	2,385,204		
-	6,181	879,163	3,604,004		
-	1,155	30,838	130,270		
-	-	46,301	299,301		
\$ 7,221,006	\$ 12,402,502	\$ 29,490,624	\$ 77,839,633		
\$ 183,748	\$ 49,158	\$ 1,202,189	\$ 4,138,181		
429,565	131,157	649,146	2,566,922		
-	731	205,790	2,441,923		
-	-	6,072	6,072		
-	-	-	1,920,217		
-	-	36,820	68,460		
-	-	212,301	299,301		
-	-	-	1,382,000		
613,313	181,046	2,312,318	12,823,076		
5,300,386	6,538,243	11,998,787	34,510,717		
-	-	255,222	1,394,888		
5,300,386	6,538,243	12,254,009	35,905,605		
-	1,155	30,838	990,404		
1,307,307	5,682,058	15,294,933	31,017,766		
-	-	(401,474)	(2,897,218)		
1,307,307	5,683,213	14,924,297	29,110,952		
\$ 7,221,006	\$ 12,402,502	\$ 29,490,624	\$ 77,839,633		

Rock Island County, Illinois

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
November 30, 2018**

Total governmental fund balances	\$	29,110,952
 Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the funds:		
Land	\$	6,183,657
Construction-in-progress		114,794
Buildings		57,704,953
Equipment		16,418,008
Infrastructure		64,830,197
Accumulated depreciation		<u>(71,600,798)</u>
		73,650,811
 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		1,394,888
 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		18,050,333
Internal balances		56,719
Capital assets, net		17,356,307
Current liabilities		<u>(2,845,422)</u>
		32,617,937
 Deferred outflows and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources, pension related		7,980,749
Deferred inflows of resources, pension related		<u>(16,266,023)</u>
Deferred inflows/outflows of resources, OPEB related		637,335
Deferred charge on refunding, net		<u>259,593</u>
		(7,388,346)
 Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Estimated claims settlements		(1,622,197)
Compensated absences		(2,652,545)
Other postemployment benefits obligation		(19,607,989)
Net pension liability		(19,154,320)
Bond premium, net		(2,731,890)
General obligation bonds		(20,225,000)
Revenue bonds payable		<u>(28,900,000)</u>
		(94,893,941)
Net position of governmental activities	\$	34,492,301

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, 2018

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues:			
Fees	\$ 5,406,019	\$ 2,608,241	\$ 11,067,955
Property taxes	7,255,647	3,372,981	2,641,010
Intergovernmental	11,356,818	463,256	-
Investment earnings	116,737	82,597	5,130
Miscellaneous	142,846	473,084	37,733
Total revenues	24,278,067	7,000,159	13,751,828
Expenditures:			
Current:			
General government	7,796,224	-	-
Public safety	6,384,052	-	-
Corrections	3,893,671	-	-
Judiciary and legal	6,456,657	-	-
Transportation and public works	-	-	-
Social services	-	-	13,622,171
Culture and recreation	-	5,656,553	-
Capital outlay	791,770	422,365	-
Debt service:			
Principal	-	400,000	665,000
Interest	-	191,067	447,518
Bond issuance costs	-	113,915	-
Total expenditures	25,322,374	6,783,900	14,734,689
Excess (deficiency) of revenue over expenditures	(1,044,307)	216,259	(982,861)
Other financing sources (uses):			
Transfers in	2,062,689	-	-
Transfers out	(464,343)	-	(694,134)
Proceeds from sale of capital assets	11	150	9,018
Issuance of bonds	-	4,280,000	-
Bond premium	-	141,266	-
Total other financing sources (uses)	1,598,357	4,421,416	(685,116)
Net change in fund balances	554,050	4,637,675	(1,667,977)
Fund balances (deficits), beginning of year	2,522,364	3,568,255	(2,418,232)
Fund balances (deficits), end of year	\$ 3,076,414	\$ 8,205,930	\$ (4,086,209)

See notes to basic financial statements.

Primary Government				
Illinois Municipal Retirement	Liability Insurance Fund	Nonmajor Governmental	Total	
\$ -	\$ -	\$ 3,229,924	\$ 22,312,139	
4,021,619	6,075,305	10,295,543	33,662,105	
-	73,102	9,774,795	21,667,971	
19,458	46,710	256,848	527,480	
-	20,061	341,369	1,015,093	
4,041,077	6,215,178	23,898,479	79,184,788	
4,626,086	4,841,015	3,458,787	20,722,112	
-	-	967,878	7,351,930	
-	-	-	3,893,671	
-	-	1,764,004	8,220,661	
-	-	3,399,907	3,399,907	
-	-	10,190,565	23,812,736	
-	-	-	5,656,553	
-	-	490,937	1,705,072	
-	-	895,000	1,960,000	
-	-	1,451,789	2,090,374	
-	-	-	113,915	
4,626,086	4,841,015	22,618,867	78,926,931	
(585,009)	1,374,163	1,279,612	257,857	
-	8,374	1,142,085	3,213,148	
(27,014)	(68,578)	(1,929,101)	(3,183,170)	
-	-	600	9,779	
-	-	-	4,280,000	
-	-	-	141,266	
(27,014)	(60,204)	(786,416)	4,461,023	
(612,023)	1,313,959	493,196	4,718,880	
1,919,330	4,369,254	14,431,101	24,392,072	
\$ 1,307,307	\$ 5,683,213	\$ 14,924,297	\$ 29,110,952	

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, 2018

Net change in fund balances—governmental funds \$ 4,718,880

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

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

Capital outlay	1,618,671
Depreciation:	
General government	\$ (153,021)
Public safety	(907,203)
Judiciary and legal	(92,225)
Transportation and public works	(1,823,693)
Social services	(581,096)
Culture and recreation	<u>(821,919)</u>
	4,379,157

The net effect of various miscellaneous transactions involving capital assets:

Capital contributions	278,414
Loss on disposal of capital assets	(20,539)
Proceeds from sale of capital assets	<u>(9,779)</u>
	248,096

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

(1,440,652)

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	1,960,000
Bond premium amortization	348,679
Issuance of Bonds	(4,280,000)
Deferred amount on refunding amortization	(91,332)
Premium on Issuance of Bonds	(141,266)

(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, 2018

Internal service funds net change	\$ 274,836
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in claims settlements	1,545,270
Change in compensated absences	(127,874)
Change in other postemployment benefits liability	112,845
Pension expense	(6,514,956)
Change in net position of governmental activities	\$ (6,147,960)

See notes to basic financial statements.

Rock Island County, Illinois**Statement of Net Position**
Governmental Activities—Internal Service Funds
November 30, 2018

Assets

Current assets:

Cash and cash equivalents	\$ 16,470,928
Receivables:	
Accounts	5,275
Interest	3,354
Due from other funds	56,719
Due from other governmental units	16,218
Accrued rental income	1,554,558
Total current assets	18,107,052

Noncurrent assets:

Capital assets:	
Nondepreciable:	
Land	456,812
Construction-in-progress	16,251,149
Depreciable:	
Equipment	68,244
Improvements other than buildings	92,909
Buildings	766,024
Less accumulated depreciation	(278,831)
Total capital assets	17,356,307
Total assets	35,463,359

Liabilities

Current liabilities:

Accounts payable	90,292
Estimated claims settlement	751,000
Accrued liabilities	920,208
Unearned revenue	1,083,922
Total liabilities	2,845,422

Net position

Net investment in capital assets	17,298,858
Unrestricted	15,319,079
Total net position	\$ 32,617,937

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, 2018**

Operating revenues:	
Charges for services	\$ 11,962,925
Other	342,495
Total operating revenue	12,305,420
Operating expenses:	
Other services and charges	12,264,529
Depreciation expense	30,791
Total operating expenses	12,295,320
Operating income	10,100
Nonoperating revenue, investment earnings	294,714
Income before transfers	304,814
Transfers out	(29,978)
Change in net position	274,836
Total net position, beginning of year	32,343,101
Total net position, end of year	\$ 32,617,937

See notes to basic financial statements.

Rock Island County, Illinois

Statement of Cash Flows
Governmental Activities—Internal Service Funds
Year Ended November 30, 2018

Cash flows from operating activities:	
Cash received from employee contributions and other charges	\$ 9,245,515
Cash received from other operating revenue	342,495
Cash payments for claims	(9,705,181)
Cash received for jail lease	2,710,209
Cash payments for jail lease	(2,172,560)
Cash payments for jail operations	(1,033,696)
Net cash used in operating activities	(613,218)
Cash flows from noncapital financing activities:	
Interfund payments	50,727
Transfers out	(29,978)
Net cash provided by noncapital financing activities	20,749
Cash flows from capital and related financing activities,	
purchase of property	(11,684,212)
Cash flows from investing activities, interest received	293,190
Net (decrease) in cash	(11,983,491)
Cash and cash equivalents:	
Beginning	28,454,419
Ending	\$ 16,470,928
Reconciliation of operating income to net cash used in operating activities:	
Operating income	\$ 10,100
Adjustments to reconcile operating income to net cash used in operating activities:	
Depreciation	30,791
(Increase) decrease in:	
Receivables	(4,061)
Due from other governmental units	(735)
Other assets	74,856
Increase (decrease) in:	
Accounts payable	(103,515)
Accrued liabilities	(786,727)
Unearned revenue	166,073
Net cash used in operating activities	\$ (613,218)

See notes to basic financial statements.

Rock Island County, Illinois

Statement of Assets and Liabilities

Agency Funds

November 30, 2018

Assets

Cash and cash equivalents	\$ 10,349,027
Due from primary government	1,920,217
Receivables:	
Accounts receivable	113,992
Accrued interest receivable	<u>323,266</u>
Total assets	<u>\$ 12,706,502</u>

Liabilities

Due to other governmental units	\$ 8,550,618
Due to individuals and private entities	<u>4,155,884</u>
Total liabilities	<u>\$ 12,706,502</u>

See notes to basic financial statements.

Rock Island County, Illinois

Notes to Basic Financial Statements **Year Ended November 30, 2018**

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, 2018. 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, 2018. 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, 2018. 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, 2018

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, 2018

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, 2018

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 2018 tax levy is budgeted for fiscal year 2019, 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, 2018 included an allowance for an uncollectible amount of \$1,239,478 for private pay patient receivables.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

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

Due from other governments: The County's due from other governments include receivables from federal and state governmental units related to grants, taxes and charges for services. These receivables are shown net of an allowance for uncollectible determined by historical experience applied to an aging of accounts and a review of troubled accounts by the County. Fiscal year ended November 30, 2018 included an allowance for an uncollectible amount of \$1,337,252 for amounts due from Medicaid and Medicare in the Hope Creek Care Center Fund included in due from other governments.

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

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

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

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

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

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

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

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

Total OPEB liability: For purposes of measuring the total OPEB liability, deferred 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.

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.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

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

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 investment in capital assets excludes unspent debt proceeds of \$12,071,698 in the internal service fund. Net position is reported as restricted when there are limitations imposed on its use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted through enabling legislation consists of \$2,932,424 for public health and \$7,277,617 for capital improvements.

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

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

Note 2. Cash and Cash Equivalents

As of November 30, 2018, the County's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net position	\$ 49,934,896
Cash and cash equivalents fiduciary funds	10,349,027
Cash and cash equivalents component unit	13,106
	<hr/> <u>\$ 60,297,029</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, 2018, the County held no investments.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

Note 2. Cash and Cash Equivalents (Continued)

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

The carrying amount of the County's deposits as of November 30, 2018 was \$60,283,923. 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, 2018 was \$13,106. 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, 2018:

Fund	Deficit Fund Balance
Major Funds:	
Hope Creek Care Center, special revenue fund	\$ 4,086,209
Nonmajor Funds:	
Animal Control Fund, special revenue fund	383,259
Maintenance and Child Support Collection Fund, special revenue fund	15,547

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

Note 4. Interfund Account Balances

The interfund receivable and payable balances as of November 30, 2018 are as follows:

	Due From Other Funds	Due To Other Funds
Major funds:		
General	\$ 910,834	\$ 250,102
Hope Creek Care Center	91,115	1,985,300
Liability insurance fund	1,200,000	731
Nonmajor governmental funds	183,255	205,790
Internal service funds	56,719	-
Total	\$ 2,441,923	\$ 2,441,923

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, 2018, were as follows:

	Advances To Other Funds	Advances From Other Funds
Major funds:		
General	\$ 253,000	\$ -
Hope Creek Care Center	-	87,000
Nonmajor governmental funds	46,301	212,301
Total	\$ 299,301	\$ 299,301

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, 2018, the County has a due to a fiduciary fund of \$1,920,217. 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	\$ 2,062,689	\$ 464,343
Hope Creek Care Center	-	694,134
Illinois Municipal Retirement	-	27,014
Liability insurance fund	8,374	68,578
Nonmajor governmental funds	1,142,085	1,929,101
Internal service funds	-	29,978
Total	\$ 3,213,148	\$ 3,213,148

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

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, 2018:

	2017 Balance	Additions	Deletions	2018 Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 6,640,469	\$ -	\$ -	\$ 6,640,469
Construction-in-progress	4,593,392	11,799,006	(26,455)	16,365,943
Total capital assets not being depreciated	11,233,861	11,799,006	(26,455)	23,006,412
Capital assets being depreciated:				
Buildings	57,843,565	627,412	-	58,470,977
Improvements other than buildings	92,909	-	-	92,909
Equipment	15,578,700	1,127,852	(220,300)	16,486,252
Infrastructure	64,776,715	53,482	-	64,830,197
Total capital assets being depreciated	138,291,889	1,808,746	(220,300)	139,880,335
Less accumulated depreciation for:				
Buildings	24,810,005	1,413,191	-	26,223,196
Improvements other than buildings	58,889	6,315	-	65,204
Equipment	11,763,814	1,082,195	(189,982)	12,656,027
Infrastructure	31,026,955	1,908,247	-	32,935,202
Total accumulated depreciation	67,659,663	4,409,948	(189,982)	71,879,629
Total capital assets being depreciated, net	70,632,226	(2,601,202)	(30,318)	68,000,706
Governmental activities capital assets, net	\$ 81,866,087	\$ 9,197,804	\$ (56,773)	\$ 91,007,118

The following is a summary of the changes in capital assets of the discretely presented component unit for the year ended June 30, 2018:

	2017 Balance	Additions	Deletions	2018 Balance
Discretely Presented Component Unit:				
Capital assets being depreciated, equipment	\$ 378,391	\$ 2,325	\$ (224,036)	\$ 156,680
Less accumulated depreciation for equipment	369,493	2,856	(223,687)	148,662
Component unit capital assets, net	\$ 8,898	\$ (531)	\$ (349)	\$ 8,018

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

Note 6. Capital Assets (Continued)

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

General government		\$ 153,021
Public safety		937,994
Judiciary and legal		92,225
Transportation and public works		1,823,693
Social services		581,096
Culture and recreation		821,919
Total depreciation expense, governmental activities		<u>\$ 4,409,948</u>

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, 2018 is as follows:

	Balance November 30, 2017	Additions	Deletions	Balance November 30, 2018	Due Within One Year
Tax Anticipation Loans	\$ -	\$ 1,932,000	\$ 550,000	\$ 1,382,000	\$ 1,382,000

On January 29, 2018, May 30, 2018 and November 27, 2018, Rock Island County, Illinois activated three Tax Anticipation Warrants of \$750,000, \$300,000 and \$882,000, with interest rates of 2.5 percent for Hope Creek. The warrants were obtained as a partial advance of the approximately \$2,655,847 of property taxes due to Hope Creek in fiscal year 2019. The warrants were used to pay salaries and other operating expenses and liabilities for the Hope Creek Care Center and are due to mature on January 31, 2019. As of November 30, 2018, the balance was \$1,382,000.

The following is a summary of changes in long-term debt for the year ended November 30, 2018:

	Balance November 30, 2017			Balance November 30, 2018			Due Within One Year
	Additions	Deletions					
Governmental Activities:							
General obligation bonds	\$ 17,010,000	\$ 4,280,000	\$ 1,065,000	\$ 20,225,000	\$ 1,580,000		
Revenue bonds payable	29,795,000	-	895,000	28,900,000	900,000		
Add premiums	2,939,303	141,266	348,679	2,731,890	-		
	49,744,303	4,421,266	2,308,679	51,856,890	2,480,000		
Compensated absences	2,524,671	2,652,545	2,524,671	2,652,545	2,652,545		
Net pension liability	41,599,895	-	22,445,575	19,154,320	-		
Total OPEB liability	19,626,189	-	18,200	19,607,989	-		
Estimated claims settlements	3,918,467	8,649,179	10,194,449	2,373,197	1,516,285		
	<u>\$ 117,413,525</u>	<u>\$ 15,722,990</u>	<u>\$ 37,491,574</u>	<u>\$ 95,644,941</u>	<u>\$ 6,648,830</u>		
 Discretely Presented Component Unit, compensated absences							
	Balance November 30, 2017	Additions	Retirements	Balance November 30, 2018	Due Within One Year		
	\$ 31,997	\$ 29,793	\$ 31,997	\$ 29,793	\$ 29,793		

Rock Island County, Illinois

Notes to Basic Financial Statements **Year Ended November 30, 2018**

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

General obligation bonds: On May 9, 2013, the County issued \$3,700,000 in General Obligation Refunding Bonds, Series 2013 maturing December 1, 2015 through December 1, 2025 with interest rates ranging from 2.00 to 3.50 percent to advance refund \$1,210,000 of the outstanding General Obligation Bonds, Series 2006 with interest rates ranging from 3.65 to 5.50 percent and \$1,995,000 of outstanding General Obligation Bonds, Series 2007 with interest rates at 4.00 percent.

On September 27, 2016 the County issued \$9,105,000 in General Obligation Refunding Bonds, Series 2016 maturing December 1, 2018 through December 1, 2027 with interest rates ranging from 2.00 to 4.00 percent to advance refund \$4,255,000 of the outstanding General Obligation Bonds, Series 2006 with interest rates ranging from 3.65 to 5.50 percent and \$5,245,000 of outstanding General Obligation Bonds, Series 2007 with interest rates at 4.00 percent.

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

Revenue bonds: On December 1, 2016, Rock Island County (Public Building Commission) issued \$28,000,000 in Justice Center Revenue Bonds, Series 2016 with interest rates ranging from 3.0 percent to 5.0 percent. 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 percent to 2.05 percent to current refund \$5,625,000 of the outstanding Justice Center Revenue Bonds, Series 2005 with interest rates ranging from 3.70 percent to 4.30 percent.

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

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

The County has pledged as security for bonds issued by the Public Building Commission, a portion of the County's property tax. The bonds issued by the Public Building Commission in 2012 in the amount of \$5,625,000, for the purpose of current refunding of Justice Center Revenue Bonds, Series 2005, which are payable through 2019. The 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 \$50,347,309 with annual requirements ranging from \$1,851,219 to \$2,162,419. For the current year, principal and interest paid by the Public Building Commission and the total property tax revenue recognized by the County were \$2,172,494 and \$2,704,236, respectively.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

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

The County has pledged as security for bonds issued by the Hope Creek Care Center, a portion of the County's property tax. The bonds issued by Hope Creek Care Center in 2013 in the amount of \$3,700,000 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 \$14,555,025 with annual requirements ranging from \$1,583,275 to \$1,639,375. For the current year, principal and interest paid by the Hope Creek Care Center and the total property tax revenue recognized by the County were \$1,097,865 and \$2,639,740, respectively.

