



ROCK ISLAND COUNTY, ILLINOIS

**Comprehensive
Annual Financial Report for
The Fiscal Year Ended
November 30, 2019**

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2019

Prepared by:
April Palmer, County Auditor
Amanda Van Daele, Chief Deputy Auditor

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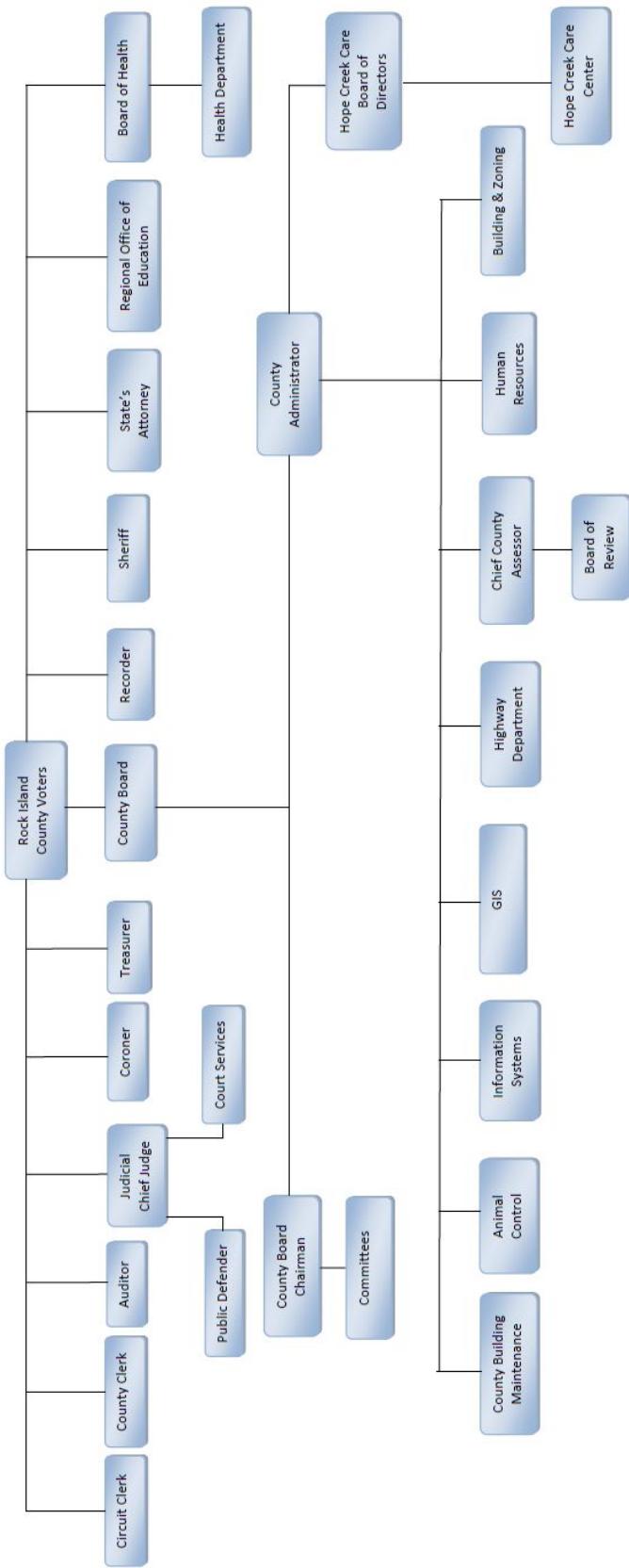
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Rock Island County, Illinois

List of Elected and Appointed Officials November 30, 2019

Elected Officials

County Board Members

District 1 Richard Morthland
District 2 Dewayne Cremeens
District 3 Scott Noyd
District 4 Patrick Moreno
District 5 Larry Burns
District 6 Luis Moreno
District 7 Robert Reagan
District 8 Brian Vyncke
District 9 Jeffrey Deppe
District 10 Cecilia O'Brien
District 11 Donald Johnston
District 12 David Adams
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 Dora Villarreal
Regional Supt. Of Education Tammy Muerhoff
Treasurer Louisa A. Ewert

District 14 Angie Normoyle
District 15 Edna Sowards
District 16 Kai Swanson
District 17 Edwin M. Langdon Jr.
District 18 Dr. Rodney K. Simmer
District 19 Lauren Boswell-Loftin
District 20 Lynda Sargent
District 21 Dorothy Beck
District 22 Drue Mielke
District 23 Ken "Moose" Maranda
District 24 Ron Oelke
District 25 J. Robert Westpfahl

Appointed Officials

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

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



Rock Island County

June 29, 2020

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, 2019 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, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by

**APRIL L PALMER
COUNTY AUDITOR
AMANDA VAN DAELE
CHIEF DEPUTY**

Rock Island County, Illinois

1504 3rd Avenue, Rock Island, IL 61201
Phone: (309) 558-3518 • Fax: (309) 558-3516
E-Mail: apalmer@co.rock-island.il.us
Website: <http://www.rockislandcounty.org>

**Stephanie Antolik
Internal Auditor**

**Chris Begyn
Payroll Administrator**

management; and evaluating the overall financial statement presentation. For the year ended November 30, 2019 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 141,879 residents (Source: U.S. Census Bureau, 2019 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 ordinances and resolutions, adopting the budget, and passing policies and procedures. The Chairman or specific committees of the County Board appoint board members to Bi-State Regional Commission, Rock Island County Emergency Telephone System Board, Rock Island County Merit Commission, Illini Hospital District, the Rock Island County Metropolitan Airport Authority, and various fire protection, conservancy

and sanitary districts within the County. Because these appointments do not include a majority of the County Board these organizations are not part of the financial statements of the County. Each Board member is elected in 4 or 2 year staggered terms with all 25 member's positions up for election every 10 years, and with one member elected per district, by district. In 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. Research and discussion began regarding the sale of the home. In 2020 the County Board will vote to sell the home to a private company due to the declining financial stability of the home as County owned with the tax levy at its maximum allowable. 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 2019 the MSA was estimated to be 379,172 people, experiencing a slight decline of 518 people from 2010. Rock Island County's total population in 2019 was 141,879, a decrease of 3.8% since 2010 (147,546). It is projected that Rock Island County's population will decrease by 2.3% from its 2010 population to an estimated 144,125 people in 2050. In comparison the MSA is expected to grow by 1.2% to 384,135 (Source: Woods & Poole Economics, 2020).

Labor Force In 2019 the annual average labor force of Rock Island County was 71,937, down 6.2% over the past 9 years, from a 2010 labor force of 76,668. The MSA's labor force in 2019 had an annual average of 196,032, a decrease of 1.8% from the 2010 MSA labor force of 199,707. Rock Island County's unemployment rates have been steadily declining since reaching 9.5% in 2010, with an annual average of 4.9% in 2019. The MSA's annual unemployment rate in 2019 was 4.2% (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 2018, the top industry for employment in Rock Island County was educational services, and health care and social assistance which

employ 22.1% of the employed work force. Manufacturing and Retail Trade were the next highest employed with 17.7% and 12.5% respectively. The MSA overall is very similar, and has 22.2% 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, 2018).

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 nine years there have been an estimated 4519 jobs/employment added across all industries in the MSA's economy from 2010-2019 (Source: U.S. Bureau of Labor Statistic). As for the development of major infrastructure, the I-74 Bridge Replacement and installation of the Sterilite facility in Davenport, IA ranks high as noteworthy developments. Rock Island County is experiencing development as well, including the expansion of Trinity Hospital in Moline, the installation of the pharmaceutical firm divvyDOSE, and an expansion in production volume for Arconic Davenport Works. Rock Island County recently began the first steps to fund a replacement of the Interstate 80 Bridge over the Mississippi River.

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. With additional support and proper marketing it was increased to a half cent sales tax for public safety on the November 2016 ballot. Both failed despite almost a year of budget research and significant public outreach by the County Sheriff, County Administrator, and various other County-wide Elected, County Board, and local officials, who all recommended this action. The most cost savings measures without sacrificing vital public services have been taken across all General Fund offices over these years. This has provided small increases to the fund balance over the years. However, not even a 3 month reserve has been attained and therefore to coincide with policy the board decided to place a now increased 1% Public Safety sales tax referendum question on the March 2020 ballot. This has been decided is the only way to sustain the General Fund into the future. Cash flow needs historically have required inter fund and bank loans to continue current capacity operations in the General Fund. A 10-year loan from Circuit Clerk Bonds unclaimed in the County has provided relief to the General Fund since December of 2017. It is predicted this will be enough to sustain staff and provide services at the levels currently provided into the near future. However, these funds will be depleted as costs go up if no action is taken to provide clear on-going additional revenue into the future while given this relief period.

The second method to generate more General Fund revenue 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 not charging administrative services to certain other funds within the county as much as was actually costing it to provide. In comparing this study with the prior administrative cost study the differences were very large in many areas. It was researched as to the reason and whether the fund charged could handle the additional burden. Billed amounts, most of the time lesser than the cost study's suggestion, were set and have remained the same or lower since. In the new 2020 budget the judicial system had decided against budgeting those funds to reimburse the General Fund for its administrative costs as not an efficient use of those funds in light of the expenses needed for e-filing and electronic storage mandates.

Some changes that have occurred in the County include creating the County Administrator position in May 2015. This person acts as budget director, public relation director, and grant & bond liaison. The County Board had granted an early retirement incentive in 2015 if employees had met certain criteria. The result is the payment of the additional retired individuals with the savings of keeping those positions vacant over the years if possible or hiring into those positions at starting wages.

Rock Island County updated its risk management plan and while the intent is to mitigate risk, a subsequent result is that additional employee salary money, currently totaling \$3.4 million, is paid by the Liability Insurance fund rather than from the General Fund, Hope Creek Care fund, or various others that are General Fund supported, such as Animal Control and Court Security. This shift is designed to reduce future liability expense for the county as employees become more aware through training or additional job responsibilities to protect the county from undue liabilities.

The history of Hope Creek Care Center began when Rock Island County secured funding through two bond issues to construct a new 245 bed nursing home in the County and replace the existing facility. The opening of the new facility was in May of 2009. By the end of the 2009 fiscal year the facility was at 95% capacity. During FY10 repayment of said bonds had begun with the first interest payment due in May of 2010 and principal in November of 2010 thus increasing expenditures for the home

exponentially. With the economic conditions of the area bringing interest rates to historic lows, the County Board researched and refinanced some future years of the home's 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. This front-loaded most of the savings over the next couple of years. The hope was it would give management time to implement other cost savings steps. The 2006 and 2007 issues 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 2018 when only refinancing a new loan was sufficient to pay off the old loan principal. These tax anticipation loans have grown over time with the 2019 year-end total of \$1,900,000. At this time it is predicted maximum loan amounts will be drawn within the 2020 fiscal year. Discussions will continue until a county board vote in early 2020 to sell the home to a private company due to the financial instability and unsustainability of the home. Extreme property tax dependency has been needed to continue the operations to this day. Once the rate reached its maximum levy amount a referendum vote was taken November of 2014. This vote failed causing the continued depletion of all other financial resources.

To address the inadequate working conditions in the prior Courthouse, an annex was added to the existing Justice Center. This eliminated that Courthouse Building use, and the liability & safety issues surrounding it. The Public Building Commission issued the required \$28 million in new bonds. These were financed to continue current levy rates to pay these off into future years. This way, property taxpayers would not suffer significant tax increases to pay off this additional debt. The Annex was fully constructed in 2018 and an open house was held December 3, 2018. Throughout the fiscal year of 2018 and continuing all through 2019 many discussions have been had regarding the destruction of the existing Courthouse. Many citizens believe it is in the county's best interests to repurpose this building

despite many studies by independent professionals disagreeing. The county is therefore in the process of completing the destruction per contract pending a decision by the Illinois Appellate court.

The transition to paperless technology in the courts was brought about in January of 2016 when the Illinois Supreme Court issued a mandate requiring electronic filing of civil cases by January 1, 2018 and electronic filing of appeals by July 1, 2017 followed by changes to the manual on recordkeeping in April of 2017. The mandate for e-filing would drastically reduce the number of court patrons at the courthouse, reduce staff time assisting court patrons and reduce the time processing conventionally filed court documents. Some of the changes to the manual on recordkeeping were implemented to advance technological processes in circuit clerks' offices across the state. With the changes to filing court documents exists the ability to securely store the records. This provided for the assurances needed for the Supreme Court to allow for the official permanent record to be the electronic court record. This change drastically reduced the necessary square foot space and filing storage needs for the circuit clerk's office. In May of 2017, the Supreme Court issued a modification to the original mandate allowing for criminal electronic filing to begin permissively. They also implemented a statewide repository of court documents called re: SearchIL which had a mandatory integration date of July 1, 2018. The access to re: SearchIL allows court patrons, court personal (including court services, judges, states attorney staff, court administration and circuit clerk staff) and attorneys of record, online access to court documents. The new process will continue to reduce the number of court patrons present in the courthouse and provide a fee based structure for copies through re: SearchIL; fees which are returned back to the court. The mandates issued by the Supreme Court also included requirements for self-help resources, guidance by circuit clerk staff and self-help coordinators and incarcerated individuals. The Supreme Court's goal for the trial court is to operate in a fully paperless environment recognizing many measures would need to occur to update infrastructure, equipment, applications and provide training. Circuit Clerk personnel have held many training sessions for court staff and held informational sessions for the filing community to better facilitate the changed procedures and develop a seamless process. By the time the new justice center annex was open a completely paperless process was implemented. In 2017 the Circuit Clerk's office sent out 28,892 files and 90 index books to be converted to automate the court processes for a cost of \$150,778.92. Additional equipment was purchased totaling \$126,960.69 for computer and scanner upgrades. All judges have been provided remote access technology. Computer upgrades were purchased for a self-help resource center mandated by the Supreme Court. The project was complete in 2019. The county should experience a dramatic savings

in expenditures and an increase in efficiency. Expanded e-guilty services are now offered; when a litigant chooses to plead guilty online, the guilty plea and subsequent fine payment automatically integrates with the case management system. This service is a huge benefit to offer litigants after receiving permission from the Administrative Office of Illinois Courts and a small cost. As the number of users increases, the cost savings in efficiency becomes more apparent. All of the technology integrations implemented will allow for continued future savings, efficiency and access. Rock Island County is also completely in compliance with the Supreme Court mandates.

During the fall of 2018 the Recorder's 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 prior Courthouse. The Recorder's office needed to be relocated. The problem that occurred with the move was having the physical capacity to house not only staff, equipment and customers, but also these actual land records books. Having the ability to scan these documents and the books stored elsewhere will prove to be financially beneficial as well. With the completion of this project the Recorder has been able to offer the entire records system online. This results in additional revenue as customers pay for copies of these very important records. The Recorder's office offers a product called Laredo. This is a software program that is purchased on a subscription basis and will also offer the ability to print for a fee. The ability to offer all of these records online ultimately reduces the foot traffic in the office, as customers can search from their own offices. Additional revenue will occur due to the demand of the records and the increase in subscription fees, the fee for copies, and the accessibility of the records. The outsourced portion of this project was complete by the end of fiscal year 2019. The project finished under budget by just over \$100,000 due to the assistance of the Recorder's office staff's assistance.

During the summer of 2017, taxing bodies included in the Quad Cities power station (Exelon) property tax code started negotiations on a fair property tax to be paid by Exelon. These negotiations were completed and approved by the Rock Island County Board at the February 2018 County Board meeting. This resulted in Exelon agreeing to pay a fixed cumulative amount of \$13.5M in property tax for each of the next three years, \$12.5M for the fourth year, and \$11.5M for each of the final three years of this seven-year agreement. Prior to this agreement Exelon was paying just over \$8M in cumulative property taxes. This was paid annually to the various taxing bodies encompassing its locational jurisdiction. This

approximate 69% increase in revenue will help Rock Island County's finances. However, Rock Island County property tax levies will only see a small portion (approximately 11% accumulative) of this extra seven year limited revenue.

Major Initiatives

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

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

The first goal is constantly being considered, as in "Long-term Financial Planning" above, so that services are kept updated and impact to employees is minimal. The Recorder's digital project is helping to meet this goal as well as the new cannabis sales tax revenue.

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. The current financial situation at Hope Creek Care Center will be a priority focus at this time as well.

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

Early voting initiatives continue through federal grant funds 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, 2018. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR (Comprehensive Annual Financial Report) that satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current 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 and the Treasurer's Offices. Thank you to all other county offices/employees whose cooperation and assistance is necessary to produce this report factually and timely. Credit also should be given to the Bi-State Regional Commission for providing the statistics used in this report. We also wish to express our appreciation for the excellent assistance received from our independent auditors RSM US LLP. Acknowledgement must also be given to the County Board for their support for maintaining the highest standards of professionalism in the management of Rock Island County finances.

Respectfully submitted,

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

April L Palmer
Rock Island County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Rock Island County
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2018

Christopher P. Monill

Executive Director/CEO

Independent Auditor's Report

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, 2019, 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%, 32% and 8%, respectively of the assets, net position and revenues of the governmental activities and 100% of the major fund. We did not audit the blended component unit, the Public Building Commission, an internal service fund, which represents 41%, 66%, and 7%, respectively, of the assets, fund balance, and revenues of the aggregate remaining fund information and 17%, 95%, and 3%, 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, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

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

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2020, 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
June 29, 2020

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2019

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, 2019. 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 \$32,049,237 and \$34,492,301 (net position) at the close of fiscal years 2019 and 2018, respectively. Of this amount, (\$44,781,774) for fiscal year 2019 and \$(42,438,809) for fiscal year 2018 represents additional future resources required to fulfill the government's obligations to citizens and creditors.

The government's total net position decreased by \$2,443,064 and \$6,147,960 in fiscal years 2019 and 2018, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$29,969,987, an increase of \$859,035 in comparison with the prior year. The unassigned Fund Balance is (\$2,310,346). Due to the balance being negative, no fund balance is available for spending at the government's discretion.

Unassigned fund balance for the General Fund was \$3,927,451 and \$1,590,637 or 15% and 6% of total General Fund expenditures for fiscal years ended 2019 and 2018, respectively.

The County's total long-term debt excluding compensated absences, estimated claims settlements, total OPEB liability and net pension liability, decreased by \$2,480,000 (5%) during fiscal year ended November 30, 2019. The decrease was due to no new issues of debt with the year's actual multiple bond principal and interest payments through jail lease, Hope Creek, and Forest Preserve revenues.

As of the close of the fiscal year 2019, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$6,548,765, a decrease of \$1,657,165 in comparison to prior year. The bonds' principal and interest payments began 12/1/06. The current interest rate ranges from 2.5% to 4.0%. The future annual principal payments range from \$390,000 to \$585,000 and end on December 1, 2037. These payments will be made through increased revenue and property taxes in the Rock Island County Forest Preserve District's General and Niabi Zoo funds.

Hope Creek Care Center entered into bonds issued 2006, 2007, 2013 and 2016 to build a new facility for the center in 2008. The first interest payments were due in 2007 with the first principal payment due on 12/1/09. The remaining issues are 2013 and 2016 with future annual principal payments ranging from \$1,235,000 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.

Many of Rock Island County cost savings measures throughout fiscal year 2019 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. However, prior increases to property taxes were beginning to address some of the long time needed equipment purchases and capital improvements that were being delayed or forgone in years past. Interest rates began 2019 high and gradually declined over the course of the fiscal year.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2019

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2019

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

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 89 through 95.

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 \$13,688,103 and \$12,706,502 for fiscal years ended 2019 and 2018, 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 70 through 88, and 89 through 95 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 \$32,049,237 in 2019 compared to the net position of \$34,492,301 during 2018 represents a decrease from a year ago.

Of the County's net position, 170% and 149% for the fiscal years ended 2019 and 2018, 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.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2019

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.

Table 1 - Rock Island County, Illinois' Net Position

	Governmental Activities 2019	Governmental Activities 2018
Current assets	\$ 87,369,353	\$ 93,205,461
Capital assets, net	103,306,996	91,007,118
Total assets	190,676,349	184,212,579
Deferred outflows of resources	25,634,343	8,877,677
Current liabilities outstanding	23,206,678	18,825,104
Other liabilities	113,996,147	88,996,111
Total liabilities	137,202,825	107,821,215
Deferred inflows of resources	47,058,630	50,776,740
Net position:		
Net investment in capital assets	54,351,947	51,424,070
Restricted for:		
Capital improvements	6,857,155	7,277,617
Collector's tax fees, sale & error refunds	180,395	177,667
Document storage	1,731,933	1,824,521
Working cash	543,415	533,634
GIS	65,948	131,430
Judicial	1,903,678	1,756,882
Parks and recreation	6,543,841	8,201,119
Public health	3,292,859	2,932,424
Liability	1,255,207	2,584,913
Public safety	104,633	86,833
Unrestricted	(44,781,774)	(42,438,809)
Total net position	\$ 32,049,237	\$ 34,492,301

A restricted portion of the County's net position (70%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, (\$44,781,774) is the additional future resources required to fulfill the government's obligations to citizen and creditors.

The County's total net position decreased by \$2,443,064 during the current fiscal year. Despite the Justice Center Annex becoming fully constructed and therefore added to Capital Assets as well as other capital purchases and improvements such as the Loud Thunder Forest Preserve spillway and campground improvements, the net pension long term liabilities and effects it has upon total liabilities has caused this net position decrease.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2019. 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, 2019

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 2019	Governmental Activities 2018
Revenues:		
Program revenues:		
Charges for services	\$ 25,339,869	\$ 24,007,689
Operating grants and contributions	11,857,761	10,840,889
Capital grants and contributions	-	278,414
General revenues:		
Property taxes	36,894,829	33,662,105
Intergovernmental revenue	10,273,569	9,966,823
Investment earnings	874,068	822,194
Miscellaneous	866,354	744,850
Total revenues	86,106,450	80,322,964
Expenses:		
General government	26,608,902	22,011,339
Public safety	10,526,369	10,647,234
Corrections	4,041,078	3,893,671
Judiciary and legal	8,871,435	9,682,446
Transportation and public works	5,577,852	5,062,461
Social services	24,901,369	26,940,680
Culture and recreation	6,552,129	6,491,398
Debt service, interest on long-term debt	1,470,380	1,741,695
Total expenses	88,549,514	86,470,924
(Decrease) in net position	(2,443,064)	(6,147,960)
Net position, beginning	34,492,301	40,640,261
Net position, ending	\$ 32,049,237	\$ 34,492,301

General government expenses increased approximately \$4,597,563 or 21%. This increase is partially encompassed by an expanded County wide usage of the risk management plan developed a few years ago. A 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 Sheriff's office has been in need of up-dated radio communications equipment and connectivity to the Quad Cities area emergency services. Therefore, in 2019 a collective committee developed a means by contracting with and sharing expenses between cities, and the counties of Scott in Iowa as well as Rock Island County. These expenses for the Rock Island County portion of that P25 project have increased this category of expenses. GIS contracted to acquire a county wide aerial photography up-date. Expenses for the Recorder's office records digitization project were higher since the project began toward the end of fiscal year 2018, but monthly spending continued all 12 months of 2019. Since the project was complete by the end of fiscal year 2019 it was recorded and capitalized. Most of the collective bargaining agreements allowed for salary increases and non-union employees received salary increases. This correspondingly increases expenses for FICA & IMRF.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2019

Corrections expenses increased \$147,407 or 4%. This is entirely due to the contractual increases in salary as well as more overtime being served by employees since there have been staff reductions over the years.

Judiciary and Legal expenses decreased \$811,011 or 8%. Since the move of offices out of the old Courthouse and to the new Judicial Annex occurred in fiscal year 2018 expenses of reserves were needed to purchase new equipment and cover moving expenses. Also, equipment and software was needed to comply with unfunded mandates from the State level and courts. This was not an additional or continued expense in fiscal year 2019.

Transportation and Public Works increased \$515,391 or 10%. Increases of Motor Fuel Taxes state-wide allowed for many large road improvement projects to be completed in 2019. Also, more work was done to a couple of the County's bridges than in the prior fiscal year.

Social services expenses decreased approximately \$2,039,311 or 8%. Much of this decrease was due to Hope Creek Care Center closing one of the wings of the facility. Therefore, fewer employees were needed consequentially reducing salaries. This reduction outweighed the growing need and costs of staffing agency use and other increases of costs of goods purchased at the home. A small amount of grant funds were reduced to the Health Department so naturally decreasing expenses associated with those funds. Mental Health slightly decreased its outside agency funding in 2019 as well..

Debt service expenses decreased \$271,315 or 16% due to the final bond principal payments of some issues being slightly lower than in past years. No new bonds were issued in fiscal year 2019, so interest expenses were lower on a lesser amount of principal outstanding.

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 2019	Net Revenue (Expense) of Services 2019
General government	\$ 26,608,902	\$ (20,619,413)
Public safety	10,526,369	(8,360,712)
Corrections	4,041,078	(2,297,971)
Judiciary and legal	8,871,435	(5,901,379)
Transportation and public works	5,577,852	(3,206,559)
Social services	24,901,369	(6,085,399)
Culture and recreation	6,552,129	(3,410,071)
Debt service, interest on long-term debt	1,470,380	(1,470,380)
Total	\$ 88,549,514	\$ (51,351,884)

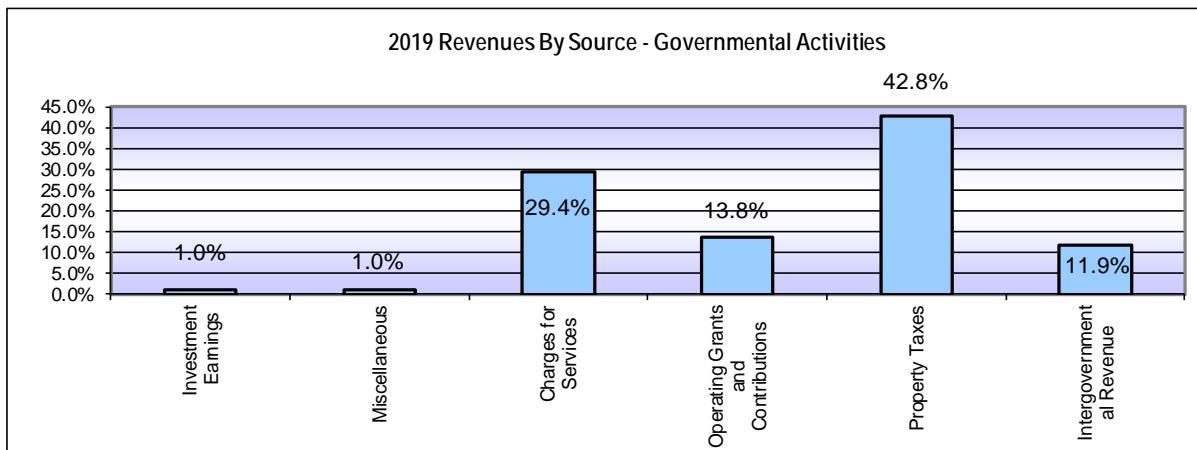
Net cost of services is 58% of total cost of services in 2019. This reflects a continued reliance on taxes and other general revenue sources to fund the cost of services.

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, 2019.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2019



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 \$29,969,987, an increase of \$859,035 in comparison with the prior year. Approximately 8% of this total amount or (\$2,310,346) 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 \$3,927,451 while total fund balance reached \$6,096,077. 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 \$25,572,796. Unassigned fund balance represents 15% of total General Fund expenditures, while total fund balance represents a higher amount at approximately 24% of that same amount.

