

MINUTES OF THE MEETING
SOUTH ROCK ISLAND TOWNSHIP BOARD

STATE OF ILLINOIS
County of Rock Island
South Rock Island Township

The South Rock Island Township Board met at the Township Clerk's Office, 4330 11th Street, Rock Island, IL, on July 26, 2021, at 4:15 pm.

Roll Call:

Officials present: Supervisor Grace Diaz Shirk, Trustee Mark Parr, Jr, Trustee Frank Skafidas, Trustee Bill Sowards, and Trustee KJ Whitley. No officials absent. Township Clerk Nick Camlin noted the presence of a quorum.

Approval of the Agenda and Meeting Minutes:

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

Parr moved, and Skafidas seconded, to approve the June 28, 2021, Township Board meeting minutes.

Voice vote. Motion carried.

Reports:

Grace Diaz Shirk provided the Supervisor's Report (*Record*). Supervisor Shirk informed the Township Board that she and two other staff members would be attending GATI training in Bloomington on October 8, 2021, for continuing education on General Assistance.

According to the Supervisor, materials for the weekly Free Give Away are filling the Township Hall basement, closets, and two storage garages. There will be a Free Give on August 12, 2021, in partnership with Dennis Harker of the Treasurer Chest. Mr Harker has also offered the Township the use of his truck for moving Free Give Away materials.

Supervisor Shirk stated that Trustees Sowards and Whitley volunteered with the Summer Camp, and it was an overall rewarding experience.

The Supervisor met with Alderman Dave Geenen and Executive Director Dwight Ford of Project NOW to discuss coordinating help for clients, since Project NOW is one of three agencies in the state which can assist renters through evictions as the COVID emergency provisions lapse.

The Township Board discussed Township Day and the new Township Hall open house. The Supervisor will advertise for it in the Township newsletter and it will be held in the fall.

There was no Township Clerk's Report.

The written Assessor's Report was submitted by Nichole Parker (*Record*).

The Supervisor reviewed the June 2021 General/Emergency Assistance Report (*Record*).

The June 2021 Client/Public/Senior Citizen Report was printed on the Agenda.

Treasurer's Report and Town Fund Bills:

The Supervisor provided the Treasurer's Report for June 2021 (*Record*).

The Township Board audited the bills and claims (*Record*). Skafidas moved, and Sowards seconded, to authorize the payment of the Town Fund and Relief Fund bills and transfers in the amount of \$47,410.93. Roll call vote. Five votes in favor: Parr, Skafidas, Sowards, Whitley, and Shirk. No votes in opposition. Motion carried.

Unfinished Business:

None.

New Business:

Whitley moved, and Sowards seconded, to approve and accept the final draft of the Township audit by Carpentier Mitchell Goddard & Co LLC, presented by Dave Gosse (*Record*). Roll call vote. Five votes in favor: Parr,

MINUTES OF THE MEETING

Skafidas, Sowards, Whitley, and Shirk. No votes in opposition. Motion carried.

Supervisor Shirk provided three bids to the Township Board for electronic messaging boards (*Record*). The Township Board discussed the options and various issues, including viewing traffic, size, advertising offers or inclement weather changes, and broad revitalization of the area. Whitley moved, and Skafidas seconded, to accept the bid in the amount of \$33,680, for an electronic messaging sign on 11th Street in front of the Township Hall, with the contingency that it meets the sign ordinance regulations. Roll call vote. Four votes in favor: Skafidas, Sowards, Whitley, and Shirk. One vote in opposition: Parr. Motion carried.

Parr moved, and Sowards seconded, to donate \$1000 to Rock Island High School for the Campaign for Excellence. Roll call vote. Five votes in favor: Parr, Skafidas, Sowards, Whitley, and Shirk. No votes in opposition. Motion carried.

No action was taken on a request for donation from Youth Hope for Camp Summit.

Public Comments:

Skafidas thanked the Township Board for the memorial after the death of his sister.

Adjournment:

At 6:03 pm Parr moved, and Whitley seconded, to adjourn the meeting. Voice vote. Motion carried.

**THIS IS A CERTIFIED COPY OF THE MINUTES OF THE MEETING APPROVED
BY THE SOUTH ROCK ISLAND TOWNSHIP BOARD ON AUGUST 30, 2021.**

Seal—>

Nick Camlin, Township Clerk

Date

AGENDA

**South Rock Island Township
Board Meeting
July 26, 2021
4:15 p.m.**

- I. Call to Order/Roll Call**
- II. Pledge of Allegiance**
- III. Supervisor Prayer**
- IV. Approval of Agenda**
- V. Approval of Minutes from June 28, 2021 meeting**
- VI. Reports**
 - A. Supervisor's Report
 - B. Clerk's Report
 - C. Assessor's Report
 - D. General/Emergency Assistance Client Review for June
 - E. Client/Public/Senior Citizen Report
 1. Bus Tickets for Public & Clients for June – 0
 2. South Rock Island Township Senior Relief Program for July:
Hy Vee – Total of 55
 3. Senior Denture Program for June – 0
- VII. Treasurer's Report and Authorization and Transfers of Town Fund and Relief Fund Bills**
- VIII. Unfinished Business**
- IX. New Business**
 - A. Approval of Presentation of Audit by Carpenter, Mitchell, Goddard & Co. LLC
 - B. Approval of Electronic Sign
 - C. Donations Requests
 1. Rock Island High School- Campaign for Excellence
 2. Youth Hope- Camp Summit
- X. Public Comments**
- XI. Adjournment**



Supervisor Report for July 2021

1. Ricta Dinner – Thursday, August 19th – 5:00 social hour -6:00 Dinner
2. GATI Training – October 8th - Bloomington
3. Township Officials of Illinois – information check and payment
4. Free Give Away – Outside – With Treasure Chest August 12th
5. Kid Camp – Thank you to Bill Sowards and Kaye Whitley
6. Meeting with Dave Geenan and Dwight Ford
7. Senior Health Focus Group – July 28th 12:30 – 1:30 at Project Now
8. Supervisor – TOI Township Day/Open House ?
9. Scratch Cupcakes –

Assessor's Report

July 26, 2021

- Senior Freeze: **541**
- Home Visits: 4
- Stacie & Wendy attended the IPAI Seminar in Moline on July 12th & July 13th



Assistance Report for June 2021

138 Total residents came into the township for various reasons.

General Assistance

138 People inquired about General Assistance.

4 of those are active clients.

1 of those were approved for General Assistance.

0 clients were terminated

0 client were sanctioned for up to 90 days.

2 clients were denied assistance for various reasons.

16 Vendor vouchers were processed.

0 Medical vouchers were processed

Emergency Assistance

1 People inquired about Emergency Assistance.

1 Clients was approved.

1 Voucher was processed.

0 Person denied

Additional Assistance

0 Cases were processed for Additional Assistance

GIVEAWAY

450 People

Miscellaneous

13 Bus tickets were given out.

37 Residents came in for copies, laminations, or taxes.

90 Residents came in for other reasons.

11 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.

Town of North Andover

STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID

South Rock Land Township

	2007	Budget	1 Over Budget	Apr - Jun 21	YTD Budget	1 Over Budget	Final Budget
60 - Management Expenses	290.00	290.00	0.00	83.64	290.00	44.96	2,800.00
6010 Contractual Expenses	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6020 Fuel & Tolls	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6030 Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6040 Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6050 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6060 Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6070 Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6080 Entertainment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6090 Conferences	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6100 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6200 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6300 Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6400 Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6500 Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	2,900.00	2,900.00	0.00	83.64	2,900.00	44.96	2,800.00

TOWN FINANCIAL DATA BASED ON REPORTS FOR YEAR END 2007

Town of North Andover

STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID

South Rock Land Township

	2007	Budget	1 Over Budget	Apr - Jun 21	YTD Budget	1 Over Budget	Final Budget
60 - Management Expenses	290.00	290.00	0.00	83.64	290.00	44.96	2,800.00
6010 Contractual Expenses	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
6020 Fuel & Tolls	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6030 Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6040 Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6050 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6060 Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6070 Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6080 Entertainment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6090 Conferences	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6100 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6200 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6300 Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6400 Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6500 Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	2,900.00	2,900.00	0.00	83.64	2,900.00	44.96	2,800.00

TOWN FINANCIAL DATA BASED ON REPORTS FOR YEAR END 2007

Category	Item	Value	Value	Value	Value	Value	Value
A	1	1000	1000	1000	1000	1000	1000
	2	2000	2000	2000	2000	2000	2000
	3	3000	3000	3000	3000	3000	3000
	4	4000	4000	4000	4000	4000	4000
B	1	5000	5000	5000	5000	5000	5000
	2	6000	6000	6000	6000	6000	6000
	3	7000	7000	7000	7000	7000	7000
	4	8000	8000	8000	8000	8000	8000

Table 1: Summary of financial data for 2023-2024.