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, 2018, the County's future cash flow requirements for the retirement of the general obligation bonds is as follows:

Years ending November 30:	Principal	Interest	Total
2019	\$ 1,580,000	\$ 677,521	\$ 2,257,521
2020	1,660,000	635,964	2,295,964
2021	1,650,000	588,241	2,238,241
2022	1,750,000	544,652	2,294,652
2023	1,820,000	491,553	2,311,553
2024–2029	8,590,000	1,402,761	9,992,761
2029–2033	1,625,000	436,513	2,061,513
2034–2038	1,550,000	157,726	1,707,726
Total	\$ 20,225,000	\$ 4,934,931	\$ 25,159,931

As of November 30, 2018, the County's future cash flow requirements for the retirement of the revenue bonds is as follows:

Years ending November 30:	Principal	Interest	Total
2019	\$ 900,000	\$ 1,262,419	\$ 2,162,419
2020	605,000	1,246,219	1,851,219
2021	625,000	1,228,069	1,853,069
2022	645,000	1,209,319	1,854,319
2023	670,000	1,183,519	1,853,519
2024–2028	3,830,000	5,433,945	9,263,945
2029–2033	4,655,000	4,609,469	9,264,469
2034–2038	5,925,000	3,342,250	9,267,250
2039–2043	7,550,000	1,721,100	9,271,100
2044–2045	3,495,000	211,000	3,706,000
Total	\$ 28,900,000	\$ 21,447,309	\$ 50,347,309

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

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

As of November 30, 2018, the County did not exceed its legal debt margin:

Assessed value, net of tax exemptions	<u>\$ 2,628,520,254</u>
Debt limit, 2.875% of assessed value	\$ 75,569,957
Debt applicable to debt limit	49,125,000
Legal debt margin	<u>\$ 26,444,957</u>

Note 8. Retirement System

Illinois Municipal Retirement Fund

Each qualified County employee is included in one of four pension plans administered by Illinois Municipal Retirement Fund. Below is a summary of amounts reported by the County as of and for the year ended November 30, 2018:

	Regular	Sheriff's Law Enforcement Personnel	Elected County Officials	Forest Preserve District	Total
Net pension liability	\$ (10,178,051)	\$ (4,368,280)	\$ (3,569,733)	\$ (1,038,256)	\$ (19,154,320)
Deferred outflows of resources	4,861,660	2,018,608	443,007	657,474	7,980,749
Deferred inflows of resources	(10,661,886)	(4,316,607)	(497,216)	(790,314)	(16,266,023)
Pension expense	4,721,878	1,388,801	215,890	196,007	6,522,576

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

Note 8. Retirement System (Continued)

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

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

Employees covered by benefit terms: As of November 30, 2018, 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	676	74	26	45	821
Inactive plan members entitled to but not yet receiving benefits	495	5	7	23	530
Active plan members	555	60	4	34	653
Total	1,726	139	37	102	2,004

Contributions: As set by statute, the County's Regular Plan Members are required to contribute 4.5 percent of their annual covered salary. SLEP and ECO employees participating in IMRF are required to contribute 7.5 percent of their covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rates for calendar year 2018 was 15.12 percent, 26.68 percent, 124.85 percent, and 19.27 percent for RP, SLEP, ECO, and the Forest Preserve District, respectively. For the fiscal year ended November 30, 2018 the County and Forest Preserve District contributed \$5,260,008 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, 2017. 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, 2017:

- 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 percent.
- Salary Increases were expected to be 3.39 percent to 14.25 percent, including inflation.
- The Investment Rate of Return was assumed to be 7.5 percent.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

Note 8. Retirement System (Continued)

- Projected Retirement Age was from the experience-based table of rates, specific to the type of eligibility condition, last updated for the 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 for mortality 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 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
U.S. equity	38%	8.30%
International equity	16	8.45
Fixed income	29	3.05
Real estate	8	6.90
Alternative investments	8	4.25–12.45
Cash equivalents	1	2.25
Total	100%	

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2018

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, 2017	\$ 151,131,987	\$ 125,012,428	\$ 26,119,559
Changes for the year:			
Service cost	2,461,601	-	2,461,601
Interest on the total pension liability	11,105,808	-	11,105,808
Differences between expected and actual experience of the total pension liability	(163,459)	-	(163,459)
Changes of assumptions	(4,716,438)	-	(4,716,438)
Contributions—employer	-	3,615,573	(3,615,573)
Contributions—employees	-	1,086,305	(1,086,305)
Net investment income	-	22,847,735	(22,847,735)
Benefit payments, including refunds of employee contributions	(8,570,690)	(8,570,690)	-
Other (net transfer)	-	(2,920,593)	2,920,593
Net changes	116,822	16,058,330	(15,941,508)
Balances at November 30, 2018	<u>\$ 151,248,809</u>	<u>\$ 141,070,758</u>	<u>\$ 10,178,051</u>
Sheriff's Law Enforcement Personnel			
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2017	\$ 47,922,311	\$ 38,503,421	\$ 9,418,890
Changes for the year:			
Service cost	758,182	-	758,182
Interest on the total pension liability	3,530,410	-	3,530,410
Differences between expected and actual experience of the total pension liability	(1,699,771)	-	(1,699,771)
Changes of assumptions	(424,399)	-	(424,399)
Contributions—employer	-	1,057,250	(1,057,250)
Contributions—employees	-	297,204	(297,204)
Net investment income	-	7,367,672	(7,367,672)
Benefit payments, including refunds of employee contributions	(2,458,532)	(2,458,532)	-
Other (net transfer)	-	(1,507,094)	1,507,094
Net changes	(294,110)	4,756,500	(5,050,610)
Balances at November 30, 2018	<u>\$ 47,628,201</u>	<u>\$ 43,259,921</u>	<u>\$ 4,368,280</u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2018

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, 2017	\$ 11,485,438	\$ 7,324,537	\$ 4,160,901
Changes for the year:			
Service cost	99,069	-	99,069
Interest on the total pension liability	831,093	-	831,093
Differences between expected and actual experience of the total pension liability	157,559	-	157,559
Changes of assumptions	(134,336)	-	(134,336)
Contributions—employer	-	283,773	(283,773)
Contributions—employees	-	26,698	(26,698)
Net investment income	-	1,442,706	(1,442,706)
Benefit payments, including refunds of employee contributions	(907,470)	(907,470)	-
Other (net transfer)	-	(208,624)	208,624
Net changes	45,915	637,083	(591,168)
Balances at November 30, 2018	<u>\$ 11,531,353</u>	<u>\$ 7,961,620</u>	<u>\$ 3,569,733</u>
 Forest Preserve District			
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2017	\$ 8,727,750	\$ 6,827,205	\$ 1,900,545
Changes for the year:			
Service cost	133,326	-	133,326
Interest on the total pension liability	640,223	-	640,223
Differences between expected and actual experience of the total pension liability	20,537	-	20,537
Changes of assumptions	(234,757)	-	(234,757)
Contributions—employer	-	303,412	(303,412)
Contributions—employees	-	70,854	(70,854)
Net investment income	-	1,247,807	(1,247,807)
Benefit payments, including refunds of employee contributions	(516,215)	(516,215)	-
Other (net transfer)	-	(200,455)	200,455
Net changes	43,114	905,403	(862,289)
Balances at November 30, 2018	<u>\$ 8,770,864</u>	<u>\$ 7,732,608</u>	<u>\$ 1,038,256</u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

Note 8. Retirement System (Continued)

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

	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
Net pension liability—Regular	\$ 30,020,909	\$ 10,178,051	\$ (6,027,782)
	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
Net pension liability—Sheriff's Law Enforcement Personnel	\$ 10,690,624	\$ 4,368,280	\$ (831,418)
	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
Net pension liability—Elected County Officials	\$ 4,694,214	\$ 3,569,733	\$ 2,611,445
	1% Decrease (6.50%)	Current Discount (7.50%)	1% Increase (8.50%)
Net pension liability—Forest Preserve District	\$ 2,081,431	\$ 1,038,256	\$ 185,826

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2018

Note 8. Retirement System (Continued)

Pension expense, deferred outflows of resources, and deferred inflows of resources related to pension: For the year ended November 30, 2018, the County recognized pension expense of \$6,522,576. At November 30, 2018, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Regular	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 1,463,426	\$ 163,922
Changes of assumptions	67,354	3,645,531
Net difference between projected and actual earnings on pension plan investments	-	6,852,433
Total deferred amounts to be recognized in pension expense in future periods	1,530,780	10,661,886
Pension contributions made subsequent to the measurement date	3,330,880	-
Total deferred amounts related to pensions	<u>\$ 4,861,660</u>	<u>\$ 10,661,886</u>
 Sheriff's Law Enforcement Personnel		
Deferred Amounts Related to Pensions		
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 791,713	\$ 1,422,639
Changes of assumptions	222,700	458,465
Net difference between projected and actual earnings on pension plan investments	-	2,435,503
Total deferred amounts to be recognized in pension expense in future periods	1,014,413	4,316,607
Pension contributions made subsequent to the measurement date	1,004,195	-
Total deferred amounts related to pensions	<u>\$ 2,018,608</u>	<u>\$ 4,316,607</u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2018

Note 8. Retirement System (Continued)

	Elected County Officials	
	Deferred Outflows of Resources	Deferred Inflows of Resources
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	\$ -	\$ 497,216
Pension contributions made subsequent to the measurement date	443,007	-
Total deferred amounts related to pensions	<u>\$ 443,007</u>	<u>\$ 497,216</u>
	Forest Preserve District	
	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	\$ 253,201	\$ 6,179
Changes of assumptions	33,015	185,249
Net difference between projected and actual earnings on pension plan investments	<u>220,407</u>	<u>598,886</u>
Total deferred amounts to be recognized in pension expense in future periods	506,623	790,314
Pension contributions made subsequent to the measurement date	150,851	-
Total deferred amounts related to pensions	<u>\$ 657,474</u>	<u>\$ 790,314</u>

\$4,928,933 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, 2019.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

Note 8. Retirement System (Continued)

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

	Regular	Sheriff's Law	Elected	Forest	Total
		Enforcement Personnel	County Officials	Preserve District	
Years ending November 30:					
2018	\$ (470,562)	\$ (315,648)	\$ (57,847)	\$ 90,427	\$ (753,630)
2019	(2,259,491)	(446,224)	(77,156)	(31,746)	(2,814,617)
2020	(3,655,771)	(1,134,765)	(177,496)	(192,649)	(5,160,681)
2021	(2,745,282)	(1,335,512)	(184,717)	(149,723)	(4,415,234)
2022	-	(70,045)	-	-	(70,045)
	<u>\$ (9,131,106)</u>	<u>\$ (3,302,194)</u>	<u>\$ (497,216)</u>	<u>\$ (283,691)</u>	<u>\$ (13,214,207)</u>

As of November 30, 2018, the County owed IMRF \$395,321 for outstanding amount of legally required contributions to the pension plans which had been withheld but not yet remitted to IMRF.

Rock Island Tri-County Consortium

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

Note 8. Retirement System (Continued)

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

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

Employees covered by benefit terms: As of December 31, 2017, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	37
Inactive plan members entitled to but not yet receiving benefits	9
Active plan members	11
Total	57

Contributions: As set by statute, the Consortium's Regular Plan Members are required to contribute 4.5 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Consortium's annual contribution rates for calendar year 2017 was 20.25 percent. For the fiscal year ended June 30, 2018, 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, 2017. 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, 2017:

- 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 percent.
- Salary Increases were expected to be 3.39 percent to 14.25 percent, including inflation.
- The Investment Rate of Return was assumed to be 7.5 percent.
- Projected Retirement Age was from the experience-based table of rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

Note 8. Retirement System (Continued)

- 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.
- 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	38%	8.30%
International equity	16	8.45
Fixed income	19	3.05
Real estate	8	6.90
Alternative investments	8	4.25–12.45
Cash equivalents	1	2.25
Total	<hr/> <hr/> 100%	

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2018

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, 2016	\$ 5,296,286	\$ 4,717,304	\$ 578,982
Changes for the year:			
Service cost	52,170	-	52,170
Interest on the total pension liability	383,840	-	383,840
Differences between expected and actual experience of the total pension liability	119,128	-	119,128
Changes of assumptions	(173,386)	-	(173,386)
Contributions—employer	-	105,331	(105,331)
Contributions—employees	-	32,289	(32,289)
Net investment income	-	921,139	(921,139)
Benefit payments, including refunds of employee contributions	(408,998)	(408,998)	-
Other (net transfer)	-	(102,183)	102,183
Net changes	(27,246)	547,578	(574,824)
Balances at June 30, 2017	<u>\$ 5,269,040</u>	<u>\$ 5,264,882</u>	<u>\$ 4,158</u>

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

	1% Decrease (6.50%)	Current Rate (7.50%)	1% Increase (8.50%)
Net pension liability	\$ 507,395	\$ 4,158	\$ (425,478)

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

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, 2018, the Consortium recognized pension expense of \$50,915. At June 30, 2018, 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	\$ 50,793	\$ -
Changes of assumptions	-	73,928
Net difference between projected and actual earnings on pension plan investments	<u>147,161</u>	<u>516,912</u>
Total deferred amounts to be recognized in pension expense in future periods	197,954	590,840
Pension contributions made subsequent to the measurement date	47,793	-
Total deferred amounts related to pensions	<u>\$ 245,747</u>	<u>\$ 590,840</u>

\$47,793 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, 2019. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods over the average remaining service life of all employees of the Plans and amounts related to net difference between projected and actual earnings on plan investments will be recognized over 5 years as follows:

	Net Deferred Outflows of Resources
Years ending December 31:	
2019	\$ (76,216)
2020	(66,854)
2021	(133,546)
2022	(116,270)
Total	<u>\$ (392,886)</u>

Note 9. Deferred Compensation Plan

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

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, 2018, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$2,373,197, of which \$751,000 was recorded in the Internal Service Fund as accrued liabilities. The entire balance of \$2,373,197 was recorded in the government-wide statements.

Changes in reported liabilities during fiscal 2018 and 2017 were:

	Self-Insurance	
	2018	2017
Claims payable, beginning of year	\$ 3,918,467	\$ 3,988,785
Claims expense and changes in estimates	8,649,179	8,577,032
Claims payments	(10,194,449)	(8,647,350)
Claims payable, end of year	\$ 2,373,197	\$ 3,918,467

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, 2018

Note 11. Other Postemployment Benefits

As a result of the adoption of GASB Statement No. 75, the beginning net position of the governmental activities and the discretely presented component unit, Rock Island Tri-County Consortium, were restated. The Statement replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*. The net OPEB obligation recorded in accordance with GASB Statement No. 45 was removed and the total OPEB liability was recorded in accordance with GASB Statement No. 75. The effect on the beginning net position is as follows:

	Governmental Activities	Tri-County Consortium
Net position December 1, 2018, as previously reported	\$ 55,558,101	\$ (467,406)
OPEB liability	(19,626,189)	(5,699)
Deferred outflow of resources	542,690	-
Removal of net OPEB obligation	4,165,659	6,395
Net position December 1, 2018, as restated	<u>\$ 40,640,261</u>	<u>\$ (466,710)</u>

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 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 87 percent of the pre-Medicare retirees' health insurance premiums for single coverage or 83 percent of the premium for family coverage for all retirees qualifying under (1) or (2) above. The County pays 50 percent of the pre-Medicare retirees' health insurance premiums for all retirees qualifying under (3) above. The County pays between 2 percent and 50 percent, depending on the length of employee's service, for all retirees qualifying under (4) above. 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	\$ 36.56	\$ 68.26	\$ 517.60	\$ 549.30
Retiree spouse	35.12	85.30	819.62	869.80

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

Note 11. Other Postemployment Benefits (Continued)

Employees covered by benefit terms: At November 30, 2018, the following employees were covered by the benefit terms:

Number of participants

Actives covered	476
Retirees covered	105
Disabled covered	1
Beneficiaries covered	4
	<hr/>
	586

Changes in the total OPEB liability:

	Increase (Decrease)	Total OPEB Liability (a)
Balances, November 30, 2017		<u>\$ 19,626,189</u>
Changes for the year:		
Service cost	493,625	
Interest	653,916	
Benefits paid	<u>(1,165,741)</u>	
Net changes	<u>(18,200)</u>	
Balances, November 30, 2018		<u>\$ 19,607,989</u>

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the approximate total OPEB liability of the County, as well as the County's approximate total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.45 percent) or 1-percentage-point higher (4.45 percent) than the current rate:

	1% Decrease	Current Rate	1% Increase
	2.45%	3.45%	4.45%
Net OPEB liability	<u>\$ 21,017,207</u>	<u>\$ 19,607,989</u>	<u>\$ 18,305,061</u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

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 percent decreasing to 4.00 percent over 5 years) or 1-percentage-point higher (8.50 percent decreasing to 6.00 percent over 5 years) than the current healthcare cost trend rates:

	1% Decrease 6.5% Decreasing to 4% Over 5 Years	Current 7.5% Decreasing to 5% Over 5 Years	1% Decrease 8.5% Decreasing to 6% Over 5 Years
Net OPEB liability	\$ 17,740,367	\$ 19,607,989	\$ 21,783,625

OPEB Expense and deferred outflows of resources and deferred inflows of resources related to OPEB: For the year ended November 30, 2018, the County recognized OPEB benefit of \$681,792. At November 30, 2018 the County reports deferred outflows of resources related to OPEB from contributions made subsequent to the measurement date of \$637,335, which will be recognized as a reduction of the total OPEB liability in the reporting year November 30, 2019.

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, 2018 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 percent of eligible retirees and spouses hired prior to January 1, 2001 and 70 percent of eligible retirees and spouses hired on or after January 1, 2001.
- Salary increases were assumed to be 5 percent.
- The discount rate was assumed to be 3.45 percent, 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 percent initially, grading down to an ultimate rate of 5 percent over 5 years with a stop loss of 10 percent per annum and administrative cost of 5 percent per annum.
- Claims were adjusted downward 3 percent each year for again for attained ages of 65 to 50.
- The RP-2014 Mortality table was projected back to 2006 with improvement scale MP-2014 and then forward with scale MP-2016.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

Note 11. Other Postemployment Benefits (Continued)

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.

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, 2018, eight active employees were covered by the benefit terms.

Total OPEB liability: At June 30, 2018, the Consortium reported a total OPEB liability of \$6,773; the Consortium's total OPEB liability was measured as of June 30, 2018 and was determined by an actuarial valuation as of that date.

Actuarial methods and assumptions: The total OPEB liability in the June 30, 2018 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:	3.72%
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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

Note 11. Other Postemployment Benefits (Continued)

Attained age retirement rate and selection rate:

Attained Age	Retirement Rate	Postretirement Selection Rate
55	8.0%	60%
56	13.5	60
57	19.0	60
58	24.5	60
59	30.0	60
60	30.0	60
61	30.0	60
62	50.0	60
63	60.0	60
64	75.0	60
65	100.0	60

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	5.0
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.

Annual OPEB cost and total OPEB obligation: 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).

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2018

Note 11. Other Postemployment Benefits (Continued)

A rate of 3.72 is used, which is the Vanguard Group, Municipal Bond Index, as of June 30, 2018.

Changes to total OPEB obligation:

	<u>Total OPEB Obligation</u>
Balances, June 30, 2017	\$ 5,699
Changes for the year:	
Service cost	1,453
Interest on total OPEB obligation	266
Difference between expected and actual	<u>(645)</u>
Net changes	1,074
Balances, June 30, 2018	<u>\$ 6,773</u>

Sensitivity of the total OPEB obligation to changes in the discount rate: The following presents the total OPEB obligation of the Consortium, calculated using a discount rate of 3.72 percent, as well as what the plan's total OPEB obligation would be if it were calculated using a discount rate that is 1 percent lower or 1 percent higher.

	1% Decrease (2.72%)	Current Rate (3.72%)	1% Increase (4.72%)
Total OPEB obligation	\$ 7,170	\$ 6,773	\$ 6,399

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

	1% Decrease (5%)	Current Rate (6%)	1% Increase (7%)
Total OPEB obligation	\$ 6,141	\$ 6,773	\$ 7,476

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB: For the year ended June 30, 2018, the Consortium recognized OPEB expense of \$1,567. At June 30, 2018, the Consortium reported deferred outflows of resources and deferred inflows of resources related to the OPEB obligation from the following sources:

<u>Deferred Amounts Related to OPEB</u>	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in OPEB expense in future periods, differences between expected and actual experience	\$ -	<u>\$ 645</u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2018

Note 11. Other Postemployment Benefits (Continued)

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

Year ending June 30:	Net Deferred Inflows of Resources
2019	\$ (152)
2020	(152)
2021	(152)
2022	(152)
2023	(152)
Thereafter	115
	<hr/>
	\$ (645)

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, 2018 for the lawsuits which, in the opinion of the County's officials and the County's legal counsel, are probable to result in a loss to the County and for which the loss can be reasonably estimated. Generally, the County may levy a tax for judgments entered against it.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

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, 2018 are as follows:

Fund balances:	Forest Preserve Commission		Hope Creek Care Center	Illinois Municipal Retirement	Liability Insurance Fund	Nonmajor Governmental	Total
	General						
Nonspendable:							
Advances	\$ 860,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 860,134
Inventories	29,649	-	-	-	-	10,051	39,700
Prepays	62,360	6,096	172	-	1,155	20,787	90,570
Total nonspendable	952,143	6,096	172	-	1,155	30,838	990,404
Restricted:							
Capital improvements	-	-	-	-	-	7,277,617	7,277,617
Collector's tax fees, sale and error refunds	-	-	-	-	-	177,667	177,667
Document storage	-	-	-	-	-	1,824,521	1,824,521
Working Cash	533,634	-	-	-	-	-	533,634
GIS	-	-	-	-	-	131,430	131,430
IMRF/FICA	-	-	-	1,307,307	-	1,106,274	2,413,581
Judicial	-	-	-	-	-	1,756,882	1,756,882
Parks and recreation	-	8,199,834	-	-	-	1,285	8,201,119
Public health	-	-	-	-	-	2,932,424	2,932,424
Public safety	-	-	-	-	-	86,833	86,833
Liability	-	-	-	-	5,682,058	-	5,682,058
Total restricted	533,634	8,199,834	-	1,307,307	5,682,058	15,294,933	31,017,766
Unassigned	1,590,637	-	(4,086,381)	-	-	(401,474)	(2,897,218)
Total fund balances	\$ 3,076,414	\$ 8,205,930	\$ (4,086,209)	\$ 1,307,307	\$ 5,683,213	\$ 14,924,297	\$ 29,110,952

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, 2018.

Note 15. Tax Abatements

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

Rock Island County, Illinois

Notes to Basic Financial Statements **Year Ended November 30, 2018**

Note 15. Tax Abatements (Continued)

The Rock Island County Assessor's Office, in conjunction with municipalities located within Rock Island County under the Illinois' Tax Increment Allocation Redevelopment Act, encourages certain industrial and commercial developments through the establishment of tax increment financing districts for the development of new industrial facilities, the rehabilitation of existing industrial structures, and the industrial utilization of abandoned buildings or areas experiencing severe stagnation. The County estimates its portion of annual abatement of property taxes to various local companies under this development incentive approximates \$2,138,657 during the year ended November 30, 2018.

The County, in association with other local governing entities, has used its authority under the Illinois Property Tax Code to enter into two tax rebate agreements with certain commercial institutions to encourage industrial and commercial development. In conjunction with the City of East Moline, the East Moline School District and the United Township High School District, the County has entered into an agreement with a local manufacturer to abate taxes on a decreasing scale of rebates over a period of six years. The County estimates its portion of annual abatement of property taxes under this agreement approximates \$14,884 during the year ended November 30, 2018.

In conjunction with the City of East Moline, the East Moline School District and the United Township High School District, the County has entered into another agreement with a local wholesaler to abate taxes on a decreasing scale of rebates over a period of five years. The County estimates its portion of annual abatement of property taxes under this agreement approximates \$980 during the year ended November 30, 2018.

The County, in association with the City of East Moline, the East Moline School District, the United Township High School District and Blackhawk College, has entered into a tax rebate agreement with a local educational institution for the purpose of stimulating commercial and industrial development, providing quality education, and promoting the availability of student housing within the County. In exchange for the institution meeting certain construction deadlines, the County will abate taxes on a decreasing scale of rebates over a period of 11 years. The County estimates its portion of annual abatement of property taxes under this agreement approximates \$6,557 during the year ended November 30, 2018.

