

# **ROCK ISLAND COUNTY, ILLINOIS**

## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

**Year Ended November 30, 2022**

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

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# Rock Island County, Illinois

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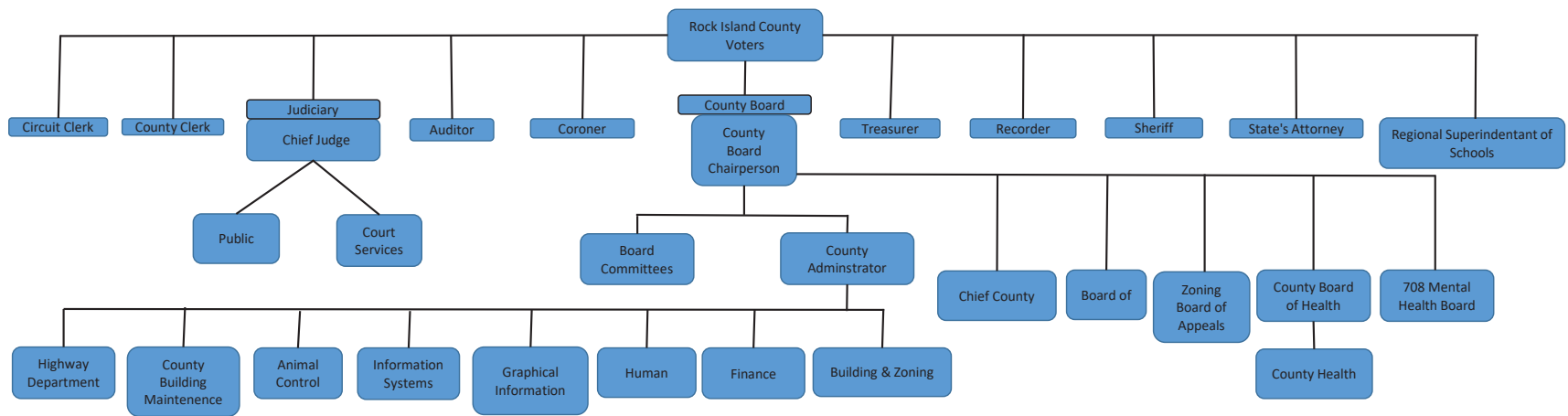
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## Rock Island County, Illinois

### List of Elected and Appointed Officials November 30, 2022

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#### Elected Officials

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##### County Board Members

District 1	Richard Morthland	District 14	Angie Normoyle
District 2	Dewayne Cremeens	District 15	Edna Sowards
District 3	Mike Burns	District 16	Kai Swanson
District 4	Melissa Moreno-Baker	District 17	Edwin Lagdon Jr.
District 5	Larry Burns	District 18	Dr. Rodney Simmer
District 6	Luis Moreno	District 19	Lauren Boswell-Loftin
District 7	Carla Enburg	District 20	Johnnie Woods
District 8	Brain Vyncke	District 21	Dorothy Beck
District 9	Jeffrey Deppe	District 22	Drue Mielke
District 10	Porter McNeil	District 23	Kristin Bogdonas
District 11	Leslie Thompson	District 24	Drew Clevenger
District 12	David Adams	District 25	J. Robert Westpfahl
District 13	Richard Brunk		
Auditor	April Palmer		
Circuit Clerk	Tammy Weikert		
County Clerk	Karen Kinney		
Coroner	Brain Gustafson		
Recorder of Deeds	Kelly Fisher		
Sheriff	Gerald Bustos		
State's Attorney	Dora Villarreal		
Regional Supt of Education	Tammy Muerhoff		
Treasurer	Louisa Ewert		

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#### Appointed Officials

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



# Rock Island County

November 3, 2023

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

The Annual Financial Report (The Report) of the County of Rock Island, Illinois for the fiscal year ended November 30, 2022 is submitted herewith. The Report is management's communication to its taxpayers, governing board, oversight bodies, investors and creditors.

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

The County's financial statements have been audited by Baker Tilly US LLP, Certified Public Accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. For the year ended November 30, 2022 Baker Tilly US LLP have issued an

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

Rock Island County, Illinois

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Internal Auditor

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Website: <https://www.rockislandcountyil.gov>

unmodified ("clean") opinion on the County of Rock Island's financial statements. The independent auditors' report is presented as the first component of the financial section of The Report.

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

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

### **Profile of the Government**

Rock Island County was incorporated in March 1831 with its Charter adopted in July 1833. It is located in the north-western portion of Illinois along the Mississippi River and currently occupies a land area of 452 square miles (approx. 289,280 acres) and serves a population of 141,527 residents (Source: U.S. Census Bureau, July 2022 Population Estimate). Major cities within Rock Island County include the City of Rock Island, the City of Moline, the City of East Moline, and the City of Silvis. The County also consists of the Village of Milan and 10 other smaller communities with populations less than 5,000 residents each.

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

not include a majority of the County Board these organizations are not part of the financial statements of the County. Each Board member is elected in 4- or 2-year staggered terms with all 19 member's positions up for election every 10 years, and with one member elected per district by district. In conjunction with the 2020 Census and redistricting that is done at that time, the board downsized from 25 to 19 members when the entire board was up for re-election in 2022. In May of 2015 the board hired the first County Administrator to bring professional knowledge and organizational structure and consistency to the County. This person acts as budget director, public relation director, economic and county properties developer, and grant & bond liaison. The Administrator reports directly to the Board and has supervisory responsibilities of non-elected leadership offices of the County. Some of those offices also primarily report to a small individualized board that includes one member appointed from the County Board. These are the Health Department, Mental Health, and Veteran's Assistance offices. The County Board has hired a Finance Director who reports to the County Administrator as well as directly to the Board and assists with these duties in addition to helping the Board develop the annual budget each year.

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

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

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

incurred up to the closing of the sale will be paid over the lifetime of the bond payments. Those payments are scheduled to continue through 2027 and will be paid by revenue from continuing the Nursing Home property tax levy.

Voters also approved special property taxes in 1976 to help fund mental health services, in 1995 to fund a Cooperative Extension Education Service, and in 2000 to fund a Children's Advocacy Center.

The financial statements of Rock Island County include as part of its primary government the Rock Island County Forest Preserve Commission and the Public Building Commission. Both are blended component units with separate tax levies, and fiscal year ends. They are also audited independently from the County by other external auditors. The Forest Preserve District has operated under its own FEIN since August 2013, and operates separately from the County. However, its governing commission is comprised of the same 19 members (reduced from 25 on 12/01/2022) as the County Board.

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

Rock Island County is empowered to levy a property tax on properties within its boundaries. Taxes assessed the prior year are due and payable in four equal installments in the current year beginning in June, with subsequent installments due in August, September and November. No penalties are assessed for early payment by a property taxpayer. Rock Island County is one of only two counties in the State of Illinois that offers its taxpayers four due dates as opposed to two.

Formal budgetary integration is employed as a management control device during the year for the general fund and most special revenue funds. The annual budget serves as the foundation for Rock Island County's financial planning and control. The County follows these procedures in establishing the budgetary data reflected in the combined financial statements: 1.) At a regular or special called meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and means of financing them. 2.) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance. 3.) Transfers of budgeted amounts across object categories (salaries, benefits, operations, capital expenditures, and transfers), or any budget increases by means of an emergency or supplemental appropriation can occur throughout the year but require

approval by two-thirds of the County Board Members. 4.) Budgets for the general and certain special revenue funds are adopted on a basis consistent with generally accepted accounting principles. 5.) Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds and departments.

Formal budgetary integration is not employed for debt service and capital projects funds, because effective budgetary control is alternatively achieved through the debt payment provisions of the obligations outstanding or County Board approval of the specific capital project. It is also not utilized as a control mechanism in agency funds as those amounts are controlled according to use from the source revenue and/or purposes for collection thereof.

## **Factors Affecting Financial Condition**

### **Local Economy**

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

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

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

Population Rock Island County is part of the Davenport-Moline-Rock Island, IA-IL MSA (metropolitan statistical area) commonly referred to as the "Quad Cities", which also includes Henry County, IL; Mercer County, IL; and Scott County, IA. In 2010, the total population of the MSA was 379,690 (2010 Census). In 2020, the MSA population was 384,324, an increase of 4,634 people from 2010 (2020 Census). Rock Island County's total population in 2020 was 144,672, a decrease of 2,874 since 2010 (147,546). It is projected that Rock Island County's population will decrease by 4,297 people from its 2020 population to an estimated 140,375 people in 2028. In comparison the MSA is expected to decrease by 2,821 people to a population of 381,503 by 2028 (Source: ESRI Community Analyst, 2022).

Labor Force In 2022 the annual average labor force of Rock Island County was 67,316, down 11.8% over the past 10 years from a 2012 labor force of 75,305. The MSA's labor force in 2022 had an annual average of 186,941, a decrease of 5.7% from the 2012 MSA labor force of 197,679. Rock Island County's unemployment rates had been steadily declining since reaching 9.6% in 2010, with an annual average of 4.8% in 2019. Rock Island County's unemployment rate rose again to 9.6% in 2020 largely due to the coronavirus. In 2021 Rock Island County's annual average unemployment rate was 5.6%, but decreased to 4.31% in 2022. The MSA's annual unemployment rate in 2021 was 5.4% after reaching 7.9% in 2020. The unemployment rate further decreased to 3.8% in 2022. (Source: U.S. Bureau of Labor Statistics).

Employment The economy of the area has traditionally centered on farm implement manufacturing and agriculture. In the last twenty years there has been a shift from manufacturing jobs into a service providing sector. This shift in the Quad Cities area economy has been in the professional, non-professional, retail and wholesale sectors of the economy. Within that sector, Professional and Business Services, and Health Care and Social Assistance both showed the greatest increase, growing over 50% within the last 20 years. Also, within the Service Providing Sector, the Education



and Health Services area has seen substantial growth increasing by roughly 50% within the same time frame. The largest decreases in the Goods Producing sector were in Durable Goods & Manufacturing, offsetting some of those service sector increases. As of 2021, the top industry for employment in Rock Island County was educational services, health care, and social assistance which employ 20.8% of the employed work force. Manufacturing and Retail Trade were the next highest employed with 16.6% and 11.7% respectively. The MSA follows similar trends, with 22.2% of the employed work force being employed in educational services, health care, and social assistance, 16.4% in manufacturing and 13.0% in retail trade. (Source: U.S. Census Bureau, 2016-2021 American Community Survey 5-Year Estimates).

Among some of the major businesses in the area are: The Rock Island Arsenal, Deere & Company, Tyson Fresh Meats, Unity Point-Trinity Medical Center, Bally's Casino, and X-Pac (Export Packaging).

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

Rock Island County, along with the Quad Cities area is slowly recovering from the economic ramifications of COVID-19. The Illinois Quad Cities metro area continues to enjoy relatively low levels of unemployment compared to other Illinois metro areas. The region is showing signs of continued, but slow, recovery in the past months. From 2010 to 2019, the unemployment rate decreased, as did the total civilian labor force, albeit slightly. In 2020, the unemployment rate and labor force decreased significantly due to the effects of COVID-19. The unemployment rate continued to improve in 2022. The civilian labor force also began to recover in 2022. (Source: U.S. Bureau of Labor Statistics).

From 2010 - 2019 there were an estimated 4,893 jobs/employment added across all industries in the MSA's economy, reaching a total employment count of 187,522 in 2019. The annual average employment in the MSA increased in 2022 to 180,503 from 175,981 in 2021. (Source: U.S. Bureau of Labor Statistics).

As for the development of major infrastructure, the I-74 Bridge Replacement and installation of the Sterilite facility in Davenport, IA ranks high as noteworthy developments. Rock Island County is experiencing

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

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

Other regional assets include the Mississippi River, Interstate Network, the International Airport, and multiple Fortune 500 companies, such as John Deere. The John Deere Foundation has awarded St Ambrose University a \$500,000 grant to support its Industrial Engineering and Mechanical Engineering programs. Augustana College, Black Hawk College, Eastern Iowa Community Colleges, St. Ambrose University, and Western Illinois University have all made significant investments to the buildings on their campuses, as well as improving the quality of education and programs provided at their facilities.

### **Long-term financial planning**

Particular focus was placed on the General Fund before and throughout the Coronavirus pandemic as its deteriorating fund balance and cash flow issues were exacerbated by the fact that for multiple years its property tax levy has been at the maximum allowed. The County Board was always directed through the budget and finance committees to concentrate on long-term additional revenue options. The issue of discussing a referendum to collect a county wide additional quarter cent sales tax for public safety was even an annual discussion. However, due to the State revenue sources as well as some internal fee revenues increasing so largely over the last couple of years the financial health of the General Fund has not been as concerning. Attention became focused on the American Recovery Act funds announced early in 2021 as a means to counteract the effects of the Coronavirus pandemic. Much research and discussion has been necessary to properly expense the approximate \$27.5 million allocation the County received total over the 2-year period of 2021 and 2022. This will be a focus until the final expense date of 12/31/2024. Administrative office buildings' improvements are

approved and underway currently, the largest single use of these funds so far. New technology up-grades and Sheriff squad car fleet will also be a continued focus. A 10-year loan from Circuit Clerk Bonds unclaimed in the County has provided some relief to the General Fund since December of 2017 as well. This only has affected cash on hand and is not a reflection of the increase in fund balance. Maintaining vital public services at the lowest costs possible has been a continued goal of all General Fund offices over the past two decades and will continue to be. It took all the additional COVID reimbursed expenses, cuts in areas such as capital improvements and service levels provided to the public as a result of many lay-offs of employees, to finally end the 2020 fiscal year's fund balance at a level that agrees with policy. A 3-month reserve of fund balances has been a board approved policy for years. With the increases in revenue sources listed the 2022 fund balance as well as cash is now at a healthy level. This cash is being invested at incredibly high rates of interest which also contributes to the balances of savings. It continues to grow while also sustaining staff, providing wage increases, and providing services at the proper levels at least into the near future. Revenue will remain the focus so as costs continue to go up and pandemic aid sunsets currently in 2024 that this growth in fund balance does not become once again depleted.

Cost Allocation Studies: General Fund revenue has been boosted by updating fee cost studies periodically by an independent company. The last in-depth study was performed at the beginning of 2017 to be used in billing other funds proper current administrative costs owed the General Fund and Liability Insurance Fund in the County's 2017 and future fiscal years. The results of this study suggested increased fee revenue to the current maximum with the understanding that we need to remain conservative to the other funds and entities. This revenue generation has been fairly significant to the General Fund over the years. In comparing this study with the prior administrative cost study the differences were very large in many areas. It was researched as to the reason and whether the fund charged could handle the additional burden. Billed amounts, most of the time lesser than the cost study's suggestion, were set and have remained the same or lower since. In the 2020 and future years' budgets the judicial system has decided against budgeting to reimburse the General Fund for its administrative costs as not an efficient use of those funds in light of the expenses needed for unfunded court system mandates and possible Safe-T Act consequences.

Early Retirement Incentive: The County Board had granted an early retirement incentive in 2015 if employees had met certain criteria. The result is now the on-going payment for the additional retired individuals through our annually calculated IMRF rate. Some temporary savings was

recognized when at first those positions were kept vacant if possible, or if hiring into those positions, it was at much lower starting wages. Fortunately, due to wise investing since then, the IMRF retirement system's funding is close to 100% benefitting the County by passing on reduced rates charged each year for its employees. Nevertheless, extra payments on this balance due or pay-off of the cost would greatly benefit future rates lowering expenses in many funds in the future.

Risk Mitigation: Rock Island County updated its risk management plan and while the intent is to mitigate risk, a subsequent result is that additional employee salary money, currently approximately \$4.1 million, is paid by the Liability Insurance Fund rather than from the General Fund, or any others that are General Fund supported, such as Animal Control. This shift is designed to reduce future liability expense for the county as employees become more aware through training or additional job responsibilities to protect the county from undue liabilities.

Hope Creek Care Center: Prior to 2020 the County owned and operated a nursing home and care facility. The history of Hope Creek Care Center began when Rock Island County secured funding through two bond issues to construct a new 245 bed nursing home in the County and replace the existing facility. The opening of the new facility was in May of 2009. By the end of the 2009 fiscal year the facility was at 95% capacity. During FY10 repayment of said bonds had begun with the first interest payment due in May of 2010 and principal in November of 2010 thus increasing expenditures for the home exponentially. With the economic conditions of the area bringing interest rates to historic lows, the County Board researched and refinanced some future years of the home's then current bond issues in 2013. This was researched again in 2016 and found to be a cost savings for most of the remaining payments due of those current issues. This front-loaded most of the savings over the next couple of years. The hope was it would give management time to implement other cost savings steps. The 2006 and 2007 issues were paid in full as of 11/30/2018. However, the 2 remaining issues' principal amounts due had increased substantially that same year as the refinancing front-loaded savings time period had elapsed.

Financial conditions had worsened at the home due to the State of IL enacting a nursing home bed tax at a rate of \$6.07 per bed per day retro-active to the assessment month of June 2011. The first payment was withheld in October of 2012 and continuing. Through 2015 this had 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. These loans were tax anticipation warrants. Therefore, pay-off of these is scheduled in the same incremental percentages as the home collects its property tax revenue throughout the fiscal year. Each year the

entire loan obligation had been paid back by fiscal year end until 2018 when only refinancing a new loan was sufficient to pay off the old loan principal. These tax anticipation loans had grown over time. Extreme property tax dependency had been needed to continue the operations. Once the property tax rate had reached its maximum levy amount the County Board even tried a referendum vote to increase it in November of 2014. This vote failed causing the continued depletion of all other financial resources. Maximum tax anticipation loan amounts were drawn within the 2020 fiscal year to \$2,300,000. Additional inner county loans had been extended to the home, worsening over time. Some continue to exist to this day. A County Board vote was therefore taken in early 2020 to sell the home to a private company due to the financial instability and unsustainability of the home. With the closing of the sale of the home October 1, 2020 the hope was that it would continue to be a viable business in the community providing jobs and homes for those in need. It has to this day; however, it will no longer be a cause for additional property taxes and loans to the County and its taxpayers. There has been consequently a continuous reduction in property taxes each year since that sale date and all of the debt existing for the home shall be paid off by 2027 when the Nursing Home tax levy will cease to exist.

County Buildings: To address the inadequate working conditions in the now prior Courthouse, an annex was added to the existing Justice Center. This eliminated that Courthouse Building use, and the liability & safety issues surrounding it. The Public Building Commission issued the required \$28 million in new bonds in 2016. These were financed to continue current levy rates to pay these off into future years. This way, property taxpayers would not suffer significant tax increases to pay off this additional debt. The Annex was fully constructed in 2018 and an open house was held December 3, 2018. Throughout the fiscal year of 2018 and continuing all through 2022, there were many discussions regarding the destruction of the prior Courthouse. Despite the proposals to repurpose the old Courthouse building over the years, the belief has remained that the destruction per contract is in the County's best interests. There was a ruling by the Illinois Appellate court that the County was to consult DNR and follow all requirements necessary to complete a recordation process to finalize the destruction.

Also deteriorating beyond scheduled annual maintenance coverage is the County Office Building. The HVAC system, front entrance, restrooms, elevators, electrical to accommodate technology, worn and trip hazard carpeting, and many other issues will be covered through a County Board approved renovation contract throughout this and next year. Much of this will be covered through utilization of American Recovery Act Funds.

Circuit Clerk: Clerks of the Circuit Court throughout Illinois are mandated by the Illinois Supreme Court pursuant to the Administrative Order on Recordkeeping, to follow the instructions contained in the manual. Effective January 1st, 2022, additional provisions and instructions were provided with a tremendous number of new guidelines, including a standardized case number format, new case categories for criminal, civil and traffic cases, document and case security designations, and new statistical reporting requirements. This required our case management system to receive many updates and our staff received training on implementing the changes as a result of the new manual.

We continue to work on the court backlog, including verification of case documents for review of accuracy. With the transition to an electronic record, documents submitted in a paper format whether from a self-represented litigant, attorney, court partner, or from the Court, these documents must be held for 30 days, verified for integrity within the document management system, and then they are allowed to be destroyed. Because of our staff shortage, our supervisors started working overtime in an attempt to preserve the integrity of our records. Our supervisory staff verify all paper records including documents processed by our newest staff and trainees. We anticipate our verification project to last through 2023 and wrap up in the first quarter of 2024.

Much of 2022 was spent preparing for the Pretrial Fairness Act and the associated procedural changes needed, set to take effect January 1st, 2023. We are anticipating drastic reductions in fees collected as a result of the changes with bail reform. Currently, when a person bonds out, the clerk receives 10% of the bond regardless of the charges that are filed. Additionally, when a person is sentenced if they posted bond, the bond is often applied to fines, fees and costs. Often a pay plan is setup for any remaining amounts owed. However, as a result of the Kankakee County Circuit Court finding a portion of the Act unconstitutional, the Supreme Court of Illinois will provide further clarification and direction in 2023. The portion of the Act found unconstitutional is the section regarding bail reform and the pre-trial release provisions.

Property Tax Maximization: During the summer of 2017, taxing bodies included in the Quad Cities power station (Exelon) property tax code started negotiations on a fair property tax to be paid by Exelon. These negotiations were completed and approved by the Rock Island County Board at the February 2018 County Board meeting. This resulted in Exelon agreeing to pay a fixed cumulative amount of \$13.5M in property tax for each of the next three years through fiscal year 2021, \$12.5M for the fourth year (2022), and \$11.5M for each of the final three years of this seven-year agreement. Prior to this agreement Exelon was paying just over \$8M in cumulative property taxes. This was paid annually to the various taxing bodies encompassing its locational jurisdiction. This approximate 69%

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

## **Major Initiatives**

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

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

The first goal is constantly being considered, as in “Long-term Financial Planning” above, so that services are kept updated and impact to employees is minimal. Access fees to digital records as well as the new cannabis sales tax revenue is helping to meet this goal. Laws requiring on-line sales tax being charged is generating additional revenue since society has shifted to ordering more and more on-line as opposed to store shopping. We are also applying for and receiving more state, federal, and local grants than ever before.

The County first 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 first focus was to make the decision to sell Hope Creek Care Center. This allowed the facility to stay open employing local citizens and housing the patients that came to know and love the facility as their home. The determination of demolishing the old Courthouse building was a high priority focus of this individual as well. Focus also

shifted to the board regarding the decision to downsize the number of board members from 25 to 19 during the 2022 all member election cycle. The Board also focused more on their need to understand the new financial situation of the county and budget better after the pandemic and in utilizing the American Recovery Act funds to the fullest potential, and realized the County Administrator needs assistance in this area. They decided to hire a Financial Director for the first time ever to accomplish this. These positions have been vital to the County Building renovation process this year as well as keeping communication open between board members and office holders & directors.

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

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

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

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

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



The reporting requirements for the American Recovery Plan money became official in April 2022. During the year the County Board assessed spending needs of these funds in accordance to the ever-changing rules prior to this. They decided to hire a Program Manager in October 2021 to become the expert interpreter of the rules and to perform the required reporting. We did apply for and received our entire funds allotted to us- \$27,558,333.00. Discussions were held throughout the year in accordance with the budget process as to spending. It was decided the County's deteriorating infrastructure would be a main focus, especially the HVAC systems in a couple of County owned buildings. It would also be focused to public safety vehicle purchases. During the pandemic prisoners in the jail were not allowed to be moved so making the shortage of staff there even more of a problem. Overtime costs of the correction officers skyrocketed. They continue to be high covering staff shortages as the workforce has changed dynamically. A continued issue in our courts has been the undying backlog of cases after reopening post-pandemic. Therefore, these funds have been helpful in covering these new expenses. The financial situation within the county has begun to turn around with the improvements at the State level as well as some of the increased fees due to the pandemic specifically, such as Zoning fees for residents stuck at home doing home improvement projects, as well as businesses performing projects with the federal assistance money. Another new source of income was online sales being taxed. As people were home they were buying online more than ever and some of that new trend has continued. This has afforded us to take a new look at the wages paid to all employees and provide GWI increases to most as well as contract signing bonuses as we went through each of the Collective Bargaining Agreements that expired 11/30/2021.

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

**Risk Management.** The County is self-insured for risk exposures related to worker's compensation claims, general and automobile liability claims, and also in its Employee Health Benefit Plan. Times of unfortunate health circumstances within membership will adversely affect the financial

stability of a self-insured entity's fund. Claims settlement and loss expenses are accrued in the Employee Health Benefit Plan Fund for the estimated settlement value of claims reported and unreported arising from incidents in the health care of members during the period. All claims handling procedures are performed by an independent claims administrator. An independent Employee Health Board meets with experts to decide premium costs of both County and employees to sustain the fund. 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 compensation claims since May of 2015. The efficiencies of processing claims and proper assistance in cases of legal dispute is proving invaluable to the County Human Resources Department in time and cost saving ways. The liability reserve is in exception to the long term portion of such estimated claim settlements which are recorded until spendable resources become available to liquidate such liabilities.

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

**Awards and Acknowledgements.** The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Rock Island County for its Annual Financial Report for the fiscal year ended November 30, 2021. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized Report that satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

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

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 Baker Tilly US, LLP. Acknowledgement must also be given to the County Board for their support for maintaining the highest standards of professionalism in the management of Rock Island County finances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'April L. Palmer', with a large, stylized initial 'A'.

April L Palmer  
Rock Island County Auditor



Government Finance Officers Association

Certificate of  
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Reporting

Presented to

**Rock Island County  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

November 30, 2021

*Christopher P. Morill*

Executive Director/CEO

## **Independent Auditors' Report**

To the County Board of  
Rock Island County, Illinois

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

#### ***Opinions***

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 (the County), as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of November 30, 2022 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Rock Island Tri-County Consortium, the discretely presented component unit. We did not audit the financial statements of the Public Building Commission, an internal service fund, which represents 9 percent, 41 percent, and 2 percent, respectively, of the assets/deferred outflows of resources, fund balance/net position, and revenues/additions of the aggregate remaining fund information and 12 percent, 28 percent, and 5 percent, respectively of the assets/deferred outflows of resources, net position, and revenues of governmental activities. We also did not audit the financial statements of the Forest Preserve Commission Fund, a major special revenue fund, which represents 10 percent, 13 percent, and 9 percent, respectively, of the assets/deferred outflows of resources, net position, and revenues of governmental activities. Those statements were audited by other auditors, whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Rock Island Tri-County Consortium, Public Building Commission, and Forest Preserve Commission Fund are based solely on the report of the other auditors.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the Public Building Commission and Forest Preserve Commission Fund were not audited in accordance with *Government Auditing Standards*.

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

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The other supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2023 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.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
November 3, 2023

## **Rock Island County, Illinois**

### **Management's Discussion and Analysis Year Ended November 30, 2022**

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As management of Rock Island County, we offer readers of Rock Island County's financial statements this narrative overview and analysis of the financial activities of Rock Island County for the fiscal year ended November 30, 2022. 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 \$102,335,562 and \$57,994,996 (net position) at the close of fiscal years 2022 and 2021, respectively. Of this amount, (\$19,035,308) for fiscal year 2022 and (\$18,955,530) for fiscal year 2021 represents additional future resources required to fulfill the government's obligations to citizens and creditors.

The government's total net position increased by \$44,340,566 and \$29,185,326 in fiscal years 2022 and 2021, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$76,754,232, an increase of \$23,936,869 in comparison with the prior year. The unassigned Fund Balance is \$23,116,698.

Unassigned fund balance for the General Fund was \$27,202,187 and \$14,632,706 or 91% and 57% of total General Fund expenditures for fiscal years ended 2022 and 2021, respectively.

The County's total long-term debt excluding compensated absences, estimated claims settlements, total OPEB liability and net pension liability, decreased by \$1,925,000 (4.9%) during the fiscal year ended November 30, 2022. 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 2022, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$4,946,857, an increase of \$908,483 in comparison to prior year. The bonds' principal and interest payments began December 1, 2006. The current interest rate ranges from 2.25% to 4.00%. The future annual principal payments range from \$245,000 to \$585,000 and end on December 1, 2037. These payments will be made through increased revenue and property taxes in the Rock Island County Forest Preserve District's General and Niabi Zoo funds.

Hope Creek Care Center entered into bonds issued 2006, 2007, 2013 and 2016 to build a new facility for the center in 2008. The first interest payments were due in 2007 with the first principal payment due on December 1, 2009. The remaining issues are 2013 and 2016 with future annual principal payments ranging from \$825,000 to \$985,000 and will end on December 1, 2027. These payments will be made through the Nursing Home property taxes levied.

Throughout 2022 the American Recovery Plan Act (ARPA) funds that were allocated to Rock Island County continued to be used for recovery after the pandemic including hiring open positions, purchasing technology to up-grade services to the public, and diminish the court system backlog of cases. During this year general governmental services category use began as well. All Board approvals of use were consistent in utilizing these funds to pay for one-time upgrades to buildings and other capital purchases. The fear office holders want to avoid is paying for items that cause future obligations of funds from normal operations and property tax revenues. Expenses remained the same or reduced in many other areas except for collective bargaining agreement salary and corresponding benefit cost increases. Our employees are our biggest asset as a government entity to serve our citizens and tourists, and the Board approved those increases with that in mind. We continue to monitor State shared and fee revenues closely hoping they continue at higher amounts than in the County's past. Very little and only short-term debt was issued during the year, and old debt continued to be paid off as scheduled. Offices remained open all year. Remote work was only granted for certain employees as



## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2022

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practical in instances of those employees having COVID and feeling up to work while home. This is now more possible, because of technology purchases and up-grades, and paperless electronic systems. Increases to property taxes to consume the growth in our EAV was approved and helped to meet expense needs also.

#### Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

The County maintains 41 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Forest Preserve Commission, Hope Creek Care Center, Liability Insurance Fund and American Rescue Plan Act Fund which are considered to be major funds. Data

## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2022

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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, Liability Insurance Fund, American Rescue Plan Act Fund to demonstrate compliance with this budget on pages 85 through 89.

The basic governmental fund financial statements can be found on pages 19 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 custodial funds. Total assets of the fiduciary funds were \$255,895,888 and \$15,003,546 for fiscal years ended 2022 and 2021, respectively.

The basic fiduciary fund financial statements can be found on pages 28 through 29 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, Liability Insurance Fund, and American Rescue Plan Act Fund budgetary comparisons. This information can be found on pages 68 through 90 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 \$102,418,686 in 2022 compared to the net position of \$57,994,996 during 2021 represents an increase from a year ago.

Of the County's net position, 49% and 77% for the fiscal years ended 2022 and 2021, respectively, reflect its investment in capital assets (e.g., land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Rock Island County, Illinois

Management's Discussion and Analysis  
Year Ended November 30, 2022

Table 1 - Condensed Statement of Net Position

	Governmental Activities	
	2022	2021
<b>Assets</b>		
Current assets	\$ 153,956,475	\$ 124,754,014
Net pension asset	21,742,917	-
Capital assets, net	88,542,974	84,617,594
Total assets	264,242,366	209,371,608
<b>Deferred outflows of resources</b>	8,975,728	10,273,292
<b>Liabilities</b>		
Current liabilities	38,621,204	30,962,780
Noncurrent liabilities	57,911,282	65,276,335
Total liabilities	96,532,486	96,239,115
<b>Deferred inflows of resources</b>	74,350,046	65,410,789
<b>Net position</b>		
Net investment in capital assets	49,878,511	43,740,833
Restricted	71,492,359	33,209,693
Unrestricted	(19,035,308)	(18,955,530)
Total net position	\$ 102,335,562	\$ 57,994,996

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, (\$19,035,308) is the additional future resources required to fulfill the government's obligations to citizens and creditors. Strong increases in current assets, driven by strong revenues in the current year, has caused this net position increase. A net pension asset appears for the first time due to IMRF's incredible plan performance in 2021. Capital assets are higher due to the ARPA and other funds spending on building upgrades and equipment necessary for technology, electronic processes, and better service to citizens.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2022. These components are subtracted to yield the change in net position. This table utilizes the full accrual method of accounting.

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

**Rock Island County, Illinois**

**Management's Discussion and Analysis  
Year Ended November 30, 2022**

**Table 2 - Condensed Statement of Activities**

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>Revenues</b>		
Program revenues		
Charges for services	\$ 14,285,636	\$ 14,287,128
Operating grants and contributions	11,543,479	15,035,277
Capital grants and contributions	5,515,187	1,565,828
General revenues		
Taxes	48,153,182	40,200,582
Intergovernmental revenue	18,524,825	14,591,931
Investment income	1,141,252	219,935
Miscellaneous	775,677	962,608
Total revenues	<u>99,939,238</u>	<u>86,863,289</u>
<b>Expenses</b>		
General government	14,276,195	19,913,356
Public safety	5,915,879	5,598,505
Corrections	4,929,796	4,331,561
Judiciary and legal	8,915,067	6,004,087
Transportation and public works	5,871,763	5,880,959
Social services	8,210,034	7,919,131
Culture and recreation	6,190,253	6,386,005
Interest and fiscal charges	1,289,685	1,644,359
Total expenses	<u>55,598,672</u>	<u>57,677,963</u>
<b>Increase (decrease) in net position</b>	<u>44,340,566</u>	<u>29,185,326</u>
Net position, beginning	<u>57,994,996</u>	<u>28,809,670</u>
Net position, ending	<u>\$ 102,335,562</u>	<u>\$ 57,994,996</u>

General government expenses decreased \$5,637,161 or 28%. Despite many fund expenditures increasing in this reporting category, IMRF pension expenses dropped a large amount in 2022. This was enough to offset those increases and be the majority portion of the decrease. That expense amount occurred due to IMRF investments being so high in 2021. Settlement claims decreased again in 2022 compared to 2021. Many offices still experienced high turn-overs and retirements & the availability to hire was slim to none in many circumstances. This created open position time periods throughout the year keeping spending below what was anticipated & spent the prior year. This has a direct effect decrease in compensated absences, Liability Insurance risk management plan, FICA, IMRF, and Health Insurance expenses for all those General Fund employees.

Public Safety increased \$317,374 or 6%. The Sheriff's office salaries increased due to the settlement of a new union contract with FOP 61 which included a raise, increase to their shift differential and a yearly bonus.

Corrections expenses increased \$598,235 or 14%. Throughout all of fiscal year 2022 open positions and hiring issues caused the correctional officers to work overtime to cover these shortages. The settlement of the correctional officer's collective bargaining agreement made those costs higher than prior year. This included a 3% wage increase, shift differential increase, and bonus all paid retroactively for the year. Some technology upgrades and security monitoring systems for the jail were purchased as well.

## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2022

Judiciary and Legal expenses increased \$2,910,980 or 48%. This increase is due to the AFSME 2025A union contract being settled that includes a 3% increase, a shift differential increase, and yearly bonuses on top of an additional year of increases by the attorney IUOE contract. It is also due to an award from the Administrative Office of the Illinois Courts to improve the technology used within the County's court systems. It included new servers and electronic storage capabilities.

Debt service expenses decreased \$354,674 or 22%. Interest expenses on the bonds due in this fiscal year were lower as more bonds are paid off. On the payment schedules of the bonds outstanding interest rates used to calculate the required payment expense fluctuate year to year. In 2022 some of those were lower compared to 2021, also causing a slight decrease in the interest expenses.

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 - Cost of Services**

<b>Programs</b>	<b>2022</b>	<b>2021</b>
General government	\$ 14,276,195	\$ 19,913,356
Public safety	5,915,879	5,598,505
Corrections	4,929,796	4,331,561
Judiciary and legal	8,915,067	6,004,087
Transportation and public works	5,871,763	5,880,959
Social services	8,210,034	7,919,131
Culture and recreation	6,190,253	6,386,005
Interest and fiscal charges	1,289,685	1,644,359
Total	<u>\$ 55,598,672</u>	<u>\$ 57,677,963</u>

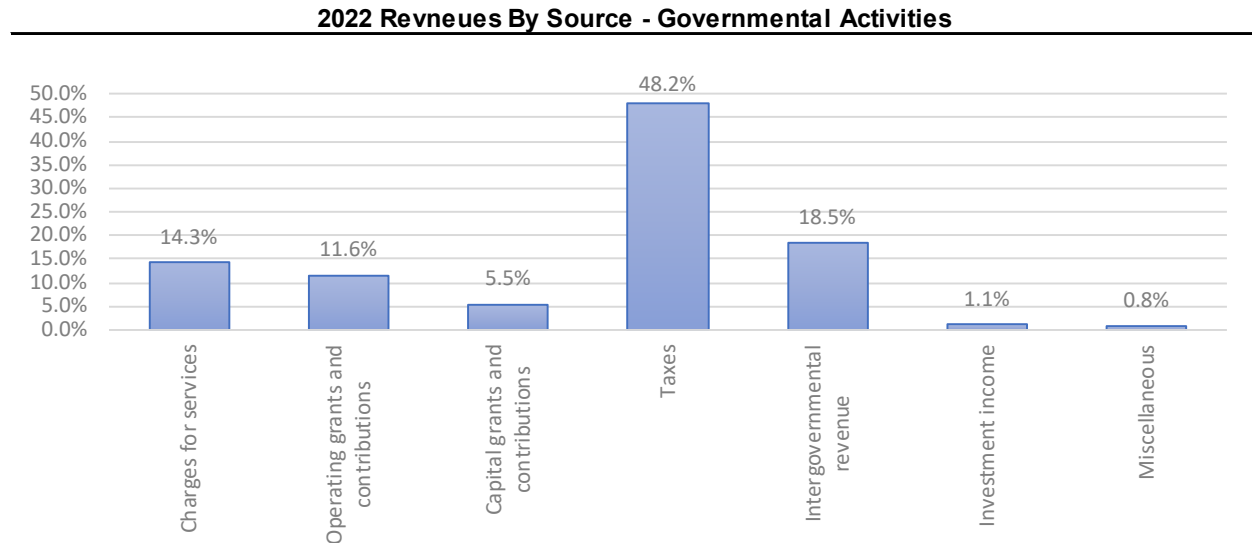
## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2022

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#### Governmental Activities

The graph below shows the percentage of the total governmental activities revenues allocated by each revenue type for the year ended November 30, 2022.



