

ROCK ISLAND COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended November 30, 2011

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

Contents

Introductory Section

Table of contents	i - ii
Organizational chart	iii
List of elected and appointed officials	iv
Transmittal letter	v - xii
GFOA certificate	xiii

Financial Section

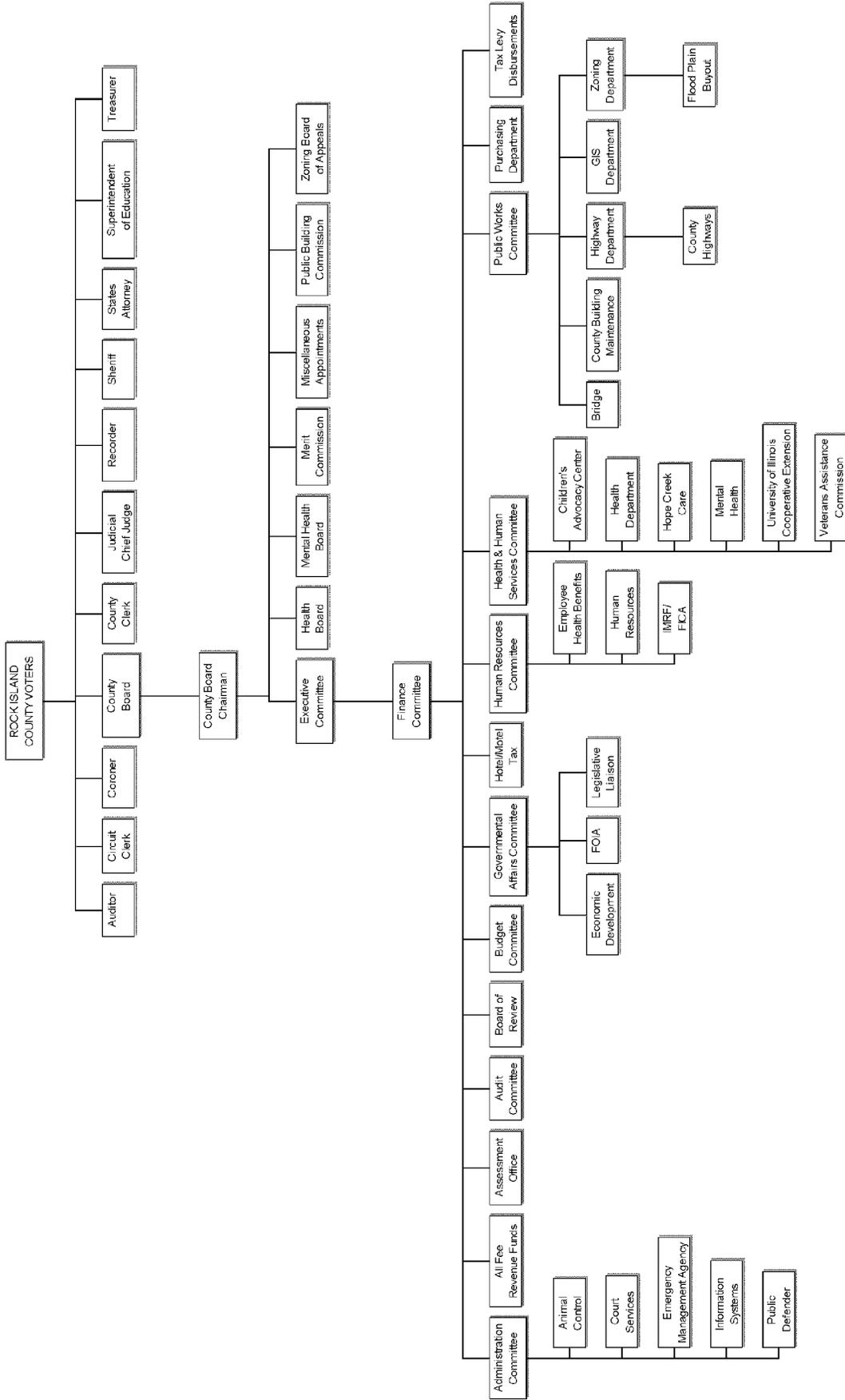
Independent auditor's report	1 - 2
Management's discussion and analysis	3 - 11
Basic financial statements:	
Government-wide financial statements:	
Statement of net assets	12 - 13
Statement of activities	14 - 15
Fund financial statements:	
Balance sheet - governmental funds	16 - 17
Reconciliation of governmental funds balance sheet to the statement of net assets	18
Statement of revenues, expenditures and changes in fund balances - governmental funds	19 - 20
Reconciliation of the statement of revenues, expenditures and changes in fund balances of governmental funds to the statement of activities	21 - 22
Statement of net assets, governmental activities - internal service funds	23
Statement of revenues, expenses and changes in net assets, governmental activities - internal service funds	24
Statement of cash flows, governmental activities - internal service funds	25
Statement of assets and liabilities - agency funds	26
Notes to basic financial statements	27 - 56
Required supplementary information:	
Illinois Municipal Retirement Fund - County and Forest Preserve District, Primary Government	57
Illinois Municipal Retirement Fund - Rock Island Tri County Consortium, Discretely Presented Component Unit	58
Other Postemployment Benefit Plan - County, Primary Government	59
Other Postemployment Benefit Plan - Rock Island Tri County Consortium, Discretely Presented Component Unit	60
Budgetary comparison schedule - General Fund	61
Budgetary comparison schedule - Forest Preserve Commission	62
Budgetary comparison schedule - Hope Creek Care Center Fund	63
Note to required supplementary information	64 - 65
Supplementary information:	
Schedule of revenues and other financing sources - budget and actual - General Fund	66
Schedule of expenditures by department and other financing uses - budget and actual - General Fund	67 - 71
Statement of revenues, expenditures and changes in fund balances - budget and actual - General Fund sub-funds	72 - 73
Statement of revenues, expenditures and changes in fund balances - budget and actual - Hope Creek Care Center Fund sub-fund	74
Combining balance sheet - nonmajor governmental funds	75 - 81
Combining statement of revenues, expenditures and changes in fund balances (deficits) - nonmajor governmental funds	82 - 90
Combining schedule of revenues, expenditures and changes in fund balances (deficits) - budget and actual - nonmajor governmental funds	91 - 104
Combining statement of net assets - internal service funds	105
Combining statement of revenues, expenses and changes in net assets, governmental activities - internal service funds	106
Combining statement of cash flows, governmental activities - internal service funds	107
Combining balance sheet - agency funds	108 - 111
Combining statement of changes in assets and liabilities - agency funds	112 - 116

Contents

Statistical Section (unaudited)

Statistical section contents	117
Net assets by component	118 – 119
Changes in net assets	120 – 121
Fund balances, governmental funds	122 – 123
Changes in fund balances, governmental funds	124 – 125
Program revenues by function/program	126 – 127
Tax revenues by source, governmental funds	128
Assessed value and actual value of taxable property	129
Principal property taxpayers	130
Property tax levies and collections	131
Direct and overlapping property tax rates	132 – 136
Ratios of outstanding debt by type	137
Ratios of general bonded debt outstanding	138
Direct and overlapping governmental activities debt	139
Legal debt margin information	140 – 141
Demographic and economic statistics	142
Principal employers	143
Full-time equivalent county government employees by function/program	144 – 147
Operating indicators by function/program	148 – 153
Capital asset statistics by function/program	154 – 155

ROCK ISLAND COUNTY - ORGANIZATIONAL CHART



Rock Island County, Illinois

**List of Elected and Appointed Officials
November 30, 2011**

Elected Officials

County Board Members

District 1 Sharon Sallows	District 14 Virginia "Ginny" Shelton
District 2 Gary Freeman	District 15 Nick Camlin
District 3 Fred W. Schultz	District 16 John R. Brandmeyer
District 4 Patrick Moreno	District 17 Edwin M. Langdon Jr.
District 5 Virgil K. Dueysen	District 18 Dr. Rodney K. Simmer
District 6 Donald L. Jacobs	District 19 Loren Loftin
District 7 Steven E. Meersman	District 20 Virgil J. Mayberry
District 8 William R. Armstrong	District 21 Kathy Harmon
District 9 Philip Banaszek	District 22 Tom Rockwell
District 10 Steven Ballard	District 23 Ken "Moose" Maranda
District 11 Donald Johnston	District 24 James E. Bohnsack
District 12 John "Mike" McColl	District 25 J. Robert Westpfahl
District 13 Harry O. Perez	

Auditor April Palmer
Circuit Clerk Lisa Bierman
County Clerk Karen Kinney
Coroner Brian Gustafson
Recorder of Deeds Pat Veronda
Sheriff Jeff Boyd
States Attorney Mark Senko
Regional Supt. Of Education Tammy Muerhoff
Treasurer Louisa A. Ewert

Appointed Officials

Animal Control Coordinator Samantha DeYoung	Maintenance Supervisor Michael VanErsteveld
Court Services Director David VanLandegen	Hope Creek Care Center Adm. Trudy Whittington
ESDA Director Jerry Shirk	Public Defender Baron Heintz
Forest Preserve Director Jeff Craver	Public Health Administrator Wendy Trute
GIS Director Josh Boudi	County Engineer John Massa
IS Director Linda Billingsley	Purchasing Agent Donna Wilkerson
Board of Review Dan DePorter	Supervisor of Assessments Larry Wilson
708 Mental Health Board Larry Pollard	Veterans Assistance Todd Harlow
Human Resources Director Meg Hoskins	Zoning Director Ray Nees
Civil Division Chief Mike Miller	



Rock Island County

April 30, 2012

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

The Comprehensive Annual Financial Report (CAFR) of the County of Rock Island, Illinois for fiscal year ended November 30, 2011 is submitted herewith. The CAFR is management's annual financial report to its taxpayers, governing board, oversight bodies, investors and creditors.