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

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

- GASB Statement No. 83, *Certain Asset Retirement Obligations*, issued December 2016, will be effective for the County beginning with its fiscal year ending November 30, 2019. Under Statement No. 83, a government that has legal obligations to perform future asset retirement activities related to its tangible capital assets is required to recognize a liability and a corresponding deferred outflow of resources. The Statement identifies the circumstances that trigger the recognition of these transactions. The Statement also requires the measurement of an asset retirement obligation to be based on the best estimate of the current value of outlays expected to be incurred while the deferred outflow of resources associated with the asset retirement obligation will be measured at the amount of the corresponding liability upon initial measurement and generally recognized as an expense during the reporting periods that the asset provides service. The Statement requires disclosures including a general description of the asset retirement obligation and associated tangible capital assets; the source of the obligation to retire the assets; the methods and assumptions used to measure the liability; and other relevant information.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2018

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

- GASB Statement No. 84, *Fiduciary Activities*, issued February 2017, will be effective for the County beginning with its fiscal year ending November 20, 2020. The objective of Statement No. 84 is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval or condition is required to be taken or met by the beneficiary to release the assets.
- GASB Statement No. 87, *Leases*, issued June 2017, will be effective for the County beginning with its fiscal year ending November 30, 2021, with earlier adoption encouraged. Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. Under this statement, a government entity that is a lessee must recognize (1) a lease liability and (2) an intangible asset representing the lessee's right to use the leased asset. In addition, the County must report the (1) amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (2) interest expense on the lease liability and (3) note disclosures about the lease. The Statement provides exceptions from the single-approach for short-term leases, financial purchases, leases of assets that are investments and certain regulated leases. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, non-lease components embedded in lease contracts (such as service agreements), and leases with related parties.
- GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placement*, issued March 2018, will be effective for the County beginning with its fiscal year ending November 30, 2019, with earlier adoption encouraged. Statement No. 88 clarifies which liabilities governments should include in their note disclosures related to debt. This Statement defines debt that must be disclosed in the notes to financial statements as a liability that arises from a contractual obligation to pay cash in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. Governments must also disclose amounts of unused lines of credit, assets pledged as collateral for debt and the terms specified in debt agreements related to significant events of default with finance-related consequences, termination events with finance-related consequences, and subjective acceleration clauses. Within the notes, governments should separate information regarding direct borrowings and direct placements of debt from other debt.

The County's management has not yet determined the effect of statement Nos. 83, 84, 87 and 88.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund—Regular

Primary Government

	November 30, 2018	November 30, 2017	November 30, 2016	November 30, 2015
Measurement date	12/31/2017	12/31/2016	12/31/2015	12/31/2014
Total Pension Liability				
Service cost	\$ 2,461,601	\$ 2,427,493	\$ 2,544,816	\$ 2,877,758
Interest on the total pension liability	11,105,808	10,747,993	9,800,790	8,941,007
Difference between expected and actual experience of the total pension liability	(163,459)	(100,910)	8,114,360	2,430,156
Changes of assumptions	(4,716,438)	(382,780)	373,468	3,906,049
Net investment income	-	-	-	-
Benefit payments, including refunds of employee contributions	(8,570,690)	(8,071,625)	(7,452,807)	(5,596,657)
Net change in total pension liability	116,822	4,620,171	13,380,627	12,558,313
Total pension liability, beginning	151,131,987	146,511,816	133,131,189	120,572,876
Total pension liability, ending (A)	\$ 151,248,809	\$ 151,131,987	\$ 146,511,816	\$ 133,131,189
Plan Fiduciary Net Position				
Contributions—employer	\$ 3,615,573	\$ 2,895,160	\$ 2,810,537	\$ 3,084,483
Contributions—employees	1,086,305	1,088,105	1,745,941	1,398,585
Net investment income	22,847,735	8,218,611	605,317	7,048,472
Benefit payments, including refunds of employee contributions	(8,570,690)	(8,071,625)	(7,452,807)	(5,596,657)
Other	(2,920,593)	389,874	271,847	471,065
Net change in plan fiduciary net position	16,058,330	4,520,125	(2,019,165)	6,405,948
Plan fiduciary net position, beginning	125,012,428	120,492,303	122,511,468	116,105,520
Plan fiduciary net position, ending (B)	\$ 141,070,758	\$ 125,012,428	\$ 120,492,303	\$ 122,511,468
Net pension liability—ending (A) - (B)	\$ 10,178,051	\$ 26,119,559	\$ 26,019,513	\$ 10,619,721
Plan fiduciary net position as a percentage of the total pension liability	93.27%	82.72%	82.24%	92.02%
Covered valuation payroll	\$ 23,912,517	\$ 23,750,321	\$ 24,180,686	\$ 23,552,737
Net pension liability as a percentage of covered valuation payroll	42.56%	109.98%	107.60%	45.09%

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

See notes to required supplementary information.

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

Calendar Year Ended December 31,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2017	\$ 3,615,573	\$ 3,615,573	\$ -	\$ 23,912,517	15.12%
2016	2,895,164	2,895,160	4	23,750,321	12.19
2015	2,700,983	2,810,537	(109,554)	24,180,686	11.62
2014	2,894,638	3,084,483	(189,845)	23,552,737	13.10

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund—Sheriff's Law Enforcement Personnel

Primary Government

	November 30, 2018	November 30, 2017	November 30, 2016	November 30, 2015
Measurement date	12/31/2017	12/31/2016	12/31/2015	12/31/2014
Total Pension Liability				
Service cost	\$ 758,182	\$ 775,670	\$ 741,027	\$ 772,158
Interest on the total pension liability	3,530,410	3,393,731	3,154,549	2,994,200
Difference between expected and actual experience of the total pension liability	(1,699,771)	84,578	1,602,321	(179,796)
Changes of assumptions	(424,399)	(182,229)	59,010	681,161
Net investment income	-	-	-	-
Benefit payments, including refunds of employee contributions	(2,458,532)	(2,386,164)	(2,245,580)	(1,864,433)
Net change in total pension liability	(294,110)	1,685,586	3,311,327	2,403,290
Total pension liability, beginning	47,922,311	46,236,725	42,925,398	40,522,108
Total pension liability, ending (A)	\$ 47,628,201	\$ 47,922,311	\$ 46,236,725	\$ 42,925,398
Plan Fiduciary Net Position				
Contributions—employer	\$ 1,057,250	\$ 1,038,789	\$ 1,078,094	\$ 1,002,718
Contributions—employees	297,204	317,097	491,132	311,233
Net investment income	7,367,672	2,483,123	179,241	2,101,649
Benefit payments, including refunds of employee contributions	(2,458,532)	(2,386,164)	(2,245,580)	(1,864,433)
Other	(1,507,094)	1,263,985	97,228	(93,188)
Net change in plan fiduciary net position	4,756,500	2,716,830	(399,885)	1,457,979
Plan fiduciary net position, beginning	38,503,421	35,786,591	36,186,476	34,728,497
Plan fiduciary net position, ending (B)	\$ 43,259,921	\$ 38,503,421	\$ 35,786,591	\$ 36,186,476
Net pension liability—ending (A) - (B)	\$ 4,368,280	\$ 9,418,890	\$ 10,450,134	\$ 6,738,922
Plan fiduciary net position as a percentage of the total pension liability	90.83%	80.35%	77.40%	84.30%
Covered valuation payroll	\$ 3,962,708	\$ 4,059,288	\$ 4,151,427	\$ 3,769,513
Net pension liability as a percentage of covered valuation payroll	110.23%	232.03%	251.72%	178.77%

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Employer Contributions

Illinois Municipal Retirement Fund—Sheriff's Law Enforcement Personnel

Primary Government

Calendar Year Ended December 31,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2017	\$ 1,057,250	\$ 1,057,250	\$ -	\$ 3,962,708	26.68%
2016	1,028,624	1,038,789	(10,165)	4,059,288	25.59
2015	1,025,818	1,078,094	(52,276)	4,151,427	25.97
2014	981,204	1,002,718	(21,514)	3,769,513	26.60

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund—Elected County Officials

Primary Government

	November 30, 2018	November 30, 2017	November 30, 2016	November 30, 2015
Measurement date	12/31/2017	12/31/2016	12/31/2015	12/31/2014
Total Pension Liability				
Service cost	\$ 99,069	\$ 107,866	\$ 125,920	\$ 187,169
Interest on the total pension liability	831,093	826,354	841,550	757,026
Difference between expected and actual experience of the total pension liability	157,559	(15,221)	(290,142)	-
Changes of assumptions	(134,336)	(131,479)	-	514,880
Net investment income	-	-	-	632,205
Benefit payments, including refunds of employee contributions	(907,470)	(890,702)	(857,734)	(752,944)
Net change in total pension liability	45,915	(103,182)	(180,406)	1,338,336
Total pension liability, beginning	11,485,438	11,588,620	11,769,026	10,430,690
Total pension liability, ending (A)	\$ 11,531,353	\$ 11,485,438	\$ 11,588,620	\$ 11,769,026
Plan Fiduciary Net Position				
Contributions—employer	\$ 283,773	\$ 442,178	\$ 320,896	\$ 348,899
Contributions—employees	26,698	29,030	55,364	57,526
Net investment income	1,442,706	488,754	34,690	423,789
Benefit payments, including refunds of employee contributions	(907,470)	(890,702)	(857,734)	(752,944)
Other	(208,624)	95,304	427,938	(19,064)
Net change in plan fiduciary net position	637,083	164,564	(18,846)	58,206
Plan fiduciary net position, beginning	7,324,537	7,159,973	7,178,819	7,120,613
Plan fiduciary net position, ending (B)	\$ 7,961,620	\$ 7,324,537	\$ 7,159,973	\$ 7,178,819
Net pension liability—ending (A) - (B)	\$ 3,569,733	\$ 4,160,901	\$ 4,428,647	\$ 4,590,207
Plan fiduciary net position as a percentage of the total pension liability	69.04%	63.77%	61.78%	61.00%
Covered valuation payroll	\$ 355,974	\$ 387,060	\$ 464,125	\$ 501,476
Net pension liability as a percentage of covered valuation payroll	1002.81%	1075.00%	954.19%	915.34%

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Employer Contributions

Illinois Municipal Retirement Fund—Elected County Officials

Primary Government

Calendar Year Ended December 31,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2017	\$ 444,434	\$ 283,773	\$ 160,661	\$ 355,974	79.72%
2016	442,177	442,178	(1)	387,060	114.24
2015	320,896	320,896	-	464,125	69.14
2014	335,638	348,899	(13,261)	501,476	69.57

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, 2018	November 30, 2017	November 30, 2016	November 30, 2015
Measurement date	12/31/2017	12/31/2016	12/31/2015	12/31/2014
Total Pension Liability				
Service cost	\$ 133,326	\$ 122,307	\$ 137,329	\$ 165,733
Interest on the total pension liability	640,223	618,130	554,650	521,737
Difference between expected and actual experience of the total pension liability	20,537	55,211	635,906	(38,861)
Changes of assumptions	(234,757)	(19,620)	9,521	186,368
Net investment income	-	-	-	-
Benefit payments, including refunds of employee contributions	(516,215)	(501,768)	(440,879)	(321,839)
Net change in total pension liability	43,114	274,260	896,527	513,138
Total pension liability, beginning	8,727,750	8,453,490	7,556,963	7,043,825
Total pension liability, ending (A)	\$ 8,770,864	\$ 8,727,750	\$ 8,453,490	\$ 7,556,963
Plan Fiduciary Net Position				
Contributions—employer	\$ 303,412	\$ 200,686	\$ 187,357	\$ 244,822
Contributions—employees	70,854	65,489	112,172	85,860
Net investment income	1,247,807	452,813	32,364	374,277
Benefit payments, including refunds of employee contributions	(516,215)	(501,768)	(440,879)	(321,839)
Other	(200,455)	34,387	141,103	29,088
Net change in plan fiduciary net position	905,403	251,607	32,117	412,208
Plan fiduciary net position, beginning	6,827,205	6,575,598	6,543,481	6,131,273
Plan fiduciary net position, ending (B)	\$ 7,732,608	\$ 6,827,205	\$ 6,575,598	\$ 6,543,481
Net pension liability—ending (A) - (B)	\$ 1,038,256	\$ 1,900,545	\$ 1,877,892	\$ 1,013,482
Plan fiduciary net position as a percentage of the total pension liability	88.16%	78.22%	77.79%	86.59%
Covered valuation payroll	\$ 1,643,785	\$ 1,455,301	\$ 1,401,782	\$ 1,454,045
Net pension liability as a percentage of covered valuation payroll	63.16%	130.59%	133.96%	69.70%

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

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

See notes to required supplementary information.

Rock Island County, Illinois**Required Supplementary Information****Schedule of Employer Contributions****Illinois Municipal Retirement Fund—Forest Preserve District****Primary Government**

Calendar Year Ended December 31,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2017	\$ 303,412	\$ 307,534	\$ (4,122)	\$ 1,643,785	18.71%
2016	200,686	257,321	(56,635)	1,455,301	17.68
2015	194,708	187,357	7,351	1,401,782	13.37
2014	173,904	244,822	(70,918)	1,454,045	16.84

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

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

Fiscal year ended June 30,	2018	2017	2016	2015
Measurement date	12/31/2017	12/31/2016	12/31/2015	12/31/2014
Total Pension Liability				
Service cost	\$ 52,170	\$ 44,268	\$ 40,021	\$ 33,905
Interest on the total pension liability	383,840	388,047	379,831	355,487
Difference between expected and actual experience of the total pension liability	119,128	(85,251)	97,844	128,849
Changes of assumptions	(173,386)	-	-	191,053
Benefit payments, including refunds of employee contributions	(408,998)	(405,195)	(415,365)	(360,163)
Net change in total pension liability	(27,246)	(58,131)	102,331	349,131
Total pension liability, beginning	5,296,286	5,354,417	5,252,086	4,902,955
Total pension liability, ending (A)	\$ 5,269,040	\$ 5,296,286	\$ 5,354,417	\$ 5,252,086
Plan Fiduciary Net Position				
Contributions—employer	\$ 105,331	\$ 137,933	\$ 170,450	\$ 119,442
Contributions—employees	32,289	20,906	18,939	15,684
Net investment income	921,139	425,167	23,430	272,805
Benefit payments, including refunds of employee contributions	(408,998)	(405,195)	(415,365)	(360,163)
Other	(102,183)	(203,482)	145,511	166,505
Net change in plan fiduciary net position	547,578	(24,671)	(57,035)	214,273
Plan fiduciary net position, beginning	4,717,304	4,741,975	4,799,010	4,584,737
Plan fiduciary net position, ending (B)	\$ 5,264,882	\$ 4,717,304	\$ 4,741,975	\$ 4,799,010
Net pension liability—ending (A) - (B)	\$ 4,158	\$ 578,982	\$ 612,442	\$ 453,076
Plan fiduciary net position as a percentage of the total pension liability	99.92%	89.07%	85.86%	91.37%
Covered valuation payroll	\$ 500,185	\$ 435,969	\$ 391,683	\$ 359,218
Net pension liability as a percentage of covered valuation payroll	0.83%	132.80%	156.36%	126.13%

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Employer Contributions

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

Calendar Year Ended December 31,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
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
2014	138,437	119,442	18,995	348,533	34.27
2013	156,799	104,892	51,907	359,218	29.20
2012	133,442	83,493	49,949	406,712	20.53
2011	144,099	90,901	53,198	493,491	18.42
2010	101,303	101,303	-	580,867	17.44
2009	99,548	99,548	-	610,349	16.31
2008	105,034	105,034	-	567,141	18.52

* Estimated based on contribution rate of 20.25% and covered valuation payroll of \$500,185.

See notes to required supplementary information.

Rock Island County, Illinois

Notes to Required Supplementary Information—Illinois Municipal Retirement System Year Ended November 30, 2018

Summary of Actuarial Methods and Assumptions used in the Calculation of the 2017 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 2017 Contribution Rates:

Actuarial Cost Method: Aggregate entry age = normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 26-year closed period

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

Wage Growth: 3.50%

Price Inflation: 2.50%, approximate; no explicit price inflation assumption is used in valuation

Salary Increases: 3.39% 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 2014 valuation pursuant to an experience study of the period 2011 to 2013.

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

Other information:

Notes: There were no benefit changes during the year.

* Based on valuation assumptions used in the December 31, 2015, actuarial valuation; note two year lag between valuation and rate setting.

Rock Island County, Illinois

Required Supplementary Information

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

Rock Island Tri-County Consortium, Discretely Presented Component Unit

Last 10 Fiscal Years

	2018
Total OPEB liability	
Service cost	\$ 493,625
Interest	653,916
Benefit payments	<u>(1,165,741)</u>
Net change in total OPEB liability	<u>(18,200)</u>
Total OPEB liability—beginning	19,626,189
Total OPEB liability—ending	<u><u>\$ 19,607,989</u></u>
Covered-employee payroll	\$ 23,471,113
Total OPEB liability as a percentage of covered-employee payroll	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

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

	2018
Total OPEB liability	
Service cost	\$ 1,453
Interest on the total OPEB liability	266
Difference between expected and actual experience of the total OPEB liability	<u>(645)</u>
Net change in total OPEB liability	1,074
Total OPEB liability—beginning	5,699
Total OPEB liability—ending	<u><u>\$ 6,773</u></u>
Covered-employee payroll	Not provided
Total OPEB liability as a percentage of covered-employee payroll	Not provided

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
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2018**

	Budget			Variance with Final Budget	
	Original	Final	Actual		
Revenues:					
Fees	\$ 6,045,334	\$ 6,061,295	\$ 5,405,658	\$ (655,637)	
Property taxes	7,361,639	7,361,639	7,255,647	(105,992)	
Intergovernmental	11,092,457	11,208,441	11,356,818	148,377	
Investment earnings	33,703	33,703	109,209	75,506	
Miscellaneous	97,100	97,100	142,846	45,746	
Total revenues	24,630,233	24,762,178	24,270,178	(492,000)	
Expenditures:					
Current:					
Salaries and wages	15,585,282	15,558,652	15,295,163	263,489	
Personal benefits	4,066,204	4,137,368	3,953,940	183,428	
Supplies	268,123	335,584	297,082	38,502	
Other services and charges	4,058,329	4,475,274	4,223,253	252,021	
Capital outlay	1,027,676	901,253	791,770	109,483	
Total expenditures	25,005,614	25,408,131	24,561,208	846,923	
Excess (deficiency) of revenues over expenditures	(375,381)	(645,953)	(291,030)	354,923	
Other financing sources (uses):					
Transfers in	2,080,919	2,149,497	2,065,924	(83,573)	
Transfers out	(1,878,421)	(2,108,725)	(1,228,744)	879,981	
Proceeds from sale of capital asset	2,000	2,000	11	(1,989)	
Total other financing sources	204,498	42,772	837,191	794,419	
Net change in fund balance	\$ (170,883)	\$ (603,181)	\$ 546,161	\$ 1,149,342	
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			7,889		
Total expenditures			(761,166)		
Total other financing sources			761,166		
Total reconciling items			7,889		
Net change in fund balance			554,050		
Fund balances, beginning of year			2,522,364		
Fund balances, end of year			\$ 3,076,414		

See note to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information
Budgetary Comparison Schedule
Forest Preserve Commission
Year Ended November 30, 2018

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 2,356,452	\$ 2,692,837	\$ 2,608,241	\$ (84,596)
Property taxes	2,923,648	2,920,672	3,125,739	205,067
Intergovernmental	470,000	455,000	463,256	8,256
Investment earnings	5,675	15,278	74,175	58,897
Miscellaneous	319,850	404,452	401,058	(3,394)
Total revenues	6,075,625	6,488,239	6,672,469	184,230
Expenditures:				
Current:				
Salaries and wages	2,236,730	2,191,110	2,191,016	94
Personal benefits	911,487	832,999	797,349	35,650
Supplies	711,923	824,978	814,348	10,630
Other services and charges	1,463,079	1,885,115	1,819,358	65,757
Capital outlay	171,000	288,848	409,605	(120,757)
Debt service:				
Principal retirement	414,143	400,000	400,000	-
Interest and fiscal charges	105,207	119,350	191,067	(71,717)
Bond issuance costs	-	-	113,915	(113,915)
Total expenditures	6,013,569	6,542,400	6,736,658	(194,258)
Excess (deficiency) of revenues over expenditures	62,056	(54,161)	(64,189)	(10,028)
Other financing sources (uses),				
Transfers from other funds	100,000	5,000	28,987	23,987
Transfers to other funds	(100,000)	(28,987)	(28,987)	-
Issuance of bonds	-	-	4,280,000	4,280,000
Bond premium	-	-	141,266	141,266
Proceeds from sale of capital assets	-	-	150	150
Total other financing sources (uses)	-	(23,987)	4,421,416	4,445,403
Net change in fund balance	\$ 62,056	\$ (78,148)	\$ 4,357,227	\$ 4,435,375
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			327,690	
Total expenditures			(47,242)	
Total reconciling items			280,448	
Net change in fund balance			4,637,675	
Fund balance, beginning of year			3,568,255	
Fund balance, end of year			\$ 8,205,930	

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, 2018

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 14,540,560	\$ 14,540,560	\$ 11,067,955	\$ (3,472,605)
Investment earnings	6,215	6,215	3,017	(3,198)
Miscellaneous	-	-	37,733	37,733
Total revenues	14,546,775	14,546,775	11,108,705	(3,438,070)
Expenditures:				
Current:				
Salaries and wages	8,741,742	8,312,678	8,029,651	283,027
Personal benefits	1,627,249	1,804,281	1,776,448	27,833
Supplies	1,447,058	1,447,241	1,040,727	406,514
Other services and charges	3,089,658	3,341,507	2,775,345	566,162
Capital outlay	38,000	38,000	-	38,000
Debt service:				
Principal retirement	665,000	665,000	665,000	-
Interest and fiscal charges	491,365	491,365	447,518	43,847
Total expenditures	16,100,072	16,100,072	14,734,689	1,365,383
(Deficiency) of revenues over expenditures	(1,553,297)	(1,553,297)	(3,625,984)	(2,072,687)
Other financing sources (uses):				
Transfers in	2,656,852	2,656,852	2,643,123	(13,729)
Transfers out	(694,134)	(694,134)	(694,134)	-
Proceeds from sale of capital assets	-	-	9,018	9,018
Total other financing sources	1,962,718	1,962,718	1,958,007	(4,711)
Net change in fund balance	\$ 409,421	\$ 409,421	(1,667,977)	\$ (2,077,398)
Reconciliation to GAAP Basis:				
Activities reported within the Nursing Home Tax Levy Fund:				
Total revenue			2,643,123	
Total other financing (uses)			(2,643,123)	
Total reconciling items			-	
Net change in fund balance			(1,667,977)	
Fund balance (deficit), beginning of year			(2,418,232)	
Fund balance (deficit), end of year			\$ (4,086,209)	

See note to required supplementary information.