The County's General Fund net change in fund balance was an increase of \$3,019,663 during the current fiscal year. A key factor in this increase was the increase to maximize the lease agreement between the County and the Public Building Commission to maintain the Jail, Justice Center, and new Annex buildings. Property taxes were increased to allow the PBC to pay its higher intergovernmental payment to the General Fund. Interest revenue had increased as well as some additional fees were collected. All of these revenue increases came while expenditures were steady from 2018 from continued cost savings measures on the part of all General Fund offices.

The Forest Preserve Commission Fund has a total fund balance of \$6,548,765 for 2019 and \$8,205,930 for 2018. The net decrease in fund balance during the current year was \$1,657,165. This decrease was due almost exclusively (\$1,577,969) to the capital expenditures from bond proceeds in the Capital Projects – Loud Thunder Spillway & Camping fund. Many other governmental funds had larger capital expenditures in comparison to the prior year as well. The golf cart fleet was purchased new. Some Niabi Zoo exhibits were updated and expanded. Boat docks were repaired and replaced. All of these expenditures caused decreases in fund balances of certain funds. All other funds experienced very small fund balance increases.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2019

The Hope Creek Care Center Fund has a total fund deficit of $-(5,595,396)$ for 2019 and had a fund deficit of $-(4,086,209)$ for 2018. The net decrease in fund balance during the current year was $1,509,187$. Fee revenue dropped slightly in 2019. So despite expenditures being overall lower in 2019 than in 2018, revenues continue to be unable to sustain the home's expenditures therefore, decreasing fund balance year over year.

The Illinois Municipal Retirement Fund has a total fund balance of $2,388,044$ for 2019 and $1,307,307$ for 2018. The net increase in fund balance during the current year was $1,080,737$. 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. Therefore, for the 2019 property tax collection year the levy was increased to the proper level to consume this shortfall and so short term borrowing would not be needed during the non-property tax collection months of the 2019 fiscal year again.

The Liability Insurance Fund has a total fund balance of $5,870,204$ for 2019 and $5,683,213$ for 2018. The net increase in fund balance during the current year was $186,991$. During the fiscal year of 2019 the large settlement payments of old and current lawsuit cases while much higher than in 2018 were covered completely by the property tax amount collected. Rock Island County is self-insured for these expenses. These property taxes also were sufficient to cover the risk management program costs of portions of risk minded employees' salaries and leave a small amount unexpended to increase the fund balance...

General Fund Budgetary Highlights

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

The total original revenue budget of $24,213,949$, excluding transfers in, was increased to $24,314,291$ (an increase of $100,342$). 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, Sex Offender Verification Sweep funds from the Federal Marshall, and additional State Criminal Alien Assistance funds received from the US Bureau of Justice.
- Federal and State grants were received to help promote emergency preparedness
- There was a Death Certificate Surcharge grant awarded to the Coroner.
- A local grant was received from the County Waste Management Agency for promoting recycling county wide.

Variances in the actual revenues over final budgeted revenues totaling $1,203,696$ were slightly due to various fees revenue coming in higher than anticipated. This includes Circuit Clerk fines and State's Attorney fees. The majority of this variance is Intergovernmental revenues coming in increased amounts from past years, which is the basis for the original County budget in the following year. Replacement Tax revenue, Salary Reimbursements, Income Tax, as well as Sales and Use Tax and Local Use Tax were well above expectations.

Variances in actual expenditures under final budget total $1,081,251$. 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 Circuit Clerk, Sheriff, General County, County Clerk and Public Defender. 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 FY2019.

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to $103,306,996$ and $91,007,118$ (net of accumulated depreciation) as of November 30, 2019 and 2018, respectively. This investment in capital assets includes land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2019

Major capital assets additions for the year were in the areas of buildings and infrastructure. The Public Building Commission had spent \$11,684,212 of construction-in-progress on the new Justice Center Annex construction in 2018 which was fully constructed in 2019 and capitalized at over \$28,000,000. Infrastructure additions consisted mostly of the completion of the Loud Thunder Spillway project and Loud Thunder Campground improvements in the Forest Preserve District.

Table 4 - Rock Island County, Illinois' Capital Assets

	Governmental Activities	
	2019	2018
Land	\$ 6,666,622	\$ 6,640,469
Construction-in-progress	1,672,832	16,365,943
Buildings	86,544,094	58,470,977
Improvements other than buildings	92,909	92,909
Equipment	16,808,278	16,486,252
Furniture	728,890	-
Infrastructure	66,432,734	64,830,197
Accumulated depreciation	(75,639,363)	(71,879,629)
Total	\$ 103,306,996	\$ 91,007,118

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 \$28,000,000 and \$28,900,000 and general obligation bonds outstanding totaling \$18,645,000 and \$20,225,000, as of November 30, 2019 and 2018, respectively. The County paid \$2,475,000 in principal and \$1,470,380 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

	2019	2018	Maturity
Governmental activities:			
General obligation bonds	\$ 18,645,000	\$ 20,225,000	2028
Revenue bonds	28,000,000	28,900,000	2045

Economic Factors and Next Year's Budgets and Rates

The 2020 fiscal year budget is based in part on an increase in assessed valuation and overall property tax levy increase of 7.38% over 2019. 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 FY20 budgeted general fund deficit of \$650,461. The county has lowered expenses where possible and increased revenues with the property tax increase, fee increases, and maximizing the Public Building Commission maintenance billed revenue; however, for the FY20 budget year a deficit still exists.

The County continues its attempt to address the deterioration of its facilities. The County Board voted to allow the Public Building Commission (PBC) to build a \$28M annex 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.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2019

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. The County Board will need additional general fund revenues sufficient to accomplish this objective or general fund expenses will continuously 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. In light of the world COVID-19 pandemic impacting most significantly the estimated revenue source levels at the time of composing this document lay-offs have already been a necessity. Each month the finances are readdressed at the board level to guide the future spending of the entire county. There are very few aspects of county services that will be untouched by the pandemic. Overall, going into the 2021 budget in the following few months predictions of 15% spending cuts in all offices of the General Fund are the guidelines. This is due to large intergovernmental revenues such as income tax, sales & use tax, and replacement revenue assumed to come in under budgeted levels even in the current 2020 budget cycle.

The County is self-insured and to help mitigate risk, the County is actively working on all areas of 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 works with a Third Party Administrator to manage claims and has 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 a few years ago. However, the quotes received were not cost effective and would have cost the taxpayer more money than by remaining self-insured.

A few years ago 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 and overtime to the property tax supported Liability Insurance Fund. Over time this program has grown to encompass almost all salary paying funds and offices including Hope Creek Care Center. The only funds unaffected are those that are primarily grant funded such as the Health Department or property tax funded such as the Highway and Veteran's assistance funds. The Liability Insurance fund in 2020 is anticipated to pay approximately \$3.5 mil of wage expenses that were otherwise the responsibility of those other various funds. This amount will continue to grow into the future as CBAs provide for pay increases and as higher percentages of certain positions are allowed, as pertains to the functions of those positions in this program. The only anticipated decrease to this area of expense would be to continued lay-offs.

At the start of FY19 we entered into a contract with Management Performance Associates (MPA) of St. Louis to provide us an operational audit and management analysis for Hope Creek Care Center. MPA specializes in healthcare solutions. They have improved operational and financial positions of health care facilities. They perform organizational analysis identifying opportunities to improve financial performance by increasing revenue and/or reducing operating expenses, while at the same time improving the quality of care. MPA has over 20 years of experience with Illinois County nursing homes. MPA had presented their findings to the County Board in May of 2019, which guided the County to proceed with hiring a broker and external counsel to find viable bidders to purchase Hope Creek Care Center. In the beginning of the 2020 fiscal year there was an offer accepted for a purchase price of \$6 million. This would not be enough to pay off existing debt incurred by the home, however after years of constant increases of debt the board felt the need to stop that from continuing.

Rock Island County, Illinois

Management's Discussion and Analysis

Year Ended November 30, 2019

Unfortunately through the COVID-19 pandemic another adverse effect of it happened to be that the buyer severed the original purchase agreement, and the board then decided it was time to direct the broker and County Administrator to put forth efforts to find a different buyer. We are still hopeful this will be the outcome but do not have a new offer as of yet.

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

The County continued to work on the IUOE collective bargaining agreement (CBA) applicable to the attorneys of the States Attorney's office in FY19 and finally settled for a 2% increase in wages retroactive to 12/01/19 in May of 2020. Throughout 2019 and into 2020 the county continues to bargain in good faith with AFSCME 2371 at Hope Creek Care Center. Considering the future of the home as County operated is uncertain it has caused a great deal of tension and therefore no settled contract exists. The pandemic has also strained the Center's staff and residents. As an essential business, operations have continued and help has been applied for from the federal government, so hazard pay has been in agreement as well as a few areas of nursing receiving raises.

For FY20 the County expense budget will consist of only the minimum amount necessary in property tax financed funds. There is a calculated difference between the amount levied and the amount placed into the budget by fund for the property tax collection funds. This has been necessary since the decrease in the taxes payable according to a 7 year agreement with Exelon Nuclear Station. Within this agreement equalized assessed valuation (EAV) growth was not included. Therefore, the difference between this growth value and the amount they are required to pay needs to be added to the levy. In this manner the full value needed in these funds will be in the budget and actually received. Total General Fund budget for fiscal year 2020 is \$28,851,142 and \$29,501,603 for revenue and expenses respectively. With limited revenue options and the need for growth in costs for minimum services to the public the County plans to ask for a Public Safety Sales Tax in the spring election of 2020. This unfortunately is not passed and with the effects of the COVID-19 pandemic this budget is being adjusted throughout the remainder of the year. The County continues with both FICA and IMRF to pay annual employee expenses plus maintain a fund reserve of 50% of annual expenditures. The reserve is to ensure the county does not borrow money and possibly pay interest expense during non-tax collection months. The Mental Health budget increases property tax revenue by 5.97% and by the opening of fiscal year 2021 is estimated to have a healthy 52.7% reserve. The Veteran's Affairs property taxes are budgeted to increase insignificantly by 0.71% in 2020. That fund is estimated to have a very healthy 240.96% reserve. This fund can therefore be decreased in the future to balance out overall levy to the taxpayers. Highway and bridge property tax revenue is budgeted to increase 3.41% in FY20. Even with these small increases these funds are expected to decrease in total fund balance by almost \$700,000. Despite the Liability Insurance property taxes levied to provide a 16.54% increase in revenue the fund balance is expected to decrease by \$1.8 million due to the increases in settlements and the wages encompassed in the risk management program.

Requests for Information

These financial statements and discussions are designed to provide our citizens, taxpayers, investors and creditors with a complete disclosure of the County's finances and to demonstrate a high degree of accountability for the public dollars entrusted to us. If you have questions about this report or need additional information, please write April Palmer, County Auditor, Rock Island County Office Building at 1504 3rd Avenue, Rock Island, Illinois 61201.

Rock Island County, Illinois

Statement of Net Position
November 30, 2019

	Primary Government	Component Unit
	Governmental Activities	Rock Island Tri-County Consortium
Assets		
Current assets:		
Cash and cash equivalents	\$ 39,817,814	\$ 44,937
Receivables:		
Property taxes	39,940,857	-
Accounts, net allowance for uncollectibles of \$570,420	1,437,123	40,680
Accrued interest	56,777	-
Due from other governments, net allowance for uncollectibles of \$631,154	4,477,921	404,526
Other assets and accrued rental income	1,638,861	-
Total current assets	87,369,353	490,143
Noncurrent assets:		
Capital assets:		
Nondepreciable:		
Land	6,666,622	-
Construction-in-progress	1,672,832	-
Depreciable:		
Buildings	86,544,094	-
Improvements other than building	92,909	-
Equipment	16,808,278	163,574
Furniture	728,890	-
Infrastructure	66,432,734	-
Less accumulated depreciation	(75,639,363)	(151,300)
Total capital assets	103,306,996	12,274
Total noncurrent assets	103,306,996	12,274
Total assets	190,676,349	502,417
Deferred Outflows of Resources		
Deferred charge on refunding	182,048	-
Pension related amounts	22,574,950	375,635
Other post employment benefit related amounts	2,877,345	-
Total deferred outflows of resources	25,634,343	375,635

See notes to basic financial statements.

	Primary Government Governmental Activities	Component Unit Rock Island Tri-County Consortium
Liabilities		
Current liabilities:		
Accounts payable	\$ 4,952,617	\$ 225,227
Current portion of estimated claims settlements	3,643,915	-
Accrued liabilities	4,207,458	43,738
Due to other governmental units	636,175	-
Due to fiduciary fund	1,502,300	-
Unearned revenue	1,449,358	247,874
Tax anticipation loan payable	1,900,000	-
Compensated absences	2,649,855	31,865
Current portion of general obligation bonds	1,660,000	-
Current portion of revenue bonds	605,000	-
Other liabilities	-	15,415
Total current liabilities	23,206,678	564,119
Noncurrent liabilities:		
Estimated claims settlements	1,722,085	-
Total other postemployment benefits liability	18,191,732	8,197
Net pension liability	47,224,875	721,271
General obligation bonds, net bond premiums	19,462,455	-
Revenue bonds, net bond premiums	27,395,000	-
Total noncurrent liabilities	113,996,147	729,468
Total liabilities	137,202,825	1,293,587
Deferred Inflows of Resources		
Property taxes	37,434,137	-
Pension related amounts	5,705,638	21,571
Other postemployment benefit amounts	3,918,855	780
Total deferred inflows of resources	47,058,630	22,351
Net Position (Deficit)		
Net investment in capital assets	54,351,947	12,274
Restricted for:		
Capital improvements	6,857,155	-
Collector's tax fees, sale and error refunds	180,395	-
Document storage	1,731,933	-
Working Cash	543,415	-
GIS	65,948	-
Judicial	1,903,678	-
Parks and recreation	6,543,841	-
Public health	3,292,859	-
Liability	1,255,207	-
Public safety	104,633	-
Unrestricted (deficit)	(44,781,774)	(450,160)
Total net position (deficit)	\$ 32,049,237	\$ (437,886)

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2019

	Expenses	Program Revenues		
		Charges for Sales and Services	Operating Grants and Contributions	
Functions/ Programs				
Primary Government				
Governmental activities:				
General government	\$ 26,608,902	\$ 5,926,751	\$ 62,738	
Public safety	10,526,369	1,791,675	373,982	
Corrections	4,041,078	905,682	837,425	
Judiciary and legal	8,871,435	2,799,369	170,687	
Transportation and public works	5,577,852	114,840	2,256,453	
Social services	24,901,369	11,146,102	7,669,868	
Culture and recreation	6,552,129	2,655,450	486,608	
Debt service, interest on long-term debt	1,470,380	-	-	
Total governmental activities	\$ 88,549,514	\$ 25,339,869	\$ 11,857,761	
Component Unit	\$ 2,721,478	\$ -	\$ 2,700,704	

General Revenues

Property taxes

Intergovernmental revenue, unrestricted:

 Replacement tax

 Sales and use taxes

 Income tax

 Hotel/Motel taxes

 Other taxes

Investment earnings

Miscellaneous

Total general revenues

Changes in net position

Net position (deficit), beginning of year

Net position (deficit), end of year

See notes to basic financial statements.

Net (Expense) Revenue and Changes
in Net Position

Primary Government	Component Unit	
	Rock Island	
Governmental Activities	Tri-County	
	Consortium	
<hr/>	<hr/>	<hr/>
\$ (20,619,413)	\$ -	
(8,360,712)	-	
(2,297,971)	-	
(5,901,379)	-	
(3,206,559)	-	
(6,085,399)	-	
(3,410,071)	-	
(1,470,380)	-	
<hr/>	<hr/>	<hr/>
(51,351,884)	-	
<hr/>	<hr/>	<hr/>
-	(20,774)	
<hr/>	<hr/>	<hr/>
36,894,829	-	
2,760,395	-	
5,177,306	-	
1,883,652	-	
277,792	-	
174,424	-	
874,068	557	
866,354	1,500	
<hr/>	<hr/>	<hr/>
48,908,820	2,057	
(2,443,064)	(18,717)	
34,492,301	(419,169)	
<hr/>	<hr/>	<hr/>
\$ 32,049,237	\$ (437,886)	
<hr/>	<hr/>	<hr/>

Rock Island County, Illinois

Balance Sheet
Governmental Funds
November 30, 2019

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Assets			
Cash and cash equivalents	\$ 5,178,065	\$ 6,277,836	\$ 604,548
Receivables:			
Property taxes receivable	7,750,203	2,050,649	2,799,542
Accounts receivable, net	287,341	455,853	432,704
Accrued interest receivable	13,840	10,458	1,292
Due from other funds	142,971	-	82,885
Due from other governmental units, net	2,186,904	30,617	996,076
Other assets	70,943	6,232	1,969
Advances to other funds	1,554,268	-	-
Total assets	\$ 17,184,535	\$ 8,831,645	\$ 4,919,016
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities:			
Accounts payable	\$ 691,576	\$ 749,571	\$ 1,449,786
Accrued liabilities	1,281,144	200,249	306,520
Due to other funds	131,649	-	82,885
Due to other governmental units	4,256	-	-
Due to fiduciary fund	1,502,300	-	-
Unearned revenues	13,213	-	-
Advances from other funds	-	-	3,357,268
Tax anticipation loan payable	-	-	1,900,000
Total liabilities	3,624,138	949,820	7,096,459
Deferred inflows of resources:			
Unavailable revenue—property taxes	6,790,531	1,333,060	2,717,023
Unavailable revenue—intergovernmental	673,789	-	700,930
Total deferred inflows of resources	7,464,320	1,333,060	3,417,953
Fund balances:			
Nonspendable	1,625,211	6,232	1,969
Restricted	543,415	6,542,533	-
Unassigned	3,927,451	-	(5,597,365)
Total fund balances (deficits)	6,096,077	6,548,765	(5,595,396)
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 17,184,535	\$ 8,831,645	\$ 4,919,016

See notes to basic financial statements.

Primary Government					
Illinois Municipal Retirement	Liability	Insurance Fund	Nonmajor Governmental	Total	
\$ 2,734,231	\$ 4,514,656	\$ 15,883,948	\$ 35,193,284		
6,041,091	7,914,004	13,385,368	39,940,857		
-	21,147	235,460	1,432,505		
2,966	5,653	20,113	54,322		
-	1,413	519,141	746,410		
-	6,330	1,224,346	4,444,273		
-	-	11,364	90,508		
-	1,969,000	46,301	3,569,569		
\$ 8,778,288	\$ 14,432,203	\$ 31,326,041	\$ 85,471,728		
\$ 181,554	\$ 85,489	\$ 1,479,054	\$ 4,637,030		
331,318	203,580	962,778	3,285,589		
-	241	545,381	760,156		
-	560,362	71,557	636,175		
-	-	-	1,502,300		
-	-	1,461	14,674		
-	-	212,301	3,569,569		
-	-	-	1,900,000		
512,872	849,672	3,272,532	16,305,493		
5,877,372	7,712,327	13,003,824	37,434,137		
-	-	387,392	1,762,111		
5,877,372	7,712,327	13,391,216	39,196,248		
-	-	11,364	1,644,776		
2,388,044	5,870,204	15,291,361	30,635,557		
-	-	(640,432)	(2,310,346)		
2,388,044	5,870,204	14,662,293	29,969,987		
\$ 8,778,288	\$ 14,432,203	\$ 31,326,041	\$ 85,471,728		

Rock Island County, Illinois

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
November 30, 2019**

Total governmental fund balances		\$ 29,969,987
 Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the funds:		
Land	\$ 6,209,810	
Construction-in-progress	1,672,832	
Buildings	58,030,119	
Equipment	16,689,157	
Infrastructure	66,432,734	
Accumulated depreciation	<u>(75,012,183)</u>	74,022,469
 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		1,762,111
 The internal service funds are used by management to charge the costs of self-funding the County's health insurance benefit plans and costs associated with the Public Building Commission. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position:		
Current assets	6,213,604	
Internal balances	13,746	
Capital assets, net	29,284,527	
Current liabilities	<u>(3,423,140)</u>	32,088,737
 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	22,574,950	
Deferred inflows of resources, pension related	(5,705,638)	
Deferred outflows of resources, OPEB related	2,877,345	
Deferred inflows of resources, OPEB related	(3,918,855)	
Deferred charge on refunding, net	<u>182,048</u>	16,009,850
 Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Estimated claims settlements	(4,615,000)	
Compensated absences	(2,649,855)	
Total other postemployment benefits liability	(18,191,732)	
Net pension liability	(47,224,875)	
Bond premium, net	(2,477,455)	
General obligation bonds	(18,645,000)	
Revenue bonds	<u>(28,000,000)</u>	<u>(121,803,917)</u>
Net position of governmental activities		\$ 32,049,237

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, 2019

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues:			
Fees	\$ 5,934,533	\$ 2,429,287	\$ 10,601,683
Property taxes	7,311,178	3,377,627	2,643,583
Intergovernmental	12,066,403	486,608	-
Investment earnings	133,333	155,747	10,611
Miscellaneous	82,731	736,246	7,581
Total revenues	25,528,178	7,185,515	13,263,458
Expenditures:			
Current:			
General government	8,111,386	-	-
Public safety	6,291,016	-	-
Corrections	4,030,355	-	-
Judiciary and legal	6,646,092	-	-
Transportation and public works	-	-	-
Social services	-	-	12,418,610
Culture and recreation	-	5,708,255	-
Capital outlay	493,947	2,465,040	25,151
Debt service:			
Principal	-	410,000	1,170,000
Interest	-	259,405	464,750
Total expenditures	25,572,796	8,842,700	14,078,511
Excess (deficiency) of revenue over expenditures	(44,618)	(1,657,185)	(815,053)
Other financing sources (uses):			
Transfers in	3,323,818	-	-
Transfers out	(266,296)	-	(694,134)
Proceeds from sale of capital assets	6,759	20	-
Total other financing sources (uses)	3,064,281	20	(694,134)
Net change in fund balances	3,019,663	(1,657,165)	(1,509,187)
Fund balances (deficits), beginning of year	3,076,414	8,205,930	(4,086,209)
Fund balances (deficits), end of year	\$ 6,096,077	\$ 6,548,765	\$ (5,595,396)

See notes to basic financial statements.

Primary Government				
Illinois Municipal Retirement	Liability Insurance Fund	Nonmajor Governmental	Total	
\$ -	\$ -	\$ 3,265,934	\$ 22,231,437	
5,236,013	6,458,138	11,868,290	36,894,829	
-	74,915	9,986,507	22,614,433	
22,885	72,601	300,494	695,671	
-	-	270,767	1,097,325	
5,258,898	6,605,654	25,691,992	83,533,695	
4,151,147	6,376,536	3,322,043	21,961,112	
-	-	1,049,960	7,340,976	
-	-	10,723	4,041,078	
-	-	1,285,558	7,931,650	
-	-	3,866,587	3,866,587	
-	-	10,316,298	22,734,908	
-	-	-	5,708,255	
-	2,186	2,039,422	5,025,746	
-	-	900,000	2,480,000	
-	-	1,000,660	1,724,815	
4,151,147	6,378,722	23,791,251	82,815,127	
1,107,751	226,932	1,900,741	718,568	
-	8,374	779,483	4,111,675	
(27,014)	(48,315)	(3,045,938)	(4,081,697)	
-	-	103,710	110,489	
(27,014)	(39,941)	(2,162,745)	140,467	
1,080,737	186,991	(262,004)	859,035	
1,307,307	5,683,213	14,924,297	29,110,952	
\$ 2,388,044	\$ 5,870,204	\$ 14,662,293	\$ 29,969,987	

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, 2019

Net change in fund balances—governmental funds	\$	859,035
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the detail of capital outlay and depreciation expense in the current year:		
Capital outlay		5,009,998
Depreciation:		
General government	\$	(152,811)
Public safety		(944,093)
Judiciary and legal		(74,601)
Transportation and public works		(1,874,067)
Social services		(573,734)
Culture and recreation		<u>(836,046)</u>
		<u>(4,455,352)</u>
The net effect of various miscellaneous transactions involving capital assets:		
Loss on disposal of capital assets		(72,499)
Proceeds from sale of capital assets		<u>(110,489)</u>
		<u>(182,988)</u>
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		
		367,223
The issuance of long-term debt (e.g., bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.		
Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of discounts and premiums when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds an interest expenditure is reported when due. The following is the detail of the net effect of these differences in the treatment of long-term debt and related items:		
Repayment of debt principal		2,480,000
Bond premium amortization		254,435
Deferred amount on refunding amortization		(77,545)

(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, 2019

Internal service funds net change	\$ (529,200)
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	(2,992,803)
Change in compensated absences	2,690
Other postemployment benefits expense	(262,588)
Pension expense	<u>(2,915,969)</u>
Change in net position of governmental activities	\$ (2,443,064)

See notes to basic financial statements.

Rock Island County, Illinois**Statement of Net Position**
Governmental Activities—Internal Service Funds
November 30, 2019**Assets**

Current assets:

Cash and cash equivalents	\$ 4,624,530
Receivables:	
Accounts	4,618
Interest	2,455
Due from other funds	13,746
Due from other governmental units	33,648
Accrued rental income	1,548,353
Total current assets	6,227,350

Noncurrent assets:

Capital assets:	
Nondepreciable:	
Land	456,812
Depreciable:	
Equipment and fixtures	119,121
Improvements other than buildings	92,909
Furniture	728,890
Buildings	28,513,975
Less accumulated depreciation	(627,180)
Total capital assets	29,284,527
Total assets	35,511,877

Liabilities

Current liabilities:

Accounts payable	315,587
Estimated claims settlement	751,000
Accrued liabilities	921,869
Unearned revenue	1,434,684
Total liabilities	3,423,140

Net position

Net investment in capital assets	29,269,885
Unrestricted	2,818,852
Total net position	\$ 32,088,737

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, 2019**

Operating revenues:	
Charges for services	\$ 12,013,057
Other	305,510
Total operating revenue	12,318,567
Operating expenses:	
Other services and charges	12,645,515
Depreciation expense	348,349
Total operating expenses	12,993,864
Operating loss	(675,297)
Nonoperating revenue, investment earnings	176,075
Loss before transfers	(499,222)
Transfers out	(29,978)
Change in net position	(529,200)
Total net position, beginning of year	32,617,937
Total net position, end of year	\$ 32,088,737

See notes to basic financial statements.

Rock Island County, Illinois

Statement of Cash Flows
Governmental Activities—Internal Service Funds
Year Ended November 30, 2019

Cash flows from operating activities:		
Cash received from employee contributions and other charges	\$	9,295,359
Cash received from other operating revenue		305,510
Cash payments for claims		(9,521,548)
Cash received for jail lease		2,707,132
Cash payments for jail lease		(2,166,617)
Cash payments for jail operations		(379,633)
Net cash provided by operating activities		240,203
Cash flows from noncapital financing activities:		
Interfund payments		42,973
Transfers out		(29,978)
Net cash provided by noncapital financing activities		12,995
Cash flows from capital and related financing activities,		
purchase of property		(12,276,569)
Cash flows from investing activities, interest received		176,973
Net (decrease) in cash		(11,846,398)
Cash and cash equivalents:		
Beginning		16,470,928
Ending	\$	4,624,530
Reconciliation of operating income to net cash used in operating activities:		
Operating loss	\$	(675,297)
Adjustments to reconcile operating loss to net cash used in operating activities:		
Depreciation		348,349
(Increase) decrease in:		
Receivables		659
Due from other governmental units		(17,430)
Other assets		6,205
Increase (decrease) in:		
Accounts payable		151,308
Accrued liabilities		75,647
Unearned revenue		350,762
Net cash used in operating activities	\$	240,203

See notes to basic financial statements.