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

The County's financial statements have been audited by McGladrey & Pullen, LLP, Certified Public Accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2011, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amount and disclosures in the financial

APRIL L PALMER
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Assistant to Chief Deputy

Sandy Stephenson
Internal Auditor

statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. For the year ended November 30, 2011 McGladrey & Pullen, LLP have issued an unqualified ("clean") opinion on Rock Island County's financial statements. The independent auditor's report is presented as the first component of the financial section of the report.

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

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

Profile of the Government

Rock Island County was incorporated in March 1831 with its Charter adopted in July 1833. It is located in the western part of Illinois and currently occupies a land area of 452 square miles and serves a population of 147,546 residents. Major cities within Rock Island County include the City of Rock Island, the City of Moline, the City of East Moline, the City of Silvis, the Village of Milan and 10 other smaller communities with populations less than 5,000 residents each.

Rock Island County operates as a township form of government. Policy-making and legislative authority are vested in a County Board consisting of a County Board Chairman and twenty-four other members. The governing board is responsible for, among other things, passing resolutions, adopting the budget, and passing policies and procedures. The Chairman or specific committees of the County Board appoint board members to the Bi-State Regional Commission, The Rock Island County Emergency Telephone System Board, the Rock Island County Merit Commission, the Illini Hospital District and various fire protection, conservancy and sanitary districts within the County. Because these appointments do not include a majority of the County Board these

organizations are not part of the financial statements of the County. Each Board member is elected in 4 or 2 year staggered terms with all 25 member's positions up for election every 10 years, and with one member elected per district, by district.

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

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

The County also operates a nursing home, primarily from patient fees and Medicare/Medicaid reimbursements. Voters approved a special property tax levy in 1989 to help support the nursing home. Voters also approved special property taxes in 1976 to help fund mental health services, in 1995 to fund a Cooperative Extension Education Service, and in 2000 to fund a Children's Advocacy Center.

The financial statements of Rock Island County include as part of its primary government the Rock Island County Forest Preserve Commission and the Public Building Commission.

Presented separately is the Rock Island Tri-County Consortium which is legally separate from the County.

Rock Island County is empowered to levy a property tax on properties within its boundaries. Taxes assessed the prior year are due and payable in four equal installments in the current year beginning in June, with next installments due in August, September and November.

Formal budgetary integration is employed as a management control device during the year for the general fund and most special revenue funds. The annual budget serves as the foundation for Rock Island County's financial planning and control. The County follows these procedures in establishing the budgetary data reflected in the combined

financial statements: 1.) At a regular or special called meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and means of financing them. 2.) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance. 3.) Transfers of budgeted amounts among object classifications, or any budget increases by means of an emergency or supplemental appropriation, require approval by two-thirds of the County Board Members. 4.) Budgets for the general and certain special revenue funds are adopted on a basis consistent with generally accepted accounting principles. 5.) Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds.

Formal budgetary integration is not employed for debt service and capital projects funds because effective budgetary control is alternatively achieved through the debt payment provisions of the obligations outstanding or County Board approval of the specific capital project.

Factors Affecting Financial Condition

Local Economy

State of Illinois The State of Illinois has continued to experience budgetary problems, which in turn has an impact on Rock Island County. State Income Tax received by Rock Island County, even though up slightly was behind by 3 months at year end, as was many of the salary reimbursements the County receives from the state. This is the result of the on-going cash flow problem at the State level. This makes budgeting and making timely expenditures very difficult for the County.

Population Rock Island County is part of a four county, bi-state metropolitan area referred to as the Quad-Cities. The Counties of Rock Island, Henry, and Mercer in Illinois and Scott County in Iowa contain the Quad Cities. The Davenport-Moline-Rock Island - IA/IL Metropolitan Statistical Area (MSA) had a 2010 U.S. Census Bureau count of 379,690, which is a 5.75% increase over the 2000 census count of 359,062. This, however, is due largely in part to the 2003 inclusion of Mercer County to the Quad City demographic definition. Rock Island County itself experienced a decrease from the 2000 U.S. Census of 149,374 to 147,546 in the 2010 U.S. Census or 1.22% less in 2010. Woods and Poole Economics project the population of the Quad Cities MSA to reach 389,884 by 2020, an approximate 2.68% increase over the above cited year 2010 figure. In 2010 the census population in Rock Island County was 147,546 compared to the estimated 146,759 in 2009. Rock Island County projected figure for 2020 is 146,948, which is not much of a change. The County believes

economic development is a necessity for the projection to increase instead.

Labor Force Historic labor force totals for the area within the Bi-State Region indicate that since 2000, the total labor force for the region has increased by 14,330 or 6.7% to 2010. However, in Rock Island County the annual average labor force was 77,750, still down from the 1980 manufacturing and farm implement thriving labor force years.

Unemployment In Rock Island County the average unemployment rate in 2009 was 9.2%. At the conclusion of the fiscal year November 2010 it had risen above that to 9.5%. Unemployment had increased from 4.8% to 9.5% from 2001 to 2010 with the unemployment rate in 2011 now at 8.3%. This small decrease is comparable to the trend across the US of a slow turn around in the economy.

Employment The economy of the area has traditionally centered on farm implement manufacturing and agriculture. In the last twenty years there has been a shift from manufacturing jobs into a service providing sector. This shift in the Quad Cities area economy has been in the professional, non-professional, retail and wholesale sectors of the economy. Within that sector, Professional and Business Services and Health Care and Social Assistance both showed the greatest increase, growing 60.6% within the last 20 years. Also within the Service Providing Sector, the Education and Health Services area has seen substantial growth increasing by 49.4% within the same time frame. The largest decreases in the Goods Producing sector were in Durable Goods & Manufacturing, off-setting some of those service sector increases. Despite the Rock Island Arsenal losing employees to relocation, overall it has moved from the second largest employer to the largest in 2010 with 8200 employees. The County has received a grant to educate these displaced workers to keep a percentage in the County seeking work elsewhere. This was a huge opportunity in the region to turn the Arsenal job loss into an opportunity for growth and diversification. Also, the base will actually have a net gain in uniformed personnel with the arrival of the First Army. This indicates that the Department of Defense intends to maintain the Arsenal as a military installation over the long term.

Among some of the major businesses in the area with significant increases in their work force are The Rock Island Arsenal, Deere & Company, Tyson Fresh Meats, Trinity Medical Center, and X-pac (Export Packaging). The Rock Island Arsenal's increase was so significant that it jumped from below the top ten to the top employer in Rock Island County.

Education is still a large employer in the County. There are 10 total traditional public school districts operating within Rock Island County. Moline and Rock Island school districts are still in the top ten employers in

the County, and Black Hawk College, a post-secondary education facility, retains its position within those top ten. The County also has a major presence within the area of Augustana College and Western Illinois University.

Economic development efforts for the Quad Cities area are continuing. There is specific emphasis on job creation and area marketability in the Rock Island County portion of the area. Specific projects attributing to these goals are East Moline's Gateway Industrial Park selected as the site for a food processing plant, the Rock Island Ridgewood Sustainable Business Park, and Moline Business Park Redevelopment Project Area near the Quad City Airport installing public utilities. Also, one of the greatest assets of the area is the Mississippi River, which provides a major transportation corridor.

Long-term financial planning

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

Talks have begun to develop a Rock Island County Campus. This would consolidate many county buildings that are in need of significant improvements to become public office space compliant into a newly built facility. It could potentially reduce travel costs and increase communication among offices becoming located within one building. This saves money and promotes efficiency and effectiveness for the County as a whole.

It had been decided beginning with fiscal year 2010 and beyond that a balanced budget will be presented for all funds. The County's definition of a balanced budget is when revenues meet or exceed expenditures in any given year.

Major Initiatives

In November 2011, members of the County Board, Elected Officials and Department Heads, and other county employees met to determine goals for the County to work on in the future. The following are the top ten goals and future actions those members of this session felt important to the continued development of the County.