Rock Island County, Illinois

**Required Supplementary Information
Budgetary Comparison Schedule
Illinois Municipal Retirement Fund
Year Ended November 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 4,000,600	\$ 4,000,600	\$ 4,021,619	\$ 21,019
Investment earnings	8,007	8,007	19,458	11,451
Total revenues	4,008,607	4,008,607	4,041,077	32,470
Expenditures				
Current, personal benefits	4,404,581	4,626,086	4,626,086	-
Excess (deficiency) of revenues over expenditures	(395,974)	(617,479)	(585,009)	32,470
Other financing sources (uses), transfers out	(27,014)	(27,014)	(27,014)	-
Net change in fund balance	\$ (422,988)	\$ (644,493)	\$ (612,023)	\$ 32,470
Fund balance, beginning of year			<u>1,919,330</u>	
Fund balance, end of year			<u>\$ 1,307,307</u>	

See note to required supplementary information.

Rock Island County, Illinois

**Required Supplementary Information
Budgetary Comparison Schedule
Liability Insurance Fund
Year Ended November 30, 2018**

	Budget		Variance with Final Budget	
	Original	Final	Actual	Final Budget
Revenues:				
Property taxes	\$ 6,041,132	\$ 6,041,132	\$ 6,075,305	\$ 34,173
Intergovernmental	83,254	83,254	73,102	(10,152)
Investment earnings	7,510	7,510	46,710	39,200
Other	-	-	20,061	20,061
Total revenues	6,131,896	6,131,896	6,215,178	83,282
Expenditures:				
Current operating:				
Salaries and wages	3,091,713	3,074,339	3,048,896	25,443
Personal benefits	234,652	188,712	184,153	4,559
Supplies	13,077	13,077	9,397	3,680
Other services and charges	6,901,984	6,896,721	1,598,569	5,298,152
Capital outlay	1,200	1,200	-	1,200
Total expenditures	10,242,626	10,174,049	4,841,015	5,333,034
Excess (deficiency) of revenues over expenditures	(4,110,730)	(4,042,153)	1,374,163	(5,249,752)
Other financing sources (uses):				
Transfers in	393,090	393,090	8,374	(384,716)
Transfers out	-	(68,578)	(68,578)	-
Total other financing sources (uses)	393,090	324,512	(60,204)	(384,716)
Net change in fund balances	\$ (3,717,640)	\$ (3,717,641)	\$ 1,313,959	\$ (5,634,468)
Fund balances, beginning of year			4,369,254	
Fund balances, end of year			\$ 5,683,213	

See note to required supplementary information.

Rock Island County, Illinois

Note to Required Supplementary Information—Budgetary Comparison Schedules Year Ended November 30, 2018

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, 2018 and are not included in the budgetary comparison schedule.

There were several budget amendments during the year.

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

The County follows these procedures in establishing their operational budget:

1. At a regular or special call meeting of the County Board in October or November, the proposed budget by fund for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and the means of financing them.
2. Prior to December 1, the budget is legally enacted through passage or an appropriation ordinance.
3. Transfers of budgeted amounts among a fund's object classifications, or any budget increases by means of an emergency or supplemental appropriations, require approval by two-thirds of the County Board members. Adjustments made during the year are reflected in the budget information included in the basic financial statements. The original budget was increased by \$2,529,932 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, 2018

The following fund overexpended their budgeted amounts during the year:

	Final Budget	Actual	Amount Over Final Budget
Forest Preserve Commission	\$ 6,542,400	\$ 6,736,658	\$ (194,258)

Formal budgetary integration is employed as a management control device during the year for the General Fund and most special revenue funds. The Workforce Investment Act and Metropolitan Enforcement Group Special Revenue Funds, Capital Project Fund, State's Attorney Drug Enforcement Fund and Hotel/Motel Tax Fund were not budgeted for the year ended November 30, 2018 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, 2018**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fees:				
Circuit clerk fees	\$ 2,010,000	\$ 2,010,000	\$ 1,944,816	\$ (65,184)
County recorder fees	1,509,200	1,517,161	777,604	(739,557)
States attorney fees	37,800	37,800	37,226	(574)
County sheriff fees	280,000	280,000	272,138	(7,862)
Other	2,208,334	2,216,334	2,373,874	157,540
Total fees	6,045,334	6,061,295	5,405,658	(655,637)
Property taxes:				
Property taxes	6,686,639	6,686,639	6,577,884	(108,755)
Penalties and interest	675,000	675,000	677,763	2,763
Total property taxes	7,361,639	7,361,639	7,255,647	(105,992)
Intergovernmental:				
Salary reimbursements	1,836,832	1,836,832	1,954,700	117,868
Sales and use tax	4,966,225	4,966,225	5,196,269	230,044
State income tax	1,700,000	1,700,000	1,694,772	(5,228)
Tax replacement revenue	2,500,000	2,500,000	2,220,315	(279,685)
Other	89,400	205,384	290,762	85,378
Total intergovernmental	11,092,457	11,208,441	11,356,818	148,377
Investment earnings	33,703	33,703	109,209	75,506
Miscellaneous	97,100	97,100	142,846	45,746
Total revenues	24,630,233	24,762,178	24,270,178	(492,000)
Other financing sources:				
Transfers from other funds	2,080,919	2,149,497	2,065,924	(83,573)
Proceeds from sale of capital asset	2,000	2,000	11	(1,989)
Total other financing sources	2,082,919	2,151,497	2,065,935	(85,562)
Total revenues and other financing sources	\$ 26,713,152	\$ 26,913,675	\$ 26,336,113	\$ (577,562)

Rock Island County, Illinois

**Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual
General Fund
Year Ended November 30, 2018**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 237,342	\$ 237,798	\$ 237,797	\$ 1
Supplies	3,252	2,810	2,808	2
Other services and charges	38,231	38,217	27,924	10,293
Total	278,825	278,825	268,529	10,296
Auditor:				
Salaries and wages	216,856	216,856	214,077	2,779
Supplies	352	352	220	132
Other services and charges	4,610	4,610	3,295	1,315
Total	221,818	221,818	217,592	4,226
County Board:				
Salaries and wages	192,000	194,545	194,545	-
Supplies	1,571	1,571	671	900
Other services and charges	11,773	9,228	7,351	1,877
Total	205,344	205,344	202,567	2,777
Circuit Clerk, salaries and wages	1,336,948	1,336,948	1,294,531	42,417
Circuit Court:				
Salaries and wages	110,492	107,238	107,164	74
Supplies	6,500	3,974	3,973	1
Other services and charges	506,300	521,112	521,112	-
Total	623,292	632,324	632,249	75
County Clerk:				
Salaries and wages	507,941	507,941	445,126	62,815
Supplies	4,860	38,959	36,519	2,440
Other services and charges	369,861	353,156	285,728	67,428
Capital outlay	-	6,895	6,895	-
Total	882,662	906,951	774,268	132,683
Coroner:				
Salaries and wages	119,111	119,112	119,112	-
Supplies	-	469	469	-
Personal benefits	3,500	5,761	2,261	3,500
Other services and charges	100,000	101,460	95,587	5,873
Total	222,611	226,802	217,429	9,373

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)
General Fund
Year Ended November 30, 2018

	Budget		Actual	Variance with Final Budget
	Original	Final		
Information Systems:				
Salaries and wages	332,436	342,753	342,753	-
Supplies	5,376	17,876	7,402	10,474
Other services and charges	93,262	89,862	88,821	1,041
Capital outlay	3,500	4,400	4,400	-
Total	434,574	454,891	443,376	11,515
Liquor Commission, other services and charges	100	100	70	30
Building Maintenance:				
Salaries and wages	107,704	107,721	107,721	-
Supplies	12,722	12,705	9,850	2,855
Other services and charges	39,631	39,631	27,900	11,731
Total	160,057	160,057	145,471	14,586
County Zoning:				
Salaries and wages	240,289	240,289	239,313	976
Supplies	2,150	4,183	3,613	570
Personal benefits	350	350	-	350
Other services and charges	25,125	39,092	37,867	1,225
Total	267,914	283,914	280,793	3,121
General County Services:				
Salaries and wages	51,020	51,020	47,838	3,182
Supplies	-	6,961	6,961	-
Personal benefits	3,974,103	4,042,681	3,878,644	164,037
Other services and charges	431,072	453,794	405,746	48,048
Total	4,456,195	4,554,456	4,339,189	215,267
Court Services:				
Salaries and wages	1,708,543	1,705,878	1,682,593	23,285
Supplies	5,175	6,175	4,137	2,038
Other services and charges	71,575	68,789	64,745	4,044
Capital outlay	-	6,122	6,122	-
Total	1,785,293	1,786,964	1,757,597	29,367
Recorder, salaries and wages	308,910	308,910	300,609	8,301

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)
General Fund
Year Ended November 30, 2018

	Budget		Actual	Variance with Final Budget
	Original	Final		
Sheriff:				
Salaries and wages	7,504,655	7,475,080	7,474,864	216
Personal benefits	88,251	88,576	73,035	15,541
Supplies	205,660	218,571	203,864	14,707
Other services and charges	2,187,287	2,583,007	2,507,916	75,091
Capital outlay	1,024,176	883,836	774,353	109,483
Total	11,010,029	11,249,070	11,034,032	215,038
States Attorney:				
Salaries and wages	1,349,752	1,349,752	1,335,639	14,113
Supplies	9,100	9,700	9,594	106
Other services and charges	70,453	69,853	65,391	4,462
Total	1,429,305	1,429,305	1,410,624	18,681
Superintendent of Educational Services Region:				
Salaries and wages	39,818	40,090	40,090	-
Other services and charges	12,254	11,982	11,595	387
Total	52,072	52,072	51,685	387
Treasurer:				
Salaries and wages	313,190	319,648	319,648	-
Supplies	1,900	1,776	1,081	695
Other services and charges	43,800	37,498	37,222	276
Total	358,890	358,922	357,951	971
Board of Review:				
Salaries and wages	54,205	54,208	54,208	-
Supplies	1,129	1,126	1,004	122
Other services and charges	4,861	4,861	1,658	3,203
Total	60,195	60,195	56,870	3,325
Public Defender:				
Salaries and wages	703,535	703,535	629,935	73,600
Supplies	5,200	5,200	2,339	2,861
Other services and charges	22,700	22,700	7,004	15,696
Total	731,435	731,435	639,278	92,157

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)
General Fund
Year Ended November 30, 2018

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Administration:				
Salaries and wages	150,535	139,330	107,600	31,730
Supplies	3,176	3,176	2,577	599
Other services and charges	25,434	26,322	26,321	1
Total	179,145	168,828	136,498	32,330
Total General Fund:				
Salaries and wages	15,585,282	15,558,652	15,295,163	263,489
Personal benefits	4,066,204	4,137,368	3,953,940	183,428
Supplies	268,123	335,584	297,082	38,502
Other services and charges	4,058,329	4,475,274	4,223,253	252,021
Capital outlay	1,027,676	901,253	791,770	109,483
Total expenditures	25,005,614	25,408,131	24,561,208	846,923
Other financing uses, transfers to other funds	1,878,421	2,108,725	1,228,744	879,981
Total expenditures and other financing uses	\$ 26,884,035	\$ 27,516,856	\$ 25,789,952	\$ 1,726,904

Rock Island County, Illinois

**Statement of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual
General Fund Sub-Funds
Year Ended November 30, 2018**

	Child Welfare Fund		Working Cash Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	7,401
Total revenues	-	-	-	7,401
Expenditures, current operating, other services and charges	850,000	761,166	-	-
Excess (deficiency) of revenues over expenditures	(850,000)	(761,166)	-	7,401
Other financing sources (uses):				
Transfers in	850,000	761,166	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	850,000	761,166	-	-
Net change in fund balances	\$ -	-	\$ -	7,401
Fund balances, beginning of year				524,872
Fund balances, end of year				\$ 532,273

Sheriff Crime Lab Fund

Budget	Actual
\$ 500	\$ 361
-	127
<u>500</u>	<u>488</u>
<u>\$ 500</u>	<u>488</u>
<u>\$ 6,423</u>	
<u>\$ 6,911</u>	

Rock Island County, Illinois

**Statement of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual
Hope Creek Care Center Fund Sub-Fund
Year Ended November 30, 2018**

	Nursing Home Tax Levy Fund	
	Budget	Actual
Revenues:		
Property taxes	\$ 2,656,597	\$ 2,641,010
Investment earnings	255	2,113
Total revenues	2,656,852	2,643,123
Other financing (uses), transfers out	(2,656,852)	(2,643,123)
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 levees.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IDOT Grant Fund: To account for IDOT grant revenues.

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

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

Rock Island County, Illinois

Combining Balance Sheet
Nonmajor Governmental Funds
November 30, 2018

		Special Revenue		
	Total	Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Assets				
Cash and cash equivalents	\$ 15,745,170	\$ 102,042	\$ 42,596	\$ -
Receivables:				
Property taxes receivable	12,362,597	-	-	73,078
Accounts receivable, net	215,577	46,896	-	-
Accrued interest receivable	27,723	217	78	13
Due from other funds	183,255	-	-	-
Due from other governmental units, net	879,163	-	1,016	-
Other assets	30,838	-	-	-
Advances to other funds	46,301	-	-	-
Total assets	\$ 29,490,624	\$ 149,155	\$ 43,690	\$ 73,091
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,202,189	\$ 33,128	\$ -	\$ 2,551
Accrued liabilities	649,146	366,449	-	-
Due to other funds	205,790	2,765	-	-
Due to other governmental units	6,072	6,072	-	-
Unearned revenues	36,820	-	-	-
Advances from other funds	212,301	124,000	-	-
Total liabilities	2,312,318	532,414	-	2,551
Deferred inflows of resources:				
Unavailable revenue—property taxes	11,998,787	-	-	70,540
Unavailable revenue—intergovernmental	255,222	-	-	-
Total deferred inflows of resources	12,254,009	-	-	70,540
Fund balances (deficits):				
Nonspendable	30,838	-	-	-
Restricted	15,294,933	-	43,690	-
Unassigned	(401,474)	(383,259)	-	-
Total fund balances (deficits)	14,924,297	(383,259)	43,690	-
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 29,490,624	\$ 149,155	\$ 43,690	\$ 73,091

(Continued)

Special Revenue

Rock Island County, Illinois

Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
November 30, 2018

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Assets				
Cash and cash equivalents	\$ 1,416,325	\$ 2,092,322	\$ 130,909	\$ 551,398
Receivables:				
Property taxes receivable	1,339,063	2,021,448	-	-
Accounts receivable, net	46,952	393	8,164	14,944
Accrued interest receivable	2,452	3,458	245	1,036
Due from other funds	-	176,032	-	-
Due from other governmental units, net	524,390	11,504	-	-
Other assets	1,940	4,515	-	-
Advances to other funds	-	-	-	-
Total assets	\$ 3,331,122	\$ 4,309,672	\$ 139,318	\$ 567,378
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 165,382	\$ 47,955	\$ 13,251	\$ 129,624
Accrued liabilities	101,321	59,427	216	-
Due to other funds	10,515	7,097	-	844
Due to other governmental units	-	-	-	-
Unearned revenues	25,888	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	303,106	114,479	13,467	130,468
Deferred inflows of resources:				
Unavailable revenue—property taxes	1,295,377	1,964,348	-	-
Unavailable revenue—intergovernmental	255,222	-	-	-
Total deferred inflows of resources	1,550,599	1,964,348	-	-
Fund balances (deficits):				
Nonspendable	1,940	4,515	-	-
Restricted	1,475,477	2,226,330	125,851	436,910
Unassigned	-	-	-	-
Total fund balances (deficits)	1,477,417	2,230,845	125,851	436,910
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 3,331,122	\$ 4,309,672	\$ 139,318	\$ 567,378

(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
\$ 851,783	\$ 13,852	\$ 1,126,659	\$ 146,752	\$ 44,021	\$ 29,080
-	-	2,048,050	-	10,743	-
15,415	-	59	1,500	-	16,171
1,610	-	2,222	259	83	-
-	-	-	2,013	-	-
569	15,575	-	120	-	6,622
-	4,385	-	12,650	-	-
46,301	-	-	-	-	-
\$ 915,678	\$ 33,812	\$ 3,176,990	\$ 163,294	\$ 54,847	\$ 51,873
\$ 1,722	\$ -	\$ -	\$ 12,849	\$ 510	\$ -
4,499	10,095	77,954	6,077	-	1,119
1,715	-	-	285	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22,000	-	-	-	66,301
7,936	32,095	77,954	19,211	510	67,420
-	-	1,992,762	-	9,724	-
-	-	-	-	-	-
-	-	1,992,762	-	9,724	-
-	4,385	-	12,650	-	-
907,742	-	1,106,274	131,433	44,613	-
-	(2,668)	-	-	-	(15,547)
907,742	1,717	1,106,274	144,083	44,613	(15,547)
\$ 915,678	\$ 33,812	\$ 3,176,990	\$ 163,294	\$ 54,847	\$ 51,873

Rock Island County, Illinois

Combining Balance Sheet (Continued)

Nonmajor Governmental Funds

November 30, 2018

	Special Revenue					States
	Motor Fuel Tax Fund	Probation Services Fee Fund	Recorders Document Fund	Attorney Drug Enforcement Fund		
Assets						
Cash and cash equivalents	\$ 2,960,500	\$ 1,136,103	\$ 160,152	\$ 84,588		
Receivables:						
Property taxes receivable	-	-	-	-		
Accounts receivable, net	-	30,198	-	10,599		
Accrued interest receivable	5,751	-	271	154		
Due from other funds	-	2,400	2,810	-		
Due from other governmental units, net	161,119	-	-	15,973		
Other assets	-	-	345	385		
Advances to other funds	-	-	-	-		
Total assets	\$ 3,127,370	\$ 1,168,701	\$ 163,578	\$ 111,699		
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)						
Liabilities:						
Accounts payable	\$ 153,860	\$ 34,523	\$ 35,031	\$ 5,179		
Accrued liabilities	6,581	200	3,681	3,346		
Due to other funds	175,558	2,816	316	297		
Due to other governmental units	-	-	-	-		
Unearned revenues	-	-	-	10,932		
Advances from other funds	-	-	-	-		
Total liabilities	335,999	37,539	39,028	19,754		
Deferred inflows of resources:						
Unavailable revenue—property taxes	-	-	-	-		
Unavailable revenue—intergovernmental	-	-	-	-		
Total deferred inflows of resources	-	-	-	-		
Fund balances (deficits):						
Nonspendable	-	-	345	385		
Restricted	2,791,371	1,131,162	124,205	91,560		
Unassigned	-	-	-	-		
Total fund balances (deficits)	2,791,371	1,131,162	124,550	91,945		
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 3,127,370	\$ 1,168,701	\$ 163,578	\$ 111,699		

(Continued)

Special Revenue

Rock Island County, Illinois

Combining Balance Sheet (Continued)

Nonmajor Governmental Funds

November 30, 2018

	Special Revenue			
	Coroner Fee Fund	Federal Seized and Forfeited Property Fund	Covemakers Buy-Out Fund	IDOT Grant Fund
Assets				
Cash and cash equivalents	\$ 36,763	\$ 6,123	\$ -	\$ 44,978
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable, net	2,850	-	-	-
Accrued interest receivable	60	10	-	-
Due from other funds	-	-	-	-
Due from other governmental units, net	-	-	-	-
Other assets	-	-	857	-
Advances to other funds	-	-	-	-
Total assets	\$ 39,673	\$ 6,133	\$ 857	\$ 44,978
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,532	\$ -	\$ -	\$ 2,797
Accrued liabilities	-	-	-	-
Due to other funds	1,129	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	2,661	-	-	2,797
Deferred inflows of resources:				
Unavailable revenue—property taxes	-	-	-	-
Unavailable revenue—intergovernmental	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances (deficits):				
Nonspendable	-	-	857	-
Restricted	37,012	6,133	-	42,181
Unassigned	-	-	-	-
Total fund balances (deficits)	37,012	6,133	857	42,181
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 39,673	\$ 6,133	\$ 857	\$ 44,978

Debt Service Fund	Capital Project Fund
\$ -	\$ 217
3,720,299	-
-	-
491	-
-	-
-	-
-	-
-	-
<hr/>	<hr/>
\$ 3,720,790	\$ 217
<hr/>	<hr/>
\$ 93,303	\$ -
-	-
-	-
-	-
-	-
-	-
<hr/>	<hr/>
93,303	-
<hr/>	<hr/>
3,627,487	-
<hr/>	<hr/>
3,627,487	-
<hr/>	<hr/>
-	-
-	217
<hr/>	<hr/>
-	217
<hr/>	<hr/>
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\$ 3,720,790	\$ 217
<hr/>	<hr/>

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits)**
Nonmajor Governmental Funds
Year Ended November 30, 2018