#### 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 \$76,475,232, an increase of \$23,936,869 in comparison with the prior year. Approximately 30% of this total amount or \$23,116,698 constitutes unrestricted fund balance.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$27,202,187 while total fund balance reached \$30,408,995. 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 \$29,914,970. Unassigned fund balance represents 91% of total General Fund expenditures, while total fund balance represents a higher amount at approximately 102% of that same amount.

The County's General Fund net change in fund balance was an increase of \$12,924,262 during the current fiscal year. A key factor in this increase was State collected revenues such as Replacement Revenue, cannabis sales and use tax, ¼ cent sales tax, and state income tax. There was an increase to maximize the EAV growth increasing property taxes in the General Fund as well as from the lease agreement between the County and the Public Building Commission to maintain the Jail, Justice Center, and new Annex buildings. This increase in revenue combined with conservative spending of expenses led to the amazing increase in fund balance.

## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2022

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The Forest Preserve Commission Fund has a total fund balance of \$4,946,857 for 2022 and \$4,038,374 for 2021. The net increase in fund balance during the current year was \$908,483. This increase was primarily due to an increase in fees over 2021 as well as additional grants and private donations.

The Hope Creek Care Center Fund has a total fund deficit of \$(3,467,076) for 2022 and had a fund deficit of \$(5,533,356) for 2021. The net increase in fund balance during the current year was \$2,066,280. Now that the home is completely sold, the property tax revenues are used exclusively to pay off outstanding short and long-term debt. We should see this negative fund balance decrease year after year until all is paid in approximately 5 years.

The Liability Insurance Fund has a total fund balance of \$12,088,268 for 2022 and \$8,631,124 for 2021. The net increase in fund balance during the current year was \$3,457,144. This fund's revenue is mostly property taxes and interest driven. Due to the EAV growth being capitalized in this fund, property taxes increased but there were not expenses to match due to a decrease in settlements since the closure of Hope Creek. Since Rock Island County is self-insured this can make a big difference.

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

#### General Fund Budgetary Highlights

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

The total original revenue budget of \$28,323,851, excluding transfers in, was increased to \$29,652,512 (an increase of \$1,328,661). This increase is mostly due to grants and county recorder fees. Therefore, in keeping with County policy of not overstating revenues, grants that are new, unanticipated, or covering multiple years are not budgeted. Then, upon receipt, the corresponding expense is budgeted as well. Also, some fee revenue was increased to meet internal transfers.

- A small grant covered most of the local elections' postage costs for the push to vote-by-mail
- Grants were received for up-grades in technology in the Courts' offices
- Continued Sheriff Justice Assistance grant revenue awarded
- Federal and State grants were received to help promote emergency preparedness
- A continuous Death Certificate Surcharge grant was awarded to the Coroner
- A smaller local grant was received from the County Waste Management Agency for promoting recycling within county buildings
- Recorder fees were up due to new home purchases and home improvements.

Variances in the actual revenues over final budgeted revenues totaling \$8,447,064 were due to mostly the state shared tax revenues such as replacement revenue, state income tax, and ¼ cent sales tax showed increases that were unanticipated. Federal inmate room & board reimbursements continued to increase through 2021 and into 2022. Some fees were higher than anticipated such as jail payphone fees, circuit clerk fees, zoning fees, and real estate stamp fees. There was also a major unanticipated increase in interest.

Variances in actual expenditures under final budget total \$4,221,498. Many offices continued to have trouble filling open positions in 2022. This caused several offices to be underbudget on salaries and wages as well as employee health benefits. Also, while trying to figure out the best way to budget for expenses to use the American Rescue Plan Act (ARPA) Funds many expenses were originally budgeted out of the General Fund but then later taken directly out of the ARPA Fund. This caused some offices to have left over budget. Child placement was down due to the effects of the pandemic keeping the transfer from General Fund that fund those expenses down as well.

## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2022

#### Capital Asset and Debt Administration

**Capital assets:** The County's investment in capital assets for its governmental activities amounted to \$88,542,974 and \$84,617,594 (net of accumulated depreciation) as of November 30, 2022 and 2021, respectively. This investment in capital assets includes land, construction-in-progress, buildings, improvements other-than-buildings, equipment and infrastructure.

Construction-in-progress experienced a large increase due to the amount of work on the County's Administrative building that won't be completed until 2024. The other major increase in capital assets was due to the purchase of new land by the Forest Preserve to start a new park names Amôwa. The increase in equipment was mostly due to the technology equipment purchased by the court offices and new squad cars for the Sheriff's Office. The increase to the Building was mostly small improvements to the jail and justice center. The Public Works department put in a new bridge increasing the infrastructure total.

**Table 4 - Capital Assets**

	2022	2021
Land	\$ 5,249,147	\$ 3,877,902
Construction in progress	3,723,694	127,383
Buildings	68,307,289	67,974,988
Improvements other than buildings	92,909	92,909
Equipment	20,497,165	18,143,804
Furniture	731,516	731,516
Infrastructure	73,230,871	72,128,212
Accumulated depreciation	(83,289,617)	(78,459,120)
Total	<u>\$ 88,542,974</u>	<u>\$ 84,617,594</u>

Additional information on the County's capital assets can be found in Note 3 of this report.

**Debt:** The County had revenue bonds outstanding totaling \$26,125,000 and \$26,770,000 and general obligation bonds outstanding totaling \$10,995,000 and \$12,275,000, as of November 30, 2022 and 2021, respectively. The County paid \$1,925,000 in principal and \$1,685,710 in interest on outstanding debt. Additional information about the County's long-term debt can be found in Note 3 to the financial statements.

**Table 5 - Debt**

	2022	2021	Maturity
General obligation bonds	\$ 10,995,000	\$ 12,275,000	2028
Revenue bonds	<u>26,125,000</u>	<u>26,770,000</u>	2045
Total	<u>\$ 37,120,000</u>	<u>\$ 39,045,000</u>	

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

The 2023 fiscal year budget is based in large part on property tax levy revenues. This is one of the major revenue categories of the County. Overall from FY2022 to FY2023 the Board was pleased to be able to pass the levies at an aggregate decreased rate year over year of 0.1953% which decreased the anticipated revenue approximately \$3.3 mil. This decrease is due to mostly to the Liability Insurance fund's decreased needs for self-insurance costs after settlement of most of our litigation from prior years owning the Hope Creek Nursing Home. The Board kept that higher one additional year to ensure there were not additional costs in 2022 and build a good fund balance before decreasing it substantially in 2023. Overall, the County's equalized assessed



## Rock Island County, Illinois

### Management's Discussion and Analysis Year Ended November 30, 2022

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valuation (EAV) growth in 2022 over 2021 was about \$193.5 mil. This growth was captured in the general fund to maximize dollars without increasing the County's total rate. As inflation increases the costs of building & repair materials has increased so affecting the assessed values in Rock Island County homes & businesses.

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

Total General Fund budget for fiscal year 2023 is \$31,965,889 and \$33,229,770 for revenue and expenses respectively. The budgeted revenues are increasing slightly. This fund has limited revenue options & the Board is trying to maintain a balance between continued large increases in actual sales, replacement, and cannabis tax receipts of 2022 while also not becoming dependent upon those continuing in uncertain times to meet necessary and/or hopeful expense levels. Also, there is uncertainty surrounding the up-coming SAFE-T Act impact. Therefore, a very conservative budget for revenues is being considered especially in the County's Sheriff and judicial services offices. The expense budget is significantly lower than the 2022 budget. In an effort to separate the use of fund balance to provide expenses necessary, there were a series of budget resolutions the Board considered and passed after the original budget was adopted. Those totaled in the General Fund approximately \$1.6 mil. Of that total the majority was for the General fund to cover the 2023 bond principal & interest payments due on the 2 issuances from Hope Creek Care Center. The hope was to be more transparent about the use of fund balance while trying to provide relief to the property tax payers by reducing the Nursing Home tax levy, but became a bit confusing comparing reports from one year to the next and most likely will not be done that way again.

The County continues with both FICA and IMRF to pay annual employee expenses plus maintain a fund reserve of 50% of annual expenditures. Therefore, these funds, whose only source of revenue is property taxes will be able to continue operating while ensuring the county does not borrow money and possibly pay interest expense during non-tax collection months. The property tax levy to these saw an immediate reduction for the sale of Hope Creek in 2020, because of the significant decrease to the County's employment numbers then. However, the property tax revenue for 2022 was budgeted to capture the EAV growth to maintain this reserve level into the future without significantly raising rates to taxpayers as increases in salaries were agreed to and will be considered in future negotiations of the various collective bargaining agreements (CBA). The budget for FY2023 is seeing a large decrease once again to a level equal to the expenses for that year only, since the 2022 amount did what was anticipated in building that reserve.

The significant 2022 Mental Health & Child Advocacy budget increases in property tax revenue due to community needs in these areas of service as a result of the pandemic are being neither further increased nor decreased in 2023. The Veteran's Assistance property taxes that were decreased significantly in 2022 to use some fund balance reserves are being brought back in 2023 to the level needed to equal budgeted expenses. That requires an increase in that property tax budget by 486.7%. Highway property tax revenue is budgeted 4.8% higher to capture some of the 7% growth in EAV. While the Nursing Home Tax levy will stay in place to pay-off debt of the home prior to the sale, the county will keep this levy close to its max rate to pay as it becomes due or build a reserve as soon as possible enough to discontinue this levy and provide additional taxpayer relief from the sale of the home. As ARPA expenses are budgeted to provide for building improvements to the Jail, and Justice Center & Annex, the Public building commission contractual expenses are able to be decreased and so directly relates to a decrease in the levy for 2023 of 5.99%.

A few years ago, a Risk Management Program was developed. This was to decrease the salary burden to the General Fund and a few other funds whose employees engage in the prevention of liability to the County. A benefit of this program is the ability to defer portions of salary and overtime to the property tax supported Liability Insurance Fund. Over time this program has grown to encompass almost all salary paying funds and offices. The only funds unaffected are those that are primarily grant funded such as the Health Department or property tax funded but not close to their max limits, such as the Highway and Veteran's Assistance funds. The

## **Rock Island County, Illinois**

### **Management's Discussion and Analysis Year Ended November 30, 2022**

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Liability Insurance fund in 2023 as well as each year after is anticipated to pay approximately \$4 mil of wage expenses that were otherwise the responsibility of those other various funds. This amount will continue to grow into the future, as the County's 6 CBAs provide for pay increases, and as higher percentages of certain positions are allowed as pertains to the functions of those positions in this program. All collective bargaining units were negotiated and signed into use in 2022. The 2 largest were not complete until May but were agreed to be paid retroactive to the beginning of the year. The future in these contracts is annually 3-3.5% general wage increases (GWI) with annual one-time pay-out signing bonuses. The Board hopes these bonuses are attractive to the employees to express their worth, but want to keep in mind the uncertainty of future years cash availability. Therefore, these bonuses will not compound on future salary expense increases as GWIs will. Many new positions were created in FY2022 for new services being mandated as well as continuing prior needs, so the FY2023 included those salaries and benefits.

The County continues its attempt to address the deterioration of its facilities. The County Board voted to allow the Public Building Commission (PBC) to build a \$28M annex in 2016 and this continues to help significantly with the then deferred maintenance at the prior courthouse and the future maintenance needs of this structure through the Jail Lease property tax levy. However, there are many other deferred maintenance needs in the county that must be addressed. This new annex facility opened to the public on December 3, 2018 under the name RICO Justice Center and now services the community with all courthouse related functions. The county adopted a detailed 5-year Capital Improvement Plan (CIP) in 2016. However, voters have never approved a funding mechanism to pay for the needed capital equipment and repairs. The county expects very limited ability to maintain its existing facilities with current resources. Therefore, as the effects of the pandemic are evaluated through the American Recovery Plan (ARPA), the county is budgeting in FY2023 to use these one-time funds to provide much of the capital technology upgrades, recovery of the backlog in the courts, and facility needs. The American Rescue Plan (ARPA) expense budget will be provided under the separate special revenue fund dedicated to that purpose. This budget is anticipated to be much larger than in 2022 due to the time constraints of spending all the funds granted as well as the Board deciding to spend them on these larger cost items or projects.

#### **Requests for Information**

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

## **Basic Financial Statements**

**Rock Island County, Illinois**

## Statement of Net Position

November 30, 2022

	<b>Primary Government Governmental Activities</b>	<b>Component Unit Tri-County Consortium</b>
<b>Assets and Deferred Outflows of Resources</b>		
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 106,871,761	\$ 68,264
Receivables:		
Property taxes	39,363,310	-
Accounts	1,036,277	33,827
Accrued interest	246,809	-
Due from other governments	5,253,520	20,598
Due to fiduciary funds	2,083	-
Other assets and accrued rental income	1,182,715	9,900
Total current assets	<u>153,956,475</u>	<u>132,589</u>
Noncurrent assets:		
Net pension asset	21,742,917	1,100,968
Capital assets:		
Nondepreciable:		
Land	5,249,147	-
Construction in progress	3,723,694	-
Depreciable:		
Buildings	68,307,289	-
Improvements other than buildings	92,909	-
Equipment	20,497,165	176,116
Furniture	731,516	-
Infrastructure	73,230,871	-
Less accumulated depreciation	<u>(83,289,617)</u>	<u>(157,441)</u>
Total capital assets	<u>88,542,974</u>	<u>18,675</u>
Total noncurrent assets	<u>110,285,891</u>	<u>1,119,643</u>
Total assets	<u>264,242,366</u>	<u>1,252,232</u>
<b>Deferred Outflows of Resources</b>		
Deferred charge on refunding	217,232	-
Deferred outflows related to pensions	6,436,401	20,319
Deferred outflows related to OPEB	<u>2,322,095</u>	<u>-</u>
Total deferred outflows of resources	<u>8,975,728</u>	<u>20,319</u>
Total assets and deferred outflows of resources	<u><u>\$ 273,218,094</u></u>	<u><u>\$ 1,272,551</u></u>

See notes to financial statements

**Rock Island County, Illinois**

## Statement of Net Position

November 30, 2022

	<b>Primary Government Governmental Activities</b>	<b>Component Unit Tri-County Consortium</b>
<b>Liabilities, Deferred Inflows of Resources and Net Position</b>		
<b>Liabilities</b>		
Current liabilities:		
Accounts payable	\$ 4,471,954	\$ 90,434
Current portion of estimated claims settlements	751,000	-
Accrued liabilities	4,120,464	47,582
Other liabilities	-	15,415
Due to other governments	48,548	-
Due to fiduciary funds	1,502,300	-
Unearned revenue	22,806,181	26,411
Current portion of compensated absences	2,910,757	38,717
Current portion of general obligation bonds	1,340,000	-
Current portion of revenue bonds	670,000	-
Total current liabilities:	<u>38,621,204</u>	<u>218,559</u>
Noncurrent liabilities:		
Estimated claims settlements	1,961,159	-
Compensated absences	109,445	-
Total OPEB liability	17,727,949	7,798
Net pension liability	1,241,034	-
General obligation bonds, including bond premiums	11,416,695	-
Revenue bonds, including bond premiums	25,455,000	-
Total noncurrent liabilities:	<u>57,911,282</u>	<u>7,798</u>
Total liabilities	<u>96,532,486</u>	<u>226,357</u>
<b>Deferred Inflows of Resources</b>		
Property taxes levied for future periods	36,874,294	-
Deferred inflows related to pensions	35,098,676	893,579
Deferred inflows related to OPEB	2,377,076	1,491
Total deferred inflows of resources	<u>74,350,046</u>	<u>895,070</u>
<b>Net Position</b>		
Net investment in capital assets	49,878,511	18,675
Restricted for:		
Capital improvements	16,346,888	-
Collector's tax fee, sale and error refunds	176,110	-
Document storage	2,800,535	-
Working cash	556,260	-
GIS	62,397	-
Judicial	2,379,737	-
Parks and recreation	4,948,188	-
Public health	5,085,800	-
Liability insurance	10,127,109	-
Public safety	1,086,573	-
IMRF/FICA	27,922,762	-
Unrestricted	<u>(19,035,308)</u>	<u>132,449</u>
Total net position	<u>102,335,562</u>	<u>151,124</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 273,218,094</u>	<u>\$ 1,272,551</u>

See notes to financial statements

# Rock Island County, Illinois

## Statement of Activities

Year Ended November 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 14,276,195	\$ 5,325,349	\$ 434,635	\$ -
Public safety	5,915,879	2,387,004	1,062,148	-
Corrections	4,929,796	14,495	-	-
Judiciary and legal	8,915,067	3,287,747	2,992,761	-
Transportation and public works	5,871,763	769	-	5,515,187
Social services	8,210,034	368,378	5,392,407	-
Culture and recreation	6,190,253	2,901,894	1,661,528	-
Interest and fiscal charges	1,289,685	-	-	-
Total governmental activities	55,598,672	14,285,636	11,543,479	5,515,187
Component Units				
Tri-County Consortium	1,811,806	-	2,134,014	-
Total component units	\$ 57,410,478	\$ 14,285,636	\$ 13,677,493	\$ 5,515,187
General revenues:				
Taxes:				
Property taxes				
Hotel/motel taxes				
Sales and use taxes				
Intergovernmental - unrestricted:				
Replacement taxes				
Income taxes				
American Rescue Plan Act				
Other intergovernmental				
Investment income				
Miscellaneous				
Total general revenues				
Change in net position				
Net Position (Deficit), Beginning				
Net Position, Ending				

See notes to financial statements

Net (Expense) Revenue and Changes in Net Position	
Primary Government	Component Units
Governmental Activities	Rock Island Tri County Consortium
\$ (8,516,211)	\$ -
(2,466,727)	-
(4,915,301)	-
(2,634,559)	-
(355,807)	-
(2,449,249)	-
(1,626,831)	-
(1,289,685)	-
(24,254,370)	-
-	322,208
\$ (24,254,370)	\$ 322,208
40,294,908	-
255,354	-
7,602,920	-
9,386,487	-
2,759,186	-
6,296,547	-
82,605	-
1,141,252	119
775,677	944
68,594,936	1,063
44,340,566	323,271
57,994,996	(172,147)
\$ 102,335,562	\$ 151,124

See notes to financial statements

# Rock Island County, Illinois

Governmental Funds

Balance Sheet

November 30, 2022

	Major Funds		
	General	Forest Preserve Commission	Hope Creek Care Center
<b>Assets</b>			
Cash and investments	\$ 27,391,436	\$ 4,784,296	\$ 118,379
Receivables:			
Property taxes receivable	8,409,692	4,371,833	2,520,690
Accounts receivable, net	403,697	374,563	32,577
Accrued interest receivable	92,663	3,369	3,654
Due from other governments	3,530,623	102,128	1,172
Due from fiduciary funds	2,083	-	-
Due from other funds	300,956	-	-
Other assets	59,966	-	-
Advances to other funds	2,590,582	-	-
Total assets	<u>\$ 42,781,698</u>	<u>\$ 9,636,189</u>	<u>\$ 2,676,472</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>			
<b>Liabilities</b>			
Accounts payable	\$ 937,638	\$ 390,436	\$ 16,210
Accrued liabilities	1,511,521	231,638	4,460
Due to other governments	-	-	-
Due to fiduciary funds	1,502,300	-	-
Due to other funds	3,160	-	-
Unearned revenues	101,950	172,227	-
Advances from other funds	-	-	3,678,297
Total liabilities	<u>4,056,569</u>	<u>794,301</u>	<u>3,698,967</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for future periods	7,464,750	3,636,408	2,444,581
Unavailable for intergovernmental	851,384	258,623	-
Total deferred inflows of resources	<u>8,316,134</u>	<u>3,895,031</u>	<u>2,444,581</u>
<b>Fund Balances (Deficits)</b>			
Nonspendable	2,650,548	-	-
Restricted	556,260	4,946,857	-
Unassigned	27,202,187	-	(3,467,076)
Total fund balances (deficits)	<u>30,408,995</u>	<u>4,946,857</u>	<u>(3,467,076)</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 42,781,698</u>	<u>\$ 9,636,189</u>	<u>\$ 2,676,472</u>

See notes to financial statements



<b>Liability Insurance</b>	<b>American Rescue Plan Act</b>	<b>Nonmajor Governmental</b>	<b>Total Governmental Funds</b>
\$ 11,626,372	\$ 21,874,631	\$ 34,780,991	\$ 100,576,105
6,297,676	-	17,763,419	39,363,310
25,528	-	198,289	1,034,654
36,859	-	100,054	236,599
6,955	-	1,589,859	5,230,737
-	-	-	2,083
33,403	-	110,752	445,111
3,249	18,844	17,012	99,071
469,000	-	-	3,059,582
<u>\$ 18,499,042</u>	<u>\$ 21,893,475</u>	<u>\$ 54,560,376</u>	<u>\$ 150,047,252</u>
\$ 90,204	\$ 1,124,242	\$ 1,826,963	\$ 4,385,693
263,535	-	1,616,147	3,627,301
-	-	47,046	47,046
-	-	-	1,502,300
379	423,823	26,707	454,069
-	20,345,410	98,925	20,718,512
-	-	146,000	3,824,297
<u>354,118</u>	<u>21,893,475</u>	<u>3,761,788</u>	<u>34,559,218</u>
6,056,656	-	17,271,899	36,874,294
-	-	749,501	1,859,508
<u>6,056,656</u>	<u>-</u>	<u>18,021,400</u>	<u>38,733,802</u>
472,249	18,844	17,012	3,158,653
11,616,019	-	33,353,560	50,472,696
-	(18,844)	(593,384)	23,122,883
<u>12,088,268</u>	<u>-</u>	<u>32,777,188</u>	<u>76,754,232</u>
<u>\$ 18,499,042</u>	<u>\$ 21,893,475</u>	<u>\$ 54,560,376</u>	<u>\$ 150,047,252</u>

See notes to financial statements

## Rock Island County, Illinois

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position  
November 30, 2022

**Total Fund Balances - Governmental Funds** \$ 76,754,232

Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the funds:

Land	\$ 4,792,335	
Construction-in-progress	3,723,694	
Buildings	39,278,480	
Equipment	20,322,614	
Infrastructure	73,230,871	
Accumulated depreciation	<u>(80,623,144)</u>	
		60,724,850

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred inflows in the funds:

Unavailable revenue	1,859,508
---------------------	-----------

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:

32,603,756

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 related to pensions	6,436,401	
Deferred inflows of resources related to pensions	(35,098,676)	
Deferred outflows of resources related to OPEB	2,322,095	
Deferred inflows of resources related to OPEB	(2,377,076)	
Deferred charge on refunding	<u>217,232</u>	
		(28,500,024)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Estimated claims settlements	(1,961,159)	
Accrued interest payable	(17,638)	
Compensated absences	(3,020,202)	
Total OPEB liability	(17,727,949)	
Net pension asset	21,742,917	
Net pension liability	(1,241,034)	
Unamortized bond premium	(1,761,695)	
General obligation bonds	(10,995,000)	
Revenue bonds	<u>(26,125,000)</u>	
		(41,106,760)

**Net Position of Governmental Activities** \$ 102,335,562

**Rock Island County, Illinois**

## Governmental Funds

## Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2022

	<b>Major Funds</b>		
	<b>General Fund</b>	<b>Forest Preserve Commission</b>	<b>Hope Creek Care Center</b>
<b>Revenues</b>			
Property taxes	\$ 7,594,517	\$ 3,631,628	\$ 2,749,163
Fees	6,540,690	2,666,145	169
Intergovernmental	23,120,405	878,698	365,250
Investment income	351,028	17,048	8,223
Miscellaneous	500,160	1,660,183	-
Total revenues	<u>38,106,800</u>	<u>8,853,702</u>	<u>3,122,805</u>
<b>Expenditures</b>			
Current:			
General government	9,034,793	-	-
Public safety	6,631,546	-	-
Corrections	4,315,655	-	-
Judiciary and legal	7,580,526	-	-
Culture and recreation	-	5,777,749	-
Transportation and public works	-	-	-
Social services	-	-	22,850
Debt service:			
Principal	-	455,000	825,000
Interest and fiscal charges	-	223,916	208,675
Capital outlay	<u>2,352,450</u>	<u>1,488,554</u>	<u>-</u>
Total expenditures	<u>29,914,970</u>	<u>7,945,219</u>	<u>1,056,525</u>
Excess (deficiency) of revenues over expenditures	<u>8,191,830</u>	<u>908,483</u>	<u>2,066,280</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	5,094,239	-	-
Transfers out	(373,033)	-	-
Proceeds from sale of capital assets	<u>11,226</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>4,732,432</u>	<u>-</u>	<u>-</u>
Net change in fund balances	12,924,262	908,483	2,066,280
<b>Fund Balances (Deficits), Beginning</b>	<u>17,484,733</u>	<u>4,038,374</u>	<u>(5,533,356)</u>
<b>Fund Balances (Deficits), Ending</b>	<u>\$ 30,408,995</u>	<u>\$ 4,946,857</u>	<u>\$ (3,467,076)</u>

See notes to financial statements

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<b>Liability Insurance Fund</b>	<b>American Rescue Plan Act Fund</b>	<b>Nonmajor Funds</b>	<b>Total Governmental Funds</b>
\$ 8,758,880	\$ -	\$ 17,560,720	\$ 40,294,908
-	-	3,356,356	12,563,360
81,910	6,296,547	11,121,795	41,864,605
113,293	223,901	377,554	1,091,047
89,431	-	126,845	2,376,619
<u>9,043,514</u>	<u>6,520,448</u>	<u>32,543,270</u>	<u>98,190,539</u>
5,774,313	51,122	6,511,036	21,371,264
-	-	1,152,950	7,784,496
-	-	31,546	4,347,201
-	98,534	1,345,926	9,024,986
-	-	-	5,777,749
-	-	4,009,078	4,009,078
-	-	9,098,136	9,120,986
-	-	645,000	1,925,000
-	-	1,253,119	1,685,710
-	3,792,973	1,614,627	9,248,604
<u>5,774,313</u>	<u>3,942,629</u>	<u>25,661,418</u>	<u>74,295,074</u>
<u>3,269,201</u>	<u>2,577,819</u>	<u>6,881,852</u>	<u>23,895,465</u>
189,050	-	1,627,227	6,910,516
(1,107)	(2,577,819)	(3,928,579)	(6,880,538)
-	-	200	11,426
<u>187,943</u>	<u>(2,577,819)</u>	<u>(2,301,152)</u>	<u>41,404</u>
3,457,144	-	4,580,700	23,936,869
<u>8,631,124</u>	<u>-</u>	<u>28,196,488</u>	<u>52,817,363</u>
<u>\$ 12,088,268</u>	<u>\$ -</u>	<u>\$ 32,777,188</u>	<u>\$ 76,754,232</u>

See notes to financial statements

## Rock Island County, Illinois

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund  
Balances of Governmental Funds to the Statement of Activities  
Year Ended November 30, 2022

**Net Change in Total Governmental Fund Balances** \$ 23,936,869

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

Governmental funds report purchases of capital assets as expenditures while  
governmental activities report depreciation expense to allocate those  
expenditures over the life of the assets.

Capital expenditures	\$ 8,947,127	
Depreciation	(4,284,646)	
Net book value of assets retired	<u>(61,512)</u>	4,600,969

Receivables not currently available are reported as revenue when collected  
or currently available in the fund financial statements but are recognized as  
revenue when earned in the government-wide financial statements. 200,928

Some expenses in the statement of activities do not require the use of current  
financial resources and, therefore, are not reported as expenditures in the  
governmental funds.

Change in accrued interest on debt	(17,638)	
Change in estimated claims settlements	1,078,841	
Change in net pension asset/liability	25,495,573	
Change in deferred outflows of resources related to pensions	(574,046)	
Change in deferred inflows of resources related to pensions	(12,765,601)	
Change in total OPEB liability	488,745	
Change in deferred outflows of resources related to OPEB	(770,662)	
Change in deferred inflows of resources related to OPEB	918,695	
Change in compensated absences	(214,447)	
Amortization of deferred charge on refunding	47,144	
Amortization of bond premium	<u>240,154</u>	13,926,758

Repayment of principal on long-term debt is an expenditure in the governmental  
funds, but the repayment reduces long-term liabilities in the Statement of Net  
Position.

General obligation bonds	1,280,000	
Revenue bonds	<u>645,000</u>	1,925,000

Internal service funds are used by management to charge self insurance costs  
to individual funds. The change in net position of the internal service fund  
is reported with governmental activities. (249,958)

**Change in Net Position of Governmental Activities** \$ 44,340,566

## Rock Island County, Illinois

### Statement of Net Position

#### Proprietary Funds

November 30, 2022

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Assets</b>	
Current assets:	
Cash and investments	\$ 6,295,656
Receivables:	
Accounts receivable, net	1,623
Accrued interest receivable	10,210
Due from other funds	8,958
Due from other governments	22,783
Accrued rental income	1,074,161
Other assets	9,483
Total current assets	<u>7,422,874</u>
Noncurrent assets:	
Capital assets:	
Nondepreciable:	
Land	456,812
Depreciable:	
Equipment and fixtures	174,551
Infrastructure	92,909
Furniture	731,516
Buildings	29,028,809
Accumulated depreciation	<u>(2,666,473)</u>
Total capital assets	<u>27,818,124</u>
Advances to other funds	<u>764,715</u>
Total noncurrent assets	<u>28,582,839</u>
Total assets	<u>36,005,713</u>
<b>Liabilities</b>	
Current liabilities:	
Accounts payable	86,261
Accrued liabilities	1,228,027
Unearned revenues	<u>2,087,669</u>
Total liabilities	<u>3,401,957</u>
<b>Net Position</b>	
Net investment in capital assets	27,818,124
Unrestricted	<u>4,785,632</u>
Total net position	<u>\$ 32,603,756</u>

See notes to financial statements

**Rock Island County, Illinois**

## Statement of Revenues, Expenses and Changes in Fund Net Position

## Proprietary Funds

Year Ended November 30, 2022

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Operating Revenues</b>	
Charges for services	\$ 13,014,771
Other	4,517
Total operating revenues	13,019,288
<b>Operating Expenses</b>	
Other services and charges	12,606,466
Depreciation	683,007
Total operating expenses	13,289,473
Operating income (loss)	(270,185)
<b>Nonoperating Revenues</b>	
Investment income	50,205
Total nonoperating revenues	50,205
Income (loss) before transfers	(219,980)
<b>Transfers</b>	
Transfers out	(29,978)
Total transfers	(29,978)
Change in net position	(249,958)
<b>Net Position, Beginning</b>	32,853,714
<b>Net Position, Ending</b>	\$ 32,603,756

See notes to financial statements

**Rock Island County, Illinois**

## Statement of Cash Flows

## Proprietary Funds

Year Ended November 30, 2022

	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
<b>Cash Flows From (to) Operating Activities</b>	
Cash received from employee contributions and other charges	\$ 8,015,929
Cash received from other operating revenue	4,517
Cash payments for claims	(7,601,528)
Cash received for jail lease	4,978,432
Cash payments for jail operations	(3,095,844)
Cash payments for revenue bonds	(1,844,144)
Net cash flows from operating activities	<u>457,362</u>
<b>Cash Flows From Noncapital Financing Activities</b>	
Payments (to) from other funds	(5,170)
Transfers out	(29,978)
Net cash flows from noncapital financing activities	<u>(35,148)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>	
Acquisition of capital assets	(7,418)
Net cash flows from capital and related financing activities	<u>(7,418)</u>
<b>Cash Flows From Investing Activities</b>	
Income received on investments	40,871
Net cash flows from investing activities	<u>40,871</u>
Net increase in cash and cash equivalents	455,667
<b>Cash and Cash Equivalents, Beginning</b>	<u>5,839,989</u>
<b>Cash and Cash Equivalents, Ending</b>	<u><u>\$ 6,295,656</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities:</b>	
Operating income (loss)	<u>\$ (270,185)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	
Depreciation	683,007
Change in operating assets and liabilities:	
Accounts receivable	1,360
Due from other governments	(3,917)
Other assets	33,417
Accounts payable	22,755
Accrued liabilities	10,105
Unearned revenue	(19,180)
Total adjustments	<u>727,547</u>
Net cash flows from operating activities	<u><u>\$ 457,362</u></u>

See notes to financial statements



**Rock Island County, Illinois**

## Statement of Fiduciary Net Position

## Fiduciary Funds

November 30, 2022

	<b>Custodial Funds</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 12,131,776
Due from primary government	1,502,300
Due from other governments	166,012
Receivables:	
Property taxes receivable	241,976,189
Accounts receivable, net	113,341
Accrued interest receivable	6,270
	<u>                    </u>
Total assets	<u><u>\$ 255,895,888</u></u>
<b>Liabilities and Net Position</b>	
<b>Liabilities</b>	
Due to other governments	\$ 247,085,076
Due to primary government	2,083
Due to individuals and private entities	3,696,647
	<u>                    </u>
Total liabilities	<u>250,783,806</u>
<b>Net Position</b>	
Restricted for individuals, organizations and other governments	<u>5,112,082</u>
	<u>                    </u>
Total net position	<u>5,112,082</u>
	<u>                    </u>
Total liabilities and net position	<u><u>\$ 255,895,888</u></u>

See notes to financial statements

## Rock Island County, Illinois

### Statement of Changes in Fiduciary Net Position

#### Fiduciary Funds

November 30, 2022

	<u>Custodial Funds</u>
<b>Additions</b>	
Contributions	
Member contributions	\$ 224,395
Total contributions	<u>224,395</u>
Net investment earnings	
Investment income	<u>290,523</u>
Total Investment earnings	<u>290,523</u>
Fee collections for other entities	6,589,633
Tax collections for other entities	242,263,691
Miscellaneous	<u>4,212,607</u>
Total additions	<u>253,580,849</u>
<b>Deductions</b>	
Administrative expenses	223,516
Payments to other entities	<u>254,642,994</u>
Total deductions	<u>254,866,510</u>
Change in net position	(1,285,661)
<b>Net Position, Beginning</b>	<u>6,397,743</u>
<b>Net Position, Ending</b>	<u><u>\$ 5,112,082</u></u>

See notes to financial statements

# Rock Island County, Illinois

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November 30, 2022

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## 1. Summary of Significant Accounting Policies

Rock Island County, (the County) was incorporated in 1839. The County is a non home-rule county, under the 1970 Illinois Constitution. The County is governed by a nineteen member elected Board. The County's structure and legal activities are controlled by state statute.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

### Reporting Entity

This report includes all of the funds of the County. The reporting entity for the County consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government or its component units, is entitled to or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods: discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists; (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit; (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens; or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

## **Blended Component Units**

### **Rock Island County Forest Preserve District**

The Rock Island County Forest Preserve District (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 information presented is for the fiscal year ended June 30, 2022. Separately issued financial statements of the District can be obtained from the District's administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

### **Rock Island County Public Building Commission**

The Rock Island County Public Building Commission (PBC) was formed for the purpose of providing a new jail for 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. Separately issued financial statements of the PBC can be obtained from the PBC administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

## **Discretely Presented Component Unit**

### **Rock Island Tri-County Consortium**

The government-wide financial statements include the Rock Island Tri-County Consortium (Consortium) as a component unit. The Consortium is a legally separate organization. The County Board, acting on its own behalf and on the 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 the Workforce Investment Act funds granted to the County by the Illinois Department of Commerce and Community Affairs and administered by the Consortium. The information presented is for the fiscal year ended June 30, 2022. Separately issued financial statements of the Consortium can be obtained from the Consortium's administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

## **Government-Wide and Fund Financial Statements**

### **Government-Wide Financial Statements**

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

### **Fund Financial Statements**

Financial statements of the County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type and
- b. The same element of the individual governmental fund that met the 10% test is at least 5% of the corresponding total for all governmental funds combined.
- c. In addition, any other governmental fund that the County believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

#### **General Fund**

General Fund accounts for the County's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

#### **Special Revenue Funds**

Forest Preserve Commission Fund is used to account 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 is used to account 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.

Liability Insurance Fund is used to account for property tax used to pay liability claims for self-insurance or in defense and prevention thereof.

American Rescue Plan Act Fund is used to account for grant funds received under the American Rescue Plan Act (ARPA) and transfers monies to other funds upon the incurring of qualifying grant expenditures.

The County reports the following nonmajor governmental funds:

## **Special Revenue Funds**

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

## **Debt Service Fund**

Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs.

## **Capital Projects Fund**

Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

In addition, the County reports the following fund types:

## **Internal Service Funds**

Internal Service Fund is used to account for and report the financing of health insurance provided to other departments and operations of the County on a cost-reimbursement basis.

## **Custodial Funds**

Custodial Funds are used to account for and report assets controlled by the County and the assets are for the benefit of individuals, private organizations and /or other governmental units. These include numerous funds of the County Collector, County Treasurer, Clerk of the Circuit Court, Sheriff and others.

## **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

### **Government-Wide Financial Statements**

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, interfund services provided and used are not eliminated in the process of consolidation.

## **Fund Financial Statements**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

## **Proprietary and Fiduciary Funds**

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods 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 proprietary funds include the cost of services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

## **All Financial Statements**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

## **Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity**

### **Deposits and Investments**

For purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.



## Rock Island County, Illinois

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Notes to Financial Statements  
November 30, 2022

Illinois Statutes authorize the County to make deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and the Illinois Funds Investment Pool.

The County, Consortium, Forest Preserve District and Public Building Commission have adopted investment policies. The policies contains the following guidelines for allowable investments.

### **Interest Rate Risk**

The investment policies do not limit the investment maturities as means of managing its exposure to fair value losses arising from increasing interest rate. The Public Building Commission'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 Public Building Commission's Treasurer.

### **Credit Risk**

Credit risk is not specifically addressed in the investment policies.

### **Concentration of Credit Risk**

The County's and Forest Preserve District's investment policies are 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 County's investment policy further limit investments to be less than 75% of the financial institution's capital and surplus.