Rock Island County, Illinois

Statement of Assets and Liabilities

Agency Funds

November 30, 2019

Assets

Cash and cash equivalents	\$ 11,106,984
Due from primary government	1,502,300
Receivables:	
Accounts receivable	736,331
Accrued interest receivable	<u>342,488</u>
Total assets	\$ 13,688,103

Liabilities

Due to other governmental units	\$ 9,904,888
Due to individuals and private entities	<u>3,783,215</u>
Total liabilities	\$ 13,688,103

See notes to basic financial statements.

Rock Island County, Illinois

Notes to Basic Financial Statements **Year Ended November 30, 2019**

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, 2019. 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, 2019. 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, 2019. 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, 2019

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, 2019

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, 2019

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 2019 tax levy is budgeted for fiscal year 2020, 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, 2019 included an allowance for an uncollectible amount of \$570,420 for private pay patient receivables in the Hope Creek Care Center Fund.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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, 2019 included an allowance for an uncollectible amount of \$631,154 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
Furniture	10 years
Improvements other than buildings	20 years

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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

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

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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

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

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

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

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

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

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

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

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

Net position: Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted through enabling legislation consists of \$3,292,859 for public health and \$6,857,155 for capital improvements.

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

Note 2. Cash and Cash Equivalents

As of November 30, 2019, the County's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net position	\$ 39,817,814
Cash and cash equivalents fiduciary funds	11,106,984
Cash and cash equivalents component unit	44,937
	<u>\$ 50,969,735</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, 2019, the County held no investments.

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

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

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

Concentration of credit risk: The County's investment policy is to apply the prudent-person rule: Investments shall be made utilizing the judgment and care, under the circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived. The investment policy further limits the County's investments to be less than 75% of the financial institutions Capital and surplus. As noted above, as of November 30, 2019, the County held no investments.

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

Rock Island County, Illinois

Notes to Basic Financial Statements **Year Ended November 30, 2019**

Note 2. Cash and Cash Equivalents (Continued)

The Rock Island Forest Preserve District's investment policy is to apply the prudent-person rule: Investments shall be made utilizing the judgment and care, under the circumstances then present, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived. As of June 30, 2019, the District held no investments.

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

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

As of November 30, 2019, \$750,000 of the County's bank balances were exposed to custodial credit risk as the balances were insured and/or collateralized.

The carrying amount of the County's deposits as of November 30, 2019 was \$49,655,363. 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, 2019 was \$44,937. 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, 2019:

Fund	Deficit Fund Balance
Major Funds:	
Hope Creek Care Center, special revenue fund	\$ 5,595,396
Nonmajor Funds:	
Animal Control Fund, special revenue fund	478,112
Recorders Document Fund, special revenue fund	162,320

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, 2019

Note 4. Interfund Account Balances

The interfund receivable and payable balances as of November 30, 2019 are as follows:

	Due From Other Funds	Due To Other Funds
Major funds:		
General	\$ 142,971	\$ 131,649
Hope Creek Care Center	82,885	82,885
Liability insurance fund	1,413	241
Nonmajor governmental funds	519,141	545,381
Internal service funds	13,746	-
Total	<u>\$ 760,156</u>	<u>\$ 760,156</u>

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

Advances to and from other funds as of November 30, 2019, were as follows:

	Advances To Other Funds	Advances From Other Funds
Major funds:		
General	\$ 1,554,268	\$ -
Hope Creek Care Center	-	3,357,268
Liability insurance fund	1,969,000	-
Nonmajor governmental funds	46,301	212,301
Total	<u>\$ 3,569,569</u>	<u>\$ 3,569,569</u>

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

As of November 30, 2019, the County has a due to a fiduciary fund of \$1,502,300. The advance from the Circuit Clerk is due November 30, 2027. The County intends to repay the borrowings with the annual revenues from unclaimed bail bonds over 10 years old that are released to the County per state law and taxes appropriated and levied by the Rock Island County Board.

Note 5. Interfund Transfers

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

	Transfers In	Transfers Out
Major funds:		
General	\$ 3,323,818	\$ 266,296
Hope Creek Care Center	-	694,134
Illinois Municipal Retirement	-	27,014
Liability insurance fund	8,374	48,315
Nonmajor governmental funds	779,483	3,045,938
Internal service funds	-	29,978
Total	<u>\$ 4,111,675</u>	<u>\$ 4,111,675</u>

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

Note 6. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2019:

	2018 Balance	Additions	Deletions	2019 Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 6,640,469	\$ 26,153	\$ -	\$ 6,666,622
Construction-in-progress	16,365,943	13,834,607	(28,527,718)	1,672,832
Total capital assets not being depreciated	23,006,412	13,860,760	(28,527,718)	8,339,454
Capital assets being depreciated:				
Buildings	58,470,977	28,287,534	(214,417)	86,544,094
Improvements other than buildings	92,909	-	-	92,909
Equipment	16,486,252	1,334,564	(1,012,538)	16,808,278
Furniture	-	728,890	-	728,890
Infrastructure	64,830,197	1,602,537	-	66,432,734
Total capital assets being depreciated	139,880,335	31,953,525	(1,226,955)	170,606,905
Less accumulated depreciation for:				
Buildings	26,223,196	1,692,052	(77,726)	27,837,522
Improvements other than buildings	65,204	6,315	-	71,519
Equipment	12,656,027	1,152,478	(966,241)	12,842,264
Furniture	-	36,444	-	36,444
Infrastructure	32,935,202	1,916,412	-	34,851,614
Total accumulated depreciation	71,879,629	4,803,701	(1,043,967)	75,639,363
Total capital assets being depreciated, net	68,000,706	27,149,824	(182,988)	94,967,542
Governmental activities capital assets, net	\$ 91,007,118	\$ 41,010,584	\$ (28,710,706)	\$ 103,306,996

The following is a summary of the changes in capital assets of the discretely presented component unit for the year ended June 30, 2019:

	2018 Balance	Additions	Deletions	2019 Balance
Discretely Presented Component Unit:				
Capital assets being depreciated, equipment	\$ 156,680	\$ 6,894	\$ -	\$ 163,574
Less accumulated depreciation for equipment	148,662	2,638	-	151,300
Component unit capital assets, net	\$ 8,018	\$ 4,256	\$ -	\$ 12,274

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

General government	\$ 152,811
Public safety	1,292,442
Judiciary and legal	74,601
Transportation and public works	1,874,067
Social services	573,734
Culture and recreation	836,046
Total depreciation expense, governmental activities	\$ 4,803,701

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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, 2019 is as follows:

	Balance November 30, 2018	Additions	Deletions	Balance November 30, 2019	Due Within One Year
Tax Anticipation Loans	\$ 1,382,000	\$ 2,200,000	\$ 1,682,000	\$ 1,900,000	\$ 1,900,000

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, respectively, with interest rates of 2.5 percent for Hope Creek. The warrants were obtained as a partial advance of 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 matured on January 31, 2019. As of November 30, 2018, the balance was \$1,382,000, which was paid in full as of November 30, 2019.

On February 1, 2019 and November 25, 2019, Rock Island County, Illinois activated two Tax Anticipation Warrants of \$1,382,000 and \$818,000, respectively, with an interest rate of 3.95% for Hope Creek. The warrants were obtained as a partial advance of the approximately \$2,717,023 of property taxes due to Hope Creek in fiscal year 2020. The warrants were used to pay salaries and other operating expenses and liabilities for the Hope Creek Care Center and are due to mature on January 27, 2020. As of November 30, 2019, the balance was \$1,900,000.

The following is a summary of changes in long-term debt for the year ended November 30, 2019:

	Balance November 30, 2018	Additions	Deletions	Balance November 30, 2019	Due Within One Year
Governmental Activities:					
Publicly issued long term debt:					
General obligation bonds	\$ 20,225,000	\$ -	\$ 1,580,000	\$ 18,645,000	\$ 1,660,000
Revenue bonds payable	28,900,000	-	900,000	28,000,000	605,000
Add premiums	2,731,890	-	254,435	2,477,455	-
	51,856,890	-	2,734,435	49,122,455	2,265,000
Compensated absences	2,652,545	2,649,855	2,652,545	2,649,855	2,649,855
Net pension liability	19,154,320	28,070,555	-	47,224,875	-
Total OPEB liability	19,607,989	-	1,416,257	18,191,732	-
Estimated claims settlements	2,373,197	12,811,881	9,819,078	5,366,000	3,643,915
	\$ 95,644,941	\$ 43,532,291	\$ 16,622,315	\$ 122,554,917	\$ 8,558,770
 Discretely Presented Component					
Unit, compensated absences	Balance November 30, 2018	Additions	Retirements	Balance November 30, 2019	Due Within One Year
Net pension liability	\$ 29,793	\$ 31,865	\$ 29,793	\$ 31,865	\$ 31,865
Total OPEB liability	4,138	717,113	-	721,251	-
	6,773	1,424	-	8,197	-
	\$ 40,704	\$ 750,402	\$ 29,793	\$ 761,313	\$ 31,865

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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

Publicly issued long-term debt:

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

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

On December 1, 2008, the Forest Preserve District issued \$4,858,000 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 to 4.4%. The last payment of \$220,000 was made on December 1, 2018.

On September 30, 2014, the Forest Preserve District issued \$875,000 in General Obligation refunding debt certificates. The purpose of the bonds is to refund the District's General Obligation Debt Certificates, Series 2005 and pay costs associated with the issuance of the certificates. The interest rate ranges from 2.25 to 3.0%. The last payment due is \$115,000 December 1, 2020.

On June 29, 2016, the Forest Preserve District issued \$3,125,000 in General Obligation (Alternative Revenue Source) Bonds. The purpose of the bonds is refund a portion of the District's outstanding General Obligation Bonds (Alternate Revenue Source), Series 2008, dated December 1, 2008 and pay costs associated with the issuance of the Bonds. The interest rate ranges from 2.5 to 3.0%. The annual payments range from \$35,000 to \$350,000. The last payment due is \$350,000 on December 1, 2028.

On December 14, 2017, the Forest Preserve District issued \$4,280,000 in General Obligation (Alternative Revenue Source) Bonds. The purpose of the bonds is to improve and maintain forest preserve lands and facilities, pay interest on the Series 2017 Bonds through December 1 2019 and pay costs associated with the issuance of the 2017 Bonds. The interest rate ranges from 3.0 to 4.0%. The annual payments range from \$170,000 to \$335,000. The last payment due is \$335,000 on December 1, 2037.

Revenue bonds: On December 1, 2016, Rock Island County (Public Building Commission) issued \$28,000,000 in Justice Center Revenue Bonds, Series 2016 with interest rates ranging from 3.0% to 5.0%. The annual payments range from \$941,588 to \$1,856,200. The last payment is \$1,851,200 due on December 1, 2045.

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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

The County has a noncancelable lease agreement with the Public Building Commission to lease the criminal justice facility through December 31, 2045. The present value of the capital lease payments is not capitalized as a lease receivable on the Public Building Commission or as a lease payable on the County because the Public Building Commission is a blended component unit and included in the primary government reporting of the County's financial statements.

The County has pledged as security for bonds issued by the Public Building Commission, a portion of the County's property tax. The bonds issued by the Public Building Commission in 2016 in the amount of \$28,000,000 for the purpose of construction of the new Justice Center, which are payable through 2045. The County has committed to appropriate each year, from the property tax, an amount sufficient to cover the principal and interest requirements on the Public Building Commission's debt. The Public Building Commission has pledged as sole security for the bonds the appropriation from the County. Total principal and interest remaining on the debt is \$48,184,890 with annual requirements ranging from \$1,851,200 to \$1,856,200. For the current year, principal and interest paid by the Public Building Commission and the total property tax revenue recognized by the County were \$2,162,419 and \$3,582,469, respectively.

The County has pledged as security for bonds issued by the Hope Creek Care Center, a portion of the County's property tax. The bonds issued by Hope Creek Care Center in 2013 in the amount of \$3,700,000 and in 2016 in the amount of \$9,105,000, for the purpose of advance refunding \$3,205,000 of General Obligation Bonds, Series 2006 and Series 2007, which are payable through December 1, 2025 and 2027, respectively. The County has committed to appropriate each year, from the property tax, an amount sufficient to cover the principal and interest requirements on the Hope Creek Care Center's debt. Total principal and interest remaining on the debt is \$12,971,750 with annual requirements ranging from \$1,612,000 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 \$1,583,275 and \$2,642,506, 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, 2019, 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
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	1,915,000	423,502	2,338,502
2025-2029	7,260,000	1,090,762	8,350,762
2030-2034	1,325,000	379,761	1,704,761
2035-2038	1,265,000	102,975	1,367,975
Total	<u>\$ 18,645,000</u>	<u>\$ 4,257,410</u>	<u>\$ 22,902,410</u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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

As of November 30, 2019, the County's future cash flow requirements for the retirement of the revenue bonds is as follows:

Years ending November 30:	Principal	Interest	Total
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	695,000	1,156,719	1,851,719
2025–2029	3,990,000	5,275,145	9,265,145
2030–2034	4,875,000	4,392,750	9,267,750
2035–2039	6,220,000	3,046,000	9,266,000
2040–2044	7,895,000	1,375,950	9,270,950
2045–2046	1,780,000	71,200	1,851,200
Total	\$ 28,000,000	\$ 20,184,890	\$ 48,184,890

As of November 30, 2019, the County did not exceed its legal debt margin:

Assessed value, net of tax exemptions	<u>\$ 2,660,279,396</u>
Debt limit, 2.875% of assessed value	<u>\$ 76,483,033</u>
Debt applicable to debt limit	<u>46,645,000</u>
Legal debt margin	<u>\$ 29,838,033</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, 2019:

	Regular	Sheriff's Law Enforcement Personnel	Elected County Officials	Forest Preserve District	Total
Net pension liability	\$ (29,696,440)	\$ (10,865,414)	\$ (4,614,151)	\$ (2,048,870)	\$ (47,224,875)
Deferred outflows of resources	15,030,674	5,710,388	955,158	878,730	22,574,950
Deferred inflows of resources	(3,820,878)	(1,434,800)	-	(449,960)	(5,705,638)
Pension expense	2,508,367	(76,453)	35,051	449,004	2,915,969

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

Note 8. Retirement System (Continued)

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

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

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

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees covered by benefit terms: As of November 30, 2019, 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	661	75	26	43	805
Inactive plan members entitled to but not yet receiving benefits	546	7	7	22	582
Active plan members	548	60	4	35	647
Total	1,755	142	37	100	2,034

Contributions: As set by statute, the County's Regular Plan Members are required to contribute 4.5% of their annual covered salary. SLEP and ECO employees participating in IMRF are required to contribute 7.5% of their covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's annual contribution rates for calendar year 2019 was 15.14%, 26.65%, 133.48%, and 18.16% for RP, SLEP, ECO, and the Forest Preserve District, respectively. For the fiscal year ended November 30, 2019 the County and Forest Preserve District contributed \$5,536,397 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.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

Note 8. Retirement System (Continued)

Net pension liability: The County's net pension liability was measured as of December 31, 2018. 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, 2018:

Methods and assumptions used to determine total pension liability:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.5%.
- Salary Increases were expected to be 3.39% to 14.25%
- The Investment Rate of Return was assumed to be 7.25%
- Projected Retirement Age was from the experience-based table of rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014-2016.
- For nondisabled retirees, an IMRF-specific mortality tables were used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For disabled retirees, an IMRF-specific mortality table was used with fully generational projection MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives.
- For active members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2018 Illinois Municipal Retirement Fund annual actuarial valuation report.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of the 2014 actuarial experience study covering the period of 2011-2013.

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

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
U.S. equity	37%	7.15%
International equity	18	7.25
Fixed income	28	3.75
Real estate	9	6.25
Alternative investments	7	3.20 - 8.50
Cash equivalents	1	2.50
Total	100%	

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

Note 8. Retirement System (Continued)

Discount rate: The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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, 2018	\$ 151,248,809	\$ 141,070,758	\$ 10,178,051
Changes for the year:			
Service cost	2,248,282	-	2,248,282
Interest on the total pension liability	11,101,721	-	11,101,721
Differences between expected and actual experience of the total pension liability	(2,008,479)	-	(2,008,479)
Changes of assumptions	4,658,469	-	4,658,469
Contributions—employer	-	3,644,286	(3,644,286)
Contributions—employees	-	1,086,216	(1,086,216)
Net investment income	-	(8,486,935)	8,486,935
Benefit payments, including refunds of employee contributions	(8,700,020)	(8,700,020)	-
Other (net transfer)	-	238,037	(238,037)
Net changes	7,299,973	(12,218,416)	19,518,389
Balances at November 30, 2019	\$ 158,548,782	\$ 128,852,342	\$ 29,696,440
Sheriff's Law Enforcement Personnel			
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2018	\$ 47,628,201	\$ 43,259,921	\$ 4,368,280
Changes for the year:			
Service cost	733,639	-	733,639
Interest on the total pension liability	3,508,081	-	3,508,081
Differences between expected and actual experience of the total pension liability	(37,574)	-	(37,574)
Changes of assumptions	1,498,632	-	1,498,632
Contributions—employer	-	1,089,924	(1,089,924)
Contributions—employees	-	306,750	(306,750)
Net investment income	-	(3,205,298)	3,205,298
Benefit payments, including refunds of employee contributions	(2,441,211)	(2,441,211)	-
Other (net transfer)	-	1,014,268	(1,014,268)
Net changes	3,261,567	(3,235,567)	6,497,134
Balances at November 30, 2019	\$ 50,889,768	\$ 40,024,354	\$ 10,865,414

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2019

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, 2018	\$ 11,531,353	\$ 7,961,620	\$ 3,569,733
Changes for the year:			
Service cost	76,463	-	76,463
Interest on the total pension liability	832,913	-	832,913
Differences between expected and actual experience of the total pension liability	124,890	-	124,890
Changes of assumptions	262,991	-	262,991
Contributions—employer	-	475,611	(475,611)
Contributions—employees	-	26,724	(26,724)
Net investment income	-	(594,081)	594,081
Benefit payments, including refunds of employee contributions	(928,144)	(928,144)	-
Other (net transfer)	-	344,585	(344,585)
Net changes	369,113	(675,305)	1,044,418
Balances at November 30, 2019	<u>\$ 11,900,466</u>	<u>\$ 7,286,315</u>	<u>\$ 4,614,151</u>
 Forest Preserve District			
	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A)-(B)
Balances at November 30, 2018	\$ 8,770,864	\$ 7,732,608	\$ 1,038,256
Changes for the year:			
Service cost	144,214	-	144,214
Interest on the total pension liability	645,046	-	645,046
Differences between expected and actual experience of the total pension liability	(430,788)	-	(430,788)
Changes of assumptions	243,080	-	243,080
Contributions—employer	-	309,636	(309,636)
Contributions—employees	-	76,727	(76,727)
Net investment income	-	(452,764)	452,764
Benefit payments, including refunds of employee contributions	(484,716)	(484,716)	-
Other (net transfer)	-	(342,661)	342,661
Net changes	116,836	(893,778)	1,010,614
Balances at November 30, 2019	<u>\$ 8,887,700</u>	<u>\$ 6,838,830</u>	<u>\$ 2,048,870</u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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 7.25 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% lower or 1% higher:

	1% Decrease (6.25%)	Current Discount (7.25%)	1% Increase (8.25%)
Net pension liability—Regular	\$ 50,942,873	\$ 29,696,440	\$ 12,376,672
	1% Decrease (6.25%)	Current Discount (7.25%)	1% Increase (8.25%)
Net pension liability—Sheriff's Law Enforcement Personnel	\$ 17,665,318	\$ 10,865,414	\$ 5,278,261
	1% Decrease (6.25%)	Current Discount (7.25%)	1% Increase (8.25%)
Net pension liability—Elected County Officials	\$ 5,779,590	\$ 4,614,151	\$ 3,621,084
	1% Decrease (6.25%)	Current Discount (7.25%)	1% Increase (8.25%)
Net pension liability—Forest Preserve District	\$ 3,158,701	\$ 2,048,870	\$ 1,145,949

Pension expense, deferred outflows of resources, and deferred inflows of resources related to pension: For the year ended November 30, 2019, the County recognized pension expense of \$2,915,969. At November 30, 2019, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Regular	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ -	\$ 1,519,703
Changes of assumptions	3,310,727	2,301,175
Net difference between projected and actual earnings on pension plan investments	8,874,777	-
Total deferred amounts to be recognized in pension expense in future periods	12,185,504	3,820,878
Pension contributions made subsequent to the measurement date	2,845,170	-
Total deferred amounts related to pensions	\$ 15,030,674	\$ 3,820,878

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2019

Note 8. Retirement System (Continued)

	Sheriff's Law Enforcement Personnel	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts Related to Pensions		
Deferred amounts to be recognized in pension expense in future periods:		
Differences between expected and actual experience	\$ 488,206	\$ 1,091,457
Changes of assumptions	1,271,602	343,343
Net difference between projected and actual earnings on pension plan investments	2,998,687	-
Total deferred amounts to be recognized in pension expense in future periods	4,758,495	1,434,800
Pension contributions made subsequent to the measurement date	951,893	-
Total deferred amounts related to pensions	<u>\$ 5,710,388</u>	<u>\$ 1,434,800</u>
 Elected County Officials		
Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension expense in future periods, net difference between projected and actual earnings on pension plan investments	\$ 511,157	\$ -
Pension contributions made subsequent to the measurement date	444,001	-
Total deferred amounts related to pensions	<u>\$ 955,158</u>	<u>\$ -</u>
 Forest Preserve District		
Deferred Amounts Related to Pensions	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	\$ 90,148	\$ 329,103
Changes of assumptions	186,651	120,857
Net difference between projected and actual earnings on pension plan investments	468,580	-
Total deferred amounts to be recognized in pension expense in future periods	745,379	449,960
Pension contributions made subsequent to the measurement date	133,351	-
Total deferred amounts related to pensions	<u>\$ 878,730</u>	<u>\$ 449,960</u>

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

Note 8. Retirement System (Continued)

\$4,374,415 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, 2020.

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

Years ending November 30:	Regular	Sheriff's Law	Elected	Forest	Total
		Enforcement Personnel	County Officials	Preserve District	
2019	\$ 2,292,640	\$ 1,153,250	\$ 160,475	\$ 127,181	\$ 3,733,546
2020	896,360	464,709	60,135	(33,722)	1,387,482
2021	1,390,163	263,962	52,914	9,204	1,716,243
2022	3,785,463	1,441,774	237,633	192,756	5,657,626
	\$ 8,364,626	\$ 3,323,695	\$ 511,157	\$ 295,419	\$ 12,494,897

As of November 30, 2019, the County owed IMRF \$328,694 for outstanding amount of legally required contributions to the pension plans which had been withheld but not yet remitted to IMRF.

Rock Island Tri-County Consortium

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

Note 8. Retirement System (Continued)

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

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Employees covered by benefit terms: As of December 31, 2018, 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	10
Active plan members	10
Total	57

Contributions: As set by statute, the Consortium's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Consortium's annual contribution rates for calendar year 2018 was 18.54%. For the fiscal year ended June 30, 2019, 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, 2018. 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, 2018:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Projected Retirement Age was from the experience-based table of rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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	37%	7.15%
International equity	18	7.25
Fixed income	28	3.75
Real estate	9	6.25
Alternative investments	7	3.20 - 8.50
Cash equivalents	1	2.50
Total	<hr/> <hr/> 100%	

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2019

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, 2018	\$ 5,269,040	\$ 5,264,882	\$ 4,158
Changes for the year:			
Service cost	51,173	-	51,173
Interest on the total pension liability	381,920	-	381,920
Differences between expected and actual experience of the total pension liability	(51,953)	-	(51,953)
Changes of assumptions	116,503	-	116,503
Contributions—employer	-	96,490	(96,490)
Contributions—employees	-	23,420	(23,420)
Net investment income	-	(382,402)	382,402
Benefit payments, including refunds of employee contributions	(404,732)	(404,732)	-
Other (net transfer)	-	43,022	(43,022)
Net changes	92,911	(624,202)	717,113
Balances at June 30, 2019	\$ 5,361,951	\$ 4,640,680	\$ 721,271

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 7.25%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1% lower or 1% higher:

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 1,239,461	\$ 721,271	\$ 281,479

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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, 2019, the Consortium recognized pension expense of \$77,602. At June 30, 2019, 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	\$ -	\$ 21,571
Changes of assumptions	48,373	-
Net difference between projected and actual earnings on pension plan investments	<u>297,891</u>	-
Total deferred amounts to be recognized in pension expense in future periods	346,264	21,571
Pension contributions made subsequent to the measurement date	29,371	-
Total deferred amounts related to pensions	<u><u>\$ 375,635</u></u>	<u><u>\$ 21,571</u></u>

\$29,371 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, 2020. 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:	
2020	\$ 113,588
2021	20,094
2022	37,370
2023	153,641
Total	<u><u>\$ 324,693</u></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, 2019

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, 2019, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$5,366,000, of which \$751,000 was recorded in the Internal Service Fund as accrued liabilities. The entire balance of \$5,366,000 was recorded in the government-wide statements.