Category	Item	Value	Value	Value	Value	Value	Value
C	1	9000	9000	9000	9000	9000	9000
	2	10000	10000	10000	10000	10000	10000
	3	11000	11000	11000	11000	11000	11000
D	1	12000	12000	12000	12000	12000	12000
	2	13000	13000	13000	13000	13000	13000
	3	14000	14000	14000	14000	14000	14000

Table 2: Summary of financial data for 2023-2024.

Category	Item	Value	Value	Value	Value	Value	Value
E	1	15000	15000	15000	15000	15000	15000
	2	16000	16000	16000	16000	16000	16000
	3	17000	17000	17000	17000	17000	17000
F	1	18000	18000	18000	18000	18000	18000
	2	19000	19000	19000	19000	19000	19000
	3	20000	20000	20000	20000	20000	20000

Table 3: Summary of financial data for 2023-2024.

Southfield Board of Trustees

STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID

GENERAL APPROPRIATION BUDGETS THROUGH END JUNE 30, 2014

Account	Actual Budget	6/30/14	6/30/13	6/30/12	6/30/11	6/30/10	6/30/09
Revenue							
800 Property Tax	88,916.00	106,813.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
800 Sales Tax	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
800 License & Permits	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
800 Investment License	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
800 Municipal Court	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
800 Other Revenue	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Total Revenue	93,916.00	112,813.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
Expenses							
800 - Community							
810 Capital Budget	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Capital Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Land & Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Other & Subordinate	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Light & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Traveling	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 800 - Community	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 - Operations							
800 Capital Budget	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Capital Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Land & Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Other & Subordinate	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Light & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Traveling	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 800 - Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus	93,916.00	112,813.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00

Southfield Board of Trustees

STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID

GENERAL APPROPRIATION BUDGETS THROUGH END JUNE 30, 2014

Account	Actual Budget	6/30/14	6/30/13	6/30/12	6/30/11	6/30/10	6/30/09
Revenue							
800 Property Tax	88,916.00	106,813.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
800 Sales Tax	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
800 License & Permits	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
800 Investment License	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
800 Municipal Court	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
800 Other Revenue	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Total Revenue	93,916.00	112,813.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
Expenses							
800 - Community							
810 Capital Budget	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Capital Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Land & Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Other & Subordinate	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Light & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Traveling	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
810 Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 800 - Community	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 - Operations							
800 Capital Budget	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Capital Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Land & Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Other & Subordinate	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Light & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Traveling	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800 Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 800 - Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Surplus	93,916.00	112,813.00	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00

South West Board Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
ON FUND-CASH BASIS UNAUDITED PER DNO JUNE 30, 2021

Account	Jan 21	Budget	\$ Over Budget	Apr - Jun 21	YTD Budget	\$ Over Budget	Annual Budget
Income							
5000 Property Tax	2,072.80	618.88	1,453.92	2,504.00	1,948.88	555.12	7,400.00
Total Income	2,072.80	618.88	1,453.92	2,504.00	1,948.88	555.12	7,400.00
Expenses							
06 - Personnel	45.22	200.00	(154.78)	172.21	800.00	(627.79)	2,400.00
07 - Contract Services	0.00	700.00	(700.00)	10,800.00	2,100.00	8,700.00	8,400.00
0700 State Management Co.	0.00	700.00	(700.00)	10,800.00	2,100.00	8,700.00	8,400.00
Total Admin & EXPENDITURES	45.22	900.00	(854.78)	11,132.21	2,900.00	(2,047.79)	18,800.00
Total Income & EXPENDITURES	2,027.58	(281.12)	2,308.70	1,371.79	(951.12)	2,322.91	(1,400.00)
Net Income	2,027.58	(281.12)	2,308.70	1,371.79	(951.12)	2,322.91	(1,400.00)

South West Board Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
ON FUND-CASH BASIS UNAUDITED PER DNO JUNE 30, 2021

Account	Jan 21	Budget	\$ Over Budget	Apr - Jun 21	YTD Budget	\$ Over Budget	Annual Budget
Income							
5000 Property Tax	6,500.00	1,000.00	5,500.00	4,307.00	4,500.00	(193.00)	18,000.00
Total Income	6,500.00	1,000.00	5,500.00	4,307.00	4,500.00	(193.00)	18,000.00
Expenses							
06 - Personnel	1,508.17	2,000.00	(491.83)	1,818.81	6,000.00	(4,181.19)	18,000.00
0700 State Management Co.	1,508.17	2,000.00	(491.83)	1,818.81	6,000.00	(4,181.19)	18,000.00
Total Admin & EXPENDITURES	3,016.34	4,000.00	(983.66)	3,637.62	12,000.00	(8,362.38)	36,000.00
Total Income & EXPENDITURES	3,483.66	(3,000.00)	6,483.66	619.38	(7,500.00)	7,187.62	(18,000.00)
Net Income	3,483.66	(3,000.00)	6,483.66	619.38	(7,500.00)	7,187.62	(18,000.00)

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
CASH BASIS-UNAUDITED-PERIOD END, JUNE 30, 2021

	Jun 21	Jun 20	\$ Change
Revenue			
5000 Property Tax	16,403.17	155,224.95	6,881.32
5003 Interest Income	251.80	170.82	75.78
5009 Special Income	542.00	1,620.00	-1,100.00
5120 Intergovernmental Agmt-GA	0.00	75.00	-75.00
5200 Donations & Advancements	15.03	0.00	15.03
5500 Gain (Loss) Sale of Assets	165,808.93	0.00	165,808.93
Total Revenue	284,941.77	157,080.87	127,860.90
Expenditures			
ADMIN & EXPENDITURES			
00 - Personnel			
8000 Salaries	17,185.78	17,253.40	-67.62
8010 Social Security/Retiree	1,275.58	1,295.37	-19.79
8020 Health Insurance	2,870.15	2,484.81	385.34
8030 Mgr-Township Share	1,986.17	2,038.52	-45.35
8040 Unemployment Insurance	65.29	44.53	20.76
8050 Medical Clinic	0.00	242.53	-242.53
Total 00 - Personnel	23,362.93	23,295.51	67.42
61 - Contractual Services			
8100 Accounting Services	370.00	424.89	-54.89
8110 Bldg Maintenance & Repairs	2,490.00	2,297.25	192.75
8120 Building Society	0.00	167.83	-167.83
8130 Copier/Computer/Software	1,327.78	635.85	691.93
8140 Dues & Subscriptions	172.88	125.89	47.99
8150 Legal & Professional	0.00	1,178.80	-1,178.80
8160 Postage	0.00	2.75	-2.75
8180 Telephone	1,853.72	1,693.11	160.61
8200 Travel/Training	700.00	1,015.23	-315.23
8210 1079 27th Ave	445.15	261.89	183.26
8220 Utilities	712.15	678.97	33.18
Total 61 - Contractual Services	7,270.78	8,463.76	-1,192.98
63 - Commodities			
8310 Miscellaneous	210.00	3,048.83	-3,038.83
8320 Office Supplies	470.38	657.32	-129.92
Total 63 - Commodities	680.38	4,455.12	-3,774.74
64 - Capital Outlay/Building			
840 Building/Structure	0.00	822.59	-822.59
Total 64 - Capital Outlay/Building	0.00	822.59	-822.59
66 - Miscellaneous Expenditures			
860 Community Development	0.00	400.00	-400.00
862 Senior Citizen Services	3,125.78	3,000.00	125.78
Total 66 - Miscellaneous Expenditures	3,125.78	3,400.00	-274.22
Total ADMIN & EXPENDITURES	34,835.07	40,569.88	-5,734.81
NONREVENUE			
8700 General Assistance	1,290.09	3,303.58	-2,013.49
8720 Emergency Assistance	180.35	761.50	-581.15
Total NONREVENUE	1,470.44	4,065.08	-2,594.64
Total Expenditures	37,305.51	44,634.96	-7,329.45
Net Revenue	247,576.26	112,445.91	135,130.35