The Public Building Commission's investment policy states that the County Treasurer will have the sole responsibility to select which financial institutions will be depositories for the Public Building Commission's 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.

The Consortium's investment policy does not address concentration of credit risk.

### **Custodial Credit Risk**

The County's and Forest Preserve District's investment policies allow the County Treasurer to determine whether collateral will be required of the financial institutions. The policies of the County, the Forest Preserve District, and the Consortium require collateral be held for financial institutions with County, Forest Preserve 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.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

# Rock Island County, Illinois

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Notes to Financial Statements  
November 30, 2022

Illinois Metropolitan Investment Fund (IMET) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET's share price, the price for which the investment could be sold. Investment in IMET's 1-3 year fund may be redeemed with 5 business days' notice.

See Note 3 for further information.

## Receivables

Property taxes for levy year 2022 attaches as an enforceable lien on January 1, 2022, on property values assessed as of the same date. Taxes are levied in November following the lien date (by passage of a Tax Levy Ordinance). The 2022 tax levy, which attached as an enforceable lien on the property as of January 1, 2022, has been recorded as a receivable and deferred inflow of resources as of November 30, 2022, as these taxes are budgeted to be used in fiscal year 2023.

Tax bills for levy year 2022 are prepared by the County and issued on or before May 5, 2023 and are payable in four installments, on or about June 7, 2023, August 7, 2023, September 7, 2023 and November 7, 2023.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as due to and from other funds. Long-term interfund loans (noncurrent portion) are reported as advances from and to other funds. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

## Inventories and Prepaid Items

Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the consumption method of accounting.

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. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

## Capital Assets

### Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the County and Public Building Commission as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are defined by the Forest Preserve District as building and equipment with an initial cost of more than \$5,000 and infrastructure with an initial cost of more than \$15,000 and an initial useful life of one year or greater. Capital assets are defined by the Consortium as assets with a useful life of more than two years. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

**County (before July 2022):**

Buildings	25- 40 Years
Infrastructure	20 - 50 Years
Equipment	5 - 15 Years
Furniture	10 Years
Improvements other than buildings	20 Years

**County (after July 2022):**

Buildings	7 - 40 Years
Infrastructure	20 - 50 Years
Equipment	5 - 15 Years
Furniture	5 Years
Improvements other than buildings	20 - 30 Years

**Forest Preserve District:**

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

**Public Building Commission:**

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

**Consortium:**

Equipment	5 - 7 Years
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In July 2022, the County approved an updated useful life policy effective for capital assets purchased after July 2022. The updated useful lives were not applied retrospectively.

### Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

### Deferred Outflows of Resources

A deferred outflow of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

## Compensated Absences

County employees are granted vacation benefits in varying amounts based upon length of employment at the County. Vacation benefits are not cumulative and are forfeited if not used within one year of being earned. Non-union 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.

Employee sick pay accumulates generally at the rate of one day per month of service. This benefit does not vest and can only be paid upon an employee's absence due to any nonservice connected sickness or injury. Sick pay is recorded as an expenditure when paid.

## Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of bonds payable, compensated absences, net pension liability, total OPEB liability, and estimated claims settlements.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

## Deferred Inflows of Resources

A deferred inflow of resources represent an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

## Equity Classifications

### Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of restricted or net investment in capital assets.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

## Fund Statements

Governmental fund balances are displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the County Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County Board that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Board may take official action to assign amounts. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County first uses committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

See Note 3 for further information.

## 2. Stewardship, Compliance and Accountability

### Budgetary Information

A budget has been adopted for the all governmental funds except for the Workforce Investment Act Fund, Metropolitan Enforcement Group Fund, State's Attorney Drug Enforcement Fund, Hotel/Motel Tax Fund, Covemakers Buy-Out Fund, Public Defender Automation Fund and Capital Project Fund.

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of November 30, 2022, the following individual funds held a deficit balance:

<u>Fund</u>	<u>Amount</u>
Hope Creek Care Center	\$ 3,467,076
Animal Control	593,384

The deficits are anticipated to be funded with future fees, transfers from the General Fund, or property tax levies.

### 3. Detailed Notes on All Funds

#### Deposits and Investments

The County's deposits and investments at year end were comprised of the following:

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits with financial institutions	\$118,991,312	\$122,585,411	Custodial credit risk
Petty cash	<u>12,225</u>	<u>-</u>	N/A
Total deposits and investments	<u>\$119,003,537</u>	<u>\$122,585,411</u>	
Reconciliation to financial statements			
Per statement of net position:			
Cash and cash equivalents	\$106,871,761		
Per statement of fiduciary net position:			
Cash and cash equivalents	<u>12,131,776</u>		
Total deposits and investments	<u>\$119,003,537</u>		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

#### Custodial Credit Risk

##### Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to the County.

The County does not have any deposits exposed to custodial credit risk.

See Note 1 for further information on deposit and investment policies.

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### Receivables

All of the receivables on the balance sheet are expected to be collected within one year.

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unearned</u>	<u>Unavailable</u>
Property taxes levied for a future period	\$ 36,874,294	\$ -
Sales and use taxes	-	635,178
Grants and reimbursements	20,706,162	1,196,913
Other	<u>12,350</u>	<u>27,417</u>
Total unearned/unavailable revenue for governmental funds	<u>\$ 57,592,806</u>	<u>\$ 1,859,508</u>
Unearned revenue included in liabilities	\$ 20,718,512	
Unearned revenue included in deferred inflows	<u>36,874,294</u>	
Total unearned revenue for governmental funds	<u>\$ 57,592,806</u>	

# Rock Island County, Illinois

## Notes to Financial Statements

November 30, 2022

### Capital Assets

Capital asset activity for the year ended November 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 3,877,902	\$ 1,371,245	\$ -	\$ 5,249,147
Construction in progress	127,383	3,616,384	20,073	3,723,694
Total capital assets not being depreciated	<u>4,005,285</u>	<u>4,987,629</u>	<u>20,073</u>	<u>8,972,841</u>
Capital assets being depreciated:				
Buildings	67,974,988	354,612	22,311	68,307,289
Improvements other than buildings	92,909	-	-	92,909
Equipment	18,143,804	2,529,718	176,357	20,497,165
Furniture	731,516	-	-	731,516
Infrastructure	<u>72,128,212</u>	<u>1,102,659</u>	<u>-</u>	<u>73,230,871</u>
Total capital assets being depreciated	<u>159,071,429</u>	<u>3,986,989</u>	<u>198,668</u>	<u>162,859,750</u>
Total capital assets	<u>163,076,714</u>	<u>8,974,618</u>	<u>218,741</u>	<u>171,832,591</u>
Less accumulated depreciation for:				
Buildings	25,498,475	1,503,339	8,000	26,993,814
Improvements other than buildings	84,149	6,315	-	90,464
Equipment	13,901,507	1,254,786	129,156	15,027,137
Furniture	182,617	73,152	-	255,769
Infrastructure	<u>38,792,372</u>	<u>2,130,061</u>	<u>-</u>	<u>40,922,433</u>
Total accumulated depreciation	<u>78,459,120</u>	<u>4,967,653</u>	<u>137,156</u>	<u>83,289,617</u>
Net capital assets being depreciated	<u>80,612,309</u>	<u>(980,664)</u>	<u>61,512</u>	<u>79,570,133</u>
Total governmental activities capital assets, net of accumulated depreciation	<u>\$ 84,617,594</u>	<u>\$ 4,006,965</u>	<u>\$ 81,585</u>	<u>\$ 88,542,974</u>

Depreciation expense was charged to functions as follows:

### Governmental Activities

General government	\$ 99,571
Public safety	1,739,501
Judiciary and legal	129,497
Transportation and public works	1,926,276
Social services	94,627
Culture and recreation	<u>978,181</u>

Total governmental activities depreciation expense \$ 4,967,653



## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### Interfund Receivables/Payables, Advances and Transfers

#### Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Liability Insurance	\$ 379
General	American Rescue Plan Act	287,961
General	Nonmajor Governmental	12,616
Liability Insurance	American Rescue Plan Act	33,403
Nonmajor Governmental	General	3,160
Nonmajor Governmental	American Rescue Plan Act	102,459
Nonmajor Governmental	Nonmajor Governmental	5,133
Internal Service	Nonmajor Governmental	8,958
Total		<u>\$ 454,069</u>

All amounts are due within one year.

Interfund balances resulted 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

The following is a schedule of interfund advances:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Hope Creek Care Center	\$ 2,444,582
General	Nonmajor Governmental	146,000
Liability Insurance	Hope Creek Care Center	469,000
Internal Service	Hope Creek Care Center	764,715
Total		<u>\$ 3,824,297</u>

The principal purpose of these advances is to cover cash shortages which are not expected to be collected in the subsequent year.

As of November 30, 2022, the County has a due to fiduciary funds amount of \$1,502,300. The advance from the Circuit Clerk is due November 30, 2027. The County intends to repay the borrowings with 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 County.

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>
General	American Rescue Plan Act	\$ 1,932,831
General	Nonmajor Governmental	3,131,430
General	Internal Service	29,978
Liability Insurance	American Rescue Plan Act	175,275
Liability Insurance	Nonmajor Governmental	13,775
Nonmajor Governmental	General	373,033
Nonmajor Governmental	Liability Insurance	1,107
Nonmajor Governmental	American Rescue Plan Act	469,713
Nonmajor Governmental	Nonmajor Governmental	<u>783,374</u>
Total		<u>\$ 6,910,516</u>

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

### Short-Term Debt Activity

The County issued short-term debt for \$1,500,000 in fiscal year 2021. No new short-term loans were issued in fiscal year 2022.

Short-term debt activity for the year ended November 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Ending Balance</u>
Tax anticipation loans	<u>\$ 1,500,000</u>	<u>\$ -</u>	<u>\$ 1,500,000</u>	<u>\$ -</u>

# Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

## Long-Term Obligations

Long-term obligations activity for the year ended November 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities</b>					
Bonds and notes payable:					
General obligation bonds	\$ 12,275,000	\$ -	\$ 1,280,000	\$ 10,995,000	\$ 1,340,000
Revenue bonds	26,770,000	-	645,000	26,125,000	670,000
(Discounts)/Premiums:					
Unamortized bond premium	2,001,849	-	240,154	1,761,695	-
Sub-total	<u>41,046,849</u>	<u>-</u>	<u>2,165,154</u>	<u>38,881,695</u>	<u>2,010,000</u>
Other liabilities:					
Compensated absences	2,805,755	3,020,202	2,805,755	3,020,202	2,910,757
Estimated claims settlements	3,791,000	6,836,352	7,915,193	2,712,159	751,000
Total OPEB liability	18,216,694	942,107	1,430,852	17,727,949	-
Net pension liability	4,993,690	-	3,752,656	1,241,034	-
Total other liabilities	<u>29,807,139</u>	<u>10,798,661</u>	<u>15,904,456</u>	<u>24,701,344</u>	<u>3,661,757</u>
Total governmental activities long-term liabilities	<u>\$ 70,853,988</u>	<u>\$ 10,798,661</u>	<u>\$ 18,069,610</u>	<u>\$ 63,583,039</u>	<u>\$ 5,671,757</u>

The County is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 2.875% of the most recent available equalized assessed valuation of the County. As of November 30, 2022, the statutory debt limit for the County was \$80,424,492, providing a debt margin of \$43,304,492.

## General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the County. Debt in the governmental funds will be retired by future property tax levies.

<u>Governmental Activities</u>					<u>Balance November 30, 2022</u>
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	
Hope Creek Care Center - General Obligation Refunding Bonds, Series 2013	May 9, 2013	December 1, 2025	2.00% - 3.50%	\$ 3,700,000	\$ 970,000
Hope Creek Care Center - General Obligation Refunding Bonds, Series 2016	September 27, 2016	December 1, 2027	2.00% - 4.00%	9,105,000	3,685,000
Forest Preserve - General Obligation Bonds (Alternate Revenue Source), Series 2016	June 29, 2016	December 1, 2028	3.00%	3,125,000	2,230,000
Forest Preserve - General Obligation Bonds (Alternate Revenue Source), Series 2017	December 14, 2017	December 1, 2037	3.00% - 4.00%	4,280,000	<u>4,110,000</u>
Total governmental activities, general obligation debt					<u>\$ 10,995,000</u>

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

Debt service requirements to maturity are as follows:

<u>Years</u>	<b>Governmental Activities General Obligation Bonds</b>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 1,340,000	\$ 390,403
2024	1,425,000	341,527
2025	1,460,000	291,803
2026	1,490,000	240,677
2027	1,535,000	186,203
2028-2032	1,920,000	501,062
2033-2037	1,490,000	216,479
2038	335,000	6,700
Total	<u>\$ 10,995,000</u>	<u>\$ 2,174,854</u>

### Revenue Debt

The County has pledged, as security for bonds issued by the Public Building Commission, a portion of the County's future property tax revenue. The County has committed to appropriate each year, from property taxes, 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. The total principal and interest remaining to be paid on the bonds is \$42,626,283. Principal and interest paid for the current year and total property tax revenue recognized by the County were \$1,854,319 and \$5,028,267, respectively.

Revenue debt payable at November 30, 2022, consists of the following:

### Governmental Activities Revenue Debt

<u>Revenue Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance November 30, 2022</u>
Justice Center Revenue Bonds, Series 2016	February 29, 2016	December 1, 2045	3.00% - 5.00%	\$ 28,000,000	<u>\$ 26,125,000</u>
Total governmental activities, revenue debt					<u>\$ 26,125,000</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<b>Governmental Activities Revenue Debt</b>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 670,000	\$ 1,183,519
2024	695,000	1,156,719
2025	730,000	1,121,969
2026	770,000	1,085,469
2027	805,000	1,046,969
2028-2032	4,465,000	4,800,088
2033-2037	5,640,000	3,624,250
2038-2042	7,205,000	2,065,500
2043-2045	5,145,000	416,800
Total	<u>\$ 26,125,000</u>	<u>\$ 16,501,283</u>

## Rock Island County, Illinois

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Notes to Financial Statements  
November 30, 2022

### Other Debt Information

Compensated absences and total OPEB liability are generally paid for by the General Fund. The net pension liability is generally paid for by the Illinois Municipal Retirement Fund. Claim settlements are generally paid for by the Liability Insurance Fund.

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 lease payments is not reported as a lease receivable on the Public Building Commission or as a lease payable within Governmental Activities because the Public Building Commission is a blended component unit and included in the primary government reporting of the County's financial statements.

### Net Position/Fund Balances

Net position reported on the government-wide statement of net position at November 30, 2022, includes the following:

#### Governmental Activities

Net investment in capital assets:

Land	\$ 5,249,147
Construction in progress	3,723,694
Net capital assets being depreciated	79,570,133
Less long-term debt outstanding	(37,120,000)
Less unamortized debt premium	(1,761,695)
Plus unamortized deferred charge on refunding	<u>217,232</u>
Total net investment in capital assets	<u>\$ 49,878,511</u>

# Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

## Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2022, include the following:

	General	Forest Preserve Commission	Hope Creek Care Center	American Rescue Plan Act	Liability Insurance	Nonmajor	Total
<b>Fund Balances</b>							
<b>Nonspendable:</b>							
Inventory	\$ 16,031	\$ -	\$ -	\$ -	\$ -	\$ 10,051	\$ 26,082
Prepays	43,935	-	-	18,844	3,249	6,961	72,989
Advances	<u>2,590,582</u>	-	-	-	<u>469,000</u>	-	<u>3,059,582</u>
Subtotal	<u>2,650,548</u>	-	-	<u>18,844</u>	<u>472,249</u>	<u>17,012</u>	<u>3,158,653</u>
<b>Restricted for:</b>							
Capital improvements	-	-	-	-	-	15,851,417	15,851,417
Collector's tax fees, sale and error refunds	-	-	-	-	-	176,110	176,110
Document storage	-	-	-	-	-	2,798,475	2,798,475
Working cash	556,260	-	-	-	-	-	556,260
GIS	-	-	-	-	-	62,397	62,397
IMRF/FICA	-	-	-	-	-	6,179,845	6,179,845
Judicial	-	-	-	-	-	2,379,737	2,379,737
Parks and recreation	-	4,946,857	-	-	-	1,331	4,948,188
Public health	-	-	-	-	-	4,817,675	4,817,675
Public safety	-	-	-	-	-	1,086,573	1,086,573
Liability insurance	-	-	-	-	<u>11,616,019</u>	-	<u>11,616,019</u>
Subtotal	<u>556,260</u>	<u>4,946,857</u>	-	-	<u>11,616,019</u>	<u>33,353,560</u>	<u>50,472,696</u>
<b>Unassigned (deficit):</b>	<u>27,202,187</u>	-	<u>(3,467,076)</u>	<u>(18,844)</u>	-	<u>(593,384)</u>	<u>23,122,883</u>
Total fund balances (deficit)	<u>\$ 30,408,995</u>	<u>\$ 4,946,857</u>	<u>\$ (3,467,076)</u>	<u>\$ -</u>	<u>\$ 12,088,268</u>	<u>\$ 32,777,188</u>	<u>\$ 76,754,232</u>

## Component Unit

### Rock Island Tri-County Consortium

This report contains the Rock Island Tri-County Consortium (Consortium), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

### Basis of Accounting/Measurement Focus

The Consortium follows the full accrual basis of accounting and the flow of economic resources measurement focus.

### Deposits and Investments

	Carrying Value	Statement Balances	Associated Risks
Deposits with financial institutions	<u>\$ 68,264</u>	<u>\$ 68,264</u>	Custodial credit risk

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### Custodial Credit Risk

#### Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Consortium's deposits may not be returned to the Consortium.

The Consortium does not have any deposits exposed to custodial credit risk.

See Note 1 for further information on deposit and investment policies.

### Capital Assets

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Equipment	\$ 163,761	\$ 12,355	\$ -	\$ 176,116
Less accumulated depreciation	<u>(152,378)</u>	<u>(5,063)</u>	<u>-</u>	<u>(157,441)</u>
Total	<u>\$ 11,383</u>	<u>\$ 7,292</u>	<u>\$ -</u>	<u>\$ 18,675</u>

### Employees' Retirement System

All eligible Consortium employees participate in the Illinois Municipal Retirement Fund (IMRF), a multi-employer public pension fund. See Note 4 for further information on IMRF's plan description, summary of significant accounting policies, actuarial assumptions, mortality, and long-term expected real rate of return.

#### Plan Membership

At December 31, 2021, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	35
Inactive, nonretired members	11
Active members	<u>11</u>
Total	<u>57</u>

#### Contributions

As set by statute, Consortium employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the Consortium to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For calendar year 2021, the Consortium's annual contribution rate was 12.05% of annual covered payroll.

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Consortium contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

### Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Consortium calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that was 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total pension liability	\$ 5,912,816	\$ 5,434,202	\$ 5,034,936
Plan fiduciary net position	<u>6,535,170</u>	<u>6,535,170</u>	<u>6,535,170</u>
Net pension liability/(asset)	<u>\$ (622,354)</u>	<u>\$ (1,100,968)</u>	<u>\$ (1,500,234)</u>

### Changes in Net Pension Liability/(Asset)

The change in the net pension liability for the calendar year ended December 31, 2021 was as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability/(Asset) (a) - (b)</u>
Balances at December 31, 2020	\$ 5,445,371	\$ 5,834,871	\$ (389,500)
Service cost	61,551	-	61,551
Interest on total pension liability	382,240	-	382,240
Differences between expected and actual experience of the total pension liability	(47,210)	-	(47,210)
Benefit payments, including refunds of employee contributions	(407,750)	(407,750)	-
Contributions, employer	-	70,632	(70,632)
Contributions, employee	-	26,377	(26,377)
Net investment income	-	1,051,986	(1,051,986)
Other (net transfer)	-	(40,946)	40,946
Balances at December 31, 2021	<u>\$ 5,434,202</u>	<u>\$ 6,535,170</u>	<u>\$ (1,100,968)</u>
Plan fiduciary net position as a percentage of the total pension liability			120.26 %



## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the Consortium recognized pension expense of \$263,913. The Consortium reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,030	\$ 21,783
Assumption changes	-	354
Net difference between projected and actual earnings on pension plan investments	-	871,442
Contributions subsequent to the measurement date	19,289	-
Total	<u>\$ 20,319</u>	<u>\$ 893,579</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2023	\$ (208,764)
2024	(341,296)
2025	(214,146)
2026	<u>(128,343)</u>
Total	<u>\$ (892,549)</u>

### Other Postemployment Benefits

#### Plan Description

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

## Rock Island County, Illinois

Notes to Financial Statements  
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### 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. 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.

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.

### 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.

### Plan Membership

At June 30, 2022, the measurement date, membership in the plan was as follows:

Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	-
Active employees	<u>7</u>
Total	<u><u>7</u></u>

### Total OPEB Liability

At June 30, 2022, the Consortium reported a total OPEB liability of \$7,798. The Consortium's total OPEB liability was measured as of June 30, 2022 and was determined by an actuarial valuation as of that date.

### Actuarial Assumptions

The total OPEB liability in the June 30, 2022 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:	2.37%
Salary rate increase:	0.00%
Inflation rate:	2.75% per IPERS + 0.25% additional for insurance company
Health cost premium trend rate:	6.00%
Claim cost trend rate:	7.30%
Attained age rate of employee termination:	None
Mortality:	None

## Rock Island County, Illinois

Notes to Financial Statements  
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Attained age retirement rate and selection rate:

<u>Attained Age</u>	<u>Retirement Rate</u>	<u>Post Retirement Selection Rate</u>
55	5.0%	60%
56	17.5%	60%
57	30.0%	60%
58	30.0%	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:

<u>Attained Age</u>	<u>Retirement Rate</u>
55 - 69	3.0%
70 - 74	2.5%
75 - 79	2.0%
80 - 84	1.0%
85 - 89	0.5%
90+	0.0%

### Discount Rate

A rate of 2.37% is used, which is the Vanguard Group, Municipal Bond Index, as of June 30, 2021.

### Changes in Total OPEB Liability

The change in the total OPEB liability for the fiscal year ended June 30, 2022 was as follows:

	<u>Total OPEB Liability</u>
Balances at June 30, 2021	\$ 7,086
Service cost	1,656
Interest on total OPEB liability	211
Change of assumptions	(657)
Demographic changes	503
Adjustment to beginning OPEB liability	336
Recognition of deferred inflows/outflows	<u>(1,337)</u>
Balances at June 30, 2022	<u><u>\$ 7,798</u></u>

## Rock Island County, Illinois

Notes to Financial Statements  
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### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.37%) or 1-percentage-point higher (3.37%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 6,751	\$ 7,798	\$ 9,045

### Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.00%) or 1-percentage-point higher (7.00%) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 8,523	\$ 7,798	\$ 7,138

### Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the Consortium recognized OPEB expense of \$965. The Consortium reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 834
Assumption changes	-	657
Total	<u>\$ -</u>	<u>\$ 1,491</u>

The amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ (147)
2024	(147)
2025	(147)
2026	(147)
2027	(147)
Thereafter	(756)
Total	<u>\$ (1,491)</u>

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### 4. Other Information

#### Employees' Retirement System

The County's defined benefit pension plans, administered by the Illinois Municipal Retirement Fund (IMRF), for Regular, Sheriff's Law Enforcement Personnel (SLEP) and Elected County Officials (ECO), provide retirement and disability benefits, post-retirement increases and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position and required supplementary information. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523. This report is also available for download at [www.imrf.org](http://www.imrf.org).

The County participates in three benefit plans under IMRF. The vast majority of members in the Regular Plan, with the County and the Forest Preserve District identified in the plan as separate employers. 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).

For the year ended November 30, 2022, the County recognized the following balances in the government-wide financial statements:

	<u>Total Pension Liability</u>	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
Regular - County	\$ 174,063,736	\$ 16,144,088	\$ -	\$ 4,214,334	\$ 23,332,835	\$ (4,833,680)
Regular - Forest Preserve	9,941,886	883,448	-	178,743	1,360,810	489,004
SLEP	54,826,002	4,715,381	-	1,672,541	9,027,905	(1,701,663)
ECO	<u>11,091,928</u>	<u>-</u>	<u>1,241,034</u>	<u>370,783</u>	<u>1,377,126</u>	<u>(289,156)</u>
Total	<u>\$ 249,923,552</u>	<u>\$ 21,742,917</u>	<u>\$ 1,241,034</u>	<u>\$ 6,436,401</u>	<u>\$ 35,098,676</u>	<u>\$ (6,335,495)</u>

#### Illinois Municipal Retirement Fund

##### Plan Description

All three IMRF benefit plans have two tiers. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3% for each year thereafter.

## Rock Island County, Illinois

Notes to Financial Statements  
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Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings for the first 15 years of service credit, plus 2% for each year of service 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 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

### Plan Membership

At December 31, 2021, the measurement date, membership in the plan was as follows:

	<u>Regular - County</u>	<u>Regular - Forest Preserve</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	709	40	73	23
Inactive, nonretired members	648	25	10	5
Active members	<u>327</u>	<u>35</u>	<u>63</u>	<u>4</u>
Total	<u>1,684</u>	<u>100</u>	<u>146</u>	<u>32</u>

### Contributions

As set by statute, County employees participating in the Regular, SLEP and ECO plans are required to contribute 4.50%, 7.50% and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2021 were 15.80%, 10.64%, 26.63% and 122.47%, respectively, of annual covered payroll for the Regular - County, Regular - Forest Preserve, SLEP and ECO plans. 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

### Net Pension Liability/(Asset)

The net pension liabilities/(assets) were measured as of December 31, 2021 and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

### Summary of Significant Accounting Policies

For purposes of measuring the net pension liabilities/(assets), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Regular, SLEP and ECO plans and additions to/deductions from the Regular, SLEP and ECO plans 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.

# Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

## Actuarial Assumptions

The total pension liabilities for the Regular, SLEP and ECO plans were determined by actuarial valuations performed as of December 31, 2021 using the following actuarial methods and assumptions:

	<b>Regular Plan (County and Forest Preserve)</b>	<b>SLEP</b>	<b>ECO</b>
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset valuation method	Fair Value	Fair Value	Fair Value
Actuarial assumptions			
Investment rate of return	7.25%	7.25%	7.25%
Salary increases	2.85% to 13.75%, including inflation	2.85% to 13.75%, including inflation	2.85% to 13.75%, including inflation
Price inflation	2.25%	2.25%	2.25%

## Mortality

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted for 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

## Long-Term Expected Real Rate of Return

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Projected Returns/Risks</b>	
		<b>One Year Arithmetic</b>	<b>Ten Year Geometric</b>
Equities	39.00 %	3.25 %	1.90 %
International equities	15.00	4.89	3.15
Fixed income	25.00	(0.50)	(0.60)
Real estate	10.00	4.20	3.30
Alternatives	10.00		
Private equity		8.85	5.50
Commodities		2.90	1.70
Cash equivalents	1.00	(0.90)	(0.90)

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### Discount Rate

The discount rates used to measure the total pension liabilities for the Regular, SLEP and ECO plans were 7.25%, 7.25% and 7.25%, respectively, same as the prior valuations. The projection of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return was applied to all periods of projected benefits payments to determine the total pension liabilities.

### Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents the net pension liabilities/(assets) of the County calculated using the discount rates of 7.25%, 7.25% and 7.25%, respectively as well as what the net pension liabilities/(assets) would be if it were to be calculated using discount rates that are 1-percentage-point lower (6.25% for Regular, 6.25% for SLEP and 6.25% for ECO) or 1-percentage-point higher (8.25% for Regular, 8.25% for SLEP and 8.25% for ECO) than the current rates:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
<b>Regular Plan - County:</b>			
Total pension liability	\$ 194,876,173	\$ 174,063,736	\$ 157,461,509
Plan fiduciary net position	<u>190,207,824</u>	<u>190,207,824</u>	<u>190,207,824</u>
Net pension liability/(asset)	<u>\$ 4,668,349</u>	<u>\$ (16,144,088)</u>	<u>\$ (32,746,315)</u>
<b>Regular Plan - Forest Preserve District:</b>			
Total pension liability	\$ 11,104,666	\$ 9,941,886	\$ 9,055,463
Plan fiduciary net position	<u>10,825,334</u>	<u>10,825,334</u>	<u>10,825,334</u>
Net pension liability/(asset)	<u>\$ 279,332</u>	<u>\$ (883,448)</u>	<u>\$ (1,769,871)</u>
<b>SLEP:</b>			
Total pension liability	\$ 61,918,044	\$ 54,826,002	\$ 48,983,709
Plan fiduciary net position	<u>59,541,383</u>	<u>59,541,383</u>	<u>59,541,383</u>
Net pension liability/(asset)	<u>\$ 2,376,661</u>	<u>\$ (4,715,381)</u>	<u>\$ (10,557,674)</u>
<b>ECO:</b>			
Total pension liability	\$ 12,187,483	\$ 11,091,928	\$ 10,159,062
Plan fiduciary net position	<u>9,850,894</u>	<u>9,850,894</u>	<u>9,850,894</u>
Net pension liability/(asset)	<u>\$ 2,336,589</u>	<u>\$ 1,241,034</u>	<u>\$ 308,168</u>



# Rock Island County, Illinois

Notes to Financial Statements

November 30, 2022

## Changes in Net Pension Liability/(Asset)

The changes in net pension liabilities/(assets) for the Regular, SLEP and ECO plans for the calendar year ended December 31, 2021 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<b>Regular Plan - County:</b>			
Balances at December 31, 2020	\$ 168,165,833	\$ 167,831,386	\$ 334,447
Service cost	1,704,915	-	1,704,915
Interest on total pension liability	11,900,481	-	11,900,481
Differences between expected and actual experience of the total pension liability	2,039,956	-	2,039,956
Benefit payments, including refunds of employee contributions	(9,747,449)	(9,747,449)	-
Contributions, employer	-	2,910,069	(2,910,069)
Contributions, employee	-	846,922	(846,922)
Net investment income	-	28,916,887	(28,916,887)
Other (net transfer)	-	(549,991)	549,991
Balances at December 31, 2021	<u>\$ 174,063,736</u>	<u>\$ 190,207,824</u>	<u>\$ (16,144,088)</u>
Plan fiduciary net position as a percentage of the total pension liability			109.27 %
<b>Regular Plan - Forest Preserve District:</b>			
Balances at December 31, 2020	\$ 9,656,267	\$ 9,469,689	\$ 186,578
Service cost	162,556	-	162,556
Interest on total pension liability	689,410	-	689,410
Differences between expected and actual experience of the total pension liability	(109,451)	-	(109,451)
Benefit payments, including refunds of employee contributions	(456,896)	(456,896)	-
Contributions, employer	-	217,784	(217,784)
Contributions, employee	-	80,749	(80,749)
Net investment income	-	1,598,671	(1,598,671)
Other (net transfer)	-	(84,663)	84,663
Balances at December 31, 2021	<u>\$ 9,941,886</u>	<u>\$ 10,825,334</u>	<u>\$ (883,448)</u>
Plan fiduciary net position as a percentage of the total pension liability			108.89 %

# Rock Island County, Illinois

Notes to Financial Statements

November 30, 2022

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
<b>SLEP:</b>			
Balances at December 31, 2020	\$ 54,218,721	\$ 52,215,336	\$ 2,003,385
Service cost	762,565	-	762,565
Interest on total pension liability	3,864,889	-	3,864,889
Differences between expected and actual experience of the total pension liability	(1,437,785)	-	(1,437,785)
Benefit payments, including refunds of employee contributions	(2,582,388)	(2,582,388)	-
Contributions, employer	-	1,161,460	(1,161,460)
Contributions, employee	-	348,629	(348,629)
Net investment income	-	9,224,482	(9,224,482)
Other (net transfer)	-	(826,136)	826,136
Balances at December 31, 2021	<u>\$ 54,826,002</u>	<u>\$ 59,541,383</u>	<u>\$ (4,715,381)</u>
Plan fiduciary net position as a percentage of the total pension liability			108.60 %
<b>ECO:</b>			
Balances at December 31, 2020	\$ 11,103,465	\$ 8,634,185	\$ 2,469,280
Service cost	85,538	-	85,538
Interest on total pension liability	778,564	-	778,564
Differences between expected and actual experience of the total pension liability	(60,794)	-	(60,794)
Benefit payments, including refunds of employee contributions	(814,845)	(814,845)	-
Contributions, employer	-	472,113	(472,113)
Contributions, employee	-	28,912	(28,912)
Net investment income	-	1,569,061	(1,569,061)
Other (net transfer)	-	(38,532)	38,532
Balances at December 31, 2021	<u>\$ 11,091,928</u>	<u>\$ 9,850,894</u>	<u>\$ 1,241,034</u>
Plan fiduciary net position as a percentage of the total pension liability			88.81 %

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### Pension Expense/(Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2022, the County recognized pension expense/(income) of \$(4,883,680), \$489,004, \$(1,701,663) and \$(289,156) for the Regular - County, Regular - Forest Preserve, SLEP and ECO plans, respectively. The County reported deferred outflows and inflows of resources related to pension from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b>Regular Plan - County:</b>		
Difference between expected and actual experience	\$ 1,348,913	\$ -
Assumption changes	-	596,665
Net difference between projected and actual earnings on pension plan investments	-	22,736,170
Contributions subsequent to the measurement date	<u>2,865,421</u>	<u>-</u>
Total	<u><u>\$ 4,214,334</u></u>	<u><u>\$ 23,332,835</u></u>
<b>Regular Plan - Forest Preserve District:</b>		
Difference between expected and actual experience	\$ 87,131	\$ 109,251
Assumption changes	13,568	55,581
Net difference between projected and actual earnings on pension plan investments	-	1,195,978
Contributions subsequent to the measurement date	<u>78,044</u>	<u>-</u>
Total	<u><u>\$ 178,743</u></u>	<u><u>\$ 1,360,810</u></u>
<b>SLEP:</b>		
Difference between expected and actual experience	\$ 466,081	\$ 1,505,943
Assumption changes	227,796	173,953
Net difference between projected and actual earnings on pension plan investments	-	7,348,009
Contributions subsequent to the measurement date	<u>978,664</u>	<u>-</u>
Total	<u><u>\$ 1,672,541</u></u>	<u><u>\$ 9,027,905</u></u>
<b>ECO:</b>		
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 1,377,126
Contributions subsequent to the measurement date	<u>370,783</u>	<u>-</u>
Total	<u><u>\$ 370,783</u></u>	<u><u>\$ 1,377,126</u></u>

## Rock Island County, Illinois

### Notes to Financial Statements

November 30, 2022

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending November 30, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(21,983,922) for Regular - County, \$(1,260,111) for Regular - Forest Preserve, \$(8,334,028) for SLEP and \$(1,377,126) for ECO) will be recognized in pension expense as follows:

<u>Year Ending November 30,</u>	<u>Regular - County</u>	<u>Regular - Forest Preserve</u>	<u>SLEP</u>	<u>ECO</u>
2023	\$ (4,230,894)	\$ (273,491)	\$ (1,912,017)	\$ (304,159)
2024	(8,733,614)	(471,544)	(3,197,520)	(541,793)
2025	(5,622,175)	(318,433)	(2,111,510)	(340,003)
2026	(3,397,239)	(196,643)	(1,112,981)	(191,171)
Total	<u>\$ (21,983,922)</u>	<u>\$ (1,260,111)</u>	<u>\$ (8,334,028)</u>	<u>\$ (1,377,126)</u>

### Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The County purchases commercial insurance to provide coverage for losses from theft of, damage to or destruction of assets and errors and omissions. However, other risks, such as health care, workers' compensation, and automobile and general liability are accounted for and financed by the County in the Employee Health Benefits Fund (an internal service fund) and the Liability Insurance Fund (a special revenue fund).

### Self Insurance

For workers' compensation and automobile and general liability claims, the County has purchased commercial insurance for claims in excess of premium based policy limits. Workers' compensation and automobile and general liability claims are paid out of the Liability Insurance Fund. Settled claims have not exceeded the commercial coverage in any of the past three years.

For health insurance claims, the uninsured risk of loss is \$500,000 per covered person. The County has purchased commercial insurance for claims in excess of those amounts. The County has established the Employee Health Benefits Fund to account for health insurance claims. Settled claims have not exceeded the commercial coverage in any of the past three years.

All funds of the County participate in the risk management program. Amounts payable to the Employee Health Benefits Fund are based on actuarial estimates of the amounts necessary to pay prior and current year claims and to establish a reserve for catastrophic losses. The Liability Insurance Fund is supported primarily through property taxes.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Liabilities include an amount for claims that have been incurred but not reported. The County does not allocate overhead costs or other nonincremental costs to the claims liability.

For all insured programs, there have been no significant reductions in coverage.

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### Claims Liability

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid Claims, Beginning	\$ 5,051,000	\$ 3,791,000
Current year claims and changes in estimates	5,863,902	6,836,352
Claim payments	<u>(7,123,902)</u>	<u>(7,915,193)</u>
Unpaid Claims, Ending	<u>\$ 3,791,000</u>	<u>\$ 2,712,159</u>

### Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

### Other Postemployment Benefits

#### General Information about the OPEB Plan

##### Plan Description

The County's defined benefit OPEB plan, as approved by the County Board, provides insurance coverage for eligible retirees and their spouses through the County's group health insurance plan, which covers both active employees and retired members (or other qualified terminated employees) participating in the plan at blended rates. The plan is a single-employer defined benefit OPEB plan administered by the County. The plan is funded on a pay-as-you-go basis and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

##### Benefits Provided

The plan provides healthcare insurance benefits for retirees and their dependents. 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.

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### Contributions

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

### Employees Covered by Benefit Terms

At November 30, 2022, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	87
Active plan members	<u>343</u>
Total	<u><u>430</u></u>

### Total OPEB Liability

The County's total OPEB liability of \$17,727,949 was measured as of November 30, 2022 and was determined by an actuarial valuation as of December 1, 2021.

### Actuarial Assumptions and Other Inputs

The total OPEB liability in the November 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age normal
Salary increases	5.00%
Healthcare cost trend rates	Initial trend rate of 6.25% decreasing to an ultimate trend rate of 4.04% in 2075
Healthcare participation rate	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
Retirees' share of benefit-related costs	100%

The discount rate was based on the S&P Municipal Bond 20-Year High Grade Index.

