

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 August 30, 2021, at 4:15 pm.

Roll Call:

Officials present when called to order at 4:26 pm: 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. Assessor Nichole Parker was also present.

Approval of the Agenda and Meeting Minutes:

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

Whitley moved, and Sowards seconded, to approve the July 26, 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 the exterior sign is expected to be delivered on September 23, 2021, and that the City of Rock Island awarded a grant of \$7,500 to help with the costs.

Supervisor Shirk reported that 164 people participated in the Free Give Away Parking Lot Extravaganza, which was held in partnership with the Treasure Chest. Plans are in the works to hold another extravaganza on October 19, 2021.

Township Day will be held on October 14, 2021, from 10 am to 2 pm, at the Township Hall. There was consensus among the Township Board to provide up to \$1,000 in funding for food for the event.

The Supervisor stated that the Township Newsletter would be published on October 2, 2021, and bids for printers & mailing were ordered.

Supervisor Shirk is seeking prices for upgrades to the security system, including cameras, software, and servers.

The Supervisor discussed providing Thanksgiving boxed meals for 75 to 100 seniors and clients.

Nick Camlin provided the Township Clerk's Report (*Record*).

Nichole Parker provided the Assessor's Report (*Record*). Assessor Parker stated that 140 reminder letters have been sent to residents qualified for the senior property freeze.

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

The July 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 July 2021, as well as a revised report of accounts (*Record*).

The Township Board audited the bills and claims (*Record*). Skafidas moved, and Whitley seconded, to authorize the payment of the Town Fund and Relief Fund bills and transfers in the amount of \$42,093.18. Roll call vote. Five votes in favor: Parr, Skafidas, Sowards, Whitley, and Shirk. No votes in opposition. Motion carried.

Unfinished Business:

None.

New Business:

Sowards moved, and Whitley seconded, to approve the Township audit for FY 2021 by Carpentier

MINUTES OF THE MEETING

Mitchell Goddard & Co LLC, presented by Dave Gosse (*Record*). Voice vote. Motion carried.

The Supervisor provided a summary of the Report of Financial Affairs and Treasurer's Report for FY 2021 (*Record*). Parr moved, and Skafidas seconded, to approve the 2020-2021 Treasurer's Report (*Record*). Voice vote. Motion carried.

No action was taken on security camera spending.

Skafidas moved, and Sowards seconded, to approve the Township Day Open House for October 14, 2021, from 10 am to 2 pm. Voice vote. Motion carried.

No action was taken on a request for donation from the Treasure Chest for a trivia night fundraiser.

Sowards moved, and Whitley seconded, to donate \$1,000 to Alleman High School for advertising in support of student programs with verification that the funds will benefit students. Roll call vote. Five votes in favor: Parr, Skafidas, Sowards, Whitley, and Shirk. No votes in opposition. Motion carried.

Whitley moved, and Skafidas seconded, to donate \$2,500 to Habitat for Humanity of the Quad Cities for projects in the Township. Roll call vote. Four votes in favor: Skafidas, Sowards, Whitley, and Shirk. One vote in opposition: Parr. Motion carried.

Public Comments:

Skafidas asked about statistics for the health clinic used by Township employees, and Supervisor Shirk said she will request that information from the City of Rock Island.

Supervisor Shirk stated that at a recent Try Play meeting, research was presented that showed the Parks & Recreation Department is only 30% funded by taxes, while nationally 77% of park funding is from taxes.

Adjournment:

At 5:35 pm Sowards moved, and Skafidas 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 SEPTEMBER 27, 2021.**

Seal—>

Nick Camlin, Township Clerk

Date

AGENDA

**South Rock Island Township
Board Meeting
August 30, 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 July 26, 2021 meeting**
- VI. Reports**
 - A. Supervisor's Report
 - B. Clerk's Report
 - C. Assessor's Report
 - D. General/Emergency Assistance Client Review for July
 - E. Client/Public/Senior Citizen Report
 - 1. Bus Tickets for Public & Clients for July – 15
 - 2. South Rock Island Township Senior Relief Program for August:
Hy-Vee – Total of 54
 - 3. Senior Denture Program for July – 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 2020-2021 Treasurer's Report
 - B. Approval of 4-year Audit from Carpentier, Mitchell, Goddard & Co. LLC
 - C. Approval of cameras
 - D. Approval of Township Day Open House- Oct. 14, 2021, 10-2pm
 - E. Donations
 - 1. The Treasure Chest Fundraiser Night- \$100
 - 2. Alleman Athletics Scholarship
 - 3. Habitat for Humanity Quad Cities- \$2,500
- X. Public Comments**
- XI. Adjournment**



Supervisor Report for August 2021

1. Sign expected around the 23rd of September
2. Thank you to the City of Rock Island for our Façade Improvement Grant.
3. Flowers for Supervisor Don Johnson
4. Free Give Away Parking Lot Extravaganza – 164 people
5. Township Day – October 14th – 10 – 2 – No school that day
6. Newsletter to go out October 2nd – waiting for final bids/ postage went up again
7. Leaf Bags – October 4th – December 3rd
8. Flu Clinic – October 5th from 9:30 – 11:30
9. Shredd Day -October 13 – 9:30 – 11:30
10. Outdoor Give Away on October 19th
11. Cameras –
12. Client ill – Sept. 27 - medicines
13. Parade -
14. Landscaping -

Office of the Township Clerk
SOUTH ROCK ISLAND TOWNSHIP, ILLINOIS

TOWNSHIP CLERK'S REPORT

June 24- August 25, 2021

- No FOIA requests brought to my attention this period.
- FOIA/OMA training postponed due to IL Attorney General's website being repaired.
 - New (not incumbent) elected officials have to take the training, as well as those designated as FOIA officers (the Clerk & Assessor).
- Next steps for Treasurer's Report and Audit:
 1. Copies of both are to be filed with the County Clerk.
 2. Notice of availability of audit reports is to be published in the newspaper.
 3. Certification of publication from the newspaper is to be filed with the County Clerk and County Treasurer.

Assessor's Report

August 30, 2021

- Senior Freeze: 548
- Home Visits: 4
- Senior Freeze letters will be sent out this week
- Nearmap contribution from all Township, City of Moline, East Moline and Emergency Services
 - Each Township for \$600(7 Total) one Township \$500 this year, \$600 next year
 - City of Moline \$1,500
 - City of East Moline \$1,000
 - Total Cost of the Program \$12,000
 - Emergency Services picking up Majority of Cost

Assistance Report for July 2021

77 Total residents came into the township for various reasons.

General Assistance

77 People inquired about General Assistance.

4 of those are active clients.

0 of those were approved for General Assistance.

0 clients were terminated

0 client were sanctioned for up to 90 days.

3 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.

0 Clients was approved.

0 Voucher was processed.

1 Person denied

Additional Assistance

1 Case was processed for Additional Assistance

GIVEAWAY

319 People

Miscellaneous

15 Bus tickets were given out.

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

16 Residents came in for other reasons.

10 Bills were processed and paid for Assistance.

Intergovernmental Townships

Edgington Township no cases were processed.

Rural Township no cases were processed.

Drury Township no cases were processed.

Preemption Township no cases were processed.

Buffalo Prairie Township no cases were processed.

Andalusia Township no cases were processed.



HOFFMAN & TRANEL, PC
Certified Public Accountants

Grace Diaz Shirk, Supervisor
South Rock Island Township
4330 11th Street
Rock Island, IL 61201

Management is responsible for the accompanying financial statements of South Rock Island Township (a government agency), which comprise the statements of assets, liabilities, and fund balances – cash basis as of July 31, 2021 and the related statements of revenues and expenses – cash basis for the month then ended and year to date. In accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

The accompanying annual appropriations listing of South Rock Island Township for the year ending March 31, 2022 has not been compiled or examined by us, and accordingly, we do not express an opinion or any other form of assurance on it.

The Township has elected to comply with the provisions of GASB Statement No. 34, Basis Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, as amended and interpreted. This requires that the Township reflect its fixed assets net of depreciation. The balance reflected is from their March 31, 2020 Illinois Annual Financial Report.

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

Hoffman & Tranel, PC

Hoffman & Tranel, PC
Rock Island, IL
August 3, 2021

2514 24th Street
Rock Island, IL 61201

309-798-7465
www.hoffmantranel.com

**South Rock Island Township
Statement of Assets, Liabilities, & Fund Balances-Cash Basis
Unaudited July 31, 2021**

	Jul 31, 21
ASSETS	
Current Assets	
Checking/Savings	514,270.76
1001 Checking/ Am. Bank- TF	201,988.11
1101 Checking/ Am. Bank- GA	114.83
1130 Petty Cash	716,321.70
Total Checking/Savings	<u>716,321.70</u>
Total Current Assets	<u>716,321.70</u>
Fixed Assets	
1600 Building	572,117.04
1600 Equipment	18,870.29
Total Fixed Assets	<u>590,987.23</u>
TOTAL ASSETS	<u><u>1,307,309.93</u></u>
LIABILITIES & EQUITY	
Current Liabilities	
Other Current Liabilities	1,201.00
3300 Acct. S. With Payable	1,898.34
3300 Acct. S. With Payable	686.64
3346 Acct. IL With Tax Payable	376.00
3346 Acct. IA With Tax Payable	216.39
3310 Acct. IL UIC Tax Payable	0.03
3360 Acct. IMRF	533.39
3371 Acct. Allac	4,911.78
Total Other Current Liabilities	<u>4,911.78</u>
Total Current Liabilities	<u>4,911.78</u>
Total Liabilities	<u>4,911.78</u>
Equity	
4510 Fund Bal-Town Fund	294,228.82
4810 Fund Bal-Social Security	10,433.12
4820 Fund Bal-Gen Assistance	201,581.18
4830 Fund Bal-Audit Fund	7,046.61
4840 Fund Bal-Insurance Fund	9,301.08
4850 Fund Bal-IL Muni Reimnt	23,669.97
4860 Investments-Capital Assets	590,988.23
Net Income	155,170.04
Total Equity	<u>1,302,398.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,307,309.93</u></u>