See Independent Accountant's Compilation Report

Item	Budget	1 Day Budget	10 Day Budget	100 Day Budget	1 Year Budget	Actual Budget
61 - Contractual Services	280.00	280.00	280.00	280.00	280.00	280.00
8100 Accounting Services	411.88	411.88	411.88	411.88	411.88	411.88
8110 Bldg Maintenance & Repairs	916.83	916.83	916.83	916.83	916.83	916.83
8120 Building Society	2.00	2.00	2.00	2.00	2.00	2.00
8130 Copier/Computer/Software	1,129.75	1,129.75	1,129.75	1,129.75	1,129.75	1,129.75
8140 Dues & Subscriptions	186.85	186.85	186.85	186.85	186.85	186.85
8150 Legal & Professional	0.00	0.00	0.00	0.00	0.00	0.00
8160 Postage	2.75	2.75	2.75	2.75	2.75	2.75
8180 Telephone	1,693.11	1,693.11	1,693.11	1,693.11	1,693.11	1,693.11
8200 Travel/Training	700.00	700.00	700.00	700.00	700.00	700.00
8210 1079 27th Ave	261.89	261.89	261.89	261.89	261.89	261.89
8220 Utilities	678.97	678.97	678.97	678.97	678.97	678.97
Total 61 - Contractual Services	8,463.76	8,463.76	8,463.76	8,463.76	8,463.76	8,463.76
63 - Commodities	4,455.12	4,455.12	4,455.12	4,455.12	4,455.12	4,455.12
8310 Miscellaneous	3,048.83	3,048.83	3,048.83	3,048.83	3,048.83	3,048.83
8320 Office Supplies	657.32	657.32	657.32	657.32	657.32	657.32
Total 63 - Commodities	4,455.12	4,455.12	4,455.12	4,455.12	4,455.12	4,455.12
64 - Capital Outlay/Building	822.59	822.59	822.59	822.59	822.59	822.59
840 Building/Structure	822.59	822.59	822.59	822.59	822.59	822.59
Total 64 - Capital Outlay/Building	822.59	822.59	822.59	822.59	822.59	822.59
66 - Miscellaneous Expenditures	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00
860 Community Development	400.00	400.00	400.00	400.00	400.00	400.00
862 Senior Citizen Services	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Total 66 - Miscellaneous Expenditures	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00
Total ADMIN & EXPENDITURES	40,569.88	40,569.88	40,569.88	40,569.88	40,569.88	40,569.88
NONREVENUE	4,065.08	4,065.08	4,065.08	4,065.08	4,065.08	4,065.08
8700 General Assistance	3,303.58	3,303.58	3,303.58	3,303.58	3,303.58	3,303.58
8720 Emergency Assistance	761.50	761.50	761.50	761.50	761.50	761.50
Total NONREVENUE	4,065.08	4,065.08	4,065.08	4,065.08	4,065.08	4,065.08
Total Expenditures	44,634.96	44,634.96	44,634.96	44,634.96	44,634.96	44,634.96
Net Revenue	112,445.91	112,445.91	112,445.91	112,445.91	112,445.91	112,445.91

See Independent Accountant's Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
 CASH BASIS-UNAUDITED-PERIOD END, JUNE 30, 2021

	Apr - Jun 21	Apr - Jun 20	% Change
Revenue	1,557.94	17,340.77	7,024.41
4000 Property Tax	280.75	2,914	481.71
4100 Emergency Ambulance	0.00	3,116.95	-1,458.00
4200 Grants & Rebates	87.19	3.20	33.58
4300 Other Revenue	1,189.99	1,306.62	-1,347.83
Total Revenue	1,958.93	18,777.00	-1,813.40
Expenses	186,457.45	25,745.95	14,682.78

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
 CASH BASIS-UNAUDITED-PERIOD END, JUNE 30, 2021

	Apr - Jun 21	Apr - Jun 20	% Change
Revenue	186,224.65	17,941.41	1,194.14
4000 Property Tax	11,781.41	842.68	1,421.68
4100 Emergency Ambulance	5,116.14	131.98	135.98
4200 Grants & Rebates	3,200.00	250.00	250.00
4300 Other Revenue	25,127.00	416.55	416.55
4400 Intergovernmental	137,800.10	10,300.00	10,300.00
Total Revenue	186,224.65	19,983.16	1,194.14
Expenses	11,436.27	11,836.38	11,836.38

	Apr - Jun 21	Apr - Jun 20	% Change
4500 Home Relief	1,175.00	1,175.00	1,175.00
4600 Home Relief	1,175.00	1,175.00	1,175.00
Total Home Relief	2,350.00	2,350.00	2,350.00
4700 Other Expenses	1,175.00	1,175.00	1,175.00
Total Expenses	3,525.00	3,525.00	3,525.00

	Apr - Jun 21	Apr - Jun 20	% Change
4800 Home Relief	1,175.00	1,175.00	1,175.00
4900 Home Relief	1,175.00	1,175.00	1,175.00
Total Home Relief	2,350.00	2,350.00	2,350.00
5000 Other Expenses	1,175.00	1,175.00	1,175.00
Total Expenses	3,525.00	3,525.00	3,525.00

	Apr - Jun 21	Apr - Jun 20	% Change
5100 Governmental	1,175.00	1,175.00	1,175.00
5200 Governmental	1,175.00	1,175.00	1,175.00
5300 Governmental	1,175.00	1,175.00	1,175.00
5400 Governmental	1,175.00	1,175.00	1,175.00
5500 Governmental	1,175.00	1,175.00	1,175.00
5600 Governmental	1,175.00	1,175.00	1,175.00
5700 Governmental	1,175.00	1,175.00	1,175.00
5800 Governmental	1,175.00	1,175.00	1,175.00
5900 Governmental	1,175.00	1,175.00	1,175.00
6000 Governmental	1,175.00	1,175.00	1,175.00
Total Governmental	11,750.00	11,750.00	11,750.00

	Apr - Jun 21	Apr - Jun 20	% Change
6100 Governmental	1,175.00	1,175.00	1,175.00
6200 Governmental	1,175.00	1,175.00	1,175.00
6300 Governmental	1,175.00	1,175.00	1,175.00
6400 Governmental	1,175.00	1,175.00	1,175.00
6500 Governmental	1,175.00	1,175.00	1,175.00
6600 Governmental	1,175.00	1,175.00	1,175.00
6700 Governmental	1,175.00	1,175.00	1,175.00
6800 Governmental	1,175.00	1,175.00	1,175.00
6900 Governmental	1,175.00	1,175.00	1,175.00
7000 Governmental	1,175.00	1,175.00	1,175.00
Total Governmental	11,750.00	11,750.00	11,750.00

	Apr - Jun 21	Apr - Jun 20	% Change
7100 Capital Outlay	1,175.00	1,175.00	1,175.00
7200 Capital Outlay	1,175.00	1,175.00	1,175.00
7300 Capital Outlay	1,175.00	1,175.00	1,175.00
7400 Capital Outlay	1,175.00	1,175.00	1,175.00
7500 Capital Outlay	1,175.00	1,175.00	1,175.00
7600 Capital Outlay	1,175.00	1,175.00	1,175.00
7700 Capital Outlay	1,175.00	1,175.00	1,175.00
7800 Capital Outlay	1,175.00	1,175.00	1,175.00
7900 Capital Outlay	1,175.00	1,175.00	1,175.00
8000 Capital Outlay	1,175.00	1,175.00	1,175.00
Total Capital Outlay	11,750.00	11,750.00	11,750.00