Mortality rates for active members are based on PUB-10 General employee headcount weighted Males and Females tables with mortality improvement scale MP-2020. Mortality rates for retirees and beneficiaries are based on PUB-10 General Retiree headcount weighted Males (adjusted 106%) and Female (adjusted 105%) tables with mortality improvement scale MP-2020. Mortality rates for disabled members are based on PUB-10 General disability headcount weighted Males and Female tables with mortality improvement scale MP-2020.

The actuarial assumptions used in the November 30, 2022 valuation were based on the results of an actuarial experience study conducted by IMRF in 2021.

## Rock Island County, Illinois

Notes to Financial Statements  
November 30, 2022

### Changes in the Total OPEB Liability

	<b>Total OPEB Liability</b>
Balances at November 30, 2021	<u>\$ 18,216,694</u>
Changes for the year:	
Service cost	555,397
Interest on total OPEB liability	386,710
Benefit payments	<u>(1,430,852)</u>
Net changes	<u>(488,745)</u>
Balances at November 30, 2022	<u><u>\$ 17,727,949</u></u>

### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

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

	<b>1% Decrease</b>	<b>Discount Rate</b>	<b>1% Increase</b>
Total OPEB liability	\$ 18,673,891	\$ 17,727,949	\$ 16,793,383

### Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.25%) or 1-percentage-point higher (7.25%) than the current healthcare cost trend rates:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rates</b>	<b>1% Increase</b>
Total OPEB liability	\$ 16,200,363	\$ 17,727,949	\$ 19,467,726

### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended November 30, 2022, the County recognized OPEB expense of \$794,075. At November 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 1,171,157	\$ 1,567,542
Changes of assumptions	<u>1,150,938</u>	<u>809,534</u>
Total	<u><u>\$ 2,322,095</u></u>	<u><u>\$ 2,377,076</u></u>

## Rock Island County, Illinois

### Notes to Financial Statements

November 30, 2022

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

<b><u>Year Ended November 30:</u></b>	<b><u>Amount</u></b>
2023	\$ (148,032)
2024	(148,032)
2025	60,270
2026	60,270
2027	60,270
Thereafter	<u>60,273</u>
Total	<u>\$ (54,981)</u>

### **Effect of New Accounting Standards on Current-Period Financial Statements**

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

When they become effective, application of these standards may restate portions of these financial statements.



## **Required Supplementary Information**

# Rock Island County, Illinois

Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan

Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios

For the Past Eight Fiscal Years

	2022	2021	2020
<b>Total Pension Liability</b>			
Service cost	\$ 1,704,915	\$ 2,300,713	\$ 2,399,486
Interest	11,900,481	11,701,699	11,255,721
Differences between expected and actual experience	2,039,956	331,837	1,798,891
Changes of assumptions	-	(1,664,713)	-
Benefit payments, including refunds of member contributions	(9,747,449)	(9,512,177)	(8,994,406)
Net change in total pension liability	5,897,903	3,157,359	6,459,692
<b>Total Pension Liability, Beginning</b>	<u>168,165,833</u>	<u>165,008,474</u>	<u>158,548,782</u>
<b>Total Pension Liability, Ending</b>	<u><u>\$ 174,063,736</u></u>	<u><u>\$ 168,165,833</u></u>	<u><u>\$ 165,008,474</u></u>
<b>Plan Fiduciary Net Position</b>			
Employer contributions	\$ 2,910,069	\$ 3,641,291	\$ 3,110,591
Employee contributions	846,922	1,063,992	1,091,947
Net investment income	28,916,887	21,869,635	24,867,974
Benefit payments, including refunds of member contributions	(9,747,449)	(9,512,177)	(8,994,406)
Other (net transfer)	(549,991)	317,352	1,522,845
Net change in plan fiduciary net position	22,376,438	17,380,093	21,598,951
<b>Plan Fiduciary Net Position, Beginning</b>	<u>167,831,386</u>	<u>150,451,293</u>	<u>128,852,342</u>
<b>Plan Fiduciary Net Position, Ending</b>	<u><u>\$ 190,207,824</u></u>	<u><u>\$ 167,831,386</u></u>	<u><u>\$ 150,451,293</u></u>
<b>Employer's Net Pension Liability/(Asset), Ending</b>	<u><u>\$ (16,144,088)</u></u>	<u><u>\$ 334,447</u></u>	<u><u>\$ 14,557,181</u></u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	109.27%	99.80%	91.18%
<b>Covered Payroll</b>	\$ 18,422,579	\$ 23,400,584	\$ 23,448,314
<b>Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	-87.63%	1.43%	62.08%

## Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

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

See notes to required supplementary information

# Rock Island County, Illinois

## Required Supplementary Information Illinois Municipal Retirement Fund - Regular Plan Schedule of Employer Contributions For the Past Nine Fiscal Years

	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 2,993,984	\$ 2,856,503	\$ 3,565,480	\$ 3,149,474	\$ 3,641,222
Contributions in relation to the actuarially determined contribution	(3,166,049)	(2,856,503)	(3,565,480)	(3,155,066)	(3,641,893)
Contribution deficiency (excess)	<u>\$ (172,065)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,592)</u>	<u>\$ (671)</u>
Covered payroll	<u>\$ 18,812,961</u>	<u>\$ 18,108,671</u>	<u>\$ 23,271,011</u>	<u>\$ 23,499,767</u>	<u>\$ 24,052,977</u>
Contributions as a percentage of covered payroll	16.83%	15.77%	15.32%	13.43%	15.14%

	2017	2016	2015	2014
Actuarially determined contribution	\$ 3,555,539	\$ 2,878,982	\$ 2,717,121	\$ 2,653,418
Contributions in relation to the actuarially determined contribution	(3,555,539)	(2,888,108)	(2,833,366)	(2,827,443)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (9,126)</u>	<u>\$ (116,245)</u>	<u>\$ (174,025)</u>
Covered payroll	<u>\$ 23,899,001</u>	<u>\$ 23,786,185</u>	<u>\$ 24,128,361</u>	<u>\$ 21,590,055</u>
Contributions as a percentage of covered payroll	14.88%	12.14%	11.74%	13.10%

### Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality	For non-disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

See notes to required supplementary information

# Rock Island County, Illinois

## Required Supplementary Information

### Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)

#### Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios

For the Past Eight Fiscal Years

	2022	2021	2020
<b>Total Pension Liability</b>			
Service cost	\$ 762,565	\$ 807,801	\$ 777,771
Interest	3,864,889	3,688,225	3,630,926
Differences between expected and actual experience	(1,437,785)	836,059	(1,141,860)
Changes of assumptions	-	(286,935)	-
Benefit payments, including refunds of member contributions	(2,582,388)	(2,589,202)	(2,393,832)
Net change in total pension liability	607,281	2,455,948	873,005
<b>Total Pension Liability, Beginning</b>	<u>54,218,721</u>	<u>51,762,773</u>	<u>50,889,768</u>
<b>Total Pension Liability, Ending (a)</b>	<u><u>\$ 54,826,002</u></u>	<u><u>\$ 54,218,721</u></u>	<u><u>\$ 51,762,773</u></u>
<b>Plan Fiduciary Net Position</b>			
Employer contributions	\$ 1,161,460	\$ 1,289,035	\$ 1,034,967
Employee contributions	348,629	329,508	323,697
Net investment income	9,224,482	6,896,180	8,035,589
Benefit payments, including refunds of member contributions	(2,582,388)	(2,589,202)	(2,393,832)
Other (net transfer)	(826,136)	198,179	(933,139)
Net change in plan fiduciary net position	7,326,047	6,123,700	6,067,282
<b>Plan Fiduciary Net Position, Beginning</b>	<u>52,215,336</u>	<u>46,091,636</u>	<u>40,024,354</u>
<b>Plan Fiduciary Net Position, Ending (b)</b>	<u><u>\$ 59,541,383</u></u>	<u><u>\$ 52,215,336</u></u>	<u><u>\$ 46,091,636</u></u>
<b>Employer's Net Pension Liability (Asset), Ending (a) - (b)</b>	<u><u>\$ (4,715,381)</u></u>	<u><u>\$ 2,003,385</u></u>	<u><u>\$ 5,671,137</u></u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	108.60%	96.30%	89.04%
<b>Covered Payroll</b>	\$ 4,361,475	\$ 4,393,440	\$ 4,315,956
<b>Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	-108.11%	45.60%	131.40%

#### Notes To Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not

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

available.

# Rock Island County, Illinois

## Required Supplementary Information

### Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)

#### Schedule of Employer Contributions

#### For the Past Nine Fiscal Years

	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 1,033,349	\$ 1,131,419	\$ 1,141,898	\$ 1,039,551	\$ 1,087,253
Contributions in relation to the actuarially determined contribution	(1,092,736)	(1,131,419)	(1,141,898)	(1,039,547)	(1,087,201)
Contribution deficiency (excess)	<u>\$ (59,387)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 52</u>
Covered payroll	\$ 4,535,427	\$ 4,211,407	\$ 4,251,613	\$ 4,297,125	\$ 4,079,380
Contributions as a percentage of covered payroll	24.09%	26.87%	26.86%	24.19%	26.65%

	2017	2016	2015	2014
Actuarially determined contribution	\$ 1,054,865	\$ 1,028,390	\$ 1,022,100	\$ 899,437
Contributions in relation to the actuarially determined contribution	(1,055,712)	(1,042,064)	(1,071,813)	(919,158)
Contribution deficiency (excess)	<u>\$ (847)</u>	<u>\$ (13,674)</u>	<u>\$ (49,713)</u>	<u>\$ (19,721)</u>
Covered payroll	\$ 3,970,756	\$ 4,066,966	\$ 4,119,601	\$ 3,455,387
Contributions as a percentage of covered payroll	26.59%	25.62%	26.02%	26.60%

#### Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

#### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality	For non-disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

See notes to required supplementary information

**Rock Island County, Illinois**

Required Supplementary Information

Illinois Municipal Retirement Fund - Elected County Official (ECO)

Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios

For the Past Eight Fiscal Years

	2022	2021	2020
<b>Total Pension Liability</b>			
Service cost	\$ 85,538	\$ 84,398	\$ 80,098
Interest	778,564	842,158	831,420
Differences between expected and actual experience	(60,794)	(880,784)	170,602
Changes of assumptions	-	(52,555)	-
Benefit payments, including refunds of member contributions	(814,845)	(927,039)	(945,299)
Net change in total pension liability	(11,537)	(933,822)	136,821
<b>Total Pension Liability, Beginning</b>	<u>11,103,465</u>	<u>12,037,287</u>	<u>11,900,466</u>
<b>Total Pension Liability, Ending (a)</b>	<u><u>\$ 11,091,928</u></u>	<u><u>\$ 11,103,465</u></u>	<u><u>\$ 12,037,287</u></u>
<b>Plan Fiduciary Net Position</b>			
Employer contributions	\$ 472,113	\$ 536,633	\$ 494,466
Employee contributions	28,912	29,745	28,744
Net investment income	1,569,061	1,318,995	1,527,385
Benefit payments, including refunds of member contributions	(814,845)	(927,039)	(945,299)
Other (net transfer)	(38,532)	(866,696)	150,936
Net change in plan fiduciary net position	<u>1,216,709</u>	<u>91,638</u>	<u>1,256,232</u>
<b>Plan Fiduciary Net Position, Beginning</b>	<u>8,634,185</u>	<u>8,542,547</u>	<u>7,286,315</u>
<b>Plan Fiduciary Net Position, Ending (b)</b>	<u><u>\$ 9,850,894</u></u>	<u><u>\$ 8,634,185</u></u>	<u><u>\$ 8,542,547</u></u>
<b>Employer's Net Pension Liability, Ending (a) - (b)</b>	<u><u>\$ 1,241,034</u></u>	<u><u>\$ 2,469,280</u></u>	<u><u>\$ 3,494,740</u></u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	88.81%	77.76%	70.97%
<b>Covered Payroll</b>	\$ 385,493	\$ 396,595	\$ 383,247
<b>Employer's Net Pension Liability as a Percentage of Covered Payroll</b>	321.93%	622.62%	911.88%

**Notes to Schedule:**

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not



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

available.

# Rock Island County, Illinois

Required Supplementary Information  
 Illinois Municipal Retirement Fund - Elected County Official (ECO)  
 Schedule of Employer Contributions  
 For the Past Nine Fiscal Years

	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 311,496	\$ 433,744	\$ 444,999	\$ 492,894	\$ 473,014
Contributions in relation to the actuarially determined contribution	(329,397)	(433,744)	(444,999)	(492,895)	(459,625)
Contribution deficiency (excess)	<u>\$ (17,901)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 13,389</u>
Covered payroll	\$ 294,980	\$ 350,698	\$ 360,811	\$ 381,003	\$ 356,288
Contributions as a percentage of covered payroll	111.67%	123.68%	123.33%	129.37%	129.00%

	2017	2016	2015	2014
Actuarially determined contribution	\$ 444,246	\$ 432,070	\$ 322,125	\$ 307,668
Contributions in relation to the actuarially determined contribution	(296,973)	(432,071)	(323,230)	(319,824)
Contribution deficiency (excess)	<u>\$ 147,273</u>	<u>\$ (1)</u>	<u>\$ (1,105)</u>	<u>\$ (12,156)</u>
Covered payroll	\$ 358,565	\$ 393,482	\$ 467,238	\$ 459,686
Contributions as a percentage of covered payroll	82.82%	109.81%	69.18%	69.57%

## Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

## Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality	For non-disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

See notes to required supplementary information

# Rock Island County, Illinois

Required Supplementary Information

Illinois Municipal Retirement Fund - Forest Preserve District

Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios

For the Past Eight Fiscal Years

	2022	2021	2020
<b>Total Pension Liability</b>			
Service cost	\$ 162,556	\$ 170,250	\$ 164,533
Interest	689,410	661,337	633,637
Differences between expected and actual experience	(109,451)	125,184	49,675
Changes of assumptions	-	(98,781)	-
Benefit payments, including refunds of member contributions	(456,896)	(476,983)	(460,285)
Net change in total pension liability	285,619	381,007	387,560
<b>Total Pension Liability, Beginning</b>	<u>9,656,267</u>	<u>9,275,260</u>	<u>8,887,700</u>
<b>Total Pension Liability, Ending (a)</b>	<u><u>\$ 9,941,886</u></u>	<u><u>\$ 9,656,267</u></u>	<u><u>\$ 9,275,260</u></u>
<b>Plan Fiduciary Net Position</b>			
Employer contributions	\$ 217,784	\$ 528,911	\$ 304,973
Employee contributions	80,749	82,635	78,062
Net investment income	1,598,671	1,160,748	1,300,146
Benefit payments, including refunds of member contributions	(456,896)	(476,983)	(460,285)
Other (net transfer)	(84,663)	91,434	21,218
Net change in plan fiduciary net position	1,355,645	1,386,745	1,244,114
<b>Plan Fiduciary Net Position, Beginning</b>	<u>9,469,689</u>	<u>8,082,944</u>	<u>6,838,830</u>
<b>Plan Fiduciary Net Position, Ending (b)</b>	<u><u>\$ 10,825,334</u></u>	<u><u>\$ 9,469,689</u></u>	<u><u>\$ 8,082,944</u></u>
<b>Employer's Net Pension Liability/(Asset), Ending (a) - (b)</b>	<u><u>\$ (883,448)</u></u>	<u><u>\$ 186,578</u></u>	<u><u>\$ 1,192,316</u></u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	108.89%	98.07%	87.15%
<b>Covered Payroll</b>	\$ 1,794,409	\$ 1,836,319	\$ 1,734,716
<b>Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	-49.23%	10.16%	68.73%

## Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not applicable.

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 144,214	\$ 133,326	\$ 122,307	\$ 137,329	\$ 165,733
645,046	640,223	618,130	554,650	521,737
(430,788)	20,537	55,211	635,906	(38,861)
243,080	(234,757)	(19,620)	9,521	186,368
<u>(484,716)</u>	<u>(516,215)</u>	<u>(501,768)</u>	<u>(440,879)</u>	<u>(321,839)</u>
116,836	43,114	274,260	896,527	513,138
<u>8,770,864</u>	<u>8,727,750</u>	<u>8,453,490</u>	<u>7,556,963</u>	<u>7,043,825</u>
<u>\$ 8,887,700</u>	<u>\$ 8,770,864</u>	<u>\$ 8,727,750</u>	<u>\$ 8,453,490</u>	<u>\$ 7,556,963</u>
\$ 309,636	\$ 303,412	\$ 200,686	\$ 187,357	\$ 244,822
76,727	70,854	65,489	112,172	85,860
(452,764)	1,247,807	452,813	32,364	374,277
(484,716)	(516,215)	(501,768)	(440,879)	(321,839)
<u>(342,661)</u>	<u>(200,455)</u>	<u>34,387</u>	<u>141,103</u>	<u>29,088</u>
(893,778)	905,403	251,607	32,117	412,208
<u>7,732,608</u>	<u>6,827,205</u>	<u>6,575,598</u>	<u>6,543,481</u>	<u>6,131,273</u>
<u>\$ 6,838,830</u>	<u>\$ 7,732,608</u>	<u>\$ 6,827,205</u>	<u>\$ 6,575,598</u>	<u>\$ 6,543,481</u>
<u>\$ 2,048,870</u>	<u>\$ 1,038,256</u>	<u>\$ 1,900,545</u>	<u>\$ 1,877,892</u>	<u>\$ 1,013,482</u>
76.95%	88.16%	78.22%	77.79%	86.59%
\$ 1,705,045	\$ 1,574,530	\$ 1,455,301	\$ 1,401,782	\$ 1,336,818
120.17%	65.94%	130.59%	133.96%	75.81%

available.

# Rock Island County, Illinois

Required Supplementary Information  
 Illinois Municipal Retirement Fund - Forest Preserve District  
 Schedule of Employer Contributions  
 For the Past Eight Fiscal Years

	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 195,512	\$ 300,973	\$ 266,973	\$ 309,636	\$ 303,412
Contributions in relation to the actuarially determined contribution	(183,199)	(528,911)	(304,973)	(326,576)	(309,534)
Contribution deficiency (excess)	<u>\$ 12,313</u>	<u>\$ (227,938)</u>	<u>\$ (38,000)</u>	<u>\$ (16,940)</u>	<u>\$ (6,122)</u>
Covered payroll	<u>\$ 1,837,521</u>	<u>\$ 1,750,929</u>	<u>\$ 1,759,366</u>	<u>\$ 1,729,838</u>	<u>\$ 1,643,785</u>
Contributions as a percentage of covered payroll	9.97%	30.21%	17.33%	18.88%	18.83%

	2017	2016	2015
Actuarially determined contribution	\$ 200,686	\$ 194,708	\$ 168,706
Contributions in relation to the actuarially determined contribution	(257,321)	(189,371)	(255,930)
Contribution deficiency (excess)	<u>\$ (56,635)</u>	<u>\$ 5,337</u>	<u>\$ (87,224)</u>
Covered payroll	<u>\$ 1,455,301</u>	<u>\$ 1,401,782</u>	<u>\$ 1,336,818</u>
Contributions as a percentage of covered payroll	17.68%	13.51%	19.14%

## Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

## Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality	For non-disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

See notes to required supplementary information

## Rock Island County, Illinois

Required Supplementary Information

Illinois Municipal Retirement Fund - Rock Island Tri-County Consortium

Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios

For the Past Eight Fiscal Years

	2022	2021	2020
<b>Total Pension Liability</b>			
Service cost	\$ 61,551	\$ 61,168	\$ 51,847
Interest	382,240	376,637	375,845
Differences between expected and actual experience	(47,210)	91,028	(978)
Changes of assumptions	-	(31,226)	-
Benefit payments, including refunds of member contributions	(407,750)	(433,285)	(407,616)
Net change in total pension liability	(11,169)	64,322	19,098
<b>Total Pension Liability, Beginning</b>	<u>5,445,371</u>	<u>5,381,049</u>	<u>5,361,951</u>
<b>Total Pension Liability, Ending (a)</b>	<u><u>\$ 5,434,202</u></u>	<u><u>\$ 5,445,371</u></u>	<u><u>\$ 5,381,049</u></u>
<b>Plan Fiduciary Net Position</b>			
Employer contributions	\$ 70,632	\$ 115,365	\$ 64,407
Employee contributions	26,377	28,761	25,007
Net investment income	1,051,986	802,044	959,778
Benefit payments, including refunds of member contributions	(407,750)	(433,285)	(407,616)
Other (net transfer)	(40,946)	64,536	(24,806)
Net change in plan fiduciary net position	700,299	577,421	616,770
<b>Plan Fiduciary Net Position, Beginning</b>	<u>5,834,871</u>	<u>5,257,450</u>	<u>4,640,680</u>
<b>Plan Fiduciary Net Position, Ending (b)</b>	<u><u>\$ 6,535,170</u></u>	<u><u>\$ 5,834,871</u></u>	<u><u>\$ 5,257,450</u></u>
<b>Employer's Net Pension Liability/(Asset), Ending (a) - (b)</b>	<u><u>\$ (1,100,968)</u></u>	<u><u>\$ (389,500)</u></u>	<u><u>\$ 123,599</u></u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	120.26%	107.15%	97.70%
<b>Covered Payroll</b>	\$ 586,163	\$ 639,145	\$ 555,711
<b>Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll</b>	-187.83%	-60.94%	22.24%

### Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
\$ 51,173	\$ 52,170	\$ 44,268	\$ 40,021	\$ 33,905
381,920	383,840	388,047	379,831	355,487
(51,953)	119,128	(85,251)	97,844	128,849
116,503	(173,386)	-	-	191,053
(404,732)	(408,998)	(405,195)	(415,365)	(360,163)
92,911	(27,246)	(58,131)	102,331	349,131
5,269,040	5,296,286	5,354,417	5,252,086	4,902,955
<u>\$ 5,361,951</u>	<u>\$ 5,269,040</u>	<u>\$ 5,296,286</u>	<u>\$ 5,354,417</u>	<u>\$ 5,252,086</u>
\$ 96,490	\$ 105,331	\$ 137,933	\$ 170,450	\$ 119,442
23,420	32,289	20,906	18,939	15,684
(382,402)	921,139	425,167	23,430	272,805
(404,732)	(408,998)	(405,195)	(415,365)	(360,163)
43,022	(102,183)	(203,482)	145,511	166,505
(624,202)	547,578	(24,671)	(57,035)	214,273
5,264,882	4,717,304	4,741,975	4,799,010	4,584,737
<u>\$ 4,640,680</u>	<u>\$ 5,264,882</u>	<u>\$ 4,717,304</u>	<u>\$ 4,741,975</u>	<u>\$ 4,799,010</u>
<u>\$ 721,271</u>	<u>\$ 4,158</u>	<u>\$ 578,982</u>	<u>\$ 612,442</u>	<u>\$ 453,076</u>
86.55%	99.92%	89.07%	88.56%	91.37%
\$ 520,447	\$ 520,151	\$ 464,577	\$ 420,866	\$ 348,533
138.59%	0.80%	124.63%	145.52%	130.00%

available.

# Rock Island County, Illinois

## Required Supplementary Information

### Illinois Municipal Retirement Fund - Rock Island Tri-County Consortium

#### Schedule of Employer Contributions

#### For the Past Eight Fiscal Years

	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 58,431	\$ 88,634	\$ 93,258	\$ 78,069	\$ 97,244
Contributions in relation to the actuarially determined contribution	(58,431)	(88,634)	(93,258)	(78,069)	(97,244)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 603,168	\$ 577,913	\$ 624,857	\$ 516,078	\$ 501,988
Contributions as a percentage of covered payroll	9.69%	15.34%	14.92%	15.13%	19.37%
	2017	2016	2015		
Actuarially determined contribution	\$ 124,672	\$ 153,125	\$ 147,977		
Contributions in relation to the actuarially determined contribution	(124,672)	(153,125)	(147,977)		
Contribution deficiency (excess)	\$ -	\$ -	\$ -		
Covered payroll	\$ 500,185	\$ 435,969	\$ 391,683		
Contributions as a percentage of covered payroll	24.93%	35.12%	37.78%		

#### Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

#### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality	For non-disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.



**Rock Island County, Illinois**

Required Supplementary Information

Schedule of Changes in the Total OPEB Liability and Related Ratios

County Plan

For the Past Five Fiscal Years

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Total OPEB Liability</b>					
Service cost	\$ 555,397	\$ 582,021	\$ 563,865	\$ 537,014	\$ 493,625
Interest	386,710	553,238	561,485	606,489	653,916
Differences between expected and actual experience	-	1,561,543	-	(4,702,626)	-
Changes of assumptions	-	(2,279,380)	1,200,000	3,452,814	-
Benefits payments	(1,430,852)	(1,399,640)	(1,318,170)	(1,309,948)	(1,165,741)
Net change in total OPEB liability	(488,745)	(982,218)	1,007,180	(1,416,257)	(18,200)
<b>Total OPEB Liability, Beginning</b>	<b>18,216,694</b>	<b>19,198,912</b>	<b>18,191,732</b>	<b>19,607,989</b>	<b>19,626,189</b>
<b>Total OPEB Liability, Ending</b>	<b>\$ 17,727,949</b>	<b>\$ 18,216,694</b>	<b>\$ 19,198,912</b>	<b>\$ 18,191,732</b>	<b>\$ 19,607,989</b>
<b>Covered-Employee Payroll</b>	<b>\$ 21,899,789</b>	<b>\$ 20,856,942</b>	<b>\$ 26,276,807</b>	<b>\$ 25,025,530</b>	<b>\$ 23,471,113</b>
<b>Total OPEB Liability as a Percentage of Covered-Employee Payroll</b>	<b>80.95%</b>	<b>87.34%</b>	<b>73.06%</b>	<b>72.69%</b>	<b>83.54%</b>

**Notes to Schedule:**

The County implemented GASB Statement No. 75 in fiscal year 2018.

Information prior to fiscal year 2018 is not available.

There is no ADC or employer contribution related to the ADC  
as the total OPEB liability is currently an unfunded obligation.

# Rock Island County, Illinois

Required Supplementary Information  
Schedule of Changes in the Total OPEB Liability and Related Ratios  
Rock Island Tri-County Consortium Plan  
For the Past Five Fiscal Years

	2022	2021	2020	2019	2018
<b>Total OPEB Liability</b>					
Service cost	\$ 1,656	\$ 1,867	\$ 1,867	\$ 1,527	\$ 1,453
Interest	211	276	274	269	266
Differences between expected and actual experience	-	-	-	(576)	(645)
Demographic change	503	-	(1,344)	-	-
Changes of assumptions and other inputs	(657)	-	225	204	-
Adjustments to beginning OPEB liability	336	-	(241)	-	-
Recognition of deferred inflows/outflows	(1,337)	(1,959)	(2,076)	-	-
Net change in total OPEB liability	712	184	(1,295)	1,424	1,074
<b>Total OPEB Liability, Beginning</b>	<b>7,086</b>	<b>6,902</b>	<b>8,197</b>	<b>6,773</b>	<b>5,699</b>
<b>Total OPEB Liability, Ending</b>	<b>\$ 7,798</b>	<b>\$ 7,086</b>	<b>\$ 6,902</b>	<b>\$ 8,197</b>	<b>\$ 6,773</b>
<b>Covered-Employee Payroll</b>	Not available	Not available	Not available	Not available	Not available
<b>Total OPEB Liability as a Percentage of Covered-Employee Payroll</b>	Not available	Not available	Not available	Not available	Not available

## Notes to Schedule:

The County implemented GASB Statement No. 75 in fiscal year 2018.  
Information prior to fiscal year 2018 is not available.

There is no ADC or employer contribution related to the ADC  
as the total OPEB liability is currently an unfunded obligation.

**Rock Island County, Illinois**

Required Supplementary Information

Budgetary Comparison Information - General Fund - Budgetary Basis

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	7,627,016	7,627,016	\$ 7,594,517	\$ (32,499)
Fees	6,148,324	6,253,205	6,540,465	287,260
Intergovernmental	14,437,741	15,662,121	23,120,405	7,458,284
Investment income	55,720	55,720	344,029	288,309
Miscellaneous	55,050	54,450	500,160	445,710
Total revenues	<u>28,323,851</u>	<u>29,652,512</u>	<u>38,099,576</u>	<u>8,447,064</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	17,078,250	17,611,265	16,520,992	1,090,273
Personal benefits	5,228,582	5,232,186	4,432,047	800,139
Supplies	449,493	646,224	558,983	87,241
Other services and charges	6,470,918	6,248,240	5,490,818	757,422
Capital outlay	7,588,545	3,838,873	2,352,450	1,486,423
Total expenditures	<u>36,815,788</u>	<u>33,576,788</u>	<u>29,355,290</u>	<u>4,221,498</u>
Excess (deficiency) of revenues over expenditures	<u>(8,491,937)</u>	<u>(3,924,276)</u>	<u>8,744,286</u>	<u>12,668,562</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	3,249,107	3,273,090	5,097,785	1,824,695
Transfers out	(1,947,187)	(2,069,898)	(936,259)	1,133,639
Gain (loss) on sale of capital assets	1,000	1,000	11,226	10,226
Total other financing sources (uses)	<u>1,302,920</u>	<u>1,204,192</u>	<u>4,172,752</u>	<u>2,968,560</u>
Net change in fund balance - budgetary basis	<u>\$ (7,189,017)</u>	<u>\$ (2,720,084)</u>	<u>12,917,038</u>	<u>\$ 15,637,122</u>
<b>Adjustments to GAAP Basis</b>				
Activities reported within the Child Welfare Fund, Working Cash Fund, and Sheriff Crime Lab Fund (sub-funds of the General Fund):				
Total revenue			7,224	
Total expenditures			(559,680)	
Total other financing sources			559,680	
Total adjustments to GAAP basis			<u>7,224</u>	
Net change in fund balance			<u>12,924,262</u>	
<b>Fund Balances, Beginning of Year</b>			<u>17,484,733</u>	
<b>Fund Balances, End of Year</b>			<u>\$ 30,408,995</u>	

See notes to required supplementary information

**Rock Island County, Illinois**

Required Supplementary Information

Budgetary Comparison Information - Forest Preserve Commission Fund - Budgetary Basis

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 3,571,425	\$ 3,571,425	\$ 3,631,628	\$ 60,203
Fees	2,786,431	2,725,166	2,666,145	(59,021)
Intergovernmental	260,000	412,996	878,698	465,702
Investment income	11,950	11,950	14,660	2,710
Miscellaneous	267,930	414,630	403,230	(11,400)
Total revenues	<u>6,897,736</u>	<u>7,136,167</u>	<u>7,594,361</u>	<u>458,194</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	2,639,752	2,501,770	2,496,423	5,347
Personal benefits	818,843	307,753	707,264	(399,511)
Supplies	815,450	944,587	916,367	28,220
Other services and charges	1,553,449	1,692,095	1,644,111	47,984
Debt service:				
Principal	435,000	455,000	455,000	-
Interest	237,691	223,916	223,916	-
Capital outlay	-	163,592	153,912	9,680
Total expenditures	<u>6,500,185</u>	<u>6,288,713</u>	<u>6,596,993</u>	<u>(308,280)</u>
Excess (deficiency) of revenues over expenditures	<u>397,551</u>	<u>847,454</u>	<u>997,368</u>	<u>149,914</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	7,144	7,144
Transfers out	<u>(25,000)</u>	<u>(37,629)</u>	<u>(38,338)</u>	<u>(709)</u>
Total other financing sources (uses)	<u>(25,000)</u>	<u>(37,629)</u>	<u>(31,194)</u>	<u>6,435</u>
Net change in fund balance - budgetary basis	<u>\$ 372,551</u>	<u>\$ 809,825</u>	<u>966,174</u>	<u>\$ 156,349</u>
<b>Adjustments to GAAP Basis</b>				
Activities reported within the Marvin Martin Trust Fund, Golf Course Improvement Fund, Bike Path Project Fund, and Loud Thunder Spillway and Camping Fund (subfunds of the Forest Preserve Commission):				
Total revenue			1,259,341	
Total expenditures			(1,348,226)	
Total other financing sources			31,194	
Total adjustments to GAAP basis			<u>(57,691)</u>	
Net change in fund balance			908,483	
<b>Fund Balance, Beginning</b>			<u>4,038,374</u>	
<b>Fund Balance, Ending</b>			<u>\$ 4,946,857</u>	

See notes to required supplementary information

**Rock Island County, Illinois**

Required Supplementary Information

Budgetary Comparison Information - Hope Creek Care Center Fund - Budgetary Basis

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ -	\$ -	\$ 169	\$ 169
Intergovernmental	-	-	365,250	365,250
Investment income	2,200	2,200	5,913	3,713
Total revenues	<u>2,200</u>	<u>2,200</u>	<u>371,332</u>	<u>369,132</u>
<b>Expenditures</b>				
Current:				
Other services and charges	100,950	100,950	22,850	78,100
Debt service:				
Principal	825,000	825,000	825,000	-
Interest	261,150	261,150	208,675	52,475
Total expenditures	<u>1,187,100</u>	<u>1,187,100</u>	<u>1,056,525</u>	<u>130,575</u>
Excess (deficiency) of revenues over expenditures	<u>(1,184,900)</u>	<u>(1,184,900)</u>	<u>(685,193)</u>	<u>499,707</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>2,799,806</u>	<u>2,799,806</u>	<u>2,751,472</u>	<u>(48,334)</u>
Total other financing sources (uses)	<u>2,799,806</u>	<u>2,799,806</u>	<u>2,751,472</u>	<u>(48,334)</u>
Net change in fund balance - budgetary basis	<u>\$ 1,614,906</u>	<u>\$ 1,614,906</u>	2,066,279	<u>\$ 451,373</u>
<b>Adjustments to GAAP Basis</b>				
Activities reported within the Nursing Home Tax Levy Fund:				
Total revenue			2,751,473	
Total other financing uses			<u>(2,751,472)</u>	
Total adjustments to GAAP basis			<u>1</u>	
Net change in fund balance			2,066,280	
<b>Fund Balance (Deficit), Beginning</b>			<u>(5,533,356)</u>	
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (3,467,076)</u>	

See notes to required supplementary information

**Rock Island County, Illinois**

Required Supplementary Information

Budgetary Comparison Information - Liability Insurance Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 8,915,000	\$ 8,915,000	\$ 8,758,880	\$ (156,120)
Intergovernmental	80,801	80,801	81,910	1,109
Investment income	12,000	12,000	113,293	101,293
Miscellaneous	-	-	89,431	89,431
Total revenues	<u>9,007,801</u>	<u>9,007,801</u>	<u>9,043,514</u>	<u>35,713</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	4,768,970	4,895,588	4,687,614	207,974
Personal benefits	250,059	250,059	212,424	37,635
Supplies	14,750	10,581	4,579	6,002
Other services and charges	5,609,971	5,487,523	869,696	4,617,827
Capital outlay	12,148	12,148	-	12,148
Total expenditures	<u>10,655,898</u>	<u>10,655,899</u>	<u>5,774,313</u>	<u>4,881,586</u>
Excess (deficiency) of revenues over expenditures	<u>(1,648,097)</u>	<u>(1,648,098)</u>	<u>3,269,201</u>	<u>4,917,299</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	8,374	8,374	189,050	180,676
Transfers out	<u>(86,081)</u>	<u>(87,188)</u>	<u>(1,107)</u>	<u>86,081</u>
Total other financing sources (uses)	<u>(77,707)</u>	<u>(78,814)</u>	<u>187,943</u>	<u>266,757</u>
Net change in fund balance	<u>\$ (1,725,804)</u>	<u>\$ (1,726,912)</u>	<u>3,457,144</u>	<u>\$ 5,184,056</u>
<b>Fund Balance, Beginning</b>			<u>8,631,124</u>	
<b>Fund Balance, Ending</b>			<u>\$ 12,088,268</u>	

See notes to required supplementary information

**Rock Island County, Illinois**

Required Supplementary Information

Budgetary Comparison Information - American Rescue Plan Act Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 6,216,691	\$ 6,296,547	\$ 79,856
Investment income	-	-	223,901	223,901
Total revenues	-	6,216,691	6,520,448	303,757
<b>Expenditures</b>				
Current:				
Supplies	-	29,217	22,346	6,871
Other services and charges	-	335,857	127,310	208,547
Capital outlay	-	5,921,494	3,792,973	2,128,521
Total expenditures	-	6,286,568	3,942,629	2,343,939
Excess (deficiency) of revenues over expenditures	-	(69,877)	2,577,819	2,647,696
<b>Other Financing Sources (Uses)</b>				
Transfers out	-	-	(2,577,819)	(2,577,819)
Total other financing sources (uses)	-	-	(2,577,819)	(2,577,819)
Net change in fund balance	\$ -	\$ (69,877)	-	\$ 69,877
<b>Fund Balance, Beginning</b>			-	
<b>Fund Balance, Ending</b>			\$ -	

See notes to required supplementary information

## Rock Island County

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Notes to Required Supplementary Information  
Year Ended November 30, 2022

### Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. Budget amounts are as originally adopted by the County Board. All annual appropriations lapse at fiscal year end.

Prior to November 30, County management submits to the County Board a proposed operating budget for the fiscal year commencing December 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to November 30, the budget is legally enacted through passage of an ordinance. Formal budgetary integration is employed as a management control device during the year of all governmental funds, except those without a budget as identified below.

The County is authorized to change budgeted amounts within any fund; however, revision must be approved by two-thirds of the members of the County Board. No revisions can be made increasing the budget unless funding is available for the purpose of the revision. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the appropriation level. The appropriated budget is prepared by fund, function and department. County management is authorized to transfer budget amounts between objects within an appropriation; however, the County Board must approve any budget transfers between appropriations, departments or funds.

Budgets were approved for all governmental funds except for the Workforce Investment Act Fund, Metropolitan Enforcement Group Fund, State's Attorney Drug Enforcement Fund, Hotel/Motel Tax Fund, Covemakers Buy-Out Fund, Public Defender Automation Fund and Capital Project Fund.