See Independent Accountants' Compilation Report

Account	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
65 - Miscellaneous Expenditures	0.00	250.00	-250.00	634.04	1,000.00	-666.96	3,000.00
6510 Social Services	0.00	186.66	-186.66	0.00	666.64	-666.64	2,000.00
6520 Senior Citizens Services	46.81	2,166.67	-2,120.86	6,176.19	8,668.88	-2,492.69	25,000.00
6530 Youth & Youth Ed	1,200.00	916.66	283.34	2,300.00	3,666.64	-1,366.64	11,000.00
6540 Programs/Events DS	482.37	541.66	-59.29	568.44	2,166.64	-1,598.20	6,500.00
Total 66 - Miscellaneous Expenditures	1,729.78	4,041.65	-2,312.87	9,770.67	15,166.60	-6,395.93	48,500.00
Total ADMIN & EXPENDITURES	20,778.82	35,630.72	-14,851.90	94,894.18	142,522.88	-47,628.70	427,570.00
Net Income	-356.89	-3,965.72	3,628.83	169,471.69	-15,862.88	185,334.57	-47,599.00

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
TOWN FUND/TOTAL CASH BASIS-UNAUDITED-PER END JULY 31, 2021

Account	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
5000 Property Tax	8,976.11	27,500.00	-18,523.89	120,720.76	110,000.00	10,720.76	330,000.00
5010 Replacement Tax	6,724.28	3,000.00	3,724.28	30,021.41	12,000.00	18,021.41	36,000.00
5020 Interest Income	221.54	15.00	206.54	633.70	500.00	133.70	1,500.00
5030 Rental Income	1,040.00	1,000.00	40.00	1,460.00	1,400.00	60.00	12,460.00
5040 Donations & Advertisement	10.00	0.00	10.00	1,140.00	0.00	1,140.00	0.00
5050 Gain (Loss) Sale of Assets	0.00	0.00	0.00	101,820.00	0.00	101,820.00	0.00
Total Income	20,441.93	31,665.00	-11,223.07	264,965.87	126,660.00	137,705.87	379,960.00
Gross Profit	20,441.93	31,665.00	-11,223.07	264,965.87	126,660.00	137,705.87	379,960.00
ADMIN & EXPENDITURES	14,333.33	14,333.33	-1,172.74	51,074.88	57,333.32	-6,258.44	172,000.00
60 - Personal	12,159.59	14,333.33	-2,173.74	51,074.88	57,333.32	-6,258.44	172,000.00
6000 Salaries	12,159.59	14,333.33	-2,173.74	51,074.88	57,333.32	-6,258.44	172,000.00
6020 Health Insurance	1,672.33	1,700.33	-28.00	6,883.32	6,833.32	50.00	20,500.00
6050 Medical Clinic	196.22	291.66	-95.44	469.33	1,166.64	-763.31	3,500.00
Total 60 - Personal	15,028.14	16,333.32	-1,305.18	58,467.53	65,333.28	-7,165.75	196,000.00
61 - Contractual Services	375.00	435.00	-60.00	1,500.00	1,740.00	-240.00	5,220.00
6110 Accounting Services & Repairs	100.00	1,000.00	-900.00	3,924.74	6,000.00	-2,075.26	18,000.00
6120 Building Security	133.33	133.33	0.00	150.00	533.32	-383.32	1,600.00
6130 Computer/Network/Software	514.75	1,306.33	-791.58	6,991.81	6,233.32	758.49	15,700.00
6140 Dues & Subscriptions	918.20	233.32	684.88	1,256.15	933.28	322.87	4,000.00
6150 Legal & Professional	1,387.00	720.34	666.66	1,387.00	2,666.64	-1,279.64	8,250.00
6160 Postage	278.30	411.20	-132.90	278.30	2,790.00	-2,471.70	6,300.00
6170 Publishing	525.00	525.00	0.00	100.00	1,999.95	-1,899.95	6,300.00
6180 Printing	0.00	100.00	-100.00	2,100.00	2,100.00	0.00	10,000.00
6190 Training	140.00	441.66	-301.66	1,662.64	3,333.32	-1,242.41	10,000.00
6200 Travel	0.00	641.66	-641.66	1,662.64	3,333.32	-1,242.41	10,000.00
6210 1019 27th Ave	0.00	250.00	-250.00	675.40	1,000.00	-324.60	3,000.00
6220 Utilities	223.23	333.33	-110.10	948.06	1,333.32	-385.26	4,600.00
Total 61 - Contractual Services	3,835.46	7,547.46	-3,711.99	20,983.26	30,169.84	-9,226.58	90,570.00
62 - Commodities	0.00	209.32	-209.32	1,483.82	833.26	650.54	2,500.00
6210 Office Supplies	68.72	489.89	-421.17	1,154.90	1,999.86	-845.06	6,000.00
6294 Commodities	0.00	4,291.66	-4,291.66	0.00	17,166.64	-17,166.64	61,800.00
Total 62 - Commodities	68.72	4,999.97	-4,931.25	2,638.72	18,999.88	-17,361.16	60,000.00
64 - Capital Outlay/Building	0.00	833.33	-833.33	0.00	3,333.32	-3,333.32	10,000.00
6410 Building/Upgrade	0.00	1,874.99	-1,874.99	3,364.00	7,499.98	-4,145.98	10,000.00
6410 Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 64 - Capital Outlay/Building	0.00	833.33	-833.33	3,364.00	7,499.98	-4,145.98	10,000.00
Total 64 - Capital Outlay/Building	0.00	2,708.32	-2,708.32	3,364.00	10,833.28	-7,479.28	32,500.00

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
TOWN FUND/TOTAL CASH BASIS-UNAUDITED-PER END JULY 31, 2021

	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
66 - Miscellaneous Expenditures	0.00	250.00	-250.00	834.04	1,000.00	-155.96	3,000.00
6600 Community Development	0.00	166.67	-166.67	0.00	0.00	-566.64	2,000.00
6601 Social Services	46.41	2,166.67	-2,120.26	6,176.19	8,666.66	-2,490.49	25,000.00
6602 Youth & Youth Ed	916.66	916.66	0.00	2,200.00	3,666.64	-1,466.64	11,000.00
6604 Programs/Events OS	482.37	941.65	-459.28	960.44	2,166.64	-1,506.20	6,500.00
Total ADMIN & EXPENDITURES	1,728.79	4,041.85	-2,313.07	9,770.67	16,166.60	-4,395.93	48,500.00
Total Expense	14,739.35	27,401.59	-12,662.24	62,165.40	109,606.26	-47,440.86	329,820.00
Net Income	5,702.29	4,283.41	1,418.88	202,200.47	17,053.64	185,146.83	51,150.00

STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
South Rock Island Township
TOWN FUND CASH BASIS-UNAUDITED-PERIOD END JULY 31, 2021

	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
61 - Contractual Services	375.00	455.00	-80.00	1,500.00	1,740.00	-240.00	6,220.00
6100 Accounting Services	0.00	150.00	-150.00	0.00	0.00	-55.32	1,500.00
6101 Building Maintenance & Repairs	0.00	133.33	-133.33	3,924.74	6,000.00	-2,075.26	16,000.00
6102 Computer/Software	283.84	475.00	-191.16	1,097.17	1,900.00	-802.83	11,500.00
6103 Dues & Subscriptions	919.20	1,666.67	-747.47	1,228.18	2,166.64	-938.44	6,500.00
6104 Postage	0.55	825.00	-824.45	0.00	0.00	-824.45	2,000.00
6105 Printing	0.00	525.00	-525.00	0.00	0.00	-525.00	1,500.00
6106 Telephone	0.00	333.33	-333.33	886.97	1,333.32	-446.35	4,000.00
6107 Travel/Training	140.00	208.33	-68.33	190.00	833.32	-643.32	2,500.00
6200 Utilities	0.00	250.00	-250.00	675.40	1,000.00	-324.60	3,000.00
6201 1019 27th Ave	0.00	333.33	-333.33	948.06	1,333.32	-385.26	4,000.00
Total 61 - Contractual Services	3,427.72	5,526.64	-2,098.92	11,717.03	22,106.66	-10,389.63	66,320.00
63 - Commodities	0.00	166.66	-166.66	1,483.82	866.64	617.18	2,000.00
6300 Office Supplies	85.72	333.33	-247.61	726.81	1,333.32	-596.51	4,000.00
6301 Commodities	0.00	1,000.00	-1,000.00	0.00	0.00	-1,000.00	2,000.00
Total 63 - Commodities	85.72	4,666.65	-4,580.93	2,220.63	16,666.64	-14,445.97	50,000.00
64 - Capital Outlay/Building	0.00	833.33	-833.33	1,118.00	3,333.32	-2,215.32	10,000.00
6400 Building/Upgrade	0.00	1,666.66	-1,666.66	0.00	6,666.64	-6,666.64	20,000.00
Total 64 - Capital Outlay/Building	0.00	2,499.99	-2,499.99	1,118.00	9,999.96	-8,881.96	30,000.00
Total Income	20,441.98	31,665.00	-11,223.02	264,365.87	126,660.00	137,705.87	379,980.00
Gross Profit	20,441.98	31,665.00	-11,223.02	264,365.87	126,660.00	137,705.87	379,980.00
Total Expense	14,739.35	27,401.59	-12,662.24	62,165.40	109,606.26	-47,440.86	329,820.00
Net Income	5,702.29	4,283.41	1,418.88	202,200.47	17,053.64	185,146.83	51,150.00

