

MINUTES OF THE MEETING
SOUTH ROCK ISLAND TOWNSHIP BOARD MONTHLY AUDIT

STATE OF ILLINOIS
County of Rock Island
Township of South Rock Island

The South Rock Island Township Board met at the Office of the Town Clerk, located at 1019 27th Avenue, Rock Island, Illinois, on September 25, 2017, at 5:00 pm.

Officials Present:

Supervisor Grace Diaz Shirk Trustee Christine Elsberg
Town Clerk Nick Camlin Trustee Frank Skafidas
Trustee Bill Sowards

Official Absent:

Trustee Mark Parr, Jr

Approval of the September Agenda and Minutes of the August meeting:

Skafidas moved, and Elsberg seconded, to approve the Agenda (*Record*). Voice vote. Motion carried.

Elsberg moved, and Sowards seconded, to approve the August 28, 2017, Township Board meeting minutes. Voice vote. Motion carried.

Reports:

Grace Diaz Shirk provided the Supervisor's Report (*Record*). Supervisor Shirk and Assessor Finnie reviewed bids for a new printer in the Assessor's office. They recommended RK Dixon at a cost of \$1,115, and there was consensus amongst the Township Board to move ahead. The Supervisor said it would be on the October agenda for official approval.

Supervisor Shirk stated that there were 142 adults and 58 children who participated in Township Day on September 23, 2017. Extra candy and unclaimed prizes will be used for the Township's Fall Fun Day or Christmas parties.

The Supervisor stated that the Annual Financial Report is compiled but the state website is not ready for submissions.

There will be four employees enrolling in NCPERS for death benefits at a cost of \$16 per month, paid by the employee.

Supervisor Shirk stated that a shred day, in partnership with ARC of the Quad Cities, is scheduled for October 13, 2017, 9:30 am to 11:30 am. A flu clinic, in partnership with the County Health Department is scheduled for October 11, 2017, 9:00 am to 11:00 am. LIHEAP enrollment at the Township Hall, in partnership with Project NOW, is scheduled for October 18, 2017, 9:00 am to 4:00 pm.

Nick Camlin verbally provided the Town Clerk's Report, stating that the Annual Treasurer's Report was filed with the County Clerk on August 29, 2017 (*Record*). The Town Clerk informed the Township Board that review of closed session minutes will occur in October.

Nichole Finnie provided the Assessor's Report (*Record*). The Assessor stated that the Board of Review opened in September has started with only two complaints so far.

The Supervisor provided the August 2017 General/Emergency Assistance Report (*Record*).

The August 2017 Client/Public/Senior Citizen Report was printed on the Agenda.

Treasurer's Report and Town Fund Bills:

The Supervisor provided the Treasurer's Report (*Record*). The Township Board audited the bills and claims (*Record*). Skafidas moved, and Elsberg seconded, to authorize payment of the Town Fund and Relief Fund bills and transfers in the amount of \$34,041.30. Roll call vote. Four votes in favor: Sowards, Skafidas, Elsberg, and Shirk. No votes in opposition. Motion carried.

Unfinished Business:

Elsberg moved, and Skafidas seconded, to approve the four-year audit from Carpentier, Mitchell,

MINUTES OF THE MEETING

Goddard & Co. LLC (*Record*). Voice vote. Motion carried.

Supervisor Shirk discussed changes made to the personnel policy, including probationary period, funeral time-off, and a deleted grandfather clause for vacation. Skafidas suggested reviewing annually with employees. Skafidas moved, and Sowards seconded, to approve the updated personnel policy (*Record*). Roll call vote. Four votes in favor: Sowards, Skafidas, Elsberg, and Shirk. No votes in opposition. Motion carried.

New Business:

Sowards moved, and Elsberg seconded, to authorize the purchase of vouchers for seniors & clients for the Thanksgiving holiday. Voice vote. Motion carried.

Supervisor Shirk moved, and Elsberg seconded, to donate \$250 to the Rock Island-Milan Booster Club for their Rockin' Raffle fundraiser. Roll call vote. Four votes in favor: Skafidas, Elsberg, Sowards, and Shirk. No votes in opposition. Motion carried.

Supervisor Shirk moved, and Elsberg seconded, to donate \$250 to Alleman High School for the Heritage Ball, restricted to use for technology and academic enhancements. Roll call vote. Four votes in favor: Skafidas, Sowards, Elsberg, and Shirk. No votes in opposition. Motion carried.

Public Comments:

Skafidas thanked Supervisor Shirk and the Township staff for organizing Township Day. The Township Board echoed appreciation for wonderful work.

Skafidas stated that the Township Board should revisit training costs associated with meals and extra overnight stays.

Adjournment:

At 5:58 pm Skafidas moved, and Elsberg seconded, to adjourn the meeting. Voice vote. Motion carried.

**AFOREMENTIONED MINUTES OF THE MEETING APPROVED BY THE SOUTH ROCK ISLAND TOWNSHIP BOARD
ON OCTOBER 30, 2017, AND CERTIFIED BY THE TOWN CLERK:**

{Seal}

Nick Camlin, Town Clerk

Date

AGENDA

**South Rock Island Township
Board Meeting
September 25, 2017
5:00 p.m.**

- I. Call to Order/Roll Call**
- II. Pledge of Allegiance**
- III. Supervisor Prayer**
- IV. Approval of Agenda**
- V. Approval of Minutes from August 28, 2017 meeting**
- VI. Reports**
 - A. Supervisor's Report
 - B. Clerk's Report
 - C. Assessor's Report
 - D. General/Emergency Assistance Client Review for August
 - E. Client/Public/Senior Citizen Report
 - 1. Bus Tickets for Public & Clients for August – 15
 - 2. South Rock Island Township Senior Relief Program for September:
Hy-Vee (31) and Aldi (30) – Total of 61
 - 3. Senior Denture Program for August – 0
- VII. Treasurer's Report and Authorization and Transfers of Town Fund and Relief Fund Bills**
- VIII. Unfinished Business**
 - A. Approval of 4-year Audit from Carpentier, Mitchell, Goddard & Co. LLC
 - B. Update personnel policy
- IX. New Business**
 - A. Approval of Thanksgiving vouchers for seniors and clients
 - B. Donations
 - a. RI/ Milan Booster Club
 - b. Alleman High School Heritage Ball
- X. Public Comments**
- XI. Adjournment**



Supervisor Report – September 2017

1. Printer Assessor – Update
2. RI Labor Day Parade – Update
3. SRI Township Day – 50 adult prizes and 8 children. A very special thank you to the staff and friends of the township for a great day. We had approximately 200 people. (About 142 adults and 58 children) All candy and prizes left will be used for Fall Fun and Christmas parties.
4. Furnace Contract - Crawford - Increase built in but trying to increase more.
5. New Door Code – let me know if you want it.
6. Annual Financial Report
7. NCPERS -
8. NO Trespass –
9. Shred Day – October 13th – 9:30 - 11:30 AM
10. Flu clinic – October 11th – 9:00 – 11:00
11. LI Heap – October 18th – 9:00 – 4:00
12. Fall Fun will just do Desk to Desk trick or treating.
13. Nikki Carns
14. Vacation –

**RECEIPT FOR DOCUMENTS FILED WITH THE COUNTY
CLERK PRIOR TO EXTENSION OF TAXES**

TAXING BODY Lo Rock Island Twp

1. _____ **Budget Appropriation Ordinance (35 ILCCS 200/18-50)**

Note: Must be filed within 30 days of adoption. Government Clerk certifies copy of budget. Chief Fiscal Officer certifies revenue estimate. Failure may result in property taxes not extended.

2. _____ **Certification of Budget & Appropriation Ordinance**

3. _____ **Certification of Estimated Revenues by Source**

4. _____ **Tax Levy (35ILCS 200/18-15)**

5. _____ **Certification of Tax Levy**

6. _____ **Certification of Truth in Taxation Compliance (See Section 4) (35 ILCS 200/18-55 through 18-100)**

7. _____ **Annual Financial Report (fulfills Fiscal Accountability Report Card Requirement) (50 ILCS 310/6)**

8. X _____ **Supervisor's/Treasurer's Annual Financial Reports**

9. _____ **Certificate of Publication**

_____ **Tax Levy**
_____ **Budget or Appropriation Ordinance**
_____ **Truth in Taxation Certificate of Compliance**
_____ **Annual Financial Report**
_____ **Treasurer's Report**

10. _____ **Miscellaneous (indicate document filed)**

County Clerk Seal

Lorina Modetill 8/29/17
By: Deputy Clerk/Date

Assessor's Report

September 25, 2017

- Senior Freeze Update: 501
- Since Freeze reminder sent, signups: 41
- Senior Homestead birthday letters sign up's: 28
- Resident who were already 65: 17
- 3 Copier Bids

Assistance Report for August 2017

276 Total residents came into the township for various reasons.

General Assistance

262 People inquired about General Assistance.

17 of those are active clients.

- 4 of those were approved for General Assistance.
- 1 clients were terminated
- 0 clients were sanctioned for up to 90 days.
- 3 clients were denied assistance for various reasons.

52 Vendor vouchers were processed.

0 Medical vouchers were processed.

Emergency Assistance

0 People inquired about Emergency Assistance.

0 Client was approved.

0 Voucher was processed.

Additional Assistance

3 Cases

Miscellaneous

25 Bus tickets were given out.

23 Residents came in for copies, laminations, or faxes.

58 Residents came in for other reasons.

39 Bills were processed and paid for Assistance.

Intergovernmental Townships

Edgington Township no cases were processed.

Rural Township no cases were processed.

Drury Township no cases were processed.

Preemption Township no cases were processed.

Buffalo Prairie Township no cases were processed.

Andalusia Township no cases were processed.



HOFFMAN & TRANEL, PC
Certified Public Accountants

September 11, 2017

Grace Diaz Shirk, Supervisor
South Rock Island Township
1019 – 27th Avenue
Rock Island, IL 61201

Management is responsible for the accompanying financial statements of South Rock Island Township (a government agency), which comprise the statements of assets, liabilities, and fund balances – cash basis as of August 31, 2017, and the related statements of revenues and expenses – cash basis for the month then ended. In accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The accompanying annual appropriations listing of South Rock Island Township for the year ending March 31, 2018 has not been compiled or examined by us, and accordingly, we do not express an opinion or any other form of assurance on it.

The Township has elected to comply with the provisions of GASB Statement No. 34, Basis Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments, as amended and interpreted. This requires that the Township reflect its fixed assets net of depreciation. The balance reflected is from their March 31, 2016 Illinois Annual Financial Report.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user’s conclusions about the government’s assets, liabilities, fund balances, revenues, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Hoffman & Tranel, PC

Hoffman & Tranel, PC
Rock Island, IL

**South Rock Island Township
Statement of Assets, Liabilities, & Fund Balances-Cash Basis
Unaudited - August 31, 2017**

	Aug 31, 17
ASSETS	
Current Assets	
Checking/Savings	
1001 Checking/ Am. Bank- TF	465,606.77
1101 Checking/ Am. Bank- G/	321,590.41
Total Checking/Savings	787,197.18
Total Current Assets	787,197.18
Fixed Assets	
1500 Building	157,907.97
1600 Equipment	2,720.60
Total Fixed Asset:	160,628.57
TOTAL ASSETS	947,825.75
LIABILITIES & EQUITY	
Liabilities:	
Current Liabilities:	
Other Current Liabilities:	
3320 Acrd Fed W/H Payabl	1,404.00
3330 Acrd Soc. Sec./Medicare	1,760.38
3340 Acrd IL W/H Tax Payabl	623.46
3345 Accrued IA W/H Tax Payabl	180.00
3350 Acrd IL U/C Tax Payabl	343.93
3360 Acrd IMRF	161.33
3370 Acrd Health Insurance	16.48
Total Other Current Liabilities	4,489.58
Total Current Liabilities:	4,489.58
Total Liabilities:	4,489.58
Equity	
4500 Fund Bal-Town Func	322,566.67
4510 Fund Bal-Social Security	13,613.49
4520 Fund Bal-Gen Assitance	277,764.42
4530 Fund Bal-Audit Func	6,076.16
4540 Fund Bal-Insurance Func	11,965.14
4550 Fund Bal-IL Muni Retmnt	35,534.70
4560 Investments-Capital Asset:	160,628.57
Net Income	115,187.02
Total Equity	943,336.17
TOTAL LIABILITIES & EQUITY	947,825.75

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
TOWN FUND/TOTAL-CASH BASIS-UNAUDITED-PER END. AUG. 31, 2017

	Aug 17	Budget	Apr - Aug 17	YTD Budget	Annual Budget
Income					
5000 Property Tax	56,623.79	43,000.00	153,725.33	129,000.00	301,000.00
5010 Replacement Tax	246.47	2,916.67	18,936.82	14,583.35	35,000.00
5020 Interest Income	194.01	125.00	856.29	625.00	1,500.00
5105 GA Reimbursement-SSI	0.00	0.00	8,104.01	0.00	0.00
Total Income	57,064.27	46,041.67	181,622.45	144,208.35	337,500.00
Gross Profit	57,064.27	46,041.67	181,622.45	144,208.35	337,500.00
Expense					
ADMIN & EXPENDITURES					
60 - Personnel					
6000 Salaries	11,515.34	11,916.67	56,379.55	59,583.35	143,000.00
6020 Health Insurance	1,704.52	1,875.00	8,030.62	9,375.00	22,500.00
6060 Medical Clinic	156.76	333.33	1,011.46	1,666.69	4,000.00
Total 60 - Personnel	13,376.62	14,125.00	65,421.63	70,625.04	169,500.00
61 - Contractual Services					
6100 Accounting Services	360.00	375.00	1,725.00	1,875.00	4,500.00
6110 Bldg Maintenance & Repairs	346.70	750.00	1,840.03	3,750.00	9,000.00
6120 Building Security	0.00	50.00	0.00	250.00	600.00
6130 Copier/Computer/Software	1,098.69	1,125.00	5,947.78	5,625.00	13,500.00
6140 Dues & Subscriptions	758.82	158.34	1,470.79	791.62	1,900.00
6150 Legal & Professional	0.00	375.00	0.00	1,875.00	4,500.00
6160 Postage	98.00	75.00	349.90	375.00	900.00
6170 Publishing	16.10	666.67	3,614.89	3,333.31	8,000.00
6190 Telephone	211.28	225.00	1,141.11	1,125.00	2,700.00
6200 Travel/Training	966.69	875.00	4,543.67	4,375.00	10,500.00
6210 935 29th Avenue	478.35	416.67	2,470.96	2,083.31	5,000.00
6220 Utilities	763.25	500.00	2,195.25	2,500.00	6,000.00
Total 61 - Contractual Services	5,097.88	5,591.68	25,299.38	27,958.24	67,100.00

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
TOWN FUND/TOTAL-CASH BASIS-UNAUDITED-PER END. AUG. 31, 2017

	<u>Aug 17</u>	<u>Budget</u>	<u>Apr - Aug 17</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
63 - Commodities					
6310 Miscellaneous	50.95	125.00	146.90	625.00	1,500.00
6320 Office Supplies	99.66	291.66	1,535.93	1,458.38	3,500.00
6390 Contingencies	0.00	4,291.67	0.00	21,458.31	51,500.00
Total 63 - Commodities	<u>150.61</u>	<u>4,708.33</u>	<u>1,682.83</u>	<u>23,541.69</u>	<u>56,500.00</u>
64 - Capital Outlay/Building					
6400 Building Repair	0.00	416.67	0.00	2,083.31	5,000.00
6410 Equipment	0.00	833.34	3,461.78	4,166.69	10,000.00
6420 Building Upgrade - GS	0.00	250.00	0.00	1,250.00	3,000.00
Total 64 - Capital Outlay/Building	<u>0.00</u>	<u>1,500.01</u>	<u>3,461.78</u>	<u>7,500.00</u>	<u>18,000.00</u>
66 - Miscellaneous Expenditures					
6600 Community Development	0.00	125.00	200.00	625.00	1,500.00
6610 Social Services	0.00	83.33	0.00	416.69	1,000.00
6620 Senior Citizen Services	0.00	1,666.67	3,596.00	8,333.31	20,000.00
6630 Youth & Youth Ed	1,000.00	500.00	4,800.00	2,500.00	6,000.00
6640 Programs/Events GS	402.44	250.00	806.32	1,250.00	3,000.00
Total 66 - Miscellaneous Expenditures	<u>1,402.44</u>	<u>2,625.00</u>	<u>9,402.32</u>	<u>13,125.00</u>	<u>31,500.00</u>
Total ADMIN & EXPENDITURES	<u>20,027.55</u>	<u>28,550.02</u>	<u>105,267.94</u>	<u>142,749.97</u>	<u>342,600.00</u>
Total Expense	<u>20,027.55</u>	<u>28,550.02</u>	<u>105,267.94</u>	<u>142,749.97</u>	<u>342,600.00</u>
Net Income	<u><u>37,036.72</u></u>	<u><u>17,491.65</u></u>	<u><u>76,354.51</u></u>	<u><u>1,458.38</u></u>	<u><u>-5,100.00</u></u>

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
TOWN FUND-CASH BASIS-UNAUDITED-PER.END AUG. 31, 2017

	Aug 17	Budget	Apr - Aug 17	YTD Budget	Annual Budget
Income					
5000 Property Tax	56,623.79	43,000.00	153,725.33	129,000.00	301,000.00
5010 Replacement Tax	246.47	2,916.67	18,936.82	14,583.35	35,000.00
5020 Interest Income	194.01	125.00	856.29	625.00	1,500.00
5105 GA Reimbursement-SSI	0.00	0.00	8,104.01	0.00	0.00
Total Income	57,064.27	46,041.67	181,622.45	144,208.35	337,500.00
Gross Profit	57,064.27	46,041.67	181,622.45	144,208.35	337,500.00
Expense					
ADMIN & EXPENDITURES					
60 - Personnel					
6000 Salaries	8,343.50	8,166.67	39,424.50	40,833.35	98,000.00
6020 Health Insurance	852.26	500.00	3,572.74	2,500.00	6,000.00
6060 Medical Clinic	52.25	83.33	373.35	416.69	1,000.00
Total 60 - Personnel	9,248.01	8,750.00	43,370.59	43,750.04	105,000.00
61 - Contractual Services					
6100 Accounting Services	360.00	375.00	1,725.00	1,875.00	4,500.00
6110 Bldg Maintenance & Repairs	346.70	750.00	1,840.03	3,750.00	9,000.00
6120 Building Security	0.00	50.00	0.00	250.00	600.00
6130 Copier/Computer/Software	463.57	458.33	1,347.73	2,291.69	5,500.00
6140 Dues & Subscriptions	678.99	91.67	1,213.96	458.31	1,100.00
6150 Legal & Professional	0.00	250.00	0.00	1,250.00	3,000.00
6160 Postage	0.00	41.67	6.90	208.31	500.00
6170 Publishing	16.10	666.67	3,614.89	3,333.31	8,000.00
6190 Telephone	70.43	83.33	440.37	416.69	1,000.00
6200 Travel/Training	199.79	375.00	1,002.77	1,875.00	4,500.00
6210 935 29th Avenue	478.35	416.67	2,470.96	2,083.31	5,000.00
6220 Utilities	763.25	500.00	2,195.25	2,500.00	6,000.00
Total 61 - Contractual Services	3,377.18	4,058.34	15,857.86	20,291.62	48,700.00

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
TOWN FUND-CASH BASIS-UNAUDITED-PER.END AUG. 31, 2017