Additionally, the Health Department budget does not include non-cash support in the form of vaccines.



## **Supplementary Information**

**Rock Island County, Illinois**

General Fund  
Combining Balance Sheet  
November 30, 2022

	<u>General</u>	<u>Child Welfare</u>	<u>Working Cash</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 26,828,017	\$ -	\$ 554,736
Receivables:			
Property taxes receivable	8,409,692	-	-
Accounts receivable, net	403,697	-	-
Accrued interest receivable	91,117	-	1,524
Due from other governments	3,530,623	-	-
Due from fiduciary funds	2,083	-	-
Due from other funds	300,956	102,458	-
Other assets	59,966	-	-
Advances to other funds	2,590,582	-	-
Total assets	<u>\$ 42,216,733</u>	<u>\$ 102,458</u>	<u>\$ 556,260</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 835,180	\$ 102,458	\$ -
Accrued liabilities	1,511,521	-	-
Due to fiduciary funds	1,502,300	-	-
Due to other funds	105,618	-	-
Unearned revenues	101,950	-	-
Total liabilities	<u>4,056,569</u>	<u>102,458</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for future periods	7,464,750	-	-
Unavailable for intergovernmental	851,384	-	-
Total deferred inflows of resources	<u>8,316,134</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Nonspendable	2,650,548	-	-
Restricted	-	-	556,260
Unassigned	27,193,482	-	-
Total fund balances	<u>29,844,030</u>	<u>-</u>	<u>556,260</u>
 Total liabilities, deferred inflows of resources, and fund balances	 <u>\$ 42,216,733</u>	 <u>\$ 102,458</u>	 <u>\$ 556,260</u>

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<b>Sheriff Crime Lab</b>	<b>Eliminations</b>	<b>Total General Fund</b>
\$ 8,683	\$ -	\$ 27,391,436
-	-	8,409,692
-	-	403,697
22	-	92,663
-	-	3,530,623
-	-	2,083
-	(102,458)	300,956
-	-	59,966
-	-	2,590,582
<u>\$ 8,705</u>	<u>\$ (102,458)</u>	<u>\$ 42,781,698</u>

\$ -	\$ -	\$ 937,638
-	-	1,511,521
-	-	1,502,300
-	(102,458)	3,160
-	-	101,950
<u>-</u>	<u>(102,458)</u>	<u>4,056,569</u>

-	-	7,464,750
-	-	851,384
<u>-</u>	<u>-</u>	<u>8,316,134</u>

-	-	2,650,548
-	-	556,260
<u>8,705</u>	<u>-</u>	<u>27,202,187</u>
<u>8,705</u>	<u>-</u>	<u>30,408,995</u>

<u>\$ 8,705</u>	<u>\$ (102,458)</u>	<u>\$ 42,781,698</u>
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**Rock Island County, Illinois**

General Fund

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2022

	<u>General</u>	<u>Child Welfare</u>	<u>Working Cash</u>
<b>Revenues</b>			
Property taxes	\$ 7,594,517	\$ -	\$ -
Intergovernmental revenue	6,540,465	-	-
Intergovernmental	23,120,405	-	-
Investment income	344,029	-	6,899
Miscellaneous	500,160	-	-
Total revenues	<u>38,099,576</u>	<u>-</u>	<u>6,899</u>
<b>Expenditures</b>			
Current:			
General government	9,034,793	-	-
Public safety	6,631,546	-	-
Corrections	4,315,655	-	-
Judiciary and legal	7,020,846	559,680	-
Capital outlay	<u>2,352,450</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>29,355,290</u>	<u>559,680</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>8,744,286</u>	<u>(559,680)</u>	<u>6,899</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	5,097,785	559,680	-
Transfers out	(936,259)	-	-
Proceeds from sale of capital assets	<u>11,226</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>4,172,752</u>	<u>559,680</u>	<u>-</u>
Net change in fund balances	12,917,038	-	6,899
<b>Fund Balances, Beginning</b>	<u>16,926,992</u>	<u>-</u>	<u>549,361</u>
<b>Fund Balances, Ending</b>	<u>\$ 29,844,030</u>	<u>\$ -</u>	<u>\$ 556,260</u>

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<b>Sheriff Crime Lab</b>	<b>Eliminations</b>	<b>Total General Fund</b>
\$ -	\$ -	\$ 7,594,517
225	-	6,540,690
-	-	23,120,405
100	-	351,028
-	-	500,160
325	-	38,106,800
-	-	9,034,793
-	-	6,631,546
-	-	4,315,655
-	-	7,580,526
-	-	2,352,450
-	-	29,914,970
325	-	8,191,830
-	(563,226)	5,094,239
-	563,226	(373,033)
-	-	11,226
-	-	4,732,432
325	-	12,924,262
8,380	-	17,484,733
\$ 8,705	\$ -	\$ 30,408,995

**Rock Island County, Illinois**

General Fund

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual - General Sub-Fund

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget (Negative)</b>
<b>Revenues</b>				
Fees:				
Circuit clerk fees	\$ 1,615,000	\$ 1,615,000	\$ 1,639,628	\$ 24,628
County recorder fees	1,822,000	1,894,336	1,050,106	(844,230)
State's attorney fees	58,060	58,060	59,702	1,642
County sheriff fees	175,000	175,000	230,572	55,572
Other	2,478,264	2,510,809	3,560,457	1,049,648
Total fees	<u>6,148,324</u>	<u>6,253,205</u>	<u>6,540,465</u>	<u>287,260</u>
Property taxes:				
Property taxes	7,002,016	7,002,016	6,873,051	(128,965)
Penalties and interest	625,000	625,000	721,466	96,466
Total property taxes	<u>7,627,016</u>	<u>7,627,016</u>	<u>7,594,517</u>	<u>(32,499)</u>
Intergovernmental:				
Salary reimbursements	2,500,841	2,500,841	2,610,456	109,615
Sales and use tax	6,555,000	6,555,000	7,563,536	1,008,536
State income tax	2,225,000	2,225,000	2,759,186	534,186
Replacement tax	3,000,000	3,000,000	8,763,143	5,763,143
Other	156,900	1,381,280	1,424,084	42,804
Total intergovernmental	<u>14,437,741</u>	<u>15,662,121</u>	<u>23,120,405</u>	<u>7,458,284</u>
Investment earnings	55,720	55,720	344,029	288,309
Miscellaneous	55,050	54,450	500,160	445,710
Total revenues	<u>28,323,851</u>	<u>29,652,512</u>	<u>38,099,576</u>	<u>8,447,064</u>
<b>Other Financing Sources</b>				
Transfers in	3,249,107	3,273,090	5,097,785	1,824,695
Proceeds from sale of capital assets	1,000	1,000	11,226	10,226
Total other financing sources	<u>3,250,107</u>	<u>3,274,090</u>	<u>5,109,011</u>	<u>1,834,921</u>
Total revenues and other financing sources	<u>\$ 31,573,958</u>	<u>\$ 32,926,602</u>	<u>\$ 43,208,587</u>	<u>\$ 10,281,985</u>

**Rock Island County, Illinois**

General Fund

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual - General Sub-Fund

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget (Negative)</b>
<b>Expenditures</b>				
Assessment Map:				
Salaries and wages	\$ 241,504	\$ 247,312	\$ 247,312	\$ -
Supplies	4,300	3,100	2,974	126
Other services and charges	96,600	56,600	43,857	12,743
Total assessment map	<u>342,404</u>	<u>307,012</u>	<u>294,143</u>	<u>12,869</u>
Auditor:				
Salaries and wages	225,847	225,847	203,433	22,414
Supplies	3,579	3,442	421	3,021
Other services and charges	4,322	4,460	4,373	87
Total auditor	<u>233,748</u>	<u>233,749</u>	<u>208,227</u>	<u>25,522</u>
Board of Review:				
Salaries and wages	\$ 56,403	\$ 56,403	\$ 50,957	\$ 5,446
Supplies	3,050	3,050	767	2,283
Other services and charges	9,690	9,690	1,721	7,969
Total board of review	<u>69,143</u>	<u>69,143</u>	<u>53,445</u>	<u>15,698</u>
Building Maintenance:				
Salaries and wages	117,955	117,955	93,291	24,664
Supplies	13,600	13,600	8,487	5,113
Other services and charges	36,025	36,025	23,362	12,663
Capital outlay	3,024,900	1,024,900	-	1,024,900
Total building maintenance	<u>3,192,480</u>	<u>1,192,480</u>	<u>125,140</u>	<u>1,067,340</u>
Circuit Clerk:				
Salaries and wages	1,706,977	1,706,977	1,315,118	391,859
Supplies	15,821	156,514	144,786	11,728
Other services and charges	177,845	68,550	52,382	16,168
Capital outlay	216,411	716,302	527,535	188,767
Total circuit clerk	<u>2,117,054</u>	<u>2,648,343</u>	<u>2,039,821</u>	<u>608,522</u>
Circuit Court:				
Salaries and wages	145,419	145,419	144,806	613
Supplies	13,500	17,038	14,157	2,881
Other services and charges	910,500	908,199	896,299	11,900
Capital outlay	15,000	389,540	380,328	9,212
Total circuit court	<u>1,084,419</u>	<u>1,460,196</u>	<u>1,435,590</u>	<u>24,606</u>
Coroner:				
Salaries and wages	130,432	133,137	133,137	-
Personal benefits	1,000	3,815	2,815	1,000
Supplies	-	915	915	-
Other services and charges	122,000	119,295	110,073	9,222
Total coroner	<u>253,432</u>	<u>257,162</u>	<u>246,940</u>	<u>10,222</u>

**Rock Island County, Illinois**

## General Fund

## Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual - General Sub-Fund

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget (Negative)</b>
County Administration:				
Salaries and wages	\$ 302,339	\$ 291,005	\$ 162,371	\$ 128,634
Supplies	1,100	2,706	2,154	552
Other services and charges	8,650	18,378	15,911	2,467
Total county administration	<u>312,089</u>	<u>312,089</u>	<u>180,436</u>	<u>131,653</u>
County Board:				
Salaries and wages	208,917	197,335	191,165	6,170
Supplies	800	800	333	467
Other services and charges	79,148	91,674	91,675	(1)
Capital outlay	268,526	268,526	-	268,526
Total county board	<u>557,391</u>	<u>558,335</u>	<u>283,173</u>	<u>275,162</u>
County Clerk:				
Salaries and wages	565,749	565,748	553,678	12,070
Supplies	22,500	34,933	23,288	11,645
Other services and charges	860,143	889,159	493,105	396,054
Capital outlay	1,704,496	-	-	-
Total county clerk	<u>3,152,888</u>	<u>1,489,840</u>	<u>1,070,071</u>	<u>419,769</u>
County Zoning:				
Salaries and wages	304,004	296,944	281,543	15,401
Personal benefits	500	500	35	465
Supplies	1,750	1,750	1,688	62
Other services and charges	55,734	69,059	45,221	23,838
Capital outlay	40,601	68,909	58,690	10,219
Total county zoning	<u>402,589</u>	<u>437,162</u>	<u>387,177</u>	<u>49,985</u>
Court Services:				
Salaries and wages	2,029,979	2,029,979	1,941,641	88,338
Supplies	4,933	4,933	4,019	914
Other services and charges	45,660	67,881	63,789	4,092
Capital outlay	300,000	-	-	-
Total court services	<u>2,380,572</u>	<u>2,102,793</u>	<u>2,009,449</u>	<u>93,344</u>
General County Services:				
Salaries and wages	55,046	62,709	62,469	240
Personal benefits	5,134,562	5,134,562	4,347,544	787,018
Supplies	100	100	28	72
Other services and charges	399,885	446,538	405,500	41,038
Total general county services	<u>5,589,593</u>	<u>5,643,909</u>	<u>4,815,541</u>	<u>828,368</u>
Information Systems:				
Salaries and wages	418,808	431,442	431,442	-
Supplies	15,676	20,176	9,940	10,236
Other services and charges	143,194	118,294	117,166	1,128
Capital outlay	206,580	6,150	6,022	128
Total information systems	<u>784,258</u>	<u>576,062</u>	<u>564,570</u>	<u>11,492</u>



**Rock Island County, Illinois****General Fund****Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual - General Sub-Fund**

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget (Negative)</b>
Liquor commission:				
Other services and charges	\$ 100	\$ 100	\$ 38	\$ 62
Total liquor commission	100	100	38	62
Public Defender:				
Salaries and wages	763,046	763,046	702,617	60,429
Supplies	12,000	12,000	3,297	8,703
Other services and charges	55,500	55,500	9,089	46,411
Capital outlay	55,000	18,077	15,837	2,240
Total public defender	885,546	848,623	730,840	117,783
Recorder:				
Salaries and wages	299,113	309,183	309,183	-
Other services and charges	173,000	84,222	84,221	1
Capital outlay	25,000	9,128	9,128	-
Total recorder	497,113	402,533	402,532	1
Sheriff:				
Salaries and wages	7,401,643	7,912,847	7,730,402	182,445
Personal benefits	92,520	93,309	81,653	11,656
Supplies	298,584	335,352	315,766	19,586
Other services and charges	3,061,591	2,932,965	2,825,614	107,351
Capital outlay	1,710,631	1,313,376	1,334,247	(20,871)
Total sheriff	12,564,969	12,587,849	12,287,682	300,167
State's Attorney:				
Salaries and wages	1,709,357	1,709,147	1,557,597	151,550
Supplies	28,200	28,200	19,098	9,102
Other services and charges	175,880	216,380	152,151	64,229
Capital outlay	19,000	19,000	15,698	3,302
Total state's attorney	1,932,437	1,972,727	1,744,544	228,183
Superintendent of Educational Services Region:				
Salaries and wages	47,715	49,437	49,437	-
Other services and charges	13,001	13,001	13,001	-
Total superintendent of educational services region	60,716	62,438	62,438	-
Treasurer:				
Salaries and wages	347,997	359,393	359,393	-
Supplies	10,000	7,615	6,865	750
Other services and charges	42,450	42,270	42,270	-
Capital outlay	2,400	4,965	4,965	-
Total treasurer	402,847	414,243	413,493	750

**Rock Island County, Illinois****General Fund****Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual - General Sub-Fund**

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget (Negative)</b>
Total General Fund:				
Salaries and wages	\$ 17,078,250	\$ 17,611,265	\$ 16,520,992	\$ 1,090,273
Personal benefits	5,228,582	5,232,186	4,432,047	800,139
Supplies	449,493	646,224	558,983	87,241
Other services and charges	6,470,918	6,248,240	5,490,818	757,422
Capital outlay	7,588,545	3,838,873	2,352,450	1,486,423
Total expenditures	<u>36,815,788</u>	<u>33,576,788</u>	<u>29,355,290</u>	<u>4,221,498</u>
<b>Other financing uses</b>				
Transfers out	<u>1,947,187</u>	<u>2,069,898</u>	<u>936,259</u>	<u>1,133,639</u>
Total other financing uses	<u>1,947,187</u>	<u>2,069,898</u>	<u>936,259</u>	<u>1,133,639</u>
Total expenditures and other financing uses	<u><u>\$ 38,762,975</u></u>	<u><u>\$ 35,646,686</u></u>	<u><u>\$ 30,291,549</u></u>	<u><u>\$ 5,355,137</u></u>

**Rock Island County, Illinois**

Child Welfare Sub-Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Total revenues	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Current:				
Other services and charges	910,000	910,000	559,680	350,320
Total expenditures	910,000	910,000	559,680	350,320
Excess (deficiency) of revenues over expenditures	(910,000)	(910,000)	(559,680)	350,320
<b>Other Financing Sources (Uses)</b>				
Transfers in	910,000	910,000	559,680	(350,320)
Total other financing sources (uses)	910,000	910,000	559,680	(350,320)
Net change in fund balance	\$ -	\$ -	-	\$ -
<b>Fund Balance, Beginning</b>			-	
<b>Fund Balance, Ending</b>			\$ -	

**Rock Island County, Illinois**

Sheriff Crime Lab Sub-Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 500	\$ 500	\$ 225	\$ (275)
Investment income	-	-	100	100
Total revenues	<u>500</u>	<u>500</u>	<u>325</u>	<u>(175)</u>
<b>Expenditures</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 500</u>	<u>\$ 500</u>	<u>325</u>	<u>\$ (175)</u>
<b>Fund Balance, Beginning</b>			<u>8,380</u>	
<b>Fund Balance, Ending</b>			<u>\$ 8,705</u>	

## **Rock Island County, Illinois**

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### **Nonmajor Governmental Funds**

**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.

**Illinois Municipal Retirement Fund** - To account for property tax revenue used to provide retirement, disability and death benefits to employees.

**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.

## **Rock Island County, Illinois**

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### **Nonmajor Governmental Funds**

**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.

**Recorder's Document Fund** - To account for funds used to automate records in the Recorder's Office.

**State's 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 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** - To account for the accumulation of resources for, and the payment of, County long-term debt principal, interest and related costs.

**Capital Project Fund** - 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**

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2022

	<b>Special Revenue</b>		
	<b>Animal Control</b>	<b>Arrestee Medical Costs</b>	<b>Child Advocacy</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 47,591	\$ 43,986	\$ -
Receivables:			
Property taxes receivable	-	-	114,938
Accounts receivable, net	30,612	-	-
Accrued interest receivable	39	118	93
Due from other governments	-	868	-
Due from other funds	-	-	-
Other assets	-	-	-
Total assets	<u>\$ 78,242</u>	<u>\$ 44,972</u>	<u>\$ 115,031</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>			
<b>Liabilities</b>			
Accounts payable	\$ 41,417	\$ -	\$ 3,137
Accrued liabilities	497,895	-	-
Due to other governments	6,146	-	-
Due to other funds	2,168	-	-
Unearned revenues	-	-	-
Advances from other funds	124,000	-	-
Total liabilities	<u>671,626</u>	<u>-</u>	<u>3,137</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for future periods	-	-	111,894
Unavailable for intergovernmental	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>111,894</u>
<b>Fund Balances (Deficits)</b>			
Nonspendable	-	-	-
Restricted	-	44,972	-
Unassigned	(593,384)	-	-
Total fund balances (deficits)	<u>(593,384)</u>	<u>44,972</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 78,242</u>	<u>\$ 44,972</u>	<u>\$ 115,031</u>

**Special Revenue**

<b>Collector Tax Fee</b>	<b>Community Mental Health</b>	<b>County Bridge</b>	<b>County Clerk Document</b>	<b>County Extension Education</b>	<b>County Health</b>
\$ 108,240	\$ 1,743,537	\$ 1,543,529	\$ 286,064	\$ -	\$ 3,112,085
-	2,379,243	721,766	6,343	238,499	1,290,193
-	1,935	-	192	-	76,591
160	6,288	4,662	788	192	9,424
67,710	-	-	-	-	616,787
-	3,240	-	-	-	-
-	5,536	-	1,330	-	4,044
<u>\$ 176,110</u>	<u>\$ 4,139,779</u>	<u>\$ 2,269,957</u>	<u>\$ 294,717</u>	<u>\$ 238,691</u>	<u>\$ 5,109,124</u>
\$ -	\$ 294,194	\$ -	\$ 98	\$ 6,509	\$ 597,023
-	2,931	-	-	-	315,549
-	-	-	-	-	-
-	5,717	-	-	-	9,715
-	-	-	-	-	15,225
-	-	-	-	-	-
-	302,842	-	98	6,509	937,512
-	2,316,225	703,500	-	232,182	1,256,020
-	-	-	-	-	258,545
-	2,316,225	703,500	-	232,182	1,514,565
-	5,536	-	1,330	-	4,044
176,110	1,515,176	1,566,457	293,289	-	2,653,003
-	-	-	-	-	-
<u>176,110</u>	<u>1,520,712</u>	<u>1,566,457</u>	<u>294,619</u>	<u>-</u>	<u>2,657,047</u>
<u>\$ 176,110</u>	<u>\$ 4,139,779</u>	<u>\$ 2,269,957</u>	<u>\$ 294,717</u>	<u>\$ 238,691</u>	<u>\$ 5,109,124</u>

(Continued)



**Rock Island County, Illinois**

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2022

	<b>Special Revenue</b>		
	<b>County Highway</b>	<b>County Law Library</b>	<b>Court Automation</b>
<b>Assets</b>			
Cash and cash equivalents	\$ 1,432,449	\$ 192,409	\$ 775,798
Receivables:			
Property taxes receivable	2,262,157	-	-
Accounts receivable, net	1,422	7,945	19,345
Accrued interest receivable	5,133	536	2,122
Due from other governments	1,120	-	-
Due from other funds	-	-	35,544
Other assets	4,515	-	-
Total assets	<u>\$ 3,706,796</u>	<u>\$ 200,890</u>	<u>\$ 832,809</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>			
<b>Liabilities</b>			
Accounts payable	\$ 283,628	\$ 13,226	\$ 11,445
Accrued liabilities	92,969	392	-
Due to other governments	-	-	-
Due to other funds	2,728	-	1,601
Unearned revenues	-	-	-
Advances from other funds	-	-	-
Total liabilities	<u>379,325</u>	<u>13,618</u>	<u>13,046</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for future periods	2,205,000	-	-
Unavailable for intergovernmental	-	-	-
Total deferred inflows of resources	<u>2,205,000</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>			
Nonspendable	4,515	-	-
Restricted	1,117,956	187,272	819,763
Unassigned	-	-	-
Total fund balances (deficits)	<u>1,122,471</u>	<u>187,272</u>	<u>819,763</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 3,706,796</u>	<u>\$ 200,890</u>	<u>\$ 832,809</u>

Special Revenue					
Court Document Storage	Court Security	Illinois Municipal Retirement	Federal Social Security	GIS 2005	Hillsdale Special Service Area
\$ 837,744	\$ 848,520	\$ 4,903,833	\$ 1,859,535	\$ 74,635	\$ 44,052
-	-	3,566,614	1,804,689	-	11,734
19,629	-	-	-	120	-
2,313	2,366	14,399	6,044	180	128
727	21,971	-	-	-	-
13,522	-	34,256	15,897	1,328	-
-	-	-	-	-	-
<u>\$ 873,935</u>	<u>\$ 872,857</u>	<u>\$ 8,519,102</u>	<u>\$ 3,686,165</u>	<u>\$ 76,263</u>	<u>\$ 55,914</u>
\$ 218	\$ 175	\$ 194,535	\$ 1,029	\$ 3,514	\$ 402
7,142	32,450	536,976	82,093	10,348	-
-	-	-	-	-	-
1,131	-	-	-	4	-
-	-	-	-	-	-
-	22,000	-	-	-	-
<u>8,491</u>	<u>54,625</u>	<u>731,511</u>	<u>83,122</u>	<u>13,866</u>	<u>402</u>
-	-	3,450,776	1,760,013	-	11,250
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>3,450,776</u>	<u>1,760,013</u>	<u>-</u>	<u>11,250</u>
-	-	-	-	-	-
865,444	818,232	4,336,815	1,843,030	62,397	44,262
-	-	-	-	-	-
<u>865,444</u>	<u>818,232</u>	<u>4,336,815</u>	<u>1,843,030</u>	<u>62,397</u>	<u>44,262</u>
<u>\$ 873,935</u>	<u>\$ 872,857</u>	<u>\$ 8,519,102</u>	<u>\$ 3,686,165</u>	<u>\$ 76,263</u>	<u>\$ 55,914</u>

(Continued)

**Rock Island County, Illinois**

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2022

	Special Revenue		
	Workforce Investment Act	Maintenance and Child Support Collection	Metropolitan Enforcement Group
<b>Assets</b>			
Cash and cash equivalents	\$ -	\$ 242,687	\$ -
Receivables:			
Property taxes receivable	-	-	-
Accounts receivable, net	-	3,932	-
Accrued interest receivable	-	-	-
Due from other governments	-	2,349	24,898
Due from other funds	-	-	-
Other assets	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 248,968</u>	<u>\$ 24,898</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>			
<b>Liabilities</b>			
Accounts payable	\$ -	\$ -	\$ 24,898
Accrued liabilities	-	2,616	-
Due to other governments	-	-	-
Due to other funds	-	-	-
Unearned revenues	-	1,638	-
Advances from other funds	-	-	-
Total liabilities	<u>-</u>	<u>4,254</u>	<u>24,898</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for future periods	-	-	-
Unavailable for intergovernmental	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>			
Nonspendable	-	-	-
Restricted	-	244,714	-
Unassigned	-	-	-
Total fund balances (deficits)	<u>-</u>	<u>244,714</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ -</u>	<u>\$ 248,968</u>	<u>\$ 24,898</u>

**Special Revenue**

<b>Motor Fuel Tax</b>	<b>Probation Services Fee</b>	<b>Recorder's Document</b>	<b>State's Attorney Drug Enforcement</b>	<b>Treasurer's Automation</b>	<b>Veterans Assistance</b>
\$ 12,813,722	\$ 1,109,584	\$ 649,429	\$ 97,953	\$ 167,270	\$ 665,995
-	-	-	-	-	589,390
-	23,102	-	203	39	-
33,671	-	1,731	271	317	1,839
668,232	4,717	-	15,000	20,380	-
-	5,133	1,832	-	-	-
-	-	-	-	730	-
<u>\$ 13,515,625</u>	<u>\$ 1,142,536</u>	<u>\$ 652,992</u>	<u>\$ 113,427</u>	<u>\$ 188,736</u>	<u>\$ 1,257,224</u>
\$ 68,152	\$ 35,978	\$ 14,004	\$ 203	\$ 1,831	\$ 10,926
11,506	200	7,610	2,374	-	10,119
-	-	-	-	-	-
-	2,267	104	83	-	33
77,345	4,717	-	-	-	-
-	-	-	-	-	-
<u>157,003</u>	<u>43,162</u>	<u>21,718</u>	<u>2,660</u>	<u>1,831</u>	<u>21,078</u>
-	-	-	-	-	586,650
427,785	-	-	-	-	-
<u>427,785</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>586,650</u>
-	-	-	-	730	-
12,930,837	1,099,374	631,274	110,767	186,175	649,496
-	-	-	-	-	-
<u>12,930,837</u>	<u>1,099,374</u>	<u>631,274</u>	<u>110,767</u>	<u>186,905</u>	<u>649,496</u>
<u>\$ 13,515,625</u>	<u>\$ 1,142,536</u>	<u>\$ 652,992</u>	<u>\$ 113,427</u>	<u>\$ 188,736</u>	<u>\$ 1,257,224</u>

(Continued)

**Rock Island County, Illinois**

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2022

	Special Revenue		
	Zuma-Canoe Creek Special Service Area	Circuit Clerk Administration Cost	Hotel/Motel Tax
<b>Assets</b>			
Cash and cash equivalents	\$ 153,133	\$ 559,797	\$ 1,328
Receivables:			
Property taxes receivable	52,017	-	-
Accounts receivable, net	-	9,360	-
Accrued interest receivable	453	1,524	3
Due from other governments	-	16,638	65,290
Due from other funds	-	-	-
Other assets	-	-	-
Total assets	<u>\$ 205,603</u>	<u>\$ 587,319</u>	<u>\$ 66,621</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>			
<b>Liabilities</b>			
Accounts payable	\$ 6,077	\$ 1,764	\$ 65,290
Accrued liabilities	-	2,977	-
Due to other governments	-	-	-
Due to other funds	-	-	-
Unearned revenues	-	-	-
Advances from other funds	-	-	-
Total liabilities	<u>6,077</u>	<u>4,741</u>	<u>65,290</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for future periods	51,757	-	-
Unavailable for intergovernmental	-	-	-
Total deferred inflows of resources	<u>51,757</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>			
Nonspendable	-	-	-
Restricted	147,769	582,578	1,331
Unassigned	-	-	-
Total fund balances (deficits)	<u>147,769</u>	<u>582,578</u>	<u>1,331</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 205,603</u>	<u>\$ 587,319</u>	<u>\$ 66,621</u>

Special Revenue					
Drug Court Grant	Coroner Fee	Federal Seized and Forfeited Property	Covemakers Buy-Out	IDOT Grant	Public Defender Automation
\$ 155,973	\$ 154,998	\$ 67,631	\$ -	\$ 84,818	\$ 2,449
-	-	-	-	-	-
1,086	2,700	-	-	-	76
433	413	184	-	-	5
-	-	-	-	63,172	-
-	-	-	-	-	-
-	-	-	857	-	-
<u>\$ 157,492</u>	<u>\$ 158,111</u>	<u>\$ 67,815</u>	<u>\$ 857</u>	<u>\$ 147,990</u>	<u>\$ 2,530</u>
\$ 2,460	\$ 1,401	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	40,900	-
-	1,156	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,460</u>	<u>2,557</u>	<u>-</u>	<u>-</u>	<u>40,900</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	63,171	-
-	-	-	-	63,171	-
-	-	-	857	-	-
155,032	155,554	67,815	-	43,919	2,530
-	-	-	-	-	-
<u>155,032</u>	<u>155,554</u>	<u>67,815</u>	<u>857</u>	<u>43,919</u>	<u>2,530</u>
<u>\$ 157,492</u>	<u>\$ 158,111</u>	<u>\$ 67,815</u>	<u>\$ 857</u>	<u>\$ 147,990</u>	<u>\$ 2,530</u>

(Continued)

**Rock Island County, Illinois**

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2022

	<b>Debt Service</b>	<b>Capital Project</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Assets</b>			
Cash and cash equivalents	\$ -	\$ 217	\$ 34,780,991
Receivables:			
Property taxes receivable	4,725,836	-	17,763,419
Accounts receivable, net	-	-	198,289
Accrued interest receivable	4,225	-	100,054
Due from other governments	-	-	1,589,859
Due from other funds	-	-	110,752
Other assets	-	-	17,012
Total assets	<u>\$ 4,730,061</u>	<u>\$ 217</u>	<u>\$ 54,560,376</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>			
<b>Liabilities</b>			
Accounts payable	\$ 143,429	\$ -	\$ 1,826,963
Accrued liabilities	-	-	1,616,147
Due to other governments	-	-	47,046
Due to other funds	-	-	26,707
Unearned revenues	-	-	98,925
Advances from other funds	-	-	146,000
Total liabilities	<u>143,429</u>	<u>-</u>	<u>3,761,788</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for future periods	4,586,632	-	17,271,899
Unavailable for intergovernmental	-	-	749,501
Total deferred inflows of resources	<u>4,586,632</u>	<u>-</u>	<u>18,021,400</u>
<b>Fund Balances (Deficits)</b>			
Nonspendable	-	-	17,012
Restricted	-	217	33,353,560
Unassigned	-	-	(593,384)
Total fund balances (deficits)	<u>-</u>	<u>217</u>	<u>32,777,188</u>
 Total liabilities, deferred inflows of resources, and fund balances (deficits)	 <u>\$ 4,730,061</u>	 <u>\$ 217</u>	 <u>\$ 54,560,376</u>

(Concluded)

**Rock Island County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended November 30, 2022

	<b>Special Revenue</b>		
	<b>Animal Control</b>	<b>Arrestee Medical Costs</b>	<b>Child Advocacy</b>
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ 109,971
Fees	598,221	12,336	-
Intergovernmental	-	-	-
Investment income	169	501	92
Miscellaneous	108,998	-	-
Total revenues	<u>707,388</u>	<u>12,837</u>	<u>110,063</u>
<b>Expenditures</b>			
Current:			
General government	-	-	-
Public safety	957,713	-	-
Corrections	-	-	-
Judiciary and legal	-	-	-
Transportation and public works	-	-	-
Social services	-	-	110,063
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>957,713</u>	<u>-</u>	<u>110,063</u>
Excess (deficiency) of revenues over expenditures	<u>(250,325)</u>	<u>12,837</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	215,000	-	-
Transfers out	-	(10,000)	-
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	<u>215,000</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balances	(35,325)	2,837	-
<b>Fund Balances (Deficits), Beginning</b>	<u>(558,059)</u>	<u>42,135</u>	<u>-</u>
<b>Fund Balances (Deficits), Ending</b>	<u><u>\$ (593,384)</u></u>	<u><u>\$ 44,972</u></u>	<u><u>\$ -</u></u>



**Special Revenue**

<b>Collector Tax Fee</b>	<b>Community Mental Health</b>	<b>County Bridge</b>	<b>County Clerk Document</b>	<b>County Extension Education</b>	<b>County Health</b>
\$ -	\$ 2,276,306	\$ 659,789	\$ -	\$ 228,194	\$ 1,234,364
67,710	-	-	38,239	-	368,209
-	-	9,239	-	-	2,817,450
1,490	19,648	21,485	3,548	192	39,793
-	-	-	-	-	1,476
<u>69,200</u>	<u>2,295,954</u>	<u>690,513</u>	<u>41,787</u>	<u>228,386</u>	<u>4,461,292</u>
15,666	-	-	11,218	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	50,235	-	-	-
-	1,879,248	-	-	228,386	4,282,452
-	-	-	-	-	-
11,533	-	-	-	-	-
-	-	1,006,000	-	-	49,615
<u>27,199</u>	<u>1,879,248</u>	<u>1,056,235</u>	<u>11,218</u>	<u>228,386</u>	<u>4,332,067</u>
42,001	416,706	(365,722)	30,569	-	129,225
-	122,446	-	-	-	3,010
(6,350)	(70,696)	(37,150)	(9,022)	-	(213,785)
-	-	-	-	-	-
<u>(6,350)</u>	<u>51,750</u>	<u>(37,150)</u>	<u>(9,022)</u>	<u>-</u>	<u>(210,775)</u>
35,651	468,456	(402,872)	21,547	-	(81,550)
<u>140,459</u>	<u>1,052,256</u>	<u>1,969,329</u>	<u>273,072</u>	<u>-</u>	<u>2,738,597</u>
<u>\$ 176,110</u>	<u>\$ 1,520,712</u>	<u>\$ 1,566,457</u>	<u>\$ 294,619</u>	<u>\$ -</u>	<u>\$ 2,657,047</u>

(Continued)

**Rock Island County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended November 30, 2022

	<b>Special Revenue</b>		
	<b>County Highway</b>	<b>County Law Library</b>	<b>Court Automation</b>
<b>Revenues</b>			
Property taxes	\$ 2,064,617	\$ -	\$ -
Fees	769	96,800	239,064
Intergovernmental	-	-	-
Investment income	15,741	2,343	8,845
Miscellaneous	10,892	-	-
Total revenues	<u>2,092,019</u>	<u>99,143</u>	<u>247,909</u>
<b>Expenditures</b>			
Current:			
General government	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Judiciary and legal	-	81,927	81,675
Transportation and public works	2,194,477	-	-
Social services	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	557,810	-	-
Total expenditures	<u>2,752,287</u>	<u>81,927</u>	<u>81,675</u>
Excess (deficiency) of revenues over expenditures	<u>(660,268)</u>	<u>17,216</u>	<u>166,234</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	45,405
Transfers out	(293,679)	-	-
Proceeds from sale of capital assets	-	-	200
Total other financing sources (uses)	<u>(293,679)</u>	<u>-</u>	<u>45,605</u>
Net change in fund balances	(953,947)	17,216	211,839
<b>Fund Balances (Deficits), Beginning</b>	<u>2,076,418</u>	<u>170,056</u>	<u>607,924</u>
<b>Fund Balances (Deficits), Ending</b>	<u>\$ 1,122,471</u>	<u>\$ 187,272</u>	<u>\$ 819,763</u>

Special Revenue					
Court Document Storage	Court Security	Illinois Municipal Retirement	Federal Social Security	GIS 2005	Hillsdale Special Service Area
\$ -	\$ -	\$ 4,184,237	\$ 1,613,754	\$ -	\$ 10,487
254,712	268,094	-	-	247,880	-
-	-	-	-	-	-
9,773	7,359	47,358	20,858	866	519
-	-	-	3,237	-	-
264,485	275,453	4,231,595	1,637,849	248,746	11,006
-	-	3,886,082	1,626,039	241,990	-
-	-	-	-	-	-
-	-	-	-	-	-
165,402	598,279	-	-	-	-
-	-	-	-	-	5,410
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,202	-
165,402	598,279	3,886,082	1,626,039	243,192	5,410
99,083	(322,826)	345,513	11,810	5,554	5,596
78,691	751,365	157,584	75,448	-	-
-	-	(27,014)	(8,109)	(34,020)	-
-	-	-	-	-	-
78,691	751,365	130,570	67,339	(34,020)	-
177,774	428,539	476,083	79,149	(28,466)	5,596
687,670	389,693	3,860,732	1,763,881	90,863	38,666
\$ 865,444	\$ 818,232	\$ 4,336,815	\$ 1,843,030	\$ 62,397	\$ 44,262

(Continued)

**Rock Island County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended November 30, 2022

	<b>Special Revenue</b>		
	<b>Workforce Investment Act</b>	<b>Maintenance and Child Support Collection</b>	<b>Metropolitan Enforcement Group</b>
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ -
Fees	-	68,040	-
Intergovernmental	2,349,951	12,332	174,286
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>2,349,951</u>	<u>80,372</u>	<u>174,286</u>
<b>Expenditures</b>			
Current:			
General government	-	-	-
Public safety	-	-	174,286
Corrections	-	-	-
Judiciary and legal	-	61,163	-
Transportation and public works	-	-	-
Social services	2,349,951	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>2,349,951</u>	<u>61,163</u>	<u>174,286</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>19,209</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	19,209	-
<b>Fund Balances (Deficits), Beginning</b>	<u>-</u>	<u>225,505</u>	<u>-</u>
<b>Fund Balances (Deficits), Ending</b>	<u>\$ -</u>	<u>\$ 244,714</u>	<u>\$ -</u>