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
GENERAL ASST-CASH BASIS-UNAUDITED-PER END JULY 31, 2021

	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
Income							
6000 Property Tax	2,369.87	2,362.50	-7.37	33,194.25	29,450.00	3,744.25	68,550.00
5128 Intergovernmental Agreement-CA	0.00	0.00	0.00	0.00	400.00	-400.00	1,200.00
5028 Interest Income	87.56	100.00	-12.44	333.43	333.32	-0.11	1,000.00
6000 Salaries	4,220.26	4,333.33	-113.07	15,838.89	17,333.32	-1,494.43	52,000.00
6020 Health Insurance	1,180.17	1,125.00	55.17	4,720.66	4,500.00	220.66	13,500.00
6060 Medical Clinic	131.28	208.33	-77.05	268.89	633.32	-364.43	2,500.00
Total 60 - Personnel	5,531.71	5,666.66	-134.95	20,828.46	22,066.64	-1,238.18	68,050.00
61 - Contractual Services	0.00	0.00	0.00	150.00	0.00	150.00	0.00
6120 Building Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6130 Computer/Software	236.91	833.33	-596.42	5,926.64	2,333.22	3,593.42	10,000.00
6140 Dues & Subscriptions	0.00	66.66	-66.66	27.96	266.64	-238.68	1,500.00
6150 Legal & Professional	0.00	125.00	-125.00	0.00	500.00	-500.00	1,500.00
6160 Postage	276.85	62.50	214.35	276.85	200.00	76.85	750.00
6190 Telephone	0.00	500.00	-500.00	1,393.94	2,000.00	-606.06	6,000.00
6200 Travel/Training	0.00	433.33	-433.33	1,472.84	1,733.22	-260.38	5,200.00
Total 61 - Contractual Services	507.76	2,020.82	-1,513.06	9,246.23	8,833.28	412.95	24,250.00
63 - Commodities	0.00	41.66	-41.66	0.00	166.64	-166.64	500.00
6310 Miscellaneous	0.00	41.66	-41.66	0.00	166.64	-166.64	500.00
6320 Office Supplies	0.00	166.66	-166.66	418.09	866.64	-448.55	2,000.00
6330 Conferences	0.00	125.00	-125.00	0.00	500.00	-500.00	1,500.00
Total 63 - Commodities	0.00	333.32	-333.32	418.09	1,333.28	-915.19	4,000.00
64 - Capital Outlay/Building	0.00	208.33	-208.33	2,236.00	633.32	1,602.68	2,500.00
6410 Equipment	0.00	208.33	-208.33	2,236.00	633.32	1,602.68	2,500.00
Total 64 - Capital Outlay/Building	0.00	208.33	-208.33	2,236.00	633.32	1,602.68	2,500.00
Total ADMIN & EXPENDITURES	6,039.47	8,229.13	-2,189.66	32,728.78	32,916.92	-187.74	98,750.00
Total Expense	6,039.47	8,229.13	-2,189.66	32,728.78	32,916.92	-187.74	98,750.00
Net Income	-4,039.47	-4,229.13	189.66	-32,728.78	-32,916.92	187.74	-98,750.00

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
TOWN FUND ASSR-CASH BASIS-UNAUDITED-PER END JULY 31, 2021

	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
Expense							
6000 Salaries	4,220.26	4,333.33	-113.07	15,838.89	17,333.32	-1,494.43	52,000.00
6020 Health Insurance	1,180.17	1,125.00	55.17	4,720.66	4,500.00	220.66	13,500.00
6060 Medical Clinic	131.28	208.33	-77.05	268.89	633.32	-364.43	2,500.00
Total 60 - Personnel	5,531.71	5,666.66	-134.95	20,828.46	22,066.64	-1,238.18	68,050.00
61 - Contractual Services	0.00	0.00	0.00	150.00	0.00	150.00	0.00
6120 Building Security	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6130 Computer/Software	236.91	833.33	-596.42	5,926.64	2,333.22	3,593.42	10,000.00
6140 Dues & Subscriptions	0.00	66.66	-66.66	27.96	266.64	-238.68	1,500.00
6150 Legal & Professional	0.00	125.00	-125.00	0.00	500.00	-500.00	1,500.00
6160 Postage	276.85	62.50	214.35	276.85	200.00	76.85	750.00
6190 Telephone	0.00	500.00	-500.00	1,393.94	2,000.00	-606.06	6,000.00
6200 Travel/Training	0.00	433.33	-433.33	1,472.84	1,733.22	-260.38	5,200.00
Total 61 - Contractual Services	507.76	2,020.82	-1,513.06	9,246.23	8,833.28	412.95	24,250.00
63 - Commodities	0.00	41.66	-41.66	0.00	166.64	-166.64	500.00
6310 Miscellaneous	0.00	41.66	-41.66	0.00	166.64	-166.64	500.00
6320 Office Supplies	0.00	166.66	-166.66	418.09	866.64	-448.55	2,000.00
6330 Conferences	0.00	125.00	-125.00	0.00	500.00	-500.00	1,500.00
Total 63 - Commodities	0.00	333.32	-333.32	418.09	1,333.28	-915.19	4,000.00
64 - Capital Outlay/Building	0.00	208.33	-208.33	2,236.00	633.32	1,602.68	2,500.00
6410 Equipment	0.00	208.33	-208.33	2,236.00	633.32	1,602.68	2,500.00
Total 64 - Capital Outlay/Building	0.00	208.33	-208.33	2,236.00	633.32	1,602.68	2,500.00
Total ADMIN & EXPENDITURES	6,039.47	8,229.13	-2,189.66	32,728.78	32,916.92	-187.74	98,750.00
Total Expense	6,039.47	8,229.13	-2,189.66	32,728.78	32,916.92	-187.74	98,750.00
Net Income	-4,039.47	-4,229.13	189.66	-32,728.78	-32,916.92	187.74	-98,750.00

	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
Income	404,46	1,250,00	-845,54	5,664,90	5,000,00	664,90	15,000,00
5000 Property Tax	404,46	1,250,00	-845,54	5,664,90	5,000,00	664,90	15,000,00
Total Income	404,46	1,250,00	-845,54	5,664,90	5,000,00	664,90	15,000,00
Gross Profit	404,46	1,250,00	-845,54	5,664,90	5,000,00	664,90	15,000,00
Expense							
ADMIN & EXPENDITURES							
60 - Personnel							
6010 Social Security/Medicare	1,326,43	1,416,66	-90,23	5,186,89	5,666,64	-479,75	17,000,00
Total 60 - Personnel	1,326,43	1,416,66	-90,23	5,186,89	5,666,64	-479,75	17,000,00
Total ADMIN & EXPENDITURES	1,326,43	1,416,66	-90,23	5,186,89	5,666,64	-479,75	17,000,00
Total Expense	1,326,43	1,416,66	-90,23	5,186,89	5,666,64	-479,75	17,000,00
Net Income	-921,97	-166,66	-755,31	478,01	-666,64	1,144,65	-2,000,00

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
SOC. SEC. FUND-CASH BASIS-UNAUDITED-PER. END. JULY 31, 2021

	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
HOME RELIEF	1,282.30	4,693.33	-3,411.03	4,806.25	18,333.32	-15,528.07	55,000.00
6700 General Assistance	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
6710 Medical Assistance	0.00	2,083.33	-2,083.33	0.00	0.00	0.00	15,000.00
6720 Emergency Assistance	0.00	1,250.00	-1,250.00	280.25	5,000.00	-4,719.75	2,000.00
6730 Catastrophic Health Ins.	2,015.00	183.33	1,831.67	2,015.00	733.32	1,281.68	2,000.00
6740 Employment Relief	106.49	169.88	-63.17	161.99	666.64	-504.65	2,000.00
Total HOME RELIEF	3,405.79	8,266.65	-4,860.86	7,282.49	33,666.80	-25,804.11	99,200.00
Total Expense	10,139.04	20,510.76	-10,371.74	35,622.80	82,043.12	-46,420.32	246,190.00
Net Income	-7,681.51	-12,964.95	-5,283.44	-2,095.11	-51,859.80	49,764.69	-156,980.00

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
GENERAL ASST-CASH BASIS-UNAUDITED-PER. END. JULY 31, 2021

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
INS. FUND-CASH BASIS-UNAUDITED-PER. END. JULY 31, 2021

	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
Income	198.68	616.66	-417.98	2,782.73	2,466.64	316.09	7,400.00
5000 Property Tax	198.68	616.66	-417.98	2,782.73	2,466.64	316.09	7,400.00
Total Income	198.68	616.66	-417.98	2,782.73	2,466.64	316.09	7,400.00
Gross Profit	198.68	616.66	-417.98	2,782.73	2,466.64	316.09	7,400.00
Expense							
ADMIN & EXPENDITURES							
60 - Personnel	44.18	200.00	-155.82	216.39	800.00	-583.61	2,400.00
6040 Unemployment Insura...							
61 - Contractual Services							
6180 Risk Management Co...	0.00	700.00	-700.00	10,980.00	2,800.00	8,180.00	8,400.00
Total 61 - Contractual Services	0.00	700.00	-700.00	10,980.00	2,800.00	8,180.00	8,400.00
Total ADMIN & EXPENDITURES	44.18	900.00	-855.82	11,176.39	3,600.00	7,576.39	10,800.00
Total Expense	44.18	900.00	-855.82	11,176.39	3,600.00	7,576.39	10,800.00
Net Income	154.50	-283.34	437.84	-8,993.66	-1,133.36	-7,260.30	-3,400.00

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
IMRF FUND-CASH BASIS-UNAUDITED-PER. END. JULY 31, 2021

	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
Income	499.60	1,500.00	-1,010.40	6,857.44	6,000.00	857.44	18,000.00
5000 Property Tax	499.60	1,500.00	-1,010.40	6,857.44	6,000.00	857.44	18,000.00
Total Income	499.60	1,500.00	-1,010.40	6,857.44	6,000.00	857.44	18,000.00
Gross Profit	499.60	1,500.00	-1,010.40	6,857.44	6,000.00	857.44	18,000.00
Expense							
ADMIN & EXPENDITURES							
60 - Personnel	2,027.61	2,166.66	-139.05	7,943.42	8,666.64	-723.22	26,000.00
6030 IMRF-Township Share							
Total 60 - Personnel	2,027.61	2,166.66	-139.05	7,943.42	8,666.64	-723.22	26,000.00
Total ADMIN & EXPENDITURES	2,027.61	2,166.66	-139.05	7,943.42	8,666.64	-723.22	26,000.00
Total Expense	2,027.61	2,166.66	-139.05	7,943.42	8,666.64	-723.22	26,000.00
Net Income	-1,528.01	-666.66	-871.35	-1,085.98	-2,666.64	1,580.66	-8,000.00