	Apr - Jun 21	Apr - Jun 20	% Change
8100 Capital Outlay	1,175.00	1,175.00	1,175.00
8200 Capital Outlay	1,175.00	1,175.00	1,175.00
8300 Capital Outlay	1,175.00	1,175.00	1,175.00
8400 Capital Outlay	1,175.00	1,175.00	1,175.00
8500 Capital Outlay	1,175.00	1,175.00	1,175.00
8600 Capital Outlay	1,175.00	1,175.00	1,175.00
8700 Capital Outlay	1,175.00	1,175.00	1,175.00
8800 Capital Outlay	1,175.00	1,175.00	1,175.00
8900 Capital Outlay	1,175.00	1,175.00	1,175.00
9000 Capital Outlay	1,175.00	1,175.00	1,175.00
Total Capital Outlay	11,750.00	11,750.00	11,750.00

	Apr - Jun 21	Apr - Jun 20	% Change
9100 Other	1,175.00	1,175.00	1,175.00
9200 Other	1,175.00	1,175.00	1,175.00
9300 Other	1,175.00	1,175.00	1,175.00
9400 Other	1,175.00	1,175.00	1,175.00
9500 Other	1,175.00	1,175.00	1,175.00
9600 Other	1,175.00	1,175.00	1,175.00
9700 Other	1,175.00	1,175.00	1,175.00
9800 Other	1,175.00	1,175.00	1,175.00
9900 Other	1,175.00	1,175.00	1,175.00
Total Other	11,750.00	11,750.00	11,750.00

	Apr - Jun 21	Apr - Jun 20	% Change
1000 Other	1,175.00	1,175.00	1,175.00
1010 Other	1,175.00	1,175.00	1,175.00
1020 Other	1,175.00	1,175.00	1,175.00
1030 Other	1,175.00	1,175.00	1,175.00
1040 Other	1,175.00	1,175.00	1,175.00
1050 Other	1,175.00	1,175.00	1,175.00
1060 Other	1,175.00	1,175.00	1,175.00
1070 Other	1,175.00	1,175.00	1,175.00
1080 Other	1,175.00	1,175.00	1,175.00
1090 Other	1,175.00	1,175.00	1,175.00
Total Other	11,750.00	11,750.00	11,750.00

See Independent Auditor's Consolidated Report
 Page 2

See Independent Auditor's Consolidated Report
 Page 2

Account No.	Account Name	Balance	Debit	Credit	Total
10000
10100
10200
10300
10400
10500
10600
10700
10800
10900
11000
11100
11200
11300
11400
11500
11600
11700
11800
11900
12000
12100
12200
12300
12400
12500
12600
12700
12800
12900
13000

Bank Rock Island Township
General Ledger - Unaudited

Year	Month	Day	Item	Debit	Credit	Balance
2013	12	31	...	...	...	...
2013	12	30	...	...	...	...
2013	12	29	...	...	...	...
2013	12	28	...	...	...	...
2013	12	27	...	...	...	...
2013	12	26	...	...	...	...
2013	12	25	...	...	...	...
2013	12	24	...	...	...	...
2013	12	23	...	...	...	...
2013	12	22	...	...	...	...
2013	12	21	...	...	...	...
2013	12	20	...	...	...	...
2013	12	19	...	...	...	...
2013	12	18	...	...	...	...
2013	12	17	...	...	...	...
2013	12	16	...	...	...	...
2013	12	15	...	...	...	...
2013	12	14	...	...	...	...
2013	12	13	...	...	...	...
2013	12	12	...	...	...	...
2013	12	11	...	...	...	...
2013	12	10	...	...	...	...
2013	12	9	...	...	...	...
2013	12	8	...	...	...	...
2013	12	7	...	...	...	...
2013	12	6	...	...	...	...
2013	12	5	...	...	...	...
2013	12	4	...	...	...	...
2013	12	3	...	...	...	...
2013	12	2	...	...	...	...
2013	12	1	...	...	...	...
2013	11	30	...	...	...	...
2013	11	29	...	...	...	...
2013	11	28	...	...	...	...
2013	11	27	...	...	...	...
2013	11	26	...	...	...	...
2013	11	25	...	...	...	...
2013	11	24	...	...	...	...
2013	11	23	...	...	...	...
2013	11	22	...	...	...	...
2013	11	21	...	...	...	...
2013	11	20	...	...	...	...
2013	11	19	...	...	...	...
2013	11	18	...	...	...	...
2013	11	17	...	...	...	...
2013	11	16	...	...	...	...
2013	11	15	...	...	...	...
2013	11	14	...	...	...	...
2013	11	13	...	...	...	...
2013	11	12	...	...	...	...
2013	11	11	...	...	...	...
2013	11	10	...	...	...	...
2013	11	9	...	...	...	...
2013	11	8	...	...	...	...
2013	11	7	...	...	...	...
2013	11	6	...	...	...	...
2013	11	5	...	...	...	...
2013	11	4	...	...	...	...
2013	11	3	...	...	...	...
2013	11	2	...	...	...	...
2013	11	1	...	...	...	...
2013	10	31	...	...	...	...
2013	10	30	...	...	...	...
2013	10	29	...	...	...	...
2013	10	28	...	...	...	...
2013	10	27	...	...	...	...
2013	10	26	...	...	...	...
2013	10	25	...	...	...	...
2013	10	24	...	...	...	...
2013	10	23	...	...	...	...
2013	10	22	...	...	...	...
2013	10	21	...	...	...	...
2013	10	20	...	...	...	...
2013	10	19	...	...	...	...
2013	10	18	...	...	...	...
2013	10	17	...	...	...	...
2013	10	16	...	...	...	...
2013	10	15	...	...	...	...
2013	10	14	...	...	...	...
2013	10	13	...	...	...	...
2013	10	12	...	...	...	...
2013	10	11	...	...	...	...
2013	10	10	...	...	...	...
2013	10	9	...	...	...	...
2013	10	8	...	...	...	...
2013	10	7	...	...	...	...
2013	10	6	...	...	...	...
2013	10	5	...	...	...	...
2013	10	4	...	...	...	...
2013	10	3	...	...	...	...
2013	10	2	...	...	...	...
2013	10	1	...	...	...	...
2013	9	30	...	...	...	...
2013	9	29	...	...	...	...
2013	9	28	...	...	...	...
2013	9	27	...	...	...	...
2013	9	26	...	...	...	...
2013	9	25	...	...	...	...
2013	9	24	...	...	...	...
2013	9	23	...	...	...	...
2013	9	22	...	...	...	...
2013	9	21	...	...	...	...
2013	9	20	...	...	...	...
2013	9	19	...	...	...	...
2013	9	18	...	...	...	...
2013	9	17	...	...	...	...
2013	9	16	...	...	...	...
2013	9	15	...	...	...	...
2013	9	14	...	...	...	...
2013	9	13	...	...	...	...
2013	9	12	...	...	...	...
2013	9	11	...	...	...	...
2013	9	10	...	...	...	...
2013	9	9	...	...	...	...
2013	9	8	...	...	...	...
2013	9	7	...	...	...	...
2013	9	6	...	...	...	...
2013	9	5	...	...	...	...
2013	9	4	...	...	...	...
2013	9	3	...	...	...	...
2013	9	2	...	...	...	...
2013	9	1	...	...	...	...
2013	8	31	...	...	...	...
2013	8	30	...	...	...	...
2013	8	29	...	...	...	...
2013	8	28	...	...	...	...
2013	8	27	...	...	...	...
2013	8	26	...	...	...	...
2013	8	25	...	...	...	...
2013	8	24	...	...	...	...
2013	8	23	...	...	...	...
2013	8	22	...	...	...	...
2013	8	21	...	...	...	...
2013	8	20	...	...	...	...
2013	8	19	...	...	...	...
2013	8	18	...	...	...	...
2013	8	17	...	...	...	...
2013	8	16	...	...	...	...
2013	8	15	...	...	...	...
2013	8	14	...	...	...	...
2013	8	13	...	...	...	...
2013	8	12	...	...	...	...
2013	8	11	...	...	...	...
2013	8	10	...	...	...	...
2013	8	9	...	...	...	...
2013	8	8	...	...	...	...
2013	8	7	...	...	...	...
2013	8	6	...	...	...	...
2013	8	5	...	...	...	...
2013	8	4	...	...	...	...
2013	8	3	...	...	...	...
2013	8	2	...	...	...	...
2013	8	1	...	...	...	...
2013	7	31	...	...	...	...
2013	7	30	...	...	...	...
2013	7	29	...	...	...	...
2013	7	28	...	...	...	...
2013	7	27	...	...	...	...
2013	7	26	...	...	...	...
2013	7	25	...	...	...	...
2013	7	24	...	...	...	...
2013	7	23	...	...	...	...
2013	7	22	...	...	...	...
2013	7	21	...	...	...	...
2013	7	20	...	...	...	...
2013	7	19	...	...	...	...
2013	7	18	...	...	...	...
2013	7	17	...	...	...	...
2013	7	16	...	...	...	...
2013	7	15	...	...	...	...
2013	7	14	...	...	...	...
2013	7	13	...	...	...	...
2013	7	12	...	...	...	...
2013	7	11	...	...	...	...
2013	7	10	...	...	...	...
2013	7	9	...	...	...	...
2013	7	8	...	...	...	...
2013	7	7	...	...	...	...
2013	7	6	...	...	...	...
2013	7	5	...	...	...	...
2013	7	4	...	...	...	...
2013	7	3	...	...	...	...
2013	7	2	...	...	...	...
2013	7	1	...	...	...	...
2013	6	30	...	...	...	...
2013	6	29	...	...	...	...
2013	6	28	...	...	...	...
2013	6	27	...	...	...	...
2013	6	26	...	...	...	...
2013	6	25				