**Special Revenue**

<b>Motor Fuel Tax</b>	<b>Probation Services Fee</b>	<b>Recorder's Document</b>	<b>State's Attorney Drug Enforcement</b>	<b>Treasurer's Automation</b>	<b>Veterans Assistance</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,956
-	355,670	437,457	60,588	45,802	-
5,013,176	-	-	46,367	-	-
140,497	-	7,436	1,085	2,071	8,315
1,487	-	-	-	-	755
<u>5,155,160</u>	<u>355,670</u>	<u>444,893</u>	<u>108,040</u>	<u>47,873</u>	<u>108,026</u>
-	-	318,363	-	34,383	-
-	-	-	-	-	-
-	-	-	-	-	-
-	298,757	-	58,723	-	-
1,289,929	-	-	-	-	-
-	-	-	-	-	248,036
-	-	-	-	-	-
-	-	32,267	-	-	-
-	-	-	-	-	-
<u>1,289,929</u>	<u>298,757</u>	<u>350,630</u>	<u>58,723</u>	<u>34,383</u>	<u>248,036</u>
3,865,231	56,913	94,263	49,317	13,490	(140,010)
-	27,757	150,521	-	-	-
-	(21,157)	(26,858)	(1,242)	(10,000)	(23,763)
-	-	-	-	-	-
<u>-</u>	<u>6,600</u>	<u>123,663</u>	<u>(1,242)</u>	<u>(10,000)</u>	<u>(23,763)</u>
3,865,231	63,513	217,926	48,075	3,490	(163,773)
9,065,606	1,035,861	413,348	62,692	183,415	813,269
<u>\$ 12,930,837</u>	<u>\$ 1,099,374</u>	<u>\$ 631,274</u>	<u>\$ 110,767</u>	<u>\$ 186,905</u>	<u>\$ 649,496</u>

(Continued)

**Rock Island County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended November 30, 2022

	<b>Special Revenue</b>		
	<b>Zuma-Canoe Creek Special Service Area</b>	<b>Circuit Clerk Administration Cost</b>	<b>Hotel/Motel Tax</b>
<b>Revenues</b>			
Property taxes	\$ 51,778	\$ -	\$ -
Fees	-	132,945	-
Intergovernmental	-	-	256,777
Investment income	1,770	6,801	13
Miscellaneous	-	-	-
Total revenues	<u>53,548</u>	<u>139,746</u>	<u>256,790</u>
<b>Expenditures</b>			
Current:			
General government	-	68,696	256,777
Public safety	-	-	-
Corrections	-	-	-
Judiciary and legal	-	-	-
Transportation and public works	30,792	-	-
Social services	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	<u>30,792</u>	<u>68,696</u>	<u>256,777</u>
Excess (deficiency) of revenues over expenditures	<u>22,756</u>	<u>71,050</u>	<u>13</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers out	-	(5,401)	-
Proceeds from sale of capital assets	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(5,401)</u>	<u>-</u>
Net change in fund balances	22,756	65,649	13
<b>Fund Balances (Deficits), Beginning</b>	<u>125,013</u>	<u>516,929</u>	<u>1,318</u>
<b>Fund Balances (Deficits), Ending</b>	<u>\$ 147,769</u>	<u>\$ 582,578</u>	<u>\$ 1,331</u>

Special Revenue					
Drug Court Grant	Coroner Fee	Federal Seized and Forfeited Property	Covemakers Buy-Out	IDOT Grant	Public Defender Automation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14,495	48,229	-	-	-	1,096
-	-	-	-	442,217	-
2,030	1,772	842	-	95	22
-	-	-	-	-	-
16,525	50,001	842	-	442,312	1,118
-	-	-	-	-	-
-	18,294	2,657	-	-	-
31,546	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	438,235	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
31,546	18,294	2,657	-	438,235	-
(15,021)	31,707	(1,815)	-	4,077	1,118
-	-	-	-	-	-
-	-	-	-	(3,982)	-
-	-	-	-	-	-
-	-	-	-	(3,982)	-
(15,021)	31,707	(1,815)	-	95	1,118
170,053	123,847	69,630	857	43,824	1,412
\$ 155,032	\$ 155,554	\$ 67,815	\$ 857	\$ 43,919	\$ 2,530

(Continued)

**Rock Island County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended November 30, 2022

	<b>Debt Service</b>	<b>Capital Project</b>	<b>Total Nonmajor Governmental Funds</b>
<b>Revenues</b>			
Property taxes	\$ 5,028,267	\$ -	\$ 17,560,720
Fees	-	-	3,356,356
Intergovernmental	-	-	11,121,795
Investment income	4,225	-	377,554
Miscellaneous	-	-	126,845
Total revenues	<u>5,032,492</u>	<u>-</u>	<u>32,543,270</u>
<b>Expenditures</b>			
Current:			
General government	51,822	-	6,511,036
Public safety	-	-	1,152,950
Corrections	-	-	31,546
Judiciary and legal	-	-	1,345,926
Transportation and public works	-	-	4,009,078
Social services	-	-	9,098,136
Debt service:			
Principal	645,000	-	645,000
Interest and fiscal charges	1,209,319	-	1,253,119
Capital outlay	-	-	1,614,627
Total expenditures	<u>1,906,141</u>	<u>-</u>	<u>25,661,418</u>
Excess (deficiency) of revenues over expenditures	<u>3,126,351</u>	<u>-</u>	<u>6,881,852</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	1,627,227
Transfers out	(3,126,351)	-	(3,928,579)
Proceeds from sale of capital assets	-	-	200
Total other financing sources (uses)	<u>(3,126,351)</u>	<u>-</u>	<u>(2,301,152)</u>
Net change in fund balances	-	-	4,580,700
<b>Fund Balances (Deficits), Beginning</b>	<u>-</u>	<u>217</u>	<u>28,196,488</u>
<b>Fund Balances (Deficits), Ending</b>	<u>\$ -</u>	<u>\$ 217</u>	<u>\$ 32,777,188</u>

(Concluded)



**Rock Island County, Illinois**

Animal Control Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 699,050	\$ 699,050	\$ 598,221	\$ (100,829)
Investment income	-	-	169	169
Miscellaneous	58,900	58,900	108,998	50,098
Total revenues	<u>757,950</u>	<u>757,950</u>	<u>707,388</u>	<u>(50,562)</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	512,496	528,914	514,551	14,363
Personal benefits	5,824	5,824	644	5,180
Supplies	42,500	44,040	43,679	361
Other services and charges	476,550	458,592	398,839	59,753
Capital outlay	30,000	30,000	-	30,000
Total expenditures	<u>1,067,370</u>	<u>1,067,370</u>	<u>957,713</u>	<u>109,657</u>
Excess (deficiency) of revenues over expenditures	<u>(309,420)</u>	<u>(309,420)</u>	<u>(250,325)</u>	<u>59,095</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>299,666</u>	<u>299,666</u>	<u>215,000</u>	<u>(84,666)</u>
Total other financing sources (uses)	<u>299,666</u>	<u>299,666</u>	<u>215,000</u>	<u>(84,666)</u>
Net change in fund balance	<u>\$ (9,754)</u>	<u>\$ (9,754)</u>	<u>(35,325)</u>	<u>\$ (25,571)</u>
<b>Fund Balance (Deficit), Beginning</b>			<u>(558,059)</u>	
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (593,384)</u>	

**Rock Island County, Illinois**

Arrestee Medical Costs Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 15,000	\$ 15,000	\$ 12,336	\$ (2,664)
Investment income	-	-	501	501
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>12,837</u>	<u>(2,163)</u>
<b>Expenditures</b>				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>15,000</u>	<u>15,000</u>	<u>12,837</u>	<u>(2,163)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>2,837</u>	<u>\$ (2,163)</u>
<b>Fund Balance, Beginning</b>			<u>42,135</u>	
<b>Fund Balance, Ending</b>			<u>\$ 44,972</u>	

**Rock Island County, Illinois**

Child Advocacy Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 114,336	\$ 114,336	\$ 109,971	\$ (4,365)
Investment income	40	40	92	52
Total revenues	<u>114,376</u>	<u>114,376</u>	<u>110,063</u>	<u>(4,313)</u>
<b>Expenditures</b>				
Current:				
Other services and charges	<u>114,376</u>	<u>114,376</u>	<u>110,063</u>	<u>4,313</u>
Total expenditures	<u>114,376</u>	<u>114,376</u>	<u>110,063</u>	<u>4,313</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>			<u>-</u>	
<b>Fund Balance, Ending</b>			<u>\$ -</u>	

**Rock Island County, Illinois**

Collector Tax Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 70,000	\$ 70,000	\$ 67,710	\$ (2,290)
Investment income	1,350	1,350	1,490	140
Total revenues	<u>71,350</u>	<u>71,350</u>	<u>69,200</u>	<u>(2,150)</u>
<b>Expenditures</b>				
Current:				
Other services and charges	35,000	35,000	15,666	19,334
Debt service:				
Interest and fiscal charges	-	-	11,533	(11,533)
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>27,199</u>	<u>7,801</u>
Excess (deficiency) of revenues over expenditures	<u>36,350</u>	<u>36,350</u>	<u>42,001</u>	<u>5,651</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(6,350)	(6,350)	(6,350)	-
Total other financing sources (uses)	<u>(6,350)</u>	<u>(6,350)</u>	<u>(6,350)</u>	<u>-</u>
Net change in fund balance	<u>\$ 30,000</u>	<u>\$ 30,000</u>	35,651	<u>\$ 5,651</u>
<b>Fund Balance, Beginning</b>			<u>140,459</u>	
<b>Fund Balance, Ending</b>			<u>\$ 176,110</u>	

**Rock Island County, Illinois**

Community Mental Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 2,314,810	\$ 2,314,810	\$ 2,276,306	\$ (38,504)
Investment income	10,500	10,500	19,648	9,148
Total revenues	<u>2,325,310</u>	<u>2,325,310</u>	<u>2,295,954</u>	<u>(29,356)</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	43,645	43,645	43,644	1
Personal benefits	10,288	10,288	10,288	-
Supplies	1,900	1,900	615	1,285
Other services and charges	<u>2,133,218</u>	<u>2,157,276</u>	<u>1,824,701</u>	<u>332,575</u>
Total expenditures	<u>2,189,051</u>	<u>2,213,109</u>	<u>1,879,248</u>	<u>333,861</u>
Excess (deficiency) of revenues over expenditures	<u>136,259</u>	<u>112,201</u>	<u>416,706</u>	<u>304,505</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	122,446	122,446
Transfers out	<u>(67,939)</u>	<u>(67,939)</u>	<u>(70,696)</u>	<u>(2,757)</u>
Total other financing sources (uses)	<u>(67,939)</u>	<u>(67,939)</u>	<u>51,750</u>	<u>119,689</u>
Net change in fund balance	<u>\$ 68,320</u>	<u>\$ 44,262</u>	<u>468,456</u>	<u>\$ 424,194</u>
<b>Fund Balance, Beginning</b>			<u>1,052,256</u>	
<b>Fund Balance, Ending</b>			<u>\$ 1,520,712</u>	

**Rock Island County, Illinois**

County Bridge Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 670,250	\$ 670,250	\$ 659,789	\$ (10,461)
Intergovernmental	-	-	9,239	9,239
Investment income	5,000	5,000	21,485	16,485
Miscellaneous	78,000	78,000	-	(78,000)
Total revenues	<u>753,250</u>	<u>753,250</u>	<u>690,513</u>	<u>(62,737)</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	40,000	40,000	24,807	15,193
Personal benefits	9,432	9,432	1,898	7,534
Supplies	40,000	40,000	-	40,000
Other services and charges	1,430,000	424,000	23,530	400,470
Capital outlay	-	1,006,000	1,006,000	-
Total expenditures	<u>1,519,432</u>	<u>1,519,432</u>	<u>1,056,235</u>	<u>463,197</u>
Excess (deficiency) of revenues over expenditures	<u>(766,182)</u>	<u>(766,182)</u>	<u>(365,722)</u>	<u>400,460</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(37,150)	(37,150)	(37,150)	-
Total other financing sources (uses)	<u>(37,150)</u>	<u>(37,150)</u>	<u>(37,150)</u>	<u>-</u>
Net change in fund balance	<u>\$ (803,332)</u>	<u>\$ (803,332)</u>	<u>(402,872)</u>	<u>\$ 400,460</u>
<b>Fund Balance, Beginning</b>			<u>1,969,329</u>	
<b>Fund Balance, Ending</b>			<u>\$ 1,566,457</u>	

**Rock Island County, Illinois**

County Clerk Document Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 37,300	\$ 37,300	\$ 38,239	\$ 939
Investment income	800	800	3,548	2,748
Total revenues	<u>38,100</u>	<u>38,100</u>	<u>41,787</u>	<u>3,687</u>
<b>Expenditures</b>				
Current:				
Supplies	10,000	10,000	10,000	-
Other services and charges	<u>7,235</u>	<u>7,235</u>	<u>1,218</u>	<u>6,017</u>
Total expenditures	<u>17,235</u>	<u>17,235</u>	<u>11,218</u>	<u>6,017</u>
Excess (deficiency) of revenues over expenditures	<u>20,865</u>	<u>20,865</u>	<u>30,569</u>	<u>9,704</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(10,012)</u>	<u>(10,012)</u>	<u>(9,022)</u>	<u>990</u>
Total other financing sources (uses)	<u>(10,012)</u>	<u>(10,012)</u>	<u>(9,022)</u>	<u>990</u>
Net change in fund balance	<u>\$ 10,853</u>	<u>\$ 10,853</u>	<u>21,547</u>	<u>\$ 10,694</u>
<b>Fund Balance, Beginning</b>			<u>273,072</u>	
<b>Fund Balance, Ending</b>			<u>\$ 294,619</u>	

**Rock Island County, Illinois**

County Extension Education Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 230,075	\$ 230,075	\$ 228,194	\$ (1,881)
Investment income	100	100	192	92
Total revenues	<u>230,175</u>	<u>230,175</u>	<u>228,386</u>	<u>(1,789)</u>
<b>Expenditures</b>				
Current:				
Other services and charges	<u>230,175</u>	<u>230,175</u>	<u>228,386</u>	<u>1,789</u>
Total expenditures	<u>230,175</u>	<u>230,175</u>	<u>228,386</u>	<u>1,789</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>			<u>-</u>	
<b>Fund Balance, Ending</b>			<u>\$ -</u>	



**Rock Island County, Illinois**

County Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 1,253,957	\$ 1,253,957	\$ 1,234,364	\$ (19,593)
Fees	362,070	426,370	368,209	(58,161)
Intergovernmental	2,796,972	3,745,066	2,817,450	(927,616)
Investment income	8,000	8,000	39,793	31,793
Miscellaneous	1,000	1,000	1,476	476
Total revenues	<u>4,421,999</u>	<u>5,434,393</u>	<u>4,461,292</u>	<u>(973,101)</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	2,342,977	2,659,349	2,350,817	308,532
Personal benefits	1,172,685	1,378,971	1,085,867	293,104
Supplies	198,766	274,675	227,501	47,174
Other services and charges	440,477	858,305	618,267	240,038
Capital outlay	74,500	70,500	49,615	20,885
Total expenditures	<u>4,229,405</u>	<u>5,241,800</u>	<u>4,332,067</u>	<u>909,733</u>
Excess (deficiency) of revenues over expenditures	<u>192,594</u>	<u>192,593</u>	<u>129,225</u>	<u>(63,368)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	4,000	4,000	3,010	(990)
Transfers out	(213,785)	(213,785)	(213,785)	-
Total other financing sources (uses)	<u>(209,785)</u>	<u>(209,785)</u>	<u>(210,775)</u>	<u>(990)</u>
Net change in fund balance	<u>\$ (17,191)</u>	<u>\$ (17,192)</u>	<u>(81,550)</u>	<u>\$ (64,358)</u>
<b>Fund Balance, Beginning</b>			<u>2,738,597</u>	
<b>Fund Balance, Ending</b>			<u>\$ 2,657,047</u>	

**Rock Island County, Illinois**

County Highway Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 2,100,500	\$ 2,100,500	\$ 2,064,617	\$ (35,883)
Fees	16,500	16,500	769	(15,731)
Investment income	10,110	10,110	15,741	5,631
Miscellaneous	135,000	135,000	10,892	(124,108)
Total revenues	<u>2,262,110</u>	<u>2,262,110</u>	<u>2,092,019</u>	<u>(170,091)</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	1,239,125	1,250,619	1,113,439	137,180
Personal benefits	582,651	627,803	522,582	105,221
Supplies	346,700	459,010	376,021	82,989
Other services and charges	163,330	194,903	182,435	12,468
Capital outlay	655,000	557,810	557,810	-
Total expenditures	<u>2,986,806</u>	<u>3,090,145</u>	<u>2,752,287</u>	<u>337,858</u>
Excess (deficiency) of revenues over expenditures	<u>(724,696)</u>	<u>(828,035)</u>	<u>(660,268)</u>	<u>167,767</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	625,000	625,000	-	(625,000)
Transfers out	(293,679)	(293,679)	(293,679)	-
Proceeds from sale of capital assets	30,000	30,000	-	(30,000)
Total other financing sources (uses)	<u>361,321</u>	<u>361,321</u>	<u>(293,679)</u>	<u>(655,000)</u>
Net change in fund balance	<u>\$ (363,375)</u>	<u>\$ (466,714)</u>	<u>(953,947)</u>	<u>\$ (487,233)</u>
<b>Fund Balance, Beginning</b>			<u>2,076,418</u>	
<b>Fund Balance, Ending</b>			<u>\$ 1,122,471</u>	

**Rock Island County, Illinois**

County Law Library Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 70,000	\$ 70,000	\$ 96,800	\$ 26,800
Investment income	1,500	1,500	2,343	843
Total revenues	<u>71,500</u>	<u>71,500</u>	<u>99,143</u>	<u>27,643</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	7,897	8,284	8,284	-
Supplies	86,500	86,113	73,343	12,770
Other services and charges	2,000	2,000	300	1,700
Total expenditures	<u>96,397</u>	<u>96,397</u>	<u>81,927</u>	<u>14,470</u>
Net change in fund balance	<u>\$ (24,897)</u>	<u>\$ (24,897)</u>	17,216	<u>\$ 42,113</u>
<b>Fund Balance, Beginning</b>			<u>170,056</u>	
<b>Fund Balance, Ending</b>			<u>\$ 187,272</u>	

**Rock Island County, Illinois**

Court Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 300,000	\$ 300,000	\$ 239,064	\$ (60,936)
Investment income	2,000	2,000	8,845	6,845
Total revenues	<u>302,000</u>	<u>302,000</u>	<u>247,909</u>	<u>(54,091)</u>
<b>Expenditures</b>				
Current:				
Supplies	86,200	86,200	17,633	68,567
Other services and charges	248,800	248,800	64,042	184,758
Capital outlay	80,000	80,000	-	80,000
Total expenditures	<u>415,000</u>	<u>415,000</u>	<u>81,675</u>	<u>333,325</u>
Excess (deficiency) of revenues over expenditures	<u>(113,000)</u>	<u>(113,000)</u>	<u>166,234</u>	<u>279,234</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	9,861	45,405	35,544
Proceeds from sale of capital assets	-	-	200	200
Total other financing sources (uses)	<u>-</u>	<u>9,861</u>	<u>45,605</u>	<u>35,744</u>
Net change in fund balance	<u>\$ (113,000)</u>	<u>\$ (103,139)</u>	<u>211,839</u>	<u>\$ 314,978</u>
<b>Fund Balance, Beginning</b>			<u>607,924</u>	
<b>Fund Balance, Ending</b>			<u>\$ 819,763</u>	

**Rock Island County, Illinois**

Court Document Storage Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 300,000	\$ 300,000	\$ 254,712	\$ (45,288)
Investment income	2,000	2,000	9,773	7,773
Total revenues	<u>302,000</u>	<u>302,000</u>	<u>264,485</u>	<u>(37,515)</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	77,493	107,996	107,996	-
Personal benefits	20,125	32,712	32,703	9
Supplies	35,300	32,716	1,398	31,318
Other services and charges	87,000	87,000	23,305	63,695
Capital outlay	55,000	55,000	-	55,000
Total expenditures	<u>274,918</u>	<u>315,424</u>	<u>165,402</u>	<u>150,022</u>
Excess (deficiency) of revenues over expenditures	<u>27,082</u>	<u>(13,424)</u>	<u>99,083</u>	<u>112,507</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	40,507	78,691	38,184
Total other financing sources (uses)	<u>-</u>	<u>40,507</u>	<u>78,691</u>	<u>38,184</u>
Net change in fund balance	<u>\$ 27,082</u>	<u>\$ 27,083</u>	<u>177,774</u>	<u>\$ 150,691</u>
<b>Fund Balance, Beginning</b>			<u>687,670</u>	
<b>Fund Balance, Ending</b>			<u>\$ 865,444</u>	

**Rock Island County, Illinois**

Court Security Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 230,500	\$ 230,500	\$ 268,094	\$ 37,594
Investment income	-	-	7,359	7,359
Total revenues	<u>230,500</u>	<u>230,500</u>	<u>275,453</u>	<u>44,953</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	738,910	738,910	593,468	145,442
Personal benefits	3,916	3,916	3,827	89
Supplies	700	700	184	516
Other services and charges	10,600	10,600	800	9,800
Capital outlay	3,900	3,900	-	3,900
Total expenditures	<u>758,026</u>	<u>758,026</u>	<u>598,279</u>	<u>159,747</u>
Excess (deficiency) of revenues over expenditures	<u>(527,526)</u>	<u>(527,526)</u>	<u>(322,826)</u>	<u>204,700</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	751,365	751,365	751,365	-
Total other financing sources (uses)	<u>751,365</u>	<u>751,365</u>	<u>751,365</u>	<u>-</u>
Net change in fund balance	<u>\$ 223,839</u>	<u>\$ 223,839</u>	<u>428,539</u>	<u>\$ 204,700</u>
<b>Fund Balance, Beginning</b>			<u>389,693</u>	
<b>Fund Balance, Ending</b>			<u>\$ 818,232</u>	

**Rock Island County, Illinois**

Illinois Municipal Retirement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 4,257,756	\$ 4,257,756	\$ 4,184,237	\$ (73,519)
Investment income	9,000	9,000	47,358	38,358
Total revenues	<u>4,266,756</u>	<u>4,266,756</u>	<u>4,231,595</u>	<u>(35,161)</u>
<b>Expenditures</b>				
Current:				
Personal benefits	<u>4,081,744</u>	<u>4,081,744</u>	<u>3,886,082</u>	<u>195,662</u>
Total expenditures	<u>4,081,744</u>	<u>4,081,744</u>	<u>3,886,082</u>	<u>195,662</u>
Excess (deficiency) of revenues over expenditures	<u>185,012</u>	<u>185,012</u>	<u>345,513</u>	<u>160,501</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	157,584	157,584
Transfers out	<u>(27,014)</u>	<u>(27,014)</u>	<u>(27,014)</u>	-
Total other financing sources (uses)	<u>(27,014)</u>	<u>(27,014)</u>	<u>130,570</u>	<u>157,584</u>
Net change in fund balance	<u>\$ 157,998</u>	<u>\$ 157,998</u>	<u>476,083</u>	<u>\$ 318,085</u>
<b>Fund Balance, Beginning</b>			<u>3,860,732</u>	
<b>Fund Balance, Ending</b>			<u>\$ 4,336,815</u>	

**Rock Island County, Illinois**

Federal Social Security Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 1,640,928	\$ 1,640,928	\$ 1,613,754	\$ (27,174)
Investment income	6,000	6,000	20,858	14,858
Miscellaneous	1,000	1,000	3,237	2,237
Total revenues	<u>1,647,928</u>	<u>1,647,928</u>	<u>1,637,849</u>	<u>(10,079)</u>
<b>Expenditures</b>				
Current:				
Personal benefits	<u>1,679,045</u>	<u>1,679,045</u>	<u>1,626,039</u>	<u>53,006</u>
Total expenditures	<u>1,679,045</u>	<u>1,679,045</u>	<u>1,626,039</u>	<u>53,006</u>
Excess (deficiency) of revenues over expenditures	<u>(31,117)</u>	<u>(31,117)</u>	<u>11,810</u>	<u>42,927</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	75,448	75,448
Transfers out	<u>(8,109)</u>	<u>(8,109)</u>	<u>(8,109)</u>	<u>-</u>
Total other financing sources (uses)	<u>(8,109)</u>	<u>(8,109)</u>	<u>67,339</u>	<u>75,448</u>
Net change in fund balance	<u>\$ (39,226)</u>	<u>\$ (39,226)</u>	<u>79,149</u>	<u>\$ 118,375</u>
<b>Fund Balance, Beginning</b>			<u>1,763,881</u>	
<b>Fund Balance, Ending</b>			<u>\$ 1,843,030</u>	



**Rock Island County, Illinois**

GIS 2005 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 247,000	\$ 250,552	\$ 247,880	\$ (2,672)
Investment income	500	500	866	366
Total revenues	<u>247,500</u>	<u>251,052</u>	<u>248,746</u>	<u>(2,306)</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	142,383	146,091	146,091	-
Personal benefits	71,791	70,594	70,594	-
Supplies	1,100	910	911	(1)
Other services and charges	22,960	24,394	24,394	-
Capital outlay	-	1,246	1,202	44
Total expenditures	<u>238,234</u>	<u>243,235</u>	<u>243,192</u>	<u>43</u>
Excess (deficiency) of revenues over expenditures	<u>9,266</u>	<u>7,817</u>	<u>5,554</u>	<u>(2,263)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(34,020)	(34,020)	(34,020)	-
Total other financing sources (uses)	<u>(34,020)</u>	<u>(34,020)</u>	<u>(34,020)</u>	<u>-</u>
Net change in fund balance	<u>\$ (24,754)</u>	<u>\$ (26,203)</u>	<u>(28,466)</u>	<u>\$ (2,263)</u>
<b>Fund Balance, Beginning</b>			<u>90,863</u>	
<b>Fund Balance, Ending</b>			<u>\$ 62,397</u>	

**Rock Island County, Illinois**

Hillsdale Special Service Area Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 10,720	\$ 10,720	\$ 10,487	\$ (233)
Investment income	131	131	519	388
Total revenues	<u>10,851</u>	<u>10,851</u>	<u>11,006</u>	<u>155</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	2,500	2,500	-	2,500
Personal benefits	191	191	-	191
Supplies	10,000	10,000	-	10,000
Other services and charges	29,500	29,500	5,410	24,090
Total expenditures	<u>42,191</u>	<u>42,191</u>	<u>5,410</u>	<u>36,781</u>
Net change in fund balance	<u>\$ (31,340)</u>	<u>\$ (31,340)</u>	5,596	<u>\$ 36,936</u>
<b>Fund Balance, Beginning</b>			<u>38,666</u>	
<b>Fund Balance, Ending</b>			<u>\$ 44,262</u>	

**Rock Island County, Illinois**

Maintenance and Child Support Collection Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 120,000	\$ 120,000	\$ 68,040	\$ (51,960)
Intergovernmental	26,717	26,717	12,332	(14,385)
Total revenues	<u>146,717</u>	<u>146,717</u>	<u>80,372</u>	<u>(66,345)</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	35,377	35,377	33,174	2,203
Personal benefits	27,320	27,320	26,149	1,171
Supplies	4,000	4,000	1,840	2,160
Other services and charges	5,000	5,000	-	5,000
Total expenditures	<u>71,697</u>	<u>71,697</u>	<u>61,163</u>	<u>10,534</u>
Net change in fund balance	<u>\$ 75,020</u>	<u>\$ 75,020</u>	19,209	<u>\$ (55,811)</u>
<b>Fund Balance, Beginning</b>			<u>225,505</u>	
<b>Fund Balance, Ending</b>			<u>\$ 244,714</u>	

**Rock Island County, Illinois**

Motor Fuel Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental	\$ 4,540,800	\$ 4,646,252	\$ 5,013,176	\$ 366,924
Investment income	25,000	25,000	140,497	115,497
Miscellaneous	5,000	5,000	1,487	(3,513)
Total revenues	<u>4,570,800</u>	<u>4,676,252</u>	<u>5,155,160</u>	<u>478,908</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	239,205	241,763	168,722	73,041
Personal benefits	84,054	86,431	72,519	13,912
Supplies	735,000	735,000	528,507	206,493
Other services and charges	5,787,775	5,787,776	520,181	5,267,595
Total expenditures	<u>6,846,034</u>	<u>6,850,970</u>	<u>1,289,929</u>	<u>5,561,041</u>
Excess (deficiency) of revenues over expenditures	<u>(2,275,234)</u>	<u>(2,174,718)</u>	<u>3,865,231</u>	<u>6,039,949</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(625,000)	(625,000)	-	625,000
Total other financing sources (uses)	<u>(625,000)</u>	<u>(625,000)</u>	<u>-</u>	<u>625,000</u>
Net change in fund balance	<u>\$ (2,900,234)</u>	<u>\$ (2,799,718)</u>	<u>3,865,231</u>	<u>\$ 6,664,949</u>
<b>Fund Balance, Beginning</b>			<u>9,065,606</u>	
<b>Fund Balance, Ending</b>			<u>\$ 12,930,837</u>	

**Rock Island County, Illinois**

Probation Services Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 258,000	\$ 258,000	\$ 355,670	\$ 97,670
Intergovernmental	-	4,717	-	(4,717)
Investment income	1,800	1,800	-	(1,800)
Total revenues	<u>259,800</u>	<u>264,517</u>	<u>355,670</u>	<u>91,153</u>
<b>Expenditures</b>				
Current:				
Supplies	69,728	72,768	43,053	29,715
Other services and charges	283,259	296,976	255,704	41,272
Capital outlay	3,000	3,000	-	3,000
Total expenditures	<u>355,987</u>	<u>372,744</u>	<u>298,757</u>	<u>73,987</u>
Excess (deficiency) of revenues over expenditures	<u>(96,187)</u>	<u>(108,227)</u>	<u>56,913</u>	<u>165,140</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	25,000	25,000	27,757	2,757
Transfers out	(21,257)	(21,257)	(21,157)	100
Total other financing sources (uses)	<u>3,743</u>	<u>3,743</u>	<u>6,600</u>	<u>2,857</u>
Net change in fund balance	<u>\$ (92,444)</u>	<u>\$ (104,484)</u>	<u>63,513</u>	<u>\$ 167,997</u>
<b>Fund Balance, Beginning</b>			<u>1,035,861</u>	
<b>Fund Balance, Ending</b>			<u>\$ 1,099,374</u>	

**Rock Island County, Illinois**

Recorder's Document Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ -	\$ -	\$ 437,457	\$ 437,457
Investment income	-	-	7,436	7,436
Total revenues	-	-	444,893	444,893
<b>Expenditures</b>				
Current:				
Salaries and wages	113,270	119,581	119,581	-
Personal benefits	43,909	43,856	43,856	-
Supplies	8,000	8,000	3,197	4,803
Other services and charges	235,300	229,042	151,729	77,313
Debt service:				
Interest and fiscal charges	-	32,267	32,267	-
Total expenditures	400,479	432,746	350,630	82,116
Excess (deficiency) of revenues over expenditures	(400,479)	(432,746)	94,263	527,009
<b>Other Financing Sources (Uses)</b>				
Transfers in	500,521	569,305	150,521	(418,784)
Transfers out	(26,858)	(26,858)	(26,858)	-
Total other financing sources (uses)	473,663	542,447	123,663	(418,784)
Net change in fund balance	\$ 73,184	\$ 109,701	217,926	\$ 108,225
<b>Fund Balance, Beginning</b>			413,348	
<b>Fund Balance, Ending</b>			\$ 631,274	

**Rock Island County, Illinois**

Treasurer's Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 48,500	\$ 48,500	\$ 45,802	\$ (2,698)
Investment income	650	650	2,071	1,421
Total revenues	<u>49,150</u>	<u>49,150</u>	<u>47,873</u>	<u>(1,277)</u>
<b>Expenditures</b>				
Current:				
Supplies	1,500	1,500	579	921
Other services and charges	<u>37,650</u>	<u>37,650</u>	<u>33,804</u>	<u>3,846</u>
Total expenditures	<u>39,150</u>	<u>39,150</u>	<u>34,383</u>	<u>4,767</u>
Excess (deficiency) of revenues over expenditures	<u>10,000</u>	<u>10,000</u>	<u>13,490</u>	<u>3,490</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	-
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>3,490</u>	<u>\$ 3,490</u>
<b>Fund Balance, Beginning</b>			<u>183,415</u>	
<b>Fund Balance, Ending</b>			<u>\$ 186,905</u>	

**Rock Island County, Illinois**

Veterans Assistance Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 100,000	\$ 100,000	\$ 98,956	\$ (1,044)
Investment income	2,500	2,500	8,315	5,815
Miscellaneous	-	-	755	755
Total revenues	<u>102,500</u>	<u>102,500</u>	<u>108,026</u>	<u>5,526</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	115,222	117,867	117,867	-
Personal benefits	51,909	51,909	30,718	21,191
Supplies	25,900	26,300	13,752	12,548
Other services and charges	144,050	154,566	85,699	68,867
Capital outlay	1,500	1,500	-	1,500
Total expenditures	<u>338,581</u>	<u>352,142</u>	<u>248,036</u>	<u>104,106</u>
Excess (deficiency) of revenues over expenditures	<u>(236,081)</u>	<u>(249,642)</u>	<u>(140,010)</u>	<u>109,632</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(23,763)</u>	<u>(23,763)</u>	<u>(23,763)</u>	-
Total other financing sources (uses)	<u>(23,763)</u>	<u>(23,763)</u>	<u>(23,763)</u>	-
Net change in fund balance	<u>\$ (259,844)</u>	<u>\$ (273,405)</u>	<u>(163,773)</u>	<u>\$ 109,632</u>
<b>Fund Balance, Beginning</b>			<u>813,269</u>	
<b>Fund Balance, Ending</b>			<u>\$ 649,496</u>	



**Rock Island County, Illinois**

Zuma-Canoe Creek Special Service Area Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 51,757	\$ 51,757	\$ 51,778	\$ 21
Investment income	500	500	1,770	1,270
Total revenues	<u>52,257</u>	<u>52,257</u>	<u>53,548</u>	<u>1,291</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	10,000	10,000	-	10,000
Personal benefits	765	765	-	765
Supplies	5,000	5,000	-	5,000
Other services and charges	116,000	116,000	30,792	85,208
Total expenditures	<u>131,765</u>	<u>131,765</u>	<u>30,792</u>	<u>100,973</u>
Net change in fund balance	<u>\$ (79,508)</u>	<u>\$ (79,508)</u>	22,756	<u>\$ 102,264</u>
<b>Fund Balance, Beginning</b>			<u>125,013</u>	
<b>Fund Balance, Ending</b>			<u>\$ 147,769</u>	

**Rock Island County, Illinois**

Circuit Clerk Administration Cost Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 170,000	\$ 170,000	\$ 132,945	\$ (37,055)
Investment income	3,000	3,000	6,801	3,801
Total revenues	<u>173,000</u>	<u>173,000</u>	<u>139,746</u>	<u>(33,254)</u>
<b>Expenditures</b>				
Current:				
Salaries and wages	66,818	66,818	44,482	22,336
Personal benefits	19,906	19,906	18,171	1,735
Supplies	7,000	7,000	3,343	3,657
Other services and charges	32,900	32,900	2,700	30,200
Total expenditures	<u>126,624</u>	<u>126,624</u>	<u>68,696</u>	<u>57,928</u>
Excess (deficiency) of revenues over expenditures	<u>46,376</u>	<u>46,376</u>	<u>71,050</u>	<u>24,674</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(3,600)	(9,001)	(5,401)	3,600
Total other financing sources (uses)	<u>(3,600)</u>	<u>(9,001)</u>	<u>(5,401)</u>	<u>3,600</u>
Net change in fund balance	<u>\$ 42,776</u>	<u>\$ 37,375</u>	65,649	<u>\$ 28,274</u>
<b>Fund Balance, Beginning</b>			<u>516,929</u>	
<b>Fund Balance, Ending</b>			<u>\$ 582,578</u>	

**Rock Island County, Illinois**

Drug Court Grant Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 15,000	\$ 15,000	\$ 14,495	\$ (505)
Investment income	1,500	1,500	2,030	530
Total revenues	<u>16,500</u>	<u>16,500</u>	<u>16,525</u>	<u>25</u>
<b>Expenditures</b>				
Current:				
Supplies	13,500	13,500	2,266	11,234
Other services and charges	<u>47,500</u>	<u>47,500</u>	<u>29,280</u>	<u>18,220</u>
Total expenditures	<u>61,000</u>	<u>61,000</u>	<u>31,546</u>	<u>29,454</u>
Net change in fund balance	<u>\$ (44,500)</u>	<u>\$ (44,500)</u>	(15,021)	<u>\$ 29,479</u>
<b>Fund Balance, Beginning</b>			<u>170,053</u>	
<b>Fund Balance, Ending</b>			<u>\$ 155,032</u>	

**Rock Island County, Illinois**

Coroner Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Fees	\$ 40,000	\$ 40,000	\$ 48,229	\$ 8,229
Investment income	300	300	1,772	1,472
Total revenues	<u>40,300</u>	<u>40,300</u>	<u>50,001</u>	<u>9,701</u>
<b>Expenditures</b>				
Current:				
Supplies	4,800	4,800	4,137	663
Other services and charges	15,700	15,700	14,157	1,543
Capital outlay	<u>2,000</u>	<u>2,000</u>	-	2,000
Total expenditures	<u>22,500</u>	<u>22,500</u>	<u>18,294</u>	<u>4,206</u>
Net change in fund balance	<u>\$ 17,800</u>	<u>\$ 17,800</u>	31,707	<u>\$ 13,907</u>
<b>Fund Balance, Beginning</b>			<u>123,847</u>	
<b>Fund Balance, Ending</b>			<u>\$ 155,554</u>	

**Rock Island County, Illinois**

Federal Seized and Forfeited Property Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 842	\$ 842
Total revenues	-	-	842	842
<b>Expenditures</b>				
Current:				
Personal benefits	-	231	231	-
Supplies	-	337	337	-
Other services and charges	-	2,089	2,089	-
Total expenditures	-	2,657	2,657	-
Net change in fund balance	\$ -	\$ (2,657)	(1,815)	\$ 842
<b>Fund Balance, Beginning</b>			69,630	
<b>Fund Balance, Ending</b>			\$ 67,815	