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Income	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
5000 Property Tax	58.77	188.66	-109.89	795.09	666.64	128.45	2,000.00
Total Income	58.77	188.66	-109.89	795.09	666.64	128.45	2,000.00
Gross Profit	58.77	166.66	-107.89	795.09	666.64	128.45	2,000.00
Expenses							
ADMIN & EXPENDITURES							
61 - Contractual Services	0.00	625.00	-625.00	0.00	2,500.00	-2,500.00	7,500.00
Total 61 - Contractual Serv...	0.00	625.00	-625.00	0.00	2,500.00	-2,500.00	7,500.00
Total ADMIN & EXPENDITUR...	0.00	625.00	-625.00	0.00	2,500.00	-2,500.00	7,500.00
Total Expense	0.00	625.00	-625.00	0.00	2,500.00	-2,500.00	7,500.00
Net Income	58.77	-458.34	515.11	795.09	-1,833.36	2,628.45	-5,500.00

South Rock Island Township
 STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
 AUDIT FUND-CASH BASIS-UNAUDITED-PER. END. JULY 31, 2021

Income	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
5000 Property Tax	8,734.28	3,000.00	5,734.28	30,021.41	12,000.00	18,021.41	48,075.00
5010 Replacement Tax	309.10	225.00	84.10	1,007.13	500.00	1,007.13	2,700.00
5020 Interest Income	309.10	225.00	84.10	1,007.13	500.00	1,007.13	2,700.00
5030 Rental Income	2,500.00	1,480.00	1,020.00	4,980.00	4,180.00	1,000.00	12,480.00
5120 Intergovernmental Agreement-CA	0.00	83.33	-83.33	0.00	333.32	-333.32	1,000.00
5200 Donations & Advancement	10.00	0.00	10.00	1,140.00	0.00	1,140.00	1,000.00
5300 Gain (Loss) Sale of Assets	0.00	0.00	0.00	101,820.00	0.00	101,820.00	0.00
Total Income	24,048.97	42,744.15	-18,695.18	313,993.72	170,976.60	143,017.12	512,930.00
Gross Profit	24,048.97	42,744.15	-18,695.18	313,993.72	170,976.60	143,017.12	512,930.00
Expenses							
ADMIN & EXPENDITURES							
60 - Personnel	17,872.09	19,166.66	-1,294.57	63,935.93	78,666.64	-9,630.71	230,000.00
6000 Salaries	17,872.09	19,166.66	-1,294.57	63,935.93	78,666.64	-9,630.71	230,000.00
6010 Social Security/Medicare	2,826.15	2,874.99	-48.84	11,328.69	5,866.64	4,797.75	17,000.00
6020 Health Insurance	2,027.51	2,166.66	-139.15	7,943.42	9,866.64	-723.22	34,500.00
6030 Unemployment Insurance	44.18	500.00	-455.82	537.78	1,499.96	-962.18	2,000.00
6060 Medical Clinic	292.56	374.99	-82.43	216.99	800.00	-583.01	2,400.00
Total 60 - Personnel	24,966.02	28,199.98	-3,233.96	95,149.01	104,799.84	-9,650.83	314,400.00
61 - Contractual Services	376.00	1,050.00	-674.00	1,500.00	4,240.00	-2,740.00	12,720.00
6100 Accounting Services	376.00	1,050.00	-674.00	1,500.00	4,240.00	-2,740.00	12,720.00
6110 Big Maintenance & Repairs	100.00	1,500.00	-1,400.00	3,924.74	6,000.00	-2,075.26	18,000.00
6120 Building Security	133.33	1,500.00	-1,366.67	1,800.00	5,333.32	-3,533.32	18,000.00
6130 Copier/Computer/Software	701.28	1,500.00	-798.72	2,233.32	3,166.64	-1,477.84	21,700.00
6140 Dues & Subscriptions	919.20	248.32	670.88	1,406.15	982.26	412.87	9,500.00
6150 Legal & Professional	1,387.00	791.66	595.34	1,387.00	3,166.64	-1,778.64	2,880.00
6160 Postage	276.30	750.00	-473.70	276.30	3,000.00	-2,723.70	9,300.00
6170 Printing	0.00	750.00	-750.00	100.05	3,100.00	-2,999.95	8,400.00
6180 Risk Management Contri	0.00	1,186.66	-1,186.66	10,800.00	2,800.00	8,000.00	9,300.00
6190 Telephone	440.00	641.66	-201.66	1,562.84	3,986.84	-1,975.75	14,000.00
6200 Training	0.00	250.00	-250.00	675.40	1,000.00	-324.60	3,000.00
6210 1019 27th Ave	0.00	656.66	-656.66	1,896.14	2,666.64	-770.50	8,000.00
6220 Utilities	446.47	656.66	-210.19	1,896.14	2,666.64	-770.50	8,000.00
Total 61 - Contractual Services	4,645.05	10,691.62	-6,046.57	34,831.63	42,766.48	-7,934.85	128,300.00
63 - Commodities	0.00	249.58	-249.58	1,483.82	599.82	484.90	3,000.00
6300 Office Supplies	171.44	749.89	-578.45	1,854.06	2,889.96	-1,465.90	9,000.00
6390 Contingencies	0.00	6,374.99	-6,374.99	0.00	25,499.86	-23,499.86	78,500.00
Total 63 - Commodities	171.44	7,374.95	-7,203.52	3,337.88	29,499.84	-28,161.96	88,500.00
64 - Capital Outlay/Building	0.00	833.33	-833.33	4,472.00	3,333.32	-999.80	10,000.00
6400 Building/Upgrade	0.00	833.33	-833.33	4,472.00	3,333.32	-999.80	10,000.00
6410 Equipments	0.00	0.00	0.00	0.00	0.00	0.00	42,500.00
Total 64 - Capital Outlay/Building	0.00	833.33	-833.33	4,472.00	3,333.32	-999.80	42,500.00

See Independent Accountants' Compilation Report

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
CASH BASIS-UNAUDITED-PERIOD END. JULY 31, 2021

	Jul 21	Jul 20	\$ Change
Income			
5000 Property Tax	12,495.59	15,687.44	-3,191.85
5010 Replacement Tax	8,734.28	4,777.82	3,956.46
5020 Interest Income	308.10	233.56	75.54
5030 Rental Income	2,500.00	2,520.00	-20.00
5120 Intergovtmt Agreemt-GA	0.00	75.00	-75.00
5200 Donations & Advertisement	10.00	0.00	10.00
Total Income	24,046.97	23,293.82	755.15
Gross Profit	24,046.97	23,293.82	755.15
Expense			
ADMIN & EXPENDITURES			
60 - Personnel			
6000 Salaries	17,672.09	17,293.64	618.45
6010 Social Security/Medicare	1,326.43	1,279.09	47.34
6020 Health Insurance	2,832.15	2,138.79	693.36
6030 IMRF-Township Share	2,027.61	2,038.09	-8.48
6040 Unemployment Insurance	44.18	31.81	12.37
6050 Medical Clinic	262.98	251.35	11.21
Total 60 - Personnel	24,385.02	22,991.57	1,373.45
61 - Contractual Services			
6100 Accounting Services	375.00	375.00	0.00
6110 Bldg Maintenance & Repairs	1,111.04	1,111.04	-1,011.04
6130 Copier/Computer/Software	701.08	1,849.80	-1,148.72
6140 Dues & Subscriptions	891.19	891.19	28.01
6150 Legal & Professional	1,387.00	0.00	1,387.00
6160 Postage	276.30	216.96	60.35
6160 Telephones	0.00	3,823.82	-3,823.82
6200 Travel/Training	440.00	-450.00	890.00
6210 1019 27th Ave	0.00	86.52	-86.52
6220 Utilities	445.47	394.71	51.76
Total 61 - Contractual Services	4,645.05	8,397.13	-3,752.08
63 - Commodities			
6320 Office Supplies	171.44	1,137.76	-966.32
Total 63 - Commodities	171.44	1,137.76	-966.32
66 - Miscellaneous Expenditures			
6610 Social Services	0.00	500.00	-500.00
6620 Senior Citizen Services	46.41	0.00	46.41
6630 Youth & Youth Ed	1,200.00	260.00	940.00
6640 Programs/Events GS	482.37	448.08	34.29
Total 66 - Miscellaneous Expenditures	1,728.78	1,198.08	530.70
Total ADMIN & EXPENDITURES	30,910.29	33,724.54	-2,814.25
HOME RELIEF			
6700 General Assistance	1,292.30	2,444.55	-1,152.25
6730 Catastrophic Health Ins.	2,015.00	0.00	2,015.00
6740 Employment Relief	108.49	929.78	-821.27
Total HOME RELIEF	3,405.79	3,374.31	31.48
Total Expenses	34,316.08	37,098.85	-2,782.77
Net Income	-10,267.11	-13,805.03	3,537.92

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See Independent Accountants' Compilation Report

	Jul 21	Budget	\$ Over Budget	Apr - Jul 21	YTD Budget	\$ Over Budget	Annual Budget
Net Income	-10,267.11	-10,267.11	0.00	-10,267.11	-10,267.11	0.00	-10,267.11
Total Expenses	34,316.08	34,316.08	0.00	34,316.08	34,316.08	0.00	34,316.08
Total ADMIN & EXPENDITURES	30,910.29	30,910.29	0.00	30,910.29	30,910.29	0.00	30,910.29
HOME RELIEF	3,405.79	3,405.79	0.00	3,405.79	3,405.79	0.00	3,405.79
6740 Employment Relief	108.49	108.49	0.00	108.49	108.49	0.00	108.49
6730 Catastrophic Health Ins.	2,015.00	2,015.00	0.00	2,015.00	2,015.00	0.00	2,015.00
6700 General Assistance	1,282.30	1,282.30	0.00	1,282.30	1,282.30	0.00	1,282.30
Total HOME RELIEF	3,405.79	3,405.79	0.00	3,405.79	3,405.79	0.00	3,405.79
Total ADMIN & EXPENDITURES	30,910.29	30,910.29	0.00	30,910.29	30,910.29	0.00	30,910.29
Total 66 - Miscellaneous Expenditures	1,728.78	1,728.78	0.00	1,728.78	1,728.78	0.00	1,728.78
6640 Programs/Events GS	482.37	482.37	0.00	482.37	482.37	0.00	482.37
6630 Youth & Youth Ed	1,200.00	1,200.00	0.00	1,200.00	1,200.00	0.00	1,200.00
6620 Senior Citizen Services	46.41	46.41	0.00	46.41	46.41	0.00	46.41
6610 Social Services	168.66	168.66	0.00	168.66	168.66	0.00	168.66
Total 66 - Miscellaneous Expenditures	1,728.78	1,728.78	0.00	1,728.78	1,728.78	0.00	1,728.78
Total ADMIN & EXPENDITURES	30,910.29	30,910.29	0.00	30,910.29	30,910.29	0.00	30,910.29
Income	24,046.97	24,046.97	0.00	24,046.97	24,046.97	0.00	24,046.97
Total Income	24,046.97	24,046.97	0.00	24,046.97	24,046.97	0.00	24,046.97