4330 11th St.
Rock Island, Illinois 61201
Web: www.sritownship.net
Email: srit@sritownship.net

TF Deposit Totals	\$100,029.60
Preapproved TF Bills and Transfers	\$39,337.45
Pending TF Bills to be Approved	\$0.00
Total TF Bills and Transfers	\$39,337.45
GA Deposit Totals	\$16,723.47
Total GA Bills and Transfers	\$8,073.48
Total (TF & GA) Bills and Transfers	\$47,410.93

6/28/2021 Board Meeting



Relief Fund



Deposits \$ 87,753.14 ✓
 \$ 171.34 ✓
 \$ 872.64 ✓
 \$ 6,734.28 ✓
 \$ 2,500.00 ✓

Deposits \$ 60.26 ✓
 \$ 16,643.71 ✓

Total \$ 16,723.47

Total \$ -

Total \$ 100,079.60

Expenditures \$ 164.45 ✓
 \$ 100.00 ✓
 \$ 98.00 ✓
 \$ 64.00 ✓
 \$ 700.00 ✓
 \$ 750.00 ✓
 \$ 40.08 ✓
 \$ 136.00 ✓
 \$ 10.00 ✓
 \$ 559.00 ✓
 \$ 84.74 ✓
 \$ 1,731.67 ✓
 \$ 5,321.84 ✓
 \$ 2,935.00 ✓
 \$ 200.00 ✓
 \$ 446.47 ✓
 \$ 80.00 ✓
 \$ 711.65 ✓
 \$ 2,433.34 ✓
 \$ 16,543.21 ✓
 \$ 295.00 ✓
 \$ 2,567.70 ✓
 \$ 40.60 ✓
 \$ 35.60 ✓
 \$ 40.00 ✓
 \$ 44.58 ✓
 \$ 633.77 ✓
 \$ 75.00 ✓
 \$ 130.00 ✓
 \$ 1,968.76 ✓
 \$ 150.00 ✓

Expenditures \$ 50.00 ✓
 \$ 60.00 ✓
 \$ 140.00 ✓
 \$ 176.00 ✓
 \$ 30.00 ✓
 \$ 412.00 ✓
 \$ 1,772.05 ✓
 \$ 872.64 ✓
 \$ 2,015.00 ✓
 \$ 400.00 ✓
 \$ 36.00 ✓
 \$ 1,772.05 ✓
 \$ 450.54 ✓
 \$ 10.00 ✓

Total \$ 9,073.48

Total \$ 39,327.45

TOWN FUND
Approved Claims - Board of Trustees

State of Illinois)
Town of South Rock Island)

July 26, 2021

We, the undersigned, comprising the Board of Township Trustees of said Township, having duly met at the Township Clerk's office July 26, 2021 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 July 26, 2021.

Frankie...
Bill Camerini
Attest Town Clerk

Frankie...
Bob...
Mark...
K.J. Whelly

South Rock Island Township

7/22/2021 1:00 PM

Register: 1001 Checking/ Am. Bank- JF

From 06/18/2021 through 07/20/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
06/21/2021	11415	DELTA DENTAL O...	split	60202/Htblns/T...	✓164.45 X		456,051.00
06/21/2021	11416	Rachael Young	ADMIN & EXPENSI	6310/TF/Misc	✓100.00 ---		455,951.00
06/21/2021	11417	Stacie Young	-split-	6200/ASSR/T...	✓98.00 X		455,853.00
06/23/2021	11418	SUPERS Group Life ...	-split-	3372/Assu/TF...	✓64.00 ---		455,789.00
06/28/2021	11419	Always Clean, LLC	-split-	6110/TF/Buil...	✓700.00 ---		455,089.00
06/28/2021	11420	MEDIA.COM	-split-	6190/Phone/TF...	✓750.00 ---		454,339.00
06/28/2021	11421	City of Rock Island...	-split-	6210/TF/1019...	✓40.08 ✗		454,298.92
06/28/2021	11422	OFFICE MACHINE ...	-split-	6130/TF/GA/...	✓136.00 ---		454,162.92
06/29/2021	11423	Secretary of State	-split-	6140/Dues&Su...	✓10.00 ---		454,152.92
06/29/2021	11424	OFFICE MACHINE	-split-	6130/TF/GA/...	✓559.00 ---		453,593.92
06/30/2021			-split-	Deposit	X	✓87,751.14	541,345.06
06/30/2021			5020 Interest Income	Interest	X	✓171.24	541,516.40
06/30/2021	11425	MIDAMERICAN E...	-split-	6210/TF/1019...	✓84.74 ---		541,431.66
06/30/2021	HT PR65...		ADMIN & EXPENSI	To record 6302 ...	✓1,121.67 X		539,699.99
06/30/2021	HT PR65...		ADMIN & EXPENSI	To record 6302 ...	✓2,321.84 X		534,378.15
07/02/2021	efps	EXTERNAL REVEN...	split		✓2,936.50 ---		531,441.65
07/06/2021	11426	CITY OF ROCK ISL.	ADMIN & EXPENSI	6630/TF/Ych...	✓300.00 ---		531,141.65
07/06/2021	11427	MIDAMERICAN E...	-split-	6220/TF/GA/...	✓446.47 ---		530,695.18
07/06/2021	11428	Hoffman & Tranel, PC	-split-	6100/TF/Acct...	✓80.00 ---		530,615.18
07/06/2021	11429	AMERICAN BANK	-split-	CreJit Card/Mf...	✓711.65 ---		530,003.53
07/07/2021	sat	IMRF	3360 Acad IMRF	3308-0(Part)*6...	✓2,489.54 ---		527,514.19
07/07/2021			1101 Checking/ Am. B.	Funds Transfer...		✓872.84	528,387.03
07/07/2021			1101 Checking/ Am. B.	Funds Transfer ...	✓6,643.21 ---		511,743.82
07/08/2021			5010 Replacement Tax	Deposit		✓8,721.28	520,478.10
07/09/2021	11430	Hoffman & Tranel, PC	-split-	6100/TF/Acct...	✓295.00 ---		520,183.10
07/12/2021	note	LHS Premium Billing	-split-	6020/Ftblns/T...	✓2,067.70 ---		517,115.40
07/12/2021	11431	OFFICE MACHINE ...	-split-	6130/TF/GA/...	✓40.00 ---		517,075.40
07/13/2021	11432	TOWNSHIP SUPER...	ADMIN & EXPENSI	6140/TF/Due ...	✓35.00 ---		517,040.40
07/13/2021	11433	TOWNSHIP SUPER...	-split-	6200/TF/Tra...	✓40.00 ---		517,000.40
07/14/2021	11434	OFFICE MACHINE ...	-split-	6130/ASSR/G...	✓44.58 ---		517,355.13
07/15/2021	adv	ILLINOIS DEPART...	3340 Acad IL WH Tax		✓653.77 ---		516,701.36
07/15/2021	11435	Danae Delinc	ADMIN & EXPENSI	6640/TF/Prog...	✓75.00 ---		516,626.36
07/15/2021	11436	Kelley Waste	-split-	6110/TF/Buil...	✓100.00 ---		516,526.36
07/15/2021	HTPR71		ADMIN & EXPENSI	To record 0715...	✓1,965.76 ---		514,560.60
07/15/2021	HTPR71...		ADMIN & EXPENSI	To record 0715...			514,560.60
07/15/2021	HTPR71...		ADMIN & EXPENSI	To record 0715...			514,560.60
07/18/2021			-split-	Deposit		✓2,500.00	517,060.60
07/19/2021	11437	Brian Ungler	-split-	6640/TF/Prog...	✓150.00 ---		516,910.60

RELIEF FUND
Approved Claims - Board of Trustees

State of Illinois)
Town of South Rock Island)

July 26, 2021

We, the undersigned, comprising the Board of Township Trustees of said Township, having duly met at the Township Clerk's office July 26, 2021 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 July 26, 2021.