**Rock Island County, Illinois**

IDOT Grant Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 442,217	\$ 442,217	\$ -
Investment income	-	-	95	95
Total revenues	-	442,217	442,312	95
<b>Expenditures</b>				
Current:				
Other services and charges	-	438,235	438,235	-
Total expenditures	-	438,235	438,235	-
Excess (deficiency) of revenues over expenditures	-	3,982	4,077	95
<b>Other Financing Sources (Uses)</b>				
Transfers out	-	(3,982)	(3,982)	-
Total other financing sources (uses)	-	(3,982)	(3,982)	-
Net change in fund balance	\$ -	\$ -	95	\$ 95
<b>Fund Balance, Beginning</b>			43,824	
<b>Fund Balance, Ending</b>			\$ 43,919	

**Rock Island County, Illinois**

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2022

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property taxes	\$ 5,116,819	\$ 5,116,819	\$ 5,028,267	\$ (88,552)
Investment income	1,200	1,200	4,225	3,025
Total revenues	<u>5,118,019</u>	<u>5,118,019</u>	<u>5,032,492</u>	<u>(85,527)</u>
<b>Expenditures</b>				
Current:				
Other services and charges	137,349	137,349	51,822	85,527
Debt service:				
Principal	645,000	645,000	645,000	-
Interest and fiscal charges	1,209,319	1,209,319	1,209,319	-
Total expenditures	<u>1,991,668</u>	<u>1,991,668</u>	<u>1,906,141</u>	<u>85,527</u>
Excess (deficiency) of revenues over expenditures	<u>3,126,351</u>	<u>3,126,351</u>	<u>3,126,351</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(3,126,351)	(3,126,351)	(3,126,351)	-
Total other financing sources (uses)	<u>(3,126,351)</u>	<u>(3,126,351)</u>	<u>(3,126,351)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, Beginning</b>			<u>-</u>	
<b>Fund Balance, Ending</b>			<u>\$ -</u>	

**Rock Island County, Illinois**

Combining Statement of Net Position

Internal Service Funds

November 30, 2022

	Public Building Commission	Employee Health Benefits	Total Internal Service Funds
<b>Assets</b>			
Current assets:			
Cash and investments	\$ 2,598,684	\$ 3,696,972	\$ 6,295,656
Receivables:			
Accounts receivable, net	-	1,623	1,623
Accrued interest receivable	-	10,210	10,210
Due from other funds	-	8,958	8,958
Due from other governments	-	22,783	22,783
Accrued rental income	1,074,161	-	1,074,161
Other assets	9,483	-	9,483
Total current assets	<u>3,682,328</u>	<u>3,740,546</u>	<u>7,422,874</u>
Noncurrent assets:			
Capital assets:			
Nondepreciable:			
Land	456,812	-	456,812
Depreciable:			
Equipment and fixtures	174,551	-	174,551
Infrastructure	92,909	-	92,909
Furniture	731,516	-	731,516
Buildings	29,028,809	-	29,028,809
Accumulated depreciation	(2,666,473)	-	(2,666,473)
Total capital assets	<u>27,818,124</u>	<u>-</u>	<u>27,818,124</u>
Advances to other funds	-	764,715	764,715
Total noncurrent assets	<u>27,818,124</u>	<u>764,715</u>	<u>28,582,839</u>
Total assets	<u>31,500,452</u>	<u>4,505,261</u>	<u>36,005,713</u>
<b>Liabilities</b>			
Current liabilities:			
Accounts payable	-	86,261	86,261
Accrued liabilities	477,027	751,000	1,228,027
Unearned revenues	2,087,669	-	2,087,669
Total current liabilities	<u>2,564,696</u>	<u>837,261</u>	<u>3,401,957</u>
Total liabilities	<u>2,564,696</u>	<u>837,261</u>	<u>3,401,957</u>
<b>Net Position</b>			
Net investment in capital assets	27,818,124	-	27,818,124
Unrestricted	<u>1,117,632</u>	<u>3,668,000</u>	<u>4,785,632</u>
Total net position	<u>\$ 28,935,756</u>	<u>\$ 3,668,000</u>	<u>\$ 32,603,756</u>



**Rock Island County, Illinois**

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

Year Ended November 30, 2022

	<b>Public Building Commission</b>	<b>Employee Health Benefits</b>	<b>Total Internal Service Funds</b>
<b>Operating Revenues</b>			
Charges for services	\$ 4,996,285	\$ 8,018,486	\$ 13,014,771
Other	-	4,517	4,517
Total operating revenues	4,996,285	8,023,003	13,019,288
<b>Operating Expenses</b>			
Other services and charges	4,950,337	7,656,129	12,606,466
Depreciation	683,007	-	683,007
Total operating expenses	5,633,344	7,656,129	13,289,473
Operating income (loss)	(637,059)	366,874	(270,185)
<b>Nonoperating Revenues</b>			
Investment income	5,965	44,240	50,205
Total nonoperating revenues	5,965	44,240	50,205
Income (loss) before transfers	(631,094)	411,114	(219,980)
<b>Transfers</b>			
Transfers out	-	(29,978)	(29,978)
Total transfers	-	(29,978)	(29,978)
Change in net position	(631,094)	381,136	(249,958)
<b>Net Position, Beginning</b>	29,566,850	3,286,864	32,853,714
<b>Net Position, Ending</b>	<u>\$ 28,935,756</u>	<u>\$ 3,668,000</u>	<u>\$ 32,603,756</u>

# Rock Island County, Illinois

Combining Statement of Cash Flows

Internal Service Funds

Year Ended November 30, 2022

	Public Building Commission	Employee Health Benefits	Total Internal Service Funds
<b>Cash Flows From (to) Operating Activities</b>			
Cash received from employee contributions and other charges	\$ -	\$ 8,015,929	\$ 8,015,929
Cash received from other operating revenue	-	4,517	4,517
Cash payments for claims	-	(7,601,528)	(7,601,528)
Cash received for jail lease	4,978,432	-	4,978,432
Cash payments for jail operations	(3,095,844)	-	(3,095,844)
Cash payments for revenue bonds	(1,844,144)	-	(1,844,144)
Net cash flows from operating activities	<u>38,444</u>	<u>418,918</u>	<u>457,362</u>
<b>Cash Flows From Noncapital Financing Activities</b>			
Payments (to) from other funds	-	(5,170)	(5,170)
Transfers out	-	(29,978)	(29,978)
Net cash flows from noncapital financing activities	<u>-</u>	<u>(35,148)</u>	<u>(35,148)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>			
Acquisition of capital assets	(7,418)	-	(7,418)
Net cash flows from capital and related financing activities	<u>(7,418)</u>	<u>-</u>	<u>(7,418)</u>
<b>Cash Flows From Investing Activities</b>			
Income received on investments	5,965	34,906	40,871
Net cash flows from investing activities	<u>5,965</u>	<u>34,906</u>	<u>40,871</u>
Net increase in cash and cash equivalents	36,991	418,676	455,667
<b>Cash and Cash Equivalents, Beginning</b>	<u>2,561,693</u>	<u>3,278,296</u>	<u>5,839,989</u>
<b>Cash and Cash Equivalents, Ending</b>	<u>\$ 2,598,684</u>	<u>\$ 3,696,972</u>	<u>\$ 6,295,656</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows</b>			
<b>From Operating Activities:</b>			
Operating income (loss)	<u>\$ (637,059)</u>	<u>\$ 366,874</u>	<u>\$ (270,185)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	683,007	-	683,007
Change in operating assets and liabilities:			
Accounts receivable	-	1,360	1,360
Due from other governments	-	(3,917)	(3,917)
Other assets	1,571	31,846	33,417
Accounts payable	-	22,755	22,755
Accrued liabilities	10,105	-	10,105
Unearned revenue	(19,180)	-	(19,180)
Total adjustments	<u>675,503</u>	<u>52,044</u>	<u>727,547</u>
Net cash flows from operating activities	<u>\$ 38,444</u>	<u>\$ 418,918</u>	<u>\$ 457,362</u>

## Rock Island County, Illinois

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### Custodial Funds

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

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

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

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

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

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

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

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

**TBA Fund** - To account for funds used for the 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.

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

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

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

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

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

**Evidence Savings Fund** - To account for funds confiscated but used as court case evidence.

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

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

**Rock Island County, Illinois**

Custodial Funds

Combining Statement of Fiduciary Net Position

November 30, 2022

	<b>Circuit Clerk</b>	<b>Circuit Clerk Probation</b>	<b>County Clerk Redemption</b>	<b>County Collector</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 2,237,418	\$ 7,306	\$ 310,475	\$ 2,577,841
Due from primary government	1,502,300	-	-	-
Due from other governments	-	-	-	-
Receivables:				
Property taxes receivable	-	-	-	241,976,189
Accounts receivable, net	-	-	-	8,547
Accrued interest receivable	-	19	-	-
	<u>\$ 3,739,718</u>	<u>\$ 7,325</u>	<u>\$ 310,475</u>	<u>\$ 244,562,577</u>
Total assets	<u>\$ 3,739,718</u>	<u>\$ 7,325</u>	<u>\$ 310,475</u>	<u>\$ 244,562,577</u>
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
Due to other governments	\$ 540,780	\$ -	\$ -	\$ 244,560,494
Due to primary government	-	-	-	2,083
Due to individuals and private entities	3,198,938	-	310,475	-
	<u>3,739,718</u>	<u>-</u>	<u>310,475</u>	<u>244,562,577</u>
Total liabilities	<u>3,739,718</u>	<u>-</u>	<u>310,475</u>	<u>244,562,577</u>
<b>Net Position</b>				
Restricted for individuals, organizations and other governments	-	7,325	-	-
	<u>-</u>	<u>7,325</u>	<u>-</u>	<u>-</u>
Total net position	<u>-</u>	<u>7,325</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 3,739,718</u>	<u>\$ 7,325</u>	<u>\$ 310,475</u>	<u>\$ 244,562,577</u>

<b>Emergency Telephone Service</b>	<b>Inheritance Tax</b>	<b>Rock Island County Waste Management Agency</b>	<b>Treasurer</b>	<b>Hope Creek Care Center Patients</b>	<b>TBA</b>
\$ 2,073,056	\$ 31	\$ 224,855	\$ 179,901	\$ 8,281	\$ 103,194
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,932	8,641	-	7,324	-	3,061
-	-	-	-	-	283
<u>\$ 2,092,988</u>	<u>\$ 8,672</u>	<u>\$ 224,855</u>	<u>\$ 187,225</u>	<u>\$ 8,281</u>	<u>\$ 106,538</u>
\$ -	\$ 8,672	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	187,225	-	9
-	8,672	-	187,225	-	9
2,092,988	-	224,855	-	8,281	106,529
2,092,988	-	224,855	-	8,281	106,529
<u>\$ 2,092,988</u>	<u>\$ 8,672</u>	<u>\$ 224,855</u>	<u>\$ 187,225</u>	<u>\$ 8,281</u>	<u>\$ 106,538</u>

(Continued)

**Rock Island County, Illinois**

Custodial Funds

Combining Statement of Fiduciary Net Position

November 30, 2022

	<b>Township Bridge</b>	<b>Township Motor Fuel Tax</b>	<b>Prisoner Welfare</b>	<b>QC Bomb Squad Trust</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 18,885	\$ 2,082,877	\$ 412,440	\$ 22,257
Due from primary government	-	-	-	-
Due from other governments	166,012	-	-	-
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable, net	-	64,638	-	-
Accrued interest receivable	50	5,781	-	-
	<u>184,947</u>	<u>2,153,296</u>	<u>412,440</u>	<u>22,257</u>
Total assets	<u>\$ 184,947</u>	<u>\$ 2,153,296</u>	<u>\$ 412,440</u>	<u>\$ 22,257</u>
<b>Liabilities and Net Position</b>				
<b>Liabilities</b>				
Due to other governments	\$ -	\$ 996,218	\$ -	\$ -
Due to primary government	-	-	-	-
Due to individuals and private entities	-	-	-	-
	<u>-</u>	<u>996,218</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>996,218</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>				
Restricted for individuals, organizations and other governments	<u>184,947</u>	<u>1,157,078</u>	<u>412,440</u>	<u>22,257</u>
Total net position	<u>184,947</u>	<u>1,157,078</u>	<u>412,440</u>	<u>22,257</u>
Total liabilities and net position	<u>\$ 184,947</u>	<u>\$ 2,153,296</u>	<u>\$ 412,440</u>	<u>\$ 22,257</u>

<b>Sheriff Foreclosure Sale</b>	<b>DUI</b>	<b>Youth Education/SAFE</b>	<b>Honor Guard</b>	<b>Sheriff Integrity Task Force</b>	<b>Evidence Savings</b>
\$ 885,496	\$ 48,443	\$ 1,643	\$ 203	\$ 1,308	\$ 33,453
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,198	-	-	-	-
-	134	3	-	-	-
<u>\$ 885,496</u>	<u>\$ 49,775</u>	<u>\$ 1,646</u>	<u>\$ 203</u>	<u>\$ 1,308</u>	<u>\$ 33,453</u>
\$ 885,496	\$ 376	\$ 202	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
<u>885,496</u>	<u>376</u>	<u>202</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	49,399	1,444	203	1,308	33,453
-	49,399	1,444	203	1,308	33,453
<u>\$ 885,496</u>	<u>\$ 49,775</u>	<u>\$ 1,646</u>	<u>\$ 203</u>	<u>\$ 1,308</u>	<u>\$ 33,453</u>

(Continued)

**Rock Island County, Illinois****Custodial Funds****Combining Statement of Fiduciary Net Position**

November 30, 2022

	<b>IL P25 Communication</b>	<b>Total Custodial Funds</b>
<b>Assets</b>		
Cash and cash equivalents	\$ 902,413	\$ 12,131,776
Due from primary government	-	1,502,300
Due from other governments	-	166,012
Receivables:		
Property taxes receivable	-	241,976,189
Accounts receivable, net	-	113,341
Accrued interest receivable	-	6,270
	<hr/>	<hr/>
Total assets	<u>\$ 902,413</u>	<u>\$ 255,895,888</u>
<b>Liabilities and Net Position</b>		
<b>Liabilities</b>		
Due to other governments	\$ 92,838	\$ 247,085,076
Due to primary government	-	2,083
Due to individuals and private entities	-	3,696,647
	<hr/>	<hr/>
Total liabilities	<u>92,838</u>	<u>250,783,806</u>
<b>Net Position</b>		
Restricted for individuals, organizations and other governments	<hr/>	<hr/>
	809,575	5,112,082
	<hr/>	<hr/>
Total net position	<u>809,575</u>	<u>5,112,082</u>
	<hr/>	<hr/>
Total liabilities and net position	<u>\$ 902,413</u>	<u>\$ 255,895,888</u>

(Concluded)



**Rock Island County, Illinois**

Custodial Funds

Combining Statement of Changes in Fiduciary Net Position

Year Ended November 30, 2022

	<u>Circuit Clerk</u>	<u>Circuit Clerk Probation</u>	<u>County Clerk Redemption</u>	<u>County Collector</u>
<b>Additions</b>				
Contributions				
Member contributions	\$ -	\$ -	\$ -	\$ -
Total contributions	-	-	-	-
Net investment earnings				
Investment income	-	88	16,689	223,048
Total Investment earnings	-	88	16,689	223,048
Fee collections for other entities	6,045,252	-	-	-
Tax collections for other entities	-	-	4,311,262	235,042,063
Miscellaneous	-	1,844	960	232,423
Total additions	6,045,252	1,932	4,328,911	235,497,534
<b>Deductions</b>				
Administrative expenses	-	-	169,666	53,850
Payments to other entities	6,045,252	2,272	4,159,245	235,443,684
Total deductions	6,045,252	2,272	4,328,911	235,497,534
Change in net position	-	(340)	-	-
<b>Net Position, Beginning</b>	-	7,665	-	-
<b>Net Position, Ending</b>	<u>\$ -</u>	<u>\$ 7,325</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Emergency Telephone Service</b>	<b>Inheritance Tax</b>	<b>Rock Island County Waste Management Agency</b>	<b>Treasurer</b>	<b>Hope Creek Care Center Patients</b>	<b>TBA</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,400
-	-	-	-	-	22,400
18,923	-	1,631	-	-	1,244
18,923	-	1,631	-	-	1,244
-	-	524,968	-	-	-
2,113,608	-	-	-	-	-
937,074	-	-	-	-	-
3,069,605	-	526,599	-	-	23,644
-	-	-	-	-	-
3,087,401	-	405,513	-	-	22,400
3,087,401	-	405,513	-	-	22,400
(17,796)	-	121,086	-	-	1,244
2,110,784	-	103,769	-	8,281	105,285
\$ 2,092,988	\$ -	\$ 224,855	\$ -	\$ 8,281	\$ 106,529

(Continued)

**Rock Island County, Illinois**

Custodial Funds

Combining Statement of Changes in Fiduciary Net Position

Year Ended November 30, 2022

	<b>Township Bridge</b>	<b>Township Motor Fuel Tax</b>	<b>Prisoner Welfare</b>	<b>QC Bomb Squad Trust</b>
<b>Additions</b>				
Contributions				
Member contributions	\$ -	\$ -	\$ -	\$ -
Total contributions	-	-	-	-
Net investment earnings				
Investment income	225	26,923	68	20
Total Investment earnings	225	26,923	68	20
Fee collections for other entities	-	-	-	-
Tax collections for other entities	-	796,758	-	-
Miscellaneous	-	416,369	139,196	5,000
Total additions	225	1,240,050	139,264	5,020
<b>Deductions</b>				
Administrative expenses	-	-	-	-
Payments to other entities	-	1,570,330	121,582	-
Total deductions	-	1,570,330	121,582	-
Change in net position	225	(330,280)	17,682	5,020
<b>Net Position, Beginning</b>	184,722	1,487,358	394,758	17,237
<b>Net Position, Ending</b>	<u>\$ 184,947</u>	<u>\$ 1,157,078</u>	<u>\$ 412,440</u>	<u>\$ 22,257</u>

Sheriff Foreclosure Sale	DUI	Youth Education/SAFE	Honor Guard	Sheriff Integrity Task Force	Evidence Savings
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	567	13	-	-	3
-	567	13	-	-	3
-	18,636	777	-	-	-
-	-	-	-	-	-
2,479,741	-	-	-	-	-
2,479,741	19,203	790	-	-	3
-	-	-	-	-	-
2,479,741	5,191	968	-	-	-
2,479,741	5,191	968	-	-	-
-	14,012	(178)	-	-	3
-	35,387	1,622	203	1,308	33,450
\$ -	\$ 49,399	\$ 1,444	\$ 203	\$ 1,308	\$ 33,453

(Continued)

**Rock Island County, Illinois**

## Custodial Funds

## Combining Statement of Changes in Fiduciary Net Position

Year Ended November 30, 2022

	<b>IL P25 Communication</b>	<b>Total Custodial Funds</b>
<b>Additions</b>		
Contributions		
Member contributions	\$ 201,995	\$ 224,395
Total contributions	201,995	224,395
Net investment earnings		
Investment income	1,081	290,523
Total Investment earnings	1,081	290,523
Fee collections for other entities	-	6,589,633
Tax collections for other entities	-	242,263,691
Miscellaneous	-	4,212,607
Total additions	203,076	253,580,849
<b>Deductions</b>		
Administrative expenses	-	223,516
Payments to other entities	1,299,415	254,642,994
Total deductions	1,299,415	254,866,510
Change in net position	(1,096,339)	(1,285,661)
<b>Net Position, Beginning</b>	1,905,914	6,397,743
<b>Net Position, Ending</b>	\$ 809,575	\$ 5,112,082

(Concluded)

# Rock Island County, Illinois

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Statistical Section

Table of Contents

November 30, 2022

The information in this section is not covered by the Independent Auditors' Report, but is presented as supplement data for the benefit of the readers of the annual comprehensive financial report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to better understand and assess the County's overall financial health.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b>	164
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	169
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	177
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Demographic and Economic Information</b>	181
These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.	
<b>Operating Information</b>	183
These schedules contain information about the County's service and resources to help the reader understand how the County's financial information relates to the services the Government provides and the activities it performs.	

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

**Rock Island County, Illinois**

Net Position by Component  
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Governmental Activities</b>										
Net investment in capital assets	\$ 49,878,511	\$ 43,740,833	\$ 44,153,924	\$ 54,351,947	\$ 51,424,070	\$ 56,228,619	\$ 56,038,605	\$ 56,092,370	\$ 55,295,528	\$ 55,811,412
Restricted for:										
Capital improvements	16,346,888	13,314,558	10,116,234	6,857,155	7,277,617	5,897,285	6,706,113	6,309,563	6,003,424	5,767,453
Collector's tax fees, sale and error refunds	176,110	140,459	185,684	180,395	177,667	169,171	173,873	159,215	162,749	154,674
Document storage	2,800,535	2,166,841	1,890,344	1,731,933	1,824,521	2,509,264	2,621,506	2,639,218	2,531,334	2,685,955
Working cash	556,260	549,361	547,396	543,415	533,634	526,233	524,878	523,517	522,607	521,449
GIS	62,397	90,863	65,991	65,948	131,430	148,228	149,053	154,847	191,100	243,673
Judicial	2,379,737	2,181,036	4,023,122	1,903,678	1,756,882	1,689,637	1,629,470	1,554,261	1,541,443	1,682,374
Parks and recreation	4,948,188	4,039,692	4,441,916	6,543,841	8,201,119	3,569,514	3,213,119	2,653,597	2,612,591	2,292,541
Public health	5,085,800	4,595,575	1,379,161	3,292,859	2,932,424	2,843,577	2,314,021	1,245,061	2,319,436	3,407,011
Public safety	10,127,109	625,305	135,047	104,633	86,833	83,715	104,915	902,089	109,588	105,763
Liability insurance	1,086,573	5,506,003	-	1,255,207	2,584,913	-	-	-	595,970	12,042
IMRF/FICA	27,922,762	-	2,017,460	-	-	-	-	-	862,412	422,814
Unrestricted	(19,035,308)	(18,955,530)	(40,146,609)	(44,781,774)	(42,438,809)	(18,107,142)	(14,923,489)	(15,438,845)	(258,466)	2,600,835
 Total governmental activities net position	 \$ 102,335,562	 \$ 57,994,996	 \$ 28,809,670	 \$ 32,049,237	 \$ 34,492,301	 \$ 55,558,101	 \$ 58,552,064	 \$ 56,794,893	 \$ 72,489,716	 \$ 75,707,996

**Rock Island County, Illinois**Changes in Net Position  
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Expenses</b>										
Governmental activities:										
General government	\$ 14,276,195	\$ 19,913,356	\$ 25,525,199	\$ 26,608,902	\$ 22,011,339	\$ 18,733,416	\$ 17,849,679	\$ 23,640,666	\$ 15,020,507	\$ 14,211,912
Public safety	5,915,879	5,598,505	8,387,454	10,526,369	10,647,234	10,718,972	9,936,891	7,824,986	8,822,100	8,526,408
Corrections	4,929,796	4,331,561	4,451,271	4,041,078	3,893,671	4,944,904	4,839,517	4,953,932	4,894,231	4,882,400
Judiciary and legal	8,915,067	6,004,087	7,458,988	8,871,435	9,682,446	9,401,008	9,278,027	8,163,305	8,865,436	8,818,638
Transportation and public works	5,871,763	5,880,959	5,971,291	5,577,852	5,062,461	4,482,156	4,630,884	5,457,263	7,963,156	5,201,442
Social services	8,210,034	7,919,131	21,702,414	24,901,369	26,940,680	27,706,757	28,442,320	26,928,225	27,670,302	28,668,004
Culture and recreation	6,190,253	6,386,005	6,411,295	6,552,129	6,491,398	5,849,016	5,183,351	4,530,496	5,308,707	4,803,366
Interest and fiscal charges	1,289,685	1,644,359	1,587,477	1,470,380	1,741,695	1,719,464	1,983,643	965,378	1,479,172	983,576
Total governmental activities expenses	55,598,672	57,677,963	81,495,389	88,549,514	86,470,924	83,555,693	82,144,312	82,464,251	80,023,611	76,095,746
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	5,325,349	6,582,276	6,179,686	5,926,751	5,995,291	5,822,442	5,748,019	5,474,740	5,098,498	5,143,428
Judiciary and legal	3,287,747	2,190,981	1,919,859	2,799,369	2,612,587	2,699,631	2,663,518	2,855,475	2,694,147	2,851,047
Social services	368,378	482,737	8,463,228	11,146,102	10,243,680	12,519,870	15,854,091	14,792,932	13,631,237	16,422,585
Other	5,304,162	5,031,134	4,074,268	5,467,647	5,156,131	4,981,596	4,961,583	4,886,801	5,192,470	5,082,625
Operating grants and contributions	11,543,479	15,035,277	16,246,321	11,857,761	10,840,889	11,826,660	13,367,019	12,798,057	13,847,910	13,000,156
Capital grants and contributions	5,515,187	1,565,828	1,565,828	-	278,414	67,150	109,540	46,970	59,552	394,893
Total governmental activities program revenues	31,344,302	30,888,233	38,449,190	37,197,630	35,126,992	37,917,349	42,703,770	40,854,975	40,523,814	42,894,734
Net (expense)/revenue	(24,254,370)	(26,789,730)	(43,046,199)	(51,351,884)	(51,343,932)	(45,638,344)	(39,440,542)	(41,609,276)	(39,499,797)	(33,201,012)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
Taxes:										
Property taxes	40,294,908	40,200,582	39,670,332	36,894,829	33,662,105	31,792,117	30,437,035	25,836,301	24,732,827	21,830,000
Hotel/motel taxes	255,354	233,232	99,895	277,792	293,690	290,892	287,845	287,532	235,094	264,705
Sales and use taxes	7,602,920	6,991,165	5,275,670	5,177,306	5,196,644	4,811,493	5,230,609	5,143,355	4,915,542	4,542,277
Intergovernmental - unrestricted:										
Replacement taxes	9,386,487	4,331,003	2,467,085	2,760,395	2,220,315	2,742,286	2,312,675	2,309,983	2,447,607	2,567,408
Income taxes	2,759,186	2,331,758	1,923,114	1,883,652	1,694,772	1,625,455	1,722,697	1,883,018	1,694,378	1,665,912
American Rescue Plan Act	6,296,547	-	-	-	-	-	-	-	-	-
Other intergovernmental	82,605	704,773	1,065,755	174,424	561,402	392,306	451,124	127,819	165,672	95,216
Investment income	1,141,252	219,935	343,813	874,068	822,194	323,276	131,151	95,221	92,718	88,643
Gain on disposal of capital assets	-	-	-	-	-	-	-	15,454	-	61,830
Miscellaneous	775,677	962,608	757,479	866,354	744,850	666,556	624,578	447,037	1,997,679	252,082
Special items, loss on sale of Hope Creek Care Center	-	-	(11,846,511)	-	-	-	-	-	-	-
Total governmental activities general revenues and other	68,594,936	55,975,056	39,756,632	48,908,820	45,195,972	42,644,381	41,197,714	36,145,720	36,281,517	31,368,073
Change in net position	\$ 44,340,566	\$ 29,185,326	\$ (3,289,567)	\$ (2,443,064)	\$ (6,147,960)	\$ (2,993,963)	\$ 1,757,172	\$ (5,463,556)	\$ (3,218,280)	\$ (1,832,939)



**Rock Island County, Illinois**

Fund Balances, Governmental Funds

Last Ten Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>General Fund</b>										
Nonspendable	\$ 2,650,548	\$ 2,302,666	\$ 2,287,819	\$ 1,625,211	\$ 952,143	\$ 223,648	\$ 677,645	\$ 655,685	\$ 637,142	\$ 733,088
Restricted	556,260	549,361	547,396	543,415	533,634	526,233	531,531	529,335	527,713	525,580
Unassigned	<u>27,202,187</u>	<u>14,632,706</u>	<u>5,705,970</u>	<u>3,927,451</u>	<u>1,590,637</u>	<u>1,772,483</u>	<u>1,417,816</u>	<u>2,971,136</u>	<u>3,211,179</u>	<u>3,330,268</u>
Total general fund	<u>30,408,995</u>	<u>17,484,733</u>	<u>8,541,185</u>	<u>6,096,077</u>	<u>3,076,414</u>	<u>2,522,364</u>	<u>2,626,992</u>	<u>4,156,156</u>	<u>4,376,034</u>	<u>4,588,936</u>
<b>All Other Governmental Funds</b>										
Nonspendable	508,105	1,982,979	12,263	19,565	38,261	23,761	17,850	18,728	17,332	16,221
Restricted	49,916,436	39,441,066	33,660,393	30,092,142	30,484,132	24,651,193	21,630,064	19,020,696	18,743,077	18,432,075
Assigned	-	-	-	-	-	-	-	-	4,727	3,663
Unassigned	<u>(4,079,304)</u>	<u>(6,091,415)</u>	<u>(7,232,490)</u>	<u>(6,237,797)</u>	<u>(4,487,855)</u>	<u>(2,805,246)</u>	<u>(1,110,798)</u>	<u>(542,214)</u>	<u>(200,027)</u>	<u>(327,869)</u>
Total all other governmental funds	<u>46,345,237</u>	<u>35,332,630</u>	<u>26,440,166</u>	<u>23,873,910</u>	<u>26,034,538</u>	<u>21,869,708</u>	<u>20,537,116</u>	<u>18,497,210</u>	<u>18,565,109</u>	<u>18,124,090</u>
Total all governmental funds	<u>\$ 76,754,232</u>	<u>\$ 52,817,363</u>	<u>\$ 34,981,351</u>	<u>\$ 29,969,987</u>	<u>\$ 29,110,952</u>	<u>\$ 24,392,072</u>	<u>\$ 23,164,108</u>	<u>\$ 22,653,366</u>	<u>\$ 22,941,143</u>	<u>\$ 22,713,026</u>

**Rock Island County, Illinois**

Changes in Fund Balances - Governmental Funds  
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Revenues</b>										
Fees	\$ 12,563,360	\$ 11,752,794	\$ 18,935,655	\$ 22,231,437	\$ 22,312,139	\$ 24,110,010	\$ 25,795,835	\$ 26,105,500	\$ 26,463,440	\$ 27,283,118
Property taxes	40,294,908	40,200,582	39,670,332	36,894,829	33,662,105	31,792,117	30,437,034	25,836,301	24,732,827	21,830,000
Intergovernmental	41,864,605	31,283,997	28,582,826	22,614,433	21,667,971	22,317,636	23,395,096	22,917,241	21,256,496	20,576,882
Investment income	1,091,047	200,681	304,999	695,671	527,480	206,518	93,524	84,765	84,357	79,956
Miscellaneous	2,376,619	1,003,012	923,889	1,097,325	1,015,093	963,680	1,029,588	889,023	2,388,757	1,082,020
Total revenues	98,190,539	84,441,066	88,417,701	83,533,695	79,184,788	79,389,961	80,751,077	75,832,830	74,925,877	70,851,976
<b>Expenditures</b>										
General government	21,371,264	20,422,831	23,235,852	21,961,112	20,722,112	16,348,983	18,974,149	13,915,816	13,515,566	12,912,548
Public safety and corrections	12,131,697	11,515,971	11,753,383	11,382,054	11,245,601	12,288,398	12,529,593	12,866,362	12,277,952	12,241,940
Judiciary and legal	9,024,986	7,810,267	7,630,982	7,931,650	8,220,661	8,320,995	8,215,116	8,459,320	8,456,529	8,572,973
Culture and recreation	5,777,749	5,398,428	5,428,527	5,708,255	5,656,553	5,091,165	4,420,762	4,196,679	4,591,630	4,107,709
Transportation and public works	4,009,078	3,953,194	4,155,031	3,866,587	3,399,907	3,156,976	3,427,538	4,282,153	5,560,272	3,757,138
Social services	9,120,986	11,298,228	22,094,915	22,734,908	23,812,736	25,327,755	26,102,672	27,187,043	24,281,720	25,440,678
Debt service:										
Principal	1,925,000	1,840,000	1,855,000	2,480,000	1,960,000	2,295,000	2,250,000	2,150,000	3,060,000	1,540,000
Interest	1,685,710	1,865,077	1,842,365	1,724,815	2,090,374	1,949,053	1,640,220	957,693	1,476,895	701,280
Bond issue costs	-	-	-	-	113,915	-	297,822	-	-	144,014
Expenditures in capital outlay not capitalized	301,477	119,123	154,124	-	86,401	(4,553)	71,248	674,605	129,610	154,544
Capitalized capital outlay	8,947,127	2,448,239	5,434,859	5,025,746	1,618,671	3,436,920	2,656,356	1,480,033	1,854,135	998,069
Total expenditures	74,295,074	66,671,358	83,585,038	82,815,127	78,926,931	78,210,692	80,585,476	76,169,704	75,204,309	70,570,893
Excess (deficiency) of revenues over expenditur	23,895,465	17,769,708	4,832,663	718,568	257,857	1,179,269	165,601	(336,874)	(278,432)	281,083
<b>Other Financing Sources (Uses)</b>										
Transfers in	6,910,516	8,447,897	7,988,197	4,111,675	3,213,148	3,004,910	2,665,882	4,741,187	2,550,531	2,023,127
Transfers out	(6,880,538)	(8,417,919)	(7,958,219)	(4,081,697)	(3,183,170)	(2,974,932)	(2,635,904)	(4,708,211)	(2,517,555)	(1,993,149)
Issuance of debt	-	-	-	-	4,280,000	-	12,230,000	-	-	9,325,000
Payment to refunded bond escrow agent	-	-	(3,905,000)	-	-	-	(12,860,639)	-	-	(9,455,400)
Bond premiums/discounts	-	-	-	-	141,266	-	902,628	-	-	274,414
Proceeds from sale of capital assets	11,426	36,326	4,003,723	110,489	9,779	18,717	43,174	16,121	473,573	61,830
Total other financing sources (uses)	41,404	66,304	128,701	140,467	4,461,023	48,695	345,141	49,097	506,549	235,822
Net change in fund balances	23,936,869	17,836,012	4,961,364	859,035	4,718,880	1,227,964	510,742	(287,777)	228,117	516,905
Fund balance, beginning of year	52,817,363	34,981,351	30,019,987	29,110,952	24,392,072	23,164,108	22,653,366	22,941,143	22,713,026	22,196,121
Fund balance, end of year	\$ 76,754,232	\$ 52,817,363	\$ 34,981,351	\$ 29,969,987	\$ 29,110,952	\$ 24,392,072	\$ 23,164,108	\$ 22,653,366	\$ 22,941,143	\$ 22,713,026
Debt service as a percentage of noncapital expenditures	5.53%	5.77%	4.73%	5.41%	5.24%	5.68%	4.99%	4.16%	6.19%	3.22%

**Rock Island County, Illinois**

Program Revenues by Function/Program  
Last Ten Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Governmental Activities</b>										
General government	\$ 5,759,984	\$ 7,937,634	\$ 7,418,986	\$ 5,989,489	\$ 6,012,585	\$ 5,922,080	\$ 5,795,887	\$ 5,484,160	\$ 5,151,043	\$ 5,624,842
Public safety	3,449,152	1,931,864	1,945,521	2,165,657	2,021,545	1,927,234	2,299,241	2,130,497	2,740,603	2,074,541
Corrections	14,495	2,675,186	2,293,992	1,743,107	1,699,751	1,663,632	1,728,988	1,932,739	1,921,302	1,971,852
Judiciary and legal	6,280,508	2,485,816	2,115,446	2,970,056	2,763,075	2,843,211	2,876,558	2,983,079	2,859,863	3,117,385
Transportation and public works	5,515,956	5,100,580	5,034,237	2,371,293	1,877,677	1,809,159	3,137,384	2,794,058	3,174,517	2,940,242
Social services	5,760,785	8,291,045	17,487,984	18,815,970	17,454,699	20,552,187	24,023,186	22,821,774	21,930,665	24,862,657
Culture and recreation	4,563,422	2,466,108	2,153,024	3,142,058	3,297,660	3,199,846	2,842,526	2,708,668	2,745,821	2,303,215
Total governmental activities	<u>31,344,302</u>	<u>30,888,233</u>	<u>38,449,190</u>	<u>37,197,630</u>	<u>35,126,992</u>	<u>37,917,349</u>	<u>42,703,770</u>	<u>40,854,975</u>	<u>40,523,814</u>	<u>42,894,734</u>
<b>Component Unit</b>										
Tri-County Consortium	<u>2,134,014</u>	<u>2,248,914</u>	<u>3,142,687</u>	<u>2,700,704</u>	<u>2,262,657</u>	<u>2,862,930</u>	<u>2,671,364</u>	<u>2,388,515</u>	<u>1,968,630</u>	<u>2,463,917</u>
Total government	<u>\$ 33,478,316</u>	<u>\$ 33,137,147</u>	<u>\$ 41,591,877</u>	<u>\$ 39,898,334</u>	<u>\$ 37,389,649</u>	<u>\$ 40,780,279</u>	<u>\$ 45,375,134</u>	<u>\$ 43,243,490</u>	<u>\$ 42,492,444</u>	<u>\$ 45,358,651</u>

## Rock Island County, Illinois

Tax Revenue by Source - Governmental Funds  
Last Ten Fiscal Years

Fiscal Year	Property Taxes	Replacement Taxes	Sales and Use Taxes	Income Taxes	Other Taxes	Total
2022	\$ 40,294,908	\$ 9,386,487	\$ 7,602,920	\$ 2,759,186	\$ 255,354	\$ 60,298,855
2021	40,200,582	4,331,003	6,991,165	2,331,758	938,005	54,792,513
2020	39,670,332	2,467,085	5,275,670	1,923,114	1,165,650	50,501,851
2019	36,894,829	2,760,395	5,177,306	1,883,652	452,216	47,168,398
2018	33,662,105	2,220,315	5,196,269	1,694,772	856,305	43,629,766
2017	31,792,117	2,742,286	4,811,493	1,625,455	683,198	41,654,549
2016	30,437,035	2,312,675	5,230,609	1,722,697	738,969	40,441,985
2015	25,836,301	2,309,983	5,143,355	1,883,018	415,351	35,588,008
2014	24,732,827	2,447,607	4,915,542	1,694,378	165,672	33,956,026
2013	21,830,000	2,377,514	4,544,596	1,889,108	211,570	30,852,788