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
CASH BASIS-UNAUDITED-PER. END. JULY 31, 2021

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
CASH BASIS-UNAUDITED-PERIOD END, JULY 31, 2021

South Rock Island Township
STATEMENTS OF REVENUE COLLECTED & EXPENDITURES PAID
CASH BASIS-UNAUDITED-PERIOD END, JULY 31, 2021

	Apr - Jul 21	Apr - Jul 20	\$ Change
HOME RELIEF			
6700 General Assistance	4,805.25	13,391.92	-8,586.67
6720 Emergency Assistance	280.25	741.99	-461.71
6730 Catastrophic Health Ins.	2,015.00	2,015.00	0.00
6740 Employment Relief	181.89	829.78	-647.89
Total HOME RELIEF	7,282.49	17,078.64	-9,796.15
Total Expense	154,823.68	188,441.85	-31,618.17
Net Income	159,170.04	6,938.34	152,231.70

	Apr - Jul 21	Apr - Jul 20	\$ Change
Income			
6000 Property Tax	175,015.18	170,922.29	4,092.89
6010 Recreational Tax	30,021.41	16,669.29	13,452.12
6020 Interest Income	1,007.13	828.61	178.52
6030 Rental Income	4,890.00	4,780.00	230.00
6120 Intergovernment Agreement-GA	0.00	300.00	-300.00
6200 Donations & Advertisement	1,140.00	0.00	1,140.00
6500 Gain (Loss) Sale of Assets	101,820.00	0.00	101,820.00
Total Income	313,993.72	183,380.19	120,613.53
Gross Profit	313,993.72	183,380.19	120,613.53

	Apr - Jul 21	Apr - Jul 20	\$ Change
Expense			
ADMIN & EXPENDITURES			
60 - Personnel			
6000 Salaries	68,381.76	68,381.76	1,574.17
6010 Social Security/Medicare	5,186.89	5,122.03	64.86
6020 Health Insurance	11,328.60	9,584.16	1,744.44
6030 MRF-Township Share	7,843.42	8,182.23	-238.81
6040 Unemployment Insurance	216.39	192.00	24.39
6060 Medical Clinic	637.78	1,016.60	-478.82
Total 60 - Personnel	95,146.01	92,458.78	2,687.23

61 - Contractual Services			
6100 Accounting Services	1,600.00	1,544.88	-44.88
6110 Bldg Maintenance & Repairs	3,924.74	6,777.45	-2,852.71
6120 Building Security	150.00	860.37	-710.37
6130 Copier/Computer/Software	7,805.13	8,884.34	-1,079.21
6140 Dues & Subscriptions	1,406.15	1,226.16	179.99
6150 Legal & Professional	1,387.00	3,173.00	-1,786.00
6160 Postage	276.30	3,377.69	-3,101.39
6170 Publishing	100.05	3,689.03	-3,588.98
6180 Risk Management Contrib	10,960.00	8,496.00	2,464.00
6190 Telephone	2,787.86	5,605.61	-2,817.73
6200 Travel/Training	1,862.84	1,259.61	703.23
6210 1019 27th Ave	676.40	770.30	-94.90
6220 Utilities	1,896.14	1,475.96	420.18
Total 61 - Contractual Services	34,631.63	46,800.17	-12,168.54

63 - Commodities			
6310 Miscellaneous	1,483.82	4,020.60	-2,536.78
6320 Office Supplies	1,954.06	4,232.06	-2,278.00
Total 63 - Commodities	3,537.88	8,252.66	-4,714.78

64 - Capital Outlay/Building			
6400 Building/Upgrade	0.00	11,934.11	-11,934.11
6410 Equipment	4,472.00	1,218.41	3,253.59
Total 64 - Capital Outlay/Building	4,472.00	13,152.52	-8,680.52

66 - Miscellaneous Expenditures			
6600 Community Development	834.04	400.00	434.04
6610 Social Services	0.00	500.00	-500.00
6620 Senior Citizen Services	6,176.16	6,030.00	176.16
6630 Youth & Youth Ed	2,260.00	1,260.00	960.00
6640 Programs/Events GS	560.44	448.08	112.36
Total 66 - Miscellaneous Expenditures	9,770.67	8,598.08	1,172.59

Total ADMIN & EXPENDITURES	147,561.19	168,363.21	-21,802.02
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South Rock Island Township
General Ledger - Unaudited

As of July 31, 2021

Type	Date	Num	Desc	Memo	Class	Split	Debit	Credit	Balance
1100 Building Society									10.00
Total 1100 Building Society									10.00
1100 Capital Construction									2,164.09
Check	07/22/21	1143	OFFICE MACHINE CONSULTANTS INC	8130079 Cover & Supplies 8/20/21-8/20/21	Team Fund	9001 Checking Ac. Bank- TF	46.00		2,118.09
Check	07/22/21	1144	OFFICE MACHINE CONSULTANTS INC	8130079 Cover & Supplies 8/20/21-8/20/21	Team Fund	9001 Checking Ac. Bank- TF	44.88		2,073.21
Check	07/22/21	1145	OFFICE MACHINE CONSULTANTS INC	8130079 Cover & Supplies 8/20/21-8/20/21	Team Fund	9001 Checking Ac. Bank- TF	30.81		2,042.40
Check	07/22/21	1146	OFFICE MACHINE CONSULTANTS INC	8130079 Cover & Supplies 8/20/21-8/20/21	Team Fund	9001 Checking Ac. Bank- TF	180.24		1,862.16
Check	07/22/21	1147	OFFICE MACHINE CONSULTANTS INC	8130079 Cover & Supplies 8/20/21-8/20/21	Team Fund	9001 Checking Ac. Bank- TF	180.24		1,681.92
Check	07/22/21	1148	OFFICE MACHINE CONSULTANTS INC	8130079 Cover & Supplies 8/20/21-8/20/21	Team Fund	9001 Checking Ac. Bank- TF	180.24		1,501.68
Check	07/22/21	1149	OFFICE MACHINE CONSULTANTS INC	8130079 Cover & Supplies 8/20/21-8/20/21	Team Fund	9001 Checking Ac. Bank- TF	180.24		1,321.44
Check	07/22/21	1150	OFFICE MACHINE CONSULTANTS INC	8130079 Cover & Supplies 8/20/21-8/20/21	Team Fund	9001 Checking Ac. Bank- TF	180.24		1,141.20
Total 1100 Capital Construction							1,081.20	0.00	1,141.20
1100 Debt & Investments									489.00
Check	07/22/21	1151	TOWNSHIP SUPERVISORS OF FL	8140079 Debt & Investments 2021 summer dem	Team Fund	1001 Checking Ac. Bank- TF	23.00		466.00
Check	07/22/21	1152	TOWNSHIP SUPERVISORS OF FL	8140079 Debt & Investments 2021 summer dem	Team Fund	1001 Checking Ac. Bank- TF	50.00		416.00
Check	07/22/21	1153	TOWNSHIP SUPERVISORS OF FL	8140079 Debt & Investments 2021 summer dem	Team Fund	1001 Checking Ac. Bank- TF	50.00		366.00
Check	07/22/21	1154	TOWNSHIP SUPERVISORS OF FL	8140079 Debt & Investments 2021 summer dem	Team Fund	1001 Checking Ac. Bank- TF	50.00		316.00
Total 1100 Debt & Investments							193.00	0.00	509.00
1100 Legal & Professional									0.00
Check	07/22/21	1155	MANAGER LAW OFFICE P.C.	8150079 Legal & Professional 10/20/21-10/20/21	Team Fund	1001 Checking Ac. Bank- TF	1,387.00		1,387.00
Total 1100 Legal & Professional							1,387.00	0.00	1,387.00
1100 Postage									0.00
Check	07/22/21	1156	AMERICAN BANK & TRUST	8160079 Postage	Team Fund	1001 Checking Ac. Bank- TF	270.85	0.53	271.38
Check	07/22/21	1157	AMERICAN BANK & TRUST	8160079 Postage	Team Fund	1001 Checking Ac. Bank- TF	270.85	0.53	542.76
Total 1100 Postage							541.70	1.06	543.76
1100 Printing									108.00
Check	07/22/21	1158	AMERICAN BANK & TRUST	8170079 Printing	Team Fund	1001 Checking Ac. Bank- TF	108.00		108.00
Total 1100 Printing							108.00		108.00
1100 Real Estate Management									10,560.00
Check	07/22/21	1159	AMERICAN BANK & TRUST	8180079 Real Estate Management	Team Fund	1001 Checking Ac. Bank- TF	10,560.00		10,560.00
Total 1100 Real Estate Management							10,560.00		10,560.00
1100 Repairs									2,787.43
Check	07/22/21	1160	AMERICAN BANK & TRUST	8190079 Repairs	Team Fund	1001 Checking Ac. Bank- TF	1,025.84		1,761.59
Check	07/22/21	1161	AMERICAN BANK & TRUST	8190079 Repairs	Team Fund	1001 Checking Ac. Bank- TF	1,761.59		3,523.18
Total 1100 Repairs							3,523.18		3,523.18
1100 Travel/Training									1,025.84
Check	07/22/21	1162	AMERICAN BANK & TRUST	8200079 Travel/Training	Team Fund	1001 Checking Ac. Bank- TF	1,025.84		1,025.84
Total 1100 Travel/Training							1,025.84		1,025.84
1100 Utility									472.40
Check	07/22/21	1163	AMERICAN BANK & TRUST	8210079 Utility	Team Fund	1001 Checking Ac. Bank- TF	472.40		472.40
Total 1100 Utility							472.40		472.40
1100 Contracted Services									3,451.63
Check	07/22/21	1164	AMERICAN BANK & TRUST	8220079 Contracted Services	Team Fund	1001 Checking Ac. Bank- TF	3,451.63		3,451.63
Total 1100 Contracted Services							3,451.63		3,451.63
1100 Commissions									1,452.25
Check	07/22/21	1165	AMERICAN BANK & TRUST	8230079 Commissions	Team Fund	1001 Checking Ac. Bank- TF	1,452.25		1,452.25
Total 1100 Commissions							1,452.25		1,452.25
1100 Office Supplies									1,812.12
Check	07/22/21	1166	AMERICAN BANK & TRUST	8240079 Office Supplies	Team Fund	1001 Checking Ac. Bank- TF	26.28		1,785.84
Check	07/22/21	1167	AMERICAN BANK & TRUST	8240079 Office Supplies	Team Fund	1001 Checking Ac. Bank- TF	20.28		1,765.56
Check	07/22/21	1168	AMERICAN BANK & TRUST	8240079 Office Supplies	Team Fund	1001 Checking Ac. Bank- TF	44.80		1,720.76
Check	07/22/21	1169	AMERICAN BANK & TRUST	8240079 Office Supplies	Team Fund	1001 Checking Ac. Bank- TF	44.80		1,675.96
Check	07/22/21	1170	AMERICAN BANK & TRUST	8240079 Office Supplies	Team Fund	1001 Checking Ac. Bank- TF	11.45		1,664.51
Check	07/22/21	1171	AMERICAN BANK & TRUST	8240079 Office Supplies	Team Fund	1001 Checking Ac. Bank- TF	1.66		1,662.85
Total 1100 Office Supplies							171.44	0.00	1,834.29
Total 1100 - Comptroller							171.44	0.00	1,834.29
1100 Capital Outlay/Leasing									4,472.00
Check	07/22/21	1172	AMERICAN BANK & TRUST	8250079 Capital Outlay/Leasing	Team Fund	1001 Checking Ac. Bank- TF	4,472.00		4,472.00
Total 1100 Capital Outlay/Leasing							4,472.00		4,472.00
1100 Maintenance/Development									8,541.89
Check	07/22/21	1173	AMERICAN BANK & TRUST	8260079 Maintenance/Development	Team Fund	1001 Checking Ac. Bank- TF	8,541.89		8,541.89
Total 1100 Maintenance/Development							8,541.89		8,541.89
1100 Other									834.04
Check	07/22/21	1174	AMERICAN BANK & TRUST	8270079 Other	Team Fund	1001 Checking Ac. Bank- TF	834.04		834.04
Total 1100 Other							834.04		834.04
1100 Other									1,236.10
Check	07/22/21	1175	AMERICAN BANK & TRUST	8280079 Other	Team Fund	1001 Checking Ac. Bank- TF	1,236.10		1,236.10
Total 1100 Other							1,236.10		1,236.10
1100 Other									1,000.00
Check	07/22/21	1176	AMERICAN BANK & TRUST	8290079 Other	Team Fund	1001 Checking Ac. Bank- TF	1,000.00		1,000.00
Total 1100 Other							1,000.00		1,000.00
Total 1100							4,500.00	0.00	4,500.00