[Signature]
Jim Cameni
Attest Town Clerk

[Signature]
[Signature]
[Signature]
[Signature]

South Rock Island Township

7/21/2021 12:57 PM

Register: 1101 Checking/ Am. Bank- GA

From 06/18/2021 through 07/26/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
06/21/2021	12464	Two Rivers Point	HOME RELIEF:6700 ..	6700 GA /Ren..	✓ 50.00	X		196,667.59
06/25/2021	12465	MetroLINK	HOME RELIEF:6700 ..	6700 GA /Jnt.	✓ 60.00			196,607.59
06/28/2021	12466	City of Rock Island...	HOME RELIEF:6700 ..	6700 GA / Util ..	✓ 146.00	X		196,461.59
06/28/2021	12467	ROCK ISLAND CO...	-split-	6700 GA /Proc. .	✓ 176.00			196,285.59
06/29/2021	12468	Treasure Chest	HOME RELIEF:6700 ..	6700 GA/ M.S. .	✓ 30.00			196,255.59
06/30/2021			500 Interest Income	Interest		X	80.26	196,335.85
06/30/2021	12469	JAMES WEBER	HOME RELIEF:6700 ..	6700 GA/ Shiel...	✓ 112.00			196,223.85
06/30/2021	H1 Prev3...		ADMIN & EXPENDI...	To record 6702...	1,772.05			194,451.80
07/07/2021			1011 Checking/ Am. B ..	Funds Transfer .	872.84			193,578.96
07/07/2021			1011 Checking/ Am. B ..	Funds Transfer .			16,643.21	210,222.17
07/08/2021	12470	Allied Benefits Syste ..	HOME RELIEF:6700 ..	6700 GA/ M... ..	✓ 2,015.00			208,207.17
07/13/2021	12471	GENERAL ASSIST	-split-	6700 GA/ Tra...	✓ 180.00			207,707.17
07/14/2021	12472	MIDAMERICAN E. .	HOME RELIEF:6700 ...	6700 GA/ Util...	✓ 58.00			207,649.17
07/15/2021	H1PR71...		ADMIN & EXPENDI...	To record 0715...	1,772.05			205,877.12
07/16/2021	12473	HY-VEE FOOD ST. .	HOME RELIEF:6700 ..	GA 6700: Misc...	✓ 459.24			205,417.88
07/16/2021	12474	Two Rivers Point	HOME RELIEF:6700 ...	6700 GA /Ren...	✓ 50.00			205,367.88

Electronic Message Board

Spacing	Size	Pixels	Cost
6mm	2'10.06" high by 6'6.72" wide	120 x 300	\$ 33,680.00
11mm	2'11.32" high by 6'9.84" wide	72 x 180	\$ 28,990.00
<p>Township Sign will be 42 inches tall (3'5" 6'.9 wide) and the same length as the digital sign below</p>			
<p>5 year Warranty covering all parts and labor or a service.</p>			
<p>Union affiliated with IBEW 145 of Moline and all are paid union wages.</p>			
<p>50% down</p>			
<p>Lifetime communication, unlimited users, online training, 24/7 toll free number</p>			
6mm	3"5" high by 7"3" wide	144 x 336	\$ 40,992.00
8mm	same	108 x 252	\$ 37,960.00
10 mm	same	90 x 120	\$ 34,118.00
6mm	same	144 x 336	\$ 41,994.00
8mm	same	108 x 252	\$ 38,911.00
10mm	same	90 x 120	\$ 35,070.00
<p>Township Sign will be 36" high by 96" wide x 18 " deep (3 by 8)</p>			
<p>All include 5 years parts and warranty. All are union or will pay prevailing wage.</p>			
<p>4G with life of Sign</p>			
<p>Watchfire 4 hours of programming and operation instruction</p>			

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
ANNUAL FINANCIAL REPORT
March 31, 2021

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS

March 31, 2021

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SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS

March 31, 2021

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4915 - 21st Avenue A, Moline, Illinois 61205
Ph. (309) 762-3626 • Fax (309) 762-4465

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, 2021, 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 fraud or error.

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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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, 2021, 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 17-19 and the pension plan schedule of funding progress on page 20, 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 July 26, 2021, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of South Rock Island Township, Illinois' 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.

Carpentier, Mitchell, Goddard & Company, LLC

Moline, Illinois
July 26, 2021

BASIC FINANCIAL STATEMENTS

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
 March 31, 2021

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash	\$ 559,126
Total assets	<u>\$ 559,126</u>
LIABILITIES AND NET POSITION	
LIABILITIES	
Payroll liabilities	\$ 6,886
Total liabilities	<u>\$ 6,886</u>
NET POSITION	
Restricted for:	
Special revenue	\$ 256,032
Unrestricted	<u>294,208</u>
Total net position	<u>\$ 552,240</u>
Total liabilities and net position	<u>\$ 559,126</u>

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, 2021

	Program		
FUNCTION/PROGRAMS	Expenses	Charges for Services	Operating Grants and Contributions
Governmental activities:			
Administration	\$ 370,835	\$ -	\$ -
Assessor	85,526	-	-
Home relief	43,626	-	-
	\$ 499,987	\$ -	\$ -
Total primary government	\$ 499,987	\$ -	\$ -

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 Primary Government</u>
<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
\$ -	\$ (370,835)
-	(85,526)
-	(43,626)
<u>\$ -</u>	<u>\$ (499,987)</u>
	\$ 457,816
	33,234
	2,928
	8,685
	10,660
	<u>7,072</u>
	<u>\$ 570,395</u>
	\$ 20,409
	<u>531,632</u>
	<u>\$ 552,240</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, 2021

	General Town Fund	General Assistance Fund
ASSETS		
Cash	\$ 301,094	\$ 201,545
Total assets	\$ 301,094	\$ 201,545
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Payroll liabilities	\$ 6,886	\$ -
Total liabilities	\$ 6,886	\$ -
FUND BALANCES		
Restricted for:		
Special revenue	\$ -	\$ 201,545
Unassigned	294,208	-
Total fund balances	\$ 294,208	\$ 201,545
Total liabilities and fund balances	\$ 301,094	\$ 201,545

Other Governmental Funds	Total Governmental Funds
<u>\$ 56,487</u>	<u>\$ 559,126</u>
<u>\$ 56,487</u>	<u>\$ 559,126</u>
<u>\$ -</u>	<u>\$ 6,886</u>
<u>\$ -</u>	<u>\$ 6,886</u>
<u>\$ 56,487</u>	<u>\$ 258,032</u>
<u>-</u>	<u>294,708</u>
<u>\$ 56,487</u>	<u>\$ 552,240</u>
<u>\$ 56,487</u>	<u>\$ 559,126</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, 2021

	General Fund	General Assistance Fund
REVENUES		
Property taxes	\$ 327,534	\$ 87,639
Replacement taxes	33,234	-
Investment income	1,742	1,180
Reimbursements	-	8,685
Rental income	10,660	-
Miscellaneous	5,722	1,350
	<u>\$ 378,892</u>	<u>\$ 98,854</u>
Total revenues		
EXPENDITURES		
Administration	\$ 232,349	\$ 91,177
Assessor	85,526	-
Home relief	-	43,626
	<u>\$ 317,875</u>	<u>\$ 134,803</u>
Total expenditures		
Excess (deficiency) of revenues over (under) expenditures	\$ 61,017	\$ (35,949)
FUND BALANCE - Beginning	<u>233,191</u>	<u>237,494</u>
FUND BALANCE - Ending	<u>\$ 294,208</u>	<u>\$ 201,545</u>

Other Governmental Funds	Total Governmental Funds
\$ 42,643	\$ 457,816
-	33,234
6	2,928
-	8,685
-	10,660
-	7,072
<u>\$ 42,649</u>	<u>\$ 520,395</u>
\$ 47,309	\$ 370,835
-	85,526
-	43,526
<u>\$ 47,309</u>	<u>\$ 499,987</u>
\$ (4,660)	\$ 20,408
<u>61,147</u>	<u>531,837</u>
<u>\$ 56,487</u>	<u>\$ 552,240</u>

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

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
March 31, 2021

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 funds as major funds:

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.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - (Continued)

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.