						Special Revenue
	Total		Animal Control Fund		Arrestee Medical Costs Fund	Child Advocacy Fund
Revenues:						
Fees	\$ 3,229,924	\$ 703,369	\$ 14,966	\$ -		
Property taxes	10,295,543	-	-			74,002
Intergovernmental	9,774,795	-	-			-
Investment earnings	256,848	2,119	682			60
Miscellaneous	341,369	47,510	-			-
Total revenues	23,898,479	752,998	15,648	\$ 74,062		
Expenditures:						
Current:						
General government	3,458,787	-	-			-
Public safety	967,878	813,376	-			-
Corrections	-	-	-			-
Judiciary and legal	1,764,004	-	-			-
Transportation and public works	3,399,907	-	-			-
Social services	10,190,565	-	-			74,062
Capital outlay	490,937	1,400	-			-
Debt service:						
Principal retirement	895,000	-	-			-
Interest and fiscal charges	1,451,789	-	-			-
Total expenditures	22,618,867	814,776	-	\$ 74,062		
Excess (deficiency) of revenues over expenditures	1,279,612	(61,778)	15,648	-		
Other financing sources (uses):						
Transfers in	1,142,085	-	-			-
Transfers out	(1,929,101)	-	(10,000)			-
Proceeds from sale of capital assets	600	-	-			-
Total other financing sources (uses)	(786,416)	-	(10,000)	-		
Net change in fund balances	493,196	(61,778)	5,648	-		
Fund balances (deficits), beginning of year	14,431,101	(321,481)	38,042			-
Fund balances (deficits), end of year	\$ 14,924,297	\$ (383,259)	\$ 43,690	\$ -		

(Continued)

Special Revenue

Collector Tax Fee Fund	Community Mental Health Fund	County Bridge Fund	County Clerk Document Fund	County Extension Education Fund
\$ 63,740	\$ -	\$ 623,318	\$ 37,284	\$ -
-	1,706,455	33,906	-	227,230
-	18,583	30,725	2,512	181
2,921	-	900	34,334	-
-	66,661	688,849	74,130	227,411
6,971	-	-	4,145	-
-	-	-	-	-
-	-	-	-	-
-	-	57,877	-	-
-	1,778,381	-	-	227,411
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
6,971	1,778,381	57,877	4,145	227,411
59,690	(53,343)	630,972	69,985	-
-	-	-	-	-
(51,195)	(69,636)	(37,150)	(9,245)	-
-	-	-	-	-
(51,195)	(69,636)	(37,150)	(9,245)	-
8,495	(122,979)	593,822	60,740	-
169,171	929,483	1,475,752	120,884	-
\$ 177,666	\$ 806,504	\$ 2,069,574	\$ 181,624	\$ -

Rock Island County, Illinois

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

Nonmajor Governmental Funds

Year Ended November 30, 2018

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Revenues:				
Fees	\$ 382,832	\$ 12,951	\$ 123,029	\$ 201,193
Property taxes	1,273,232	1,663,956	-	-
Intergovernmental	4,042,055	-	-	-
Investment earnings	21,971	27,501	2,047	10,939
Miscellaneous	183	236,514	-	-
Total revenues	5,720,273	1,940,922	125,076	212,132
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	78,114	570,190
Transportation and public works	-	1,908,906	-	-
Social services	5,312,463	-	-	-
Capital outlay	46,200	252,067	-	75,264
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	5,358,663	2,160,973	78,114	645,454
Excess (deficiency) of revenues over expenditures	361,610	(220,051)	46,962	(433,322)
Other financing sources (uses):				
Transfers in	3,233	647,812	-	-
Transfers out	(213,785)	(293,679)	(8,436)	(27,795)
Proceeds from sale of capital assets	-	-	-	600
Total other financing sources (uses)	(210,552)	354,133	(8,436)	(27,195)
Net change in fund balances	151,058	134,082	38,526	(460,517)
Fund balances (deficits), beginning of year	1,326,359	2,096,763	87,325	897,427
Fund balances (deficits), end of year	\$ 1,477,417	\$ 2,230,845	\$ 125,851	\$ 436,910

(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	
\$ 204,464	\$ 222,233	\$ -	\$ 242,836	\$ -	\$ -	\$ -
-	-	1,611,752	-	9,428	-	-
-	-	-	-	-	-	2,516,911
31,321	5	18,936	2,289	744	-	-
-	-	1,490	-	-	-	-
235,785	222,238	1,632,178	245,125	10,172	2,516,911	
<hr/>						
-	-	1,978,109	215,250	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
234,180	349,011	-	-	-	-	-
-	-	-	-	5,881	-	-
-	-	-	-	-	-	2,516,911
35,525	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
269,705	349,011	1,978,109	215,250	5,881	2,516,911	
<hr/>						
(33,920)	(126,773)	(345,931)	29,875	4,291	-	-
<hr/>						
-	132,000	-	-	-	-	-
(21,710)	-	(8,109)	(34,020)	-	-	-
-	-	-	-	-	-	-
(21,710)	132,000	(8,109)	(34,020)	-	-	-
<hr/>						
(55,630)	5,227	(354,040)	(4,145)	4,291	-	-
963,372	(3,510)	1,460,314	148,228	40,322	-	-
\$ 907,742	\$ 1,717	\$ 1,106,274	\$ 144,083	\$ 44,613	\$ -	

Rock Island County, Illinois

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

Nonmajor Governmental Funds

Year Ended November 30, 2018

	Special Revenue			
	Maintenance and Child Support Collection Fund	Metropolitan Enforcement Group Fund	Motor Fuel Tax Fund	Probation Services Fee Fund
Revenues:				
Fees	\$ 105,539	\$ -	\$ -	\$ 340,353
Property taxes	-	-	-	-
Intergovernmental	20,370	134,805	2,197,930	-
Investment earnings	-	-	49,788	-
Miscellaneous	-	-	8,903	10,000
Total revenues	125,909	134,805	2,256,621	350,353
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	134,805	-	-
Corrections	-	-	-	-
Judiciary and legal	69,250	-	-	344,623
Transportation and public works	-	-	863,997	-
Social services	-	-	-	-
Capital outlay	-	-	53,481	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	69,250	134,805	917,478	344,623
Excess (deficiency) of revenues over expenditures	56,659	-	1,339,143	5,730
Other financing sources (uses):				
Transfers in	-	-	-	26,697
Transfers out	(13,750)	-	(647,812)	(21,157)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(13,750)	-	(647,812)	5,540
Net change in fund balances	42,909	-	691,331	11,270
Fund balances (deficits), beginning of year	(58,456)	-	2,100,040	1,119,892
Fund balances (deficits), end of year	\$ (15,547)	\$ -	\$ 2,791,371	\$ 1,131,162

(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					
\$ 364,243	\$ 69,423	\$ 52,422	\$ -	\$ 354,046	\$ 46,506				\$ 30,210	
-	-	-	\$ 354,046	-	-				-	
-	27,909	-	-	-	-				-	
6,298	1,828	2,629	10,400	2,457	3,566					
-	-	-	1,535	-	-				-	
370,541	99,160	55,051	365,981	48,963	33,776					
927,001	-	23,070	-	-	10,551					
-	-	-	-	-	-				-	
-	-	-	-	-	-				-	
-	118,636	-	-	-	-				-	
-	-	-	-	87,589	-				-	
-	-	-	281,337	-	-				-	
-	7,000	-	-	-	-				-	
-	-	-	-	-	-				-	
-	-	-	-	-	-				-	
927,001	125,636	23,070	281,337	87,589	10,551					
(556,460)	(26,476)	31,981	84,644	(38,626)	23,225					
332,343	-	-	-	-	-				-	
(26,858)	(4,622)	(9,997)	(23,763)	-	-				-	
-	-	-	-	-	-				-	
305,485	(4,622)	(9,997)	(23,763)	-	-					
(250,975)	(31,098)	21,984	60,881	(38,626)	23,225					
375,525	123,043	152,057	595,318	141,956	188,828					
\$ 124,550	\$ 91,945	\$ 174,041	\$ 656,199	\$ 103,330	\$ 212,053					

Rock Island County, Illinois

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

Nonmajor Governmental Funds

Year Ended November 30, 2018

	Special Revenue				Federal Seized and Forfeited Property Fund
	Hotel/Motel Tax Fund	Drug Court Grant Fund	Coroner Fee Fund		
Revenues:					
Fees	\$ -	\$ 22,389	\$ 36,448	\$ -	
Property taxes	-	-	-	-	
Intergovernmental	293,690	-	-	-	
Investment earnings	18	3,319	470	254	
Miscellaneous	-	-	-	-	
Total revenues	293,708	25,708	36,918	254	
Expenditures:					
Current:					
General government	293,690	-	-	-	
Public safety	-	-	17,128	2,569	
Corrections	-	-	-	-	
Judiciary and legal	-	-	-	-	
Transportation and public works	-	-	-	-	
Social services	-	-	-	-	
Capital outlay	-	-	-	20,000	
Debt service:					
Principal retirement	-	-	-	-	
Interest and fiscal charges	-	-	-	-	
Total expenditures	293,690	-	17,128	22,569	
Excess (deficiency) of revenues over expenditures	18	25,708	19,790	(22,315)	
Other financing sources (uses):					
Transfers in	-	-	-	-	
Transfers out	-	-	-	-	
Proceeds from sale of capital assets	-	-	-	-	
Total other financing sources (uses)	-	-	-	-	
Net change in fund balances	18	25,708	19,790	(22,315)	
Fund balances (deficits), beginning of year	1,267	170,549	17,222	28,448	
Fund balances (deficits), end of year	\$ 1,285	\$ 196,257	\$ 37,012	\$ 6,133	

Special Revenue

Covemakers Buy-Out Fund	IDOT Grant Fund	Debt Service Fund	Capital Project Fund
\$ -	\$ -	\$ -	\$ -
31,348	475,871	-	-
-	123	2,162	-
-	-	-	-
31,348	475,994	2,707,780	-
-	-	-	-
-	-	-	-
-	-	-	-
-	475,657	-	-
-	-	-	-
-	-	-	-
-	-	895,000	-
-	-	1,451,789	-
-	475,657	2,346,789	-
 31,348	 337	 360,991	 -
 (35,089)	 (302)	 (360,991)	 -
 (35,089)	 (302)	 (360,991)	 -
 (3,741)	 35	 -	 -
 4,598	 42,146	 -	 217
 \$ 857	 \$ 42,181	 \$ -	 \$ 217

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits)—
Budget and Actual—Nonmajor Governmental Funds
Year Ended November 30, 2018**

	Special Revenue			
	Animal Control Fund		Arrestee Medical Costs Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 775,300	\$ 703,369	\$ 15,000	\$ 14,966
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	1,500	2,119	-	682
Miscellaneous	36,441	47,510	-	-
Total revenues	813,241	752,998	15,000	15,648
Expenditures:				
Current operating:				
Salaries and wages	383,926	382,750	-	-
Personal benefits	3,189	500	-	-
Supplies	25,410	25,079	-	-
Other services and charges	434,779	405,047	-	-
Capital outlay	25,000	1,400	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	872,304	814,776	-	-
Excess (deficiency) of revenues over expenditures	(59,063)	(61,778)	15,000	15,648
Other financing sources (uses):				
Transfers in	142,911	-	-	-
Transfers out	-	-	(10,000)	(10,000)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	142,911	-	(10,000)	(10,000)
Net change in fund balances	\$ 83,848	(61,778)	\$ 5,000	5,648
Fund balances (deficits), beginning of year		(321,481)		38,042
Fund balances (deficits), end of year		\$ (383,259)		\$ 43,690

(Continued)

Special Revenue

Child Advocacy Fund		Collector Tax Fee Fund		Community Mental Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 65,000	\$ 63,740	\$ -	\$ -
74,062	74,002	-	-	1,693,958	1,706,455
-	-	-	-	-	-
-	60	1,100	2,921	5,200	18,583
-	-	-	-	-	-
74,062	74,062	66,100	66,661	1,699,158	1,725,038
<hr/>					
-	-	-	-	42,536	42,373
-	-	-	-	15,468	15,035
-	-	-	-	1,000	567
74,062	74,062	15,000	6,971	1,733,573	1,720,406
-	-	-	-	-	-
-	-	-	-	-	-
74,062	74,062	15,000	6,971	1,792,577	1,778,381
<hr/>					
-	-	51,100	59,690	(93,419)	(53,343)
-	-	-	-	-	-
-	-	(51,195)	(51,195)	(69,835)	(69,636)
-	-	-	-	-	-
-	-	(51,195)	(51,195)	(69,835)	(69,636)
\$ -	\$ -	\$ (95)	\$ 8,495	\$ (163,254)	\$ (122,979)
<hr/>					
	-		169,171		929,483
\$ -	\$ -	\$ 177,666		\$ 806,504	

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, 2018**

	County Bridge Fund		County Clerk Document Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 36,567	\$ 37,284
Property taxes	617,761	623,318	-	-
Intergovernmental	-	33,906	-	-
Investment earnings	2,601	30,725	960	2,512
Miscellaneous	-	900	-	34,334
Total revenues	620,362	688,849	37,527	74,130
Expenditures:				
Current operating:				
Salaries and wages	40,000	4,888	-	-
Personal benefits	9,108	352	-	-
Supplies	40,000	11,336	5,000	3,841
Other services and charges	760,000	41,301	500	304
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	849,108	57,877	5,500	4,145
Excess (deficiency) of revenues over expenditures	(228,746)	630,972	32,027	69,985
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(37,150)	(37,150)	(10,012)	(9,245)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(37,150)	(37,150)	(10,012)	(9,245)
Net change in fund balances	\$ (265,896)	593,822	\$ 22,015	60,740
Fund balances (deficits), beginning of year		1,475,752		120,884
Fund balances (deficits), end of year		\$ 2,069,574		\$ 181,624

(Continued)

Special Revenue

County Extension Education Fund		County Health Fund	
Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 413,346	\$ 382,832
227,412	227,230	1,262,549	1,273,232
-	-	2,579,627	4,042,055
-	181	1,600	21,971
-	-	1,000	183
227,412	227,411	4,258,122	5,720,273
<hr/>			
-	-	2,071,046	2,045,749
-	-	1,016,467	944,942
-	-	199,603	1,866,075
227,412	227,411	519,903	455,697
-	-	95,692	46,200
-	-	-	-
227,412	227,411	3,902,711	5,358,663
<hr/>			
-	-	355,411	361,610
<hr/>			
-	-	-	3,233
-	-	(213,785)	(213,785)
-	-	-	-
-	-	(213,785)	(210,552)
\$ -	-	\$ 141,626	151,058
<hr/>			
		1,326,359	
<hr/>		<hr/>	
\$ -		\$ 1,477,417	

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, 2018**

	Special Revenue			
	County Highway Fund		County Law Library Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 28,183	\$ 12,951	\$ 99,535	\$ 123,029
Property taxes	1,651,025	1,663,956	-	-
Intergovernmental	-	-	-	-
Investment earnings	5,202	27,501	948	2,047
Miscellaneous	235,000	236,514	9,500	-
Total revenues	1,919,410	1,940,922	109,983	125,076
Expenditures:				
Current operating:				
Salaries and wages	1,144,551	1,052,619	4,637	4,637
Personal benefits	521,003	488,861	-	-
Supplies	374,493	272,989	82,913	73,327
Other services and charges	123,811	94,437	500	150
Capital outlay	917,650	252,067	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	3,081,508	2,160,973	88,050	78,114
Excess (deficiency) of revenues over expenditures	(1,162,098)	(220,051)	21,933	46,962
Other financing sources (uses):				
Transfers in	661,086	647,812	-	-
Transfers out	(293,679)	(293,679)	(12,115)	(8,436)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	367,407	354,133	(12,115)	(8,436)
Net change in fund balances	\$ (794,691)	134,082	\$ 9,818	38,526
Fund balances (deficits), beginning of year		2,096,763		87,325
Fund balances (deficits), end of year		\$ 2,230,845		\$ 125,851

(Continued)

Special Revenue

Court Automation Fund		Court Document Storage Fund		Court Security Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 210,000	\$ 201,193	\$ 240,000	\$ 204,464	\$ 230,500	\$ 222,233
-	-	-	-	-	-
-	-	-	-	-	-
8,000	10,939	5,000	31,321	-	5
-	-	-	-	-	-
218,000	212,132	245,000	235,785	230,500	222,238
-	-	117,427	84,992	433,634	324,061
-	-	44,983	41,351	23,604	21,369
67,343	67,278	2,160	487	700	-
503,293	502,912	114,190	107,350	19,822	3,581
75,264	75,264	35,550	35,525	-	-
-	-	-	-	-	-
-	-	-	-	-	-
645,900	645,454	314,310	269,705	477,760	349,011
(427,900)	(433,322)	(69,310)	(33,920)	(247,260)	(126,773)
-	-	-	-	247,260	132,000
(36,795)	(27,795)	(22,910)	(21,710)	-	-
600	-	-	-	-	-
(36,795)	(27,195)	(22,910)	(21,710)	247,260	132,000
\$ (464,695)	\$ (460,517)	\$ (92,220)	\$ (55,630)	\$ -	\$ 5,227
897,427			963,372		(3,510)
\$ 436,910			\$ 907,742		\$ 1,717

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, 2018

	Special Revenue			
	Federal Social Security Fund		GIS 2005 Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 23,500	\$ 242,836
Property taxes	1,600,000	1,611,752	-	-
Intergovernmental	-	-	-	-
Investment earnings	1,428	18,936	1,400	2,289
Miscellaneous	-	1,490	-	-
Total revenues	1,601,428	1,632,178	24,900	245,125
Expenditures:				
Current operating:				
Salaries and wages	-	-	133,674	127,659
Personal benefits	2,144,196	1,978,109	64,580	60,425
Supplies	-	-	1,400	643
Other services and charges	-	-	32,870	26,523
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	2,144,196	1,978,109	232,524	215,250
Excess (deficiency) of revenues over expenditures	(542,768)	(345,931)	(207,624)	29,875
Other financing sources (uses):				
Transfers in	-	-	237,961	-
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)	203,941	(34,020)
Net change in fund balances	\$ (550,877)	(354,040)	\$ (3,683)	(4,145)
Fund balances (deficits), beginning of year		1,460,314		148,228
Fund balances (deficits), end of year		\$ 1,106,274		\$ 144,083

(Continued)

Special Revenue					
Hillsdale Special Service Area Fund		Maintenance and Child Support Collection Fund		Motor Fuel Tax Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 120,000	\$ 105,539	\$ -	\$ -
9,261	9,428	-	-	-	-
-	-	26,948	20,370	2,057,421	2,197,930
124	744	-	-	32,500	49,788
-	-	-	-	5,000	8,903
9,385	10,172	146,948	125,909	2,094,921	2,256,621
2,500	-	75,032	59,201	218,311	160,769
192	-	10,049	10,049	65,828	52,034
10,000	-	-	-	574,500	380,354
28,500	5,881	-	-	1,426,020	270,840
-	-	-	-	53,481	53,481
-	-	-	-	-	-
41,192	5,881	85,081	69,250	2,338,140	917,478
(31,807)	4,291	61,867	56,659	(243,219)	1,339,143
-	-	-	-	-	-
-	-	(13,750)	(13,750)	(661,086)	(647,812)
-	-	-	-	-	-
-	-	(13,750)	(13,750)	(661,086)	(647,812)
\$ (31,807)	4,291	\$ 48,117	42,909	\$ (904,305)	691,331
	40,322		(58,456)		2,100,040
\$ 44,613			\$ (15,547)		\$ 2,791,371

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, 2018**

	Special Revenue			
	Probation Services Fee Fund		Recorders Document Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 343,500	\$ 340,353	\$ -	\$ 364,243
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	-	3,500	6,298
Miscellaneous	6,000	10,000	-	-
Total revenues	349,500	350,353	3,500	370,541
Expenditures:				
Current operating:				
Salaries and wages	-	-	94,256	94,202
Personal benefits	-	-	26,500	26,464
Supplies	88,229	74,693	5,800	5,705
Other services and charges	349,418	269,930	820,783	800,630
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	437,647	344,623	947,339	927,001
Excess (deficiency) of revenues over expenditures	(88,147)	5,730	(943,839)	(556,460)
Other financing sources (uses):				
Transfers in	26,896	26,697	691,543	332,343
Transfers out	(21,157)	(21,157)	(26,858)	(26,858)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	5,739	5,540	664,685	305,485
Net change in fund balances	\$ (82,408)	11,270	\$ (279,154)	(250,975)
Fund balances (deficits), beginning of year		1,119,892		375,525
Fund balances (deficits), end of year		\$ 1,131,162		\$ 124,550

(Continued)

Special Revenue

Treasurer's Automation Fund		Veterans Assistance Fund	
Budget	Actual	Budget	Actual
\$ 39,000	\$ 52,422	\$ -	\$ -
-	-	351,029	354,046
-	-	-	-
1,000	2,629	3,881	10,400
-	-	-	1,535
40,000	55,051	354,910	365,981
-	-	103,531	103,529
-	-	45,598	44,205
2,000	1,352	22,309	20,508
27,090	21,718	122,171	113,095
-	-	6,318	-
-	-	-	-
-	-	-	-
29,090	23,070	299,927	281,337
10,910	31,981	54,983	84,644
(9,997)	(9,997)	(23,763)	(23,763)
-	-	-	-
(9,997)	(9,997)	(23,763)	(23,763)
\$ 913	21,984	\$ 31,220	60,881
	152,057		595,318
\$ 174,041		\$ 656,199	

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, 2018**

	Special Revenue			
	Zuma-Canoe Creek Special Service Area Fund		Circuit Clerk Administration Cost Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 35,500	\$ 30,210
Property taxes	45,728	46,506	-	-
Intergovernmental revenues	-	-	-	-
Investment earnings	-	2,457	1,925	3,566
Miscellaneous	-	-	-	-
Total revenues	45,728	48,963	37,425	33,776
Expenditures:				
Current operating:				
Salaries and wages	10,000	-	30,679	8,552
Personal benefits	765	-	2,469	719
Supplies	5,000	4,006	2,000	1,280
Other services and charges	101,000	83,583	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	116,765	87,589	35,148	10,551
Excess (deficiency) of revenues over expenditures	(71,037)	(38,626)	2,277	23,225
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ (71,037)	(38,626)	\$ 2,277	23,225
Fund balances (deficits), beginning of year		141,956		188,828
Fund balances (deficits), end of year		\$ 103,330		\$ 212,053