South Rock Island Township
General Ledger - Unaudited

As of July 31, 2021

General Assistance Fund Balance @ 03/31/2021	\$ 201,531.18
Current Year To Date Profit(Loss)	<u>(2,095.11)</u>
General Assistance Balance @ 07/31/2021	199,436.07
General Assistance Cash Balance @ 07/31/2021	201,986.11
Transfer for JULY 2021	\$ (2,550.04)

This is the amount that should be transferred TO Town Fund FROM General Assistance Fund



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

Approved Audit Bills and Transfers for 8/30/2021 Meeting

TF Deposit Totals	\$17,871.72
Preapproved TF Bills and Transfers	\$33,660.78
Pending TF Bills to be Approved	\$0.00
Total TF Bills and Transfers	\$33,660.78
GA Deposit Totals	\$2,457.62
Total GA Bills and Transfers	\$8,432.40
Total (TF & GA) Bills and Transfers	\$42,093.18

8/30/2021 Board Meeting

Ward - Fund

Relief Fund

TF Pending Bills

Deposits	\$	12,495.59	✓
	\$	873.83	✓
	\$	221.54	✓
	\$	620.00	✓
	\$	1,110.72	✓
	\$	2,550.04	✓

Deposits	\$	0.09	✓
	\$	87.56	✓
	\$	2,369.97	✓

Total \$ 17,871.72

Total \$ 2,457.62

Total \$ -

Expenditures	\$	1,091.52	✓
	\$	533.38	✓
	\$	100.00	✓
	\$	64.00	✓
	\$	56.81	✓
	\$	164.45	✓
	\$	100.00	✓
	\$	559.00	✓
	\$	30.42	✓
	\$	784.20	✓
	\$	1,000.00	✓
	\$	262.56	✓
	\$	2,590.83	✓
	\$	1,387.00	✓
	\$	2,231.72	✓
	\$	5,321.80	✓
	\$	0.09	✓
	\$	282.00	✓
	\$	172.21	✓
	\$	2,369.97	✓
	\$	750.00	✓
	\$	875.00	✓
	\$	72.00	✓
	\$	3,099.34	✓
	\$	80.00	✓
	\$	468.07	✓
	\$	948.63	✓
	\$	50.00	✓
	\$	2,667.70	✓
	\$	114.24	✓
	\$	295.00	✓
	\$	2,237.21	✓
	\$	686.64	✓
	\$	496.32	✓
	\$	100.00	✓
	\$	48.63	✓
	\$	171.59	✓
	\$	1,174.00	✓
	\$	60.00	✓
	\$	164.45	✓

Expenditures	\$	19.75	✓
	\$	108.49	✓
	\$	110.00	✓
	\$	176.00	✓
	\$	97.01	✓
	\$	873.83	✓
	\$	312.00	✓
	\$	1,772.06	✓
	\$	433.17	✓
	\$	1,772.05	✓
	\$	58.00	✓
	\$	2,550.04	✓
	\$	50.00	✓
	\$	100.00	✓

Total \$ 8,432.40

Total \$ 33,660.78

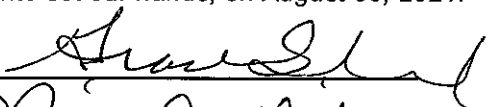
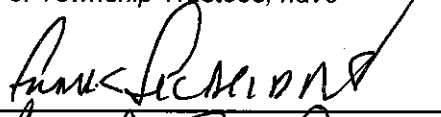

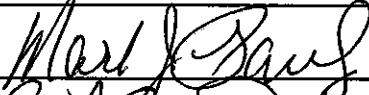

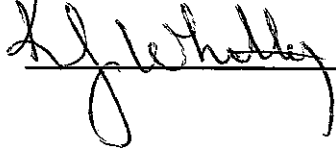
TOWN FUND
Approved Claims - Board of Trustees

State of Illinois)
Town of South Rock Island)

August 30 2021

We, the undersigned, comprising the Board of Township Trustees of said Township, having duly met at the Township Clerk's office August 30, 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-wit:

In Witness Whereof, we, the members of said Board of Township Trustees, have hereunto set our hands, on August 30, 2021.