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 \$258,032 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, 2021.

Assigned Fund Balance. The Township Board of Trustees and management have not assigned any funds at March 31, 2021.

NOTES TO FINANCIAL STATEMENTS

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, 2021, 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.

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, 2021, the Township complied with the provisions of these statutes pertaining to the types of investments held and institutions in which deposits were made.

NOTES TO FINANCIAL STATEMENTS

NOTE 3 - (Continued)

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, 2021, the carrying amount of the Township's deposits with financial institutions totaled \$559,027 with the bank balances totaling \$572,106. The bank balances of \$572,106 are entirely insured or collateralized with securities held by the Township or its agent in the Township's name.

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, 2021, 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, 2021, 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.

NOTES TO FINANCIAL STATEMENTS

NOTE 5 (Continued)

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 2020 was 16.74 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 2020 was \$24,381.

Three-Year Trend Information for the Regular Plan

Calendar Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/20	\$ 24,381	100%	\$ - - -
12/31/19	18,105	100	- - -
12/31/18	21,518	100	- - -

The required contribution for 2020 was determined as part of the December 31, 2018, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2018, 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, 2018 is being amortized as a level percentage of projected payroll on an open 23 year basis.

Funded Status and Funding Progress

As of December 31, 2020, the most recent actuarial valuation date, the Regular plan was 73.12 percent funded. The actuarial accrued liability for benefits was \$606,387 and the actuarial value of assets was \$443,416, resulting in an underfunded actuarial liability (UAAL) of \$162,971. The covered payroll for year 2020 (annual payroll of active employees covered by the plan) was \$145,643 and the ratio of the UAAL to the covered payroll was 112 percent.

NOTES TO FINANCIAL STATEMENTS

NOTE 5 - (Continued)

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, 2021.

NOTE 7 - LEGAL DEBT MARGIN

	<u>Tax Levy Year 2020</u>
Assessed Valuation	\$264,592,795
Statutory debt limitation (8.625% of assessed valuation)	\$ 22,821,129
No debt	<u> - - -</u>
Legal debt margin	\$. 22,821,129

NOTE 8 - TAX ABATEMENTS

Under tax increment financing (TIF) agreements entered by other taxing districts within Rock Island County, Illinois, the South Rock Island Township's 2019 property tax revenues collected in 2020 were reduced by \$4,758.

NOTE 9 - RISKS AND UNCERTAINTIES

The outbreak of COVID-19 (the coronavirus) has caused operational disruptions around the world. The extent of the impact may be both direct and indirect and will vary based on the duration of the outbreak and other factors. An estimate of the effect the outbreak may have on the Township's financial statements cannot be determined at this time.

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>
REVENUES			
Property Taxes	\$ 330,000	\$ 330,000	\$ 327,534
Replacement taxes	36,000	36,000	33,234
Investment income	1,500	1,500	1,747
Rental income	12,480	12,480	10,660
Miscellaneous	-	-	5,722
	<u>\$ 379,980</u>	<u>\$ 379,980</u>	<u>\$ 378,892</u>
EXPENDITURES			
Administration division			
Personal services	\$ 110,000	\$ 110,000	\$ 131,850
Contractual services	61,020	71,158	61,406
Commodities	54,500	42,030	8,005
Health insurance	7,500	7,500	6,074
Capital outlay	24,000	26,164	25,710
Other expenditures	52,500	52,500	29,304
	<u>\$ 309,520</u>	<u>\$ 309,322</u>	<u>\$ 232,349</u>
Assessor division			
Personal services	\$ 50,000	\$ 50,000	\$ 48,879
Contractual services	22,600	24,065	19,706
Commodities	3,500	2,035	1,503
Health insurance	15,500	15,500	14,439
Capital outlay	1,000	1,000	999
	<u>\$ 92,600</u>	<u>\$ 92,600</u>	<u>\$ 85,526</u>
Total expenditures	<u>\$ 402,120</u>	<u>\$ 401,922</u>	<u>\$ 317,875</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (22,140)</u>	<u>\$ (21,942)</u>	<u>\$ 61,017</u>
FUND BALANCE, beginning of year			<u>233,191</u>
FUND BALANCE, end of year			<u>\$ 294,208</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>
REVENUES			
Property tax	\$ 88,350	\$ 88,350	\$ 87,639
Investment income	1,200	1,200	1,180
Reimbursements	-	-	8,685
Miscellaneous	1,000	1,000	1,350
	<u>\$ 90,550</u>	<u>\$ 90,550</u>	<u>\$ 98,854</u>
Total revenues			
EXPENDITURES			
Administration division			
Personnel	\$ 56,000	\$ 56,000	\$ 54,176
Contractual services	20,060	22,574	15,207
Commodities	3,500	3,655	3,492
Health insurance	15,200	15,000	13,579
Capital outlay	5,000	5,045	4,310
Other expenditures	3,500	3,600	413
	<u>\$ 103,160</u>	<u>\$ 105,874</u>	<u>\$ 91,177</u>
Total administration			
Home Relief Division			
Contractual services	\$ 104,200	\$ 104,200	\$ 43,626
Other expenditures	25,000	22,285	-
	<u>\$ 129,200</u>	<u>\$ 126,485</u>	<u>\$ 43,626</u>
Total home relief			
Total expenditures	<u>\$ 232,360</u>	<u>\$ 232,360</u>	<u>\$ 134,803</u>
Deficiency of revenues under expenditures	<u>\$ (141,810)</u>	<u>\$ (141,810)</u>	<u>\$ (35,949)</u>
FUND BALANCE, beginning of year			<u>237,494</u>
FUND BALANCE, end of year			<u>\$ 201,545</u>

SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS
NOTES TO THE SUPPLEMENTARY INFORMATION -
BUDGET COMPARISONS
March 31, 2021

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, 2021**

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
12/31/2020	\$ 443,416	\$ 606,387	\$ 162,971	73.12%	\$ 145,643	111.90%
12/31/2019	340,645	555,513	214,868	61.32%	141,335	152.03%
12/31/2018	272,781	493,109	220,328	55.32%	138,111	159.53%

On a market value basis, the actuarial value of assets as of December 31, 2020 is \$571,389. On a market basis, the funded ratio would be 94.18%.