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

Since this planning session, the County began working on some of the new goals and continued development of those still on the list from the 2008 session. In 2011, a Wellness Program and opening of a wellness facility for employees on the health plan began. This promotes understanding of good health choices, helps resolve current health issues and provides access to a nurse at a location convenient to employees. The first goal is constantly being considered so that services are kept constant and impact to employees is minimal in the increasing cost world we live in. It is being addressed as well into the new fiscal year 2012 with dealings of possible agreements with area businesses for donations of new equipment or positions.

Cash management policies and practices. Cash temporarily idle during the year was invested in Black Hawk State Bank, and certificates of deposits. The maturities of the investments are for no more than 12 months. Investments, which consist primarily of mutual funds, are reported at fair value as determined by the fund's current share price. Earnings from these pooled investments are allocated monthly to the appropriate funds based on the average daily investment balance for each fund. All funds are collateralized through the FDIC and Federal Reserve through a third party collateralization.

Risk Management. The County is self-insured for risk exposures related to health benefits, worker's compensation claims and general and automobile liability claims. The County is also self-insured in its Employee Health Benefit Plan. Claims settlement and loss expenses are accrued in the Employee Health Benefit Plan Fund for the estimated settlement value of claims reported and unreported arising from incidents during the period. All claims handling procedures are performed by an independent claims administrator. The County levies for a liability reserve property tax, recorded in the general fund to provide for claims settlement and loss expenses for the estimated settlement value of worker's compensation,

general liability, and auto liability claims reported and unreported arising from incidents during the year. This liability reserve is in exception to the long term portion of such estimated claim settlements which are recorded until spendable resources become available to liquidate such liabilities.

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

Awards and Acknowledgements. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Rock Island County for its comprehensive annual financial report (CAFR) for the fiscal year ended November 30, 2010. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR that satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

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

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staffs of the Auditor's Office and the Treasurer's Office. Credit also should be given due to the help of Bi-State Regional Commission for providing the statistics used in this report. We also wish to express our appreciation for the excellent assistance received from our independent auditors McGladrey & Pullen, LLP. Acknowledgement must also be given to the County Board for their support for maintaining the highest standards of professionalism in the management of Rock Island County finances.

Respectfully submitted,



April L Palmer
Rock Island County Auditor

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Rock Island County
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
November 30, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Danison

President

Jeffrey R. Egan

Executive Director

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Independent Auditor's Report

To the County Board of
Rock Island County, Illinois
Rock Island, Illinois

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Rock Island County, Illinois as of and for the year ended November 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Rock Island County, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, the Rock Island Tri-County Consortium. We did not audit the blended component unit, the Forest Preserve Commission, a major governmental fund, which represents 11 percent, 12 percent and 7 percent of the assets, net assets and revenues, respectively, of the governmental activities. We did not audit the blended component unit, the Public Building Commission, which represents 7 percent, 9 percent and 5 percent of the assets, fund balance and revenues, respectively, of the aggregate remaining fund information and 2 percent, 2 percent and 2 percent of the assets, net assets and revenues, respectively, of the governmental activities. Those financial statements were audited by other independent auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units, is based solely upon the reports of the other independent auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Public Building Commission and the Forest Preserve Commission were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Rock Island County, Illinois as of November 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As explained in Note 13 to the basic financial statements, the County adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which changed its method of accounting for governmental funds' fund balance classifications, and restated the General Fund, Hope Creek Care Center Fund and aggregate remaining fund's beginning fund balance.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2012, on our consideration of Rock Island County, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 3 through 11, Illinois Municipal Retirement Fund Information on pages 57 and 58, Other Postemployment Benefit Plan on pages 59 and 60 and budgetary comparison information on pages 61 through 63 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Rock Island County, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and other schedules, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied by us and other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The accompanying introductory and statistical sections, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has not been subjected to the auditing procedures applied by us and other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.

McGladrey & Pullen, LLP

Davenport, Iowa
April 30, 2012

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2011

As management of Rock Island County, we offer readers of Rock Island County's financial statements this narrative overview and analysis of the financial activities of Rock Island County for the fiscal year ended November 30, 2011. This discussion and analysis is designed to assist the reader in focusing on significant financial issues, identifying material deviations from the financial plan (approved budget), and identifying individual fund issues or concerns.

We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

The assets of Rock Island County, Illinois (the County) exceeded its liabilities by \$82,700,903 and \$82,679,917 (net assets) at the close of fiscal years 2011 and 2010, respectively. Of this amount, \$8,791,293 for fiscal year 2011 and \$13,740,126 for fiscal year 2010 may be used to meet the government's ongoing obligations to citizens and creditors.

The government's total net assets increased by \$20,986 and decreased by \$1,511,069 in fiscal years 2011 and 2010, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$23,240,658, a decrease of \$2,472,756 in comparison with the prior year. Approximately 21 percent of this total amount, \$4,871,763, is available for spending at the government's discretion (unrestricted fund balance) subject to the limitations imposed by the nature of the fund type.

Unrestricted or unreserved undesignated fund balance for the General Fund was \$5,251,711 and \$5,281,977 or 21 percent and 21 percent of total General Fund expenditures for fiscal years ended 2011 and 2010, respectively.

The County's total long-term debt excluding compensated absences and estimated claims settlements, decreased by \$1,380,000 (4 percent) during fiscal year ended November 30, 2011. The decrease was scheduled payments on debt.

On December 1, 2008, the Forest Preserve District issued \$4,585,000 in General Obligation (alternative revenue source) Bonds. A new Forest Preserve District fund was set up fiscal year 2009 to provide recording for those capital projects bonds granted to the Niabi Zoo. The proceeds of those bonds are restricted to expenditures for Niabi Zoo Capital Projects. The major construction was complete during fiscal year 2011. The new parking lot and water and sewer upgrades were completed. There was continued construction to complete bond projects into fiscal year 2011. As of the close of the fiscal year 2011, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$2,164,927, a decrease of \$1,187,045 in comparison to prior year, keeping in mind that this is due to the District spending the zoo capital project bond proceeds. The bond interest payments began at the end of fiscal year 2009 with the first principal payment due fiscal year 2011. The interest rate ranges from 3.7 percent to 5.1 percent. The annual payments range from \$160,000 to \$355,000 and end on December 1, 2028. These payments will be made through increased revenue in the Rock Island County Forest Preserve District's Niabi Zoo fund.

Rock Island County cost savings measures throughout fiscal year 2011 consisted mostly of not hiring replacement employees for retiree or resigned positions whenever possible.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2011

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2011

The County maintains 43 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Forest Preserve Commission and Hope Creek Care Center Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for most of its funds. A budgetary comparison schedule has been provided as required supplementary information for the General Fund, Forest Preserve Commission Fund and Hope Creek Care Center Fund to demonstrate compliance with this budget on pages 63 through 65.

The basic governmental fund financial statements can be found on pages 16 through 22 of this report.

Proprietary funds: The County maintains one type of proprietary fund: Internal Service. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 23 through 25 of this report.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The fiduciary funds of the County are considered agency funds. Total assets of the fiduciary funds were \$9,321,008 and \$9,092,966 for fiscal years ended 2011 and 2010, respectively.

The basic fiduciary fund financial statements can be found on page 26 of this report.

Notes to basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's Illinois Municipal Retirement Fund, other postemployment benefit plan and the General, Forest Preserve Commission and Hope Creek Care Center Funds' budgetary comparisons. This information can be found on pages 59 through 65 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the notes to basic financial statements and the required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's total net assets have increased from a year ago. Table 1 reflects total net assets of \$82,700,903, which represents an increase from net assets of \$82,679,917 during 2010.

Of the County's net assets, 71 percent for each of the fiscal years ended 2011 and 2010, reflects its investment in capital assets (e.g., land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Rock Island County, Illinois

**Management's Discussion and Analysis
Year Ended November 30, 2011**

Table 1 - Rock Island County, Illinois' Net Assets

	Governmental Activities 2011	Governmental Activities 2010
Current assets	\$ 58,924,201	\$ 56,126,772
Capital assets, net	89,959,193	90,764,740
Other noncurrent assets	198,376	230,356
Total assets	149,081,770	147,121,868
Noncurrent liabilities outstanding	33,031,272	33,387,687
Other liabilities	33,349,595	31,054,264
Total liabilities	66,380,867	64,441,951
Net assets:		
Invested in capital assets, net of related debt	58,578,183	58,966,301
Restricted for:		
Capital improvements	4,496,999	6,777,336
Collector's tax fees, sale & error refunds	195,240	-
Document storage	2,512,590	-
GIS	142,898	-
Employee benefits	697,967	2,018,901
Judicial	2,048,858	-
Parks and recreation	2,264,348	-
Public health	2,947,507	1,176,783
Public safety	25,020	-
Debt service	-	470
Unrestricted	8,791,293	13,740,126
Total net assets	\$ 82,700,903	\$ 82,679,917

A restricted portion of the County's net assets (19 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$8,791,293, may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets. The same situation held true for the prior fiscal year.