	Aug 17	Budget	Apr - Aug 17	YTD Budget	Annual Budget
63 - Commodities					
6310 Miscellaneous	0.00	83.33	50.95	416.69	1,000.00
6320 Office Supplies	74.66	208.33	1,089.39	1,041.69	2,500.00
6390 Contingencies	0.00	4,166.67	0.00	20,833.31	50,000.00
Total 63 - Commodities	74.66	4,458.33	1,140.34	22,291.69	53,500.00
64 - Capital Outlay/Building					
6400 Building Repair	0.00	416.67	0.00	2,083.31	5,000.00
6410 Equipment	0.00	750.00	3,461.78	3,750.00	9,000.00
6420 Building Upgrade - GS	0.00	250.00	0.00	1,250.00	3,000.00
Total 64 - Capital Outlay/Building	0.00	1,416.67	3,461.78	7,083.31	17,000.00
66 - Miscellaneous Expenditures					
6600 Community Development	0.00	125.00	200.00	625.00	1,500.00
6610 Social Services	0.00	83.33	0.00	416.69	1,000.00
6620 Senior Citizen Services	0.00	1,666.67	3,596.00	8,333.31	20,000.00
6630 Youth & Youth Ed	1,000.00	500.00	4,800.00	2,500.00	6,000.00
6640 Programs/Events GS	402.44	250.00	806.32	1,250.00	3,000.00
Total 66 - Miscellaneous Expendit...	1,402.44	2,625.00	9,402.32	13,125.00	31,500.00
Total ADMIN & EXPENDITURES	14,102.29	21,308.34	73,232.89	106,541.66	255,700.00
Total Expense	14,102.29	21,308.34	73,232.89	106,541.66	255,700.00
Net Income	42,961.98	24,733.33	108,389.56	37,666.69	81,800.00

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
TOWN FUND ASSR-CASH BASIS-UNAUDITED-PER.END. AUG. 31, 2017

Expense	Aug 17	Budget	Apr - Aug 17	YTD Budget	Annual Budget
ADMIN & EXPENDITURES					
60 - Personnel					
6000 Salaries	3,171.84	3,750.00	16,955.05	18,750.00	45,000.00
6020 Health Insurance	852.26	1,375.00	4,457.88	6,875.00	16,500.00
6060 Medical Clinic	104.51	250.00	638.11	1,250.00	3,000.00
Total 60 - Personnel	4,128.61	5,375.00	22,051.04	26,875.00	64,500.00
61 - Contractual Services					
6130 Copier/Computer/Soft...	635.12	666.67	4,600.05	3,333.31	8,000.00
6140 Dues & Subscriptions	79.83	66.67	256.83	333.31	800.00
6150 Legal & Professional	0.00	125.00	0.00	625.00	1,500.00
6160 Postage	98.00	33.33	343.00	166.69	400.00
6190 Telephone	140.85	141.67	700.74	708.31	1,700.00
6200 Travel/Training	766.90	500.00	3,540.90	2,500.00	6,000.00
Total 61 - Contractual Services	1,720.70	1,533.34	9,441.52	7,666.62	18,400.00
63 - Commodities					
6310 Miscellaneous	50.95	41.67	95.95	208.31	500.00
6320 Office Supplies	25.00	83.33	446.54	416.69	1,000.00
6390 Contingencies	0.00	125.00	0.00	625.00	1,500.00
Total 63 - Commodities	75.95	250.00	542.49	1,250.00	3,000.00
64 - Capital Outlay/Building					
6410 Equipment	0.00	83.34	0.00	416.69	1,000.00
Total 64 - Capital Outlay/Buil...	0.00	83.34	0.00	416.69	1,000.00
Total ADMIN & EXPENDITURES	5,925.26	7,241.68	32,035.05	36,208.31	86,900.00

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
TOWN FUND ASSR-CASH BASIS-UNAUDITED-PER.END. AUG. 31, 2017

	<u>Aug 17</u>	<u>Budget</u>	<u>Apr - Aug 17</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Total Expense	5,925.26	7,241.68	32,035.05	36,208.31	86,900.00
Net Income	<u>-5,925.26</u>	<u>-7,241.68</u>	<u>-32,035.05</u>	<u>-36,208.31</u>	<u>-86,900.00</u>

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
GENERAL ASST-CASH BASIS-UNAUDITED-PER AUG. 31, 2017

	Aug 17	Budget	Apr - Aug 17	YTD Budget	Annual Budget
Income					
5000 Property Tax	26,379.35	20,000.00	75,513.24	60,000.00	140,000.00
5020 Interest Income	133.76	100.00	605.73	500.00	1,200.00
5120 Intergovermt Agreemt-GA	0.00	83.34	175.00	416.68	1,000.00
Total Income	<u>26,513.11</u>	<u>20,183.34</u>	<u>76,293.97</u>	<u>60,916.68</u>	<u>142,200.00</u>
Gross Profit	26,513.11	20,183.34	76,293.97	60,916.68	142,200.00
Expense					
ADMIN & EXPENDITURES					
60 - Personnel					
6000 Salaries	4,085.84	4,333.33	23,326.25	21,666.69	52,000.00
6020 Health Insurance	0.00	500.00	459.02	2,500.00	6,000.00
6060 Medical Clinic	52.25	83.33	264.75	416.69	1,000.00
Total 60 - Personnel	<u>4,138.09</u>	<u>4,916.66</u>	<u>24,050.02</u>	<u>24,583.38</u>	<u>59,000.00</u>
61 - Contractual Services					
6130 Copier/Computer/Software	356.36	583.33	895.34	2,916.69	7,000.00
6140 Dues & Subscriptions	0.00	16.67	0.00	83.31	200.00
6150 Legal & Professional	0.00	125.00	0.00	625.00	1,500.00
6160 Postage	0.00	41.67	0.00	208.31	500.00
6190 Telephone	70.42	83.33	350.39	416.69	1,000.00
6200 Travel/Training	40.00	250.00	160.00	1,250.00	3,000.00
Total 61 - Contractual Services	<u>466.78</u>	<u>1,100.00</u>	<u>1,405.73</u>	<u>5,500.00</u>	<u>13,200.00</u>
63 - Commodities					
6310 Miscellaneous	0.00	41.67	0.00	208.31	500.00
6320 Office Supplies	0.00	166.67	0.00	833.31	2,000.00
6390 Contingencies	0.00	2,083.33	0.00	10,416.69	25,000.00
Total 63 - Commodities	<u>0.00</u>	<u>2,291.67</u>	<u>0.00</u>	<u>11,458.31</u>	<u>27,500.00</u>

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
GENERAL ASST-CASH BASIS-UNAUDITED-PER AUG. 31, 2017

	<u>Aug 17</u>	<u>Budget</u>	<u>Apr - Aug 17</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
64 - Capital Outlay/Building					
6410 Equipment	0.00	166.67	0.00	833.31	2,000.00
Total 64 - Capital Outlay/Building	0.00	166.67	0.00	833.31	2,000.00
66 - Miscellaneous Expenditures					
6640 Programs/Events GS	320.00	250.00	693.46	1,250.00	3,000.00
Total 66 - Miscellaneous Expenditu...	320.00	250.00	693.46	1,250.00	3,000.00
Total ADMIN & EXPENDITURES	4,924.87	8,725.00	26,149.21	43,625.00	104,700.00
HOME RELIEF					
6700 General Assistance	4,550.93	5,833.33	16,214.84	29,166.69	70,000.00
6710 Medical Services	0.00	2,083.33	550.00	10,416.69	25,000.00
6720 Emergency Assistance	0.00	1,250.00	149.00	6,250.00	15,000.00
6730 Catastrophic Health Ins.	0.00	183.33	2,015.00	916.69	2,200.00
6740 Employment Relief	94.97	166.67	182.47	833.31	2,000.00
Total HOME RELIEF	4,645.90	9,516.66	19,111.31	47,583.38	114,200.00
Total Expense	9,570.77	18,241.66	45,260.52	91,208.38	218,900.00
Net Income	<u>16,942.34</u>	<u>1,941.68</u>	<u>31,033.45</u>	<u>-30,291.70</u>	<u>-76,700.00</u>

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
SOC. SEC. FUND-CASH BASIS-UNAUDITED-PER.END. AUG. 31, 2017

	<u>Aug 17</u>	<u>Budget</u>	<u>Apr - Aug 17</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Income					
5000 Property Tax	2,695.50	2,000.00	16,081.41	6,000.00	14,000.00
Total Income	2,695.50	2,000.00	16,081.41	6,000.00	14,000.00
Gross Profit	2,695.50	2,000.00	16,081.41	6,000.00	14,000.00
Expense					
ADMIN & EXPENDITURES					
60 - Personnel					
6010 Social Security/Medi...	1,193.50	1,250.00	6,097.50	6,250.00	15,000.00
Total 60 - Personnel	1,193.50	1,250.00	6,097.50	6,250.00	15,000.00
Total ADMIN & EXPENDITURES	1,193.50	1,250.00	6,097.50	6,250.00	15,000.00
Total Expense	1,193.50	1,250.00	6,097.50	6,250.00	15,000.00
Net Income	<u>1,502.00</u>	<u>750.00</u>	<u>9,983.91</u>	<u>-250.00</u>	<u>-1,000.00</u>

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
IMRF FUND-CASH BASIS-UNAUDITED-PER. END. AUG. 31, 2017

	<u>Aug 17</u>	<u>Budget</u>	<u>Apr - Aug 17</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Income					
5000 Property Tax	4,331.08	3,285.72	12,398.09	9,857.16	23,000.00
Total Income	4,331.08	3,285.72	12,398.09	9,857.16	23,000.00
Gross Profit	4,331.08	3,285.72	12,398.09	9,857.16	23,000.00
Expense					
ADMIN & EXPENDITURES					
60 - Personnel					
6030 IMRF-Township Sh...	1,708.18	2,500.00	8,745.48	12,500.00	30,000.00
Total 60 - Personnel	1,708.18	2,500.00	8,745.48	12,500.00	30,000.00
Total ADMIN & EXPENDITU...	1,708.18	2,500.00	8,745.48	12,500.00	30,000.00
Total Expense	1,708.18	2,500.00	8,745.48	12,500.00	30,000.00
Net Income	<u>2,622.90</u>	<u>785.72</u>	<u>3,652.61</u>	<u>-2,642.84</u>	<u>-7,000.00</u>

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
INS. FUND-CASH BASIS-UNAUDITED-PER.END. AUG. 31, 2017

	<u>Aug 17</u>	<u>Budget</u>	<u>Apr - Aug 17</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Income					
5000 Property Tax	1,151.30	857.14	3,295.70	2,571.44	6,000.00
Total Income	1,151.30	857.14	3,295.70	2,571.44	6,000.00
Gross Profit	1,151.30	857.14	3,295.70	2,571.44	6,000.00
Expense					
ADMIN & EXPENDITURES					
60 - Personnel					
6040 Unemployment Insuran...	125.11	41.67	1,186.44	208.31	500.00
Total 60 - Personnel	125.11	41.67	1,186.44	208.31	500.00
61 - Contractual Services					
6180 Risk Management Con...	0.00	708.33	8,496.00	3,541.69	8,500.00
Total 61 - Contractual Services	0.00	708.33	8,496.00	3,541.69	8,500.00
Total ADMIN & EXPENDITURES	125.11	750.00	9,682.44	3,750.00	9,000.00
Total Expense	125.11	750.00	9,682.44	3,750.00	9,000.00
Net Income	<u>1,026.19</u>	<u>107.14</u>	<u>-6,386.74</u>	<u>-1,178.56</u>	<u>-3,000.00</u>

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
AUDIT FUND-CASH BASIS-UNAUDITED-PER. END. AUG. 31, 2017

	<u>Aug 17</u>	<u>Budget</u>	<u>Apr - Aug 17</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Income					
5000 Property Tax	191.88	142.86	549.28	428.56	1,000.00
Total Income	191.88	142.86	549.28	428.56	1,000.00
Gross Profit	191.88	142.86	549.28	428.56	1,000.00
Expense					
ADMIN & EXPENDITURES					
61 - Contractual Services					
6100 Accounting Services	0.00	416.67	0.00	2,083.31	5,000.00
Total 61 - Contractual Serv...	0.00	416.67	0.00	2,083.31	5,000.00
Total ADMIN & EXPENDITUR...	0.00	416.67	0.00	2,083.31	5,000.00
Total Expense	0.00	416.67	0.00	2,083.31	5,000.00
Net Income	<u>191.88</u>	<u>-273.81</u>	<u>549.28</u>	<u>-1,654.75</u>	<u>-4,000.00</u>

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
CASH BASIS-UNAUDITED-PER. END. AUG. 31, 2017

	Aug 17	Budget	Apr - Aug 17	YTD Budget	Annual Budget
Income					
5000 Property Tax	91,372.90	69,285.72	261,563.05	207,857.16	485,000.00
5010 Replacement Tax	246.47	2,916.67	18,936.82	14,583.35	35,000.00
5020 Interest Income	327.77	225.00	1,462.02	1,125.00	2,700.00
5105 GA Reimbursement-SSI	0.00	0.00	8,104.01	0.00	0.00
5120 Intergovermt Agreemt-GA	0.00	83.34	175.00	416.68	1,000.00
Total Income	91,947.14	72,510.73	290,240.90	223,982.19	523,700.00
Gross Profit	91,947.14	72,510.73	290,240.90	223,982.19	523,700.00
Expense					
ADMIN & EXPENDITURES					
60 - Personnel					
6000 Salaries	15,601.18	16,250.00	79,705.80	81,250.04	195,000.00
6010 Social Security/Medicare	1,193.50	1,250.00	6,097.50	6,250.00	15,000.00
6020 Health Insurance	1,704.52	2,375.00	8,489.64	11,875.00	28,500.00
6030 IMRF-Township Share	1,708.18	2,500.00	8,745.48	12,500.00	30,000.00
6040 Unemployment Insurance	125.11	41.67	1,186.44	208.31	500.00
6060 Medical Clinic	209.01	416.66	1,276.21	2,083.38	5,000.00
Total 60 - Personnel	20,541.50	22,833.33	105,501.07	114,166.73	274,000.00
61 - Contractual Services					
6100 Accounting Services	360.00	791.67	1,725.00	3,958.31	9,500.00
6110 Bldg Maintenance & Repai...	346.70	750.00	1,840.03	3,750.00	9,000.00
6120 Building Security	0.00	50.00	0.00	250.00	600.00
6130 Copier/Computer/Software	1,455.05	1,708.33	6,843.12	8,541.69	20,500.00
6140 Dues & Subscriptions	758.82	175.01	1,470.79	874.93	2,100.00
6150 Legal & Professional	0.00	500.00	0.00	2,500.00	6,000.00
6160 Postage	98.00	116.67	349.90	583.31	1,400.00
6170 Publishing	16.10	666.67	3,614.89	3,333.31	8,000.00
6180 Risk Management Contrib	0.00	708.33	8,496.00	3,541.69	8,500.00
6190 Telephone	281.70	308.33	1,491.50	1,541.69	3,700.00
6200 Travel/Training	1,006.69	1,125.00	4,703.67	5,625.00	13,500.00

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
CASH BASIS-UNAUDITED-PER. END. AUG. 31, 2017

	Aug 17	Budget	Apr - Aug 17	YTD Budget	Annual Budget
6210 935 29th Avenue	478.35	416.67	2,470.96	2,083.31	5,000.00
6220 Utilities	763.25	500.00	2,195.25	2,500.00	6,000.00
Total 61 - Contractual Services	5,564.66	7,816.68	35,201.11	39,083.24	93,800.00
63 - Commodities					
6310 Miscellaneous	50.95	166.67	146.90	833.31	2,000.00
6320 Office Supplies	99.66	458.33	1,535.93	2,291.69	5,500.00
6390 Contingencies	0.00	6,375.00	0.00	31,875.00	76,500.00
Total 63 - Commodities	150.61	7,000.00	1,682.83	35,000.00	84,000.00
64 - Capital Outlay/Building					
6400 Building Repair	0.00	416.67	0.00	2,083.31	5,000.00
6410 Equipment	0.00	1,000.01	3,461.78	5,000.00	12,000.00
6420 Building Upgrade - GS	0.00	250.00	0.00	1,250.00	3,000.00
Total 64 - Capital Outlay/Building	0.00	1,666.68	3,461.78	8,333.31	20,000.00
66 - Miscellaneous Expenditures					
6600 Community Development	0.00	125.00	200.00	625.00	1,500.00
6610 Social Services	0.00	83.33	0.00	416.69	1,000.00
6620 Senior Citizen Services	0.00	1,666.67	3,596.00	8,333.31	20,000.00
6630 Youth & Youth Ed	1,000.00	500.00	4,800.00	2,500.00	6,000.00
6640 Programs/Events GS	722.44	500.00	1,499.78	2,500.00	6,000.00
Total 66 - Miscellaneous Expendi...	1,722.44	2,875.00	10,095.78	14,375.00	34,500.00
Total ADMIN & EXPENDITURES	27,979.21	42,191.69	155,942.57	210,958.28	506,300.00

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South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
CASH BASIS-UNAUDITED-PER. END. AUG. 31, 2017

	<u>Aug 17</u>	<u>Budget</u>	<u>Apr - Aug 17</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
HOME RELIEF					
6700 General Assistance	4,550.93	5,833.33	16,214.84	29,166.69	70,000.00
6710 Medical Services	0.00	2,083.33	550.00	10,416.69	25,000.00
6720 Emergency Assistance	0.00	1,250.00	149.00	6,250.00	15,000.00
6730 Catastrophic Health Ins.	0.00	183.33	2,015.00	916.69	2,200.00
6740 Employment Relief	94.97	166.67	182.47	833.31	2,000.00
Total HOME RELIEF	<u>4,645.90</u>	<u>9,516.66</u>	<u>19,111.31</u>	<u>47,583.38</u>	<u>114,200.00</u>
Total Expense	<u>32,625.11</u>	<u>51,708.35</u>	<u>175,053.88</u>	<u>258,541.66</u>	<u>620,500.00</u>
Net Income	<u><u>59,322.03</u></u>	<u><u>20,802.38</u></u>	<u><u>115,187.02</u></u>	<u><u>-34,559.47</u></u>	<u><u>-96,800.00</u></u>

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAI
CASH BASIS-UNAUDITED-PERIOD END. AUG. 31, 201