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, 2021

	<u>Special Revenue</u>			
	<u>IMRF Fund</u>	<u>Social Security Fund</u>	<u>Insurance Fund</u>	<u>Audit Fund</u>
ASSETS				
Cash	\$ 29,703	\$ 10,436	\$ 9,302	\$ 7,046
Total assets	<u>\$ 29,703</u>	<u>\$ 10,436</u>	<u>\$ 9,302</u>	<u>\$ 7,046</u>
LIABILITIES AND FUND BALANCES				
Payroll liabilities	\$ -	\$ -	\$ -	\$ -
Fund balances				
Restricted	\$ 29,703	\$ 10,436	\$ 9,302	\$ 7,046
Total fund balances	<u>\$ 29,703</u>	<u>\$ 10,436</u>	<u>\$ 9,302</u>	<u>\$ 7,046</u>
Total liabilities and fund balances	<u>\$ 29,703</u>	<u>\$ 10,436</u>	<u>\$ 9,302</u>	<u>\$ 7,046</u>

Total Nonmajor Governmental Funds	
\$	56,487
<hr/>	
\$	56,487
<hr/>	
\$	-
<hr/>	
\$	56,487
<hr/>	
\$	56,487
<hr/>	
\$	56,487
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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, 2021

	<u>Special Revenue</u>			
	<u>IMRF Fund</u>	<u>Social Security Fund</u>	<u>Insurance Fund</u>	<u>Audit Fund</u>
REVENUES				
Property taxes	\$ 18,051	\$ 14,127	\$ 8,372	\$ 2,093
Interest income	3	2	1	-
Total revenues	<u>\$ 18,054</u>	<u>\$ 14,129</u>	<u>\$ 8,373</u>	<u>\$ 2,093</u>
EXPENDITURES				
Administration	\$ 24,198	\$ 15,241	\$ 7,631	\$ 239
Total expenditures	<u>\$ 24,198</u>	<u>\$ 15,241</u>	<u>\$ 7,631</u>	<u>\$ 239</u>
Excess (deficiency) of revenues over (under) expenditures	\$ (6,144)	\$ (1,112)	\$ 742	\$ 1,854
FUND BALANCE, beginning	<u>35,847</u>	<u>11,548</u>	<u>\$ 8,560</u>	<u>5,192</u>
FUND BALANCE, ending	<u>\$ 29,703</u>	<u>\$ 10,436</u>	<u>\$ 9,302</u>	<u>\$ 7,046</u>

Total Nonmajor Governmental Funds	
\$	42,643
	<u>6</u>
\$	<u>42,649</u>
\$	47,309
\$	<u>47,309</u>
\$	(4,660)
	<u>61,147</u>
\$	<u><u>56,487</u></u>

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>
REVENUES			
Property taxes	\$ 18,000	\$ 18,000	\$ 18,051
Interest income	-	-	3
Total revenues	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 18,054</u>
EXPENDITURES			
Personnel			
Retirement contribution	\$ 24,000	\$ 24,198	\$ 24,198
Total expenditures	<u>\$ 24,000</u>	<u>\$ 24,198</u>	<u>\$ 24,198</u>
Deficiency of revenues under expenditures	<u>\$ (6,000)</u>	<u>\$ (6,198)</u>	\$ (6,144)
FUND BALANCE, beginning of year			<u>35,847</u>
FUND BALANCE, end of year			<u>\$ 29,703</u>

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, 2021

	Original and Final Budget	Actual Amounts
REVENUES		
Property taxes	\$ 14,000	\$ 14,127
Interest income	-	2
	\$ 14,000	\$ 14,129
EXPENDITURES		
Personnel		
Social Security & Medicare Contribution	\$ 16,500	\$ 15,241
	\$ 16,500	\$ 15,241
Deficiency of revenues under expenditures	<u>\$ (2,500)</u>	\$ (1,112)
FUND BALANCE, beginning of year		11,548
FUND BALANCE, end of year		\$ 10,436

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, 2021

	Original and Final Budget	Actual Amounts
REVENUES		
Property taxes	\$ 8,400	\$ 8,372
Interest income	-	<u>1</u>
Total revenues	<u>\$ 8,400</u>	<u>\$ 8,373</u>
EXPENDITURES		
Personnel services		
Unemployment insurance taxes	\$ 2,400	\$ 415
Contractual services		
Risk Management Contribution	<u>8,400</u>	<u>7,216</u>
Total expenditures	<u>\$ 10,800</u>	<u>\$ 7,631</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,400)</u>	\$ 742
FUND BALANCE, beginning of year		<u>8,550</u>
FUND BALANCE, end of year		<u>\$ 9,302</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, 2021

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>
REVENUES		
Property taxes	\$ 2,000	\$ 2,093
Total revenues	<u>\$ 2,000</u>	<u>\$ 2,093</u>
EXPENDITURES		
Contractual		
Accounting services	\$ 360	\$ 239
Total expenditures	<u>\$ 360</u>	<u>\$ 239</u>
Excess of revenues over expenditures	<u>\$ 1,640</u>	\$ 1,854
FUND BALANCE, beginning of year		<u>5,192</u>
FUND BALANCE, end of year		<u>\$ 7,046</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>
2020	\$ 264,592,795	0.1761
2019	263,774,558	0.1750
2018	259,031,203	0.1784
2017	257,301,026	0.1798
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

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>
2022	\$ 465,948	\$ -
2021	461,605	457,815
2020	462,112	460,508
2019	462,627	460,598
2018	486,353	484,086
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



4915 - 21st Avenue A, Moline, Illinois 61205
Ph: (309) 762-3628 • Fax: (309) 762-4465

**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, each major fund, and the aggregate remaining fund information of South Rock Island Township, Illinois as of and for the year ended March 31, 2021, and the related notes to the financial statements, which collectively comprise South Rock Island Township, Illinois' basic financial statements, and have issued our report thereon dated July 26, 2021.

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) 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 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 charged 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 financial statements. 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 Township'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, Hodder & Company, LLC

Moline, Illinois
July 26, 2021

CARPENTIER
MITCHELL · GODDARD
& COMPANY · LLC
CERTIFIED PUBLIC
ACCOUNTANTS

4915 21st Avenue A, Moline, Illinois 61265
Ph. (309) 732-3626 • 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, 2021, 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 those specified parties.

Carpentier, Mitchell, Goddard & Company, LLC

Moline, Illinois
July 26, 2021

CARPENTIER
MITCHELL · GODDARD
& COMPANY · LLC
CERTIFIED PUBLIC
ACCOUNTANTS

4915 · 21st Avenue A, Moline, Illinois 61265
Ph: (309) 752-2626 · Fax: (309) 762-4465

July 26, 2021

To the Board of Trustees
South Rock Island Townsh p. 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, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted audit standards, (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), 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 May 21, 2021. 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. South Rock Island Township, Illinois changed accounting policies related to financial reporting by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 84, *Fiduciary Activities*; No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*; No. 90, *Majority Equity Interest - an Amendment of ASA Statement No. 14 and No. 61*; and No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, in FY 2021. 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 most sensitive estimate affecting the financial statements was the actuarial assumptions for IMRF.

Management's estimate of the actuarial assumptions for IMRF are based on reports from the actuaries. We evaluated the key factors and assumptions used to develop the actuarial assumptions for IMRF in determining that it is reasonable in relation to the financial statements taken as a whole.

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 July 26, 2021.

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.

July 26, 2021

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.

Restriction on Use

This information is intended solely for the information and 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, Lockard & Company, LLC

Moline, Illinois

July 26, 2021

South Rock Island Township

Supervisor
Grace Diaz Shirk July 26, 2021

Town Clerk
Nick Camlin Mr. James E. Taylor, CPA
Carpentier, Mitchell, Goddard & Company, LLC
Assessor
Nichole Parker 4915 21st Avenue A
Moline, Illinois 61265

Board of Trustees
Mark Parr, Jr.
Frank Skafidas
Bill Sowaeds
KJ Whitley

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, 2021, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, 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 July 26, 2021, 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 May 21, 2021, 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.



4330 11th St., Rock Island, IL 61201
Phone: (309) 788-0496 • Fax: (309) 788-5578
Email: Srit@sritownship.net • Website: www.sritownship.net



- 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.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with the modified cash basis of accounting.
- 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.
- We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste 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, including any side agreements.

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.
- We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- The Township has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 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 of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 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 disclosures. We acknowledge our responsibility as it relates to those nonaudit 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 disclosures.
- 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, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- The financial statements include all fiduciary activities required by GASBS No. 84.
- The financial statements properly classify all funds and activities in accordance with GASB No. 34, as amended.
- All funds that meet the quantitative criteria in GASBS 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 classifications 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

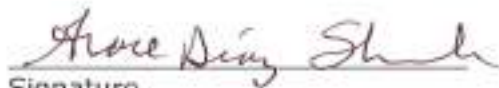
both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

- 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.

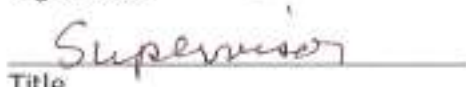
- With respect to the combining and individual nonmajor fund financial statements:
 - We acknowledge our responsibility for presenting the combining and individual nonmajor fund financial statements in accordance with the modified cash basis of accounting, and we believe the combining and individual 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