The County's total net assets increased by \$20,986 during the current fiscal year. This small increase was mainly attributable to an increase in current assets due to charges for service revenue increasing so greatly that it covered the small increases in expenses.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2011. These two main components are subtracted to yield the change in net assets. This table utilizes the full accrual method of accounting.

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

Rock Island County, Illinois

**Management's Discussion and Analysis
Year Ended November 30, 2011**

Table 2 - Rock Island County, Illinois' Changes in Net Assets

	Governmental Activities 2011	Governmental Activities 2010
Revenues:		
Program revenues:		
Charges for services	\$ 31,122,697	\$ 27,743,228
Operating grants and contributions	12,511,952	13,910,831
Capital grants and contributions	1,074,604	596,997
General revenues:		
Property taxes	21,158,786	20,095,583
Intergovernmental revenue	9,398,177	9,584,729
Investment earnings	165,741	327,793
Miscellaneous and gain on disposal of capital assets	405,239	385,995
Total revenues	75,837,196	72,645,156
Expenses:		
General government	13,893,527	14,579,299
Public safety	8,296,587	8,264,879
Corrections	4,200,768	4,181,571
Judiciary and legal	8,655,974	8,435,950
Transportation and public works	5,653,179	4,331,923
Social services	28,178,765	28,151,986
Culture and recreation	4,449,081	3,999,084
Debt service, interest on long-term debt	2,488,329	2,211,533
Total expenses	75,816,210	74,156,225
Increase in net assets	20,986	(1,511,069)
Net assets, beginning	82,679,917	84,190,986
Net assets, ending	\$ 82,700,903	\$ 82,679,917

General government expenses decreased approximately \$686,000 or 5 percent. This is primarily due to no new land being acquired. In 2010, Oak Glen Home was demolished and the land was acquired by the General County from Hope Creek.

Judiciary and legal expenses increased approximately \$220,000 or 3 percent. This is primarily due to the transfer to a new digital imaging system in our Circuit Clerk Office.

Transportation and public works expenses increased approximately \$1,321,000 or 31 percent. This is primarily due to an increase in outside contractual in Motor Fuel Tax Fund Road Maintenance.

Culture and recreation expenses increased approximately \$450,000 or 11 percent. This is primarily due to the increase in salaries, the debt service amount due for the current year being paid on the bonds to the Zoo improvement projects, and newly acquired capital improvements being depreciated for the first time at Niabi Zoo and Indian Bluff Golf Course.

Rock Island County, Illinois

**Management’s Discussion and Analysis
Year Ended November 30, 2011**

Table 3 below discloses cost of services for Governmental Activities. The total cost of services column contains all costs related to the programs and the net cost column shows how much of the total amount is not covered by program revenues. Succinctly put, net costs are costs that must be covered by local taxes or other general revenue or transfers.

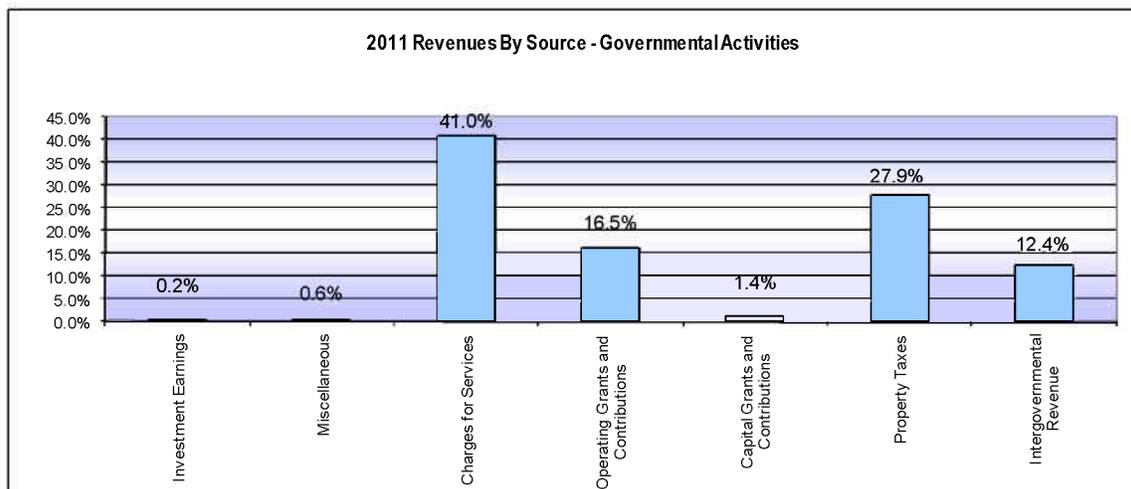
Table 3

Programs	Total Cost of Services 2011	Net Revenue (Expense) of Services 2011
General government	\$ 13,893,527	\$ (8,629,997)
Public safety	8,296,587	(6,416,923)
Corrections	4,200,768	(2,282,608)
Judiciary and legal	8,655,974	(5,482,075)
Transportation and public works	5,653,179	(2,954,388)
Social services	28,178,765	(1,231,383)
Culture and recreation	4,449,081	(1,621,254)
Debt service, interest on long-term debt	2,488,329	(2,488,329)
Total	\$ 75,816,210	\$ (31,106,957)

Net cost of services is 41 percent of total cost of services in 2011. This reflects a continued reliance on taxes and other general revenue sources to fund the cost of services.

Governmental Activities

The graph below shows the percentage of the total governmental activities revenues allocated by each revenue type for the year ended November 30, 2011.



Financial Analysis of the Government’s Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of the County’s governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County’s financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2011

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$23,240,658, a decrease of \$2,472,756 in comparison with the prior year. Approximately 21 percent of this total amount, \$4,871,763, constitutes unrestricted fund balance, which is available for spending at the government's discretion subject to the limitations imposed by the nature and purpose of fund type.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unrestricted fund balance of the General Fund was \$5,251,711 while total fund balance reached \$6,268,715. As a measure of the General Fund's liquidity, it may be useful to compare both unrestricted fund balance and total fund balance to fund expenditures. Unrestricted fund balance represents 21 percent of total General Fund expenditures, while total fund balance also represents approximately 25 percent of that same amount.

The fund balance of the County's General Fund decreased by \$751,201 during the current fiscal year. Key factors in this decrease are:

- Many funds dependent on General Fund supplements were again more dependent this year due to increased salaries and associated costs with no additional revenue to offset these increased costs.
- Decreased investment earnings due to less cash available to invest and lower interest rates than the previous years.
- A few emergency repairs were made that weren't originally budgeted or planned for. Some examples are the lightning strike that brought down sheriff radio communications and the steam leak within that same department.

The Forest Preserve Commission Fund has a total fund balance of \$2,164,927 for 2011 and \$3,351,972 for 2010. The net decrease in fund balance during the current year was \$1,187,045. The decrease is primarily due to the district spending the rest of the Zoo Capital Project bond proceeds equating to over \$1,000,000. The Zoo fund also was making principal bond payments which funded these capital projects.

The Hope Creek Care Center Fund has a total fund balance of \$1,671,113 for 2011 and \$2,404,016 for 2010. Management Performance Associates (MPA) is a private administrative company, that was in place all of 2011. Payments were made by the General Fund and then reimbursed by Hope Creek Fund for MPA's services. Also, additional increased bond principal and interest payments were due in 2011. The fund also had increased expenditures due to the increased number of beds since moving to the new nursing home location and personnel raises were approved for 2011 increasing the payroll cost. The state is behind in paying patient receivable amounts, which results in deferred revenue at year-end.

General Fund Budgetary Highlights

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

- The total original revenue budget of \$25,056,221, excluding transfers in, was decreased to \$23,734,968 (a decrease of \$1,321,253) due to:
 - Decrease in estimated Circuit Clerk Fees, Traffic Fines and Circuit Clerk County Fines in order to set realistic goals after seeing the first half of the year's revenue amounts collected.
 - Decrease in Federal Illinois and Iowa prisoner room and board in the Sheriff's Department.

Rock Island County, Illinois

**Management's Discussion and Analysis
Year Ended November 30, 2011**

Variations in the final budgeted revenues and actual revenues totaling \$211,593 were due to a greater than anticipated reimbursement for Probation Officer Salaries. This is because some of the revenue received was for 2010 reimbursements that were received very late from the state. Also, Circuit Clerk Fees, Traffic Fines and Circuit Clerk County Fines ended up exceeding their decreased adjusted balances, but were still less than their original budgets.