	Aug 17	Aug 16	\$ Change
Income			
5000 Property Tax	91,372.90	92,428.75	-1,055.85
5010 Replacement Tax	246.47	642.02	-395.55
5020 Interest Income	327.77	266.78	60.99
Total Income	<u>91,947.14</u>	<u>93,337.55</u>	<u>-1,390.41</u>
Gross Profit	91,947.14	93,337.55	-1,390.41
Expense			
ADMIN & EXPENDITURES			
60 - Personnel			
6000 Salaries	15,601.18	17,546.68	-1,945.50
6010 Social Security/Medicar	1,193.50	1,342.31	-148.81
6020 Health Insurance	1,704.52	197.34	1,507.18
6030 IMRF-Township Share	1,708.18	1,806.45	-98.27
6040 Unemployment Insurance	125.11	31.80	93.31
6060 Medical Clinics	209.01	217.17	-8.16
Total 60 - Personnel	<u>20,541.50</u>	<u>21,141.75</u>	<u>-600.25</u>
61 - Contractual Services			
6100 Accounting Services	360.00	560.00	-200.00
6110 Bldg Maintenance & Repair	346.70	740.40	-393.70
6130 Copier/Computer/Software	1,455.05	1,265.31	189.74
6140 Dues & Subscriptions	758.82	82.70	676.12
6160 Postage	98.00	94.00	4.00
6170 Publishing	16.10	0.00	16.10
6190 Telephone	281.70	239.70	42.00
6200 Travel/Training	1,006.69	1,017.78	-11.09
6210 935 29th Avenue	478.35	0.00	478.35
6220 Utilities	763.25	365.89	397.36
Total 61 - Contractual Services	<u>5,564.66</u>	<u>4,365.78</u>	<u>1,198.88</u>
63 - Commodities			
6310 Miscellaneous	50.95	0.00	50.95
6320 Office Supplies	99.66	312.01	-212.35
Total 63 - Commodities	<u>150.61</u>	<u>312.01</u>	<u>-161.40</u>
66 - Miscellaneous Expenditure			
6630 Youth & Youth Ed	1,000.00	1,400.00	-400.00
6640 Programs/Events GS	722.44	180.83	541.61
Total 66 - Miscellaneous Expenditure	<u>1,722.44</u>	<u>1,580.83</u>	<u>141.61</u>
Total ADMIN & EXPENDITURES	<u>27,979.21</u>	<u>27,400.37</u>	<u>578.84</u>
HOME RELIEF			
6700 General Assistance	4,550.93	2,685.99	1,864.94
6740 Employment Relief	94.97	0.00	94.97
Total HOME RELIEF	<u>4,645.90</u>	<u>2,685.99</u>	<u>1,959.91</u>
Total Expense	<u>32,625.11</u>	<u>30,086.36</u>	<u>2,538.75</u>
Net Income	<u><u>59,322.03</u></u>	<u><u>63,251.19</u></u>	<u><u>-3,929.16</u></u>

**South Rock Island Township
General Ledger - Unaudited**

As of August 31, 2017

Type	Date	Num	Name	Memo	Class	Split	Debit	Credit	Balance
1001 Checking/ Am. Bank- TF									423,725.11
Check	08/01/2017	10190	Republic Services #400	6110/Bldg Main/...		-SPLIT-		65.85	423,659.26
Check	08/01/2017	10191	DCS Computer Services	6130/TF August...		-SPLIT-		539.00	423,120.26
General Journal	08/02/2017	HTPR0...		payroll taxes for ...		-SPLIT-		3,174.92	419,945.34
Check	08/02/2017	10192	JOHNSON DISTRIBUT...	6320/TF/Assr l...		6320 Office Supp...		18.75	419,926.59
Check	08/02/2017	10193	Hoffman & Tranel, PC	6100/TF/Acct Sv...		6100 Accounting ...		75.00	419,851.59
Check	08/02/2017	10194	TOWNSHIP OFFICIAL...	6140/ TF/ ASSR...		-SPLIT-		768.84	419,082.75
Check	08/02/2017	10195	ROCK ISLAND PUBLIC..	6630/TF/Yth C...		6630 Youth & Yo...		1,000.00	418,082.75
Check	08/02/2017	auto	R.I. ARGUS	6140/Subs/TF/A...		-SPLIT-		19.99	418,062.76
Deposit	08/02/2017			Deposit		6200 Travel/Train...	36.24		418,099.00
Check	08/04/2017	10196	DISPATCH/ARGUS NIE	6170/ TF/ Publis...		6170 Publishing		16.10	418,082.90
Check	08/04/2017	10197	MIDAMERICAN ENERGY	6220/ 6210/ TF/...		-SPLIT-		613.81	417,469.09
Deposit	08/07/2017			Deposit		5010 Replaceme...	246.47		417,715.56
Deposit	08/08/2017			Deposit		6640 Programs/E...	100.00		417,815.56
Check	08/08/2017	10198	Jason Bowling	6210/TF/ RICAP...		-SPLIT-		85.00	417,730.56
Check	08/08/2017	10199	MEDIACOM	6190/TF/GA/As...		-SPLIT-		281.70	417,448.86
Check	08/09/2017	10200	AMERICAN BANK & T...	Credit Card/Mis...		-SPLIT-		1,289.23	416,159.63
Check	08/09/2017	10201	REPUBLIC SERVICES ..	6310/ TF/ASSR/...		6310 Miscellaneo...		50.95	416,108.68
Deposit	08/11/2017			Deposit		6640 Programs/E...	100.00		416,208.68
Check	08/11/2017	10202	Hoffman & Tranel, PC	6100/TF/Acct Sv...		6100 Accounting ...		285.00	415,923.68
Check	08/14/2017	10203	OFFICE MACHINE CO...	6130/Copies/TF...		-SPLIT-		176.55	415,747.13
Check	08/14/2017	10204	DCS Computer Services	6130/TF/Compu...		-SPLIT-		127.50	415,619.63
General Journal	08/15/2017	HTPR0...		ll w/h for July		3340 Acrd IL W/H...		468.69	415,150.94
General Journal	08/15/2017	HT081...		payroll dated 08...	Town Fund	6000 Salaries		1,534.46	413,616.48
Check	08/16/2017	10205	DCS Computer Services	6130/TF/Compu...		-SPLIT-		579.35	413,037.13
Check	08/16/2017	10206	HY-VEE FOOD STORE...	6640/ TF/GA Pr...		6640 Programs/E...		114.89	412,922.24
Deposit	08/17/2017			Deposit		-SPLIT-	91,372.90		504,295.14
Transfer	08/17/2017			Funds Transfer...		1101 Checking/ A...		26,379.35	477,915.79
General Journal	08/18/2017	HT081...		payroll taxes for ...		-SPLIT-		976.62	476,939.17
Check	08/22/2017	10207	GRACE DIAZ SHIRK	6200/Travel&Tr...		-SPLIT-		108.96	476,830.21
Check	08/22/2017	10208	CITY OF ROCK ISLAND	6060/TF/Assr ...		-SPLIT-		209.01	476,621.20
Check	08/22/2017	10209	DELTA DENTAL OF IL...	6020/TF/GA/As...		-SPLIT-		131.56	476,489.64
Deposit	08/23/2017			Deposit		6140 Dues & Sub...	50.00		476,539.64
Check	08/24/2017	10210	OFFICE MACHINE CO...	6130/Copies/TF...		6130 Copier/Com...		8.00	476,531.64
Check	08/24/2017	10211	Travelers	6320/ TF/ Office...		6320 Office Supp...		20.00	476,511.64
Check	08/24/2017	10212	BlueCross BlueShield o...	6020/Hlth Ins/T...		-SPLIT-		1,572.96	474,938.68
Check	08/24/2017	10213	Jason Bowling	6210/TF/ RICAP...		-SPLIT-		85.00	474,853.68
Check	08/28/2017	10214	ABILITY CLEANING SE...	6110/ TF/ Bldg ...		6110 Bldg Mainte...		215.00	474,638.68
Check	08/28/2017	10215	JOHNSON DISTRIBUT...	6320/TF/Assr l...		6320 Office Supp...		6.25	474,632.43
Check	08/28/2017	10216	Republic Services #400	6110/Bldg Main/...		-SPLIT-		65.85	474,566.58
Check	08/29/2017	auto	IMRF	3360/TF/IMRF ...		3360 Acrd IMRF		2,217.27	472,349.31
Transfer	08/29/2017			Funds Transfer ...	Town Fund	1101 Checking/ A...	823.24		473,172.55
General Journal	08/30/2017	HT083...		payroll dated 08...	Town Fund	6000 Salaries		6,808.41	466,364.14
Check	08/30/2017	10217	SAM'S CLUB	TF/GA - Elec. ...		-SPLIT-		261.70	466,102.44
Check	08/30/2017		R.I. ARGUS	6140/Subs/TF/A...		-SPLIT-		19.99	466,082.45
Check	08/31/2017	10218	GRACE DIAZ SHIRK	6200/Travel&Tr...		-SPLIT-		211.90	465,870.55
Check	08/31/2017	10219	MIDAMERICAN ENERGY	6220/ 6210/ TF/...		-SPLIT-		457.79	465,412.76
Deposit	08/31/2017			Interest	Town Fund	5020 Interest Inco...	194.01		465,606.77
Total 1001 Checking/ Am. Bank- TF							92,922.86	51,041.20	465,606.77
1002 Investmt FD/Am Bank- TF									0.00
Total 1002 Investmt FD/Am Bank- TF									0.00
1010 CD/Am Bk- GA									0.00
Total 1010 CD/Am Bk- GA									0.00

**South Rock Island Township
General Ledger - Unaudited**

As of August 31, 2017

Type	Date	Num	Name	Memo	Class	Split	Debit	Credit	Balance
1012 CD/BLKHK Bank-TF #24410									0.00
Total 1012 CD/BLKHK Bank-TF #24410									0.00
1015 CD/Bkhawk #45626 TF									0.00
Total 1015 CD/Bkhawk #45626 TF									0.00
1020 Money Mkt/ Am Bank- TF									0.00
Total 1020 Money Mkt/ Am Bank- TF									0.00
1101 Checking/ Am. Bank- GA									303,790.72
Check	08/01/2017	11650	K-MART	6700/ 6740/GA/..		-SPLIT-		1,287.60	302,503.12
Check	08/08/2017	11651	RI HOUSING AUTHOR...	6700/ GA/ Rent ...		6700 General As...		11.00	302,492.12
Check	08/08/2017	11652	RI HOUSING AUTHOR...	6700/ GA/ Rent ...		6700 General As...		85.00	302,407.12
Check	08/09/2017	11653	Joseph Bodeman	6700/ GA/ Rent ...		6700 General As...		245.00	302,162.12
Check	08/10/2017	11654	MIDAMERICAN ENERGY	6700/GA/Util G...		6700 General As...		105.01	302,057.11
Check	08/10/2017	11655	WATCH HILL TOWER ...	6700/GA / Rent ...		6700 General As...		15.00	302,042.11
Check	08/10/2017	11656	MIDAMERICAN ENERGY	6700/GA/Util G...		6700 General As...		69.06	301,973.05
Check	08/14/2017	11657	JOBERT INVESTMEN...	6700/GA/Rent ...		6700 General As...		200.00	301,773.05
General Journal	08/15/2017	HT081...		payroll dated 08...	General Assistance	6000 Salaries		1,544.14	300,228.91
Check	08/15/2017	11658	SAVE-A-LOT	6700/GA/Food ...		6700 General As...		288.52	299,940.39
Check	08/16/2017	11659	R.I. HOUSING AUTHO...	6700/GA/Rent ...		6700 General As...		74.00	299,866.39
Check	08/16/2017	11660	MIDAMERICAN ENERGY	6700/GA/Util G...		6700 General As...		106.20	299,760.19
Check	08/16/2017	11661	City of Rock Island-Utilit...	6700/GA/Water ...		6700 General As...		138.80	299,621.39
Check	08/16/2017	11662	HY-VEE FOOD STORE...	6700/GA/ 3 clie...		6700 General As...		266.61	299,354.78
Transfer	08/17/2017			Funds Transfer...	General Assistance	1001 Checking/ A...	26,379.35		325,734.13
Check	08/22/2017	11663	Secretary of State	6740/GA/State l...		6740 Employmen...		20.00	325,714.13
Check	08/22/2017	11664	Katie Miller	6200/TF/GA/Tra...		-SPLIT-		10.00	325,704.13
Check	08/22/2017	11665	PAM HAMMOND	6200/TF/GA/Tra...		-SPLIT-		10.00	325,694.13
Check	08/22/2017	11666	MIDAMERICAN ENERGY	6700/GA/Util G...		6700 General As...		235.11	325,459.02
Check	08/24/2017	11667	Schultz Properties	6700/ GA/ Rent ...		6700 General As...		230.00	325,229.02
Check	08/28/2017	11668	MetroLINK	6700/GA /Sept. ...		6700 General As...		680.00	324,549.02
Check	08/28/2017	11669	City of Rock Island-Utilit...	6700/GA/Water ...		6700 General As...		163.02	324,386.00
Check	08/28/2017	11670	Tony Cardoso	6640/ GA/ Progr...		6640 Programs/E...		270.00	324,116.00
Transfer	08/29/2017			Funds Transfer ...		1001 Checking/ A...		823.24	323,292.76
Check	08/29/2017	11671	BLAIN'S FARM & FLEET	6700/GA/Misc ...		6700 General As...		119.97	323,172.79
Check	08/29/2017	11672	MIDAMERICAN ENERGY	6700/GA/Util G...		6700 General As...		62.00	323,110.79
General Journal	08/30/2017	HT083...		payroll dated 08...	General Assistance	6000 Salaries		1,544.14	321,566.65
Check	08/31/2017	11673	RI HOUSING AUTHOR...	6700/ GA/ Rent ...		6700 General As...		50.00	321,516.65
Check	08/31/2017	11674	Katie Miller	6200/TF/GA/Tra...		-SPLIT-		30.00	321,486.65
Check	08/31/2017	11675	PAM HAMMOND	6200/TF/GA/Tra...		-SPLIT-		30.00	321,456.65
Deposit	08/31/2017			Interest	General Assistance	5020 Interest Inco...	133.76		321,590.41
Total 1101 Checking/ Am. Bank- GA							26,513.11	8,713.42	321,590.41
1102 Investmnt FD/ Am Bk- GA									0.00
Total 1102 Investmnt FD/ Am Bk- GA									0.00
1122 CD American Bank #7974!									0.00
Total 1122 CD American Bank #79745									0.00
Checking- Am Bank - TF									0.00
Total Checking- Am Bank - TF									0.00
Receivable, GA (for PR taxes)									0.00
Total Receivable, GA (for PR taxes)									0.00
1200 Accounts Receivable									0.00
Total 1200 Accounts Receivable									0.00

**South Rock Island Township
General Ledger - Unaudited**

As of August 31, 2017

Type	Date	Num	Name	Memo	Class	Split	Debit	Credit	Balance
1205 Accounts Receivable-Empl									0.00
Total 1205 Accounts Receivable-Empl									0.00
1223 Accrued Int Rec - TF									0.00
Total 1223 Accrued Int Rec - TF									0.00
1224 Accrued Int Rec - GA									0.00
Total 1224 Accrued Int Rec - GA									0.00
1250 General Asst Fund Rec-Town									0.00
Total 1250 General Asst Fund Rec-Town									0.00
1300 Property Taxes Rec									0.00
Total 1300 Property Taxes Rec									0.00
1310 Prepaid Insurance									0.00
Total 1310 Prepaid Insurance									0.00
Inventory Asset									0.00
Total Inventory Asset									0.00
Property Taxes Receivable									0.00
Total Property Taxes Receivable									0.00
Undeposited Funds									0.00
Total Undeposited Funds									0.00
1500 Building									157,907.97
Total 1500 Building									157,907.97
1600 Equipment									2,720.60
Total 1600 Equipment									2,720.60
3000 Accounts Payable									0.00
Total 3000 Accounts Payable									0.00
CHASE CARD SERVICES									0.00
Total CHASE CARD SERVICES									0.00
3010 Accounts Payable- TF									0.00
Total 3010 Accounts Payable- TF									0.00
3020 Accounts Payable-GA									0.00
Total 3020 Accounts Payable-GA									0.00
3030 Am Bk Credit Line 75824-1									0.00
Total 3030 Am Bk Credit Line 75824-1									0.00
3250 Town Fund Payable-GA									0.00
Total 3250 Town Fund Payable-GA									0.00
3300 Accrued Vacation - TF									0.00
Total 3300 Accrued Vacation - TF									0.00
3310 Accrued Vacation - GA									0.00
Total 3310 Accrued Vacation - GA									0.00

**South Rock Island Township
General Ledger - Unaudited
As of August 31, 2017**

Type	Date	Num	Name	Memo	Class	Split	Debit	Credit	Balance
3320 Acrd Fed W/H Payable									
General Journal	08/02/2017	HTPR0...		payroll taxes for ...		1001 Checking/ A...	1,406.00		-1,406.00
General Journal	08/15/2017	HT081...		payroll dated 08...	General Assistance	6000 Salaries		168.00	0.00
General Journal	08/15/2017	HT081...		payroll dated 08...	Town Fund	6000 Salaries		182.00	-168.00
General Journal	08/18/2017	HT081...		payroll taxes for ...		1001 Checking/ A...	350.00		-350.00
General Journal	08/30/2017	HT083...		payroll dated 08...	General Assistance	6000 Salaries		168.00	0.00
General Journal	08/30/2017	HT083...		payroll dated 08...	Town Fund	6000 Salaries		1,236.00	-168.00
Total 3320 Acrd Fed W/H Payable							1,756.00	1,754.00	-1,404.00
3330 Acrd Soc. Sec./Medicare									
General Journal	08/02/2017	HTPR0...		payroll taxes for ...		1001 Checking/ A...	1,768.92		-1,768.92
General Journal	08/15/2017	HT081...		payroll dated 08...	General Assistance	6000 Salaries		313.34	0.00
General Journal	08/15/2017	HT081...		payroll dated 08...	Town Fund	6000 Salaries		313.28	-313.34
General Journal	08/18/2017	HT081...		payroll taxes for ...		1001 Checking/ A...	626.62		-626.62
General Journal	08/30/2017	HT083...		payroll dated 08...	General Assistance	6000 Salaries		313.34	0.00
General Journal	08/30/2017	HT083...		payroll dated 08...	Town Fund	6000 Salaries		1,447.04	-313.34
Total 3330 Acrd Soc. Sec./Medicare							2,395.54	2,387.00	-1,760.38
3340 Acrd IL W/H Tax Payable									
General Journal	08/15/2017	HTPR0...		il w/h for July		1001 Checking/ A...	468.69		-468.69
General Journal	08/15/2017	HT081...		payroll dated 08...	General Assistance	6000 Salaries		41.95	0.00
General Journal	08/15/2017	HT081...		payroll dated 08...	Town Fund	6000 Salaries		92.82	-41.95
General Journal	08/30/2017	HT083...		payroll dated 08...	General Assistance	6000 Salaries		41.95	-134.77
General Journal	08/30/2017	HT083...		payroll dated 08...	Town Fund	6000 Salaries		446.74	-176.72
Total 3340 Acrd IL W/H Tax Payable							468.69	623.46	-623.46
3345 Accrued IA W/H Tax Payable									
General Journal	08/15/2017	HT081...		payroll dated 08...	General Assistance	6000 Salaries		45.00	-90.00
General Journal	08/30/2017	HT083...		payroll dated 08...	General Assistance	6000 Salaries		45.00	-135.00
Total 3345 Accrued IA W/H Tax Payable							0.00	90.00	-180.00
3350 Acrd IL U/C Tax Payable									
General Journal	08/15/2017	HT081...		payroll dated 08...	General Assistance	6000 Salaries		27.95	-218.82
General Journal	08/15/2017	HT081...		payroll dated 08...	Town Fund	6000 Salaries		32.87	-246.77
General Journal	08/30/2017	HT083...		payroll dated 08...	General Assistance	6000 Salaries		27.96	-279.64
General Journal	08/30/2017	HT083...		payroll dated 08...	Town Fund	6000 Salaries		36.33	-307.60
Total 3350 Acrd IL U/C Tax Payable							0.00	125.11	-343.93
3360 Acrd IMRF									
General Journal	08/15/2017	HT081...		payroll dated 08...	General Assistance	6000 Salaries		401.39	-161.35
General Journal	08/15/2017	HT081...		payroll dated 08...	Town Fund	6000 Salaries		356.07	-562.74
Check	08/29/2017	auto	IMRF	3360/TF/IMRF ...	Town Fund	1001 Checking/ A...	2,217.27		-918.81
General Journal	08/30/2017	HT083...		payroll dated 08...	General Assistance	6000 Salaries		401.39	1,298.46
General Journal	08/30/2017	HT083...		payroll dated 08...	Town Fund	6000 Salaries		1,058.40	897.07
Total 3360 Acrd IMRF							2,217.27	2,217.25	-161.33
3370 Acrd Health Insurance									
Total 3370 Acrd Health Insurance									-16.48
3400 Deferred Property Taxes									
Total 3400 Deferred Property Taxes									0.00