(Continued)

Special Revenue

Drug Court Grant Fund		Coroner Fee Fund	
Budget	Actual	Budget	Actual
\$ 25,000	\$ 22,389	\$ 30,000	\$ 36,448
-	-	-	-
-	-	-	-
500	3,319	100	470
-	-	-	-
25,500	25,708	30,100	36,918
-	-	-	-
-	-	460	100
13,500	-	6,200	4,276
6,500	-	16,150	12,752
-	-	-	-
-	-	-	-
-	-	-	-
20,000	-	22,810	17,128
5,500	25,708	7,290	19,790
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 5,500	25,708	\$ 7,290	19,790
170,549			17,222
\$ 196,257		\$ 37,012	

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, 2018

	Special Revenue					
	Federal Seized and Forfeited Property Fund		Covemakers Buy-Out Fund			
	Budget	Actual	Budget	Actual		
Revenues:						
Fees	\$ -	\$ -	\$ 3,741	\$ -		
Property taxes	-	-	-	-		
Intergovernmental	-	-	337,176	31,348		
Investment earnings	-	254	-	-		
Miscellaneous	-	-	-	-		
Total revenues	-	254	340,917	31,348		
Expenditures:						
Current operating:						
Salaries and wages	-	-	-	-		
Personal benefits	-	-	-	-		
Supplies	-	-	-	-		
Other services and charges	3,577	2,569	305,828	-		
Capital outlay	20,000	20,000	-	-		
Debt service:						
Principal retirement	-	-	-	-		
Interest and fiscal charges	-	-	-	-		
Total expenditures	23,577	22,569	305,828	-		
Excess (deficiency) of revenues over expenditures	(23,577)	(22,315)	35,089	31,348		
Other financing sources (uses):						
Transfers in	-	-	-	-		
Transfers out	-	-	(35,089)	(35,089)		
Proceeds from sale of capital assets	-	-	-	-		
Total other financing sources (uses)	-	-	(35,089)	(35,089)		
Net change in fund balances	\$ (23,577)	(22,315)	\$ -	(3,741)		
Fund balances (deficits), beginning of year		28,448		4,598		
Fund balances (deficits), end of year	\$ 6,133		\$ 857			

Special Revenue

IDOT Grant Fund		Debt Service Fund	
Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -
-	-	2,707,780	2,705,618
476,502	475,871	-	-
-	123	-	2,162
-	-	-	-
476,502	475,994	2,707,780	2,707,780
-	-	-	-
-	-	-	-
-	-	-	-
476,106	475,657	-	-
-	-	-	-
-	-	895,000	895,000
-	-	1,451,789	1,451,789
476,106	475,657	2,346,789	2,346,789
396	337	360,991	360,991
(396)	(302)	(360,991)	(360,991)
-	-	-	-
(396)	(302)	(360,991)	(360,991)
\$ -	35	\$ -	-
	42,146		-
\$	42,181	\$	-

Rock Island County, Illinois

Combining Statement of Net Position
Internal Service Funds
November 30, 2018

	Public Building Commission	Employee Health Benefits	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 14,343,342	\$ 2,127,586	\$ 16,470,928
Receivables:			
Accounts	-	5,275	5,275
Interest	-	3,354	3,354
Due from other funds	-	56,719	56,719
Due from other governmental units	-	16,218	16,218
Accrued rental income	1,554,558	-	1,554,558
Total current assets	15,897,900	2,209,152	18,107,052
Noncurrent assets:			
Capital assets:			
Nondepreciable:			
Land	456,812	-	456,812
Construction-in-progress	16,251,149	-	16,251,149
Depreciable:			
Equipment and fixtures	68,244	-	68,244
Improvements other than buildings	92,909	-	92,909
Buildings	766,024	-	766,024
Less accumulated depreciation	(278,831)	-	(278,831)
Total capital assets	17,356,307	-	17,356,307
Total assets	33,254,207	2,209,152	35,463,359
Liabilities			
Current liabilities:			
Accounts payable	57,449	32,843	90,292
Estimated claims settlement	-	751,000	751,000
Accrued liabilities	920,208	-	920,208
Unearned revenue	1,083,922	-	1,083,922
Total liabilities	2,061,579	783,843	2,845,422
Net Position			
Net investment in capital assets	17,298,858	-	17,298,858
Unrestricted	13,893,770	1,425,309	15,319,079
Total net position	\$ 31,192,628	\$ 1,425,309	\$ 32,617,937

Rock Island County, Illinois

**Combining Statement of Revenues, Expenses and Changes in Net Position
Governmental Activities—Internal Service Funds
Year Ended November 30, 2018**

	Public Building Commission	Employee Health Benefits	Total
Operating revenue:			
Charges for services	\$ 2,712,614	\$ 9,250,311	\$ 11,962,925
Other	-	342,495	342,495
Total operating revenue	2,712,614	9,592,806	12,305,420
Operating expenses:			
Other services and charges	2,585,602	9,678,927	12,264,529
Depreciation expense	30,791	-	30,791
Total operating expenses	2,616,393	9,678,927	12,295,320
Operating income (loss)	96,221	(86,121)	10,100
Nonoperating revenue, investment earnings	261,268	33,446	294,714
Income (loss) before transfers	357,489	(52,675)	304,814
Transfers out	-	(29,978)	(29,978)
Change in net position	357,489	(82,653)	274,836
Total net position, beginning of year	30,835,139	1,507,962	32,343,101
Total net position, end of year	\$ 31,192,628	\$ 1,425,309	\$ 32,617,937

Rock Island County, Illinois

Combining Statement of Cash Flows
Governmental Activities—Internal Service Funds
Year Ended November 30, 2018

	Public Building Commission	Employee Health Benefits	Total
Cash flows from operating activities:			
Cash received from employee contributions and other charges	\$ -	\$ 9,245,515	\$ 9,245,515
Cash received from other operating revenue	-	342,495	342,495
Cash payments for claims	-	(9,705,181)	(9,705,181)
Cash received for jail lease	2,710,209	-	2,710,209
Cash payments for jail lease	(2,172,560)	-	(2,172,560)
Cash payments for jail operations	(1,033,696)	-	(1,033,696)
Net cash used in operating activities	(496,047)	(117,171)	(613,218)
Cash flows from noncapital financing activities:			
Interfund payments	-	50,727	50,727
Transfers out	-	(29,978)	(29,978)
Net cash provided by noncapital financing activities	-	20,749	20,749
Cash flows from capital and related financing activities, purchase of property			
	(11,684,212)	-	(11,684,212)
Cash flows from investing activities, interest received			
	261,268	31,922	293,190
Net (decrease) in cash	(11,918,991)	(64,500)	(11,983,491)
Cash:			
Beginning	26,262,333	2,192,086	28,454,419
Ending	\$ 14,343,342	\$ 2,127,586	\$ 16,470,928
Reconciliation of operating income (loss) to net cash used in operating activities:			
Operating income (loss)	\$ 96,221	\$ (86,121)	\$ 10,100
Adjustments to reconcile operating income (loss) to net cash used in operating activities:			
Depreciation expense	30,791	-	30,791
(Increase) decrease in:			
Receivables	-	(4,061)	(4,061)
Due from other governmental units	-	(735)	(735)
Other assets	(2,405)	77,261	74,856
Increase (decrease) in:			
Accounts payable	-	(103,515)	(103,515)
Accrued liabilities	(786,727)	-	(786,727)
Unearned revenue	166,073	-	166,073
Net cash used in operating activities	\$ (496,047)	\$ (117,171)	\$ (613,218)

Fiduciary Fund

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

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

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

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

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

Employee Indebtedness Fund: To account for wage garnishments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Combining Statement of Assets and Liabilities—Agency Funds
November 30, 2018

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
Assets				
Cash and cash equivalents	\$ 10,349,027	\$ 1,823,055	\$ 7,168	\$ 541,166
Due from primary government	1,920,217	1,920,217	-	-
Receivables:				
Accounts receivable	113,992	-	-	-
Accrued interest receivable	323,266	-	-	-
Total assets	\$ 12,706,502	\$ 3,743,272	\$ 7,168	\$ 541,166
Liabilities				
Due to other governmental units	\$ 8,550,618	\$ 547,572	\$ -	\$ -
Due to individuals and private entities	4,155,884	3,195,700	7,168	541,166
Total liabilities	\$ 12,706,502	\$ 3,743,272	\$ 7,168	\$ 541,166

(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
\$ 4,940,292	\$ 1,026,112	\$ 1,451	\$ 31	\$ 395,055	\$ 96,140
-	-	-	-	-	-
-	19,932	-	8,641	-	-
<u>321,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ 5,261,574	\$ 1,046,044	\$ 1,451	\$ 8,672	\$ 395,055	\$ 96,140
\$ 5,261,574	\$ 1,046,044	\$ - 1,451	\$ 8,672	\$ 395,055	\$ - 96,140
\$ 5,261,574	\$ 1,046,044	\$ 1,451	\$ 8,672	\$ 395,055	\$ 96,140

Rock Island County, Illinois

Combining Statement of Assets and Liabilities—Agency Funds (Continued)
November 30, 2018

	Hope Creek Care Center Patient's Fund	TBA Fund	Township Bridge Fund	Township Motor Fuel Tax Fund
Assets				
Cash and cash equivalents	\$ 20,894	\$ 97,896	\$ 17,729	\$ 849,150
Due from other funds	-	-	-	-
Receivables:				
Accounts receivable	-	-	-	83,911
Accrued interest receivable	-	182	32	1,699
Total assets	\$ 20,894	\$ 98,078	\$ 17,761	\$ 934,760
Liabilities				
Due to other governmental units	\$ -	\$ -	\$ 17,761	\$ 934,760
Due to individuals and private entities	20,894	98,078	-	-
Total liabilities	\$ 20,894	\$ 98,078	\$ 17,761	\$ 934,760

(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
\$ 11,251	\$ 115,963	\$ 2,103	\$ 10,660	\$ 14,654	\$ 298,841
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 11,251	\$ 115,963	\$ 2,103	\$ 10,660	\$ 14,654	\$ 298,841
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ - 11,251	\$ 115,963	\$ 2,103	\$ 10,660	\$ 14,654	\$ 298,841
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 11,251	\$ 115,963	\$ 2,103	\$ 10,660	\$ 14,654	\$ 298,841

Rock Island County, Illinois

Combining Statement of Assets and Liabilities—Agency Funds (Continued)
November 30, 2018

	DUI Fund	Youth Education/SAFE Fund	Evidence Savings Fund	Honor Guard Fund
Assets				
Cash and cash equivalents	\$ 37,089	\$ 1,671	\$ 40,453	\$ 203
Due from other funds	-	-	-	-
Receivables:				
Accounts receivable	1,508	-	-	-
Accrued interest receivable	68	3	-	-
Total assets	\$ 38,665	\$ 1,674	\$ 40,453	\$ 203
Liabilities				
Due to other governmental units	\$ 38,665	\$ 1,674	\$ -	\$ -
Due to individuals and private entities	-	-	40,453	203
Total liabilities	\$ 38,665	\$ 1,674	\$ 40,453	\$ 203

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds
Year Ended November 30, 2018**

	Balance November 30, 2017			Balance November 30, 2018		
	Additions		Deletions			
Circuit Clerk Fund						
Assets						
Cash and cash equivalents	\$ 4,008,468	\$ 11,760,188	\$ 13,945,601	\$ 1,823,055		
Due from primary government	-	1,920,217	-	1,920,217		
	\$ 4,008,468	\$ 13,680,405	\$ 13,945,601	\$ 3,743,272		
Liabilities						
Due to other governmental units	\$ 555,512	\$ 7,223,519	\$ 7,231,459	\$ 547,572		
Due to individuals and private entities	3,452,956	3,160,814	3,418,070	3,195,700		
Maintenance/child support deposits	-	2,175,017	2,175,017	-		
Total liabilities	\$ 4,008,468	\$ 12,559,350	\$ 12,824,546	\$ 3,743,272		
Circuit Clerk Probation Fund						
Assets, cash and cash equivalents	\$ 7,763	\$ 17,953	\$ 18,548	\$ 7,168		
Liabilities, due to individuals and private entities	\$ 7,763	\$ 16,057	\$ 16,652	\$ 7,168		
County Clerk Redemption Fund						
Assets, cash and cash equivalents	\$ 251,554	\$ 4,280,496	\$ 3,990,884	\$ 541,166		
Liabilities, due to individuals and private entities	\$ 251,554	\$ 4,280,496	\$ 3,990,884	\$ 541,166		
County Collector's Fund						
Assets						
Cash and cash equivalents	\$ 5,344,856	\$ 1,052,068,713	\$ 1,052,473,277	\$ 4,940,292		
Accrued interest receivable	342,615	-	21,333	321,282		
Total assets	\$ 5,687,471	\$ 1,052,068,713	\$ 1,052,494,610	\$ 5,261,574		
Liabilities, due to other governmental units	\$ 5,687,471	\$ 1,052,068,713	\$ 1,052,494,610	\$ 5,261,574		
Emergency Telephone Service Fund						
Assets						
Cash and cash equivalents	\$ 428,814	\$ 6,403,194	\$ 5,805,896	\$ 1,026,112		
Accounts receivable	19,932	-	-	19,932		
Total assets	\$ 448,746	\$ 6,403,194	\$ 5,805,896	\$ 1,046,044		
Liabilities, due to other governmental units	\$ 448,746	\$ 2,537,194	\$ 1,939,896	\$ 1,046,044		
Employee Indebtedness Fund						
Assets, cash and cash equivalents	\$ 1,289	\$ 28,009	\$ 27,847	\$ 1,451		
Liabilities, due to individuals and private entities	\$ 1,289	\$ 28,009	\$ 27,847	\$ 1,451		

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2018**

	Balance November 30, 2017			Additions	Deletions	Balance November 30, 2018
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	\$ 453,350	\$ 1,673,367	\$ 1,731,662	\$ 395,055		
Liabilities , due to other governmental units	\$ 453,350	\$ 540,367	\$ 598,662	\$ 395,055		
Treasurer's Fund						
Assets , cash and cash equivalents	\$ 137,637	\$ 48,532	\$ 90,029	\$ 96,140		
Liabilities , due to individuals and private entities	\$ 137,637	\$ 7,532	\$ 49,029	\$ 96,140		
Hope Creek Care Center Patient's Fund						
Assets , cash and cash equivalents	\$ 24,719	\$ 335,092	\$ 338,917	\$ 20,894		
Liabilities , due to individuals and private entities	\$ 24,719	\$ 335,092	\$ 338,917	\$ 20,894		
TBA Fund						
Assets						
Cash and cash equivalents	\$ 94,311	\$ 6,585	\$ 3,000	\$ 97,896		
Accrued interest receivable	91	182	91	182		
Total assets	\$ 94,402	\$ 6,767	\$ 3,091	\$ 98,078		
Liabilities , due to individuals and private entities	\$ 94,402	\$ 3,676	\$ -	\$ 98,078		
Township Bridge Fund						
Assets						
Cash and cash equivalents	\$ 17,435	\$ 294	\$ -	\$ 17,729		
Accrued interest receivable	17	32	17	32		
Total assets	\$ 17,452	\$ 326	\$ 17	\$ 17,761		
Liabilities , due to other governmental units	\$ 17,452	\$ 309	\$ -	\$ 17,761		

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2018**

	Balance November 30, 2017			Additions	Deletions	Balance November 30, 2018
Township Motor Fuel Tax Fund						
Assets						
Cash and cash equivalents	\$ 780,022	\$ 1,445,428	\$ 1,376,300	\$ 849,150		
Accounts receivable	84,434	83,911	84,434	83,911		
Accrued interest receivable	743	1,699	743	1,699		
Total assets	\$ 865,199	\$ 1,531,038	\$ 1,461,477	\$ 934,760		
Liabilities, due to other governmental units	\$ 865,199	\$ 955,684	\$ 886,123	\$ 934,760		
Hope Creek Care Center Vending Fund						
Assets, cash and cash equivalents	\$ 8,612	\$ 6,390	\$ 3,751	\$ 11,251		
Liabilities, due to individuals and private entities	\$ 8,612	\$ 6,390	\$ 3,751	\$ 11,251		
Prisoner Welfare Fund						
Assets, cash and cash equivalents	\$ 149,078	\$ 645,336	\$ 678,451	\$ 115,963		
Liabilities, due to individuals and private entities	\$ 149,078	\$ 610,692	\$ 643,807	\$ 115,963		
Hope Creek Care Center Activities Fund						
Assets, cash and cash equivalents	\$ 3,416	\$ 31,868	\$ 33,181	\$ 2,103		
Liabilities, due to individuals and private entities	\$ 3,416	\$ 31,868	\$ 33,181	\$ 2,103		
QC Bomb Squad Trust Fund						
Assets, cash and cash equivalents	\$ 9,824	\$ 3,029	\$ 2,193	\$ 10,660		
Liabilities, due to individuals and private entities	\$ 9,824	\$ 3,027	\$ 2,191	\$ 10,660		
Hope Creek Care Center Memorial Fund						
Assets, cash and cash equivalents	\$ 6,840	\$ 15,511	\$ 7,697	\$ 14,654		
Liabilities, due to individuals and private entities	\$ 6,840	\$ 15,511	\$ 7,697	\$ 14,654		

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2018**

	Balance November 30, 2017			Additions	Deletions	Balance November 30, 2018
Sheriff Foreclosure Sale Fund						
Assets , cash and cash equivalents	\$ 631,547	\$ 6,043,847		\$ 6,376,553	\$ 298,841	
Liabilities , due to other governmental units	\$ 631,547	\$ 2,589,974		\$ 2,922,680	\$ 298,841	
DUI Fund						
Assets						
Cash and cash equivalents	\$ 34,960	\$ 49,952		\$ 47,823	\$ 37,089	
Accounts receivable	526	1,508		526	1,508	
Accrued interest receivable	73	68		73	68	
Total assets	<u>\$ 35,559</u>	<u>\$ 51,528</u>		<u>\$ 48,422</u>	<u>\$ 38,665</u>	
Liabilities , due to other governmental units	\$ 35,559	\$ 28,193		\$ 25,087	\$ 38,665	
Youth Education/SAFE Fund						
Assets:						
Cash and cash equivalents	\$ 1,525	\$ 9,827		\$ 9,681	\$ 1,671	
Accounts receivable	225	-		225	-	
Accrued interest receivable	1	3		1	3	
Total assets	<u>\$ 1,751</u>	<u>\$ 9,830</u>		<u>\$ 9,907</u>	<u>\$ 1,674</u>	
Liabilities , due to other governmental units	\$ 1,751	\$ 2,844		\$ 2,921	\$ 1,674	
Evidence Savings Fund						
Assets , cash and cash equivalents	\$ 27,535	\$ 18,665		\$ 5,747	\$ 40,453	
Liabilities , due to individuals and private entities	\$ 27,535	\$ 18,665		\$ 5,747	\$ 40,453	
Honor Guard Fund						
Assets , cash and cash equivalents	\$ 203	\$ -		\$ -	\$ 203	
Liabilities , due to individuals and private entities	\$ 203	\$ -		\$ -	\$ 203	

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2018**

	Balance November 30, 2017	Additions	Deletions	Balance November 30, 2018
Totals—All Agency Funds				
Assets				
Cash and cash equivalents	\$ 12,423,789	\$ 1,084,892,276	\$ 1,086,967,038	\$ 10,349,027
Due from other funds	-	1,920,217	-	1,920,217
Accounts receivable	113,758	85,419	85,185	113,992
Accrued interest receivable	343,540	1,984	22,258	323,266
Total assets	\$ 12,881,087	\$ 1,086,899,896	\$ 1,087,074,481	\$ 12,706,502
Liabilities				
Due to other governmental units	\$ 8,705,259	\$ 1,065,946,797	\$ 1,066,101,438	\$ 8,550,618
Due to individuals and private entities	4,175,828	8,517,829	8,537,773	4,155,884
Maintenance/child support deposits	-	2,175,017	2,175,017	-
Total liabilities	\$ 12,881,087	\$ 1,076,639,643	\$ 1,076,814,228	\$ 12,706,502

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.	141-146
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).	147-153
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.	154-157
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.	158-159
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.	160-166

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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities:										
Net investment in capital										
assets	\$ 55,081,292	\$ 58,966,301	\$ 58,578,183	\$ 57,491,519	\$ 55,811,412	\$ 55,295,528	\$ 56,092,370	\$ 56,038,605	\$ 56,228,619	\$ 51,424,070
Restricted for:										
Capital improvements	9,482,412	6,777,336	4,496,999	4,383,342	5,767,453	6,003,424	6,309,563	6,706,113	5,897,285	7,277,617
Collector's tax fees, sale & error refunds	-	-	195,240	184,298	154,674	162,749	159,215	173,873	169,171	177,667
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
Working cash	-	-	-	469,705	521,449	522,607	523,517	524,878	526,233	533,634
GIS	-	-	142,898	215,796	243,673	191,100	154,847	149,053	148,228	131,430
Employee benefits	2,041,777	2,018,901	697,967	450,453	422,814	862,412	-	-	-	-
Judicial	-	-	2,048,858	1,996,801	1,682,374	1,541,443	1,554,261	1,629,470	1,689,637	1,756,882
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
Public health	901,404	1,176,783	2,947,507	2,314,051	3,407,011	2,319,436	1,245,061	2,314,021	2,843,577	2,932,424
Public safety	-	-	25,020	62,032	105,763	109,588	902,089	104,915	83,715	86,833
Liability	-	-	-	-	12,042	595,970	-	-	-	2,584,913
Debt service	470	470	-	-	-	-	-	-	-	-
Unrestricted	16,683,631	13,740,126	8,791,293	4,970,060	2,600,835	(258,466)	(15,438,845)	(14,923,489)	(18,107,142)	(42,438,809)
Total governmental activities net position	\$ 84,190,986	\$ 82,679,917	\$ 82,700,903	\$ 77,540,935	\$ 75,707,996	\$ 72,489,716	\$ 56,794,893	\$ 58,552,064	\$ 55,558,101	\$ 34,492,301

Source: County records.