Variations in the final budget expenditures and actual expenditures total \$1,350,469. This was due to over estimation of Employee Health benefits expenditures applied to the General Fund. Sheriff Salary amounts were less due to retired employees not being replaced or replaced at a lower hourly rate. Also, there were lower than anticipated expenditures in Juvenile Probation and in insurance costs.

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to \$89,959,193 and \$90,764,740 (net of accumulated depreciation) as of November 30, 2011 and 2010, respectively. This investment in capital assets includes land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure.

Major capital assets additions during the current fiscal year include a major resurfacing project with the Highway Department and new buildings at the Forest Preserve District's Zoo. There were also smaller highway and bridge projects for the year. In addition, several capital assets placed in service throughout fiscal year 2010 had a full year of depreciation during fiscal year 2011.

Table 4 - Rock Island County, Illinois' Capital Assets

	Governmental Activities	
	2011	2010
Land	\$ 5,814,346	\$ 5,813,686
Construction-in-progress	423,488	784,907
Buildings	56,061,168	54,102,296
Improvements other than buildings	92,909	92,909
Equipment	12,190,267	12,030,792
Infrastructure	62,886,167	61,758,767
Accumulated depreciation	(47,509,152)	(43,818,617)
Total	\$ 89,959,193	\$ 90,764,740

Additional information on the County's capital assets can be found in Note 6 of this report.

Debt: The County had revenue bonds outstanding totaling \$6,750,000 and \$7,445,000, and general obligation bonds outstanding totaling \$24,420,000 and \$25,105,000, as of November 30, 2011 and 2010, respectively. The County paid \$1,380,000 in principal and \$1,473,826 in interest on outstanding debt. Additional information about the County's long-term debt can be found in Note 7 to the financial statements.

Table 5 - Rock Island County, Illinois' Outstanding Debt, November 30

	2011	2010	Maturity
Governmental activities:			
General obligation bonds	\$ 24,420,000	\$ 25,105,000	2027
Revenue bonds	6,750,000	7,445,000	2019

Rock Island County, Illinois

Management's Discussion and Analysis Year Ended November 30, 2011

Economic Factors and Next Year's Budgets and Rates

The 2012 fiscal year budget is based on an increase in Assessed Valuation of approximately \$26,493,588. This projection means the County's tax rate will increase by 0.80 percent. However, this small increase in property tax revenue will not be enough to cover estimated expense increases and other tax decreases; therefore, the 2012 budget expenditures had to continue to decrease without knowledge of additional revenue sources.

The unemployment rate for 2010 was 9.5 followed by 8.0 percent in 2011. This decrease of 1.5 percent follows the trend throughout the United States that the economy is starting to slowly turn around.

The County continues to develop a budget based on conservative estimates in revenues. In the 2012 fiscal year and continuing into future fiscal years, the goal is to pass a balanced budget and minimize employee and service impacts. In the 2012 Budget Meetings, it was decided to eliminate the county's purchasing department and its webmaster position to consume those duties within other departments or outside contact at a much lower rate than the employees' salaries and benefits. Also, the board chose to terminate our dealings with Management Performance Associates and return to the county running the County Nursing Home, Hope Creek.

Health care costs and personnel costs, which make up a large portion of the County's operating costs continue to be reasonably controlled and negotiated. In the 2012 fiscal year new health insurance options were entered into in order to keep costs low for employees and the County. Five union contracts were up for negotiations at the end of the 2011 fiscal year. This will have an impact on the FY12 budget as contracts are settled and salaries are increased.

Total Funds available for all funds in the 2012 fiscal year were expected to be \$81,152,371 at budget time. This represents a decrease of \$9,831,529 or 10 percent from the prior year's estimates. Budgeted expenditures were expected to be \$66,603,075 at the time of preparing the 2012 fiscal year budget, a decrease of \$531,137 or 0.79 percent. If these estimates are to hold true it would result in an unencumbered balance of \$14,549,296, an increase of \$1,715,149 or 13 percent.

Currently, the county board is looking into entering into a long-term capital lease to create a new Rock Island County Campus at the old QCIC building site. At this time, it is hopeful that the capital lease costs will be consumed by savings from selling or tearing down of the Adult Probation Ostrom Hall Building, Courthouse and County Buildings. We are not anticipating having to go out for bonds or a property tax increase referendum.

Requests for Information

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

Rock Island County, Illinois

**Statement of Net Assets
November 30, 2011**

Assets	<u>Primary Government Governmental Activities</u>	<u>Component Unit Rock Island Tri-County Consortium</u>
Current assets:		
Cash and cash equivalents	\$ 24,588,326	\$ 65,752
Receivables:		
Property taxes	21,706,931	-
Accounts	1,070,497	-
Accrued interest	11,465	-
Due from other governments, net allowance for uncollectibles of \$435,262	10,331,419	100,976
Other assets	1,215,563	-
Total current assets	<u>58,924,201</u>	<u>166,728</u>
Noncurrent assets:		
Unamortized issuance costs	198,376	-
Capital assets:		
Nondepreciable:		
Land	5,814,346	-
Construction-in-progress	423,488	-
Depreciable:		
Buildings	56,061,168	-
Improvements other than building	92,909	-
Equipment	12,190,267	360,526
Infrastructure	62,886,167	-
Less accumulated depreciation	(47,509,152)	(282,245)
Total capital assets	<u>89,959,193</u>	<u>78,281</u>
Total noncurrent assets	<u>90,157,569</u>	<u>78,281</u>
Total assets	<u>\$ 149,081,770</u>	<u>\$ 245,009</u>

See Notes to Basic Financial Statements.

Liabilities and Net Assets (Deficit)	Primary Government	Component Unit
	Governmental Activities	Rock Island Tri-County Consortium
Liabilities:		
Accounts payable	\$ 3,918,721	\$ 156,224
Current portion of estimated claims settlements	714,900	-
Accrued liabilities	4,015,839	37,706
Due to other governmental units	445,926	-
Unearned revenue	19,743,029	11,771
Compensated absences	2,661,180	48,432
Current portion of general obligation bonds	1,120,000	-
Current portion of revenue bonds payable	730,000	-
Other liabilities	-	6,563
Total current liabilities	33,349,595	260,696
Noncurrent liabilities:		
Estimated claims settlements	155,822	-
Other postemployment benefits obligation	2,114,320	-
IMRF pension obligation	1,230,120	-
General obligation bonds, net bond premiums and discounts	23,410,030	-
Revenue bonds payable, net of deferred amount and bond premiums	6,120,980	-
Total noncurrent liabilities	33,031,272	-
Total liabilities	66,380,867	260,696
Net assets (deficit):		
Invested in capital assets, net of related debt	58,578,183	78,281
Restricted for:		
Capital improvements	4,496,999	-
Collector's tax fees, sale & error refunds	195,240	-
Document storage	2,512,590	-
GIS	142,898	-
Employee benefits	697,967	-
Judicial	2,048,858	-
Parks and recreation	2,264,348	-
Public health	2,947,507	-
Public safety	25,020	-
Unrestricted (deficit)	8,791,293	(93,968)
Total net assets (deficit)	82,700,903	(15,687)
Total liabilities and net assets (deficit)	\$ 149,081,770	\$ 245,009

Rock Island County, Illinois

Statement of Activities
Year Ended November 30, 2011

Functions/ Programs	Expenses	Program Revenues		
		Charges for Sales and Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 13,893,527	\$ 5,106,965	\$ 156,565	\$ -
Public safety	8,296,587	1,599,317	280,347	-
Corrections	4,200,768	926,927	991,233	-
Judiciary and legal	8,655,974	2,950,128	211,996	11,775
Transportation and public works	5,653,179	145,390	1,997,919	555,482
Social services	28,178,765	18,200,961	8,746,421	-
Culture and recreation	4,449,081	2,193,009	127,471	507,347
Debt service, interest on long-term debt	2,488,329	-	-	-
Total governmental activities	\$ 75,816,210	\$ 31,122,697	\$ 12,511,952	\$ 1,074,604
Component Unit	\$ 2,545,564	\$ -	\$ 2,534,864	\$ -

General Revenues

Property taxes
Intergovernmental revenue:
Replacement tax
Sales and use taxes
Income tax
Hotel/Motel taxes
Other
Investment earnings
Miscellaneous
Gain on disposal of capital assets
Total general revenues
Changes in net assets
Net assets (deficit), beginning of year
Net assets (deficit), end of year

See Notes to Basic Financial Statements.