Changes in reported liabilities during fiscal 2019 and 2018 were:

	Self-Insurance	
	2019	2018
Claims payable, beginning of year	\$ 2,373,197	\$ 3,918,467
Claims expense and changes in estimates	12,811,881	8,649,179
Claims payments	(9,819,078)	(10,194,449)
Claims payable, end of year	<u>\$ 5,366,000</u>	<u>\$ 2,373,197</u>

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

Note 11. Other Postemployment Benefits

The County offers one plan that employees may participate in, a self-funded County plan. Below is a summary of amounts reported by the County as of and for the year ended November 30, 2019:

	<u>County's Plan</u>
Total OPEB liability	\$ (18,191,732)
Deferred outflow of resources	2,877,345
Deferred inflow of resources	(3,918,855)
OPEB expense	262,588

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% of the pre-Medicare retirees' health insurance premiums for single coverage or 83% of the premium for family coverage for all retirees qualifying under (1) or (2) above. The County pays 50% of the pre-Medicare retirees' health insurance premiums for all retirees qualifying under (3) above. The County pays between 2% and 50%, depending on the length of employee's service, for all retirees qualifying under (4) above. The current funding policy of the County is to pay claims as they occur on a pay-as-you-go basis. The source of payment is the fund that pays the benefits for current employees. Other postemployment liabilities are generally liquidated by the General Fund. The monthly contributions are listed below:

	Active Employee Contribution Rates		Total Premium Rates	
	Premier	Nonpremier	Premier	Nonpremier
Retiree	\$ 41.30	\$ 77.00	\$ 584.20	\$ 619.90
Retiree spouse	39.60	96.30	925.00	981.70

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

Note 11. Other Postemployment Benefits (Continued)

Employees covered by benefit terms: At November 30, 2019, the following employees were covered by the benefit terms:

Number of participants:

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

Changes in the total OPEB liability:

	Increase (Decrease)	Total OPEB Liability (a)
Balances, November 30, 2018		\$ 19,607,989
Changes for the year:		
Service cost	537,014	
Interest	606,489	
Difference between expected and actual experience	(4,702,626)	
Changes of assumptions	3,452,814	
Benefits paid	(1,309,948)	
Net changes	(1,416,257)	
Balances, November 30, 2019		\$ 18,191,732

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 (2.22%) or 1-percentage-point higher (4.22%) than the current rate:

	1% Decrease 2.22%	Current Rate 3.22%	1% Increase 4.22%
Net OPEB liability	\$ 19,255,326	\$ 18,191,732	\$ 17,151,829

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2019

Note 11. Other Postemployment Benefits (Continued)

Sensitivity of the OPEB liability to changes in the healthcare cost trend rates: The following presents the approximate total OPEB liability of the County, as well as what the County's approximate total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.50% to 5.75% over 3 years and following the Getzen model less than 1% thereafter) or 1-percentage-point higher (8.50% to 7.75% over 3 years and following the Getzen model less than 1% thereafter) than the current healthcare cost trend rates:

	1% Decrease 6.50% to 5.75% Over 3 Years and Following the Getzen model Less 1% Thereafter	Current 7.50% to 6.75% Over 3 Years and Following the Getzen model Less 1% Thereafter	1% Increase 8.50% to 7.75% Over 3 Years and Following the Getzen model Less 1% Thereafter
Net OPEB liability	\$ 16,707,819	\$ 18,191,732	\$ 19,887,604

OPEB Expense and deferred outflows of resources and deferred inflows of resources related to OPEB: For the year ended November 30, 2019, the County recognized OPEB expense of \$262,588. At November 30, 2019 the County reported deferred outflows and deferred inflows of resources related to OPEB from the following source:

Deferred Amounts Related to OPEB	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in OPEB expense in future periods, differences between expected and actual		
Differences between expected and actual experience	\$ -	\$ 3,918,855
Changes of assumptions	2,877,345	-
	<u>\$ 2,877,345</u>	<u>\$ 3,918,855</u>

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

Rock Island County, Illinois**Notes to Basic Financial Statements**
Year Ended November 30, 2019**Note 11. Other Postemployment Benefits (Continued)**

	Net Deferred Inflows of Resources
Year ending June 30:	
2020	\$ (208,302)
2021	(208,302)
2022	(208,302)
2023	(208,302)
2024	(208,302)
	<u><u>\$ (1,041,510)</u></u>

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, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

- The Actuarial Cost Method used was Entry Age Normal.
- Plan participation was assumed to be 90% of eligible retirees and spouses hired prior to January 1, 2001 and 70% of eligible retirees and spouses hired on or after January 1, 2001.
- Salary increases were assumed to be 5%.
- The discount rate was assumed to be 3.22%, based on the S&P Municipal Bond 20-Year High Grade Index.
- An initial health care cost trend rate was assumed to be 7.5% initially, graded uniformly to 6.75% over 3 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2075 with a stop loss of 10% per annum and administrative cost of 5% per annum.
- Claims were calculated for a male at attained age 65 and decrease according to the Dale Yamamoto aging table.
- The RP-2014 Mortality table was projected back to 2006 with improvement scale MP-2014 and then forward with scale MP-2019.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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, 2019, eight active employees were covered by the benefit terms.

Total OPEB liability: At June 30, 2019, the Consortium reported a total OPEB liability of \$8,197; the Consortium's total OPEB liability was measured as of June 30, 2019 and was determined by an actuarial valuation as of that date.

Actuarial methods and assumptions: The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method:	Entry age actuarial cost method
Discount rate:	3.15%
Salary rate increase:	0.00%
Inflation rate:	2.75%
Health cost premium trend rate:	6.00%
Claim cost trend rate:	7.30%
Attained age rate of employee termination:	None
Mortality:	None

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

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	0.5
90+	-

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

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

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, 2019

Note 11. Other Postemployment Benefits (Continued)

A rate of 3.15 is used, which is the Vanguard Group, Municipal Bond Index, as of June 30, 2019.

Changes to total OPEB obligation:

	<u>Total OPEB Obligation</u>
Balances, June 30, 2018	<u>\$ 6,773</u>
Changes for the year:	
Service cost	1,527
Interest on total OPEB obligation	269
Difference between expected and actual	(576)
Changes of assumptions and other inputs	204
Net changes	<u>1,424</u>
Balances, June 30, 2019	<u>\$ 8,197</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 3.15%, as well as what the plan's total OPEB obligation would be if it were calculated using a discount rate that is 1% lower or 1% higher.

	1% Decrease (2.15%)	Current Rate (3.15%)	1% Increase (4.15%)
Total OPEB obligation	<u>\$ 9,088</u>	<u>\$ 8,197</u>	<u>\$ 7,402</u>

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%, 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% lower or 1% higher:

	1% Decrease (5%)	Current Rate (6%)	1% Increase (7%)
Total OPEB obligation	<u>\$ 7,779</u>	<u>\$ 8,197</u>	<u>\$ 8,634</u>

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB: For the year ended June 30, 2019, the Consortium recognized OPEB expense of \$1,529. At June 30, 2019, the Consortium reported deferred outflows of resources and deferred inflows of resources related to the OPEB obligation from the following sources:

Deferred Amounts Related to OPEB	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in OPEB expense in future periods, differences between expected and actual		
Differences between expected and actual		
experience	\$ -	\$ 576
Changes of assumptions	-	204
	<u>\$ -</u>	<u>\$ 780</u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2019

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:

	<u>Net Deferred Inflows of Resources</u>
Year ending June 30:	
2020	\$ (178)
2021	(178)
2022	(178)
2023	(178)
2024	(178)
Thereafter	314
	<u>\$ (576)</u>

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, 2019 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, 2019

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, 2019 are as follows:

Fund balances:	Forest	Hope Creek	Illinois	Liability	Nonmajor	Total
	General					
Nonspendable:						
Advances	\$ 1,554,268	\$ -	\$ -	\$ -	\$ -	\$ 1,554,268
Inventories	8,683	-	-	-	10,051	18,734
Prepays	62,260	6,232	1,969	-	1,313	71,774
Total nonspendable	1,625,211	6,232	1,969	-	11,364	1,644,776
Restricted:						
Capital improvements	-	-	-	-	6,857,155	6,857,155
Collector's tax fees, sale and error refunds	-	-	-	-	180,395	180,395
Document storage	-	-	-	-	1,731,931	1,731,931
Working Cash	543,415	-	-	-	-	543,415
GIS	-	-	-	-	65,948	65,948
IMRF/FICA	-	-	2,388,044	-	1,153,454	3,541,498
Judicial	-	-	-	-	1,903,678	1,903,678
Parks and recreation	-	6,542,533	-	-	1,308	6,543,841
Public health	-	-	-	-	3,292,859	3,292,859
Public safety	-	-	-	-	104,633	104,633
Liability	-	-	-	5,870,204	-	5,870,204
Total restricted	543,415	6,542,533	-	2,388,044	5,870,204	15,291,361
Unassigned	3,927,451	-	(5,597,365)	-	(640,432)	(2,310,346)
Total fund balances	\$ 6,096,077	\$ 6,548,765	\$ (5,595,396)	\$ 2,388,044	\$ 5,870,204	\$ 14,662,293
						\$ 29,969,987

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, 2019.

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, 2019**

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 \$2,475,400 during the year ended November 30, 2019.

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 \$8,400 during the year ended November 30, 2019.

In conjunction with the City of East Moline, the East Moline School District and the United Township High School District, the County has entered into another agreement with a local wholesaler to abate taxes on a decreasing scale of rebates over a period of five years. The County estimates its portion of annual abatement of property taxes under this agreement approximates \$1,000 during the year ended November 30, 2019.

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 \$7,400 during the year ended November 30, 2019.

Note 16. Adopted and Pending Pronouncements

- 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. It was determined that the County does not have a liability related to future asset retirement activities related to its tangible capital assets; therefore, no additional accrual or disclosure is necessary.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

Note 16. Adopted and Pending Pronouncements (Continued)

- GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placement*. The statement 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. See Note 7 to the financial statements for the required disclosures.
- GASB Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, issued in May 2020, will be effective immediately for the County. The objective of Statement No. 95 is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by delaying the effective dates of pronouncements not yet adopted by 12-18 months. The following pronouncements have been updated to reflect the new effective dates.

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

- GASB Statement No. 84, *Fiduciary Activities*, issued February 2017, will be effective for the County beginning with its fiscal year ending November 30, 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.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2019

Note 16. Adopted and Pending Pronouncements (Continued)

- 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. 91, *Conduit Debt Obligations*, will be effective for reporting periods beginning after December 15, 2021. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.
- GASB Statement No. 92, *Omnibus 2020*, issued in January 2020, will be effective for the County fiscal years beginning after June 15, 2021. The objective of Statement No. 92 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB statements. This Statement addresses a variety of topics including issues related to leases, postemployment benefits (pensions and other postemployment benefits), fiduciary activities, asset retirement obligations and fair value measurement and application.

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2019

Note 17. Subsequent events

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 11, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate the spread of it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries, including the geographical area in which the County operates. On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was enacted to amongst other provisions, provide emergency assistance for individuals, families and businesses affected by the coronavirus pandemic. While it is unknown how long these conditions will last and what the complete financial effect will be to the County, to date, the County is expecting to experience declining revenue and significant changes in fair value of assets or liabilities. Our concentrations due to the market make it reasonably possible that we are vulnerable to the risk of a near-term severe impact.

Additionally, it is reasonably possible that estimates made in the financial statements have been, or will be, materially and adversely impacted in the near-term as a result of these conditions

On June 16, 2020, the County Board approved a resolution to authorize the sale of Rock Island County's Hope Creek Care Center County Nursing Home for \$4,000,000.

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, 2019	November 30, 2018
Measurement date	12/31/2018	12/31/2017
Total Pension Liability		
Service cost	\$ 2,248,282	\$ 2,461,601
Interest on the total pension liability	11,101,721	11,105,808
Difference between expected and actual experience of the total pension liability	(2,008,479)	(163,459)
Changes of assumptions	4,658,469	(4,716,438)
Net investment income	-	-
Benefit payments, including refunds of employee contributions	(8,700,020)	(8,570,690)
Net change in total pension liability	7,299,973	116,822
Total pension liability, beginning	151,248,809	151,131,987
Total pension liability, ending (A)	\$ 158,548,782	\$ 151,248,809
Plan Fiduciary Net Position		
Contributions—employer	\$ 3,644,286	\$ 3,615,573
Contributions—employees	1,086,216	1,086,305
Net investment income	(8,486,935)	22,847,735
Benefit payments, including refunds of employee contributions	(8,700,020)	(8,570,690)
Other	238,037	(2,920,593)
Net change in plan fiduciary net position	(12,218,416)	16,058,330
Plan fiduciary net position, beginning	141,070,758	125,012,428
Plan fiduciary net position, ending (B)	\$ 128,852,342	\$ 141,070,758
Net pension liability—ending (A) - (B)	\$ 29,696,440	\$ 10,178,051
Plan fiduciary net position as a percentage of the total pension liability	81.27%	93.27%
Covered valuation payroll	\$ 24,065,746	\$ 23,912,517
Net pension liability as a percentage of covered valuation payroll	123.40%	42.56%

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

See notes to required supplementary information.

	November 30, 2017	November 30, 2016	November 30, 2015
	12/31/2016	12/31/2015	12/31/2014
\$	2,427,493	\$ 2,544,816	\$ 2,877,758
	10,747,993	9,800,790	8,941,007
	(100,910)	8,114,360	2,430,156
	(382,780)	373,468	3,906,049
	-	-	-
	(8,071,625)	(7,452,807)	(5,596,657)
	4,620,171	13,380,627	12,558,313
	146,511,816	133,131,189	120,572,876
\$	<u>151,131,987</u>	<u>\$ 146,511,816</u>	<u>\$ 133,131,189</u>
\$	2,895,160	\$ 2,810,537	\$ 3,084,483
	1,088,105	1,745,941	1,398,585
	8,218,611	605,317	7,048,472
	(8,071,625)	(7,452,807)	(5,596,657)
	389,874	271,847	471,065
	4,520,125	(2,019,165)	6,405,948
	120,492,303	122,511,468	116,105,520
\$	<u>125,012,428</u>	<u>\$ 120,492,303</u>	<u>\$ 122,511,468</u>
\$	<u>26,119,559</u>	<u>\$ 26,019,513</u>	<u>\$ 10,619,721</u>
	82.72%	82.24%	92.02%
\$	23,750,321	\$ 24,180,686	\$ 23,552,737
	109.98%	107.60%	45.09%

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

Fiscal Year Ended November 30,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2019	\$ 3,146,817	\$ 3,146,817	\$ -	\$ 23,479,247	13.40%
2018	3,641,222	3,641,893	(671)	24,052,977	15.14
2017	3,555,539	3,555,539	-	23,899,001	14.88
2016	2,878,982	2,888,108	(9,126)	23,786,185	12.14
2015	2,717,121	2,833,366	(116,245)	24,128,361	11.74
2014	2,653,418	2,827,443	(174,025)	21,590,055	13.10

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund—Sheriff's Law Enforcement Personnel
Primary Government

	November 30, 2019	November 30, 2018
Measurement date	12/31/2018	12/31/2017
Total Pension Liability		
Service cost	\$ 733,639	\$ 758,182
Interest on the total pension liability	3,508,081	3,530,410
Difference between expected and actual experience of the total pension liability	(37,574)	(1,699,771)
Changes of assumptions	1,498,632	(424,399)
Net investment income	-	-
Benefit payments, including refunds of employee contributions	(2,441,211)	(2,458,532)
Net change in total pension liability	3,261,567	(294,110)
Total pension liability, beginning	47,628,201	47,922,311
Total pension liability, ending (A)	\$ 50,889,768	\$ 47,628,201
Plan Fiduciary Net Position		
Contributions—employer	\$ 1,089,924	\$ 1,057,250
Contributions—employees	306,750	297,204
Net investment income	(3,205,298)	7,367,672
Benefit payments, including refunds of employee contributions	(2,441,211)	(2,458,532)
Other	1,014,268	(1,507,094)
Net change in plan fiduciary net position	(3,235,567)	4,756,500
Plan fiduciary net position, beginning	43,259,921	38,503,421
Plan fiduciary net position, ending (B)	\$ 40,024,354	\$ 43,259,921
Net pension liability—ending (A) - (B)	\$ 10,865,414	\$ 4,368,280
Plan fiduciary net position as a percentage of the total pension liability	78.65%	90.83%
Covered valuation payroll	\$ 4,089,968	3,962,708
Net pension liability as a percentage of covered valuation payroll	265.66%	110.23%

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

See notes to required supplementary information.

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

Rock Island County, Illinois

Required Supplementary Information

Schedule of Employer Contributions

Illinois Municipal Retirement Fund—Sheriff's Law Enforcement Personnel

Primary Government

Fiscal Year Ended November 30,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2019	\$ 952,564	\$ 952,564	\$ -	\$ 3,972,325	23.98%
2018	1,087,253	1,087,201	52	4,079,380	26.65
2017	1,054,865	1,055,712	(847)	3,970,756	26.59
2016	1,028,390	1,042,064	(13,674)	4,066,966	25.62
2015	1,022,100	1,071,813	(49,713)	4,119,601	26.02
2014	899,437	919,158	(19,721)	3,455,387	26.60

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios

Illinois Municipal Retirement Fund—Elected County Officials

Primary Government

	November 30, 2019	November 30, 2018
Measurement date	12/31/2018	12/31/2017
Total Pension Liability		
Service cost	\$ 76,463	\$ 99,069
Interest on the total pension liability	832,913	831,093
Difference between expected and actual experience of the total pension liability	124,890	157,559
Changes of assumptions	262,991	(134,336)
Net investment income	-	-
Benefit payments, including refunds of employee contributions	(928,144)	(907,470)
Net change in total pension liability	369,113	45,915
Total pension liability, beginning	11,531,353	11,485,438
Total pension liability, ending (A)	\$ 11,900,466	\$ 11,531,353
Plan Fiduciary Net Position		
Contributions—employer	\$ 475,611	\$ 283,773
Contributions—employees	26,724	26,698
Net investment income	(594,081)	1,442,706
Benefit payments, including refunds of employee contributions	(928,144)	(907,470)
Other	344,585	(208,624)
Net change in plan fiduciary net position	(675,305)	637,083
Plan fiduciary net position, beginning	7,961,620	7,324,537
Plan fiduciary net position, ending (B)	\$ 7,286,315	\$ 7,961,620
Net pension liability—ending (A) - (B)	\$ 4,614,151	\$ 3,569,733
Plan fiduciary net position as a percentage of the total pension liability	61.23%	69.04%
Covered valuation payroll	\$ 356,317	355,974
Net pension liability as a percentage of covered valuation payroll	1294.96%	1002.81%

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

See notes to required supplementary information.

	November 30, 2017	November 30, 2016	November 30, 2015
	12/31/2016	12/31/2015	12/31/2014
\$	107,866	\$ 125,920	\$ 187,169
	826,354	841,550	757,026
	(15,221)	(290,142)	-
	(131,479)	-	514,880
	-	-	632,205
	(890,702)	(857,734)	(752,944)
	(103,182)	(180,406)	1,338,336
	<u>11,588,620</u>	<u>11,769,026</u>	<u>10,430,690</u>
\$	<u>11,485,438</u>	<u>\$ 11,588,620</u>	<u>\$ 11,769,026</u>
\$	442,178	\$ 320,896	\$ 348,899
	29,030	55,364	57,526
	488,754	34,690	423,789
	(890,702)	(857,734)	(752,944)
	95,304	427,938	(19,064)
	164,564	(18,846)	58,206
	<u>7,159,973</u>	<u>7,178,819</u>	<u>7,120,613</u>
\$	<u>7,324,537</u>	<u>\$ 7,159,973</u>	<u>\$ 7,178,819</u>
\$	<u>4,160,901</u>	<u>\$ 4,428,647</u>	<u>\$ 4,590,207</u>
	63.77%	61.78%	61.00%
\$	387,060	\$ 464,125	\$ 501,476
	1075.00%	954.19%	915.34%

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

Fiscal Year Ended November 30,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2019	\$ 444,001	\$ 444,001	\$ -	\$ 469,207	94.63%
2018	473,014	459,625	13,389	356,288	129.00
2017	444,246	296,973	147,273	358,565	82.82
2016	432,070	432,071	(1)	393,482	109.81
2015	322,125	323,230	(1,105)	467,238	69.18
2014	307,668	319,824	(12,156)	459,686	69.57

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Schedule of Changes in the Net Pension Liability and Related Ratios
Illinois Municipal Retirement Fund—Forest Preserve District
Primary Government

	November 30, 2019	November 30, 2018
Measurement date	12/31/2018	12/31/2017
Total Pension Liability		
Service cost	\$ 144,214	\$ 133,326
Interest on the total pension liability	645,046	640,223
Difference between expected and actual experience of the total pension liability	(430,788)	20,537
Changes of assumptions	243,080	(234,757)
Net investment income	-	-
Benefit payments, including refunds of employee contributions	(484,716)	(516,215)
Net change in total pension liability	116,836	43,114
Total pension liability, beginning	8,770,864	8,727,750
Total pension liability, ending (A)	\$ 8,887,700	\$ 8,770,864
Plan Fiduciary Net Position		
Contributions—employer	\$ 309,636	\$ 303,412
Contributions—employees	76,727	70,854
Net investment income	(452,764)	1,247,807
Benefit payments, including refunds of employee contributions	(484,716)	(516,215)
Other	(342,661)	(200,455)
Net change in plan fiduciary net position	(893,778)	905,403
Plan fiduciary net position, beginning	7,732,608	6,827,205
Plan fiduciary net position, ending (B)	\$ 6,838,830	\$ 7,732,608
Net pension liability—ending (A) - (B)	\$ 2,048,870	\$ 1,038,256
Plan fiduciary net position as a percentage of the total pension liability	76.95%	88.16%
Covered valuation payroll	\$ 1,705,045	1,574,530
Net pension liability as a percentage of covered valuation payroll	120.17%	65.94%

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

See notes to required supplementary information.

	November 30, 2017	November 30, 2016	November 30, 2015
	12/31/2016	12/31/2015	12/31/2014
\$	122,307	\$ 137,329	\$ 165,733
	618,130	554,650	521,737
	55,211	635,906	(38,861)
	(19,620)	9,521	186,368
	(501,768)	(440,879)	(321,839)
	274,260	896,527	513,138
	8,453,490	7,556,963	7,043,825
\$	8,727,750	\$ 8,453,490	\$ 7,556,963
\$	200,686	\$ 187,357	\$ 244,822
	65,489	112,172	85,860
	452,813	32,364	374,277
	(501,768)	(440,879)	(321,839)
	34,387	141,103	29,088
	251,607	32,117	412,208
	6,575,598	6,543,481	6,131,273
\$	6,827,205	\$ 6,575,598	\$ 6,543,481
\$	1,900,545	\$ 1,877,892	\$ 1,013,482
	78.22%	77.79%	86.59%
\$	1,455,301	\$ 1,401,782	\$ 1,454,045
	130.59%	133.96%	69.70%

Rock Island County, Illinois

Required Supplementary Information

Schedule of Employer Contributions

Illinois Municipal Retirement Fund—Forest Preserve District

Primary Government

Fiscal Year Ended June 30,	Actuarily Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2019	\$ 309,636	\$ 326,576	\$ (16,940)	\$ 1,729,838	18.88%
2018	303,412	307,534	(4,122)	1,643,785	18.71
2017	200,686	257,321	(56,635)	1,455,301	17.68
2016	194,708	189,371	5,337	1,401,782	13.51
2015	168,706	255,930	(87,224)	1,336,818	19.14

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

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

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

Fiscal year ended June 30,	2019	2018
Measurement date	12/31/2018	12/31/2017
Total Pension Liability		
Service cost	\$ 51,173	\$ 52,170
Interest on the total pension liability	381,920	383,840
Difference between expected and actual experience of the total pension liability	(51,953)	119,128
Changes of assumptions	116,503	(173,386)
Benefit payments, including refunds of employee contributions	(404,732)	(408,998)
Net change in total pension liability	92,911	(27,246)
Total pension liability, beginning	5,269,040	5,296,286
Total pension liability, ending (A)	\$ 5,361,951	\$ 5,269,040
Plan Fiduciary Net Position		
Contributions—employer	\$ 96,490	\$ 105,331
Contributions—employees	23,420	32,289
Net investment income	(382,402)	921,139
Benefit payments, including refunds of employee contributions	(404,732)	(408,998)
Other	43,022	(102,183)
Net change in plan fiduciary net position	(624,202)	547,578
Plan fiduciary net position, beginning	5,264,882	4,717,304
Plan fiduciary net position, ending (B)	\$ 4,640,680	\$ 5,264,882
Net pension liability—ending (A) - (B)	\$ 721,271	\$ 4,158
Plan fiduciary net position as a percentage of the total pension liability	86.55%	99.92%
Covered valuation payroll	\$ 520,447	\$ 500,185
Net pension liability as a percentage of covered valuation payroll	138.59%	0.83%

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.

	2017	2016	2015
	12/31/2016	12/31/2015	12/31/2014
\$	44,268	\$ 40,021	\$ 33,905
	388,047	379,831	355,487
	(85,251)	97,844	128,849
	-	-	191,053
	(405,195)	(415,365)	(360,163)
	(58,131)	102,331	349,131
	<u>5,354,417</u>	<u>5,252,086</u>	<u>4,902,955</u>
\$	<u>5,296,286</u>	<u>\$ 5,354,417</u>	<u>\$ 5,252,086</u>
\$	137,933	\$ 170,450	\$ 119,442
	20,906	18,939	15,684
	425,167	23,430	272,805
	(405,195)	(415,365)	(360,163)
	(203,482)	145,511	166,505
	(24,671)	(57,035)	214,273
	<u>4,741,975</u>	<u>4,799,010</u>	<u>4,584,737</u>
\$	<u>4,717,304</u>	<u>\$ 4,741,975</u>	<u>\$ 4,799,010</u>
\$	<u>578,982</u>	<u>\$ 612,442</u>	<u>\$ 453,076</u>
	89.07%	85.86%	91.37%
\$	435,969	\$ 391,683	\$ 359,218
	132.80%	156.36%	126.13%

Rock Island County, Illinois**Required Supplementary Information****Schedule of Employer Contributions****Illinois Municipal Retirement Fund—Rock Island Tri-County Consortium,
Discretely Presented Component Unit**

Fiscal Year Ending June 30,	Actuarily Determined Contribution *	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered Valuation Payroll
2019	\$ 78,069	\$ 78,069	\$ -	\$ 516,078	15.13%
2018	97,244	97,244	-	501,988	19.37
2017	124,672	124,672	-	500,185	24.93
2016	153,125	153,125	-	435,969	35.12
2015	147,977	147,977	-	391,683	37.78

* Estimated based on 11.59% 2019 calendar year contribution rate, 18.54% 2018 calendar year contribution rate and covered valuation payroll of \$516,078.

See notes to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

Notes to the Required Supplementary Information—Illinois Municipal Retirement System Year Ended November 30, 2019

Valuation date	November 30, 2019
Measurement date	November 30, 2019
Actuarial cost method	Individual Entry Age Normal cost
Salary increases	5.00% per year
Discount rate	3.22%
Health care trend	7.50% graded uniformly to 6.75 over 3 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2017
Retirement contribution trend	Same as health care trend
Mortality rates	RP-2014 Mortality Table adjusted to 2006 with generational mortality improvement to current year under Projection Scale MP-2019

Retirement rates

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

Changes since last actuarial valuation

The Discount rate was changed from 3.45% as of November 30, 2018 to 3.22% as of November 30, 2019.

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

The assumed trend rate was changed from 7.50% graded down to 5.0% over 5 years as of November 30, 2018 to 7.50% graded uniformly to 6.75% over 3 years, and following the Getzen model thereafter until reaching an ultimate rate of 4.04% in the year 2075.

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

Rock Island County, Illinois

Notes to Required Supplementary Information—Illinois Municipal Retirement System Year Ended November 30, 2019

Summary of Actuarial Methods and Assumptions used in the Calculation of the 2018 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 2018 Contribution Rates:

Actuarial Cost Method: Aggregate entry age = normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 25-year closed period

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

Wage Growth: 3.50%

Price Inflation: 2.75%

Salary Increases: 3.75% to 14.50%, including inflation

Investment Rate of Return: 7.50%

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

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

Other information:

Notes: There were no benefit changes during the year.

* Based on valuation assumptions used in the December 31, 2016, actuarial valuation.

Rock Island County, Illinois

Required Supplementary Information

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

	2019	2018
Total OPEB liability		
Service cost	\$ 1,527	\$ 1,453
Interest on the total OPEB liability	269	266
Difference between expected and actual experience of the total OPEB liability	(576)	(645)
Changes of assumptions and other inputs	204	-
Net change in total OPEB liability	1,424	1,074
Total OPEB liability—beginning	6,773	5,699
Total OPEB liability—ending	\$ 8,197	\$ 6,773
Covered payroll	Not available	Not available
Total OPEB liability as a percentage of covered payroll	Not available	Not available

This schedule is presented to illustrate the requirement to show information for 10 years.

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

See note to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information

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

Rock Island Tri-County Consortium, Discretely Presented Component Unit

Last 10 Fiscal Years

	2019	2018
Total OPEB liability		
Service cost	\$ 537,014	\$ 493,625
Interest on the total OPEB liability	606,489	653,916
Difference between expected and actual experience of the total OPEB liability	(4,702,626)	-
Changes of assumptions	3,452,814	-
Benefit payments	(1,309,948)	(1,165,741)
Net change in total OPEB liability	(1,416,257)	(18,200)
Total OPEB liability—beginning	19,607,989	19,626,189
Total OPEB liability—ending	\$ 18,191,732	\$ 19,607,989
Covered payroll	\$ 25,025,530	\$ 23,471,113
Total OPEB liability as a percentage of covered payroll	72.69%	83.54%

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

See note to required supplementary information.