**South Rock Island Township
General Ledger - Unaudited**

As of August 31, 2017

Type	Date	Num	Name	Memo	Class	Split	Debit	Credit	Balance
Accounts Payable-TF (PR taxes)									0.00
Total Accounts Payable-TF (PR taxes)									0.00
Deferred Property Taxes									0.00
Total Deferred Property Taxes									0.00
Payroll Liabilities									0.00
Total Payroll Liabilities									0.00
4500 Fund Bal-Town Fund									-322,566.67
Total 4500 Fund Bal-Town Fund									-322,566.67
4510 Fund Bal-Social Security									-13,613.49
Total 4510 Fund Bal-Social Security									-13,613.49
4520 Fund Bal-Gen Assitance									-277,764.42
Total 4520 Fund Bal-Gen Assitance									-277,764.42
4530 Fund Bal-Audit Fund									-6,076.16
Total 4530 Fund Bal-Audit Fund									-6,076.16
4540 Fund Bal-Insurance Fund									-11,965.14
Total 4540 Fund Bal-Insurance Fund									-11,965.14
4550 Fund Bal-IL Muni Retmnt									-35,534.70
Total 4550 Fund Bal-IL Muni Retmnt									-35,534.70
4560 Investments-Capital Assets									-160,628.57
Total 4560 Investments-Capital Assets									-160,628.57
4600 Retained Earnings									0.00
Total 4600 Retained Earnings									0.00
Excess Rev Over Expendit.- Cur									0.00
Total Excess Rev Over Expendit.- Cur									0.00
Opening Bal Equity									0.00
Total Opening Bal Equity									0.00
5000 Property Tax									-170,190.15
Deposit	08/17/2017	Auto	RI COUNTY COLLECT...	Corporate Town...	Town Fund	1001 Checking/ A...		56,623.79	-226,813.94
Deposit	08/17/2017	Auto	RI COUNTY COLLECT...	IMRF	IL Muni Retmnt	1001 Checking/ A...		4,331.08	-231,145.02
Deposit	08/17/2017	Auto	RI COUNTY COLLECT...	Audit	Audit Fund	1001 Checking/ A...		191.88	-231,336.90
Deposit	08/17/2017	Auto	RI COUNTY COLLECT...	Insurance	Insurance Fund	1001 Checking/ A...		1,151.30	-232,488.20
Deposit	08/17/2017	Auto	RI COUNTY COLLECT...	Social Security	Social Security	1001 Checking/ A...		2,695.50	-235,183.70
Deposit	08/17/2017	Auto	RI COUNTY COLLECT...	General Assista...	General Assistance	1001 Checking/ A...		26,379.35	-261,563.05
Total 5000 Property Tax							0.00	91,372.90	-261,563.05
5010 Replacement Tax									-18,690.35
Deposit	08/07/2017	Auto	ILLINOIS DEPARTMEN..	PPRT: ALLOC ...	Town Fund	1001 Checking/ A...		246.47	-18,936.82
Total 5010 Replacement Tax							0.00	246.47	-18,936.82
5020 Interest Income									-1,134.25
Deposit	08/31/2017			Interest	Town Fund	1001 Checking/ A...		194.01	-1,328.26
Deposit	08/31/2017			Interest	General Assistance	1101 Checking/ A...		133.76	-1,462.02
Total 5020 Interest Income							0.00	327.77	-1,462.02

**South Rock Island Township
General Ledger - Unaudited**

As of August 31, 2017

Type	Date	Num	Name	Memo	Class	Split	Debit	Credit	Balance
5030 Rental Income									0.00
Total 5030 Rental Income									0.00
5035 Petty Cash Deposits									0.00
Total 5035 Petty Cash Deposits									0.00
5040 Miscellaneous Income									0.00
Total 5040 Miscellaneous Income									0.00
5050 Housing Auth/lieu tax									0.00
Total 5050 Housing Auth/lieu tax									0.00
5102 Intergov Adm Agrmt CW									0.00
Total 5102 Intergov Adm Agrmt CW									0.00
5105 GA Reimbursement-SSI									-8,104.01
Total 5105 GA Reimbursement-SSI									-8,104.01
5120 Intergovermt Agreemt-GA									-175.00
Total 5120 Intergovermt Agreemt-GA									-175.00
Cost of Goods Sold									0.00
Total Cost of Goods Sold									0.00
ADMIN & EXPENDITURES									127,963.36
60 - Personnel									84,959.57
6000 Salaries									64,104.62
General Journal	08/15/2017	HT081...		payroll dated 08...	General Assistance	-SPLIT-	2,037.92		66,142.54
General Journal	08/15/2017	HT081...		payroll dated 08...	Town Fund	6000 Salaries	231.00		66,373.54
General Journal	08/15/2017	HT081...		payroll dated 08...	Town Fund:Assessor	6000 Salaries	1,826.67		68,200.21
General Journal	08/30/2017	HT083...		payroll dated 08...	General Assistance	-SPLIT-	2,047.92		70,248.13
General Journal	08/30/2017	HT083...		payroll dated 08...	Town Fund	6000 Salaries	8,112.50		78,360.63
General Journal	08/30/2017	HT083...		payroll dated 08...	Town Fund:Assessor	6000 Salaries	1,345.17		79,705.80
Total 6000 Salaries							15,601.18	0.00	79,705.80
6010 Social Security/Medicare									4,904.00
General Journal	08/15/2017	HT081...		payroll dated 08...	Social Security	6000 Salaries	156.67		5,060.67
General Journal	08/15/2017	HT081...		payroll dated 08...	Social Security	6000 Salaries	156.64		5,217.31
General Journal	08/30/2017	HT083...		payroll dated 08...	Social Security	6000 Salaries	156.67		5,373.98
General Journal	08/30/2017	HT083...		payroll dated 08...	Social Security	6000 Salaries	723.52		6,097.50
Total 6010 Social Security/Medicare							1,193.50	0.00	6,097.50
6020 Health Insurance									6,785.12
Check	08/22/2017	10209	DELTA DENTAL OF IL...	K. Miller9/1/201...	Town Fund	1001 Checking/ A...	65.78		6,850.90
Check	08/22/2017	10209	DELTA DENTAL OF IL...	S. Young, W. M...	Town Fund:Assessor	1001 Checking/ A...	65.78		6,916.68
Check	08/24/2017	10212	BlueCross BlueShield o...	K. Miller	Town Fund	1001 Checking/ A...	786.48		7,703.16
Check	08/24/2017	10212	BlueCross BlueShield o...	N. Finnie, S. Yo...	Town Fund:Assessor	1001 Checking/ A...	786.48		8,489.64
Total 6020 Health Insurance							1,704.52	0.00	8,489.64
6030 IMRF-Township Share									7,037.30
General Journal	08/15/2017	HT081...		payroll dated 08...	IL Muni Retmnt	6000 Salaries	309.33		7,346.63
General Journal	08/15/2017	HT081...		payroll dated 08...	IL Muni Retmnt	6000 Salaries	274.22		7,620.85
General Journal	08/30/2017	HT083...		payroll dated 08...	IL Muni Retmnt	6000 Salaries	309.23		7,930.08
General Journal	08/30/2017	HT083...		payroll dated 08...	IL Muni Retmnt	6000 Salaries	815.40		8,745.48
Total 6030 IMRF-Township Share							1,708.18	0.00	8,745.48

**South Rock Island Township
General Ledger - Unaudited**

As of August 31, 2017

Type	Date	Num	Name	Memo	Class	Split	Debit	Credit	Balance
6040 Unemployment Insurance									1,061.33
General Journal	08/15/2017	HT081...		payroll dated 08...	Insurance Fund	6000 Salaries	27.95		1,089.28
General Journal	08/15/2017	HT081...		payroll dated 08...	Insurance Fund	6000 Salaries	32.87		1,122.15
General Journal	08/30/2017	HT083...		payroll dated 08...	Insurance Fund	6000 Salaries	27.96		1,150.11
General Journal	08/30/2017	HT083...		payroll dated 08...	Insurance Fund	6000 Salaries	36.33		1,186.44
Total 6040 Unemployment Insurance							125.11	0.00	1,186.44
6050 SS Reimbursement									0.00
Total 6050 SS Reimbursement									0.00
6060 Medical Clinic									1,067.20
Check	08/22/2017	10208	CITY OF ROCK ISLAND	Katie Miller, P. ...	General Assistance	1001 Checking/ A...	52.25		1,119.45
Check	08/22/2017	10208	CITY OF ROCK ISLAND	Trustees/Board ...	Town Fund	1001 Checking/ A...	52.25		1,171.70
Check	08/22/2017	10208	CITY OF ROCK ISLAND	N. Finnie, S. Yo...	Town Fund:Assessor	1001 Checking/ A...	104.51		1,276.21
Total 6060 Medical Clinic							209.01	0.00	1,276.21
60 - Personnel - Other									0.00
Total 60 - Personnel - Other									0.00
Total 60 - Personnel							20,541.50	0.00	105,501.07
61 - Contractual Services									29,636.45
6100 Accounting Services									1,365.00
Check	08/02/2017	10193	Hoffman & Tranel, PC	6100/TF/Acct Sv...	Town Fund	1001 Checking/ A...	75.00		1,440.00
Check	08/11/2017	10202	Hoffman & Tranel, PC	6100/TF/Acct Sv...	Town Fund	1001 Checking/ A...	285.00		1,725.00
Total 6100 Accounting Services							360.00	0.00	1,725.00
6110 Bldg Maintenance & Repairs									1,493.33
Check	08/01/2017	10190	Republic Services #400	6110/Bldg Main/...	Town Fund	1001 Checking/ A...	65.85		1,559.18
Check	08/28/2017	10214	ABILITY CLEANING SE..	6110/ TF/ Bldg ...	Town Fund	1001 Checking/ A...	215.00		1,774.18
Check	08/28/2017	10216	Republic Services #400	6110/Bldg Main/...	Town Fund	1001 Checking/ A...	65.85		1,840.03
Total 6110 Bldg Maintenance & Repairs							346.70	0.00	1,840.03
6120 Building Security									0.00
Total 6120 Building Security									0.00
6130 Copier/Computer/Software									5,388.07
Check	08/01/2017	10191	DCS Computer Services	6130/TF August...	Town Fund	1001 Checking/ A...	179.66		5,567.73
Check	08/01/2017	10191	DCS Computer Services	Monthly Mainten...	General Assistance	1001 Checking/ A...	179.66		5,747.39
Check	08/01/2017	10191	DCS Computer Services	Monthly Mainten...	Town Fund:Assessor	1001 Checking/ A...	179.68		5,927.07
Check	08/09/2017	10200	AMERICAN BANK & T...	6130/ TF/ Comp...	Town Fund	1001 Checking/ A...	24.65		5,951.72
Check	08/14/2017	10203	OFFICE MACHINE CO...	6130/TF Inv No...	Town Fund	1001 Checking/ A...	82.54		6,034.26
Check	08/14/2017	10203	OFFICE MACHINE CO...	6130/Assr Inv ..	Town Fund:Assessor	1001 Checking/ A...	94.01		6,128.27
Check	08/14/2017	10204	DCS Computer Services	6130/ASSR/Co...	Town Fund:Assessor	1001 Checking/ A...	63.75		6,192.02
Check	08/14/2017	10204	DCS Computer Services	6130/TF/Compu...	Town Fund	1001 Checking/ A...	31.88		6,223.90
Check	08/14/2017	10204	DCS Computer Services	6130/GA/Comp...	General Assistance	1001 Checking/ A...	31.87		6,255.77
Check	08/16/2017	10205	DCS Computer Services	6130/TF/Compu...	Town Fund:Assessor	1001 Checking/ A...	289.68		6,545.45
Check	08/16/2017	10205	DCS Computer Services	6130/TF/Compu...	Town Fund	1001 Checking/ A...	144.84		6,690.29
Check	08/16/2017	10205	DCS Computer Services	6130/TF/Compu...	General Assistance	1001 Checking/ A...	144.83		6,835.12
Check	08/24/2017	10210	OFFICE MACHINE CO...	6130/TF/ASSR ...	Town Fund:Assessor	1001 Checking/ A...	8.00		6,843.12
Total 6130 Copier/Computer/Software							1,455.05	0.00	6,843.12

**South Rock Island Township
General Ledger - Unaudited
As of August 31, 2017**

Type	Date	Num	Name	Memo	Class	Split	Debit	Credit	Balance
6140 Dues & Subscriptions									711.97
Check	08/02/2017	10194	TOWNSHIP OFFICIAL...	6140/ TF/ Due's...	Town Fund	1001 Checking/ A...	659.01		1,370.98
Check	08/02/2017	10194	TOWNSHIP OFFICIAL...	6140/ TF/ASSR/...	Town Fund:Assessor	1001 Checking/ A...	109.83		1,480.81
Check	08/02/2017	auto	R.I. ARGUS	6140/Subs/TF/A...	Town Fund:Assessor	1001 Checking/ A...	10.00		1,490.81
Check	08/02/2017	auto	R.I. ARGUS	6140/Subs/TF ...	Town Fund	1001 Checking/ A...	9.99		1,500.80
Deposit	08/23/2017	15458	TOWNSHIP OFFICIAL...	TOI Member Du...	Town Fund:Assessor	1001 Checking/ A...		50.00	1,450.80
Check	08/30/2017		R.I. ARGUS	6140/Subs/TF/A...	Town Fund:Assessor	1001 Checking/ A...	10.00		1,460.80
Check	08/30/2017		R.I. ARGUS	6140/Subs/TF ...	Town Fund	1001 Checking/ A...	9.99		1,470.79
Total 6140 Dues & Subscriptions							808.82	50.00	1,470.79
6150 Legal & Professional									0.00
Total 6150 Legal & Professional									0.00
6155-Hospital Assessmt. & Legal									0.00
Total 6155-Hospital Assessmt. & Legal									0.00
6160 Postage									251.90
Check	08/09/2017	10200	AMERICAN BANK & T...	6160/ Postage/ ...	Town Fund:Assessor	1001 Checking/ A...	98.00		349.90
Total 6160 Postage							98.00	0.00	349.90
6170 Publishing									3,598.79
Check	08/04/2017	10196	DISPATCH/ARGUS NIE	6170/ TF/ Publis...	Town Fund	1001 Checking/ A...	16.10		3,614.89
Total 6170 Publishing							16.10	0.00	3,614.89
6180 Risk Management Contrib									8,496.00
Total 6180 Risk Management Contrib									8,496.00
6190 Telephone									1,209.80
Check	08/08/2017	10199	MEDIACOM	TF	Town Fund	1001 Checking/ A...	70.43		1,280.23
Check	08/08/2017	10199	MEDIACOM	GA	General Assistance	1001 Checking/ A...	70.42		1,350.65
Check	08/08/2017	10199	MEDIACOM	Assesor	Town Fund:Assessor	1001 Checking/ A...	140.85		1,491.50
Total 6190 Telephone							281.70	0.00	1,491.50
6200 Travel/Training									3,696.98
Deposit	08/02/2017	8486	Chris Elsberg	Travel Reimbur...	Town Fund	1001 Checking/ A...		36.24	3,660.74
Check	08/09/2017	10200	AMERICAN BANK & T...	6200/ Travel & ...	Town Fund:Assessor	1001 Checking/ A...	86.90		3,747.64
Check	08/09/2017	10200	AMERICAN BANK & T...	6200/ Travel & ...	Town Fund:Assessor	1001 Checking/ A...	680.00		4,427.64
Check	08/09/2017	10200	AMERICAN BANK & T...	6200/ Travel & ...	Town Fund	1001 Checking/ A...		84.83	4,342.81
Check	08/22/2017	10207	GRACE DIAZ SHIRK	6200/TF Travel...	Town Fund	1001 Checking/ A...	108.96		4,451.77
Check	08/22/2017	11664	Katie Miller	6200/TF/GA/Tra...	General Assistance	1101 Checking/ A...	10.00		4,461.77
Check	08/31/2017	10218	GRACE DIAZ SHIRK	6200/TF Travel...	Town Fund	1001 Checking/ A...	211.90		4,673.67
Check	08/31/2017	11674	Katie Miller	6200/TF/GA/Tra...	General Assistance	1101 Checking/ A...	30.00		4,703.67
Total 6200 Travel/Training							1,127.76	121.07	4,703.67
6210 935 29th Avenue									1,992.61
Check	08/04/2017	10197	MIDAMERICAN ENERGY	Acct# 42480-59...	Town Fund	1001 Checking/ A...	163.31		2,155.92
Check	08/08/2017	10198	Jason Bowling	6210/TF/ RICAP...	Town Fund	1001 Checking/ A...	85.00		2,240.92
Check	08/24/2017	10213	Jason Bowling	6210/TF/ RICAP...	Town Fund	1001 Checking/ A...	85.00		2,325.92
Check	08/31/2017	10219	MIDAMERICAN ENERGY	Acct# 42480-59...	Town Fund	1001 Checking/ A...	145.04		2,470.96
Total 6210 935 29th Avenue							478.35	0.00	2,470.96

**South Rock Island Township
General Ledger - Unaudited
As of August 31, 2017**

Type	Date	Num	Name	Memo	Class	Split	Debit	Credit	Balance
6220 Utilities									1,432.00
Check	08/04/2017	10197	MIDAMERICAN ENERGY	Acct #90570-59...	Town Fund	1001 Checking/ A...	22.20		1,454.20
Check	08/04/2017	10197	MIDAMERICAN ENERGY	Acct# 90780-59...	Town Fund	1001 Checking/ A...	428.30		1,882.50
Check	08/31/2017	10219	MIDAMERICAN ENERGY	Acct #90570-59...	Town Fund	1001 Checking/ A...	22.19		1,904.69
Check	08/31/2017	10219	MIDAMERICAN ENERGY	Acct# 90780-59...	Town Fund	1001 Checking/ A...	290.56		2,195.25
Total 6220 Utilities							763.25	0.00	2,195.25
61 - Contractual Services - Other									0.00
Total 61 - Contractual Services - Other									0.00
Total 61 - Contractual Services							5,735.73	171.07	35,201.11
63 - Commodities									1,532.22
6300 Bank Charges									0.00
Total 6300 Bank Charges									0.00
6310 Miscellaneous									95.95
Check	08/09/2017	10201	REPUBLIC SERVICES ..	6310/ TF/ASSR/...	Town Fund:Assessor	1001 Checking/ A...	50.95		146.90
Total 6310 Miscellaneous							50.95	0.00	146.90
6320 Office Supplies									1,436.27
Check	08/02/2017	10192	JOHNSON DISTRIBUT...	6320/TF/Assr I...	Town Fund:Assessor	1001 Checking/ A...	18.75		1,455.02
Check	08/09/2017	10200	AMERICAN BANK & T...	6320/ TF/ Office...	Town Fund	1001 Checking/ A...	45.18		1,500.20
Check	08/24/2017	10211	Travelers	6320/ TF/ Office...	Town Fund	1001 Checking/ A...	20.00		1,520.20
Check	08/28/2017	10215	JOHNSON DISTRIBUT...	6320/TF/Assr I...	Town Fund:Assessor	1001 Checking/ A...	6.25		1,526.45
Check	08/30/2017	10217	SAM'S CLUB	6320/ TF/ Office...	Town Fund	1001 Checking/ A...	9.48		1,535.93
Total 6320 Office Supplies							99.66	0.00	1,535.93
6390 Contingencies									0.00
Total 6390 Contingencies									0.00
63 - Commodities - Other									0.00
Total 63 - Commodities - Other									0.00
Total 63 - Commodities							150.61	0.00	1,682.83
64 - Capital Outlay/Building									3,461.78
6400 Building									0.00
Total 6400 Building									0.00
6400 Building Repair									0.00
Total 6400 Building Repair									0.00
6410 Equipment									3,461.78
Total 6410 Equipment									3,461.78
6410 Equipment									0.00
Total 6410 Equipment									0.00
6420 Building Upgrade - GS									0.00
Total 6420 Building Upgrade - GS									0.00
64 - Capital Outlay/Building - Other									0.00
Total 64 - Capital Outlay/Building - Other									0.00
Total 64 - Capital Outlay/Building									3,461.78