Net (Expense) Revenue and Changes in Net Assets	
Primary Government	Component Unit
Governmental Activities	Rock Island Tri-County Consortium
\$ (8,629,997)	\$ -
(6,416,923)	-
(2,282,608)	-
(5,482,075)	-
(2,954,388)	-
(1,231,383)	-
(1,621,254)	-
(2,488,329)	-
<u>(31,106,957)</u>	<u>-</u>
-	(10,700)
21,158,786	-
2,342,739	-
4,374,278	-
1,459,269	-
138,900	-
1,082,991	-
165,741	-
351,973	-
53,266	-
<u>31,127,943</u>	<u>-</u>
20,986	(10,700)
82,679,917	(4,987)
<u>\$ 82,700,903</u>	<u>\$ (15,687)</u>

Rock Island County, Illinois

**Balance Sheet
Governmental Funds
November 30, 2011**

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Assets			
Cash and cash equivalents	\$ 3,956,384	\$ 2,147,987	\$ 431,608
Receivables:			
Property taxes receivable	8,034,200	1,552,529	2,347,320
Accounts receivable	452,196	39,231	189,660
Accrued interest receivable	3,709	918	366
Due from other funds	416,100	-	97,428
Due from other governmental units, net allowance for uncollectibles of \$435,262	2,369,327	24,867	6,711,627
Other assets	185,154	1,282	19,041
Advances to other funds	831,850	-	-
Total assets	\$ 16,248,920	\$ 3,766,814	\$ 9,797,050
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 1,016,530	\$ 289,455	\$ 872,083
Accrued liabilities	1,033,966	180,437	513,544
Due to other funds	111,059	-	336,341
Due to other governmental units	6	-	85,000
Deferred revenues	7,818,644	1,131,995	5,922,119
Advances from other funds	-	-	396,850
Total liabilities	9,980,205	1,601,887	8,125,937
Fund balances:			
Nonspendable	1,017,004	-	19,041
Restricted	-	2,164,927	1,652,072
Assigned	-	-	-
Unassigned	5,251,711	-	-
Total fund balances	6,268,715	2,164,927	1,671,113
Total liabilities and fund balances	\$ 16,248,920	\$ 3,766,814	\$ 9,797,050

See Notes to Basic Financial Statements.

Nonmajor Governmental		Total
\$	14,940,453	\$ 21,476,432
	9,772,882	21,706,931
	219,934	901,021
	5,530	10,523
	142,322	655,850
	1,219,688	10,325,509
	59,453	264,930
	711,850	1,543,700
<u>\$</u>	<u>27,072,112</u>	<u>\$ 56,884,896</u>

\$	1,673,904	\$ 3,851,972
	1,074,282	2,802,229
	219,751	667,151
	360,920	445,926
	9,460,502	24,333,260
	1,146,850	1,543,700
<u>\$</u>	<u>13,936,209</u>	<u>33,644,238</u>

	771,303	1,807,348
	12,744,548	16,561,547
	894,243	894,243
	(1,274,191)	3,977,520
<u>\$</u>	<u>13,135,903</u>	<u>23,240,658</u>
<u>\$</u>	<u>27,072,112</u>	<u>\$ 56,884,896</u>

Rock Island County, Illinois

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Assets
November 30, 2011**

Total governmental fund balances \$ 23,240,658

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

Land	\$	5,634,096	
Construction-in-progress		423,488	
Buildings		55,347,254	
Equipment		12,166,175	
Infrastructure		62,886,167	
Accumulated depreciation		<u>(47,426,882)</u>	89,030,298

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

Deferred revenues			4,590,231
-------------------	--	--	-----------

The internal service funds are used by management to charge the costs of self-funding the County's health insurance benefit plans and costs associated with the Public Building Commission. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets:

Current assets		4,238,855	
Internal balances		11,301	
Capital assets, net		928,895	
Current liabilities		<u>(1,857,359)</u>	3,321,692

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

Estimated claims settlements		(293,722)	
Compensated absences		(2,661,180)	
Other postemployment benefits obligation		(2,114,320)	
IMRF pension obligation		(1,230,120)	
Bond premium, net		(196,860)	
Bond issuance costs, net		198,376	
Bond discount, net		32,859	
Deferred amount on refunding		(47,009)	
General obligation bonds		(24,420,000)	
Revenue bonds payable		<u>(6,750,000)</u>	(37,481,976)
Net assets of governmental activities			<u><u>\$ 82,700,903</u></u>

See Notes to Basic Financial Statements.

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Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances
 Governmental Funds
 Year Ended November 30, 2011

	Primary Government		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues:			
Fees	\$ 5,726,379	\$ 1,792,427	\$ 14,279,945
Property taxes	7,531,550	2,186,604	2,263,153
Intergovernmental	10,209,189	345,030	-
Investment earnings	44,854	24,667	7,848
Miscellaneous	13,282	342,232	1,017
Total revenues	23,525,254	4,690,960	16,551,963
Expenditures:			
Current:			
General government	8,142,080	-	-
Public safety	5,975,974	-	-
Corrections	4,115,656	-	-
Judiciary and legal	6,671,289	-	-
Transportation and public works	-	-	-
Social services	-	-	15,174,967
Culture and recreation	-	3,772,263	-
Capital outlay	365,202	1,587,687	24,354
Debt service:			
Principal	-	260,000	425,000
Interest	-	264,858	803,754
Total expenditures	25,270,201	5,884,808	16,428,075
Excess (deficiency) of revenue over expenditures	(1,744,947)	(1,193,848)	123,888
Other financing sources (uses):			
Transfers in	1,578,789	-	-
Transfers out	(599,318)	-	(856,850)
Proceeds from sale of capital assets	14,275	6,803	-
Total other financing sources (uses)	993,746	6,803	(856,850)
Net change in fund balances	(751,201)	(1,187,045)	(732,962)
Fund balances, beginning of year, as restated	7,019,916	3,351,972	2,404,075
Fund balances, end of year	\$ 6,268,715	\$ 2,164,927	\$ 1,671,113

See Notes to Basic Financial Statements.

Nonmajor Governmental	Total
\$ 3,337,090	\$ 25,135,841
9,177,479	21,158,786
9,567,658	20,121,877
68,607	145,976
943,702	1,300,233
<u>23,094,536</u>	<u>67,862,713</u>
4,399,114	12,541,194
1,847,398	7,823,372
10,160	4,125,816
1,528,341	8,199,630
4,521,836	4,521,836
9,007,934	24,182,901
-	3,772,263
431,345	2,408,588
695,000	1,380,000
405,214	1,473,826
<u>22,846,342</u>	<u>70,429,426</u>
<u>248,194</u>	<u>(2,566,713)</u>
1,356,880	2,935,669
(1,449,523)	(2,905,691)
42,901	63,979
<u>(49,742)</u>	<u>93,957</u>
198,452	(2,472,756)
12,937,451	25,713,414
<u>\$ 13,135,903</u>	<u>\$ 23,240,658</u>

Rock Island County, Illinois

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended November 30, 2011**

Net change in fund balances - governmental funds		\$ (2,472,756)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The following is the detail of capital outlay and the amount by which capital outlays exceeded depreciation in the current year:		
Capital outlay		2,328,774
Depreciation:		
General government	\$ (173,745)	
Public safety	(942,112)	
Judiciary and legal	(93,695)	
Transportation and public works	(1,674,716)	
Social services	(602,508)	
Culture and recreation	(606,592)	(4,093,368)
Capital contributions	996,188	
Gain on disposal of capital assets	53,266	
Proceeds from sale of capital assets	(63,979)	985,475
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		3,208,148
Commodity grant revenue		2,572,783
Commodity grant expenditures		(2,572,783)
The issuance of long-term debt (e.g., bonds and notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. In the statement of activities, interest is accrued on outstanding bonds, whereas in the governmental funds an interest expenditure is reported when due. The following is the detail of the net effect of these differences in the treatment of long-term debt and related items:		
Repayment of debt principal		1,380,000
Bond premium amortization		28,167
Bond issuance amortization		(31,980)
Bond discount amortization		(3,112)
Deferred amount on refunding amortization		10,628

(Continued)

Rock Island County, Illinois

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities (Continued)
Year Ended November 30, 2011**

Internal service funds net change	\$	536,705
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Change in claims payable		44,243
Change in compensated absences		(188,527)
Change in other postemployment benefits obligation		(481,291)
Change in IMRF pension obligation		(1,230,120)
		<hr/>
Change in net assets of governmental activities	\$	20,986
		<hr/> <hr/>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Net Assets
Governmental Activities - Internal Service Funds
November 30, 2011

Assets

Current assets:

Cash and cash equivalents	\$	3,111,894
Receivables:		
Accounts		169,476
Interest		942
Due from other funds		14,740
Due from other governmental units		5,910
Other assets		950,633
Total current assets		<u>4,253,595</u>

Noncurrent assets:

Capital assets:		
Nondepreciable, land		180,250
Depreciable:		
Equipment and fixtures		24,092
Improvements other than buildings		92,909
Buildings		713,914
Less accumulated depreciation		(82,270)
Total capital assets		<u>928,895</u>
Total assets		<u>\$ 5,182,490</u>

Liabilities and Net Assets

Liabilities:

Accounts payable	\$	66,749
Estimated claims settlement		577,000
Accrued liabilities		1,213,610
Due to other funds		3,439
Total liabilities		<u>1,860,798</u>