## Rock Island County, Illinois

Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Levy Years

Fiscal Year	Real Property		Railroad Property		Total		Ratio of Equalized Net To Assessed Value	Tax Increment Financing District Values	Total Direct Tax Rate
	Equalized Net Assessed Value	Estimated Assessed Value	Equalized Net Assessed Value	Estimated Assessed Value	Equalized Net Assessed Value	Estimated Assessed Value			
2022	\$ 2,775,460,040	\$ 8,392,690,168	\$ 21,913,584	\$ 65,747,327	\$ 2,797,373,624	\$ 8,458,437,495	33.3	\$ 191,373,624	1.3051
2021	2,706,861,953	8,120,585,859	19,460,135	58,386,244	2,726,322,088	8,178,972,103	33.3	217,843,901	1.3042
2020	2,683,669,177	8,102,702,931	16,872,620	50,622,922	2,700,541,797	8,153,325,853	33.3	209,279,983	1.3296
2016	2,644,964,342	7,935,686,595	15,315,054	45,949,757	2,660,279,396	7,981,636,352	33.3	199,630,087	1.2400
2015	2,613,944,687	7,842,618,322	14,575,567	43,731,074	2,628,520,254	7,886,349,396	33.3	190,951,511	1.1200
2014	2,461,781,978	7,386,084,542	12,933,529	38,803,657	2,474,715,507	7,424,888,199	33.3	196,779,243	1.1220
2013	2,382,132,179	7,147,111,248	11,468,736	34,409,649	2,393,600,915	7,181,520,897	33.3	187,760,135	1.1250
2012	2,350,460,958	7,052,088,083	11,574,135	34,725,878	2,362,035,093	7,086,813,961	33.3	178,253,847	0.9406
2011	2,348,019,552	7,044,763,132	10,624,126	31,875,566	2,358,643,678	7,076,638,698	33.3	176,188,912	0.9036
2010	2,371,579,526	7,115,450,123	9,365,973	28,100,729	2,380,945,499	7,143,550,852	33.3	180,298,543	0.7898

**Sources:** County Assessor and County Clerk Records

**Rock Island County, Illinois**Principal Property Taxpayers  
Current Year and Nine Years Ago**2022**

<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Taxable Assessed Value</b>
Exelon Generation	\$ 226,500,100	1	8.10%
Deere & Co.	59,635,170	2	2.13%
DNC Gaming & Entertainment/Jumers Casino	21,228,555	3	0.76%
Metropolitan Airport Authority	15,761,619	4	0.56%
Modern Woodman of America	10,213,772	5	0.37%
First Financial Group LLC	9,104,623	6	0.33%
Iowa Illinois Gas and Electric	6,043,288	7	0.22%
Macerich Southpark Mall	6,783,189	8	0.24%
Financial District Property	6,103,995	9	0.22%
GTI Rock Island Partners	5,827,063	10	0.21%
2022 Total	<u>\$ 367,201,374</u>		<u>13.13%</u>

**2013**

<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percentage of Total Taxable Assessed Value</b>
Commonwealth Edison	\$ 155,000,000	1	6.51%
Deere & Co.	29,382,059	2	1.23%
DNC Gaming & Entertainment/Jumers Casino	21,956,462	3	0.92%
SDG Macerich Property/Southpark Mall	12,415,425	4	0.52%
Modern Woodmen of America	8,293,405	5	0.35%
Financial District-Kone	5,362,961	6	0.23%
FED EX Freight	5,025,042	7	0.21%
Walmart-Silvis	4,895,401	8	0.21%
PFG Thoms Proestler Co.	4,631,691	9	0.19%
Geneva Management Service/Park Vista Senior Living	4,573,771	10	0.19%
2013 Total	<u>\$ 251,536,217</u>		<u>10.56%</u>

Total Taxable Value 2022: 2,797,373,624

Total Taxable Value 2013: 2,380,945,499

**Sources:** County Assessor

## Rock Island County, Illinois

### Property Tax Levies and Collections

Last Ten Tax Years

Tax Levy Year	Fiscal Year	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)	Delinquent Tax As Percentage of Current Levy
2021	2022	\$ 36,508,523	\$ 35,909,693	98.36%	\$ 59,007	\$ 35,968,700	98.52%	159,356	0.44%
2020	2021	35,556,693	35,660,462	100.29%	38,165	35,698,627	100.40%	549,231	1.54%
2019	2020	35,906,404	35,516,899	98.92%	9,228	35,526,127	98.94%	61,497	0.17%
2018	2019	32,971,120	33,070,551	100.30%	9,276	33,079,827	100.33%	80,171	0.24%
2017	2018	29,417,006	29,580,010	100.55%	12,452	29,592,462	100.60%	90,491	0.31%
2016	2017	27,736,234	28,031,558	101.06%	3,412	28,034,970	101.08%	67,107	0.24%
2015	2016	26,890,778	26,945,784	100.20%	15,775	26,961,559	100.26%	74,973	0.28%
2014	2015	22,194,099	22,365,660	100.77%	10,371	22,376,031	100.82%	49,734	0.22%
2013	2014	21,291,544	21,558,810	101.26%	16,885	21,575,695	101.33%	49,113	0.23%
2012	2013	18,781,290	18,873,442	100.49%	10,909	18,884,351	100.55%	26,415	0.14%

**Sources:** 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

(Amounts Expressed in Thousands)

	<b>Rock Island</b>	<b>Moline</b>	<b>East Moline</b>		<b>Silvis</b>		<b>Milan</b>
	<b>Rock Island</b>	<b>Moline</b>	<b>East Moline</b>	<b>UTHS</b>	<b>Silvis</b>	<b>UTHS</b>	<b>Rock Island</b>
2021-22:							
City	2.74790	1.94370	2.25670	2.25670	1.61560	1.61560	1.75140
Black Hawk College	0.56200	0.56200	0.56200	0.56200	0.56200	0.56200	0.56200
School District	5.37310	5.01810	4.17080	1.86060	3.73630	1.86060	5.37310
Forest Preserve	0.13180	0.13180	0.13180	0.13180	0.13180	0.13180	0.13180
County	1.30510	1.30510	1.30510	1.30510	1.30510	1.30510	1.30510
Total levy	10.11990	8.96070	8.42640	6.11620	7.35080	5.47510	9.12340
Ratio of County to totals	0.12896	0.14565	0.15488	0.21338	0.17755	0.23837	0.14305
2020-21:							
City	2.75900	2.01770	2.29480	2.29480	1.61630	1.61630	1.71680
Black Hawk College	0.56820	0.56820	0.56820	0.56820	0.56820	0.56820	0.56820
School District	5.41360	5.04100	4.19490	1.88270	3.78360	1.88270	5.41360
Forest Preserve	0.13130	0.13130	0.13130	0.13130	0.13310	0.13130	0.13130
County	1.30420	1.30420	1.30420	1.30420	1.30420	1.30420	1.30420
Total levy	10.17630	9.06240	8.49340	6.18120	7.40540	5.50270	9.13410
Ratio of County to totals	0.12816	0.14391	0.15355	0.21099	0.17611	0.23701	0.14278
2019-20:							
City	2.74970	2.05540	2.30500	2.30500	1.62390	1.62390	1.74790
Black Hawk College	0.57140	0.57140	0.57140	0.57140	0.57140	0.57140	0.57140
School District	5.38970	5.04380	4.23810	1.88990	3.82930	1.88990	5.38970
Forest Preserve	0.13060	0.13060	0.13060	0.13060	0.13060	0.13060	0.13060
County	1.32960	1.32960	1.32960	1.32960	1.32960	1.32960	1.32960
Total levy	10.17100	9.13080	8.57470	6.22650	7.48480	5.54540	9.16920
Ratio of County to totals	0.13072	0.14562	0.15506	0.21354	0.17764	0.23977	0.14501
2018-19:							
City	2.65700	2.06020	2.31680	2.31680	1.59840	1.59840	1.71000
Black Hawk College	0.56320	0.56320	0.56320	0.56320	0.56320	0.56320	0.56320
School District	5.37320	5.03180	4.24500	1.88920	3.90820	1.88920	5.37320
Forest Preserve	0.12740	0.12740	0.12740	0.12740	0.12740	0.12740	0.12740
County	1.24000	1.24000	1.24000	1.24000	1.24000	1.24000	1.24000
Total levy	9.96080	9.02260	8.49240	6.13660	7.43720	5.41820	9.01380
Ratio of County to totals	0.12449	0.13743	0.14601	0.20207	0.16673	0.22886	0.13757

(Continued)



## Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

(Amounts Expressed in Thousands)

	<b>Rock Island</b>	<b>Moline</b>	<b>East Moline</b>		<b>Silvis</b>		<b>Milan</b>
	<b>Rock Island</b>	<b>Moline</b>	<b>East Moline</b>	<b>UTHS</b>	<b>Silvis</b>	<b>UTHS</b>	<b>Rock Island</b>
2017-18:							
City	2.60380	2.07420	2.25560	2.25560	1.61660	1.61660	1.15220
Black Hawk College	0.56760	0.56760	0.56760	0.56760	0.56760	0.56760	0.56760
School District	5.33980	5.10940	4.25160	1.88340	4.07300	1.88340	5.33980
Forest Preserve	0.12360	0.12360	0.12360	0.12360	0.12360	0.12360	0.12360
County	1.12000	1.12000	1.12000	1.12000	1.12000	1.12000	1.12000
Total levy	9.75480	8.99480	8.31840	5.95020	7.50080	5.31120	8.30320
Ratio of County to totals	0.11482	0.12452	0.13464	0.18823	0.14932	0.21088	0.13489
2016-17:							
City	2.38820	2.08540	2.19360	2.19360	1.61700	1.61700	0.99840
Black Hawk College	0.57180	0.57180	0.57180	0.57180	0.57180	0.57180	0.57180
School District	5.37820	5.14980	4.26520	1.88480	4.11960	1.88480	5.37820
Forest Preserve	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460
County	1.12200	1.12200	1.12200	1.12200	1.12200	1.12200	1.12200
Total levy	9.58480	9.05360	8.27720	5.89680	7.55500	5.32020	8.19500
Ratio of County to totals	0.11706	0.12393	0.13555	0.19027	0.14851	0.21089	0.13691
2015-16:							
City	2.40020	2.07820	2.18260	2.18260	1.70240	1.70240	1.00420
Black Hawk College	0.55980	0.55980	0.55980	0.55980	0.55980	0.55980	0.55980
School District	5.46100	5.15940	4.15500	1.93380	4.16340	1.93380	5.46100
Forest Preserve	0.12300	0.12300	0.12300	0.12300	0.12300	0.12300	0.12300
County	1.12500	1.12500	1.12500	1.12500	1.12500	1.12500	1.12500
Total levy	9.66900	9.04540	8.14540	5.92420	7.67360	5.44400	8.27300
Ratio of County to totals	0.11635	0.12437	0.13811	0.18990	0.14661	0.20665	0.13598
2014-15:							
City	2.38520	2.06380	2.15500	2.15500	1.69500	1.69500	1.01900
Black Hawk College	0.54850	0.54850	0.54850	0.54850	0.54850	0.54850	0.54850
School District	5.29820	5.11200	3.93340	1.88020	3.93420	1.88020	5.29820
Forest Preserve	0.11900	0.11900	0.11900	0.11900	0.11900	0.11900	0.11900
County	0.94060	0.94060	0.94060	0.94060	0.94060	0.94060	0.94060
Total levy	9.29150	8.78390	7.69650	5.64330	7.23730	5.18330	7.92530
Ratio of County to totals	0.10123	0.10708	0.12221	0.16668	0.12997	0.18147	0.11868

(Continued)

## Rock Island County, Illinois

### Direct and Overlapping Property Tax Rates

Last Ten Years

(Amounts Expressed in Thousands)

	<b>Rock Island</b>	<b>Moline</b>	<b>East Moline</b>		<b>Silvis</b>		<b>Milan</b>
	<b>Rock Island</b>	<b>Moline</b>	<b>East Moline</b>	<b>UTHS</b>	<b>Silvis</b>	<b>UTHS</b>	<b>Rock Island</b>
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

### 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

(Continued)

**Rock Island County, Illinois****Direct and Overlapping Property Tax Rates**

Last Ten Years

(Amounts Expressed in Thousands)

	Fiscal Year				
	2013	2014	2015	2016	2017
County Direct Rates:					
Corporate	0.25000	0.25000	0.24920	0.25000	0.24920
Public Building Commission	0.06280	0.06480	0.06060	0.09900	0.10860
IMRF	0.11780	0.14020	0.15240	0.21500	0.13500
County Highway	0.04480	0.05360	0.05640	0.06260	0.06360
Bridges	0.00700	0.02140	0.02260	0.02360	0.02380
Mental Health	0.05900	0.06160	0.06980	0.06660	0.06640
Health	0.03000	0.03780	0.05060	0.04980	0.04960
Liability Insurance	0.03800	0.09140	0.09740	0.09640	0.23480
Social Security	0.05380	0.05520	0.05860	0.13460	0.06480
Extension Education	0.00960	0.00960	0.00960	0.00960	0.00920
Veterans Assistance	0.01920	0.01500	0.01500	0.01480	0.01420
Nursing Home	0.09480	0.10000	0.09540	0.10000	0.09980
Child Advocacy	0.00300	0.00300	0.00300	0.00300	0.00300
Total Direct Rates	0.78980	0.90360	0.94060	1.12500	1.12200

	Fiscal Year				
	2018	2019	2020	2021	2022
County Direct Rates:					
Corporate	0.25000	0.25000	0.25000	0.24996	0.25013
Public Building Commission	0.10240	0.13580	0.14710	0.18274	0.18289
IMRF	0.15240	0.19840	0.21690	0.15218	0.15217
County Highway	0.06300	0.07360	0.07600	0.07517	0.07507
Bridges	0.02360	0.02420	0.02500	0.02476	0.02395
Mental Health	0.06460	0.06600	0.06990	0.07024	0.08275
Health	0.04820	0.04840	0.04720	0.04620	0.04482
Liability Insurance	0.23000	0.24440	0.28470	0.31985	0.31851
Social Security	0.06100	0.07460	0.08840	0.05843	0.05864
Extension Education	0.00860	0.00860	0.00850	0.00836	0.00822
Veterans Assistance	0.01340	0.01320	0.01320	0.01319	0.00358
Nursing Home	0.10000	0.10000	0.10000	0.09999	0.10005
Child Advocacy	0.00280	0.00280	0.00270	0.00260	0.00409
Total Direct Rates	1.12000	1.24000	1.32960	1.30366	1.30487

(Concluded)

## Rock Island County, Illinois

Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds (1)	Revenue Bonds (1)	Total Primary Government	Percentage of Personal Income	Per Capita
2022	\$ 11,386,595	\$ 27,495,100	\$ 38,881,695	0.1323%	\$ 274.73
2021	12,806,340	28,240,509	41,046,849	0.1181%	287.22
2020	14,140,091	28,967,476	43,107,567	0.1060%	298.76
2019	19,446,506	29,675,949	49,122,455	0.0912%	346.23
2018	21,177,468	30,679,422	51,856,890	0.0769%	361.43
2017	17,971,607	31,772,696	49,744,303	0.0801%	343.52
2016	19,534,344	32,734,548	52,268,892	0.0761%	361.77
2015	20,171,585	3,549,614	23,721,199	0.1642%	161.41
2014	21,518,475	4,397,420	25,915,895	0.1589%	177.43
2013	23,786,104	5,237,887	29,023,991	0.1403%	196.52

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

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

## Rock Island County, Illinois

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Total County Bonded Debt Outstanding (1)</b>	<b>Total Equalized Net Assessed Value</b>	<b>Percent of Debt to Equalized Net Assessed Value</b>	<b>Estimated Population</b>	<b>Debt Per Capita</b>
2022	\$ 38,881,695	\$ 2,797,373,624	1.38994%	141,527	\$ 274.73
2021	43,107,567	2,726,322,088	1.58116%	142,909	301.64
2020	49,122,455	2,700,541,797	1.81899%	144,287	340.45
2019	51,856,890	2,660,279,396	1.94930%	141,879	365.50
2018	49,744,303	2,628,520,254	1.89248%	143,477	346.71
2017	52,268,892	2,476,357,545	2.11072%	144,808	360.95
2016	23,721,199	2,393,600,915	0.99103%	144,784	163.84
2015	25,915,895	2,362,035,093	1.09719%	146,964	176.34
2014	25,915,895	2,358,643,678	1.09876%	146,063	177.43
2013	29,023,991	2,380,945,499	1.21901%	147,688	196.52

**Rock Island County, Illinois**

## Computation of Direct and Overlapping Debt

As of November 30, 2022

Governmental Unit	Gross Debt **	Percentage of Debt to County *	Amount Applicable To County (1)
<b>Direct Debt</b>			
Rock Island County	\$ 4,655,000	100.00%	\$ 4,655,000
Building Commission ***	26,125,000	100.00%	26,125,000
Rock Island County Forest Preserve ***	5,850,000	100.00%	5,850,000
Total direct debt	<u>36,630,000</u>		<u>36,630,000</u>
<b>Overlapping Debt</b>			
School Districts:			
#29 Hampton	520,000	100.00%	520,000
#30 UTHS	10,515,000	92.45%	9,721,118
#34 Silvis	4,420,000	100.00%	4,420,000
#36 Carbon Cliff	886,000	100.00%	886,000
#37 East Moline	35,320,000	100.00%	35,320,000
#40 Moline	33,420,162	100.00%	33,420,162
#41 Rock Island	31,770,000	100.00%	31,770,000
#100 Riverdale	1,875,000	100.00%	1,875,000
#190 Colona	788,000	11.00%	86,680
#200 Sherrard	13,560,000	31.35%	4,251,060
#223 Orion	8,800,100	8.18%	719,848
#300 Rockridge	5,040,000	98.02%	4,940,208
#404 Mercer County	18,582,000	1.70%	315,894
#503 Black Hawk College	27,185,000	65.02%	17,675,687
Cities and Villages:			
Coal Valley	-	87.92%	-
East Moline	63,137,461	100.00%	63,137,461
Hampton	106,000	100.00%	106,000
Milan	7,235,000	100.00%	7,235,000
Moline	7,971,000	100.00%	7,971,000
Rock Island	68,146,666	100.00%	68,146,666
Silvis	3,140,000	100.00%	3,140,000
Special Districts:			
Illini Hospital (Ambulance)	-	86.69%	-
Metropolitan Airport	11,260,000	100.00%	11,260,000
Coal Valley FPD	60,000	86.30%	51,780
Total overlapping debt	<u>353,737,389</u>		<u>306,969,564</u>
Total direct debt and overlapping debt	<u>\$ 390,367,389</u>		<u>\$ 343,599,564</u>

**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

Last Ten Fiscal Years

#### Legal Debt Margin Calculation for Fiscal Year 2022

Assessed value \$2,797,373,624

Debt limit (2.875% of assessed value) 80,424,492

Debt applicable to limit:

General obligation bonds 10,995,000

Revenue bonds 26,125,000

Total net applicable to limit 37,120,000

Legal debt margin \$ 43,304,492

	2022	2021	2020	2019	2018
Assessed value	\$2,797,373,624	\$2,726,322,088	\$2,700,541,797	\$2,660,279,396	\$2,628,520,254
Debt limit, 2.875% of assessed value	80,424,492	78,381,760	77,640,577	76,483,033	75,569,957
Debt applicable to debt limit:	37,120,000	39,045,000	40,885,000	46,645,000	49,125,000
Legal debt margin	\$ 43,304,492	\$ 39,336,760	\$ 36,755,577	\$ 29,838,033	\$ 26,444,957
Total debt applicable to the limit as a percentage of debt limit	46.16%	49.81%	52.66%	60.99%	65.01%

	2017	2016	2015	2014	2013
Assessed value	\$2,476,357,545	\$2,393,600,915	\$2,362,035,093	\$2,358,643,678	\$2,561,244,042
Debt limit, 2.875% of assessed value	71,195,279	68,816,026	67,908,509	67,811,006	73,635,766
Debt applicable to debt limit:	46,805,000	49,100,000	23,480,000	25,630,000	28,690,000
Legal debt margin	\$ 24,390,279	\$ 19,716,026	\$ 44,428,509	\$ 42,181,006	\$ 44,945,766
Total debt applicable to the limit as a percentage of debt limit	65.74%	71.35%	34.58%	37.80%	38.96%

**Source:** County records

**Note:** As per 50ILCS405/1.10 & 50ILCS20/16.1 any indebtedness of a county with a population less than 1,000,000 inhabitants for building necessary buildings through a Public Building Commission is not limited to the above debt limit rate. Those occurrences of debt issue instead shall not exceed 5% of the total assessed value of taxable property in the county.

## Rock Island County, Illinois

### Demographic and Economic Statistics

Last Ten Calendar Years

Year	Population (1)	Personal Income (Thousands of Dollars) (2)	Per Capita Income (3)	Per Median Age (6)	Unemployment Rate (4)	School Enrollment (5)
2022	141,527	\$ 7,349,695	\$ 51,429	41.10	4.3	22,367
2021	142,909	6,832,874	48,492	40.10	5.6	22,295
2020	144,287	6,485,482	45,711	40.10	9.4	22,947
2019	141,879	6,428,026	44,802	40.00	4.8	21,779
2018	143,477	6,394,033	44,155	41.10	5.2	23,451
2017	144,293	6,034,217	41,677	40.00	5.1	22,183
2016	145,230	5,893,826	40,332	40.00	6.3	23,452
2015	146,284	5,823,296	39,868	40.10	6.4	22,731
2014	147,090	5,718,952	38,956	40.50	7.1	22,707
2013	147,688	6,062,820	41,171	40.50	8.3	22,505

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

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

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

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

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

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

(6) American Community Survey 5 year Estimates



## Rock Island County, Illinois

Primary Employers

Current Year and Nine Years Ago

2022			
Employer	Employees	% of Total Employment	Rank
Rock Island Arsenal	6,399	9.51%	1
Deere & Company	5,200	7.72%	2
Unity Point Health	4,748	7.05%	3
Tyson Fresh Meats	2,400	3.57%	4
XPAC	1,000	1.49%	5
Bally's Quad Cities	550	0.82%	6
PFG TPC Roma Foods	530	0.79%	7
Moline-Coal Valley CUSD 40	501	0.74%	8
Tax Slayer Center	500	0.74%	9
Rock Island County	463	0.69%	10
Rock Island County Employment	67,317		

**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

2013			
Employer	Employees	% of Total Employment	Rank
Rock Island Arsenal	7,900	11.37%	1
Deere & Company	5,800	8.35%	2
Trinity Medical Center	2,692	3.87%	3
Tyson Fresh Meats	2,500	3.60%	4
Group O Companies	1,100	1.58%	5
XPAC	1,000	1.44%	6
Genesis Medical Center-Silvis	970	1.40%	7
Black Hawk College	825	1.19%	8
Rock Island County	702	1.01%	9
Exelon	700	1.01%	10
Rock Island County Employment	69,500		

**Source:** InfoGroup, Reference USA GOV and individual employers

IL Dept of Employment Securities

## Rock Island County, Illinois

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

Function / Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Social service:</b>										
Hope Creek	-	-	-	169.00	212.50	219.50	225.00	203.50	213.00	247.10
Veteran's Administration	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Health Department	45.00	40.50	42.00	42.00	42.50	42.50	44.00	49.00	58.50	58.25
Mental Health	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total social service	48.25	43.25	44.50	213.50	257.50	264.50	271.50	255.00	274.00	308.85
<b>General government:</b>										
General government										
Auditor	4.00	5.00	4.00	4.00	4.00	4.00	3.00	4.00	3.50	3.50
County Board	12.50	12.50	12.50	12.50	12.50	12.50	12.50	6.50	7.00	7.00
County Clerk	11.00	11.00	11.00	11.00	10.00	11.00	11.00	12.00	12.00	11.00
Recorder	6.00	6.00	6.00	6.00	7.00	6.00	6.00	6.00	6.00	7.00
Superintendent of Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer	6.50	6.75	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Assessment Map	6.00	6.00	5.00	6.00	5.00	5.00	5.00	5.00	4.00	4.00
Board of Review	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Information Systems	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00
County Building Maintenance	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.60
Human Resources	2.00	2.00	2.00	2.00	2.00	1.50	4.00	-	-	-
HR/Liability/Civil	7.75	8.25	5.00	5.00	5.00	5.80	4.30	15.80	14.80	15.30
GIS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.00
Document Storage	2.00	2.00	2.00	2.00	2.00	2.00	3.00	1.00	2.50	2.50
Recorder Document	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
County Administration	2.50	4.00	2.00	3.00	3.00	2.00	3.00	3.00	-	-
Purchasing	-	-	-	-	-	-	-	-	-	-
Total general government	75.75	79.00	71.00	73.00	73.00	72.30	75.30	77.30	73.80	75.40
<b>Public safety &amp; corrections:</b>										
Coroner	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Sheriff	131.00	127.00	130.00	128.00	133.00	135.50	128.00	126.00	123.00	128.00
EMA	1.00	2.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Zoning	5.00	4.00	4.00	4.00	4.00	4.00	4.50	4.00	4.00	4.50
Animal Control	13.50	12.00	11.00	12.00	12.00	10.00	11.00	11.50	11.50	12.50
Court Security	19.50	19.50	17.50	18.00	13.00	13.50	15.00	15.50	15.00	16.00
COPS	-	-	-	-	-	-	10.00	11.00	11.00	11.00
Total public safety & corrections	173.00	167.50	166.50	166.00	166.00	166.50	172.00	171.50	168.00	175.50

## Rock Island County, Illinois

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

Function / Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Public works &amp; transportation:</b>										
Highway	15.50	16.50	18.00	17.50	17.50	14.00	15.50	15.67	14.50	9.50
Motor Fuel Tax	1.50	1.50	1.50	1.50	1.50	2.00	4.50	3.33	3.50	7.50
Total public works & transportation	17.00	18.00	19.50	19.00	19.00	16.00	20.00	19.00	18.00	17.00
<b>Judiciary &amp; legal/legislative:</b>										
Circuit Clerk	31.00	30.00	29.00	32.00	32.00	32.50	29.50	33.50	33.50	32.50
Circuit Court	4.50	4.50	4.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
States Attorney	22.25	21.25	23.00	21.50	21.50	21.20	21.20	21.20	20.70	21.20
Court Services	35.00	36.00	35.00	36.00	36.00	35.00	35.00	35.00	34.00	37.00
Ostrom Maintenance	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Public Defender	12.00	10.00	10.00	8.50	9.00	8.00	8.00	8.00	7.00	8.00
Child Support	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	3.00
Courthouse/Justice Center Maintenance	8.00	11.00	12.00	11.00	12.00	10.00	11.00	11.00	11.00	13.00
Total judiciary & legal/legislative	114.25	114.25	115.00	114.00	115.50	112.70	110.70	114.70	112.20	118.70
Total	428.25	422.00	416.50	585.50	631.00	632.00	649.50	637.50	646.00	695.45

**Source:** County year-end payroll report

**Rock Island County, Illinois**

Operating Indicators by Function/Program

Last Ten Fiscal Years

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Public safety and legal services:</b>										
Public defender:										
# of cases closed-felony	880	831	833	703	749	690	752	763	805	945
# of cases closed-misdemeanor/traffic	2,399	2,704	2,424	2,888	2,544	3,081	3,177	2,774	2,890	2,728
# of cases closed-petition to revoke	190	188	173	179	228	217	227	228	243	253
# of cases closed-other	12	8	5	23	35	34	23	30	38	42
# of cases closed-juvenile	179	116	121	165	224	214	254	223	190	231
Sheriff:										
# of civil papers served	3,154	3,786	3,643	4,347	4,094	4,760	6,150	3,679	3,448	4,999
# of jail bookings	4,099	3,778	3,365	6,368	6,493	6,987	7,285	7,412	7,190	8,381
# of traffic citations written	1,842	1,805	1,685	2,781	2,029	3,018	2,733	3,074	2,403	3,398
# of 911 calls(in-coming;out-going; & admn)	63,253	65,305	65,776	45,032	53,543	62,487	61,759	45,239	43,567	43,477
# prisoner days per year	87,567	95,829	91,007	99,853	93,697	97,103	91,798	92,108	95,817	98,564
average daily count	239	262	249	274	257	242	231	232	238	263
Emergency Management Agency										
# of Exercises performed & evaluated	2	3	3	4	5	5	5	3	6	4
# of Activations for severe weather	2	3	3	5	6	4	3	3	2	2
# of Participation in Regional Emergency	-	-	2	1	1	1	-	-	-	-
<b>Judicial:</b>										
Court Administration										
# of Juror Summons Mailed	21,070	10,177	6,740	22,781	16,235	16,778	15,690	15,956	15,924	15,549
# of Juror Summons Returned	5,455	5,008	2,479	8,173	5,827	6,506	5,920	6,376	5,239	5,963
# of Trials conducted	18	10	7	23	36	39	42	49	39	31
State Attorney										
# of felonies filed	957	1,111	1,070	1,154	1,153	1,034	1,051	1,002	1,024	1,098
Circuit clerk:										
# of New Criminal Cases Filed	12,456	16,034	2,010	2,611	2,486	2,514	2,644	2,782	2,774	3,027
# of Criminal Cases Closed	15,535	15,133	1,764	2,293	2,269	2,342	2,485	2,585	2,775	3,105
# of Bonds Processed	4,191	3,814	2,893	5,713	5,523	6,655	7,740	8,204	12,906	14,052
# of DUI Cases Filed	419	763	494	533	513	559	795	794	846	931
# of Traffic Cases Filed	7,702	13,880	13,041	20,055	17,062	18,399	19,093	18,803	18,467	18,925
# of Major Traffic Cases Filed	2,325	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Veteran's assistance:										
# of veterans assisted	3,450	2,046	2,532	3,387	4,079	4,193	4,473	3,593	2,335	1,187
# of cases	2,253	1,787	2,414	1,012	916	968	1,045	978	888	728
value of assistance	55,226	119,714	132,638	130,245	128,693	123,183	138,820	129,883	116,486	110,690
# of claims	823	259	96	138	121	193	230	210	194	247
# of referrals	-	1	17	263	271	137	112	102	42	35
# of med equipment	39	51	41	83	117	77	70	83	143	79
Health Department:										
# of common disease requiring investigation	2,207	2,465	475	573	1,385	1,203	1,177	938	469	336
# of environ health inspections conducted	2,271	1,958	2,049	1,987	2,264	2,680	2,877	2,889	2,658	2,935
# of grants	18	23	24	23	25	23	25	30	29	29

# Rock Island County, Illinois

## Operating Indicators by Function/Program

Last Ten Fiscal Years

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Coroner:</b>										
# of coroner cases in Rock Island County	1,607	1,669	1,826	1,481	1,534	1,270	1,612	1,475	1,462	1,242
# of autopsies held	46	46	42	52	40	55	42	40	41	41
# of inquests no jury	59	71	52	66	60	63	78	73	83	78
# of cremation permits issued	908	929	1,001	758	689	603	687	654	555	604
# of cremation permit fees waived	10	14	16	21	25	18	18	48	49	42
# of Coroner Transport	44	44	38	43	36	49	36	36	41	41
# of County Paid dispositions	5	7	15	11	10	20	18	11	N/A	N/A
# of Funeral Home transport to Autopsy (\$400)	3	2	4	9	4	6	6	4	N/A	N/A
<b>County recreation &amp; culture:</b>										
Forest preserve:										
# of boat launch ramps	4	4	4	4	4	4	4	4	4	4
# of ball diamonds	3	3	3	5	3	5	5	5	5	5
# of forest preserves	6	5	5	5	5	5	5	5	5	5
# of zoos 287.3 acres	1	1	1	1	1	1	1	1	1	1
# of campgrounds	2	2	2	2	2	2	2	2	2	2
# of playgrounds	5	5	5	8	4	4	4	4	8	8
# manmade lakes 167 acres	1	1	1	1	1	1	1	1	1	1
# of golf courses	1	1	1	1	1	1	1	1	1	1
Planning and development, zoning:										
# of building permits issued	965	850	899	1,172	1,174	1,213	1,573	834	792	805
Value of issued permits	44,407,321	62,122,487	40,077,904	30,354,673	39,909,006	28,405,690	24,019,422	20,165,321	24,402,546	17,038,858
# of contractor registrations	114	258	243	246	267	219	286	251	N/A	N/A
Value of contractor registrations	5,700	12,900	12,150	12,300	13,350	10,950	14,300	12,550	N/A	N/A
<b>Transportation &amp; public works:</b>										
Highway:										
# of miles of road state, co, city, township	N/A	1,448	1,447	1,447	1,447	1,447	1,447	1,446	1,446	1,440
# of miles of road paved-concrete & bituminous	N/A	1,266	1,271	1,271	1,270	1,270	1,270	1,270	1,269	1,268
# of miles of road improved-rock & oiled	N/A	176	171	171	171	171	171	171	172	171
# of bridges repaired/replaced	N/A	1	1	1	-	1	-	1	3	-
<b>Governmental services to residents:</b>										
County clerk elections:										
# of elections	2	2	2	1	2	2	2	2	2	2
# of registered voters	84,051	90,239	90,615	89,744	89,251	99,869	100,163	93,058	93,478	91,092
# of votes cast in general election	48,560	14,644	67,337	4,859	51,283	16,952	64,672	17,012	45,527	16,283
% of registered voters cast ballots	57.77%	16.23%	74.31%	5.41%	57.00%	16.97%	64.57%	18.28%	48.70%	18.37%
County clerk:										
# of original birth certificates issued	6,821	7,148	6,105	8,111	7,256	7,652	8,413	7,569	7,637	8,288
# of birth certificate copies issued	1,392	1,416	1,225	1,391	1,244	1,239	1,366	1,108	1,026	1,339
# of original death certificates issued	361	334	336	344	339	399	395	380	462	573
# of death certificate copies issued	171	152	135	180	91	156	113	151	150	204
# of marriage licenses	811	695	623	841	902	942	943	962	1,075	1,000
# of original marriage certificates issued	2,305	2,511	2,611	3,199	2,038	1,944	2,163	2,000	2,140	2,186
# of marriage certificate copies issued	1,153	1,104	1,052	1,145	1,045	1,080	976	930	997	939
# of original civil union certificates issued	-	-	-	2	1	2	2	-	4	8
# of civil union certificate copies issued	-	-	-	1	-	1	-	-	2	6
# of civil union licenses	-	-	-	2	3	1	-	-	3	9

**Rock Island County, Illinois**

## Operating Indicators by Function/Program

Last Ten Fiscal Years

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Recorder:										
# of real estate transactions recorded	20,396	24,236	21,834	19,509	21,353	23,061	21,620	22,450	22,484	28,066
# of discharged service men/women	20	17	9	25	27	20	49	44	50	40
<b>Administration:</b>										
Auditor:										
# of vouchers processed	17,144	15,938	18,460	19,876	20,526	20,424	20,713	20,953	21,392	20,738
Information technology:										
# of network users	689	700	719	775	781	804	701	656	541	487
Treasurer:										
# of tax bills mailed	63,765	62,611	62,660	62,680	62,714	62,790	62,776	63,107	63,150	63,273
# mobile home tax bills	1,551	1,728	1,763	1,515	1,480	1,513	1,298	1,596	1,588	1,648
# of tax distributions made	8	9	8	10	11	11	10	10	10	9
Human resources:										
Payroll checks	17,957	16,785	21,702	23,845	24,821	25,065	25,171	25,264	25,931	26,453
<b>Superintendent of Education:</b>										
Schools within the County:										
Public schools:										
# of elementary schools	36	35	35	35	35	35	35	35	37	40
# of junior high schools	9	12	12	12	12	12	12	12	12	10
# 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)	22,108	22,588	23,420	23,423	23,279	23,615	23,965	24,207	24,224	24,172
Nonpublic schools:										
# of Pre-K to 8 schools	7	7	7	7	7	7	7	7	7	7
# of high schools	4	3	3	3	3	3	3	3	3	3
# of total students	1,582	1,887	2,019	2,067	2,135	2,166	2,218	2,216	2,198	2,290
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
<b>Other:</b>										
# of industrial land parcels	542	547	537	539	543	546	554	561	579	584
# of farming acres	191,902	191,242	191,122	191,792	192,791	193,319	193,257	193,176	193,310	192,987
# of farms	4,302	4,283	4,284	4,261	4,248	4,245	4,243	4,229	4,196	4,173

Source: Various County departments

**Rock Island County, Illinois**Capital Asset Statistics by Function  
Last Ten Fiscal Years

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Social services:</b>										
# of vehicles	21	20	17	31	32	31	30	29	29	27
# of buildings	2	2	2	4	4	4	4	4	3	3
<b>General government:</b>										
# of vehicles	11	12	12	12	12	12	11	12	12	12
# of buildings	2	2	2	2	2	2	2	2	2	2
<b>Public safety / judiciary</b>										
# of patrol cars	79	82	65	78	105	92	87	77	79	78
# of other vehicles	50	33	34	39	37	37	37	36	38	33
# of buildings	8	7	7	7	7	7	7	7	7	7
<b>Public works &amp; transportation</b>										
# of vehicles	30	32	30	38	34	34	31	29	29	30
# of buildings	7	7	7	7	7	7	7	7	7	7
<b>Culture &amp; recreation</b>										
# of acres managed	2,659.5	2,480.3	2,480.3	2,480.3	2,399.1	2,465.3	2,465.4	2,496.9	2,496.9	2,496.9
# of vehicles	46	43	42	43	40	41	38	38	37	33
# of buildings	65	72	71	72	68	62	62	62	59	59