**South Rock Island Township
General Ledger - Unaudited
As of August 31, 2017**

Type	Date	Num	Name	Memo	Class	Split	Debit	Credit	Balance
65 - Debt Service- Admin.									0.00
6500 Contract Payment									0.00
Total 6500 Contract Payment									0.00
65 - Debt Service- Admin. - Other									0.00
Total 65 - Debt Service- Admin. - Other									0.00
Total 65 - Debt Service- Admin.									0.00
66 - Miscellaneous Expenditures									8,373.34
6600 Community Development									200.00
Total 6600 Community Development									200.00
6610 Social Services									0.00
Total 6610 Social Services									0.00
6620 Senior Citizen Services									3,596.00
Total 6620 Senior Citizen Services									3,596.00
6630 Youth & Youth Ed									3,800.00
Check	08/02/2017	10195	ROCK ISLAND PUBLIC..	6630/TF/Yth C...	Town Fund	1001 Checking/ A...	1,000.00		4,800.00
Total 6630 Youth & Youth Ed							1,000.00	0.00	4,800.00
6640 Programs/Events GS									777.34
Deposit	08/08/2017	032902	DCS Computer Services	Donation from D...	Town Fund	1001 Checking/ A...		100.00	677.34
Check	08/09/2017	10200	AMERICAN BANK & T...	6640 Programs ...	Town Fund	1001 Checking/ A...	39.97		717.31
Check	08/09/2017	10200	AMERICAN BANK & T...	6640/ Programs...	Town Fund	1001 Checking/ A...	245.36		962.67
Deposit	08/11/2017	5063	Hoffman & Tranel, PC	Donation from H...	Town Fund	1001 Checking/ A...		100.00	862.67
Check	08/16/2017	10206	HY-VEE FOOD STORE...	6640/ TF/ progr...	Town Fund	1001 Checking/ A...	114.89		977.56
Check	08/28/2017	11670	Tony Cardoso	6640/ GA/ Progr...	General Assistance	1101 Checking/ A...	270.00		1,247.56
Check	08/30/2017	10217	SAM'S CLUB	6640/GA/Progra...	General Assistance	1001 Checking/ A...	50.00		1,297.56
Check	08/30/2017	10217	SAM'S CLUB	6640/TF/Progra...	Town Fund	1001 Checking/ A...	202.22		1,499.78
Total 6640 Programs/Events GS							922.44	200.00	1,499.78
66 - Miscellaneous Expenditures - Other									0.00
Total 66 - Miscellaneous Expenditures - Other									0.00
Total 66 - Miscellaneous Expenditures							1,922.44	200.00	10,095.78
ADMIN & EXPENDITURES - Other									0.00
Total ADMIN & EXPENDITURES - Other									0.00
Total ADMIN & EXPENDITURES							28,350.28	371.07	155,942.57

**South Rock Island Township
General Ledger - Unaudited
As of August 31, 2017**

Type	Date	Num	Name	Memo	Class	Split	Debit	Credit	Balance
HOME RELIEF									14,465.41
6700 General Assistance									11,663.91
Check	08/01/2017	11650	K-MART	6700/GA/Misc ...	General Assistance	1101 Checking/ A...	1,212.63		12,876.54
Check	08/08/2017	11651	RI HOUSING AUTHOR...	6700/ GA/ Rent ...	General Assistance	1101 Checking/ A...	11.00		12,887.54
Check	08/08/2017	11652	RI HOUSING AUTHOR...	6700/ GA/ Rent ...	General Assistance	1101 Checking/ A...	85.00		12,972.54
Check	08/09/2017	10200	AMERICAN BANK & T...	6700/ GA/ Matlr...	General Assistance	1001 Checking/ A...	154.00		13,126.54
Check	08/09/2017	11653	Joseph Bodeman	6700/ GA/ Rent ...	General Assistance	1101 Checking/ A...	245.00		13,371.54
Check	08/10/2017	11654	MIDAMERICAN ENERGY	6700/GA/Util G...	General Assistance	1101 Checking/ A...	105.01		13,476.55
Check	08/10/2017	11655	WATCH HILL TOWER ...	6700/GA / Rent]...	General Assistance	1101 Checking/ A...	15.00		13,491.55
Check	08/10/2017	11656	MIDAMERICAN ENERGY	6700/GA/Util G...	General Assistance	1101 Checking/ A...	69.06		13,560.61
Check	08/14/2017	11657	JOBERT INVESTMEN...	6700/GA/Rent ...	General Assistance	1101 Checking/ A...	200.00		13,760.61
Check	08/15/2017	11658	SAVE-A-LOT	6700/GA/Food ...	General Assistance	1101 Checking/ A...	288.52		14,049.13
Check	08/16/2017	11659	R.I. HOUSING AUTHO...	6700/GA/Rent ...	General Assistance	1101 Checking/ A...	74.00		14,123.13
Check	08/16/2017	11660	MIDAMERICAN ENERGY	6700/GA/Util G...	General Assistance	1101 Checking/ A...	106.20		14,229.33
Check	08/16/2017	11661	City of Rock Island-Utilit...	6700/GA/Water ...	General Assistance	1101 Checking/ A...	138.80		14,368.13
Check	08/16/2017	11662	HY-VEE FOOD STORE...	6700/GA 3 clie...	General Assistance	1101 Checking/ A...	266.61		14,634.74
Check	08/22/2017	11665	PAM HAMMOND	6200/TF/GA/Tra...	General Assistance	1101 Checking/ A...	10.00		14,644.74
Check	08/22/2017	11666	MIDAMERICAN ENERGY	6700/GA/Util G...	General Assistance	1101 Checking/ A...	235.11		14,879.85
Check	08/24/2017	11667	Schultz Properties	6700/ GA/ Rent ...	General Assistance	1101 Checking/ A...	230.00		15,109.85
Check	08/28/2017	11668	MetroLINK	6700/GA /Sept. ...	General Assistance	1101 Checking/ A...	680.00		15,789.85
Check	08/28/2017	11669	City of Rock Island-Utilit...	6700/GA/Water ...	General Assistance	1101 Checking/ A...	163.02		15,952.87
Check	08/29/2017	11671	BLAIN'S FARM & FLEET	6700/GA/Misc ...	General Assistance	1101 Checking/ A...	119.97		16,072.84
Check	08/29/2017	11672	MIDAMERICAN ENERGY	6700/GA/Util G...	General Assistance	1101 Checking/ A...	62.00		16,134.84
Check	08/31/2017	11673	RI HOUSING AUTHOR...	6700/ GA/ Rent ...	General Assistance	1101 Checking/ A...	50.00		16,184.84
Check	08/31/2017	11675	PAM HAMMOND	6200/TF/GA/Tra...	General Assistance	1101 Checking/ A...	30.00		16,214.84
Total 6700 General Assistance							4,550.93	0.00	16,214.84
6710 Medical Services									550.00
Total 6710 Medical Services									550.00
6720 Emergency Assistance									149.00
Total 6720 Emergency Assistance									149.00
6730 Catastrophic Health Ins.									2,015.00
Total 6730 Catastrophic Health Ins.									2,015.00
6740 Employment Relief									87.50
Check	08/01/2017	11650	K-MART	6740/ AA/ Empl..	General Assistance	1101 Checking/ A...	74.97		162.47
Check	08/22/2017	11663	Secretary of State	6740/GA/State l..	General Assistance	1101 Checking/ A...	20.00		182.47
Total 6740 Employment Relief							94.97	0.00	182.47
6750 Miscellaneous									0.00
Total 6750 Miscellaneous									0.00
HOME RELIEF - Other									0.00
Total HOME RELIEF - Other									0.00
Total HOME RELIEF							4,645.90	0.00	19,111.31
Uncategorized Expenses									0.00
Total Uncategorized Expenses									0.00
No acct									0.00
Total no acct									0.00
TOTAL							159,269.65	159,269.65	0.00



1019 27th Avenue
Rock Island, Illinois 61201
Web: www.sritownship.net
Email: srit@sritownship.net

Approved Audit Bills and Transfers for 9/25/2017 Meeting

TF Deposit Totals	\$1,103.49
Preapproved TF Bills and Transfers	\$25,965.28
Pending TF Bills to be Approved	\$0.00
Total TF Bills and Transfers	\$25,965.28
GA Deposit Totals	\$133.76
Total GA Bills and Transfers	\$8,076.02
Total (TF & GA) Bills and Transfers	\$34,041.30

9/25/2017 Board Meeting

Town Fund	Relief Fund	TF Pending Bills
Deposits \$ 50.00	Deposits \$ 133.76	
\$ 823.24		
\$ 194.01	Total \$ 133.76	
Total \$ 1,103.49		Total \$ -
Expenditures \$ 8.00	Expenditures \$ 230.00	
\$ 20.00	\$ 680.00	
\$ 1,572.96	\$ 163.02	
\$ 85.00	\$ 270.00	
\$ 215.00	\$ 119.97	
\$ 6.25	\$ 62.00	
\$ 65.85	\$ 823.24	
\$ 2,217.27	\$ 1,544.14	
\$ 6,808.41	\$ 50.00	
\$ 261.70	\$ 30.00	
\$ 19.99	\$ 30.00	
\$ 211.90	\$ 94.89	
\$ 457.79	\$ 962.34	
\$ 539.00	\$ 244.84	
\$ 722.50	\$ 49.00	
\$ 3,164.38	\$ 52.00	
\$ 75.00	\$ 50.00	
\$ 580.00	\$ 11.00	
\$ 281.70	\$ 20.00	
\$ 561.93	\$ 80.81	
\$ 1,678.09	\$ 100.00	
\$ 188.67	\$ 44.03	
\$ 3,000.00	\$ 15.00	
\$ 18.00	\$ 74.00	
\$ 623.46	\$ 200.00	
\$ 1,543.29	\$ 193.80	
\$ 61.08	\$ 337.79	
\$ 978.06	\$ 1,544.15	
Total \$ 25,965.28	Total \$ 8,076.02	

South Rock Island Township

9/20/2017 3:31 PM

Register: 1001 Checking/ Am. Bank- TF

From 08/23/2017 through 09/20/2017

Sorted by: Date and Order Entered

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/23/2017			ADMIN & EXPENDI...	Deposit		X	50.00	476,539.64
08/24/2017	10210	OFFICE MACHINE ...	ADMIN & EXPENDI...	6130/Copies/T...	8.00	X		476,531.64
08/24/2017	10211	Travelers	ADMIN & EXPENDI...	6320/ TF/ Offic...	20.00			476,511.64
08/24/2017	10212	BlueCross BlueShiel...	-split-	6020/Hlth Ins/...	1,572.96	X		474,938.68
08/24/2017	10213	Jason Bowling	-split-	6210/TF/ RIC...	85.00	X		474,853.68
08/28/2017	10214	ABILITY CLEANIN...	ADMIN & EXPENDI...	6110/ TF/ Bldg...	215.00			474,638.68
08/28/2017	10215	JOHNSON DISTRIB...	ADMIN & EXPENDI...	6320/TF/Assr ...	6.25	X		474,632.43
08/28/2017	10216	Republic Services #4...	-split-	6110/Bldg Mai...	65.85			474,566.58
08/29/2017	auto	IMRF	3360 Acrd IMRF	3360/TF/IMRF...	2,217.27	X		472,349.31
08/29/2017			1101 Checking/ Am. B...	Funds Transfer ...		X	823.24	473,172.55
08/30/2017	HT0830-...		ADMIN & EXPENDI...	payroll dated 0...	6,808.41	X		466,364.14
08/30/2017	10217	SAM'S CLUB	-split-	TF/GA - Elec...	261.70			466,102.44
08/30/2017	auto	R.I. ARGUS	-split-	6140/Subs/TF/...	19.99	X		466,082.45
08/31/2017	10218	GRACE DIAZ SHIRK	-split-	6200/Travel&T...	211.90			465,870.55
08/31/2017	10219	MIDAMERICAN E...	-split-	6220/ 6210/ TF...	457.79			465,412.76
08/31/2017			5020 Interest Income	Interest		X	194.01	465,606.77
09/01/2017	10220	DCS Computer Servi...	-split-	6130/TF Sept. ...	539.00			465,067.77
09/01/2017	10221	Heyl Royster	-split-	6150/Legal&Pr...	722.50			464,345.27
09/06/2017	HT0830-...		-split-	pr taxes for 08-...	3,164.38			461,180.89
09/06/2017	10222	Hoffman & Tranel, PC	ADMIN & EXPENDI...	6100/TF/Acct ...	75.00			461,105.89
09/11/2017	10223	CRAWFORD COM...	-split-	6110/TF/Bldg ...	580.00			460,525.89
09/11/2017	10224	MEDIACOM	-split-	6190/TF/GA/A...	281.70			460,244.19
09/11/2017	10225	City of Rock Island-...	-split-	6210TF/Utility ...	561.93			459,682.26
09/12/2017	10226	AMERICAN BANK ...	-split-	VOID: Credit ...		X		459,682.26
09/12/2017	10227	AMERICAN BANK ...	-split-	Credit Card/Mi...	1,678.09			458,004.17
09/12/2017	10228	OFFICE MACHINE ...	-split-	6130/Copies/T...	188.67			457,815.50
09/14/2017	10229	ALDI'S	ADMIN & EXPENDI...	6620/TF/Sen. S...	3,000.00			454,815.50
09/14/2017	10230	RICTAA	ADMIN & EXPENDI...	6200/TF/Assr ...	18.00			454,797.50
09/15/2017	HT0830-...		3340 Acrd IL W/H Tax...	August w/h	623.46			454,174.04
09/15/2017	HTp9151...		ADMIN & EXPENDI...	payroll dated 0...	1,543.29			452,630.75
09/18/2017	10231	GRACE DIAZ SHIRK	ADMIN & EXPENDI...	6620/ TF/ Seni...	61.08			452,569.67
09/20/2017	HTp9151...		-split-	payroll taxes fo...	978.06			451,591.61

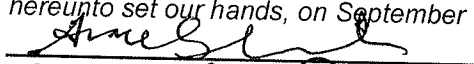

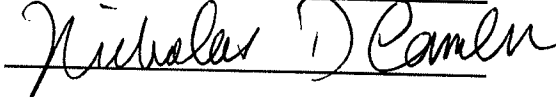
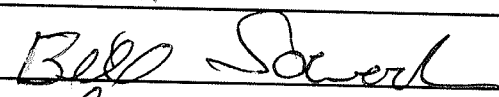
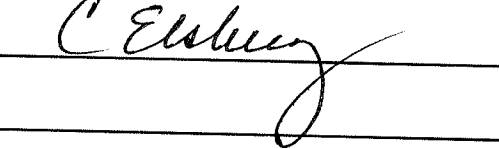
RELIEF FUND
Approved Claims - Board of Trustees

State of Illinois)
Town of South Rock Island)

September 25, 2017

We, the undersigned, comprising the Board of Township Trustees of said Township, having duly met at the Township Clerk's office September 25, 2017 for the purpose of auditing town accounts, do hereby certify that the following claims or demands against said town were presented, and examined, were allowed at said meeting, to-witness:

In Witness Whereof, we, the members of said Board of Township Trustees, have hereunto set our hands, on September 25, 2017

 _____	 _____
 _____	 _____
	 _____ _____

South Rock Island Township

9/20/2017 3:31 PM

Register: 1101 Checking/ Am. Bank- GA

From 08/23/2017 through 09/20/2017

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
08/24/2017	11667	Schultz Properties	HOME RELIEF:6700 ...	6700/ GA/ Ren...	230.00			325,229.02
08/28/2017	11668	MetroLINK	HOME RELIEF:6700 ...	6700/GA /Sept...	680.00			324,549.02
08/28/2017	11669	City of Rock Island-...	HOME RELIEF:6700 ...	6700/GA/Wate...	163.02			324,386.00
08/28/2017	11670	Tony Cardoso	ADMIN & EXPENDI...	6640/ GA/ Pro...	270.00			324,116.00
08/29/2017	11671	BLAIN'S FARM & F...	HOME RELIEF:6700 ...	6700/GA/Misc ...	119.97			323,996.03
08/29/2017	11672	MIDAMERICAN E...	HOME RELIEF:6700 ...	6700/GA/Util ...	62.00			323,934.03
08/29/2017			1001 Checking/ Am. B...	Funds Transfer ...	823.24	X		323,110.79
08/30/2017	HT0830-...		ADMIN & EXPENDI...	payroll dated 0...	1,544.14	X		321,566.65
08/31/2017			5020 Interest Income	Interest			X	321,700.41
08/31/2017	11673	RI HOUSING AUT...	HOME RELIEF:6700 ...	6700/ GA/ Ren...	50.00		133.76	321,650.41
08/31/2017	11674	Katie Miller	-split-	6200/TF/GA/T...	30.00			321,620.41
08/31/2017	11675	PAM HAMMOND	-split-	6200/TF/GA/T...	30.00			321,590.41
09/01/2017	11676	KUM & SHOP	HOME RELIEF:6700 ...	6700/GA/Trans...	94.89			321,495.52
09/01/2017	11677	K-MART	-split-	6700/6740/ GA...	962.34			320,533.18
09/05/2017	11678	MIDAMERICAN E...	HOME RELIEF:6700 ...	6700/GA/Util ...	244.84			320,288.34
09/05/2017	11679	RI HOUSING AUT...	HOME RELIEF:6700 ...	6700/ GA/ Ren...	49.00			320,239.34
09/05/2017	11680	MIDAMERICAN E...	HOME RELIEF:6700 ...	6700/GA/Util ...	52.00			320,187.34
09/07/2017	11681	RI HOUSING AUT...	HOME RELIEF:6700 ...	6700/ GA/ Ren...	50.00			320,137.34
09/07/2017	11682	RI HOUSING AUT...	HOME RELIEF:6700 ...	6700/ GA/ Ren...	11.00			320,126.34
09/11/2017	11683	Secretary of State	HOME RELIEF:6740 ...	6740/GA/State ...	20.00			320,106.34
09/11/2017	11684	MIDAMERICAN E...	HOME RELIEF:6700 ...	6700/GA/Util ...	80.81			320,025.53
09/11/2017	11685	MIDAMERICAN E...	HOME RELIEF:6700 ...	6700/GA/Util ...	100.00			319,925.53
09/12/2017	11686	MIDAMERICAN E...	HOME RELIEF:6700 ...	6700/GA/Util ...	44.03			319,881.50
09/12/2017	11687	WATCH HILL TOW...	HOME RELIEF:6700 ...	6700/GA / Ren...	15.00			319,866.50
09/13/2017	11688	RI HOUSING AUT...	HOME RELIEF:6700 ...	6700/ GA/ Ren...	74.00			319,792.50
09/14/2017	11689	JOBERT INVESTM...	HOME RELIEF:6700 ...	6700/GA/Rent ...	200.00			319,592.50
09/15/2017	11690	MIDAMERICAN E...	HOME RELIEF:6700 ...	6700/GA/Util ...	193.80			319,398.70
09/15/2017	11691	HY-VEE FOOD ST...	HOME RELIEF:6700 ...	6700/GA/ 3 cli...	337.79			319,060.91
09/15/2017	HTp9151...		ADMIN & EXPENDI...	payroll dated 0...	1,544.15			317,516.76

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS

ANNUAL FINANCIAL REPORT

March 31, 2017

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS

March 31, 2017

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SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS

March 31, 2017

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INDEPENDENT AUDITOR'S REPORT

To the Board of Town Trustees
South Rock Island Township, Illinois
Rock Island, Illinois

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of South Rock Island Township, Illinois (the "Township"), as of and for the year ended March 31, 2017, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 error or fraud.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of South Rock Island Township, Illinois, as of March 31, 2017, and the respective changes in modified cash basis financial position for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise South Rock Island Township, Illinois' basic financial statements. The budgetary comparison information on pages 16-18 and the pension plan schedule of funding progress on page 19, which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The combining and individual nonmajor fund financial statements, and property tax tables are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The property tax tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2017, on our consideration of South Rock Island Township, Illinois' 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 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 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 South Rock Island Township, Illinois' internal control over financial reporting and compliance.