Rock Island County, Illinois

Changes in Net Position

Last Ten Fiscal Years

(*accrual basis of accounting*)

(*Unaudited*)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses:										
Governmental activities:										
General government	\$ 14,277,348	\$ 14,579,299	\$ 13,893,527	\$ 14,472,833	\$ 14,211,912	\$ 15,020,507	\$ 23,640,666	\$ 17,849,679	\$ 18,733,416	\$ 22,011,339
Public safety	7,634,662	8,264,879	8,296,587	9,257,762	8,526,408	8,822,100	7,824,986	9,936,891	10,718,972	10,647,234
Corrections	3,945,665	4,181,571	4,200,768	4,322,930	4,882,400	4,894,231	4,953,932	4,839,517	4,944,904	3,893,671
Judiciary and legal	8,677,746	8,435,950	8,655,974	9,145,232	8,818,638	8,865,436	8,163,305	9,278,027	9,401,008	9,682,446
Transportation and public works	4,311,647	4,331,923	5,653,179	5,368,108	5,201,442	7,963,156	5,457,263	4,630,884	4,482,156	5,062,461
Social services	26,422,028	28,151,986	28,178,765	30,529,579	28,668,004	27,670,302	26,928,225	28,442,320	27,706,757	26,940,680
Culture and recreation	3,656,939	3,999,084	4,449,081	4,715,067	4,803,366	5,308,707	4,530,496	5,183,351	5,849,016	6,491,398
Debt service, interest on long-term debt	1,893,214	2,211,533	2,488,329	2,310,074	983,576	1,479,172	965,378	1,983,643	1,719,464	1,741,695
Total governmental activities expenses	70,819,249	74,156,225	75,816,210	80,121,585	76,095,746	80,023,611	82,464,251	82,144,312	83,555,693	86,470,924
Program revenues:										
Governmental activities:										
Charges for sales and services:										
General government	6,028,775	6,258,607	5,106,965	5,035,416	5,143,428	5,098,498	\$ 5,474,740	\$ 5,748,019	\$ 5,822,442	\$ 5,995,291
Judiciary and legal	3,216,797	3,024,986	2,950,128	2,870,730	2,851,047	2,694,147	2,855,475	2,663,518	2,699,631	2,612,587
Social Services	13,980,107	13,637,170	18,200,961	15,946,557	16,422,585	13,631,237	14,792,932	15,854,091	12,519,870	10,243,680
Other	4,806,878	4,822,465	4,864,643	5,593,201	5,082,625	5,192,470	4,886,801	4,961,583	4,981,596	5,156,131
Operating grants and contributions	12,894,411	13,910,831	12,511,952	13,750,605	13,000,156	13,847,910	12,798,057	13,367,019	11,826,660	10,840,889
Capital grants and contributions	268,846	596,997	1,074,604	214,114	394,893	59,552	46,970	109,540	67,150	278,414
Total governmental activities program revenues	41,195,814	42,251,056	44,709,253	43,410,623	42,894,734	40,523,814	40,854,975	42,703,770	37,917,349	35,126,992
Net (expense)/revenue, governmental activities	(29,623,435)	(31,905,169)	(31,106,957)	(36,710,962)	(33,201,012)	(39,499,797)	(41,609,276)	(39,440,542)	(45,638,344)	(51,343,932)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	19,548,214	20,095,583	21,158,786	21,648,137	21,830,000	24,732,827	25,836,301	30,437,035	31,792,117	33,662,105
Replacement tax	2,445,606	2,585,073	2,342,739	2,330,484	2,567,408	2,447,607	2,309,983	2,312,675	2,742,286	2,220,315
Sales and use taxes	4,803,890	4,303,323	4,374,278	4,823,291	4,542,277	4,915,542	5,143,355	5,230,609	4,811,493	5,196,644
Income tax	1,406,806	1,488,379	1,459,269	1,574,494	1,665,912	1,694,378	1,883,018	1,722,697	1,625,455	1,694,772
Hotel/Motel taxes	115,592	124,013	138,900	222,783	264,705	235,094	287,532	287,845	290,892	293,690
Other	993,075	1,083,941	1,082,991	168,984	95,216	165,672	127,819	451,124	392,306	561,402
Investment earnings	497,877	327,793	165,741	125,898	88,643	92,718	95,221	131,151	323,276	822,194
Gain on disposal of capital assets	-	-	53,266	83,573	61,830	-	15,454	-	-	-
Miscellaneous	512,088	385,995	351,976	573,350	252,082	1,997,679	447,037	624,578	666,556	744,850
Total governmental activities	30,323,148	30,394,100	31,127,946	31,550,994	31,368,073	36,281,517	36,145,720	41,197,714	42,644,381	45,195,972
Change in net position, governmental activities	\$ 699,713	\$ (1,511,069)	\$ 20,989	\$ (5,159,968)	\$ (1,832,939)	\$ (3,218,280)	\$ (5,463,556)	\$ 1,757,172	\$ (2,993,963)	\$ (6,147,960)

Source: County records.

Rock Island County, Illinois

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

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund:										
Nonspendable	\$ -	\$ -	\$ 1,017,004	\$ 762,542	\$ 733,088	\$ 637,142	\$ 655,685	\$ 677,645	\$ 223,648	\$ 952,143
Restricted	-	-	-	472,239	525,580	527,713	529,335	531,531	526,233	533,634
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
Reserved:										
Tort liability	613,000	1,052,965	-	-	-	-	-	-	-	-
Other assets	232,976	154,432	-	-	-	-	-	-	-	-
Unreserved, undesignated	7,191,755	5,281,977	-	-	-	-	-	-	-	-
Total general fund	8,037,731	6,489,374	6,268,715	5,311,918	4,588,936	4,376,034	4,156,156	2,626,992	2,522,364	3,076,414
All other governmental funds:										
Nonspendable	\$ -	\$ -	\$ 790,344	\$ 432,503	\$ 16,221	\$ 17,332	\$ 18,728	\$ 17,850	\$ 23,761	\$ 38,261
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
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)
Reserved for:										
Advances	-	-	-	-	-	-	-	-	-	-
Other assets	55,364	64,212	-	-	-	-	-	-	-	-
Capital projects/improvements	4,667,109	1,248,114	-	-	-	-	-	-	-	-
Contributed capital	-	-	-	-	-	-	-	-	-	-
Employee health claims	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated:										
Special revenue funds	18,666,278	18,622,877	-	-	-	-	-	-	-	-
Debt service fund	470	470	-	-	-	-	-	-	-	-
Capital project fund	(1,839,667)	(711,633)	-	-	-	-	-	-	-	-
Total all other governmental funds	21,549,554	19,224,040	16,971,943	16,884,203	18,124,090	18,565,109	18,497,210	20,537,116	21,869,708	26,034,538
Total fund balances	\$ 29,587,285	\$ 25,713,414	\$ 23,240,658	\$ 22,196,121	\$ 22,713,026	\$ 22,941,143	\$ 22,653,366	\$ 23,164,108	\$ 24,392,072	\$ 29,110,952

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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues:										
Fees	\$ 24,164,218	\$ 24,164,211	\$ 25,135,841	\$ 26,932,907	\$ 27,283,118	\$ 26,463,440	\$ 26,105,500	\$ 25,795,835	\$ 24,110,010	\$ 22,312,139
Property taxes	19,548,214	20,095,583	21,158,786	21,648,137	21,830,000	24,732,827	25,836,301	30,437,034	31,792,117	33,662,105
Intergovernmental	20,138,445	21,696,497	20,121,877	20,601,950	20,576,882	21,256,496	22,917,241	23,395,096	22,317,636	21,667,971
Investment earnings	460,860	302,418	145,976	109,832	79,956	84,357	84,765	93,524	206,518	527,480
Miscellaneous	2,988,554	2,611,576	1,300,233	1,564,819	1,082,020	2,388,757	889,023	1,029,588	963,680	1,015,093
Total revenues	67,300,291	68,870,285	67,862,713	70,857,645	70,851,976	74,925,877	75,832,830	80,751,077	79,389,961	79,184,788
Expenditures:										
General government	13,204,642	13,385,011	12,541,194	12,716,575	12,912,548	13,515,566	13,915,816	18,974,149	16,348,983	20,722,112
Social services	22,605,178	24,872,514	24,182,901	26,100,424	25,440,678	24,281,720	27,187,043	26,102,672	25,327,755	23,812,736
Public safety and corrections	11,522,782	11,838,276	11,949,188	12,234,403	12,241,940	12,277,952	12,866,362	12,529,593	12,288,398	11,245,601
Transportation and public works	3,228,474	3,318,136	4,521,836	4,268,216	3,757,138	5,560,272	4,282,153	3,427,538	3,156,976	3,399,907
Judiciary and legal/legislative	8,260,036	8,030,651	8,199,630	8,273,144	8,572,973	8,456,529	8,459,320	8,215,116	8,320,995	8,220,661
Debt service:										
Principal	1,130,000	1,170,000	1,380,000	1,435,000	1,540,000	3,060,000	2,150,000	2,250,000	2,295,000	1,960,000
Interest	794,142	1,219,431	1,473,826	1,314,991	701,280	1,476,895	957,693	1,640,220	1,949,053	2,090,374
Bond issue costs	35,331	-	-	-	144,014	-	-	297,822	-	113,915
Culture and recreation	3,299,684	3,663,183	3,772,263	4,064,480	4,107,709	4,591,630	4,196,679	4,420,762	5,091,165	5,656,553
Expenditures in capital outlay not capitalized	363,041	-	79,814	(22,679)	154,544	129,610	674,605	71,248	(4,553)	86,401
Capitalized capital outlay	2,789,755	5,344,022	2,328,774	1,661,927	998,069	1,854,135	1,480,033	2,656,356	3,436,920	1,618,671
Total expenditures	67,233,065	72,841,224	70,429,426	72,046,481	70,570,893	75,204,309	76,169,704	80,585,476	78,210,692	78,926,931
Excess of revenues over (under) expenditures	67,226	(3,970,939)	(2,566,713)	(1,188,836)	281,083	(278,432)	(336,874)	165,601	1,179,269	257,857
Other financing sources (uses):										
Transfers in	8,839,273	6,443,042	2,935,669	2,421,080	2,023,127	2,550,531	4,741,187	2,665,882	3,004,910	3,213,148
Transfers out	(8,839,273)	(6,443,042)	(2,905,691)	(2,391,102)	(1,993,149)	(2,517,555)	(4,708,211)	(2,635,904)	(2,974,932)	(3,183,170)
Issuance of debt	5,140,000	-	-	-	9,325,000	-	-	12,230,000	-	4,280,000
Proceeds from refunded bond escrow agent	(555,000)	-	-	-	(9,455,400)	-	-	(12,860,639)	-	-
Bond premiums / discounts	(21,824)	-	-	-	274,414	-	-	902,628	-	141,266
Proceeds from sale of capital assets	212,421	97,068	63,979	114,321	61,830	473,573	16,121	43,174	18,717	9,779
Total other financing sources (uses)	4,775,597	97,068	93,957	144,299	235,822	506,549	49,097	345,141	48,695	4,461,023
Net change in fund balances	4,842,823	(3,873,871)	(2,472,756)	(1,044,537)	516,905	228,117	(287,777)	510,742	1,227,964	4,718,880
Fund balances, beginning of year	29,042,048	33,884,871	30,011,000	23,240,658	22,196,121	22,713,026	22,941,143	22,653,366	23,164,108	24,392,072
Fund balances, end of year	\$ 33,884,871	\$ 30,011,000	\$ 27,538,244	\$ 22,196,121	\$ 22,713,026	\$ 22,941,143	\$ 22,653,366	\$ 23,164,108	\$ 24,392,072	\$ 29,110,952
Debt service as a percentage of noncapital expenditures	3.04%	3.54%	4.19%	3.91%	3.22%	6.20%	4.16%	4.99%	5.68%	5.24%

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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities:										
General government	\$ 6,124,916	\$ 6,362,931	\$ 5,263,530	\$ 5,415,594	\$ 5,624,842	\$ 5,151,043	\$ 5,484,160	\$ 5,795,887	\$ 5,922,080	\$ 6,012,585
Public safety	2,020,965	1,973,997	1,879,664	1,997,786	2,074,541	2,740,603	2,130,497	2,299,241	1,927,234	2,021,545
Corrections	1,972,720	2,329,619	1,918,160	1,861,097	1,971,852	1,921,302	1,932,739	1,728,988	1,663,632	1,699,751
Judiciary and legal	3,400,282	3,321,141	3,173,899	3,176,261	3,117,385	2,859,863	2,983,079	2,876,558	2,843,211	2,763,075
Transportation and public works	2,568,909	2,572,344	2,698,791	3,113,301	2,940,242	3,174,517	2,794,058	3,137,384	1,809,159	1,877,677
Social services	23,033,473	23,499,877	26,947,382	24,965,852	24,862,657	21,930,665	22,821,774	24,023,186	20,552,187	17,454,699
Culture and recreation	2,074,549	2,191,147	2,827,827	2,880,732	2,303,215	2,745,821	2,708,668	2,842,526	3,199,846	3,297,660
Debt service, interest on long-term debt	-	-	-	-	-	-	-	-	-	-
Total governmental activities	41,195,814	42,251,056	44,709,253	43,410,623	42,894,734	40,523,814	40,854,975	42,703,770	37,917,349	35,126,992
Component unit	1,899,111	3,268,082	2,534,864	2,327,137	2,463,917	1,968,630	2,388,515	2,671,364	2,862,930	2,262,657
Total government	\$ 43,094,925	\$ 45,519,138	\$ 47,244,117	\$ 45,737,760	\$ 45,358,651	\$ 42,492,444	\$ 43,243,490	\$ 45,375,134	\$ 40,780,279	\$ 37,389,649

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
2009	\$ 19,548,214	\$ 2,253,034	\$ 4,380,839	\$ 1,406,806	\$ 710,653	\$ 28,299,546
2010	20,095,583	2,429,284	4,295,193	1,363,729	321,162	28,504,951
2011	21,158,786	2,140,709	4,384,197	1,589,763	323,649	29,597,104
2012	21,648,137	2,144,630	4,821,483	1,587,659	298,234	30,500,143
2013	21,830,000	2,377,514	4,544,596	1,889,108	211,570	30,852,788
2014	24,732,827	2,447,607	4,915,542	1,694,378	165,672	33,956,026
2015	25,836,301	2,309,983	5,143,355	1,883,018	415,351	35,588,008
2016	30,437,035	2,312,675	5,230,609	1,722,697	738,969	40,441,985
2017	31,792,117	2,742,286	4,811,493	1,625,455	683,198	41,654,549
2018	33,662,105	2,220,315	5,196,269	1,694,772	856,305	43,629,766

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)
2008-09	\$ 2,248,860,332	\$ 6,747,255,722	\$ 4,818,097	\$ 14,455,736
2009-10	2,278,470,703	6,836,095,719	4,801,309	14,405,367
2010-11	2,375,173,415	7,126,232,868	6,049,350	18,149,865
2011-12	2,393,843,331	7,182,248,218	7,280,752	21,844,440
2012-13	2,371,579,526	7,115,450,123	9,365,973	28,100,729
2013-14	2,348,019,552	7,044,763,132	10,624,126	31,875,566
2014-15	2,350,460,958	7,052,088,083	11,574,135	34,725,878
2015-16	2,382,132,179	7,147,111,248	11,468,736	34,409,649
2016-17	2,461,781,978	7,386,084,542	12,933,529	38,803,657
2017-18	2,613,944,687	7,842,618,322	14,575,567	43,731,074
Fiscal Year	Total		Tax Increment Financing District Values	
	Equalized Net Assessed Value	Assessed Value (1)	Ratio of Equalized Net to Assessed Value	Total Direct Tax Rate
2008-09	2,253,678,429	6,761,711,458	33.3	\$ 186,397,699 0.75700
2009-10	2,283,272,012	6,850,501,086	33.3	212,184,030 0.76040
2010-11	2,381,222,765	7,144,382,733	33.3	191,760,157 0.76320
2011-12	2,401,124,083	7,204,092,658	33.3	192,984,430 0.77400
2012-13	2,380,945,499	7,143,550,852	33.3	180,298,543 0.78980
2013-14	2,358,643,678	7,076,638,698	33.3	176,188,912 0.90360
2014-15	2,362,035,093	7,086,813,961	33.3	178,253,847 0.94060
2015-16	2,393,600,915	7,181,520,897	33.3	187,760,135 1.12500
2016-17	2,474,715,507	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

(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	2018			Percentage of Total County
	Taxable Assessed Value	Rank	Taxable Assessed Value	
Exelon Generation	\$ 265,800,000	1		10.11%
Deere & Co.	30,355,559	2		1.15%
DNC Gaming & Entertainment/Jumers Casino	22,716,567	3		0.86%
SDG Macerich Property/Southpark Mall	10,766,480	4		0.41%
Minnesota Mining & Mfg Co	8,859,613	5		0.34%
Modern Woodman of America	8,373,155	6		0.32%
Piret USA/Fed Ex	5,290,699	7		0.20%
Fed EX Freight	5,201,193	8		0.20%
Walmart-Silvis	5,179,203	9		0.20%
Friendship Manor Property	4,832,850	10		0.18%
2015 Total	\$ 367,375,319			13.98%
Taxpayer	2009			Percentage of Total County
	Taxable Assessed Value	Rank	Taxable Assessed Value	
Commonwealth Edison	\$ 100,000,000	1		4.44%
Deere & Co.	35,388,873	2		1.57%
SDG Macerich	19,664,700	3		0.87%
Modern Woodmen of America	9,356,202	4		0.42%
PFG Thoms Proestler Co.	5,424,278	5		0.24%
Cordova Energy	4,564,373	6		0.20%
Geneva Management Service	4,420,000	7		0.20%
Tyson Foods Inc	4,289,610	8		0.19%
Lighthouse At Silvis LLC	4,120,823	9		0.18%
Walmart	4,116,879	10		0.18%
2006 Total	\$ 191,345,738			8.49%
Total Taxable Value 2017-2018	\$ 2,628,520,254			
Total Taxable Value 2008-2009	\$ 2,253,678,429			

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		
2008-09	\$ 17,026,818	\$ 17,101,407	100.44%	\$ 4,237	\$ 17,105,644	100.46%	\$ 41,565	0.24%		
2009-10	17,326,233	17,408,781	100.48	5,293	17,414,074	100.51	33,890	0.20		
2010-11	18,139,336	18,276,082	100.75	10,535	18,286,617	100.81	32,566	0.18		
2011-12	18,558,124	18,708,221	100.81	3,913	18,712,134	100.83	36,820	0.20		
2012-13	18,781,290	18,873,442	100.49	10,909	18,884,351	100.55	26,415	0.14		
2013-14	21,291,544	21,558,810	101.26	16,885	21,575,695	101.33	49,113	0.23		
2014-15	22,194,099	22,365,660	100.77	10,371	22,376,031	100.82	49,734	0.22		
2015-16	26,890,778	26,945,784	100.20	15,775	26,961,559	100.26	74,973	0.28		
2016-17	27,736,234	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		

Source:

Tax Settlement Book Treasurer's Office

Levy Confirmation Sheet from County Clerk Certified to Collect

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

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

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

(Unaudited)

	Rock Island	Moline	East Moline		Silvis	Milan	
	Rock Island	Moline	East Moline	UHS	Silvis	UHS	Rock Island
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
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

(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
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
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

(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
2009-10:							
City	2.38520	1.92880	1.84060	1.84060	1.64980	1.64980	0.89200
Black Hawk College	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370
School District	5.06100	5.02660	3.86300	1.94880	3.59400	1.94880	5.06100
Forest Preserve	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380
County	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040
Total levy	8.83410	8.34330	7.09150	5.17730	6.63170	4.98650	7.34090
Ratio of County to totals	0.08608	0.09114	0.10723	0.14687	0.11466	0.15249	0.10358
2008-09:							
City	2.36380	1.99660	1.77380	1.77380	1.61780	1.61780	0.89680
Black Hawk College	0.53560	0.53560	0.53560	0.53560	0.53560	0.53560	0.53560
School District	5.05580	5.01880	3.82840	1.94760	3.59600	1.94760	5.05580
Forest Preserve	0.09100	0.09100	0.09100	0.09100	0.09100	0.09100	0.09100
County	0.75700	0.75700	0.75700	0.75700	0.75700	0.75700	0.75700
Total levy	8.80320	8.39900	6.98580	5.10500	6.59740	4.94900	7.33620
Ratio of County to totals	0.08599	0.09013	0.10836	0.14829	0.11474	0.15296	0.10319

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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
County Direct Rates:										
Corporate	0.24880	0.25000	0.25000	0.24820	0.25000	0.25000	0.24920	0.25000	0.24920	0.25000
Bond & Interest	0.06680	0.06560	0.06700	0.06240	0.06280	0.06480	0.06060	0.09900	0.10860	0.10240
IMRF	0.08900	0.08900	0.09260	0.10520	0.11780	0.14020	0.15240	0.21500	0.13500	0.15240
County Highway	0.04080	0.04240	0.04260	0.04220	0.04480	0.05360	0.05640	0.06260	0.06360	0.06300
Bridges	0.00680	0.00700	0.00700	0.00680	0.00700	0.02140	0.02260	0.02360	0.02380	0.02360
Mental Health	0.06180	0.06160	0.05900	0.05840	0.05900	0.06160	0.06980	0.06660	0.06640	0.06460
Health	0.02720	0.02820	0.03000	0.02980	0.03000	0.03780	0.05060	0.04980	0.04960	0.04820
Liability Insurance	0.03160	0.03200	0.03580	0.04180	0.03800	0.09140	0.09740	0.09640	0.23480	0.23000
Social Security	0.05340	0.05500	0.05260	0.05380	0.05380	0.05520	0.05860	0.13460	0.06480	0.06100
Extension Education	0.00980	0.01000	0.00960	0.00940	0.00960	0.00960	0.00960	0.00960	0.00920	0.00860
Veterans Assistance	0.01780	0.01760	0.01920	0.01900	0.01920	0.01500	0.01500	0.01480	0.01420	0.01340
Nursing Home	0.10000	0.09880	0.09480	0.09400	0.09480	0.10000	0.09540	0.10000	0.09980	0.10000
Child Advocacy	0.00320	0.00320	0.00300	0.00300	0.00300	0.00300	0.00300	0.00300	0.00300	0.00280
Total Direct Rates	0.75700	0.76040	0.76320	0.77400	0.78980	0.90360	0.94060	1.12500	1.12200	1.12000