Net assets:

Invested in capital assets		928,895
Unrestricted		2,392,797
Total net assets		<u>3,321,692</u>
Total liabilities and net assets		<u>\$ 5,182,490</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

**Statement of Revenues, Expenses and Changes in Net Assets
Governmental Activities - Internal Service Funds
Year Ended November 30, 2011**

Operating revenues:	
Charges for services	\$ 8,664,025
Other	165,887
Total operating revenue	<u>8,829,912</u>
Operating expenses:	
Other services and charges	8,256,566
Depreciation expense	26,428
Total operating expenses	<u>8,282,994</u>
Operating income	<u>546,918</u>
Nonoperating revenue, investment earnings	<u>19,765</u>
Income before transfers	<u>566,683</u>
Transfers out	<u>(29,978)</u>
Change in net assets	536,705
Total net assets, beginning of year	2,784,987
Total net assets, end of year	<u>\$ 3,321,692</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Cash Flows
Governmental Activities - Internal Service Funds
Year Ended November 30, 2011

Cash flows from operating activities:	
Cash received from employee contributions and other charges	\$ 7,065,231
Cash received from other operating revenue	165,887
Cash payments for claims	(6,901,709)
Cash received for jail lease	1,496,049
Cash payments for jail lease	(1,018,206)
Cash payments for jail operations	(482,332)
Net cash provided by operating activities	<u>324,920</u>
Cash flows from noncapital financing activities:	
Interfund proceeds	3,714
Transfers out	(29,978)
Net cash (used in) noncapital financing activities	<u>(26,264)</u>
Cash flows from investing activities, interest received	<u>20,575</u>
Net increase in cash	319,231
Cash:	
Beginning	2,792,663
Ending	<u>\$ 3,111,894</u>
Reconciliation of operating income to net cash from operating activities:	
Operating income	\$ 546,918
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	26,428
(Increase) decrease in:	
Receivables	(120,183)
Due from other governmental units	74,713
Other assets	(79,423)
Increase (decrease) in:	
Accounts payable	(150,817)
Accrued liabilities	27,284
Net cash provided by operating activities	<u>\$ 324,920</u>

See Notes to Basic Financial Statements.

Rock Island County, Illinois

Statement of Assets and Liabilities

Agency Funds

November 30, 2011

Assets

Cash and cash equivalents	\$	8,806,230
Receivables:		
Accounts receivable		110,959
Accrued interest receivable		403,819
Total assets	\$	<u>9,321,008</u>

Liabilities

Due to other governmental units	\$	6,221,338
Due to individuals and private entities		3,099,670
Total liabilities	\$	<u>9,321,008</u>

See Notes to Basic Financial Statements.

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Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2011

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

Nature of operations:

The County provides many functions and services to citizens, including law enforcement, health and social services, planning and zoning and general administrative services.

Reporting entity:

Rock Island County, Illinois ("the County") is a municipal entity governed by a 25-member board. As required by accounting principles generally accepted in the United States of America, these basic financial statements present Rock Island County, Illinois and its blended component units (the primary government) and its discretely presented component unit (the Rock Island Tri-County Consortium). The Rock Island Tri-County Consortium ("the Consortium") is presented in a separate column to emphasize that it is legally separate from the County. The Rock Island County board, acting on its own behalf and on behalf of the boards of Mercer County, Illinois and Henry County, Illinois, appoints the board of the Private Industry Council which governs the Consortium. In addition, the sole source of the Consortium's financial resources are Workforce Investment Act funds granted to the County by the Illinois Department of Commerce and Community Affairs and subgranted to the Consortium. The Consortium operates on a June 30 fiscal year. The basic financial statements of the County include the financial statements of the Consortium as of and for the year ended June 30, 2011. The financial statements of the Rock Island Tri-County Consortium can be obtained from its administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

The financial statements of the following entities are included as part of the primary government for the reasons indicated:

Forest Preserve District, Rock Island County, Illinois ("the District"): The District provides a broad range of services to citizens of the County, including the operation of Niabi Zoo, Loud Thunder Park, Illiniwek Park and Indian Bluff Park and Golf Course. Although it is legally separate from the County, the District is reported as if it were part of the primary government because the members of the District's board are the same as the County's board. The District operates on a June 30 fiscal year. The basic financial statements of the County include the funds of the District in the special revenue fund type as of and for the year ended June 30, 2011. Complete financial statements of the District can be obtained from the District's administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Public Building Commission, Rock Island County, Illinois ("PBC"): The PBC was formed for the purpose of providing a new jail for the use of the County. Although it is legally separate from the County, the PBC is reported as if it were part of the primary government because all of the PBC board members are appointed by the County board and the PBC's sole purpose is to finance and construct the County's jail. The PBC operates on a June 30 fiscal year. The basic financial statements of the County include the funds of the PBC in the corrections function and as an internal service fund type as of and for the year ended June 30, 2011. Complete financial statements of the PBC can be obtained from its administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2011

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

Related organization: The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making such appointments. The County board chairman, or specific committees of the County board, appoint board members of the Bi-State Regional Commission, the Rock Island County Emergency Telephone System Board, the Rock Island County Merit Commission, the Illini Hospital District and various fire protection, conservancy and sanitary districts within the County. Such appointments do not constitute a majority of the board members of any such related organizations. Such related organizations are, therefore, excluded from the financial statements of the County.

Basis of presentation:

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide and fund financial statements: The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided used are not eliminated in the process of consolidation. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds (internal service) and fiduciary funds (agency), even though the latter are excluded from the government-wide financial statements. The focus of fund financial statements is on major funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

Fund accounting: The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, reserves, fund balance/net assets, revenues and expenditures or expenses, as appropriate. The County has the following fund types:

Governmental fund types: Governmental fund types are those funds through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are paid; and the difference between governmental fund assets and liabilities, the fund equity, is referred to as "fund balance." The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The County's major governmental funds are listed on the following page.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2011

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

General Fund: The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Forest Preserve Commission Fund, a special revenue fund: To account for culture and recreation services provided to County citizens.

Hope Creek Care Center Fund, a special revenue fund: To account for the activities of the County's nursing home facility and property tax revenue used to subsidize Hope Creek Care Center's shortfall in Medicare payments.

The other governmental funds of the County are considered nonmajor and are as follows:

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

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

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

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

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

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

COPS Grant Fund: To account for grant funds used to pay sheriff salaries and benefits.

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

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

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

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2011

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

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

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

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

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

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

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

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

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

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

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

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

Quad City Bomb Squad Fund: To account for revenue received from donations used to obtain equipment and attire for the bomb squad.

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

Hope Creek Care Center Grandparents Fund: To account for revenue received from donations and fundraisers and used for miscellaneous purchases for Hope Creek Care Center.

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2011

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

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

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

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

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

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

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

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

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

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

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

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

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

Proprietary fund types: Proprietary fund types are used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon income determination, financial position and cash flows.

Proprietary funds are accounted for on the flow of economic resources, measurement focus and use the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. The County has the following proprietary fund types:

Internal Service Funds:

Employee Health Benefit Fund: accounts for the premium and claim payments for the self-insured health insurance plan for County employees.

Public Building Commission Fund: a blended component unit accounting for the activity of the County jail.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2011

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

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

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

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

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

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

Employee Indebtedness Fund: To account for wage garnishments.

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

Jail Inmate Deposit Fund: To account for funds confiscated upon arrest.

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

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

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

Jail Commissary Fund: To account for receipts from the sale of commissary items to inmates.

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

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

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

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

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2011

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

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

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

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

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

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

Measurement focus and basis of accounting: The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts reported as program revenues in the government-wide financial statements include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, other postemployment benefits and claims and judgments, are recorded only when payment is due.

Proprietary (internal service) funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's internal service fund is charged to internal customers for services and jail lease payments. Operating expenses for the proprietary funds include cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Significant accounting policies:

Cash and cash equivalents: Cash and cash equivalents, which consist primarily of money market funds, are reported at fair value as determined by the fund's current share price. Available cash balances from all funds are combined and invested on a short-term basis. Earnings from these pooled investments are allocated monthly to the appropriate funds based on the average daily investment balances for each fund.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

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

The County invests in the Illinois Funds Money Market Fund, which is an external investment pool and is not SEC registered. The Illinois Funds Money Market Fund is regulated by the State Treasurer's Office and, therefore, regulated by the comptroller of the currency for Collective Investment Funds. The fair value of the position in the external investment pools are recorded at amortized cost pursuant to Rule 2a-7 under the Investment Company Act of 1940.

Statement of cash flows: For purposes of cash flows, the County considers all highly liquid investments, with a maturity of three months or less when purchased, to be cash equivalents.

Other assets: Included in other assets are inventories and prepaid items.