Carpenter, Mitchell, Gladdard & Company, L.L.C.

Moline, Illinois
August 28, 2017

BASIC FINANCIAL STATEMENTS

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 March 31, 2017

	Primary Government Governmental Activities
ASSETS	
Cash	\$ 672,027
Total assets	\$ 672,027
LIABILITIES AND NET POSITION	
LIABILITIES	
Payroll liabilities	\$ 4,506
Total liabilities	\$ 4,506
NET POSITION	
Restricted for:	
Special revenue	\$ 344,953
Unrestricted	322,568
Total net position	\$ 667,521
Total liabilities and net position	\$ 672,027

The accompanying notes are an integral part of these financial statements.

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended March 31, 2017

	Program		
	Expenses	Charges for Services	Operating Grants and Contributions
FUNCTION/PROGRAMS			
Governmental activities:			
Administration	\$ 287,956	\$ -	\$ -
Assessor	79,304	-	-
Home relief	44,206	-	-
	\$ 411,466	\$ -	\$ -
Total primary government	\$ 411,466	\$ -	\$ -

General revenues:
Property taxes
Replacement taxes
Investment earnings
Reimbursements
Rental income
Miscellaneous

Total general revenues and transfers

Change in net position

NET POSITION, Beginning

NET POSITION, Ending

<u>Revenues</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
<u>Capital Grants and Contributions</u>	<u>Primary Governmental Activities</u>
\$ -	\$ (287,956)
-	(79,304)
-	(44,206)
<u>\$ -</u>	<u>\$ (411,466)</u>
	\$ 486,420
	32,007
	3,318
	1,225
	1
	<u>7,297</u>
	<u>\$ 530,268</u>
	\$ 118,802
	<u>548,719</u>
	<u>\$ 667,521</u>

The accompanying notes are an integral part of these financial statements.

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
BALANCE SHEET - MODIFIED CASH BASIS -
GOVERNMENTAL FUNDS
 March 31, 2017

	General Town Fund	General Assistance Fund
ASSETS		
Cash	\$ 327,074	\$ 277,775
Total assets	\$ 327,074	\$ 277,775
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Payroll liabilities	\$ 4,506	\$ -
Total liabilities	\$ 4,506	\$ -
FUND BALANCES		
Restricted for:		
Special revenue	\$ -	\$ 277,775
Unassigned	322,568	-
Total fund balances	\$ 322,568	\$ 277,775
Total liabilities and fund balances	\$ 327,074	\$ 277,775

<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>\$ 67,178</u>	<u>\$ 672,027</u>
<u>\$ 67,178</u>	<u>\$ 672,027</u>
<u>\$ -</u>	<u>\$ 4,506</u>
<u>\$ -</u>	<u>\$ 4,506</u>
<u>\$ 67,178</u>	<u>\$ 344,953</u>
<u>-</u>	<u>322,568</u>
<u>\$ 67,178</u>	<u>\$ 667,521</u>
<u>\$ 67,178</u>	<u>\$ 672,027</u>

The accompanying notes are an integral part of these financial statements.

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
 For the Year Ended March 31, 2017

	<u>General Fund</u>	<u>General Assistance Fund</u>
REVENUES		
Property taxes	\$ 281,638	\$ 160,286
Replacement taxes	32,007	-
Investment income	2,081	1,237
Reimbursements	-	1,225
Rental income	1	-
Miscellaneous	680	6,617
	<u>\$ 316,407</u>	<u>\$ 169,365</u>
Total revenues		
EXPENDITURES		
Administration	\$ 184,806	\$ 62,559
Assessor	79,304	-
Home relief	-	44,206
	<u>\$ 264,110</u>	<u>\$ 106,765</u>
Total expenditures		
Excess of revenues over expenditures	\$ 52,297	\$ 62,600
FUND BALANCE – Beginning	<u>270,271</u>	<u>215,175</u>
FUND BALANCE – Ending	<u>\$ 322,568</u>	<u>\$ 277,775</u>

<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 44,496	\$ 486,420
-	32,007
-	3,318
-	1,225
-	1
-	7,297
<u>\$ 44,496</u>	<u>\$ 530,268</u>
\$ 40,591	\$ 287,956
-	79,304
-	44,206
<u>\$ 40,591</u>	<u>\$ 411,466</u>
\$ 3,905	\$ 118,802
<u>63,273</u>	<u>548,719</u>
<u>\$ 67,178</u>	<u>\$ 667,521</u>

The accompanying notes are an integral part of these financial statements.

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
March 31, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further under Basis of Accounting, these financial statements are presented on a modified cash basis of accounting. This modified basis of accounting differs from U.S. generally accepted accounting principles (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Reporting Entity

South Rock Island Township is located in Northwestern Illinois and has a population of approximately 18,000. The Township operates under an elected Board of Trustees form of government. The Township's major operations include property tax assessment, general assistance, and general administrative services.

As defined by U.S. generally accepted accounting principles established by the Governmental Accounting Standards Board, the financial reporting entity consists of the primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
- 2) Fiscal dependency on the primary government.

Based on the aforementioned criteria, South Rock Island Township, Illinois has no component units.

Basis of Presentation

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. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

Fund Financial Statements

Fund financial statements of the reporting entity 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 that constitutes its assets and deferred outflows of resources, liabilities and deferred inflows of resources, fund equity, revenues, and expenditures/expenses. The Township presently has no proprietary or fiduciary funds. 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 Township or meets the following criteria:

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - (Continued)

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual government or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of the individual government or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds

General Town Fund -

The general town fund is the general operating fund of the Township and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specified revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the Township. The Township reports the following special revenue fund as a major fund:

The *General Assistance Fund* accounts for costs related to social services and assistance provided to the residents of the Township.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The activities in the government-wide Statement of Net Position and the Statement of Activities are presented using the economic resources measurement focus.

In the fund financial statements, the "current financial resources" measurement focus, as applied to the modified cash basis of accounting, is used. Only current financial assets and deferred outflows of resources and liabilities and deferred inflows of resources are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - (Continued)

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities and the fund financial statements, governmental activities are presented using a modified cash basis of accounting. This basis recognizes assets and deferred outflows of resources, liabilities and deferred inflows of resources, fund equity, revenues, and expenditures when they result from cash transactions with a provision for interfund receivables and payables in the fund financial statements. This basis is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements.

If the Township utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. The government-wide financials would be presented on the accrual basis of accounting.

Budgets and Appropriations

The Township adopts an appropriation/budget ordinance prior to each July 1, for the year beginning the prior April 1, which authorizes maximum expenditures by fund which is the legal level of budgetary control. Budgets/appropriations for all funds of the Township are adopted on the cash basis, which is not consistent with U.S. generally accepted accounting principles (GAAP). Budgetary/appropriation comparisons presented in this report are on this non-GAAP budgetary basis. Budgets/appropriations approved through this process lapse at year end.

Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

Interfund activity, if any, within and among the governmental category is reported as follows in the fund financial statements:

1. Interfund loans - Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. Interfund services - Sales or purchases of goods and services between funds are reported as revenues and expenditures.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - (Continued)

3. Interfund reimbursements - Repayments from funds responsible for certain expenditures to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures in the respective funds.
4. Interfund transfers - Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

Fund Equity

Governmental funds equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance is reported for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. Committed fund balance is constrained by formal actions of the Township Board of Trustees, which is considered the Township's highest level of decision making authority. Formal actions include resolutions and ordinances by the Township with intent to use them for a specific purpose. Assigned fund balances are amounts constrained by the Township's intent to use them for a specific purpose. The authority to assign fund balance has been designated to the Township board of trustees and management. Any residual fund balance of the General Fund and a deficit in other funds, if any, is reported as unassigned.

The Township's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the Township considers committed funds to be expended first followed by assigned and then unassigned funds.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Interfund balances - Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental activities column of the Statement of Net Position.
2. Internal activities - Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities.

Deferred Inflows/Deferred Outflows

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Township does not have items that qualify for reporting in this category.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred in inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Township does not have items that qualify for reporting in this category.

Net Position

Represent the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net Position is reported as restricted when there are limitations imposed on their use through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net Position restricted through enabling legislation consists of \$344,953 for special revenue purposes. Unrestricted net position consists of net assets that do not meet the definition of restricted or net investment in capital assets.

NOTE 2 - FUND BALANCE CLASSIFICATIONS

The Township implemented the provisions of GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* for the fiscal year ended March 31, 2012. In the governmental funds financial statements, the Township first utilizes restricted resources to finance qualifying activities, then committed, assigned and unassigned fund balance, as applicable.

Committed Fund Balance. The Township Board of Trustees has not committed any funds at March 31, 2017.

Assigned Fund Balance. The Township Board of Trustees and management have not assigned any funds at March 31, 2017.

NOTE 3 - DEPOSITS AND INVESTMENTS

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Township categorizes fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of March 31, 2017, the Township had no investments.

Interest rate risk. 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 Township Supervisor.

NOTES TO FINANCIAL STATEMENTS

NOTE 3 - (Continued)

Credit risk. The investment and deposit of Township monies is governed by the provisions of the Illinois Compiled Statutes. In accordance with these provisions and the Township's investment policy, all monies must be invested in one or more of the following:

- a. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the Illinois Compiled Statutes and as shall have complied with the requirements thereof;
- b. Shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Savings and Loan Insurance Corporation;
- c. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- d. Short-term obligations (corporate paper) of corporations organized in the United States with assets exceeding \$50,000,000 if (a) such obligations are rated at the time of purchase within the 3 highest classifications established by at least 2 standard rating services and which mature not later than 180 days from the date of purchase, and (b) such purchases do not exceed 10% of the corporation's outstanding obligations or (c) in money market mutual funds registered under the Investment Company Act of 1940.

During the year ended March 31, 2017, the Township complied with the provisions of these statutes pertaining to the types of investments held and institutions in which deposits were made.

Concentration of credit risk. In accordance with its investment policy, the Township Supervisor will have the sole responsibility to select which financial institutions will be depositories for Township funds. The Township Supervisor will take into consideration security, size, location, condition, service, fees, and the community relations involvement of the financial institutions when choosing a financial institution.

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Township's deposits may not be returned. At all times in order to meet the objective of safety of capital, the Township Supervisor will require deposits in excess of federally insured amount to be collateralized to the extent of one hundred and ten percent (110%) and evidenced by an approved written agreement.

As of March 31, 2017, the carrying amount of the Township's deposits with financial institutions totaled \$672,027 with the bank balances totaling \$676,870. The bank balances of \$676,870 are entirely insured or collateralized with securities held by the Township or its agent in the Township's name.

NOTES TO FINANCIAL STATEMENTS

NOTE 3 - (Continued)

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of March 31, 2017, there was no investment custodial risk for the Township.

NOTE 4 - PROPERTY TAXES

Property tax revenues have been recorded on the "cash basis", therefore, only property tax distributions received on or before March 31, 2017, are shown in the combined statements overview. Property taxes attach as an enforceable lien on property as of January 1. A certified copy of the levy ordinance is filed with the Rock Island County Clerk no later than the last Tuesday in December, the county clerk extends the tax and the county treasurer collects the tax. Taxes are due and payable in four installments established by the county (June, August, September, and November). The County bills and collects all property taxes within its borders, and then forwards the tax collected to the Township.

NOTE 5 - PENSION PLAN

Plan Description

The Township's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Township is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy

As set by statute, the Township Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2016 was 12.80 percent. The employer 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.

Annual Pension Cost

The required contribution for calendar year 2016 was \$34,282.

NOTES TO FINANCIAL STATEMENTS

NOTE 5 - (Continued)

Three-Year Trend Information for the Regular Plan

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/16	\$ 34,282	100%	\$ - - -
12/31/15	20,233	100	- - -
12/31/14	22,198	100	- - -

The required contribution for 2016 was determined as part of the December 31, 2014, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2014, included (a) 7.50% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 3.50% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.40% to 10.00% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3.00% annually. The actuarial value of the Township Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20.00% corridor between the actuarial and market value of assets. The Township Regular plan's unfunded actuarial accrued liability at December 31, 2014 is being amortized as a level percentage of projected payroll on an open 27 year basis.

Funded Status and Funding Progress

As of December 31, 2016, the most recent actuarial valuation date, the Regular plan was 48.82 percent funded. The actuarial accrued liability for benefits was \$374,922 and the actuarial value of assets was \$183,044, resulting in an underfunded actuarial liability (UAAL) of \$191,878. The covered payroll for year 2016 (annual payroll of active employees covered by the plan) was \$133,914 and the ratio of the UAAL to the covered payroll was 143 percent.

The schedule of funding progress, presented as supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 6 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

There were no interfund balances as of March 31, 2017.

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – LEGAL DEBT MARGIN

Tax Levy Year 2016

Assessed Valuation	<u>\$256,245,023</u>
Statutory debt limitation (8.625% of assessed valuation)	\$ 22,101,133
No debt	<u> </u>
Legal debt margin	<u>\$ 22,101,133</u>

SUPPLEMENTARY INFORMATION

Supplementary information includes financial information and disclosures that are not considered a part of the basic financial statements.

Such information includes:

Budgetary Comparison Schedules for the following:

General Town Fund

General Assistance Fund

Notes to the Supplementary Information

Schedules of Funding Progress - Defined Benefit Retirement Plan

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - MODIFIED CASH BASIS
GENERAL TOWN FUND

For the Year Ended March 31, 2017

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>
REVENUES		
Property taxes	\$ 281,250	\$ 281,638
Replacement taxes	34,000	32,007
Investment income	1,500	2,081
Rental income	1	1
Miscellaneous	-	680
Total revenues	<u>\$ 316,751</u>	<u>\$ 316,407</u>
EXPENDITURES		
Administration division		
Personal services	\$ 96,000	\$ 95,398
Contractual services	43,200	34,355
Commodities	58,000	2,616
Health insurance	7,500	5,938
Capital outlay	19,000	18,677
Other expenditures	32,500	27,822
Total administration	<u>\$ 256,200</u>	<u>\$ 184,806</u>
Assessor division		
Personal services	\$ 48,000	\$ 42,150
Contractual services	17,400	15,673
Commodities	2,300	860
Health insurance	22,500	20,621
Capital outlay	1,000	-
Total assessor	<u>\$ 91,200</u>	<u>\$ 79,304</u>
Total expenditures	<u>\$ 347,400</u>	<u>\$ 264,110</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (30,649)</u>	\$ 52,297
FUND BALANCE, beginning of year		<u>270,271</u>
FUND BALANCE, end of year		<u>\$ 322,568</u>

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - MODIFIED CASH BASIS
GENERAL ASSISTANCE FUND
For the Year Ended March 31, 2017

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>
REVENUES		
Property tax	\$ 160,000	\$ 160,286
Investment income	1,200	1,237
Reimbursements	1,000	1,225
Miscellaneous	-	6,617
	<u> </u>	<u> </u>
Total revenues	<u>\$ 162,200</u>	<u>\$ 169,365</u>
EXPENDITURES		
Administration division		
Personnel	\$ 50,000	\$ 47,736
Contractual services	13,200	6,255
Commodities	2,500	533
Health insurance	7,500	7,206
Capital outlay	2,000	-
Other expenditures	3,000	829
	<u> </u>	<u> </u>
Total administration	<u>\$ 78,200</u>	<u>\$ 62,559</u>
Home Relief Division		
Contractual services	\$ 114,200	\$ 44,206
Other expenditures	25,000	-
	<u> </u>	<u> </u>
Total home relief	<u>\$ 139,200</u>	<u>\$ 44,206</u>
Total expenditures	<u>\$ 217,400</u>	<u>\$ 106,765</u>
Deficiency of revenues under expenditures	<u>\$ (55,200)</u>	<u>\$ 62,600</u>
FUND BALANCE, beginning of year		<u>215,175</u>
FUND BALANCE, end of year		<u>\$ 277,775</u>

**SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
NOTES TO THE SUPPLEMENTARY INFORMATION –
BUDGET COMPARISONS**

March 31, 2017

I. BUDGETARY INFORMATION

The Township adopts an appropriation/budget ordinance prior to each July 1, for the year beginning the prior April 1, which authorizes maximum expenditures by fund which is the legal level of budgetary control. Budgets/appropriations for all funds of the Township are adopted on the cash basis, which is not consistent with U.S. generally accepted accounting principles (GAAP). Budgetary/appropriation comparisons presented in this report are on this non-GAAP budgetary basis. Budgets/appropriations approved through this process lapse at year end.

**SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
SUPPLEMENTARY INFORMATION ON
PENSION PLAN FUNDING PROGRESS**

March 31, 2017

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/2016	\$ 183,044	\$ 374,922	\$ 191,878	48.82%	\$ 133,914	143.28%
12/31/2015	583,776	735,044	151,268	79.42%	159,317	94.95%
12/31/2014	514,212	662,508	148,296	77.62%	160,045	92.66%

On a market value basis, the actuarial value of assets as of December 31, 2016 is \$172,329. On a market basis, the funded ratio would be 45.96%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with South Rock Island Township. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

OTHER SUPPLEMENTAL INFORMATION

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Illinois Municipal Retirement Fund - Accounts for expenditures related to Illinois Municipal Retirement Fund with revenue generated by taxation.

Social Security Fund - Accounts for expenditures related to the employer's share of social security and medicare payments.

Insurance fund – Accounts for expenditures related to unemployment insurance and risk management.

Audit Fund - Accounts for expenditures related to the audit of the Township.