Rock Island County, Illinois

Required Supplementary Information
Budgetary Comparison Schedule
General Fund
Year Ended November 30, 2019

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 5,853,957	\$ 5,853,957	\$ 5,934,292	\$ 80,335
Property taxes	7,319,273	7,319,273	7,311,178	(8,095)
Intergovernmental	10,874,299	10,970,632	12,066,403	1,095,771
Investment earnings	86,070	86,070	123,383	37,313
Miscellaneous	80,350	84,359	82,731	(1,628)
Total revenues	24,213,949	24,314,291	25,517,987	1,203,696
Expenditures:				
Current:				
Salaries and wages	15,635,566	15,798,773	15,361,675	437,098
Personal benefits	4,388,621	4,389,611	4,282,961	106,650
Supplies	282,399	367,377	319,164	48,213
Other services and charges	4,555,557	4,590,818	4,241,399	349,419
Capital outlay	611,564	633,818	493,947	139,871
Total expenditures	25,473,707	25,780,397	24,699,146	1,081,251
Excess (deficiency) of revenues over expenditures	(1,259,758)	(1,466,106)	818,841	2,284,947
Other financing sources (uses):				
Transfers in	2,808,275	2,808,275	3,326,020	517,745
Transfers out	(1,971,891)	(1,971,639)	(1,142,148)	829,491
Proceeds from sale of capital asset	2,000	2,000	6,759	4,759
Total other financing sources	838,384	838,636	2,190,631	1,351,995
Net change in fund balance	\$ (421,374)	\$ (627,470)	\$ 3,009,472	\$ 3,636,942

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	10,191
Total expenditures	(873,650)
Total other financing sources	873,650
Total reconciling items	10,191
Net change in fund balance	3,019,663

Fund balances, beginning of year	3,076,414
Fund balances, end of year	\$ 6,096,077

See note to required supplementary information.

Rock Island County, Illinois

**Required Supplementary Information
Budgetary Comparison Schedule
Forest Preserve Commission
Year Ended November 30, 2019**

	Budget			Variance with Final Budget	
	Original	Final	Actual		
Revenues:					
Fees	\$ 2,723,066	\$ 2,612,249	\$ 2,429,287	\$ (182,962)	
Property taxes	2,934,653	2,947,153	3,064,176	117,023	
Intergovernmental	507,000	471,000	486,608	15,608	
Investment earnings	12,525	20,025	139,819	119,794	
Miscellaneous	234,550	627,367	629,068	1,701	
Total revenues	6,411,794	6,677,794	6,748,958	71,164	
Expenditures:					
Current:					
Salaries and wages	2,362,249	2,304,484	2,290,335	14,149	
Personal benefits	900,705	881,862	859,930	21,932	
Supplies	789,767	803,755	790,526	13,229	
Other services and charges	1,502,262	1,657,825	1,608,370	49,455	
Capital outlay	203,328	459,780	1,993,165	(1,533,385)	
Debt service:					
Principal retirement	414,840	410,000	410,000	-	
Interest and fiscal charges	99,963	104,803	259,405	(154,602)	
Bond issuance costs	-	-	-	-	
Total expenditures	6,273,114	6,622,509	8,211,731	(1,589,222)	
Excess (deficiency) of revenues over expenditures	138,680	55,285	(1,462,773)	(1,518,058)	
Other financing sources (uses),					
Transfers from other funds	-	-	-	-	
Transfers to other funds	(27,369)	(65,970)	-	65,970	
Issuance of bonds	-	-	-	-	
Bond premium	-	-	-	-	
Proceeds from sale of capital assets	-	-	20	20	
Total other financing sources (uses)	(27,369)	(65,970)	20	65,990	
Net change in fund balance	\$ 111,311	\$ (10,685)	\$ (1,462,753)	\$ (1,452,068)	

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	436,557
Total expenditures	(630,969)
Total reconciling items	(194,412)
Net change in fund balance	(1,657,165)
Fund balance, beginning of year	8,205,930
Fund balance, end of year	\$ 6,548,765

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, 2019**

	Budget			Variance with Final Budget	
	Original	Final	Actual		
Revenues:					
Fees	\$ 13,395,700	\$ 13,395,700	\$ 10,601,683	\$ (2,794,017)	
Investment earnings	2,600	2,600	7,956	5,356	
Miscellaneous	5,000	5,000	7,581	2,581	
Total revenues	13,403,300	13,403,300	10,617,220	(2,786,080)	
Expenditures:					
Current:					
Salaries and wages	7,611,275	6,942,475	6,708,542	233,933	
Personal benefits	1,680,566	1,809,366	1,799,061	10,305	
Supplies	1,286,025	1,278,311	937,593	340,718	
Other services and charges	3,133,559	3,622,880	2,973,414	649,466	
Capital outlay	38,000	59,919	25,151	34,768	
Debt service:					
Principal retirement	1,170,000	1,170,000	1,170,000	-	
Interest and fiscal charges	428,275	464,750	464,750	-	
Total expenditures	15,347,700	15,347,701	14,078,511	1,269,190	
(Deficiency) of revenues over expenditures	(1,944,400)	(1,944,401)	(3,461,291)	(1,516,890)	
Other financing sources (uses):					
Transfers in	2,660,809	2,660,809	2,646,238	(14,571)	
Transfers out	(694,134)	(694,134)	(694,134)	-	
Proceeds from sale of capital assets	-	-	-	-	
Total other financing sources	1,966,675	1,966,675	1,952,104	(14,571)	
Net change in fund balance	\$ 22,275	\$ 22,274	(1,509,187)	\$ (1,531,461)	
Reconciliation to GAAP Basis:					
Activities reported within the Nursing Home Tax Levy Fund:					
Total revenue			2,646,238		
Total other financing (uses)			(2,646,238)		
Total reconciling items			-		
Net change in fund balance			(1,509,187)		
Fund balance (deficit), beginning of year			(4,086,209)		
Fund balance (deficit), end of year			\$ (5,595,396)		

See note to required supplementary information.

Rock Island County, Illinois

**Required Supplementary Information
Budgetary Comparison Schedule
Illinois Municipal Retirement Fund
Year Ended November 30, 2019**

	Budget			Variance with Final Budget	
	Original	Final	Actual		
Revenues:					
Property taxes	\$ 5,271,800	\$ 5,271,800	\$ 5,236,013	\$ 35,787	
Investment earnings	17,000	17,000	22,885	(5,885)	
Total revenues	5,288,800	5,288,800	5,258,898	29,902	
Expenditures					
Current, personal benefits	4,382,288	4,382,288	4,151,147	231,141	
Excess (deficiency) of revenues over expenditures	906,512	906,512	1,107,751	(201,239)	
Other financing sources (uses), transfers out	(27,014)	(27,014)	(27,014)	-	
Net change in fund balance	\$ 879,498	\$ 879,498	1,080,737	\$ (201,239)	
Fund balance, beginning of year			<u>1,307,307</u>		
Fund balance, end of year			<u>\$ 2,388,044</u>		

See note to required supplementary information.

Rock Island County, Illinois

**Required Supplementary Information
Budgetary Comparison Schedule
Liability Insurance Fund
Year Ended November 30, 2019**

	Budget			Variance with Final Budget	
	Original	Final	Actual		
Revenues:					
Property taxes	\$ 6,494,894	\$ 6,494,894	\$ 6,458,138	\$ 36,756	
Intergovernmental	73,930	73,930	74,915	(985)	
Investment earnings	20,000	20,000	72,601	(52,601)	
Total revenues	6,588,824	6,588,824	6,605,654	(16,830)	
Expenditures:					
Current operating:					
Salaries and wages	3,805,339	4,033,279	4,033,269	10	
Personal benefits	182,872	193,737	191,127	2,610	
Supplies	13,300	16,750	12,365	4,385	
Other services and charges	4,670,936	5,079,799	2,139,775	2,940,024	
Capital outlay	-	2,186	2,186	-	
Total expenditures	8,672,447	9,325,751	6,378,722	2,947,029	
Excess (deficiency) of revenues over expenditures	(2,083,623)	(2,736,927)	226,932	(2,963,859)	
Other financing sources (uses):					
Transfers in	8,374	8,374	8,374	-	
Transfers out	(48,315)	(48,315)	(48,315)	-	
Total other financing sources (uses)	(39,941)	(39,941)	(39,941)	-	
Net change in fund balances	\$ (2,123,564)	\$ (2,776,868)	186,991	\$ (2,963,859)	
Fund balances, beginning of year			5,683,213		
Fund balances, end of year			\$ 5,870,204		

See note to required supplementary information.

Rock Island County, Illinois

Note to Required Supplementary Information—Budgetary Comparison Schedules Year Ended November 30, 2019

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, 2019 and are not included in the budgetary comparison schedule.

There were several budget amendments during the year.

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

The County follows these procedures in establishing their operational budget:

1. At a regular or special call meeting of the County Board in October or November, the proposed budget by fund for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and the means of financing them.
2. Prior to December 1, the budget is legally enacted through passage or an appropriation ordinance.
3. Transfers of budgeted amounts among a fund's object classifications, or any budget increases by means of an emergency or supplemental appropriations, require approval by two-thirds of the County Board members. Adjustments made during the year are reflected in the budget information included in the basic financial statements. The original budget was increased by \$1,223,791 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, 2019**

The following funds overexpended their budgeted amounts during the year:

	Final Budget	Actual	Amount Over Final Budget
Forest Preserve Commission	\$ 6,622,509	\$ 8,211,731	\$ (1,589,222)
County Health Fund	4,133,632	5,192,435	(1,058,803)
Recorders Document Fund	477,397	785,610	(308,213)

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, 2019 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, 2019**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fees:				
Circuit clerk fees	\$ 1,975,000	\$ 1,975,000	\$ 2,010,264	\$ 35,264
County recorder fees	1,444,000	1,444,000	894,545	(549,455)
States attorney fees	35,425	35,425	45,557	10,132
County sheriff fees	280,000	280,000	265,622	(14,378)
Other	2,119,532	2,119,532	2,718,304	598,772
Total fees	5,853,957	5,853,957	5,934,292	80,335
Property taxes:				
Property taxes	6,644,273	6,644,273	6,592,604	(51,669)
Penalties and interest	675,000	675,000	718,574	43,574
Total property taxes	7,319,273	7,319,273	7,311,178	(8,095)
Intergovernmental:				
Salary reimbursements	1,719,399	1,719,399	1,902,758	183,359
Sales and use tax	5,000,000	5,000,000	5,158,421	158,421
State income tax	1,700,000	1,700,000	1,883,652	183,652
Tax replacement revenue	2,300,000	2,300,000	2,760,395	460,395
Other	154,900	251,233	361,177	109,944
Total intergovernmental	10,874,299	10,970,632	12,066,403	1,095,771
Investment earnings	86,070	86,070	123,383	37,313
Miscellaneous	80,350	84,359	82,731	(1,628)
Total revenues	24,213,949	24,314,291	25,517,987	1,203,696
Other financing sources:				
Transfers from other funds	2,808,275	2,808,275	3,326,020	517,745
Proceeds from sale of capital asset	2,000	2,000	6,759	4,759
Total other financing sources	2,810,275	2,810,275	3,332,779	522,504
Total revenues and other financing sources	\$ 27,024,224	\$ 27,124,566	\$ 28,850,766	\$ 1,726,200

Rock Island County, Illinois

**Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual
General Fund
Year Ended November 30, 2019**

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 243,736	\$ 253,736	\$ 246,725	\$ 7,011
Supplies	4,845	4,845	2,268	2,577
Other services and charges	125,314	124,029	105,823	18,206
Capital outlay	-	1,285	1,010	275
Total	373,895	383,895	355,826	28,069
Auditor:				
Salaries and wages	218,406	218,406	212,939	5,467
Supplies	327	377	334	43
Other services and charges	3,943	3,894	3,883	11
Total	222,676	222,677	217,156	5,521
County Board:				
Salaries and wages	192,000	192,000	189,275	2,725
Supplies	1,571	1,571	632	939
Other services and charges	11,773	11,773	7,563	4,210
Total	205,344	205,344	197,470	7,874
Circuit Clerk, salaries and wages	1,382,078	1,382,078	1,269,365	112,713
Circuit Court:				
Salaries and wages	131,821	131,821	127,813	4,008
Supplies	6,500	6,822	6,683	139
Other services and charges	526,800	526,478	475,089	51,389
Total	665,121	665,121	609,585	55,536
County Clerk:				
Salaries and wages	465,962	465,962	455,305	10,657
Supplies	7,150	54,979	38,823	16,156
Other services and charges	286,668	238,839	168,268	70,571
Capital outlay	-	-	-	-
Total	759,780	759,780	662,396	97,384
Coroner:				
Salaries and wages	122,572	122,573	122,572	1
Supplies	-	1,873	1,873	-
Personal benefits	1,000	1,379	379	1,000
Other services and charges	120,000	120,932	96,778	24,154
Total	243,572	246,757	221,602	25,155

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)
General Fund
Year Ended November 30, 2019

	Budget		Actual	Variance with Final Budget
	Original	Final		
Information Systems:				
Salaries and wages	341,849	363,508	363,462	46
Supplies	7,676	19,374	17,279	2,095
Other services and charges	112,512	113,806	112,392	1,414
Capital outlay	32,700	25,549	24,564	985
Total	494,737	522,237	517,697	4,540
Liquor Commission, other services and charges	100	100	-	100
Building Maintenance:				
Salaries and wages	110,491	110,491	101,497	8,994
Supplies	11,700	12,110	11,757	353
Other services and charges	33,026	33,026	31,208	1,818
Capital outlay	-	64,590	50,938	13,652
Total	155,217	220,217	195,400	24,817
County Zoning:				
Salaries and wages	247,613	247,613	246,412	1,201
Supplies	1,779	1,779	1,299	480
Personal benefits	350	350	10	340
Other services and charges	23,059	23,059	18,466	4,593
Total	272,801	272,801	266,187	6,614
General County Services:				
Salaries and wages	51,374	51,374	50,737	637
Supplies	-	68	68	-
Personal benefits	4,299,021	4,299,021	4,208,494	90,527
Other services and charges	397,758	475,352	446,398	28,954
Total	4,748,153	4,825,815	4,705,697	120,118
Court Services:				
Salaries and wages	1,712,591	1,725,291	1,725,202	89
Supplies	5,175	5,837	3,724	2,113
Other services and charges	71,575	59,753	45,808	13,945
Capital outlay	-	18,475	18,475	-
Total	1,789,341	1,809,356	1,793,209	16,147
Recorder, salaries and wages	310,818	310,818	297,001	13,817

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)
General Fund
Year Ended November 30, 2019

	Budget		Actual	Variance with Final Budget
	Original	Final		
Sheriff:				
Salaries and wages	7,480,779	7,574,075	7,402,746	171,329
Personal benefits	88,250	88,861	74,078	14,783
Supplies	213,150	232,245	213,691	18,554
Other services and charges	2,654,443	2,684,380	2,590,681	93,699
Capital outlay	578,864	522,452	397,493	124,959
Total	11,015,486	11,102,013	10,678,689	423,324
States Attorney:				
Salaries and wages	1,365,008	1,390,558	1,390,558	-
Supplies	8,950	11,922	11,922	-
Other services and charges	78,108	66,386	64,627	1,759
Total	1,452,066	1,468,866	1,467,107	1,759
Superintendent of Educational Services Region:				
Salaries and wages	42,515	42,515	42,515	-
Other services and charges	12,254	12,254	12,254	-
Total	54,769	54,769	54,769	-
Treasurer:				
Salaries and wages	314,621	314,621	296,069	18,552
Supplies	2,000	2,000	1,359	641
Other services and charges	41,700	41,700	39,377	2,323
Total	358,321	358,321	336,805	21,516
Board of Review:				
Salaries and wages	55,079	55,080	55,080	-
Supplies	2,700	2,699	2,251	448
Other services and charges	7,810	7,810	1,799	6,011
Total	65,589	65,589	59,130	6,459
Public Defender:				
Salaries and wages	716,665	716,665	652,933	63,732
Supplies	5,700	5,700	2,583	3,117
Other services and charges	21,780	21,780	14,313	7,467
Total	744,145	744,145	669,829	74,316

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses—Budget and Actual (Continued)
General Fund
Year Ended November 30, 2019

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Administration:				
Salaries and wages	129,588	129,588	113,469	16,119
Supplies	3,176	3,176	2,618	558
Other services and charges	26,934	25,467	6,672	18,795
Capital outlay	-	1,467	1,467	-
Total	159,698	159,698	124,226	35,472
Total General Fund:				
Salaries and wages	15,635,566	15,798,773	15,361,675	437,098
Personal benefits	4,388,621	4,389,611	4,282,961	106,650
Supplies	282,399	367,377	319,164	48,213
Other services and charges	4,555,557	4,590,818	4,241,399	349,419
Capital outlay	611,564	633,818	493,947	139,871
Total expenditures	25,473,707	25,780,397	24,699,146	1,081,251
Other financing uses, transfers to other funds	1,971,891	1,971,639	1,142,148	829,491
Total expenditures and other financing uses	\$ 27,445,598	\$ 27,752,036	\$ 25,841,294	\$ 1,910,742

Rock Island County, Illinois

**Statement of Revenues, Expenditures and Changes in
Fund Balances—Budget and Actual
General Fund Sub-Funds
Year Ended November 30, 2019**

	Child Welfare Fund		Working Cash Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	9,781
Total revenues	-	-	-	9,781
Expenditures, current operating, other services and charges	910,000	873,650	-	-
Excess (deficiency) of revenues over expenditures	(910,000)	(873,650)	-	9,781
Other financing sources (uses):				
Transfers in	910,000	873,650	-	-
Transfers out	-	-	-	-
Total other financing sources	910,000	873,650	-	-
Net change in fund balances	\$ -	-	\$ -	9,781
Fund balances, beginning of year		-		533,634
Fund balances, end of year	\$ -	-	\$ -	\$ 543,415

Sheriff Crime Lab Fund

Budget	Actual
\$ 500	\$ 241
-	169
<u>500</u>	<u>410</u>
500	410
<u>\$ 500</u>	<u>410</u>
<u>\$ 500</u>	<u>7,746</u>
<u>\$ 8,156</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, 2019**

	Nursing Home Tax Levy Fund	
	Budget	Actual
Revenues:		
Property taxes	\$ 2,658,309	\$ 2,643,583
Investment earnings	2,500	2,655
Total revenues	2,660,809	2,646,238
Other financing (uses), transfers out		
	(2,660,809)	(2,646,238)
Net change in fund balance	\$ -	-
Fund balances, beginning of year		
Fund balances, end of year		

Nonmajor Governmental Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IDOT Grant Fund: To account for IDOT grant revenues.

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

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

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

Rock Island County, Illinois

Combining Balance Sheet
Nonmajor Governmental Funds
November 30, 2019

		Special Revenue		
	Total	Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Assets				
Cash and cash equivalents	\$ 15,883,948	\$ 62,622	\$ 43,142	\$ -
Receivables:				
Property taxes receivable	13,385,368	-	-	73,813
Accounts receivable, net	235,460	31,936	-	-
Accrued interest receivable	20,113	72	52	10
Due from other funds	519,141	-	-	-
Due from other governmental units, net	1,224,346	-	519	-
Other assets	11,364	-	-	-
Advances to other funds	46,301	-	-	-
Total assets	\$ 31,326,041	\$ 94,630	\$ 43,713	\$ 73,823
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,479,054	\$ 39,326	\$ -	\$ 2,321
Accrued liabilities	962,778	399,346	-	-
Due to other funds	545,381	3,585	-	-
Due to other governmental units	71,557	6,485	-	-
Unearned revenues	1,461	-	-	-
Advances from other funds	212,301	124,000	-	-
Total liabilities	3,272,532	572,742	-	2,321
Deferred inflows of resources:				
Unavailable revenue—property taxes	13,003,824	-	-	71,502
Unavailable revenue—intergovernmental	387,392	-	-	-
Total deferred inflows of resources	13,391,216	-	-	71,502
Fund balances (deficits):				
Nonspendable	11,364	-	-	-
Restricted	15,291,361	-	43,713	-
Unassigned	(640,432)	(478,112)	-	-
Total fund balances (deficits)	14,662,293	(478,112)	43,713	-
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 31,326,041	\$ 94,630	\$ 43,713	\$ 73,823

(Continued)

Special Revenue

Collector Tax Fee Fund	Community Mental Health Fund	County Bridge Fund	County Clerk Document Fund	County Extension Education Fund
\$ 111,561	\$ 1,034,701	\$ 1,529,055	\$ 206,697	\$ -
-	1,948,835	697,577	6,097	236,523
-	350	-	166	-
14	1,368	1,861	250	32
-	-	-	-	-
68,820	-	-	-	-
-	5,536	-	-	-
-	-	-	-	-
\$ 180,395	\$ 2,990,790	\$ 2,228,493	\$ 213,210	\$ 236,555
-	-	-	-	-
\$ 265,157	\$ 21,211	\$ -	\$ -	\$ 7,129
- 2,494	-	-	-	-
- 4,446	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
- 272,097	21,211	-	-	7,129
-	-	-	-	-
1,894,372	677,607	-	-	229,426
-	-	-	-	-
1,894,372	677,607	-	-	229,426
-	-	-	-	-
5,536	-	-	-	-
180,395 818,785	1,529,675	213,210	-	-
-	-	-	-	-
180,395 824,321	1,529,675	213,210	-	-
\$ 180,395	\$ 2,990,790	\$ 2,228,493	\$ 213,210	\$ 236,555

Rock Island County, Illinois

Combining Balance Sheet (Continued)

Nonmajor Governmental Funds

November 30, 2019

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Assets				
Cash and cash equivalents	\$ 1,579,759	\$ 1,577,059	\$ 150,974	\$ 436,136
Receivables:				
Property taxes receivable	1,317,755	2,118,473	-	-
Accounts receivable, net	76,930	510	8,510	23,304
Accrued interest receivable	2,018	2,103	184	517
Due from other funds	-	496,864	-	-
Due from other governmental units, net	773,628	13,570	-	-
Other assets	456	4,515	-	-
Advances to other funds	-	-	-	-
Total assets	\$ 3,750,546	\$ 4,213,094	\$ 159,668	\$ 459,957
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 180,373	\$ 65,202	\$ -	\$ 10,871
Accrued liabilities	121,708	69,774	290	-
Due to other funds	13,064	6,102	-	1,420
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	315,145	141,078	290	12,291
Deferred inflows of resources:				
Unavailable revenue—property taxes	1,277,815	2,057,738	-	-
Unavailable revenue—intergovernmental	387,392	-	-	-
Total deferred inflows of resources	1,665,207	2,057,738	-	-
Fund balances (deficits):				
Nonspendable	456	4,515	-	-
Restricted	1,769,738	2,009,763	159,378	447,666
Unassigned	-	-	-	-
Total fund balances (deficits)	1,770,194	2,014,278	159,378	447,666
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 3,750,546	\$ 4,213,094	\$ 159,668	\$ 459,957

(Continued)

Special Revenue

Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	GIS 2005 Fund	Hillsdale Special Service Area Fund	Maintenance and Child Support Collection Fund
\$ 830,769	\$ 13,663	\$ 1,158,125	\$ 100,049	\$ 44,352	\$ 133,806
-	-	2,454,596	-	11,464	-
23,445	40	276	1,620	-	7,692
1,010	2	1,453	113	54	-
-	-	-	2,219	-	-
569	23,360	-	-	-	1,962
-	-	-	-	-	-
46,301	-	-	-	-	-
\$ 902,094	\$ 37,065	\$ 3,614,450	\$ 104,001	\$ 55,870	\$ 143,460
\$ 13,314	\$ 137	\$ -	\$ 16,777	\$ 6,709	\$ -
5,316	13,862	67,957	7,483	-	3,091
1,086	-	-	13,790	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	22,000	-	-	-	66,301
19,716	35,999	67,957	38,050	6,709	69,392
-	-	2,393,036	-	10,210	-
-	-	-	-	-	-
-	-	2,393,036	-	10,210	-
-	-	-	-	-	-
882,378	1,066	1,153,457	65,951	38,951	74,068
-	-	-	-	-	-
882,378	1,066	1,153,457	65,951	38,951	74,068
\$ 902,094	\$ 37,065	\$ 3,614,450	\$ 104,001	\$ 55,870	\$ 143,460

Rock Island County, Illinois

Combining Balance Sheet (Continued)

Nonmajor Governmental Funds

November 30, 2019

	Special Revenue			
	Motor Fuel Tax Fund	Probation Services Fee Fund	Recorders Document Fund	States Attorney Drug Enforcement Fund
Assets				
Cash and cash equivalents	\$ 3,843,374	\$ 1,125,143	\$ 234,673	\$ 91,311
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable, net	-	18,636	-	6,001
Accrued interest receivable	4,696	833	284	117
Due from other funds	-	4,444	15,614	-
Due from other governmental units, net	266,009	-	-	5,816
Other assets	-	-	-	-
Advances to other funds	-	-	-	-
Total assets	\$ 4,114,079	\$ 1,149,056	\$ 250,571	\$ 103,245
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 477,784	\$ 67,109	\$ 156,473	\$ 6,114
Accrued liabilities	6,310	200	256,181	1,775
Due to other funds	496,864	2,748	237	812
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	980,958	70,057	412,891	8,701
Deferred inflows of resources:				
Unavailable revenue—property taxes	-	-	-	-
Unavailable revenue—intergovernmental	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances (deficits):				
Nonspendable	-	-	-	-
Restricted	3,133,121	1,078,999	-	94,544
Unassigned	-	-	(162,320)	-
Total fund balances (deficits)	3,133,121	1,078,999	(162,320)	94,544
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 4,114,079	\$ 1,149,056	\$ 250,571	\$ 103,245

(Continued)

Special Revenue

Treasurer's Automation Fund	Veterans Assistance Fund	Zuma-Canoe Creek Special Service Area Fund	Circuit Clerk Administration Cost Fund	Hotel/Motel Tax Fund	Drug Court Grant Fund
\$ 169,995	\$ 714,490	\$ 108,068	\$ 276,873	\$ 1,307	\$ 206,936
- 367,965	- 55,579	-	-	-	-
17,589 -	-	-	11,650	-	1,004
206 1,585	129	332	-	1	251
- -	-	-	-	-	-
3,560 -	-	-	-	65,072	-
- -	-	-	-	-	-
- -	-	-	-	-	-
\$ 191,350	\$ 1,084,040	\$ 163,776	\$ 288,855	\$ 66,380	\$ 208,191
2,783 \$ 15,626	\$ 10,057	\$ 149	\$ -	\$ -	\$ 207
- 6,991 -	-	-	-	-	-
- 35 -	-	-	-	-	-
- -	-	-	-	65,072	-
- -	-	-	-	-	-
- -	-	-	-	-	-
2,783 22,652	10,057	149	65,072	207	
- 357,073 -	50,416	-	-	-	-
- -	-	-	-	-	-
- 357,073 -	50,416	-	-	-	-
188,567 704,315	103,303	288,706	-	1,308	207,984
188,567 704,315	103,303	288,706	-	1,308	207,984
\$ 191,350	\$ 1,084,040	\$ 163,776	\$ 288,855	\$ 66,380	\$ 208,191

Rock Island County, Illinois

Combining Balance Sheet (Continued)