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
2009	\$ 25,610,000	\$ 8,110,000	\$ 33,720,000	0.1152%	229.66
2010	25,105,000	7,445,000	32,550,000	0.1152%	220.50
2011	24,420,000	6,750,000	31,170,000	0.1212%	211.38
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

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
2008-09	33,720,000	2,253,678,429	0.01496	146,826	229.66
2009-10	32,550,000	2,283,272,012	0.01426	147,617	220.50
2010-11	31,170,000	2,381,222,765	0.01309	147,462	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

(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, 2018

(Unaudited)

Governmental Unit	Gross Debt **	Percentage of Debt to County *	County Share of Debt
Rock Island County Direct Debt:			
Rock Island County	\$ 12,205,000	100.00%	\$ 12,205,000
Building Commission ***	28,900,000	100.00%	28,900,000
Rock Island County Forest Preserve ***	8,020,000	100.00%	8,020,000
Subtotal, direct debt	36,920,000		36,920,000
Overlapping Debt:			
School Districts:			
#29 Hampton	1,205,000	100.00%	1,205,000
#30 UTHS	8,045,000	92.45%	7,437,603
#34 Silvis	3,269,000	100.00%	3,269,000
#36 Carbon Cliff	365,000	100.00%	365,000
#37 East Moline	25,455,000	100.00%	25,455,000
#40 Moline	39,801,551	100.00%	39,801,551
#41 Rock Island	27,730,000	100.00%	27,730,000
#100 Riverdale	1,830,000	100.00%	1,830,000
#190 Colona	625,000	11.00%	68,750
#200 Sherrard	5,681,270	31.35%	1,781,078
#223 Orion	5,940,600	8.18%	485,941
#300 Rockridge	7,205,000	98.02%	7,062,341
#404 Mercer County	5,026,000	1.70%	85,442
#503 Black Hawk College	46,600,000	65.02%	30,299,320
Cities and Villages:			
Andalusia	1,545,000	100.00%	1,545,000
Coal Valley	665,000	87.92%	584,668
East Moline	21,379,343	100.00%	21,379,343
Hampton	145,000	100.00%	145,000
Milan	11,655,000	100.00%	11,655,000
Moline	40,860,000	100.00%	40,860,000
Rock Island	61,498,332	100.00%	61,498,332
Silvis	5,365,000	100.00%	5,365,000
Special Districts:			
Rock Island Spec. Svc. 3	1,440,000	100.00%	1,440,000
Illini Hospital (Ambulance)	3,415,000	86.69%	2,960,464
Metropolitan Airport	18,545,000	100.00%	18,545,000
Coal Valley FPD	285,000	86.30%	245,955
Subtotal, overlapping debt	345,576,096		313,099,787
Totals	\$ 382,496,096		\$ 350,019,787
Total underlying long-term debt	\$ 382,496,096		
Total direct and underlying long-term debt	\$ 350,019,787		

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, 2018

(Unaudited)

Legal Debt Margin Calculation for Fiscal Year 2018										
	Assessed value									
	Debt limit (2.875% of assessed value)									
	Debt applicable to limit:									
	General obligation bonds									
Assessed value	\$ 2,440,076,128									
Debt limit	\$ 70,152,189									
Debt applicable to debt limit	33,720,000									
Legal debt margin	\$ 36,432,189									
Total net debt applicable to the limit as a percentage of debt limit	48.07%									
	45.37%									
	42.14%									
	39.87%									
	38.96%									
	37.80%									
	34.58%									
	71.35%									
	65.74%									
	65.01%									

Source: County records

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

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

Rock Island County, Illinois

Demographic and Economic Statistics Last Ten Calendar Years (Unaudited)

Year	Personal Income					School Enrollment ⁵
	Population ¹	(Thousands of Dollars) ²	Per Capita Income ³	Median Age ⁶	Unemployment Rate ⁴	
2007-08	146,661	5,731,715	38,859	38.0	4.8	22,484
2008-09	146,826	5,533,178	37,500	39.0	5.6	22,105
2009-10	147,617	5,578,667	37,784	40.0	9.1	22,273
2010-11	147,462	5,846,554	39,660	40.1	9.6	22,301
2011-12	147,699	6,006,915	40,721	40.2	7.8	22,499
2012-13	147,688	6,062,820	41,171	40.5	7.9	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	7.1	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	5.0	22,183
2017-18	143,477	6,394,033	44,155	41.1	5.2	23,451

Data Compiled by: Bi-State Regional Commission

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

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

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

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

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

⁽⁶⁾ ESRI Community Analyst

Update:4/22/19

Rock Island County, Illinois

Principal Employers Current Year and Nine Years Ago (Unaudited)

Employer	2009		
	Employees	% of Total Employment	Rank
Rock Island Arsenal	6,500	9.20%	1
Deere & Company	5,000	7.08%	2
Tyson Fresh Meats	2,400	3.40%	3
Trinity Medical Center	2,000	2.83%	4
Black Hawk College	700	0.99%	5
Excelon	700	0.99%	6
Moline Public School District	600	0.85%	7
Xpac	550	0.78%	8
AT&T	450	0.64%	9
Rock Island County Employment	70,668		

Source: Bi-State Regional Commission

	2018		
	Employees	% of Total Employment	Rank
Deere & Company (All regional locations)	7,240	10.63%	1
Rock Island Arsenal	6,163	9.05%	2
Trinity-Unity Point (All regional locations)	3,954	5.81%	3
Tyson Fresh Meats	2,400	3.52%	4
Black Hawk College	1,006	1.48%	5
Moline Community School District #40	1,002	1.47%	6
XPAC	1,000	1.47%	7
HyVee (All Rock Island County Locations)	920	1.35%	8
Walmart (All Rock Island County Locations)	800	1.17%	9
Augustana College	550	0.81%	10
Rock Island County Employment	68,090		

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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Social service:										
Hope Creek	232.0	231.5	239.3	249.3	247.10	213.00	203.50	225.00	219.50	212.50
Veteran's Administration	2.0	2.0	2.0	2.0	3.00	2.00	2.00	2.00	2.00	2.00
Health Department	66.5	63.0	64.0	56.5	58.25	58.50	49.00	44.00	42.50	42.50
Mental Health	0.5	0.5	0.5	0.5	0.50	0.50	0.50	0.50	0.50	0.50
Total social service	301.0	297.0	305.8	308.3	308.85	274.00	255.00	271.50	264.50	257.50
General government:										
Auditor	4.0	3.5	3.5	3.5	3.50	3.50	4.00	3.00	4.00	4.00
County Board	14.0	13.5	14.0	13.5	7.00	7.00	6.50	12.50	12.50	12.50
County Clerk	12.0	10.0	12.0	11.0	11.00	12.00	12.00	11.00	11.00	10.00
Recorder	10.0	9.0	8.0	8.0	7.00	6.00	6.00	6.00	6.00	7.00
Superintendent of Education	1.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer	7.0	7.0	6.0	6.0	6.00	6.00	6.00	6.00	6.00	6.00
Assessment Map	4.0	4.0	4.0	4.0	4.00	4.00	5.00	5.00	5.00	5.00
Board of Review	1.5	1.5	1.5	1.5	1.50	1.50	1.50	1.50	1.50	1.50
Information Systems	9.0	9.0	8.0	8.0	7.00	6.00	6.00	6.00	6.00	6.00
County Building Maintenance	4.5	4.0	4.0	4.0	3.60	3.00	3.00	3.00	3.00	3.00
Human Resources	4.5	2.5	2.3	1.3	-	-	-	4.00	1.50	2.00
HR/Liability/Civil	4.0	1.5	1.3	1.3	15.30	14.80	15.80	4.30	5.80	5.00
GIS	3.0	3.0	3.0	2.0	2.00	2.50	2.50	2.00	2.00	2.00
Document Storage	2.5	2.5	2.5	2.5	2.50	2.50	1.00	3.00	2.00	2.00
Recorder Document	2.0	3.0	3.0	3.0	4.00	4.00	4.00	4.00	3.00	3.00
County Administration	-	-	-	-	-	-	3.00	3.00	2.00	3.00
Purchasing	3.0	3.0	3.0	-	-	-	-	-	-	-
Total general government	86.0	78.0	77.1	70.6	75.40	73.80	77.30	75.30	72.30	73.00

(Continued)

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public safety & corrections:										
Coroner	3.0	3.0	3.0	3.0	3.00	3.00	3.00	3.00	3.00	3.00
Sheriff	134.0	123.0	125.0	128.0	128.00	123.00	126.00	128.00	135.50	133.00
EMA	1.0	1.0	1.0	1.0	0.50	0.50	0.50	0.50	0.50	1.00
Zoning	4.0	5.0	4.0	3.0	4.50	4.00	4.00	4.50	4.00	4.00
Animal Control	9.5	10.5	11.0	11.5	12.50	11.50	11.50	11.00	10.00	12.00
Court Security	16.0	15.0	15.5	15.5	16.00	15.00	15.50	15.00	13.50	13.00
COPS	11.0	11.0	10.0	10.0	11.00	11.00	11.00	10.00	-	-
Total public safety & corrections	178.5	168.5	169.5	172.0	175.50	168.00	171.50	172.00	166.50	166.00
Public works & transportation:										
Highway	18.5	15.0	11.0	15.0	9.50	14.50	15.67	15.50	14.00	17.50
Motor Fuel Tax	1.0	7.5	9.0	4.0	7.50	3.50	3.33	4.50	2.00	1.50
Total public works & transportation	19.5	22.5	20.0	19.0	17.00	18.00	19.00	20.00	16.00	19.00
Judiciary & legal/legislative:										
Circuit Clerk	33.5	33.5	33.5	32.5	32.50	33.50	33.50	29.50	32.50	32.00
Circuit Court	3.5	3.5	3.5	3.5	3.50	3.50	3.50	3.50	3.50	3.50
States Attorney	29.5	27.5	25.5	25.5	21.20	20.70	21.20	21.20	21.20	21.50
Court Services	40.0	37.0	38.0	37.0	37.00	34.00	35.00	35.00	35.00	36.00
Ostrom Maintenance	0.5	-	0.5	0.5	0.50	0.50	0.50	0.50	0.50	0.50
Public Defender	8.5	8.5	8.5	8.5	8.00	7.00	8.00	8.00	8.00	9.00
Child Support	4.0	4.0	3.0	3.0	3.00	2.00	2.00	2.00	2.00	1.00
Courthouse/Justic Center Maintenance	13.0	11.0	13.0	13.0	13.00	11.00	11.00	11.00	10.00	12.00
Total judiciary & legal/legislative	132.5	125.0	125.5	123.5	118.70	112.20	114.70	110.70	112.70	115.50
Total	717.5	691.0	697.9	693.4	695.45	646.00	637.50	649.50	632.00	631.00

Source: County year-end payroll report

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public safety and legal services:										
Public defender:										
# of cases closed-felony	966	1,008	926	911	945	805	763	752	690	749
# of cases closed-misdemeanor/traffic	3,440	3,318	3,422	2,764	2,728	2,890	2,774	3,177	3,081	2,544
# of cases closed-petition to revoke	306	285	230	238	253	243	228	227	217	228
# of cases closed-other	39	35	57	66	42	38	30	23	34	35
# of cases closed-juvenile	220	209	249	224	231	190	223	254	214	224
Sheriff:										
# of civil papers served	6,254	5,795	5,624	5,599	4,999	3,448	3,679	6,150	4,760	4,094
# of jail bookings	12,512	10,091	9,618	9,063	8,381	7,190	7,412	7,285	6,987	6,493
# of traffic citations written	2,765	2,619	1,210	3,378	3,398	2,403	3,074	2,733	3,018	2,029
# of 911 calls(in-coming,out-going; & admn)	14,300	13,188	13,795	14,426	43,477	43,567	45,239	61,759	62,487	53,543
# prisoner days per year	83,950	107,461	95,080	99,085	98,564	95,817	92,108	91,798	97,103	93,697
average daily count	230	270	259	258	263	238	232	231	242	257
Emergency Management Agency										
# of Exercises performed & evaluated	1	3	3	3	4	6	3	5	5	5
# of Activations for severe weather	2	2	2	2	2	2	3	3	4	6
# of Participation in Regional Emergency	2	1	1	4	-	-	-	-	1	1
Judicial:										
Court Administration										
# of Juror Summons Mailed	14,500	17,600	15,200	15,305	15,549	15,924	15,956	15,690	16,778	16,235
# of Juror Summons Returned	5,950	7,900	4,764	6,170	5,963	5,239	6,376	5,920	6,506	5,827
# of Trials conducted	46	55	55	31	31	39	49	42	39	36
State Attorney										
# of felonies filed	1,151	1,176	1,164	1,149	1,098	1,024	1,002	1,051	1,034	1,153
Circuit clerk:										
# of New Criminal Cases Filed	3,435	3,000	3,008	3,123	3,027	2,774	2,782	2,644	2,514	2,486
# of Criminal Cases Closed	2,366	3,185	2,917	2,923	3,105	2,775	2,585	2,485	2,342	2,269
# of Bonds Processed	13,992	12,433	12,851	13,537	14,052	12,906	8,204	7,740	6,655	5,523
# of DUI Cases Filed	1,260	1,173	1,185	1,058	931	846	794	795	559	513
# of Trafic Cases Filed	27,010	23,883	20,954	22,784	18,925	18,467	18,803	19,093	18,399	17,062
Veteran's assistance:										
# of veterans assisted	2,246	1,283	3,082	3,084	1,187	2,335	3,593	4,473	4,193	4,079
# of cases	2,981	899	862	804	728	888	978	1,045	968	916
value of assistance	358,472	163,994	152,536	133,042	110,690	116,486	129,883	138,820	123,183	1,285,693
# of claims	160	196	195	162	247	194	210	230	193	121
# of referrals	82	44	49	51	35	42	102	112	137	271
# of med equipment	67	145	81	149	79	143	83	70	77	117
Health Department:										
# of common disease requiring investigation	422	490	539	493	336	469	938	1,177	1,203	1,385
# of environ health inspections conducted	2,797	2,920	2,877	2,681	2,935	2,658	2,889	2,877	2,680	2,264
# of grants	35	32	30	29	29	29	30	25	23	25
Coroner:										
# of coroner cases in Rock Island County	1,103	1,105	1,123	1,228	1,242	1,462	1,475	1,612	1,270	1,534
# of autopsies held	39/39*	26/26*	32/32*	28/28*	41/41*	41/41*	40/40*	42/38*	47/41*	40/38*
# of inquests no jury	49	57	57	62	78	83	73	78	63	60
# of cremation permits issued	405	442	517	564	604	555	654	687	603	689
# of cremation permit fees waived	N/A	N/A	N/A	44	42	49	48/12**	20/17**	21/15**	16/10**

(Continued)

Rock Island County, Illinois

Operating Indicators by Function/Program (Continued)

Last Ten Fiscal Years

(Unaudited)

Function / Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
County recreation & culture:										
Forest preserve:										
# of boat launch ramps	4	4	4	4	4	4	4	4	4	4
# of ball diamonds	5	5	5	5	5	5	5	5	5	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	8	8	4	4	4	4
# manmade lakes 167 acres	1	1	1	1	1	1	1	1	1	1
# of golf courses	1	1	1	1	1	1	1	1	1	1
Planning and development, zoning:										
# of building permits issued	764	781	766	659	805	792	834	1,573	1,213	1,174
Value of issued permits	12,362,128	33,220,103	40,768,445	17,263,743	17,038,858	24,402,546	20,165,321	24,019,422	28,405,690	39,909,006
# of contractor registrations	N/A	N/A	N/A	N/A	N/A	N/A	251	286	219	267
Value of contractor registrations	N/A	N/A	N/A	N/A	N/A	N/A	12,550	14,300	10,950	13,350
Transportation & public works:										
Highway:										
# of miles of road state, co, city, township	1,418.90	1,416.57	1,425.63	1,429.12	1,440.06	1,445.75	1,446.41	1,446.72	1,446.77	1,446.77
# of miles of road paved-concrete & bituminous	1,204.45	1,205.91	1,235.59	1,247.76	1,268.12	1,268.50	1,270.03	1,270.34	1,270.39	N/A
# of miles of road improved-rock & oiled	208.14	204.87	184.67	175.39	170.59	171.90	171.03	171.03	171.03	N/A
# of bridges repaired/replaced	1	-	-	1	-	3	1	-	1	-
Governmental services to residents:										
County clerk elections:										
# of elections	2	2	2	2	2	2	2	2	2	2
# of registered voters	99,141	101,858	80,153	91,636	91,092	93,478	93,058	100,163	99,869	89,251
# of votes cast in general election	22,480	47,053	6,248	65,574	16,283	45,527	17,012	64,672	16,952	51,283
% of registered voters cast ballots	22.67%	46.19%	7.80%	71.56%	18.37%	48.70%	18.28%	64.57%	16.97%	57.00%
County clerk:										
# of original birth certificates issued	9,841	9,357	8,414	8,186	8,288	7,637	7,569	8,413	7,652	7,256
# of birth certificate copies issued	1,214	1,194	1,200	1,236	1,339	1,026	1,108	1,366	1,239	1,244
# of original death certificates issued	556	633	618	576	573	462	380	395	399	339
# of death certificate copies issued	209	216	240	196	204	150	151	113	156	91
# of marriage licenses	1,096	1,092	995	1,000	1,000	1,075	962	943	942	902
# of original marriage certificates issued	2,066	2,183	2,149	1,982	2,186	2,140	2,000	2,163	1,944	2,038
# of marriage certificate copies issued	833	1,069	992	1,091	939	997	930	976	1,080	1,045
# of original civil union certificates issued	N/A	N/A	18	21	8	4	-	2	2	1
# of civil union certificate copies issued	N/A	N/A	18	13	6	2	-	-	1	-
# of civil union licenses	N/A	N/A	N/A	N/A	9	3	-	-	1	3
Recorder:										
# of real estate transactions recorded	29,296	31,968	28,194	31,145	28,066	22,484	22,450	21,620	23,061	21,353
# of discharged service men/women	52	54	63	46	40	50	44	49	20	27

(Continued)

Rock Island County, Illinois

Operating Indicators by Function/Program (Continued)

Last Ten Fiscal Years

(Unaudited)

Function / Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Administration:										
Auditor:										
# of vouchers processed	21,478	22,465	21,889	23,054	20,738	21,392	20,953	20,713	20,424	20,526
Information technology:										
# of network users	553	432	445	511	487	541	656	701	804	781
Treasurer:										
# of tax bills mailed	63,373	63,340	63,354	63,318	63,273	63,150	63,107	62,776	62,790	62,714
# mobile home tax bills	1,740	1,719	1,682	1,654	1,648	1,588	1,596	1,298	1,513	1,480
# of tax distributions made	8	9	10	10	9	10	10	10	11	11
Human resources:										
Payroll checks	21,040	23,182	27,034	28,245	26,453	25,931	25,264	25,171	25,065	24,821
Superintendent of Education:										
Schools within the County:										
Public schools:										
# of elementary schools	41	40	40	40	40	37	35	35	35	35
# of junior high schools	11	11	10	10	10	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)	23,213	23,212	23,279	24,132	24,172	24,224	24,207	23,965	23,615	23,279
Nonpublic schools:										
# of Pre-K to 8 schools	9	6	7	7	7	7	7	7	7	7
# of high schools	3	3	3	3	3	3	3	3	3	3
# of total students	2,122	2,119	2,132	2,449	2,290	2,198	2,216	2,218	2,166	2,135
Higher education:										
# of universities	1	1	1	1	1	1	1	1	1	1
# of colleges	1	1	1	1	1	1	1	1	1	1
# of junior colleges	1	1	1	1	1	1	1	1	1	1
Other:										
# of industrial land parcels	559	555	549	549	584	579	561	554	546	543
# of farming acres	196,121	192,973	192,887	192,887	192,987	193,310	193,176	193,257	193,319	192,791
# of farms	4,102	4,132	4,153	4,153	4,173	4,196	4,229	4,243	4,245	4,248

Rock Island County, Illinois

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

Function / Program	Fiscal Year										
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Social Services:											
# of vehicles	16	20	19	24	27	29	29	30	31	32	
# of buildings	7	3	3	3	3	3	4	4	4	4	
General Government:											
# of vehicles	3	4	5	5	12	12	12	11	12	12	
# of buildings	2	3	2	2	2	2	2	2	2	2	
Public Safety/Judiciary:											
# of patrol cars	62	66	74	74	78	79	77	87	92	105	
# of other vehicles	38	29	22	28	33	38	36	37	37	37	
# of buildings	8	7	7	7	7	7	7	7	7	7	
Public Works & Transportation:											
# of vehicles	25	24	24	30	30	29	29	31	34	34	
# of buildings	6	7	7	7	7	7	7	7	7	7	
Culture & Recreation:											
# of acres managed	2,489.6	2,489.6	2,496.9	2,496.9	2,496.9	2,496.9	2,496.9	2,465.4	2,465.3	2,399.1	
# of vehicles	34	35	35	34	33	37	38	38	41	40	
# of buildings	59	57	58	58	59	59	62	62	62	68	