 _____	 _____
 _____	 _____
Attest Town Clerk	 _____
	 _____

South Rock Island Township

8/25/2021 9:13 AM

Register: 1001 Checking/ Am. Bank- TF

From 07/21/2021 through 08/24/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/21/2021	eftps	INTERNAL REVEN...	-split-		1,091.52	X		515,816.06
07/22/2021	auto	AFLAC	-split-	3371/ TF/ASS...	533.38	X		515,282.68
07/22/2021	11438	TOWNSHIP OFFICL...	-split-	6140/TF/ Due ...	100.00	X		515,182.68
07/22/2021	11439	NCPERS Group Life...	-split-	3372/Assr/TF/...	64.00			515,118.68
07/22/2021	11440	OFFICE MACHINE ...	-split-	6130/ TF/ Com...	56.81	X		515,061.87
07/22/2021	11441	DELTA DENTAL O...	-split-	6020/HlthIns/T...	164.45			514,897.42
07/27/2021	11442	RICTA	-split-	6200/TF/ Trave...	100.00			514,797.42
07/27/2021	11443	OFFICE MACHINE ...	-split-	6130/ TF/ GA/ ...	559.00			514,238.42
07/28/2021	11444	GRACE DIAZ SHIRK	-split-	6640/ TF/ Prog...	30.42			514,208.00
07/28/2021	11445	TOWNSHIP OFFICL...	ADMIN & EXPENDI...	6140/TF/ Due ...	784.20			513,423.80
07/28/2021	11446	ROCK ISLAND PU...	ADMIN & EXPENDI...	6630/TF/Yth ...	1,000.00			512,423.80
07/29/2021			-split-	Deposit		X	12,495.59	524,919.39
07/29/2021	11447	CITY OF ROCK ISL...	-split-	6060/ TF/GA/ ...	262.56			524,656.83
07/29/2021			1101 Checking/ Am. B...	Funds Transfer ...		X	873.83	525,530.66
07/30/2021	auto	IMRF	3360 Acrd IMRF	3308-0(Part)/6...	2,590.83	X		522,939.83
07/30/2021	11448	Mescher Law Office ...	-split-	6150/ TF/ Lega...	1,387.00			521,552.83
07/30/2021	HT PR73...		ADMIN & EXPENDI...	To record 7302...	2,231.72	X		519,321.11
07/30/2021	HT PR73...		ADMIN & EXPENDI...	To record 7302...	5,321.80	X		513,999.31
07/30/2021	HT PR73...		1101 Checking/ Am. B...	To adjust for tr...	0.09	X		513,999.22
07/31/2021			5020 Interest Income	Interest		X	221.54	514,220.76
08/02/2021	HTPRTX...	Iowa Dept. of Revenue	-split-	To record 2nd ...	282.00			513,938.76
08/02/2021	HTPRTX...	IL DIR. OF EMPLO...	1001 Checking/ Am. B...	To record 2nd ...	172.21			513,766.55
08/02/2021			1101 Checking/ Am. B...	Funds Transfer ...	2,369.97			511,396.58
08/03/2021	11449	MEDIACOM	-split-	6190/Phone/TF...	750.00			510,646.58
08/03/2021	11450	Always Clean, LLC	-split-	6110/ TF/ Buil...	875.00			509,771.58
08/03/2021	11451	Klauer Heating & Ai...	ADMIN & EXPENDI...	6110/ TF/Build...	72.00			509,699.58
08/04/2021	eftps	INTERNAL REVEN...	-split-		3,099.34			506,600.24
08/04/2021	11452	Hoffman & Tranel, PC	-split-	6100/ TF/ Acct...	80.00			506,520.24
08/05/2021			-split-	Deposit			620.00	507,140.24
08/05/2021			5010 Replacement Tax	Deposit			1,110.72	508,250.96
08/06/2021	11453	MIDAMERICAN E...	-split-	6220//TF/GA/ ...	468.07			507,782.89
08/06/2021	11454	AMERICAN BANK ...	-split-	Credit Card/Mi...	948.63			506,834.26
08/10/2021	11455	TOWNSHIP OFFICL...	-split-	6140/ASSR/ D...	50.00			506,784.26
08/11/2021	auto	UHS Premium Billing	-split-	6020/HlthIns/T...	2,667.70			504,116.56
08/12/2021	11456	GRACE DIAZ SHIRK	-split-	6200/ TF/ Trav...	114.24			504,002.32
08/13/2021	11457	Hoffman & Tranel, PC	-split-	6100/ TF/ Acct...	295.00			503,707.32
08/13/2021	HTPR81...		ADMIN & EXPENDI...	To record 0813...	2,237.21			501,470.11
08/13/2021	HTPR81...		ADMIN & EXPENDI...	To record 0813...				501,470.11
08/16/2021	ach	ILLINOIS DEPART...	3340 Acrd IL W/H Tax...		686.64			500,783.47
08/16/2021	auto	AFLAC	-split-	3371/ TF/ASS...	496.32			500,287.15

South Rock Island Township

8/25/2021 9:13 AM

Register: 1001 Checking/ Am. Bank- TF

From 07/21/2021 through 08/24/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
08/16/2021	11458	Kelley Waste	-split-	6110/ TF/ Buil...	100.00		500,187.15
08/16/2021	11459	OFFICE MACHINE ...	-split-	6130/ ASSR/ C...	48.63		500,138.52
08/16/2021			1101 Checking/ Am. B...	Funds Transfer ...		2,550.04	502,688.56
08/17/2021	auto	HUGHES TELEPH...	-split-	6190/ TF/GA/...	171.59		502,516.97
08/18/2021	eftps	INTERNAL REVEN...	-split-		1,174.00		501,342.97
08/19/2021	11460	OFFICE MACHINE ...	ADMIN & EXPENDI...	6130/ TF/ Com...	60.00		501,282.97
08/20/2021	11461	DELTA DENTAL O...	-split-	6020/HlthIns/T...	164.45		501,118.52

RELIEF FUND
Approved Claims - Board of Trustees

State of Illinois)
Town of South Rock Island)

August 30, 2021

We, the undersigned, comprising the Board of Township Trustees of said Township, having duly met at the Township Clerk's office August 30, 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 August 30, 2021.

[Signature]

Attest Town Clerk

Nina Carlini

[Signature]

[Signature]

[Signature]

[Signature]

South Rock Island Township

8/25/2021 9:13 AM

Register: 1101 Checking/ Am. Bank- GA

From 07/21/2021 through 08/24/2021

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
07/26/2021	12415	Treasure Chest	HOME RELIEF:6700 ...	6700/ GA/ Mis...	19.75			205,347.85
07/27/2021	12416	Holmes Shoes	-split-	6740/GA/ Emp...	108.49			205,239.36
07/28/2021	12417	MetroLINK	-split-	6700// GA/ /Au...	110.00			205,129.36
07/29/2021	12418	ROCK ISLAND CO...	-split-	6700/GA/Prop...	176.00			204,953.36
07/29/2021	12419	MIDAMERICAN E...	HOME RELIEF:6700 ...	6700/ GA/ Util...	97.01			204,856.35
07/29/2021			1001 Checking/ Am. B...	Funds Transfer ...	873.83	X		203,982.52
07/30/2021	12420	JAMES WIBORG	HOME RELIEF:6700 ...	6700/ GA/ Shel...	312.00			203,670.52
07/30/2021	HT PR73...		ADMIN & EXPENDI...	To record 7302...	1,772.06	X		201,898.46
07/30/2021	HT PR73...		1001 Checking/ Am. B...	To adjust for tr...		X	0.09	201,898.55
07/31/2021			5020 Interest Income	Interest		X	87.56	201,986.11
08/02/2021			1001 Checking/ Am. B...	Funds Transfer ...			2,369.97	204,356.08
08/13/2021	12421	HY-VEE FOOD ST...	HOME RELIEF:6700 ...	6700/GA/Food ...	433.17			203,922.91
08/13/2021	HTPR81...		ADMIN & EXPENDI...	To record 0813...	1,772.05			202,150.86
08/16/2021	12422	MIDAMERICAN E...	HOME RELIEF:6700 ...	6700/ GA/ Util...	58.00			202,092.86
08/16/2021			1001 Checking/ Am. B...	Funds Transfer ...	2,550.04			199,542.82
08/17/2021	12423	Two Rivers Point	HOME RELIEF:6700 ...	6700/ GA /Ren...	50.00			199,492.82
08/17/2021	12424	Red Wing Shoes	HOME RELIEF:6740 ...	6740/AA Empl...	100.00			199,392.82



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

Approved Audit Bills and Transfers for 7/26/2021 Meeting

TF Deposit Totals	\$100,029.60
Preapproved TF Bills and Transfers	\$39,337.47
Pending TF Bills to be Approved	\$0.00
Total TF Bills and Transfers	\$39,337.47
GA Deposit Totals	\$16,723.47
Total GA Bills and Transfers	\$8,073.48
Total (TF & GA) Bills and Transfers	\$47,410.95

South Rock Island Township

7/27/2021 9:05 AM

Register: 1001 Checking/ Am. Bank- TF

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-	6020/HlthIns/T...	164.45	X		456,051.00
06/21/2021	11416	Rachael Young	ADMIN & EXPENDI...	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	NCPERS Group Life...	-split-	3372/Assr/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	MEDIACOM	-split-	6190/Phone/TF...	750.00			454,339.00
06/28/2021	11421	City of Rock Island-...	-split-	6210/ TF/ 1019...	40.08	X		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	171.34	541,516.40
06/30/2021	11425	MIDAMERICAN E...	-split-	6210//TF/ 1019...	84.74			541,431.66
06/30/2021	HT PR63...		ADMIN & EXPENDI...	To record 6302...	1,731.67	X		539,699.99
06/30/2021	HT PR63...		ADMIN & EXPENDI...	To record 6302...	5,321.84	X		534,378.15
07/02/2021	eftps	INTERNAL REVEN...	-split-		2,936.50			531,441.65
07/06/2021	11426	CITY OF ROCK ISL...	ADMIN & EXPENDI...	6630/ TF/ Yth ...	200.00			531,241.65
07/06/2021	11427	MIDAMERICAN E...	-split-	6220//TF/GA/ ...	446.47			530,795.18
07/06/2021	11428	Hoffman & Tranel, PC	-split-	6100/ TF/ Acct...	80.00			530,715.18
07/06/2021	11429	AMERICAN BANK ...	-split-	Credit Card/Mi...	711.65			530,003.53
07/07/2021	auto	IMRF	3360 Acrd IMRF	3308-0(Part)/6...	2,489.34			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 ...	16,643.23			511,743.80
07/08/2021			5010 Replacement Tax	Deposit			8,734.28	520,478.08
07/09/2021	11430	Hoffman & Tranel, PC	-split-	6100/ TF/ Acct...	295.00			520,183.08
07/12/2021	auto	UHS Premium Billing	-split-	6020/HlthIns/T...	2,667.70			517,515.38
07/12/2021	11431	OFFICE MACHINE ...	-split-	6130/ TF/GA/ ...	40.69			517,474.69
07/13/2021	11432	TOWNSHIP SUPER...	ADMIN & EXPENDI...	6140/ TF/ Due ...	35.00			517,439.69
07/13/2021	11433	TOWNSHIP SUPER...	-split-	6200/ TF/ Trav...	40.00			517,399.69
07/14/2021	11434	OFFICE MACHINE ...	-split-	6130/ ASSR/G...	44.58			517,355.11
07/15/2021	ach	ILLINOIS DEPART...	3340 Acrd IL W/H Tax...		653.77			516,701.34
07/15/2021	11435	Donut Delite	ADMIN & EXPENDI...	6640/ TF/ Prog...	75.00			516,626.34
07/15/2021	11436	Kelley Waste	-split-	6110/ TF/ Buil...	100.00			516,526.34
07/15/2021	HTPR71...		ADMIN & EXPENDI...	To record 0715...	1,968.76			514,557.58
07/15/2021	HTPR71...		ADMIN & EXPENDI...	To record 0715...				514,557.58
07/15/2021	HTPR71...		ADMIN & EXPENDI...	To record 0715...				514,557.58
07/16/2021			-split-	Deposit			2,500.00	517,057.58
07/19/2021	11437	Brian Fotzler	-split-	6640/ TF/ Prog...	150.00			516,907.58