Nonmajor Governmental Funds

November 30, 2019

	Special Revenue			
	Coroner Fee Fund	Federal Seized and Forfeited Property Fund	Covemakers Buy-Out Fund	IDOT Grant Fund
Assets				
Cash and cash equivalents	\$ 50,604	\$ 6,260	\$ -	\$ 42,141
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable, net	5,775	-	-	-
Accrued interest receivable	62	6	-	-
Due from other funds	-	-	-	-
Due from other governmental units, net	-	-	1,461	-
Other assets	-	-	857	-
Advances to other funds	-	-	-	-
Total assets	\$ 56,441	\$ 6,266	\$ 2,318	\$ 42,141
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,665	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	1,192	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenues	-	-	1,461	-
Advances from other funds	-	-	-	-
Total liabilities	2,857	-	1,461	-
Deferred inflows of resources:				
Unavailable revenue—property taxes	-	-	-	-
Unavailable revenue—intergovernmental	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund balances (deficits):				
Nonspendable	-	-	857	-
Restricted	53,584	6,266	-	42,141
Unassigned	-	-	-	-
Total fund balances (deficits)	53,584	6,266	857	42,141
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 56,441	\$ 6,266	\$ 2,318	\$ 42,141

Special Revenue

Public Defender Automation Fund	Debt Service Fund	Capital Project Fund
\$ 86	\$ -	\$ 217
-	4,096,691	-
26	-	-
-	498	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>\$ 112</u>	<u>\$ 4,097,189</u>	<u>\$ 217</u>
\$ -	\$ 112,560	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>\$ -</u>	<u>112,560</u>	<u>-</u>
-	3,984,629	-
<u>-</u>	<u>3,984,629</u>	<u>-</u>
-	-	-
112	-	217
<u>112</u>	<u>-</u>	<u>217</u>
<u>\$ 112</u>	<u>\$ 4,097,189</u>	<u>\$ 217</u>

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits)
Nonmajor Governmental Funds
Year Ended November 30, 2019**

						Special Revenue
		Total	Animal Control Fund		Arrestee Medical Costs Fund	Child Advocacy Fund
Revenues:						
Fees	\$	3,265,934	\$ 712,962	\$ 9,113	\$ -	-
Property taxes		11,868,290	-	-	-	74,016
Intergovernmental		9,986,507	-	-	-	-
Investment earnings		300,494	1,533	910	-	75
Miscellaneous		270,767	78,895	-	-	-
Total revenues		25,691,992	793,390	10,023	74,091	
Expenditures:						
Current:						
General government		3,322,043	-	-	-	-
Public safety		1,049,960	888,243	-	-	-
Corrections		10,723	-	-	-	-
Judiciary and legal		1,285,558	-	-	-	-
Transportation and public works		3,866,587	-	-	-	-
Social services		10,316,298	-	-	-	74,091
Capital outlay		2,039,422	-	-	-	-
Debt service:						
Principal retirement		900,000	-	-	-	-
Interest and fiscal charges		1,000,660	-	-	-	-
Total expenditures		23,791,251	888,243	-	74,091	
Excess (deficiency) of revenues over expenditures		1,900,741	(94,853)	10,023	-	
Other financing sources (uses):						
Transfers in		779,483	-	-	-	-
Transfers out		(3,045,938)	-	(10,000)	-	-
Proceeds from sale of capital assets		103,710	-	-	-	-
Total other financing sources (uses)		(2,162,745)	-	(10,000)	-	
Net change in fund balances		(262,004)	(94,853)	23	-	
Fund balances (deficits), beginning of year		14,924,297	(383,259)	43,690	-	-
Fund balances (deficits), end of year	\$	14,662,293	\$ (478,112)	\$ 43,713	\$ -	

(Continued)

Special Revenue

Collector Tax Fee Fund	Community Mental Health Fund	County Bridge Fund	County Clerk Document Fund	County Extension Education Fund
\$ 68,820	\$ -	\$ -	\$ 41,519	\$ -
-	1,744,512	639,642	-	227,347
-	-	14,786	-	-
2,671	19,666	43,403	4,249	228
-	-	-	-	-
71,491	1,764,178	697,831	45,768	227,575
17,262	-	-	4,992	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	117,687	-	-
-	1,679,730	-	-	227,575
-	-	1,082,893	-	-
-	-	-	-	-
-	-	-	-	-
17,262	1,679,730	1,200,580	4,992	227,575
54,229	84,448	(502,749)	40,776	-
(51,500)	(66,631)	(37,150)	(9,190)	-
-	-	-	-	-
(51,500)	(66,631)	(37,150)	(9,190)	-
2,729	17,817	(539,899)	31,586	-
177,666	806,504	2,069,574	181,624	-
\$ 180,395	\$ 824,321	\$ 1,529,675	\$ 213,210	\$ -

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)**
Nonmajor Governmental Funds
Year Ended November 30, 2019

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Revenues:				
Fees	\$ 337,975	\$ 16,386	\$ 121,045	\$ 234,889
Property taxes	1,279,479	1,943,629	-	-
Intergovernmental	4,045,431	-	-	-
Investment earnings	31,745	35,910	3,025	8,732
Miscellaneous	1,189	180,081	2,000	-
Total revenues	5,695,819	2,176,006	126,070	243,621
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	84,107	160,213
Transportation and public works	-	1,946,503	-	-
Social services	5,148,850	-	-	-
Capital outlay	43,585	742,418	-	44,857
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	5,192,435	2,688,921	84,107	205,070
Excess (deficiency) of revenues over expenditures	503,384	(512,915)	41,963	38,551
Other financing sources (uses):				
Transfers in	3,178	486,317	-	-
Transfers out	(213,785)	(293,679)	(8,436)	(27,795)
Proceeds from sale of capital assets	-	103,710	-	-
Total other financing sources (uses)	(210,607)	296,348	(8,436)	(27,795)
Net change in fund balances	292,777	(216,567)	33,527	10,756
Fund balances (deficits), beginning of year	1,477,417	2,230,845	125,851	436,910
Fund balances (deficits), end of year	\$ 1,770,194	\$ 2,014,278	\$ 159,378	\$ 447,666

(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
\$ 251,105	\$ 256,505	\$ -	\$ 214,558	\$ -	\$ -
-	-	1,969,477	-	9,604	-
-	-	-	-	-	2,893,754
17,944	24	17,701	2,146	954	-
-	-	2,078	-	-	-
269,049	256,529	1,989,256	216,704	10,558	2,893,754
-	-	1,933,964	277,130	-	-
-	-	-	-	-	-
-	-	-	-	-	-
258,548	315,180	-	-	-	-
-	-	-	-	16,220	-
-	-	-	-	-	2,893,754
10,555	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
269,103	315,180	1,933,964	277,130	16,220	2,893,754
(54)	(58,651)	55,292	(60,426)	(5,662)	-
-	58,000	-	16,314	-	-
(25,310)	-	(8,109)	(34,020)	-	-
-	-	-	-	-	-
(25,310)	58,000	(8,109)	(17,706)	-	-
(25,364)	(651)	47,183	(78,132)	(5,662)	-
907,742	1,717	1,106,274	144,083	44,613	-
\$ 882,378	\$ 1,066	\$ 1,153,457	\$ 65,951	\$ 38,951	\$ -

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)**
Nonmajor Governmental Funds
Year Ended November 30, 2019

	Maintenance and Child Support Collection Fund	Metropolitan Enforcement Group Fund	Motor Fuel Tax Fund	Special Revenue Probation Services Fee Fund
Revenues:				
Fees	\$ 106,127	\$ -	\$ -	\$ 315,628
Property taxes	-	-	-	-
Intergovernmental	18,571	134,816	2,241,667	-
Investment earnings	-	-	69,671	-
Miscellaneous	-	-	564	5,300
Total revenues	124,698	134,816	2,311,902	320,928
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	134,816	-	-
Corrections	-	-	-	-
Judiciary and legal	35,083	-	-	350,676
Transportation and public works	-	-	1,403,376	-
Social services	-	-	-	-
Capital outlay	-	-	80,459	24,950
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	35,083	134,816	1,483,835	375,626
Excess (deficiency) of revenues over expenditures	89,615	-	828,067	(54,698)
Other financing sources (uses):				
Transfers in	-	-	-	23,692
Transfers out	-	-	(486,317)	(21,157)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	(486,317)	2,535
Net change in fund balances	89,615	-	341,750	(52,163)
Fund balances (deficits), beginning of year	(15,547)	-	2,791,371	1,131,162
Fund balances (deficits), end of year	\$ 74,068	\$ -	\$ 3,133,121	\$ 1,078,999

(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
\$ 330,190	\$ 67,683	\$ 48,003	\$ -	\$ 48,021	\$ 72,845
-	-	-	348,991	-	-
-	26,188	-	-	-	-
3,426	1,806	3,566	14,526	2,229	5,058
-	-	-	660	-	-
333,616	95,677	51,569	364,177	50,250	77,903
785,610	-	24,043	-	-	1,250
-	-	-	-	-	-
-	-	-	-	-	-
-	81,751	-	-	-	-
-	-	-	-	50,277	-
-	-	-	292,298	-	-
-	6,705	3,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
785,610	88,456	27,043	292,298	50,277	1,250
(451,994)	7,221	24,526	71,879	(27)	76,653
191,982	-	-	-	-	-
(26,858)	(4,622)	(10,000)	(23,763)	-	-
-	-	-	-	-	-
165,124	(4,622)	(10,000)	(23,763)	-	-
(286,870)	2,599	14,526	48,116	(27)	76,653
124,550	91,945	174,041	656,199	103,330	212,053
\$ (162,320)	\$ 94,544	\$ 188,567	\$ 704,315	\$ 103,303	\$ 288,706

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)**
Nonmajor Governmental Funds
Year Ended November 30, 2019

	Special Revenue			
	Hotel/Motel Tax Fund	Drug Court Grant Fund	Coroner Fee Fund	Federal Seized and Forfeited Property Fund
Revenues:				
Fees	\$ -	\$ 17,994	\$ 42,475	\$ -
Property taxes	-	-	-	-
Intergovernmental	277,792	-	-	-
Investment earnings	23	4,456	998	133
Miscellaneous	-	-	-	-
Total revenues	277,815	22,450	43,473	133
Expenditures:				
Current:				
General government	277,792	-	-	-
Public safety	-	-	26,901	-
Corrections	-	10,723	-	-
Judiciary and legal	-	-	-	-
Transportation and public works	-	-	-	-
Social services	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	277,792	10,723	26,901	-
Excess (deficiency) of revenues over expenditures	23	11,727	16,572	133
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	23	11,727	16,572	133
Fund balances (deficits), beginning of year	1,285	196,257	37,012	6,133
Fund balances (deficits), end of year	\$ 1,308	\$ 207,984	\$ 53,584	\$ 6,266

Special Revenue

Rock Island County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits)—
Budget and Actual—Nonmajor Governmental Funds
Year Ended November 30, 2019**

		Special Revenue			
		Animal Control Fund		Arrestee Medical Costs Fund	
		Budget	Actual	Budget	Actual
Revenues:					
Fees	\$ 775,500	\$ 712,962	\$ 15,000	\$ 9,113	
Property taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Investment earnings	1,500	1,533	-	910	
Miscellaneous	36,440	78,895	-	-	
Total revenues	813,440	793,390	15,000	10,023	
Expenditures:					
Current operating:					
Salaries and wages	440,493	417,540	-	-	
Personal benefits	1,902	376	-	-	
Supplies	36,850	32,981	-	-	
Other services and charges	452,350	437,346	-	-	
Capital outlay	3,000	-	-	-	
Debt service:					
Principal retirement	-	-	-	-	
Interest and fiscal charges	-	-	-	-	
Total expenditures	934,595	888,243	-	-	
Excess (deficiency) of revenues over expenditures	(121,155)	(94,853)	15,000	10,023	
Other financing sources (uses):					
Transfers in	109,482	-	-	-	
Transfers out	-	-	(10,000)	(10,000)	
Proceeds from sale of capital assets	-	-	-	-	
Total other financing sources (uses)	109,482	-	(10,000)	(10,000)	
Net change in fund balances	\$ (11,673)	(94,853)	\$ 5,000	23	
Fund balances (deficits), beginning of year		(383,259)		43,690	
Fund balances (deficits), end of year		\$ (478,112)		\$ 43,713	

(Continued)

Special Revenue

Child Advocacy Fund		Collector Tax Fee Fund		Community Mental Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 60,000	\$ 68,820	\$ -	\$ -
74,091	74,016	-	-	1,753,926	1,744,512
-	-	-	-	-	-
-	75	2,500	2,671	11,000	19,666
-	-	-	-	-	-
74,091	74,091	62,500	71,491	1,764,926	1,764,178
<hr/>					
-	-	-	-	43,477	43,477
-	-	-	-	15,640	14,902
-	-	-	-	2,100	1,180
74,091	74,091	18,000	17,262	1,653,252	1,620,171
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
74,091	74,091	18,000	17,262	1,714,469	1,679,730
<hr/>					
-	-	44,500	54,229	50,457	84,448
-	-	(51,500)	(51,500)	(67,939)	(66,631)
-	-	-	-	-	-
-	-	(51,500)	(51,500)	(67,939)	(66,631)
\$ -	-	\$ (7,000)	2,729	\$ (17,482)	17,817
<hr/>					
-	-	-	177,666	-	806,504
\$ -	-	\$ 180,395	\$ 177,666	\$ 824,321	806,504
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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, 2019**

	County Bridge Fund		County Clerk Document Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 34,103	\$ 41,519
Property taxes	642,663	639,642	-	-
Intergovernmental	-	14,786	-	-
Investment earnings	2,653	43,403	1,901	4,249
Miscellaneous	-	-	-	-
Total revenues	645,316	697,831	36,004	45,768
Expenditures:				
Current operating:				
Salaries and wages	40,001	27,086	-	-
Personal benefits	8,356	2,072	-	-
Supplies	40,000	9,137	5,000	4,992
Other services and charges	347,107	79,392	500	-
Capital outlay	1,082,893	1,082,893	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	1,518,357	1,200,580	5,500	4,992
Excess (deficiency) of revenues over expenditures	(873,041)	(502,749)	30,504	40,776
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(37,150)	(37,150)	(10,012)	(9,190)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(37,150)	(37,150)	(10,012)	(9,190)
Net change in fund balances	\$ (910,191)	(539,899)	\$ 20,492	31,586
Fund balances (deficits), beginning of year		2,069,574		181,624
Fund balances (deficits), end of year		\$ 1,529,675		\$ 213,210

(Continued)

Special Revenue

County Extension Education Fund		County Health Fund	
Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 403,846	\$ 337,975
227,574	227,347	1,286,183	1,279,479
-	-	2,657,954	4,045,431
-	228	1,600	31,745
-	-	1,000	1,189
227,574	227,575	4,350,583	5,695,819
-	-	2,217,715	2,032,496
-	-	1,018,630	953,835
-	-	266,446	1,727,962
227,574	227,575	483,498	434,557
-	-	147,343	43,585
-	-	-	-
-	-	-	-
227,574	227,575	4,133,632	5,192,435
-	-	216,951	503,384
-	-	4,000	3,178
-	-	(213,785)	(213,785)
-	-	-	-
-	-	(209,785)	(210,607)
\$ -	-	\$ 7,166	292,777
			1,477,417
\$ -	-	\$ -	\$ 1,770,194

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, 2019**

		Special Revenue			
		County Highway Fund		County Law Library Fund	
		Budget	Actual	Budget	Actual
Revenues:					
Fees	\$ 28,278	\$ 16,386	\$ 125,000	\$ 121,045	
Property taxes	1,952,700	1,943,629	-	-	
Intergovernmental	-	-	-	-	
Investment earnings	5,306	35,910	1,500	3,025	
Miscellaneous	178,750	180,081	-	2,000	
Total revenues	2,165,034	2,176,006	126,500	126,070	
Expenditures:					
Current operating:					
Salaries and wages	1,138,267	1,043,706	7,488	7,255	
Personal benefits	522,254	496,004	-	-	
Supplies	366,548	271,178	76,445	74,523	
Other services and charges	176,515	135,615	2,327	2,329	
Capital outlay	841,910	742,418	-	-	
Debt service:					
Principal retirement	-	-	-	-	
Interest and fiscal charges	-	-	-	-	
Total expenditures	3,045,494	2,688,921	86,260	84,107	
Excess (deficiency) of revenues over expenditures	(880,460)	(512,915)	40,240	41,963	
Other financing sources (uses):					
Transfers in	645,646	486,317	-	-	
Transfers out	(293,679)	(293,679)	(8,436)	(8,436)	
Proceeds from sale of capital assets	103,410	103,710	-	-	
Total other financing sources (uses)	455,377	296,348	(8,436)	(8,436)	
Net change in fund balances	\$ (425,083)	(216,567)	\$ 31,804	33,527	
Fund balances (deficits), beginning of year		2,230,845			125,851
Fund balances (deficits), end of year		\$ 2,014,278			\$ 159,378

(Continued)

Special Revenue

Court Automation Fund		Court Document Storage Fund		Court Security Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 210,000	\$ 234,889	\$ 230,000	\$ 251,105	\$ 230,500	\$ 256,505
-	-	-	-	-	-
-	-	-	-	-	-
12,000	8,732	15,000	17,944	-	24
-	-	-	-	-	-
222,000	243,621	245,000	269,049	230,500	256,529
-	-	118,221	95,562	427,395	291,753
-	-	45,403	42,488	18,720	18,255
83,000	53,684	38,000	8,951	1,089	786
181,900	106,529	255,412	111,547	19,433	4,386
95,500	44,857	51,888	10,555	-	-
-	-	-	-	-	-
-	-	-	-	-	-
360,400	205,070	508,924	269,103	466,637	315,180
(138,400)	38,551	(263,924)	(54)	(236,137)	(58,651)
(27,795)	(27,795)	(25,310)	(25,310)	236,137	58,000
-	-	-	-	-	-
(27,795)	(27,795)	(25,310)	(25,310)	236,137	58,000
\$ (166,195)	10,756	\$ (289,234)	(25,364)	\$ -	(651)
	436,910		907,742		1,717
\$ 447,666		\$ 882,378		\$ 1,066	

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, 2019**

		Special Revenue			
		Federal Social Security Fund		GIS 2005 Fund	
		Budget	Actual	Budget	Actual
Revenues:					
Fees	\$ -	\$ -	\$ 23,500	\$ 214,558	
Property taxes	1,981,000	1,969,477	-	-	
Intergovernmental	-	-	-	-	
Investment earnings	15,800	17,701	500	2,146	
Miscellaneous	-	2,078	-	-	
Total revenues	1,996,800	1,989,256	24,000	216,704	
Expenditures:					
Current operating:					
Salaries and wages	-	-	131,423	131,423	
Personal benefits	2,117,328	1,933,964	62,751	61,921	
Supplies	-	-	600	500	
Other services and charges	-	-	107,400	83,286	
Capital outlay	-	-	-	-	
Debt service:					
Principal retirement	-	-	-	-	
Interest and fiscal charges	-	-	-	-	
Total expenditures	2,117,328	1,933,964	302,174	277,130	
Excess (deficiency) of revenues over expenditures	(120,528)	55,292	(278,174)	(60,426)	
Other financing sources (uses):					
Transfers in	-	-	210,000	16,314	
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)	175,980	(17,706)	
Net change in fund balances	\$ (128,637)	47,183	\$ (102,194)	(78,132)	
Fund balances (deficits), beginning of year		1,106,274		144,083	
Fund balances (deficits), end of year	\$ 1,153,457		\$ 65,951		

(Continued)

Special Revenue					
Hillsdale Special Service Area Fund			Maintenance and Child Support Collection Fund		Motor Fuel Tax Fund
Budget	Actual	Budget	Actual	Budget	Actual
\$	\$	\$	\$	\$	\$
-	-	95,000	\$ 106,127	-	\$ -
9,724	9,604	-	-	-	-
-	-	26,717	18,571	2,033,236	2,241,667
126	954	-	-	10,612	69,671
-	-	-	-	5,000	564
9,850	10,558	121,717	124,698	2,048,848	2,311,902
2,500	-	66,972	35,083	231,863	159,309
191	-	17,078	-	58,112	45,867
10,000	-	-	-	592,875	527,726
28,500	16,220	-	-	1,345,417	670,474
-	-	-	-	80,459	80,459
-	-	-	-	-	-
41,191	16,220	84,050	35,083	2,308,726	1,483,835
(31,341)	(5,662)	37,667	89,615	(259,878)	828,067
-	-	-	-	-	-
-	-	-	-	(645,646)	(486,317)
-	-	-	-	-	-
-	-	-	-	(645,646)	(486,317)
\$	(31,341)	(5,662)	\$ 37,667	\$ 89,615	\$ (905,524)
					341,750
		44,613		(15,547)	
					2,791,371
		\$ 38,951		\$ 74,068	
					\$ 3,133,121

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, 2019**

	Special Revenue			
	Probation Services Fee Fund		Recorders Document Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 293,500	\$ 315,628	\$ -	\$ 330,190
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	-	3,000	3,426
Miscellaneous	6,000	5,300	-	-
Total revenues	299,500	320,928	3,000	333,616
Expenditures:				
Current operating:				
Salaries and wages	-	-	98,288	98,288
Personal benefits	-	-	31,361	31,318
Supplies	83,253	65,445	14,227	13,918
Other services and charges	357,185	285,231	281,521	642,086
Capital outlay	46,441	24,950	52,000	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	486,879	375,626	477,397	785,610
Excess (deficiency) of revenues over expenditures	(187,379)	(54,698)	(474,397)	(451,994)
Other financing sources (uses):				
Transfers in	25,000	23,692	504,521	191,982
Transfers out	(21,157)	(21,157)	(26,858)	(26,858)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	3,843	2,535	477,663	165,124
Net change in fund balances	\$ (183,536)	(52,163)	\$ 3,266	(286,870)
Fund balances (deficits), beginning of year		1,131,162		124,550
Fund balances (deficits), end of year		\$ 1,078,999		\$ (162,320)

(Continued)

Special Revenue

Treasurer's Automation Fund		Veterans Assistance Fund	
Budget	Actual	Budget	Actual
\$ 40,000	\$ 48,003	\$ -	\$ -
-	-	347,796	348,991
-	-	-	-
2,300	3,566	5,150	14,526
-	-	-	660
42,300	51,569	352,946	364,177
-	-	105,800	105,753
-	-	45,169	44,924
4,700	4,627	23,650	23,467
45,800	19,416	146,509	118,154
3,000	3,000	700	-
-	-	-	-
-	-	-	-
53,500	27,043	321,828	292,298
(11,200)	24,526	31,118	71,879
(10,000)	(10,000)	(23,763)	(23,763)
-	-	-	-
(10,000)	(10,000)	(23,763)	(23,763)
\$ (21,200)	14,526	\$ 7,355	48,116
	174,041		656,199
\$	188,567	\$	704,315

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, 2019**

	Special Revenue			
	Zuma-Canoe Creek Special Service Area Fund		Circuit Clerk Administration Cost Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 35,500	\$ 72,845
Property taxes	48,015	48,021	-	-
Intergovernmental revenues	-	-	-	-
Investment earnings	-	2,229	3,225	5,058
Miscellaneous	-	-	-	-
Total revenues	48,015	50,250	38,725	77,903
Expenditures:				
Current operating:				
Salaries and wages	10,000	-	31,531	-
Personal benefits	765	-	2,536	-
Supplies	5,000	4,917	4,000	1,250
Other services and charges	101,000	45,360	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	116,765	50,277	38,067	1,250
Excess (deficiency) of revenues over expenditures	(68,750)	(27)	658	76,653
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ (68,750)	(27)	\$ 658	76,653
Fund balances (deficits), beginning of year		103,330		212,053
Fund balances (deficits), end of year		\$ 103,303		\$ 288,706

(Continued)

Special Revenue

Drug Court Grant Fund		Coroner Fee Fund	
Budget	Actual	Budget	Actual
\$ 25,000	\$ 17,994	\$ 34,000	\$ 42,475
-	-	-	-
-	-	-	-
500	4,456	165	998
-	-	-	-
25,500	22,450	34,165	43,473
-	-	-	-
-	-	-	-
7,945	1,920	6,879	6,639
12,056	8,803	20,584	20,262
-	-	-	-
-	-	-	-
-	-	-	-
20,001	10,723	27,463	26,901
5,499	11,727	6,702	16,572
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 5,499	\$ 11,727	\$ 6,702	\$ 16,572
196,257			37,012
\$ 207,984			\$ 53,584

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, 2019**

	Special Revenue			
	Federal Seized and Forfeited Property Fund		Covemakers Buy-Out Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	133	-	-
Miscellaneous	-	-	-	-
Total revenues	-	133	-	-
 Expenditures:				
Current operating:				
Salaries and wages	-	-	-	-
Personal benefits	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	-	-
 Excess (deficiency) of revenues over expenditures	-	133	-	-
 Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
 Net change in fund balances	\$ -	133	\$ -	-
 Fund balances (deficits), beginning of year		6,133		857
Fund balances (deficits), end of year	\$ 6,266		\$ 857	

Special Revenue

IDOT Grant Fund		Public Defender Automation Fund		Debt Service Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ 112	\$ -	\$ -
-	-	-	-	3,607,742	3,583,572
333,694	333,502	-	-	-	-
-	82	-	-	-	3,604
-	-	-	-	-	-
333,694	333,584	-	112	3,607,742	3,587,176
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
333,479	332,524	-	-	-	-
-	-	-	-	-	-
-	-	-	-	900,000	900,000
-	-	-	-	1,000,660	1,000,660
333,479	332,524			1,900,660	1,900,660
215	1,060	-	112	1,707,082	1,686,516
(215)	(1,100)	-	-	(1,707,082)	(1,686,516)
-	-	-	-	-	-
(215)	(1,100)	-	-	(1,707,082)	(1,686,516)
\$ -	(40)	\$ -	112	\$ -	-
	42,181				
\$ 42,141		\$ 112		\$ -	

Rock Island County, Illinois

Combining Statement of Net Position
Internal Service Funds
November 30, 2019

	Public Building Commission	Employee Health Benefits	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 2,354,136	\$ 2,270,394	\$ 4,624,530
Receivables:			
Accounts	-	4,618	4,618
Interest	-	2,455	2,455
Due from other funds	-	13,746	13,746
Due from other governmental units	-	33,648	33,648
Accrued rental income	1,548,353	-	1,548,353
Total current assets	3,902,489	2,324,861	6,227,350
Noncurrent assets:			
Capital assets:			
Nondepreciable:			
Land	456,812	-	456,812
Depreciable:			
Equipment and fixtures	119,121	-	119,121
Improvements other than buildings	92,909	-	92,909
Furniture	728,890	-	728,890
Buildings	28,513,975	-	28,513,975
Less accumulated depreciation	(627,180)	-	(627,180)
Total capital assets	29,284,527	-	29,284,527
Total assets	33,187,016	2,324,861	35,511,877
Liabilities			
Current liabilities:			
Accounts payable	131,435	184,152	315,587
Estimated claims settlement	-	751,000	751,000
Accrued liabilities	921,869	-	921,869
Unearned revenue	1,434,684	-	1,434,684
Total liabilities	2,487,988	935,152	3,423,140
Net Position			
Net investment in capital assets	29,269,885	-	29,269,885
Unrestricted	1,429,143	1,389,709	2,818,852
Total net position	\$ 30,699,028	\$ 1,389,709	\$ 32,088,737