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
 March 31, 2017

Special Revenue

	<u>IMRF Fund</u>	<u>Social Security Fund</u>	<u>Insurance Fund</u>	<u>Audit Fund</u>
ASSETS				
Cash	\$ 35,543	\$ 13,617	\$ 11,953	\$ 6,065
Total assets	<u>\$ 35,543</u>	<u>\$ 13,617</u>	<u>\$ 11,953</u>	<u>\$ 6,065</u>
LIABILITIES AND FUND BALANCES				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Fund balances				
Restricted	\$ 35,543	\$ 13,617	\$ 11,953	\$ 6,065
Total fund balances	<u>\$ 35,543</u>	<u>\$ 13,617</u>	<u>\$ 11,953</u>	<u>\$ 6,065</u>
Total liabilities and fund balances	<u>\$ 35,543</u>	<u>\$ 13,617</u>	<u>\$ 11,953</u>	<u>\$ 6,065</u>

**Total
Nonmajor
Governmental
Funds**

\$ 67,178

\$ 67,178

\$

\$ 67,178

\$ 67,178

\$ 67,178

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended March 31, 2017

Special Revenue

	<u>IMRF Fund</u>	<u>Social Security Fund</u>	<u>Insurance Fund</u>	<u>Audit Fund</u>
REVENUES				
Property taxes	\$ 23,259	\$ 14,158	\$ 6,068	\$ 1,011
Total revenues	<u>\$ 23,259</u>	<u>\$ 14,158</u>	<u>\$ 6,068</u>	<u>\$ 1,011</u>
EXPENDITURES				
Administration	\$ 17,855	\$ 14,174	\$ 8,254	\$ 308
Total expenditures	<u>\$ 17,855</u>	<u>\$ 14,174</u>	<u>\$ 8,254</u>	<u>\$ 308</u>
Excess (deficiency) of revenues over (under) expenditures	\$ 5,404	\$ (16)	\$ (2,186)	\$ 703
FUND BALANCE, beginning	<u>30,139</u>	<u>13,633</u>	<u>\$ 14,139</u>	<u>5,362</u>
FUND BALANCE, ending	<u><u>\$ 35,543</u></u>	<u><u>\$ 13,617</u></u>	<u><u>\$ 11,953</u></u>	<u><u>\$ 6,065</u></u>

**Total
Nonmajor
Governmental
Funds**

\$ 44,496

\$ 44,496

\$ 40,591

\$ 40,591

\$ 3,905

63,273

\$ 67,178

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - MODIFIED CASH BASIS
IMRF FUND

For the Year Ended March 31, 2017

	Original and Final Budget	Actual Amounts
REVENUES		
Property taxes	\$ 23,000	\$ 23,259
Total revenues	\$ 23,000	\$ 23,259
EXPENDITURES		
Personnel		
Retirement contribution	\$ 20,000	\$ 17,855
Total expenditures	\$ 20,000	\$ 17,855
Excess of revenues over expenditures	\$ 3,000	\$ 5,404
FUND BALANCE, beginning of year		30,139
FUND BALANCE, end of year		\$ 35,543

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - MODIFIED CASH BASIS
SOCIAL SECURITY FUND

For the Year Ended March 31, 2017

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>
REVENUES		
Property taxes	\$ 14,000	\$ 14,158
Total revenues	<u>\$ 14,000</u>	<u>\$ 14,158</u>
EXPENDITURES		
Personnel		
Social Security & Medicare Contribution	\$ 15,500	\$ 14,174
Total expenditures	<u>\$ 15,500</u>	<u>\$ 14,174</u>
Deficiency of revenues under expenditures	<u>\$ (1,500)</u>	\$ (16)
FUND BALANCE, beginning of year		<u>13,633</u>
FUND BALANCE, end of year		<u>\$ 13,617</u>

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - MODIFIED CASH BASIS
INSURANCE FUND

For the Year Ended March 31, 2017

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>
REVENUES		
Property taxes	\$ 6,000	\$ 6,068
Total revenues	<u>\$ 6,000</u>	<u>\$ 6,068</u>
EXPENDITURES		
Personnel services		
Unemployment insurance taxes	\$ 500	\$ 1,025
Contractual services		
Risk Management Contribution	<u>\$ 8,500</u>	<u>7,229</u>
Total expenditures	<u>\$ 9,000</u>	<u>\$ 8,254</u>
Deficiency of revenues under expenditures	<u>\$ (3,000)</u>	\$ (2,186)
FUND BALANCE, beginning of year		<u>14,139</u>
FUND BALANCE, end of year		<u>\$ 11,953</u>

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - MODIFIED CASH BASIS
AUDIT FUND

For the Year Ended March 31, 2017

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>
REVENUES		
Property taxes	\$ 750	\$ 1,011
Total revenues	<u>\$ 750</u>	<u>\$ 1,011</u>
EXPENDITURES		
Contractual		
Accounting services	\$ 300	\$ 308
Total expenditures	<u>\$ 300</u>	<u>\$ 308</u>
Excess of revenues over expenditures	<u>\$ 450</u>	\$ 703
FUND BALANCE, beginning of year		<u>5,362</u>
FUND BALANCE, end of year		<u>\$ 6,065</u>

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
ASSESSED VALUATION AND TAX RATES
For the Last Ten Calendar Years

<u>Calendar Year</u>	<u>Assessed Value</u>	<u>Property Tax Rates</u>
2016	\$ 256,245,023	0.1898
2015	252,742,163	0.1924
2014	249,309,501	0.1954
2013	247,061,656	0.1970
2012	252,928,345	0.1908
2011	260,816,281	0.1818
2010	260,054,336	0.1808
2009	258,207,486	0.1798
2008	258,505,119	0.1758
2007	254,119,374	0.1772

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
PROPERTY TAX LEVIES AND COLLECTIONS
For the Last Fiscal Year

<u>Fiscal Year</u>	<u>Levied</u>	<u>Collected</u>
2018	\$ 486,353	\$ -
2017	486,276	486,295
2016	487,151	484,109
2015	486,711	485,705
2014	482,587	482,877
2013	473,800	468,890
2012	470,178	466,621
2011	464,257	461,529
2010	454,452	452,874
2009	450,300	447,371



4915 - 21st Avenue A. • Moline, Illinois 61265
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Board of Trustees
South Rock Island Township, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of South Rock Island Township, Illinois as of and for the year ended March 31, 2017, and the related notes to the financial statements, which collectively comprise the basic financial statements of South Rock Island Township, Illinois' basic financial statements, and have issued our report thereon dated August 28, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the South Rock Island Township, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of South Rock Island Township, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the South Rock Island Township, Illinois' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charge with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether South Rock Island Township, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carpentier, Mitchell, Haddard & Company, L.L.C.

Moline, Illinois
August 28, 2017

CARPENTIER
MITCHELL • GODDARD
& COMPANY • LLC
CERTIFIED PUBLIC
ACCOUNTANTS

4915 - 21st Avenue A. • Moline, Illinois 61265
Ph. (309) 762-3626 • Fax (309) 762-4465

August 28, 2017

To the Board of Trustees
South Rock Island Township, Illinois
Rock Island, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of South Rock Island Township, Illinois (the "Township") for the year ended March 31, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted audit standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 27, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by South Rock Island Township, Illinois are described in Note 1 to the financial statements. The Township adopted Statement of Governmental Accounting Standards (GASB Statement) No. 72, *Fair Value Measurement and Application*; and No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* in 2017. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The Township's financial statements do not include any significant estimates.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 28, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Township's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Township's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the combining and individual nonmajor fund financial statements, which accompany the financial statements but are not required supplementary information (RSI). With respect to this other supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the other supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the budgetary comparison information, the pension plan schedule of funding progress, and the property tax tables, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

This information is intended solely for the use of the Board of Trustees and management of South Rock Island Township, Illinois and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Carpentier, Mitchell, Goddard & Company, L.L.C.

Moline, Illinois
August 28, 2017

August 28, 2017

Mr. James E. Taylor, CPA
Carpentier, Mitchell, Goddard & Company, LLC
4915 21st Avenue A
Moline, Illinois 61265

Dear Mr. Taylor:

This representation letter is provided in connection with your audit of the financial statements of South Rock Island Township, Illinois (the "Township"), which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of March 31, 2017, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of August 28, 2017, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 27, 2017, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
- The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- We acknowledge our responsibility 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.

- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the modified cash basis of accounting.
- Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- We are in agreement with the adjusting entries you have proposed and they have been posted to the accounts.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- Guarantees, whether written or oral, under which the Township is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the Township from whom you determined it necessary to obtain audit evidence.
 - Minutes of the meetings of the Township or summaries of actions of recent meetings for which minutes have not yet been prepared.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the Township and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.

- We have no knowledge of any allegations of fraud or suspected fraud affecting the Township's financial statements communicated by employees, former employees, regulators, or others except as reported to you during the audit involving unauthorized use of General Assistance vendor vouchers.
- We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- We have disclosed to you the identity of the Township's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- The Township has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

- As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- The Township has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- The Township has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34.
- All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- Components of net position (net investment in capital assets; restricted; and unrestricted), and components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- Provisions for uncollectible receivables have been properly identified and recorded.
- Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- We have appropriately disclosed the Township's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

- We acknowledge our responsibility for the supplementary information. The supplementary information is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the supplementary information.
- With respect to the combining and individual nonmajor fund financial statements:
 - We acknowledge our responsibility for presenting the combining and individual nonmajor fund financial statements in accordance with the modified cash basis of accounting, and we believe the combining and individual nonmajor fund financial statements, including its form and content, are fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the combining and individual nonmajor fund financial statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - If the combining and individual nonmajor fund financial statements are not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the other supplementary information no later than the date we issue the other supplementary information and the auditor's report thereon.

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS


Signature


Title

CARPENTIER
MITCHELL • GODDARD
& COMPANY • LLC
CERTIFIED PUBLIC
ACCOUNTANTS

4915 - 21st Avenue A. • Moline, Illinois 61265
Ph. (309) 762-3626 • Fax (309) 762-4465

To the Board of Trustees
South Rock Island Township, Illinois
Rock Island, Illinois

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of South Rock Island Township, Illinois (the "Township") as of and for the year ended March 31, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered South Rock Island Township, Illinois' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of South Rock Island Township, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of South Rock Island Township, Illinois' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, Board of Trustees, and others within the Township, and is not intended to be and should not be used by anyone other than these specified parties.

Carpentier, Mitchell, Goddard & Company, L.L.C.

Moline, Illinois
August 28, 2017

MANAGEMENT SUGGESTIONS

Bank Deposits

Even though almost all of the revenue is received by direct deposit, we noted when other revenue is received in the office, the same individual prepares the bank deposit, takes the deposit to the bank and records the revenue in Quick books.

Recommendation

One person should not do all phases of a transaction. We recommend a second person's documented review or splitting up the process between two parties.

Petty Cash

During the audit, we noted that the Township's petty cash fund is not accounted for in the accounting system.

Recommendation

We recommend the petty cash be accounted for in the accounting system and reconciled with documentation on a consistent basis.

South Rock Island Township Personnel Guidelines

Welcome to South Rock Island Township.

We are excited to have you as part of our progressive team. You were hired because we believe you can contribute to the achievement of excellent public service, and share our commitment to our mission statement.

South Rock Island Township is committed to distinctive and unparalleled customer service in all aspects of our constituency. As part of the team, you will discover that the pursuit of excellence is truly a rewarding aspect of your career with South Rock Island Township. As a team member, you must “own” the results of your productivity.

The primary goal at South Rock Island Township, and yours, is to live the mission statement and to continue to be a leader in public service.

Mission Statement

It is our mission to professionally, courteously, equitably and efficiently administer General Assistance, Property Assessment and other programs. We will properly maintain the Township Hall and property for the benefit of Township residents.

We will provide basic human needs to all people, with the respect, dignity and compassion they deserve, while on their way to self-sufficiency.

We are neighbors helping neighbors. Our mission allows us to apply tax dollars to fulfill our state mandates, as well as provide services, information and resources to assist and benefit our residents. Partnerships with individuals, organizations, schools, churches, and corporations help afford South Rock Island Township the opportunity to provide low cost services to residents in need while holding down expenditures.

VALUES:

Resident Satisfaction: Our residents are the reason we exist. We will continually strive to anticipate, understand and meet our residents' needs and expectations.

Fiscal Responsibility: We will operate the Township in a manner that will minimize the financial impact on our residents by exercising discretion and good business judgment with respect to all expenses.

Employee Value: We will provide every employee with the necessary support, training and opportunity to achieve their personal potential and realize job satisfaction. We will recognize commitment and excellent performance. We will seek and respect their opinion.

Health, Welfare and Safety: We will place a high value on the health, welfare and safety of our employees and the public.

Integrity: We will act and conduct our activities in a manner that preserves the confidence of our residents. We will treat the public with respect.

The personnel guidelines for South Rock Island Township shall be administered and or amended by mutual agreement of the Township Supervisor, Township Assessor and a majority of the Board of Trustees. Unless otherwise noted "Township" shall collectively refer to the office of Supervisor, Assessor and Township Board. This guideline shall cover all non-elected positions (unless otherwise specified) in regard to wages, salaries, holidays, vacations, insurance, leave of absence, IMRF benefits and all personnel additions/deletions to staff. All personnel must understand that the Personnel Guidelines is not a contract of employment and should not be deemed as such. All employees are at will and may be terminated at any time for any justifiable reason.

The Township Supervisor has the authority to hire and fire staff for the General Assistance Office and the Township Office. The Township Assessor has the authority to hire and fire staff for the Assessor's Office.

Equal Opportunity

The South Rock Island Township Supervisor's office, Assessor's office and Township Board are Equal Opportunity Employers. The Township will extend equal opportunity to all qualified individuals without regard to race, religion, gender, sexual orientation, pregnancy, national origin, age, disability, handicaps or veterans status. Among equally qualified applicants for positions available, preference will be given to residents of South Rock Island Township.

This policy affirms that South Rock Island Township Supervisor's Office, Assessor's Office and Town Board are committed to the principles of fair

employment and the elimination of all vestiges of discriminatory practices that might exist.

In addition, The South Rock Island Township Supervisor, the Township Assessor and the Township Board have declared that nepotism or political patronage will not be practiced at South Rock Island Township as it has no redeeming value in the eyes of constituents and violates the public's trust to manage township government.

Employment Categories

- **Full Time Regular Employee** is an employee who has no scheduled termination date and who is regularly scheduled to work a minimum of 30 hours per week.
- **Part Time Regular Employee** is an employee whose position has no scheduled termination date and who is regularly scheduled to work less than 30 hours per week.
- **Temporary Full Time** is an employee who is hired (or promoted) for a specific length of time with a starting and ending date and is scheduled to work a minimum of 30 hours per week.
- **Temporary Part Time** is an employee who is hired (or promoted) for a specific length of time with a starting and ending date and is scheduled to work less than 30 hours per week.
- **Probationary Employee** - An employee is considered a probationary employee for their first month of employment. Probationary employees are not eligible for pay increases or paid holidays during their first month. Insurance will start after their first month of employment.

The above employment categories apply to employees of the Township.

Exempt employees: Employees who are exempt from the minimum wage, overtime and time card provisions of the Fair Labor Standard Act due to their bona fide employment classifications.

Non-Exempt Employees: Employees who are covered by the minimum wage, overtime and time card provisions of the Fair Labor Standard Act as amended.

Office Hours

The Township offices are open Monday thru Friday from 9:00 A.M. to 12:00 noon and 1:00 P.M. to 4:00 P.M. Employees are allowed one 10-minute break in the morning and one 10-minute break in the afternoon. These 10 minute breaks will be paid. Employees should rotate these breaks so as not to leave the office understaffed at any time.

Comp Time / Over Time

Full time employees that work any additional hours in a week must have prior approval of the Township Supervisor or Township Assessor. All hourly employees will be allowed COMP time/overtime for any time worked over 40 hours in a one-week period. If the normal hours of operation should change at any time in the future, notice will be given to each employee.

Any COMP time earned must be used within one month after it is earned or it is forfeited. All COMP time must be taken in minimum intervals of one hour.

All non-exempt employees who exceed 40 hours of work time in a work week will be compensated at a rate of 1.5 times an employee's normal hourly rate.

Attendance

Employee's timely attendance at work is crucial to making the Township run smoothly. Therefore, it is expected and required of all employees. Employees should notify the appropriate person when they know they may be late for work with a phone call. Texting can also be sent but does not count as official notification. Any absence or tardiness becomes a part of the employee's personnel record. Being tardy for work or leaving the job before quitting time will result in disciplinary action. (See section on disciplinary action.)

Absence Procedure

Employees unable to come to work are required to call in and let the appropriate person know no later than the regular starting time.

Employees may be granted excused absences for sickness when the appropriate person is notified prior to the start of the work day. Pre-scheduled medical/professional appointments with prior supervisory approval may also be considered as excused absences.

An absence of three or more consecutive scheduled working days without notifying the appropriate person will be considered a voluntary termination and said employee will be removed from the payroll.

The Township Supervisor, Assessor and Township Board reserve the right to require documentation of reasons for absences of employees under their direct supervision, such as sick leave or jury duty and may also verify the documentation as deemed appropriate.

Sick Time

Once hired for a permanent full time or permanent part time position, employees shall receive 6 sick days of which 2 can be used as personal days. Sick days will be earned at ½ day per month. Any unexcused days over the 6 days may be considered excessive and verbal and written counseling and/or suspension or termination of employment may be the result. An absence may be excused if there is documentation from a health care provider.

An employee may also use earned sick leave due to the illness or injury of a member of the employee's immediate family. Immediate family means parents, grandparents, children, brothers, sisters, spouse, spouse's parents or life partner. Sick time may not be used for anything other than sick time and is not paid out upon termination of employment.

Employees may carry over sick days up for a cumulative total of 15 days.

Personal Days

An employee can use 2 personal days. The dates must be approved by the employee's supervisor. This time is not cumulative and must be taken in minimum intervals of one hour.

Personal Leave of Absence

A full time regular employee needing a foreseen leave of absence he/she should notify his/her supervisor in writing at least 30 days prior to the start of the leave.

For unforeseen absences or leave that needs to begin in less than 30 days, an employee must give notice in writing to his/her supervisor as soon as practicable. In cases where the employee has a condition that renders them unable to contact his/her supervisor due to that condition, other notice methods may be accepted. Employees will be notified of the approval of the request.

Upon returning to work from the employee's own serious illness, the employee's physician must certify in writing that the employee is released to return to work.

An employee is required to return from the unpaid personnel leave on the originally scheduled return date. If the employee is unable to return, he/she must request an extension in writing.

Funeral Leave

An employee may be granted time off with pay (up to four working days), in the event of death of an immediate family member. Immediate family means parents, grandparents, children, brothers, sisters, spouse, spouse's parents or

life partner, all others must have permission of their supervisor. Permission for funeral leave must be arranged with the employee's Supervisor prior to leave being granted. These days are not cumulative and may not be used as extra sick time or vacation days.

Vacations

Full time regular employees are eligible for paid vacations based on the number of years of continuous employment as shown below. Years of service commence with the first day of employment. 1 week is to be counted as five work days.

Vacations need to be scheduled so as not to interrupt the day to day operations of the Township and Assessor's offices. Approvals need to be made through the employee's Supervisor using the proper request form, and must be taken in minimum intervals of one hour.

After Completion of	Vacation Time
1 Year	1 Week Paid Vacation
2 to 5 Years	2 Weeks Paid Vacation
6 to 14 Years	3 Weeks Paid Vacation
15 Years or more	4 Weeks Paid Vacation

Vacation earned will be calculated on the employee's anniversary hiring date. Vacation pay for full time employees is based on 30 hours per week. All vacation must be used within the year or be forfeited. Carry over from year to year will not be allowed. Current employees receiving 4 weeks by the old policy will be grandfathered in. This will be deleted as it no longer applies.