6/28/2021 Board Meeting

Fund Fund

Relief Fund

115 Pending Bills

Deposits	\$		87,751.14
			\$ 171.34
			\$ 872.84
			\$ 8,734.28
			\$ 2,500.00

Deposits	\$		80.26
			\$ 16,643.21

Total \$ 100,029.60

Total \$ 16,723.47

Total \$ -

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
			\$ 2,936.50
			\$ 200.00
			\$ 446.47
			\$ 80.00
			\$ 711.65
			\$ 2,489.34
			\$ 16,643.23
			\$ 295.00
			\$ 2,667.70
			\$ 40.69
			\$ 35.00
			\$ 40.00
			\$ 44.58
			\$ 653.77
			\$ 75.00
			\$ 100.00
			\$ 1,968.76
			\$ 150.00

Expenditures	\$		50.00
			\$ 60.00
			\$ 146.00
			\$ 176.00
			\$ 30.00
			\$ 312.00
			\$ 1,772.05
			\$ 872.84
			\$ 2,015.00
			\$ 300.00
			\$ 58.00
			\$ 1,772.05
			\$ 459.54
			\$ 50.00

Total \$ 8,073.48

Total \$ 39,337.47

April, 1, 2020 - March 31, 2021
Supervisor's Report Of Financial Affairs Summary/ Treasures's Report

Funds	Beginning Balance	Total Revenues	Total Expenditures	Ending Balance
Audit	\$ 5,191.87	\$ 2,092.69	\$ 238.95	\$ 7,045.61
IMRF	\$ 35,847.21	\$ 18,051.23	\$ 24,198.47	\$ 29,699.97
Insurance	\$ 8,559.96	\$ 8,371.62	\$ 7,630.50	\$ 9,301.08
Relief	\$ 237,494.11	\$ 98,840.26	\$ 134,803.19	\$ 201,531.18
Social Security	\$ 11,547.41	\$ 14,126.83	\$ 15,241.12	\$ 10,433.12
Town Fund	\$ 233,191.33	\$ 378,913.09	\$ 317,875.50	\$ 294,228.92
	\$ 531,831.89	\$ 520,395.72	\$ 499,987.73	\$ 552,239.88

Use for Annual's Treasurer's Report

ANNUAL TREASURER'S REPORT
South Rock Island Township
Fiscal Year Ending March 31, 2021

I, Grace Diaz Shirk, Supervisor of South Rock Island Township, Rock Island County, State of Illinois, being duly sworn, dispose and say that the following statement is a correct report for the fiscal year beginning April 1, 2020 and ending March 31, 2021.


Grace Diaz Shirk, Township Supervisor

AUDIT FUND

BEGINNING BALANCE	\$	5,191.87
TOTAL REVENUES	\$	2,092.69
TOTAL EXPENDITURES	\$	<u>238.95</u>
ENDING FUND BALANCE	\$	7,045.61

REVENUES: Property Tax \$2,092.69
VENDOR PAYMENTS:

Total Vendors less than \$2,500: \$238.95

IMRF FUND

BEGINNING FUND BALANCE	\$	35,847.21
TOTAL REVENUES	\$	18,051.23
TOTAL EXPENDITURES	\$	<u>24,198.47</u>
ENDING FUND BALANCE	\$	29,699.97

REVENUES: Property Tax \$18,051.23
VENDOR PAYMENTS: IMRF \$24,198.47
Total vendors less than \$2,500.00: 0.00

INSURANCE FUND

BEGINNING BALANCE	\$	8,559.96
TOTAL REVENUES	\$	8,371.62
TOTAL EXPENDITURES	\$	<u>7,630.50</u>
 ENDING FUND BALANCE	 \$	 9,301.08

REVENUES: Property Tax \$8,371.62
VENDORS: TOIRMA \$7,216.00
Total vendors less than \$2,500.00: \$414.50

SOCIAL SECURITY FUND

BEGINNING FUND BALANCE	\$	11,547.41
TOTAL REVENUES	\$	14,126.83
TOTAL EXPENDITURES	\$	<u>15,241.12</u>
 ENDING FUND BALANCE	 \$	 10,433.12

REVENUES: Property Tax \$14,126.83
VENDOR PAYMENTS: EFTPS \$15,241.12

RELIEF FUND

BEGINNING BALANCE	\$	237,494.11
TOTAL REVENUES	\$	98,840.26
TOTAL EXPENDITURES	\$	<u>134,803.19</u>
 ENDING FUND BALANCE	 \$	 201,531.18

REVENUES: Property Tax \$87,639.26 Interest Income \$1,166.00
SSI Reimbursement \$8,685.00 and Intergovernmental Agreement/
Administration Fee \$1,350.00

EMPLOYEE COMPENSATION:
Under \$25,000.00 - Pam Hammond
\$25,001.00 - \$49,999.00 - Katie Miller

VENDOR PAYMENTS: Two Rivers Point \$3,164.00
MidAmerican Energy \$3,570.53, Hy-Vee Food Store \$11,577.21
James Wyborg \$3,420.00, OMC \$6,128.30, City of Rock Island \$4,861.28
American Bank \$9,535.99, United Health Care \$12,442.00

Total vendors less than \$2,500.00: \$27,695.70

TOWN FUND

BEGINNING BALANCE	\$ 233,191.33
TOTAL REVENUES	\$ 378,913.09
TOTAL EXPENDITURES	\$ <u>317,875.50</u>
ENDING FUND BALANCE	\$ 294,228.92

REVENUES: Property Tax \$327,606.12
Replacement Tax \$33,234.09, Interest Income \$1,690.51
Donations/Advertisements \$5,722.37
Rental Income \$10,660.00

EMPLOYEE COMPENSATION: Under \$25,000.00 – Nicholas Camlin,
Mark Parr, Jr., Frank Skafidas, Anontia Vincent, Mike Nesseler
Chris Elsberg, Bill Sowards, Wendy MacDonald
\$25,001.00 - \$49,999.00 – Grace Diaz Shirk, Nichole Parker and Stacie Young

VENDOR PAYMENTS:
Hoffman and Tranel \$5,430.00, MidAmerican Energy \$4,052.02
Cirone Computer Consulting \$4,775.00, OMC \$11,266.04
Hy-Vee Food Store \$18,530.00, City of Rock Island \$5,904.13
United Health Care \$16,775.37, Always Clean \$8,575.00
American Bank and Trust \$21,463.03, Mediacom \$5,625.00
Printer's Mark \$4,952.66.00, Bullseye Direct Mail \$3,164.46
Hughes \$4,029.09, Mescher Law \$4,294.00, QC Press \$6,086.01
Rock County Collector \$3,818.80, Valley Construction \$8,815.39

Total vendors less than \$2,500.00: \$29,261.29

I, Nicholas Camlin, Town Clerk of South Rock Island Township, Rock Island
County, State of Illinois, do hereby certify that the above is a true copy of
the Annual Treasurer's Report for the fiscal year ending March 31, 2021.

Subscribed and sworn to me this 30th day of August, 2021

Nicholas Camlin

Nicholas Camlin, Town Clerk

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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CARPENTIER
MITCHELL • GODDARD
& COMPANY • LLC
CERTIFIED PUBLIC
ACCOUNTANTS

4915 - 21st Avenue A, Moline, Illinois 61265
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	\$ 258,032
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	-	-
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</u>
<u>Capital Grants and Contributions</u>	<u>Primary 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>\$ 520,395</u>
	\$ 20,408
	<u>531,832</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>294,208</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
-	43,626
<u>\$ 47,309</u>	<u>\$ 499,987</u>
\$ (4,660)	\$ 20,408
61,147	531,832
<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	<u>\$264,592,795</u>
Statutory debt limitation (8.625% of assessed valuation)	\$ 22,821,129
No debt	-----
Legal debt margin	<u>\$ 22,821,129</u>

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	1,742
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	\$ 101,850
Contractual services	61,020	71,158	61,406
Commodities	54,500	42,000	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>	\$ 61,017
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
Total revenues	<u>\$ 90,550</u>	<u>\$ 90,550</u>	<u>\$ 98,854</u>
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	15,000	15,000	13,579
Capital outlay	5,000	5,045	4,310
Other expenditures	3,600	3,600	413
Total administration	<u>\$ 103,160</u>	<u>\$ 105,874</u>	<u>\$ 91,177</u>
Home Relief Division			
Contractual services	\$ 104,200	\$ 104,200	\$ 43,626
Other expenditures	25,000	22,286	-
Total home relief	<u>\$ 129,200</u>	<u>\$ 126,486</u>	<u>\$ 43,626</u>
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 \$571,089. 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

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

**Total
Nonmajor
Governmental
Funds**

\$ 56,487

\$ 56,487

\$ -

\$ 56,487

\$ 56,487

\$ 56,487

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	<u>\$ 24,198</u>	<u>\$ 15,241</u>	<u>\$ 7,631</u>	<u>\$ 239</u>
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>
\$	<u>47,309</u>
\$	<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
Total revenues	\$ 14,000	\$ 14,129
EXPENDITURES		
Personnel		
Social Security & Medicare Contribution	\$ 16,500	\$ 15,241
Total expenditures	\$ 16,500	\$ 15,241
Deficiency of revenues under expenditures	\$ (2,500)	\$ (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

	<u>Original and Final Budget</u>	<u>Actual Amounts</u>
REVENUES		
Property taxes	\$ 8,400	\$ 8,372
Interest income	-	1
	<hr/>	<hr/>
Total revenues	\$ 8,400	\$ 8,373
EXPENDITURES		
Personnel services		
Unemployment insurance taxes	\$ 2,400	\$ 415
Contractual services		
Risk Management Contribution	8,400	7,216
	<hr/>	<hr/>
Total expenditures	\$ 10,800	\$ 7,631
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,400)</u>	\$ 742
FUND BALANCE, beginning of year		<hr/> 8,560
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	457,816
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



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Trustees
South Rock Island Township, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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 charge with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether South Rock Island Township, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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, Godderal & Company, LLC

Moline, Illinois
July 26, 2021