Rock Island County, Illinois

Combining Statement of Revenues, Expenses and Changes in Net Position

Governmental Activities—Internal Service Funds

Year Ended November 30, 2019

	Public Building Commission	Employee Health Benefits	Total
Operating revenue:			
Charges for services	\$ 2,700,927	\$ 9,312,130	\$ 12,013,057
Other	-	305,510	305,510
Total operating revenue	2,700,927	9,617,640	12,318,567
Operating expenses:			
Other services and charges	2,972,659	9,672,856	12,645,515
Depreciation expense	348,349	-	348,349
Total operating expenses	3,321,008	9,672,856	12,993,864
Operating income (loss)	(620,081)	(55,216)	(675,297)
Nonoperating revenue, investment earnings	126,481	49,594	176,075
Income (loss) before transfers	(493,600)	(5,622)	(499,222)
Transfers out	-	(29,978)	(29,978)
Change in net position	(493,600)	(35,600)	(529,200)
Total net position, beginning of year	31,192,628	1,425,309	32,617,937
Total net position, end of year	\$ 30,699,028	\$ 1,389,709	\$ 32,088,737

Rock Island County, Illinois

Combining Statement of Cash Flows
Governmental Activities—Internal Service Funds
Year Ended November 30, 2019

	Public Building Commission	Employee Health Benefits	Total
Cash flows from operating activities:			
Cash received from employee contributions and other charges	\$ -	\$ 9,295,359	\$ 9,295,359
Cash received from other operating revenue	-	305,510	305,510
Cash payments for claims	-	(9,521,548)	(9,521,548)
Cash received for jail lease	2,707,132	-	2,707,132
Cash payments for jail lease	(2,166,617)	-	(2,166,617)
Cash payments for jail operations	(379,633)	-	(379,633)
Net cash provided by operating activities	160,882	79,321	240,203
Cash flows from noncapital financing activities:			
Interfund payments	-	42,973	42,973
Transfers out	-	(29,978)	(29,978)
Net cash provided by noncapital financing activities	-	12,995	12,995
Cash flows from capital and related financing activities, purchase of property			
	(12,276,569)	-	(12,276,569)
Cash flows from investing activities, interest received			
	126,481	50,492	176,973
Net (decrease) in cash	(11,989,206)	142,808	(11,846,398)
Cash:			
Beginning	14,343,342	2,127,586	16,470,928
Ending	\$ 2,354,136	\$ 2,270,394	\$ 4,624,530
Reconciliation of operating income (loss) to net cash used in operating activities:			
Operating income (loss)	\$ (620,081)	\$ (55,216)	\$ (675,297)
Adjustments to reconcile operating income (loss) to net cash used in operating activities:			
Depreciation expense	348,349	-	348,349
(Increase) decrease in:			
Receivables	-	659	659
Due from other governmental units	-	(17,430)	(17,430)
Other assets	6,205	-	6,205
Increase (decrease) in:			
Accounts payable	-	151,308	151,308
Accrued liabilities	75,647	-	75,647
Unearned revenue	350,762	-	350,762
Net cash used in operating activities	\$ 160,882	\$ 79,321	\$ 240,203

Fiduciary Fund

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

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

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

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

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

Employee Indebtedness Fund: To account for wage garnishments.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Combining Statement of Assets and Liabilities—Agency Funds
November 30, 2019

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
Assets				
Cash and cash equivalents	\$ 11,106,984	\$ 2,136,083	\$ 7,553	\$ 234,509
Due from primary government	1,502,300	1,502,300	-	-
Receivables:				
Accounts receivable	736,331	-	-	-
Accrued interest receivable	342,488	-	-	-
Total assets	\$ 13,688,103	\$ 3,638,383	\$ 7,553	\$ 234,509
Liabilities				
Due to other governmental units	\$ 9,904,888	\$ 503,331	\$ -	\$ -
Due to individuals and private entities	3,783,215	3,135,052	7,553	234,509
Total liabilities	\$ 13,688,103	\$ 3,638,383	\$ 7,553	\$ 234,509

(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
\$ 4,693,661	\$ 901,494	\$ 1,289	\$ 31	\$ 325,195	\$ 66,984
-	-	-	-	-	-
-	19,932	-	8,641	-	7,324
341,182	-	-	-	-	-
\$ 5,034,843	\$ 921,426	\$ 1,289	\$ 8,672	\$ 325,195	\$ 74,308
\$ 5,034,843	\$ 921,426	\$ -	\$ 8,672	\$ 325,195	\$ -
\$ 5,034,843	\$ 921,426	\$ 1,289	\$ 8,672	\$ 325,195	\$ 74,308

Rock Island County, Illinois

Combining Statement of Assets and Liabilities—Agency Funds (Continued)
November 30, 2019

	Hope Creek Care Center Patient's Fund	TBA Fund	Township Bridge Fund	Township Motor Fuel Tax Fund
Assets				
Cash and cash equivalents	\$ 18,549	\$ 100,173	\$ 18,125	\$ 910,840
Due from other funds	-	-	-	-
Receivables:				
Accounts receivable	-	4,250	-	134,130
Accrued interest receivable	-	122	22	1,109
Total assets	\$ 18,549	\$ 104,545	\$ 18,147	\$ 1,046,079
Liabilities				
Due to other governmental units	\$ -	\$ -	\$ 18,147	\$ 1,046,079
Due to individuals and private entities	18,549	104,545	-	-
Total liabilities	\$ 18,549	\$ 104,545	\$ 18,147	\$ 1,046,079

(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
\$ 12,653	\$ 129,289	\$ 1,505	\$ 16,783	\$ 11,316	\$ 272,303
-	-	-	-	-	-
-	-	-	-	-	-
\$ 12,653	\$ 129,289	\$ 1,505	\$ 16,783	\$ 11,316	\$ 272,303
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,303
12,653	129,289	1,505	16,783	11,316	-
\$ 12,653	\$ 129,289	\$ 1,505	\$ 16,783	\$ 11,316	\$ 272,303

Rock Island County, Illinois

Combining Statement of Assets and Liabilities—Agency Funds (Continued)
November 30, 2019

	DUI Fund	Youth Education/SAFE Fund	Evidence Savings Fund	Honor Guard Fund	IL P25 Communication Fund	Sheriff Integrity Task Force Fund
Assets						
Cash and cash equivalents	\$ 36,000	\$ 1,522	\$ 34,353	\$ 203	\$ 1,175,263	\$ 1,308
Due from primary government	-	-	-	-	-	-
Receivables:						
Accounts receivable	1,692	-	-	-	560,362	-
Accrued interest receivable	52	1	-	-	-	-
Total assets	\$ 37,744	\$ 1,523	\$ 34,353	\$ 203	\$ 1,735,625	\$ 1,308
Liabilities						
Due to other governmental units	\$ 37,744	\$ 1,523	\$ -	\$ -	\$ 1,735,625	\$ -
Due to individuals and private entities	-	-	34,353	203	-	1,308
Total liabilities	\$ 37,744	\$ 1,523	\$ 34,353	\$ 203	\$ 1,735,625	\$ 1,308

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities—

Agency Funds

Year Ended November 30, 2019

	Balance November 30, 2018			Additions			Deletions			Balance November 30, 2019									
Circuit Clerk Fund																			
Assets																			
Cash and cash equivalents																			
	\$ 1,823,055	\$ 10,800,986	\$ 10,487,958	\$ 2,136,083															
Due from primary government	1,920,217	-	417,917	1,502,300															
	\$ 3,743,272	\$ 10,800,986	\$ 10,905,875	\$ 3,638,383															
Liabilities																			
Due to other governmental units																			
	\$ 547,572	\$ 6,899,897	\$ 6,944,138	\$ 503,331															
Due to individuals and private entities	3,195,700	1,684,746	1,745,394	3,135,052															
Maintenance/child support deposits	-	2,216,372	2,216,372	-															
	\$ 3,743,272	\$ 10,801,015	\$ 10,905,904	\$ 3,638,383															
Circuit Clerk Probation Fund																			
Assets, cash and cash equivalents																			
	\$ 7,168	\$ 24,976	\$ 24,591	\$ 7,553															
Liabilities, due to individuals and private entities																			
	\$ 7,168	\$ 20,354	\$ 19,969	\$ 7,553															
County Clerk Redemption Fund																			
Assets, cash and cash equivalents																			
	\$ 541,166	\$ 4,511,855	\$ 4,818,512	\$ 234,509															
Liabilities, due to individuals and private entities																			
	\$ 541,166	\$ 4,511,855	\$ 4,818,512	\$ 234,509															
County Collector's Fund																			
Assets																			
Cash and cash equivalents																			
	\$ 4,940,292	\$ 1,112,736,785	\$ 1,112,983,416	\$ 4,693,661															
Accrued interest receivable	321,282	19,900	-	341,182															
	\$ 5,261,574	\$ 1,112,756,685	\$ 1,112,983,416	\$ 5,034,843															
Liabilities, due to other governmental units																			
	\$ 5,261,574	\$ 1,112,756,685	\$ 1,112,983,416	\$ 5,034,843															
Emergency Telephone Service Fund																			
Assets																			
Cash and cash equivalents																			
	\$ 1,026,112	\$ 5,814,697	\$ 5,939,315	\$ 901,494															
Accounts receivable	19,932	-	-	19,932															
	\$ 1,046,044	\$ 5,814,697	\$ 5,939,315	\$ 921,426															
Liabilities, due to other governmental units																			
	\$ 1,046,044	\$ 2,232,902	\$ 2,357,520	\$ 921,426															
Employee Indebtedness Fund																			
Assets, cash and cash equivalents																			
	\$ 1,451	\$ 12,981	\$ 13,143	\$ 1,289															
Liabilities, due to individuals and private entities																			
	\$ 1,451	\$ 12,981	\$ 13,143	\$ 1,289															

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2019**

	Balance November 30, 2018			Additions	Deletions	Balance November 30, 2019
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	\$ 395,055	\$ 1,653,747	\$ 1,723,607	\$ 325,195	\$ -	\$ -
Liabilities, due to other governmental units	\$ 395,055	\$ 529,375	\$ 599,235	\$ 325,195	\$ -	\$ -
Treasurer's Fund						
Assets, cash and cash equivalents	\$ 96,140	\$ 109,113	\$ 138,269	\$ 66,984	\$ -	\$ 7,324
Accounts receivable	-	7,324	-	-	-	7,324
Total assets	\$ 96,140	\$ 116,437	\$ 138,269	\$ 74,308	\$ -	\$ -
Liabilities, due to individuals and private entities	\$ 96,140	\$ 37,113	\$ 58,945	\$ 74,308	\$ -	\$ -
Hope Creek Care Center Patient's Fund						
Assets, cash and cash equivalents	\$ 20,894	\$ 309,609	\$ 311,954	\$ 18,549	\$ -	\$ -
Liabilities, due to individuals and private entities	\$ 20,894	\$ 309,609	\$ 311,954	\$ 18,549	\$ -	\$ -
TBA Fund						
Assets						
Cash and cash equivalents	\$ 97,896	\$ 11,777	\$ 9,500	\$ 100,173	\$ -	\$ -
Accounts receivable	-	4,250	-	4,250	-	-
Accrued interest receivable	182	304	364	122	-	-
Total assets	\$ 98,078	\$ 16,331	\$ 9,864	\$ 104,545	\$ -	\$ -
Liabilities, due to individuals and private entities	\$ 98,078	\$ 15,899	\$ 9,432	\$ 104,545	\$ -	\$ -
Township Bridge Fund						
Assets						
Cash and cash equivalents	\$ 17,729	\$ 1,396	\$ 1,000	\$ 18,125	\$ -	\$ -
Accrued interest receivable	32	54	64	22	-	-
Total assets	\$ 17,761	\$ 1,450	\$ 1,064	\$ 18,147	\$ -	\$ -
Liabilities, due to other governmental units	\$ 17,761	\$ 418	\$ 32	\$ 18,147	\$ -	\$ -

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2019**

	Balance November 30, 2018			Additions	Deletions	Balance November 30, 2019
Township Motor Fuel Tax Fund						
Assets						
Cash and cash equivalents	\$ 849,150	\$ 1,658,877	\$ 1,597,187	\$ 910,840		
Accounts receivable	83,911	134,130	83,911	134,130		
Accrued interest receivable	1,699	2,808	3,398	1,109		
Total assets	\$ 934,760	\$ 1,795,815	\$ 1,684,496	\$ 1,046,079		
Liabilities, due to other governmental units	\$ 934,760	\$ 1,252,910	\$ 1,141,591	\$ 1,046,079		
Hope Creek Care Center Vending Fund						
Assets, cash and cash equivalents	\$ 11,251	\$ 8,444	\$ 7,042	\$ 12,653		
Liabilities, due to individuals and private entities	\$ 11,251	\$ 8,444	\$ 7,042	\$ 12,653		
Prisoner Welfare Fund						
Assets, cash and cash equivalents	\$ 115,963	\$ 631,198	\$ 617,872	\$ 129,289		
Liabilities, due to individuals and private entities	\$ 115,963	\$ 621,198	\$ 607,872	\$ 129,289		
Hope Creek Care Center Activities Fund						
Assets, cash and cash equivalents	\$ 2,103	\$ 29,945	\$ 30,543	\$ 1,505		
Liabilities, due to individuals and private entities	\$ 2,103	\$ 29,945	\$ 30,543	\$ 1,505		
QC Bomb Squad Trust Fund						
Assets, cash and cash equivalents	\$ 10,660	\$ 6,123	\$ -	\$ 16,783		
Liabilities, due to individuals and private entities	\$ 10,660	\$ 6,123	\$ -	\$ 16,783		
Hope Creek Care Center Memorial Fund						
Assets, cash and cash equivalents	\$ 14,654	\$ 2,107	\$ 5,445	\$ 11,316		
Liabilities, due to individuals and private entities	\$ 14,654	\$ 2,107	\$ 5,445	\$ 11,316		
Sheriff Foreclosure Sale Fund						
Assets, cash and cash equivalents	\$ 298,841	\$ 2,798,097	\$ 2,824,635	\$ 272,303		
Liabilities, due to other governmental units	\$ 298,841	\$ 1,190,097	\$ 1,216,635	\$ 272,303		

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2019**

	Balance November 30, 2018			Additions	Deletions	Balance November 30, 2019
DUI Fund						
Assets						
Cash and cash equivalents	\$ 37,089	\$ 51,657	\$ 52,746	\$ 36,000		
Accounts receivable	1,508	1,693	1,509	1,692		
Accrued interest receivable	68	120	136	52		
Total assets	\$ 38,665	\$ 53,470	\$ 54,391	\$ 37,744		
Liabilities , due to other governmental units	\$ 38,665	\$ 69,152	\$ 70,073	\$ 37,744		
Youth Education/SAFE Fund						
Assets:						
Cash and cash equivalents	\$ 1,671	\$ 3,497	\$ 3,646	\$ 1,522		
Accrued interest receivable	3	4	6	1		
Total assets	\$ 1,674	\$ 3,501	\$ 3,652	\$ 1,523		
Liabilities , due to other governmental units	\$ 1,674	\$ 3,472	\$ 3,623	\$ 1,523		
Evidence Savings Fund						
Assets , cash and cash equivalents	\$ 40,453	\$ 7,026	\$ 13,126	\$ 34,353		
Liabilities , due to individuals and private entities	\$ 40,453	\$ 7,026	\$ 13,126	\$ 34,353		
Honor Guard Fund						
Assets , cash and cash equivalents	\$ 203	\$ -	\$ -	\$ 203		
Liabilities , due to individuals and private entities	\$ 203	\$ -	\$ -	\$ 203		
IL P25 Communication Fund						
Assets						
Cash and cash equivalents	\$ -	\$ 1,666,093	\$ 490,830	\$ 1,175,263		
Accounts receivable	-	560,362	-	560,362		
Total assets	\$ -	\$ 2,226,455	\$ 490,830	\$ 1,735,625		
Liabilities , due to other governmental units	\$ -	\$ 2,263,329	\$ 527,704	\$ 1,735,625		
Sheriff Integrity Task Force						
Assets , cash and cash equivalents	\$ -	\$ 1,308	\$ -	\$ 1,308		
Liabilities , due to individuals and private entities	\$ -	\$ 1,308	\$ -	\$ 1,308		

(Continued)

Rock Island County, Illinois

**Combining Statement of Changes in Assets and Liabilities—
Agency Funds (Continued)
Year Ended November 30, 2019**

	Balance November 30, 2018		Additions	Deletions	Balance November 30, 2019		
Totals—All Agency Funds							
Assets							
Cash and cash equivalents	\$ 10,349,027	\$ 1,142,852,294	\$ 1,142,094,337	\$ 11,106,984			
Due from other funds	1,920,217	-	417,917		1,502,300		
Accounts receivable	113,992	707,759	85,420		736,331		
Accrued interest receivable	323,266	23,190	3,968		342,488		
Total assets	\$ 12,706,502	\$ 1,143,583,243	\$ 1,142,601,642	\$ 13,688,103			
Liabilities							
Due to other governmental units	\$ 8,550,618	\$ 1,127,198,237	\$ 1,125,843,967	\$ 9,904,888			
Due to individuals and private entities	4,155,884	7,268,708	7,641,377		3,783,215		
Maintenance/child support deposits	-	2,216,372	2,216,372		-		
Total liabilities	\$ 12,706,502	\$ 1,136,683,317	\$ 1,135,701,716	\$ 13,688,103			

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.	151-156
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).	157-163
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.	164-167
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.	168-169
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.	170-176

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
Net investment in capital assets	\$ 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	\$ 54,351,947
Restricted for:										
Capital improvements	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	6,857,155
Collector's tax fees, sale & error refunds	-	195,240	184,298	154,674	162,749	159,215	173,873	169,171	177,667	180,395
Document storage	-	2,512,590	2,645,926	2,685,955	2,531,334	2,639,218	2,621,506	2,509,264	1,824,521	1,731,933
Working cash	-	-	469,705	521,449	522,607	523,517	524,878	526,233	533,634	543,415
GIS	-	142,898	215,796	243,673	191,100	154,847	149,053	148,228	131,430	65,948
Employee benefits	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	1,903,678
Parks and recreation	-	2,264,348	2,356,952	2,292,541	2,612,591	2,653,597	3,213,119	3,569,514	8,201,119	6,543,841
Public health	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	3,292,859
Public safety	-	25,020	62,032	105,763	109,588	902,089	104,915	83,715	86,833	104,633
Liability	-	-	-	12,042	595,970	-	-	-	2,584,913	1,255,207
Debt service	470	-	-	-	-	-	-	-	-	-
Unrestricted	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)	(44,781,774)
Total governmental activities net position	\$ 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	\$ 32,049,237

Source: County records.

Rock Island County, Illinois

Changes in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

(Unaudited)

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses:										
Governmental activities:										
General government	\$ 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	\$ 26,608,902
Public safety	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	10,526,369
Corrections	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	4,041,078
Judiciary and legal	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	8,871,435
Transportation and public works	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	5,577,852
Social services	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	24,901,369
Culture and recreation	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	6,552,129
Debt service, interest on long-term debt	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	1,470,380
Total governmental activities expenses	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	88,549,514
Program revenues:										
Governmental activities:										
Charges for sales and services:										
General government	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	\$ 5,926,751
Judiciary and legal	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	2,799,369
Social Services	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	11,146,102
Other	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	5,467,647
Operating grants and contributions	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	11,857,761
Capital grants and contributions	596,997	1,074,604	214,114	394,893	59,552	46,970	109,540	67,150	278,414	-
Total governmental activities program revenues	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	37,197,630
Net (expense)/revenue, governmental activities	(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)	(51,351,884)
General revenues and other changes in net position:										
Governmental activities:										
Taxes:										
Property taxes	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	36,894,829
Replacement tax	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	2,760,395
Sales and use taxes	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	5,177,306
Income tax	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	1,883,652
Hotel/Motel taxes	124,013	138,900	222,783	264,705	235,094	287,532	287,845	290,892	293,690	277,792
Other	1,083,941	1,082,991	168,984	95,216	165,672	127,819	451,124	392,306	561,402	174,424
Investment earnings	327,793	165,741	125,898	88,643	92,718	95,221	131,151	323,276	822,194	874,068
Gain on disposal of capital assets	-	53,266	83,573	61,830	-	15,454	-	-	-	-
Miscellaneous	385,995	351,976	573,350	252,082	1,997,679	447,037	624,578	666,556	744,850	866,354
Total governmental activities	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	48,908,820
Change in net position, governmental activities	\$ (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)	\$ (2,443,064)

Source: County records.

Rock Island County, Illinois

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund:										
Nonspendable	\$ -	\$ 1,017,004	\$ 762,542	\$ 733,088	\$ 637,142	\$ 655,685	\$ 677,645	\$ 223,648	\$ 952,143	\$ 1,625,211
Restricted	-	-	472,239	525,580	527,713	529,335	531,531	526,233	533,634	543,415
Assigned	-	-	309,312	-	-	-	-	-	-	-
Unassigned	-	5,251,711	3,767,825	3,330,268	3,211,179	2,971,136	1,417,816	1,772,483	1,590,637	3,927,451
Reserved:										
Tort liability	1,052,965	-	-	-	-	-	-	-	-	-
Other assets	154,432	-	-	-	-	-	-	-	-	-
Unreserved, undesignated	5,281,977	-	-	-	-	-	-	-	-	-
Total general fund	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	6,096,077
All other governmental funds:										
Nonspendable	\$ -	790,344	432,503	16,221	17,332	18,728	17,850	23,761	38,261	19,565
Restricted	-	16,561,547	16,155,996	18,432,075	18,743,077	19,020,696	21,630,064	24,651,193	30,484,132	30,092,142
Committed	-	-	-	-	4,727	-	-	-	-	-
Assigned	-	894,243	995,559	3,663	(200,027)	-	-	-	-	-
Unassigned	-	(1,274,191)	(699,855)	(327,869)	-	(542,214)	(1,110,798)	(2,805,246)	(4,487,855)	(6,237,797)
Reserved for:										
Advances	-	-	-	-	-	-	-	-	-	-
Other assets	64,212	-	-	-	-	-	-	-	-	-
Capital projects/improvements	1,248,114	-	-	-	-	-	-	-	-	-
Contributed capital	-	-	-	-	-	-	-	-	-	-
Employee health claims	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated:										
Special revenue funds	18,622,877	-	-	-	-	-	-	-	-	-
Debt service fund	470	-	-	-	-	-	-	-	-	-
Capital project fund	(711,633)	-	-	-	-	-	-	-	-	-
Total all other governmental funds	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	23,873,910
Total fund balances	\$ 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	\$ 29,969,987

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues:										
Fees	\$ 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	\$ 22,231,437
Property taxes	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	36,894,829
Intergovernmental	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	22,614,433
Investment earnings	302,418	145,976	109,832	79,956	84,357	84,765	93,524	206,518	527,480	695,671
Miscellaneous	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	1,097,325
Total revenues	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	83,533,695
Expenditures:										
General government	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	21,961,112
Social services	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	22,734,908
Public safety and corrections	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	11,382,054
Transportation and public works	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	3,866,587
Judiciary and legal/legislative	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	7,931,650
Debt service:										
Principal	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	2,480,000
Interest	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	1,724,815
Bond issue costs	-	-	-	144,014	-	-	297,822	-	113,915	-
Culture and recreation	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	5,708,255
Expenditures in capital outlay not capitalized	-	79,814	(22,679)	154,544	129,610	674,605	71,248	(4,553)	86,401	-
Capitalized capital outlay	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	5,025,746
Total expenditures	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	82,815,127
Excess of revenues over (under) expenditures	(3,970,939)	(2,566,713)	(1,188,836)	281,083	(278,432)	(336,874)	165,601	1,179,269	257,857	718,568
Other financing sources (uses):										
Transfers in	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	4,111,675
Transfers out	(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)	(4,081,697)
Issuance of debt	-	-	-	9,325,000	-	-	12,230,000	-	4,280,000	-
Proceeds from refunded bond escrow agent	-	-	-	(9,455,400)	-	-	(12,860,639)	-	-	-
Bond premiums / discounts	-	-	-	274,414	-	-	902,628	-	141,266	-
Proceeds from sale of capital assets	97,068	63,979	114,321	61,830	473,573	16,121	43,174	18,717	9,779	110,489
Total other financing sources (uses)	97,068	93,957	144,299	235,822	506,549	49,097	345,141	48,695	4,461,023	140,467
Net change in fund balances	(3,873,871)	(2,472,756)	(1,044,537)	516,905	228,117	(287,777)	510,742	1,227,964	4,718,880	859,035
Fund balances, beginning of year	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	29,110,952
Fund balances, end of year	\$ 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	\$ 29,969,987
Debt service as a percentage of noncapital expenditures	3.54%	4.19%	3.91%	3.22%	6.20%	4.16%	4.99%	5.68%	5.24%	5.41%

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities:										
General government	\$ 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	\$ 5,989,489
Public safety	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	2,165,657
Corrections	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	1,743,107
Judiciary and legal	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	2,970,056
Transportation and public works	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	2,371,293
Social services	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	18,815,970
Culture and recreation	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	3,142,058
Total governmental activities	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	37,197,630
Component unit	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	2,700,704
Total government	\$ 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	\$ 39,898,334

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
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
2019	36,894,829	2,760,395	5,177,306	1,883,652	452,216	47,168,398

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)		
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		
2018-19	2,644,964,342	7,935,686,595	15,315,054	45,949,757		
<hr/>						
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
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
2018-19	2,660,279,396	7,981,636,352	33.3	199,630,087		1.24000

(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	2019			Percentage of Total County Taxable Assessed Value
	Taxable Assessed Value	Rank		
Exelon Generation	\$ 263,924,344	1		9.92%
Deere & Co.	30,912,796	2		1.16%
DNC Gaming & Entertainment/Jumers Casino	22,499,479	3		0.85%
SDG Macerich Property/Southpark Mall	11,426,521	4		0.43%
Minnesota Mining & Mfg Co	8,859,613	5		0.33%
Modern Woodman of America	8,498,752	6		0.32%
Piret USA/Fed Ex	5,391,223	7		0.20%
Fed EX Freight	5,300,016	8		0.20%
Walmart-Silvis	5,179,203	9		0.19%
Friendship Manor Property	4,832,850	10		0.18%
2019 Total	\$ 366,824,797			13.79%
Taxpayer	2010			Percentage of Total County Taxable Assessed Value
	Taxable Assessed Value	Rank		
Commonwealth Edison	\$ 100,000,000	1		4.38%
Deere & Co.	36,693,831	2		1.61%
Rock Island Boatworks Inc	22,077,890	3		0.97%
SDG Macerich	17,998,200	4		0.79%
Modern Woodmen of America	9,543,326	5		0.42%
PFG Thoms Proestler Co.	5,532,763	6		0.24%
FED EX Freight	4,953,221	7		0.22%
Walmart	4,825,432	8		0.21%
Cordova Energy	4,564,373	9		0.20%
Geneva Management Service	4,508,400	10		0.20%
2010 Total	\$ 210,697,436			9.23%
Total Taxable Value 2018-2019	\$ 2,660,279,396			
Total Taxable Value 2009-2010	\$ 2,283,272,012			

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	
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	
2018-19	32,971,120	33,070,551	100.30	9,276	33,079,826	100.33	80,171	0.24	

Source:

Tax Settlement Book Treasurer's Office

Levy Confirmation Sheet from County Clerk Certified to Collect

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

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

(Unaudited)