Personal Leave of Absence

With prior approval of the employee's supervisor, a leave of absence without pay may be granted for good cause. The employee's Supervisor should be notified as far in advance as possible.

Jury Duty

Time off for Jury Duty is treated as a paid absence. All employees, including those on probationary status are paid for the time they are absent for Jury Duty. Employees must give advance notice of the need for time off for Jury Duty. A copy of the juror summons should accompany the request. Receipts for attendance must be provided to the employer when the employee returns to work.

Inclement Weather

The facility will continue to operate during periods of bad weather unless the Township Supervisor closes the facility for the day. Every effort will be made to contact each employee by phone if the office will be closed. Employees are expected to make every effort to report to work during bad weather time periods if the office remains open.

Dress Code

Employees should maintain a clean and professional appearance when representing the office in public. Shorts, mini-skirts, sweat suits, or torn clothing is not permitted. Casual attire is acceptable provided it is clean and meets the above guidelines. Clothing should be cleaned and pressed, if necessary. Good personal hygiene and grooming practices are required. Tattoos or visible body art must be covered unless permitted by their supervisor. Body piercings must not be visible during working hours. Pierced earrings are acceptable. Employees who are unable to comply with the Dress Code because of religious observance or any other protected reason must advise their supervisor of their concerns.

Holidays

The Township offices will be closed in observance of the following Holidays which are approved by the Board of Trustees:

- New Year's Day
- Martin Luther King Day
- Lincoln's Birthday
- President's Day
- Good Friday
- Memorial Day
- July 4th
- Labor Day
- Columbus Day
- Veteran's Day
- Thanksgiving Day and the day after
- Christmas Day
- * Holidays schedules are subject to change

In general, the Township follows the same holiday schedule as Rock Island County.

An approved holiday that falls on a Sunday will be observed on the following Monday. An approved holiday that falls on a Saturday will be observed on the preceding Friday.

After the one-month probationary period, employees will receive pay for holidays that fall on regularly scheduled workdays at their Supervisor's discretion. To qualify for Holiday pay, an employee must work the regularly scheduled day before and after the holiday, unless preapproved by their Supervisor.

Health Insurance

Full time regular employees will be allowed to enroll in the health insurance plan selected by the Supervisor with approval by the South Rock Island Township Board of Trustees. The insurance will be offered at the end of the employee's probationary period. An insurance benefit booklet will be issued to the employee at the time of their eligibility. The terms and conditions contained in the health insurance policy will govern all health insurance coverage questions/issues.

Illinois Municipal Retirement Benefits (IMRF)

Retirement benefits and the amounts shall be governed by the rules and regulations set forth under the applicable Illinois statutes and with the approval of the Township Supervisor. If the intent is to have the employee work 600 hours or more per year, signing up for IMRF is required, beginning on their first day of employment. An IMRF benefit booklet will be issued to the employee at the time of their hiring. This provision applies to all, regardless of permanent, temporary or probationary status of employees.

Sexual Harassment Policy

South Rock Island Township's position is that sexual harassment is a form of misconduct that undermines the integrity of the employment relationship. All employees have the right to work in an environment free from all forms of discrimination and conduct which can be considered harassing, coercive, or disruptive, including sexual harassment. Anyone engaging in harassing conduct will be subject to discipline, ranging from a warning to termination.

It is the policy of the Township that no employee or Supervisor may sexually harass another. All employees will be subject to disciplinary action for violation of this policy. Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

Examples of sexual harassment may include, but are not limited to, the following:

- Sexually – oriented comments, jokes or statements of a sexual nature,

- whether spoken or written;
- Unwelcome touching, patting, pinching or leering;
 - Suggestive or insulting sounds or noises (e.g. whistling);
 - Showing or displaying pornographic or sexually-explicit objects or pictures in the workplace;
 - Crude, vulgar inappropriate/unprofessional language; and/or
 - Any sexual advance that is unwelcome or inappropriate.

What should employees do if they are sexually harassed? - If employees feel that they have been the recipient of sexually harassing behavior, they should report it immediately to their supervisor. It is preferable to make a complaint in writing, but they can accompany or follow up with a verbal complaint.

If the department head is the source of the harassing conduct, employee being harassed must report the behavior to that person's department head or a member of the Board of Trustees. Complaints of sexual harassment will be investigated as confidentially and discreetly as possible.

Following a complete and thorough investigation, appropriate responsive action will be taken by the Township based on the result of the investigation. Responsive action may include anti-harassment training, referral to counseling, monitoring of the offender and/or disciplinary action such as warnings, suspension, demotion, reassignment, or termination.

Sexual harassment is illegal under both state and federal law. It is also unlawful to retaliate against an employee for filing a complaint of sexual harassment or for cooperating in an investigation of sexual harassment. Sanctions for sexual harassment by employees may include the full range of disciplinary actions up to and including termination of employment.

Personal Use of the Telephone

Employees are requested to discourage any personal calls – incoming and outgoing – with the exception of emergency calls. While the Township recognizes the need for occasional personal phone calls, these calls should be kept to a minimum. Personal telephone calls including those on cell phones, interfere with work flow and in the case of Township telephones, tie up office telephone lines and may be a distraction to co-employees and from the employee's work production. Excessive personal telephone use, whether or not a toll call is incurred, may be considered a violation of this policy and may subject an employee to disciplinary action, up to and including dismissal.

Internet, E-mail and Electronic Devices

Access to the Internet, e-mail and electronic devices has been provided to enable employees to conduct business for the benefit of the Township. They can be valuable sources for information, research and communication. You are required to use these tools and devices in a productive and professional manner.

In order to ensure that all employees are responsible users, the Township has established the rules and restrictions set forth below. Electronic devices include Township computers, cell phones, and handheld devices.

Permitted Uses

Employees using electronic devices, including Internet and e-mail, are representing the Township. Communications must be up to professional standards. You are required to use all electronic devices in an effective, ethical and lawful manner.

Use must be primarily for business purposes, with limited personal use, as long as the personal use does not interfere with your job duties, negatively affect your work performance, result in additional cost to the Township, or otherwise violate Township guidelines.

Prohibited Use

The following is strictly prohibited on Township provided computers and electric devices:

Sending, or knowingly receiving:

- Discriminatory, harassing, intimidating or disparaging comments,
- Information in violation of copyright, trademark or trade name laws.
- Junk mail or chain letters.
- Libelous, defamatory statements or negative opinions intending to injure the reputation of the Township or any other business or person.
- Material or information in violation of any federal or state law.
- Profane, foul, inappropriate, abusive or offensive language.
- Racial, religious or ethnic slurs or insults
- Sexually harassing material, including adult, sexual or offensive humor.
- "Spam" or unsolicited information with a false return address sent to a large number of recipients.
- "Spoofs" or false identities as to the sender of the communication.
- Threats of violence or terrorist threats to anyone inside or outside the Township.
- Attempting to gain access outside of or otherwise interfering with installed filters.
- Blogging

- Complaining about the Township or any other employee
- Excessive personal e-mailing.
- Illegal activity of any nature.
- Initiating or creating viruses, worms or any other activities intended to destroy or disrupt computers or networks.
- Theft, fraud or any other deceitful activity.
- Threatening violence.
- Visiting pornographic, adults-only, dating or relationship websites.

Program Downloads and Virus Detection:

To ensure the Township's network security and to avoid computer viruses from being transmitted through the system, unauthorized downloading of software, programs, screen savers or any materials from non-Township sources is strictly prohibited. All software or program downloads or installation of software must be preapproved by a Supervisor.

Township Software:

Certain software products you use are licensed to the Township or its affiliates and are subject to terms and conditions. Township software may not be copied, transferred or otherwise used in violation of these terms and conditions. Employees are strictly prohibited from using Township Software in any manner other than its intended business purpose for Township operations.

Copyright Issues:

Copyrighted materials belonging to the Township or other entities are protected from unauthorized use by others. You may not copy, transfer, rename, add or delete information or programs belonging to others unless given express permission to do so by the copyright owner. Failure to observe state, federal or international copyright or license agreements may result in disciplinary action from the Township or legal action by the copyright owner.

Passwords

You must provide any passwords to your computer or other electronic devices to your supervisor at all times. All communications on Township provided devices, including text and images sent on company cell phones, can be disclosed to law enforcement or other third parties without prior consent of the sender or receiver.

Electronic Privacy Notice

All messages and information created, sent or retrieved on the Township computers, e-mail or electronic devices are the property of the Township and are not private regardless of employee passwords. The Township reserves the right to access and monitor all messages and information on any computer system, electronic device or network, as deemed necessary and appropriate.

Confidential Information

The protection of confidential information is vital to the interests and success of the organization. Information transferred from or stored on electronic devices, including computer databases, cell phones and e-mail is subject to the same rules and conditions as all other confidential information. Any current or former employee found to have disclosed or used any confidential information will be subject to disciplinary action and/or legal action.

Any data, whether or not deemed confidential, stored on or transferred from company electronic devices, including e-mail and cell phones, is the property of the Township and must not be given to an outside party except as authorized by their Supervisor. Any unauthorized transfer or disclosure of such information will subject the employee to disciplinary action and/or legal action.

Violations

If you encounter or receive inappropriate material, or suspect a violation of these guidelines, you must immediately report it to your Supervisor. Violations of these guidelines will result in disciplinary action, up to and including termination. Any illegal communications or suspicion of criminal activity may be referred to the appropriate authorities for criminal prosecution.

Privacy Policy – Monitoring

The employee's work output, whether it is paperwork, computer files, products, customer calls or customer interaction, belongs to the Township. As such, work output is always subject to review by the employee's Supervisor, whether it is stored electronically, on paper or in any other form. In addition, Township equipment, including computers, desks and lockers belong to the Township and may not be sold or disposed of without prior permission of the Township Board. Computers, desks and lockers belonging to the Township are subject to search or investigation.

The South Rock Island Township Supervisor and the South Rock Island Township Assessor reserve the right to enter, search and monitor the computer files or e-mail or any employee without advance notice for Township purposes such as investigating theft, disclosure of confidential business or proprietary

information, personal abuse of the system, breach of personnel guidelines, or monitoring workflow or productivity.

Drug and Alcohol Testing Policy and Procedure

South Rock Island Township takes seriously the problem of drug and alcohol abuse, and is committed to provide a substance-abuse free work place for its employees. This policy applies to all employees of South Rock Island Township, without exception, including part-time and temporary employees.

No employee is allowed to consume, possess, sell, or purchase any alcoholic beverages on any property owned by or leased on behalf of South Rock Island Township, or in any vehicle owned or leased on behalf of South Rock Island Township. No employee may use, possess, sell, transfer, or purchase any drug or other controlled substance which may alter an individual's mental or physical capacity. The exceptions are aspirin or ibuprofen based products and legal drugs which have been prescribed to that employee, which are being used in the manner prescribed.

South Rock Island Township will not tolerate employees who report for duty while impaired by the use of alcoholic beverages or drugs.

All employees should report evidence of alcohol or drug abuse to a department head or a personnel representative immediately. In cases where the use of alcohol or drugs poses an imminent threat to the safety of persons or property, employees must report violations. Failure to do so could result in disciplinary action for the non-reporting employee.

Employees who violate the Anti- Substance Abuse Policy will be subject to disciplinary action, including termination. It is our policy at South Rock Island Township to assist employees and family members who suffer from drug or alcohol abuse. The employee may be eligible for a medical leave of absence, and we encourage any employee with a problem to contact a township personnel representative for details. As a part of our policy to ensure a substance abuse free workplace, South Rock Island Township employees may be asked to submit to a medical examination and/or be clinically tested for the presence of alcohol and/or drugs. Within the limits of federal and state laws, we reserve the right to examine and test for drugs and alcohol.

Some such situations may include, but are not limited to:

1. All employees who are offered employment with South Rock Island Township;

2. Where there are reasonable grounds for believing, an employee is under the influence of alcohol or drugs;
3. As a part of an investigation of any accident in the workplace in which there are reasonable grounds to suspect alcohol and/or drugs contributed to the accident;
4. On a random basis, where allowed by the statute;
5. As a follow-up to a rehabilitation program, where allowed by the statute;
6. As necessary for the safety of employees, customers, clients, or the public-at-large, where allowed by the statute; and
7. When an employee returns to duty after an absence other than from accrued time off such as a vacation or sick leave.

It is the responsibility of any and all employees to read, comprehend, and follow the Anti-Substance Abuse Policy.

Smoking

Because South Rock Island Township is a building open to the general public, smoking at South Rock Island Township is governed by state law and local ordinance. South Rock Island Township does not allow employees who have private offices to smoke in their offices. Smoking is not allowed anywhere inside the building. Please observe the posted no smoking signs.

To support its policy of not allowing smoking in other than designated smoking areas, South Rock Island Township has posted "No Smoking" signs within the building. The signs posted carry the internationally recognized symbol for no smoking: a red circle containing a lit cigarette with a line drawn diagonally through the circle. Please observe these signs at all times.

Violence in the Workplace Prevention Policy

Zero Tolerance

This township has a policy of zero tolerance for violence. If employees engage in any violence in the workplace, or threaten violence in the workplace, their employment will be terminated immediately for cause. No talk of violence or joking about violence will be tolerated.

"Violence" includes but is not limited to: physically harming another, shoving, pushing, harassing, intimidating, coercing, brandishing weapons, and threatening or talking of engaging in those activities. It is the intent of this policy to ensure

that no person associated with this Township, including employees and clients, ever feels threatened by any employee's actions or conduct.

Workplace security measures

In an effort to fulfill this commitment to a safe work environment for employees, customers, and visitors, access to the township's property is limited to those with a legitimate township interest.

All weapons are banned - The Township specifically prohibits the possession of weapons by any employee while on Township property. Although there maybe Federal or State "concealed-carry laws, it is the policy of the Township to have zero tolerance for weapons in the workplace. This ban includes keeping or transporting a weapon in a vehicle in a parking area, whether public or private. Employees are also prohibited from carrying a weapon while performing service off the Township's business premises.

Weapons include but are not limited to guns, knives, explosives, and other items with the potential to inflict harm. Appropriate disciplinary action, up to and including termination, will be taken against any employee who violates this policy.

Inspections - Desks, telephones, and computers are the property of the Township. We reserve the right to enter or inspect employee work areas including, but not limited to, desks and computer storage disks, with or without notice.

The fax, copier, and mail systems, including e-mail are intended for Township use. Personal business should not be conducted through these systems. Under conditions approved by management, telephone conversations may be monitored and voicemail messages may be retrieved in the process of monitoring customer service.

Any private conversations overhead during such monitoring, or private messages retrieved, that constitute threats against other individuals can and will be used as the basis for termination for cause.

Reporting violence - It is everyone's business to prevent violence in the workplace. Employees can help by reporting what they see in the workplace that could indicate that a coworker is in trouble.

Employees are encouraged to report any incident that may involve a violation of any of the Township's policies that are designated to provide a comfortable workplace environment. Concerns may be presented to the employee's department head.

Incident management - In the event of a major workplace incident that affects, or has the potential to affect the mental health of our workforce, we will provide initial counseling and support services to employees and their immediate family members.

As the crisis passes and support systems are put into place for individuals affected by the incident, the township will make every effort to return to normal business operations. A reasonable effort will be made to notify employees, constituents, and others who need to know of the status of business operations directly whenever possible. In cases where direct contact is not possible or practical, an effort will be made to communicate through the news media and other available methods as needed.

Confidentiality

South Rock Island Township requires all employees to sign a confidentiality agreement as a condition of employment, due to the responsibility of being privy to information which is confidential and/or intended for the township's use only. All employees are required to maintain such information in strict confidence. This policy benefits you, as an employee, by protecting the interest of the South Rock Island Township in the safeguard of confidential, unique, and valuable information from competitors or others.

Should an occasion arise in which you are unsure of employee obligations under this policy, it is the employee's responsibility to consult with his/her reporting manager. Failure to comply with this policy could result in disciplinary action, up to and including termination.

Disciplinary Actions

Employees who violate standard established work policies and performance practices contained herein and as from time to time amended, by directives given by the Township Assessor or Township Supervisor or Township Board may be subject to disciplinary actions. These actions are used solely to correct unfavorable work practices and are intended to motivate and educate employees.

Discipline shall be imposed as soon as reasonably possible after the Supervisor is aware of the event or action giving rise to the discipline. If the Supervisor has reason to discipline an employee, it will not be done in the presence of other employees or the public.

Progressive discipline ranging from verbal counseling for minor infractions to termination for grievous and repeated acts will be in place. Wherever practical, discipline actions shall be handled as follow:

- | | |
|-----------------------------|---|
| • 1 st Violation | Verbal Warning |
| • 2 nd Violation | Written Warning |
| • 3 rd Violation | 1 to 5 days' suspension without pay,
Up to Termination |

All disciplinary actions, verbal or otherwise shall be made note of and placed in the employee's personnel file. Employees receiving written warning will be asked to sign the disciplinary action as an indication that they received the warning.

Any employee on probationary status may be terminated immediately without regard to any disciplinary policy as the purpose of the probationary period is to see if the employer/employee relationship is a good match. At the end of the probationary period the employee's supervisor shall evaluate the employee's performance and determine whether or not to hire the employee on a permanent basis.

Good housekeeping

The work location should be kept clean and orderly. The kitchen, bathroom and all public areas must be kept clean. Each employee is responsible for cleaning up after themselves. Each employee is responsible to maintain a clean workstation.

It is important for all Township employees to maintain a clean work environment for the benefit of all.

Work Environment

The Township Board encourages all personnel, including elected officials of South Rock Island Township and their employees not to engage in verbal or physical conduct that:

- Shows hostility or aversion towards another individual;
- Has the purpose of affecting or creating an intimidating, hostile, or offensive work environment;
- Has the purpose or affect of unreasonable interference with an individual's work performance;
- Otherwise adversely affects an individual's employment opportunities.

All staff and elected officials are required to be respectful of clients, other staff and the public and stated in our mission statement. Everyone should be mindful of the feelings of others in not only the social media setting but also in person.

Doing so will help promote a positive atmosphere for employees to work in and a positive image of the Township as a whole.

Adopted by the South Rock Island Township Board on the 25th day of September, 2017.

Grace Diaz Shirk Grace Diaz Shirk, Supervisor

Nikki Finnie, Assessor

Nick Camlin Nick Camlin, Clerk

Mark Parr Jr, Trustee

Chris Elsberg, Trustee

Frank Skafidas, Trustee

Bill Sowards, Trustee

South Rock Island Township

Acknowledgement Form

This employee handbook has been prepared for your information and understanding of the policies, philosophies, practices, and benefits of South Rock Island Township.

PLEASE READ IT CAREFULLY.

Upon receipt of this handbook, please sign the statement below, and return to your personnel representative by the due date. A reproduction of this acknowledgement appears at the back of this booklet for your records.

I, _____, have received a copy of the South Rock Island Township Employee Handbook which outlines the goals, policies, benefits, and expectations of The Township, as well as my responsibilities as an employee.

I have familiarized myself, at least generally, with the contents of this handbook. By my signature below, I acknowledge, understand, accept, and agree to comply with the information contained in the Employee Handbook provided to me by The Township.

I understand this handbook is not intended to cover every situation which may arise during my employment, but is simply a general guide to the goals, policies, practices, benefits, and expectations of The Township.

I understand that The Township Employee Handbook is not a contract of employment and should not be deemed as such, and that I am an employee at will.

(Employee signature)

(Date)

Please return by this date: _____