	Rock Island	Moline	East Moline		Silvis	Milan	
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
2018-19:							
City	2.65700	2.06020	2.31680	2.31680	1.59840	1.59840	1.71000
Black Hawk College	0.56320	0.56320	0.56320	0.56320	0.56320	0.56320	0.56320
School District	5.37320	5.03180	4.24500	1.88920	3.90820	1.88920	5.37320
Forest Preserve	0.12740	0.12740	0.12740	0.12740	0.12740	0.12740	0.12740
County	1.24000	1.24000	1.24000	1.24000	1.24000	1.24000	1.24000
Total levy	9.96080	9.02260	8.49240	6.13660	7.43720	5.41820	9.01380
Ratio of County to totals	0.12449	0.13743	0.14601	0.20207	0.16673	0.22886	0.13757
2017-18:							
City	2.60380	2.07420	2.25560	2.25560	1.61660	1.61660	1.15220
Black Hawk College	0.56760	0.56760	0.56760	0.56760	0.56760	0.56760	0.56760
School District	5.33980	5.10940	4.25160	1.88340	4.07300	1.88340	5.33980
Forest Preserve	0.12360	0.12360	0.12360	0.12360	0.12360	0.12360	0.12360
County	1.12000	1.12000	1.12000	1.12000	1.12000	1.12000	1.12000
Total levy	9.75480	8.99480	8.31840	5.95020	7.50080	5.31120	8.30320
Ratio of County to totals	0.11482	0.12452	0.13464	0.18823	0.14932	0.21088	0.13489
2016-17:							
City	2.38820	2.08540	2.19360	2.19360	1.61700	1.61700	0.99840
Black Hawk College	0.57180	0.57180	0.57180	0.57180	0.57180	0.57180	0.57180
School District	5.37820	5.14980	4.26520	1.88480	4.11960	1.88480	5.37820
Forest Preserve	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460
County	1.12200	1.12200	1.12200	1.12200	1.12200	1.12200	1.12200
Total levy	9.58480	9.05360	8.27720	5.89680	7.55500	5.32020	8.19500
Ratio of County to totals	0.11706	0.12393	0.13555	0.19027	0.14851	0.21089	0.13691
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

(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
2014-15:							
City	2.38520	2.06380	2.15500	2.15500	1.69500	1.69500	1.01900
Black Hawk College	0.54850	0.54850	0.54850	0.54850	0.54850	0.54850	0.54850
School District	5.29820	5.11200	3.93340	1.88020	3.93420	1.88020	5.29820
Forest Preserve	0.11900	0.11900	0.11900	0.11900	0.11900	0.11900	0.11900
County	0.94060	0.94060	0.94060	0.94060	0.94060	0.94060	0.94060
Total levy	9.29150	8.78390	7.69650	5.64330	7.23730	5.18330	7.92530
Ratio of County to totals	0.10123	0.10708	0.12221	0.16668	0.12997	0.18147	0.11868
2013-14:							
City	2.39780	2.05000	2.12600	2.12600	1.69000	1.69000	0.98280
Black Hawk College	0.54270	0.54270	0.54270	0.54270	0.54270	0.54270	0.54270
School District	5.30660	5.10900	3.73000	1.90180	3.90360	1.90180	5.30660
Forest Preserve	0.11480	0.11480	0.11480	0.11480	0.11480	0.11480	0.11480
County	0.90360	0.90360	0.90360	0.90360	0.90360	0.90360	0.90360
Total levy	9.26550	8.72010	7.41710	5.58890	7.15470	5.15290	7.85050
Ratio of County to totals	0.09752	0.10362	0.12183	0.16168	0.12629	0.17536	0.11510
2012-13:							
City	2.40020	2.02680	2.11500	2.11500	1.61880	1.61880	0.94160
Black Hawk College	0.54030	0.54030	0.54030	0.54030	0.54030	0.54030	0.54030
School District	5.25900	5.05900	3.69760	1.89560	3.88900	1.89560	5.25900
Forest Preserve	0.09740	0.09740	0.09740	0.09740	0.09740	0.09740	0.09740
County	0.78980	0.78980	0.78980	0.78980	0.78980	0.78980	0.78980
Total levy	9.08670	8.51330	7.24010	5.43810	6.93530	4.94190	7.62810
Ratio of County to totals	0.08692	0.09277	0.10909	0.14523	0.11388	0.15982	0.10354
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

(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
2010-11:							
City	2.40920	1.93240	1.92900	1.92900	1.61320	1.61320	0.90280
Black Hawk College	0.53240	0.53240	0.53240	0.53240	0.53240	0.53240	0.53240
School District	5.11480	5.05840	3.93920	1.89460	3.90440	1.89460	5.11480
Forest Preserve	0.09420	0.09420	0.09420	0.09420	0.09420	0.09420	0.09420
County	0.76320	0.76320	0.76320	0.76320	0.76320	0.76320	0.76320
Total levy	8.91380	8.38060	7.25800	5.21340	6.90740	5.21340	7.40740
Ratio of County to totals	0.08562	0.09107	0.10515	0.14639	0.11049	0.14639	0.10303
2009-10:							
City	2.38520	1.92880	1.84060	1.84060	1.64980	1.64980	0.89200
Black Hawk College	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370
School District	5.06100	5.02660	3.86300	1.94880	3.59400	1.94880	5.06100
Forest Preserve	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380
County	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040
Total levy	8.83410	8.34330	7.09150	5.17730	6.63170	4.98650	7.34090
Ratio of County to totals	0.08608	0.09114	0.10723	0.14687	0.11466	0.15249	0.10358

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
County Direct Rates:										
Corporate	0.25000	0.25000	0.24820	0.25000	0.25000	0.24920	0.25000	0.24920	0.25000	0.25000
Bond & Interest	0.06560	0.06700	0.06240	0.06280	0.06480	0.06060	0.09900	0.10860	0.10240	0.13580
IMRF	0.08900	0.09260	0.10520	0.11780	0.14020	0.15240	0.21500	0.13500	0.15240	0.19840
County Highway	0.04240	0.04260	0.04220	0.04480	0.05360	0.05640	0.06260	0.06360	0.06300	0.07360
Bridges	0.00700	0.00700	0.00680	0.00700	0.02140	0.02260	0.02360	0.02380	0.02360	0.02420
Mental Health	0.06160	0.05900	0.05840	0.05900	0.06160	0.06980	0.06660	0.06640	0.06460	0.06600
Health	0.02820	0.03000	0.02980	0.03000	0.03780	0.05060	0.04980	0.04960	0.04820	0.04840
Liability Insurance	0.03200	0.03580	0.04180	0.03800	0.09140	0.09740	0.09640	0.23480	0.23000	0.24440
Social Security	0.05500	0.05260	0.05380	0.05380	0.05520	0.05860	0.13460	0.06480	0.06100	0.07460
Extension Education	0.01000	0.00960	0.00940	0.00960	0.00960	0.00960	0.00960	0.00920	0.00860	0.00860
Veterans Assistance	0.01760	0.01920	0.01900	0.01920	0.01500	0.01500	0.01480	0.01420	0.01340	0.01320
Nursing Home	0.09880	0.09480	0.09400	0.09480	0.10000	0.09540	0.10000	0.09980	0.10000	0.10000
Child Advocacy	0.00320	0.00300	0.00300	0.00300	0.00300	0.00300	0.00300	0.00300	0.00280	0.00280
Total Direct Rates	0.76040	0.76320	0.77400	0.78980	0.90360	0.94060	1.12500	1.12200	1.12000	1.24000

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
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
2019	19,446,506	29,675,949	49,122,455	0.0912%	346.23

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
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
2087-19	49,122,455	2,660,279,396	0.01847	141,879	346.23

(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, 2019

(Unaudited)

Governmental Unit	Gross Debt **	Percentage of Debt to County *	County Share of Debt
Rock Island County Direct Debt:			
Rock Island County	\$ 11,035,000	100.00%	\$ 11,035,000
Building Commission ***	28,000,000	100.00%	28,000,000
Rock Island County Forest Preserve ***	7,185,000	100.00%	7,185,000
Subtotal, direct debt	46,220,000		46,220,000
Overlapping Debt:			
School Districts:			
#29 Hampton	1,070,000	100.00%	1,070,000
#30 UTHS	10,045,000	92.45%	9,286,603
#34 Silvis	3,010,000	100.00%	3,010,000
#36 Carbon Cliff	185,000	100.00%	185,000
#37 East Moline	23,200,000	100.00%	23,200,000
#40 Moline	49,671,254	100.00%	49,671,254
#41 Rock Island	25,620,000	100.00%	25,620,000
#100 Riverdale	4,580,000	100.00%	4,580,000
#190 Colona	995,000	11.00%	109,450
#200 Sherrard	4,510,000	31.35%	1,413,885
#223 Orion	5,815,600	8.18%	475,716
#300 Rockridge	5,845,000	98.02%	5,729,269
#404 Mercer County	4,528,600	1.70%	76,986
#503 Black Hawk College	42,190,000	65.02%	27,431,938
Cities and Villages:			
Andalusia	1,470,000	100.00%	1,470,000
Coal Valley	505,000	87.92%	443,996
East Moline	19,273,077	100.00%	19,273,077
Hampton	139,000	100.00%	139,000
Milan	11,110,000	100.00%	11,110,000
Moline	34,600,000	100.00%	34,600,000
Rock Island	68,501,665	100.00%	68,501,665
Silvis	5,890,000	100.00%	5,890,000
Special Districts:			
Rock Island Spec. Svc. 3	1,440,000	100.00%	1,440,000
Illini Hospital (Ambulance)	2,610,000	86.69%	2,262,609
Metropolitan Airport	17,375,000	100.00%	17,375,000
Coal Valley FPD	235,000	86.30%	202,805
Subtotal, overlapping debt	344,414,196		314,568,253
Totals	\$ 390,634,196		\$ 360,788,253
Total underlying long-term debt	\$ 390,634,196		
Total direct and underlying long-term debt	\$ 360,788,253		

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, 2019

(Unaudited)

Legal Debt Margin Calculation for Fiscal Year 2019											
Assessed value										<u>\$ 2,660,279,396</u>	
Debt limit (2.875% of assessed value)										<u>\$ 76,483,033</u>	
Debt applicable to limit:											
General obligation bonds										<u>18,645,000</u>	
Revenue bonds										<u>28,000,000</u>	
Total net applicable to limit										<u>46,645,000</u>	
Legal debt margin										<u>\$ 29,838,033</u>	
2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
Assessed value	\$ 2,495,456,042	\$ 2,572,982,922	\$ 2,594,108,513	\$ 2,561,244,042	\$ 2,358,643,678	\$ 2,362,035,093	\$ 2,393,600,915	\$ 2,476,357,545	\$ 2,628,520,254	\$ 2,660,279,396	
Debt limit	\$ 71,744,361	\$ 73,973,259	\$ 74,580,620	\$ 73,635,766	\$ 67,811,006	\$ 67,908,509	\$ 68,816,026	\$ 71,195,279	\$ 75,569,957	\$ 76,483,033	
Debt applicable to debt limit	32,550,000	31,170,000	29,735,000	28,690,000	25,630,000	23,480,000	49,100,000	46,805,000	49,125,000	46,645,000	
Legal debt margin	\$ 39,194,361	\$ 42,803,259	\$ 44,845,620	\$ 44,945,766	\$ 42,181,006	\$ 44,428,509	\$ 19,716,026	\$ 24,390,279	\$ 26,444,957	\$ 29,838,033	
Total net debt applicable to the limit as a percentage of debt limit	45.37%	42.14%	39.87%	38.96%	37.80%	34.58%	71.35%	65.74%	65.01%	60.99%	

Source: County records

NOTE: As per 50ILCS05/1.10 & 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					
	Population ¹	(Thousands of Dollars) ²	Per Capita Income ³	Median Age ⁶	Unemployment Rate ⁴	School Enrollment ⁵
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
2018-19	141,879	6,428,026	44,802	40.0	4.9	21,779

Data Complied by: Bi-State Regional Commission

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

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

⁽³⁾ U.S 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:4/26/20

Rock Island County, Illinois

Principal Employers Current Year and Nine Years Ago (Unaudited)

Employer	2010		
	Employees	% of Total Employment	Rank
Rock Island Arsenal	8,200	11.51%	1
Deere & Company	6,000	8.42%	2
Tyson Fresh Meats	2,500	3.51%	3
Trinity Medical Center	2,200	3.09%	4
Xpac (Export Packing, Inc.)	1,200	1.68%	5
Moline Public School District #40	900	1.26%	6
Rock Island Public School District #41	900	1.26%	7
Exelon	900	1.26%	8
Wal-Mart	780	1.09%	9
Black Hawk College	700	0.98%	10
Rock Island County Employment	71,241		

Source: IL Department of Employment Security; individual Employers-2010; Hoovers-2010;
Dun & Bradstreet Marketplace- 2nd Qtr 2009; QC Times Book of Lists

	2019		
	Employees	% of Total Employment	Rank
Deere & Company (All regional locations)	7,240	10.59%	1
Rock Island Arsenal	6,163	9.01%	2
Trinity-Unity Point (All regional locations)	4,000	5.85%	3
Tyson Fresh Meats	2,400	3.51%	4
Black Hawk College	1,000	1.46%	5
Moline Community School District #40	1,000	1.46%	6
XPAC	1,000	1.46%	7
Jumer's Casino	550	0.80%	8
Augustana College	550	0.80%	9
PFG TPC Roma Foods	530	0.78%	10
Rock Island County Employment	68,377		

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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Social service:										
Hope Creek	231.5	239.3	249.3	247.10	213.00	203.50	225.00	219.50	212.50	169.00
Veteran's Administration	2.0	2.0	2.0	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Health Department	63.0	64.0	56.5	58.25	58.50	49.00	44.00	42.50	42.50	42.00
Mental Health	0.5	0.5	0.5	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total social service	297.0	305.8	308.3	308.85	274.00	255.00	271.50	264.50	257.50	213.50
General government:										
Auditor	3.5	3.5	3.5	3.50	3.50	4.00	3.00	4.00	4.00	4.00
County Board	13.5	14.0	13.5	7.00	7.00	6.50	12.50	12.50	12.50	12.50
County Clerk	10.0	12.0	11.0	11.00	12.00	12.00	11.00	11.00	10.00	11.00
Recorder	9.0	8.0	8.0	7.00	6.00	6.00	6.00	6.00	7.00	6.00
Superintendent of Education	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer	7.0	6.0	6.0	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Assessment Map	4.0	4.0	4.0	4.00	4.00	5.00	5.00	5.00	5.00	6.00
Board of Review	1.5	1.5	1.5	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Information Systems	9.0	8.0	8.0	7.00	6.00	6.00	6.00	6.00	6.00	6.00
County Building Maintenance	4.0	4.0	4.0	3.60	3.00	3.00	3.00	3.00	3.00	2.00
Human Resources	2.5	2.3	1.3	-	-	-	4.00	1.50	2.00	2.00
HR/Liability/Civil	1.5	1.3	1.3	15.30	14.80	15.80	4.30	5.80	5.00	5.00
GIS	3.0	3.0	2.0	2.00	2.50	2.50	2.00	2.00	2.00	2.00
Document Storage	2.5	2.5	2.5	2.50	2.50	1.00	3.00	2.00	2.00	2.00
Recorder Document	3.0	3.0	3.0	4.00	4.00	4.00	4.00	3.00	3.00	3.00
County Administration	-	-	-	-	-	3.00	3.00	2.00	3.00	3.00
Purchasing	3.0	3.0	-	-	-	-	-	-	-	-
Total general government	78.0	77.1	70.6	75.40	73.80	77.30	75.30	72.30	73.00	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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public safety & corrections:										
Coroner	3.0	3.0	3.0	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Sheriff	123.0	125.0	128.0	128.00	123.00	126.00	128.00	135.50	133.00	128.00
EMA	1.0	1.0	1.0	0.50	0.50	0.50	0.50	0.50	1.00	1.00
Zoning	5.0	4.0	3.0	4.50	4.00	4.00	4.50	4.00	4.00	4.00
Animal Control	10.5	11.0	11.5	12.50	11.50	11.50	11.00	10.00	12.00	12.00
Court Security	15.0	15.5	15.5	16.00	15.00	15.50	15.00	13.50	13.00	18.00
COPS	11.0	10.0	10.0	11.00	11.00	11.00	10.00	-	-	-
Total public safety & corrections	168.5	169.5	172.0	175.50	168.00	171.50	172.00	166.50	166.00	166.00
Public works & transportation:										
Highway	15.0	11.0	15.0	9.50	14.50	15.67	15.50	14.00	17.50	17.50
Motor Fuel Tax	7.5	9.0	4.0	7.50	3.50	3.33	4.50	2.00	1.50	1.50
Total public works & transportation	22.5	20.0	19.0	17.00	18.00	19.00	20.00	16.00	19.00	19.00
Judiciary & legal/legislative:										
Circuit Clerk	33.5	33.5	32.5	32.50	33.50	33.50	29.50	32.50	32.00	32.00
Circuit Court	3.5	3.5	3.5	3.50	3.50	3.50	3.50	3.50	3.50	3.50
States Attorney	27.5	25.5	25.5	21.20	20.70	21.20	21.20	21.20	21.50	21.50
Court Services	37.0	38.0	37.0	37.00	34.00	35.00	35.00	35.00	36.00	36.00
Ostrom Maintenance	-	0.5	0.5	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Public Defender	8.5	8.5	8.5	8.00	7.00	8.00	8.00	8.00	9.00	8.50
Child Support	4.0	3.0	3.0	3.00	2.00	2.00	2.00	2.00	1.00	1.00
Courthouse/Justic Center Maintenance	11.0	13.0	13.0	13.00	11.00	11.00	11.00	10.00	12.00	11.00
Total judiciary & legal/legislative	125.0	125.5	123.5	118.70	112.20	114.70	110.70	112.70	115.50	114.00
Total	691.0	697.9	693.4	695.45	646.00	637.50	649.50	632.00	631.00	585.50

Source: County year-end payroll report

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public safety and legal services:										
Public defender:										
# of cases closed-felony	1,008	926	911	945	805	763	752	690	749	703
# of cases closed-misdemeanor/traffic	3,318	3,422	2,764	2,728	2,890	2,774	3,177	3,081	2,544	2,888
# of cases closed-petition to revoke	285	230	238	253	243	228	227	217	228	179
# of cases closed-other	35	57	66	42	38	30	23	34	35	23
# of cases closed-juvenile	209	249	224	231	190	223	254	214	224	165
Sheriff:										
# of civil papers served	5,795	5,624	5,599	4,999	3,448	3,679	6,150	4,760	4,094	4,347
# of jail bookings	10,091	9,618	9,063	8,381	7,190	7,412	7,285	6,987	6,493	6,368
# of traffic citations written	2,619	1,210	3,378	3,398	2,403	3,074	2,733	3,018	2,029	2,781
# of 911 calls(in-coming;out-going; & admn)	13,188	13,795	14,426	43,477	43,567	45,239	61,759	62,487	53,543	45,032
# prisoner days per year	107,461	95,080	99,085	98,564	95,817	92,108	91,798	97,103	93,697	99,853
average daily count	270	259	258	263	238	232	231	242	257	274
Emergency Management Agency										
# of Exercises performed & evaluated	3	3	3	4	6	3	5	5	5	4
# of Activations for severe weather	2	2	2	2	2	3	3	4	6	5
# of Participation in Regional Emergency	1	1	4	-	-	-	-	1	1	1
Judicial:										
Court Administration										
# of Juror Summons Mailed	17,600	15,200	15,305	15,549	15,924	15,956	15,690	16,778	16,235	22,781
# of Juror Summons Returned	7,900	4,764	6,170	5,963	5,239	6,376	5,920	6,506	5,827	8,173
# of Trials conducted	55	55	31	31	39	49	42	39	36	23
State Attorney										
# of felonies filed	1,176	1,164	1,149	1,098	1,024	1,002	1,051	1,034	1,153	1,154
Circuit clerk:										
# of New Criminal Cases Filed	3,000	3,008	3,123	3,027	2,774	2,782	2,644	2,514	2,486	2,611
# of Criminal Cases Closed	3,185	2,917	2,923	3,105	2,775	2,585	2,485	2,342	2,269	2,293
# of Bonds Processed	12,433	12,851	13,537	14,052	12,906	8,204	7,740	6,655	5,523	5,713
# of DUI Cases Filed	1,173	1,185	1,058	931	846	794	795	559	513	533
# of Traffic Cases Filed	23,883	20,954	22,784	18,925	18,467	18,803	19,093	18,399	17,062	20,055
Veteran's assistance:										
# of veterans assisted	1,283	3,082	3,084	1,187	2,335	3,593	4,473	4,193	4,079	3,387
# of cases	899	862	804	728	888	978	1,045	968	916	1,012
value of assistance	163,994	152,536	133,042	110,690	116,486	129,883	138,820	123,183	128,693	130,245
# of claims	196	195	162	247	194	210	230	193	121	138
# of referrals	44	49	51	35	42	102	112	137	271	263
# of med equipment	145	81	149	79	143	83	70	77	117	83
Health Department:										
# of common disease requiring investigation	490	539	493	336	469	938	1,177	1,203	1,385	573
# of environ health inspections conducted	2,920	2,877	2,681	2,935	2,658	2,889	2,877	2,680	2,264	1,987
# of grants	32	30	29	29	29	30	25	23	25	23
Coroner:										
# of coroner cases in Rock Island County	1,105	1,123	1,228	1,242	1,462	1,475	1,612	1,270	1,534	1,481
# of autopsies held	26	32	28	41	41	40	42	55	40	52
# of inquests no jury	57	57	62	78	83	73	78	63	60	66
# of cremation permits issued	442	517	564	604	555	654	687	603	689	758
# of cremation permit fees waived	N/A	N/A	44	42	49	48	18	18	25	21
# of Coroner Transport	26	32	28	41	41	36	36	49	36	43
# of County Paid dispositions	N/A	N/A	N/A	N/A	N/A	11	18	20	10	11
# of Funeral Home transport to Autopsy (\$400)	N/A	N/A	N/A	N/A	N/A	4	6	6	4	9

(Continued)

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	3	5
# of forest preserves	5	5	5	5	5	5	5	5	5	5
# of zoos	287.3 acres	1	1	1	1	1	1	1	1	1
# of campgrounds	2	2	2	2	2	2	2	2	2	2
# of playgrounds	8	8	8	8	8	4	4	4	4	8
# manmade lakes	167 acres	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	781	766	659	805	792	834	1,573	1,213	1,174	1,172
Value of issued permits	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	30,354,673
# of contractor registrations	N/A	N/A	N/A	N/A	N/A	251	286	219	267	246
Value of contractor registrations	N/A	N/A	N/A	N/A	N/A	12,550	14,300	10,950	13,350	12,300
Transportation & public works:										
Highway:										
# of miles of road state, co, city, township	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	1,447.15
# of miles of road paved-concrete & bituminous	1,205.91	1,235.59	1,247.76	1,268.12	1,268.50	1,270.03	1,270.34	1,270.39	1,270.39	1,270.77
# of miles of road improved-rock & oiled	204.87	184.67	175.39	170.59	171.90	171.03	171.03	171.03	171.03	171.03
# of bridges repaired/replaced	-	-	1	-	3	1	-	1	-	1
Governmental services to residents:										
County clerk elections:										
# of elections	2	2	2	2	2	2	2	2	2	1
# of registered voters	101,858	80,153	91,636	91,092	93,478	93,058	100,163	99,869	89,251	89,744
# of votes cast in general election	47,053	6,248	65,574	16,283	45,527	17,012	64,672	16,952	51,283	4,859
% of registered voters cast ballots	46.19%	7.80%	71.56%	18.37%	48.70%	18.28%	64.57%	16.97%	57.00%	5.41%
County clerk:										
# of original birth certificates issued	9,357	8,414	8,186	8,288	7,637	7,569	8,413	7,652	7,256	8,111
# of birth certificate copies issued	1,194	1,200	1,236	1,339	1,026	1,108	1,366	1,239	1,244	1,391
# of original death certificates issued	633	618	576	573	462	380	395	399	339	344
# of death certificate copies issued	216	240	196	204	150	151	113	156	91	180
# of marriage licenses	1,092	995	1,000	1,000	1,075	962	943	942	902	841
# of original marriage certificates issued	2,183	2,149	1,982	2,186	2,140	2,000	2,163	1,944	2,038	3,199
# of marriage certificate copies issued	1,069	992	1,091	939	997	930	976	1,080	1,045	1,145
# of original civil union certificates issued	N/A	18	21	8	4	-	2	2	1	2
# of civil union certificate copies issued	N/A	18	13	6	2	-	-	1	-	1
# of civil union licenses	N/A	N/A	N/A	9	3	-	-	1	3	2
Recorder:										
# of real estate transactions recorded	31,968	28,194	31,145	28,066	22,484	22,450	21,620	23,061	21,353	19,509
# of discharged service men/women	54	63	46	40	50	44	49	20	27	25

(Continued)

Rock Island County, Illinois

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

Function / Program	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Administration:										
Auditor:										
# of vouchers processed	22,465	21,889	23,054	20,738	21,392	20,953	20,713	20,424	20,526	19,876
Information technology:										
# of network users	432	445	511	487	541	656	701	804	781	775
Treasurer:										
# of tax bills mailed	63,340	63,354	63,318	63,273	63,150	63,107	62,776	62,790	62,714	62,680
# mobile home tax bills	1,719	1,682	1,654	1,648	1,588	1,596	1,298	1,513	1,480	1,515
# of tax distributions made	9	10	10	9	10	10	10	11	11	10
Human resources:										
Payroll checks	23,182	27,034	28,245	26,453	25,931	25,264	25,171	25,065	24,821	23,845
Superintendent of Education:										
Schools within the County:										
Public schools:										
# of elementary schools	40	40	40	40	37	35	35	35	35	35
# of junior high schools	11	10	10	10	12	12	12	12	12	12
# of senior high schools	6	6	6	6	6	6	6	6	6	6
# of alternative high schools	5	5	5	5	5	5	5	5	5	5
# of total students (Pre-K to 12)	23,212	23,279	24,132	24,172	24,224	24,207	23,965	23,615	23,279	23,423
Nonpublic schools:										
# of Pre-K to 8 schools	6	7	7	7	7	7	7	7	7	7
# of high schools	3	3	3	3	3	3	3	3	3	3
# of total students	2,119	2,132	2,449	2,290	2,198	2,216	2,218	2,166	2,135	2,067
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	555	549	549	584	579	561	554	546	543	539
# of farming acres	192,973	192,887	192,887	192,987	193,310	193,176	193,257	193,319	192,791	191,792
# of farms	4,132	4,153	4,153	4,173	4,196	4,229	4,243	4,245	4,248	4,261

Rock Island County, Illinois

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

Function / Program	Fiscal Year										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Social Services:											
# of vehicles	20	19	24	27	29	29	30	31	32	31	
# of buildings	3	3	3	3	3	4	4	4	4	4	
General Government:											
# of vehicles	4	5	5	12	12	12	11	12	12	12	
# of buildings	3	2	2	2	2	2	2	2	2	2	
Public Safety/Judiciary:											
# of patrol cars	66	74	74	78	79	77	87	92	105	78	
# of other vehicles	29	22	28	33	38	36	37	37	37	39	
# of buildings	7	7	7	7	7	7	7	7	7	7	
Public Works & Transportation:											
# of vehicles	24	24	30	30	29	29	31	34	34	38	
# of buildings	7	7	7	7	7	7	7	7	7	7	
Culture & Recreation:											
# of acres managed	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	2,480.3	
# of vehicles	35	35	34	33	37	38	38	41	40	43	
# of buildings	57	58	58	59	59	62	62	62	68	72	