Inventories are recognized only in those funds in which they are material to the extent of affecting operations. All inventories are carried at lower of cost or market (first-in, first-out). The consumption method of accounting is applied to the governmental fund type inventories.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Revenue recognition: In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. For derived tax revenues (i.e., sales taxes), revenues are recorded when the underlying exchange has occurred and the resources meet the liability criteria. For government-mandated or voluntary nonexchange transactions, revenues are recognized when all eligibility requirements have been met and the resources meet the availability criteria.

Licenses and permits, fines and forfeitures, charges for sales and services, and miscellaneous revenues are generally recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Property tax revenue and receivable: The County's property tax is levied each year on all taxable real property located in the County on or before November 30. Property taxes attach as an enforceable lien on property as of the preceding January 1, at which time they are recognized. These taxes are due in four installments on June 6, August 6, September 6 and November 6 of the following year. Since the 2011 tax levy is budgeted for fiscal year 2012, the revenue from this tax levy is deferred.

Due from other governments: The County's due from other governments include receivables from federal and state governmental units related to grants, taxes and charges for services related to the nursing home. These receivables are shown net of an allowance for uncollectible determined by historical experience applied to an aging of accounts and a review of troubled accounts by the County. Fiscal year ended November 30, 2011 included an allowance for an uncollectible amount of \$435,262 for patient receivables in the Nursing Home Fund included in due from other governments.

Capital assets: Capital assets, including land, buildings, improvements other than buildings, equipment and infrastructure, are reported in the governmental activities column in the government-wide financial statements and in the proprietary (internal service) fund financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an initial useful life of one year or greater. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

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

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the life of the asset are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

All reported capital assets except land and construction-in-progress are depreciated.

Depreciation has been provided using the straight-line method over the estimated useful lives of the respective assets. The estimated useful lives for each capital asset type are as follows:

Buildings	25 - 40 years
Infrastructure	20 - 50 years
Equipment	5 - 15 years
Improvements other than buildings	20 years

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

Deferred and unearned revenues: Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied or, in governmental fund financial statements, for receivables that will not be collected within the available period. Property taxes for which there is an enforceable legal claim as of November 30, 2011, but which were levied to finance fiscal year 2012 operations, have been recorded as deferred revenue in governmental financial statements and as unearned revenue in the government-wide statements.

Unearned revenues in the government-wide statements and deferred revenues in the governmental fund financial statements include grant awards received but unearned by either the passage of a specified time or the fulfillment of expenditure provisions.

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

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

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

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and the blended component units are reported in the government-wide financial statements as "internal balances."

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

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

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

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

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

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

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

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

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

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

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

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

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

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

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

Net assets: Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net assets invested in capital assets, net of related debt, excludes unspent debt proceeds. Net assets are 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 assets restricted through enabling legislation consists of \$697,967 for employee benefits, \$1,241,802 for public health, and \$4,496,999 for capital improvements.

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

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Note 2. Cash and Investments

As of November 30, 2011, the County's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net assets	\$ 24,588,326
Cash and cash equivalents fiduciary funds	8,806,230
Cash and cash equivalents component unit	65,752
	<u>\$ 33,460,308</u>

Authorized investments: The County, the Consortium, the District and the PBC (blended component units) are authorized by state statutes and their investment policies to make deposits in interest bearing depository accounts in federally insured and/or state chartered banks and savings and loan associations, or other financial institutions as designated by ordinances, and to invest available funds in direct obligations of or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of government securities, Illinois Funds Money Market Funds and annuities. The County maintains a pool where the resources are held primarily in a money market depository account. Income from the pool is allocated between the funds who own the shares of the pool.

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

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2011

Note 2. Cash and Investments (Continued)

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

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

Concentration of credit risk: The County's investment policy is to apply the prudent-person rule: Investments shall be made utilizing the judgment and care, under the circumstances then present, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived. The investment policy further limits the County's investments to be less than 65 percent of the financial institutions' capital and surplus. As of November 30, 2011, the County held no investments subject to concentration of credit risk.

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

The District's investment policy is to apply the prudent-person rule: "Investments shall be made utilizing the judgment and care, under the circumstances then present, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived." As of June 30, 2011, the District held no investments.

The Consortium has no formal investment policy.

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

As of November 30, 2011, none of the County's bank balance was exposed to custodial credit risk.

The carrying amount and bank balance of the Consortium's deposits as of June 30, 2011 was \$65,752. The bank balance was covered by federal depository insurance or collateralized by securities held by pledging financial institution's trust department or agent in the Consortium's name.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

Note 3. Individual Fund Disclosures

The following is a summary of deficit fund balances of individual funds as of November 30, 2011:

Fund	Deficit Fund Balance
Special Revenue Funds:	
Animal Control Fund	\$ 536,564
Court Security Fund	20,468
Maintenance and Child Support Collection Fund	5,526

The deficits will be funded with future fees, grant money and/or transfers from the General Fund.

Note 4. Interfund Account Balances

The interfund receivable and payable balances as of November 30, 2011 are as follows:

	Due From Other Funds	Due To Other Funds
General	\$ 416,100	\$ 111,059
Hope Creek Care Center	97,428	336,341
Nonmajor governmental funds	142,322	219,751
Internal Service Funds	14,740	3,439
Total	\$ 670,590	\$ 670,590

Advances to and from other funds as of November 30, 2011, were as follows:

	Advances To Other Funds	Advances From Other Funds
General	\$ 831,850	\$ -
Hope Creek Care Center	-	396,850
Nonmajor governmental funds	711,850	1,146,850
	\$ 1,543,700	\$ 1,543,700

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

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

Note 5. Interfund Transfers

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

	Transfers In	Transfers Out
General	\$ 1,578,789	\$ 599,318
Hope Creek Care Center	-	856,850
Nonmajor governmental funds	1,356,880	1,449,523
Internal service funds	-	29,978
Total	\$ 2,935,669	\$ 2,935,669

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

Note 6. Capital Assets

The following is a summary of changes in capital assets for the year ended November 30, 2011:

	2010 Balance	Additions	Deletions	2011 Balance
Governmental Activities:				
Capital assets not depreciated:				
Land	\$ 5,813,686	\$ 660	\$ -	\$ 5,814,346
Construction-in-progress	784,907	216,610	578,029	423,488
Total capital assets not being depreciated	6,598,593	217,270	578,029	6,237,834
Capital assets being depreciated:				
Buildings	54,102,296	1,973,488	14,616	56,061,168
Improvements other than buildings	92,909	-	-	92,909
Equipment	12,030,792	584,833	425,358	12,190,267
Infrastructure	61,758,767	1,127,400	-	62,886,167
Total capital assets being depreciated	127,984,764	3,685,721	439,974	131,230,511
Less accumulated depreciation for:				
Buildings	14,884,202	1,325,713	6,151	16,203,764
Improvements other than buildings	15,379	5,620	-	20,999
Equipment	8,213,223	1,035,093	423,110	8,825,206
Infrastructure	20,705,813	1,753,370	-	22,459,183
Total accumulated depreciation	43,818,617	4,119,796	429,261	47,509,152
Total capital assets being depreciated, net	84,166,147	(434,075)	10,713	83,721,359
Governmental activities capital assets, net	\$ 90,764,740	\$ (216,805)	\$ 588,742	\$ 89,959,193

A summary of the changes in capital assets of the discretely presented component unit is as follows:

	2010 Balance	Additions	Deletions	2011 Balance
Discretely Presented Component Unit:				
Capital assets being depreciated, equipment	\$ 380,308	\$ 2,837	\$ 22,619	\$ 360,526
Less accumulated depreciation for equipment	275,421	28,746	21,922	282,245
Component unit capital assets, net	\$ 104,887	\$ (25,909)	\$ 697	\$ 78,281

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

Note 6. Capital Assets (Continued)

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

General government	\$	173,745
Public safety		968,540
Judiciary and legal		93,695
Transportation and public works		1,674,716
Social services		602,508
Culture and recreation		606,592
Total depreciation expense, governmental activities	\$	4,119,796

Note 7. Long-Term Debt

The following is a summary of changes in long-term debt for the year ended November 30, 2011:

	Balance November 30, 2010	Additions	Deletions	Balance November 30, 2011	Due Within One Year
Governmental Activities:					
General obligation bonds	\$ 25,105,000	\$ -	\$ 685,000	\$ 24,420,000	\$ 1,120,000
Revenue bonds payable	7,445,000	-	695,000	6,750,000	730,000
Add deferred amount on refunding and premiums	282,664	-	38,795	243,869	-
Less discounts	(35,971)	-	(3,112)	(32,859)	-
Compensated absences	2,472,653	2,661,180	2,472,653	2,661,180	2,661,180
Estimated claims settlements	1,052,965	6,100,026	6,282,269	870,722	714,900
	\$ 36,322,311	\$ 8,761,206	\$ 10,170,605	\$ 34,912,912	\$ 5,226,080
Discretely Presented Component					
Unit, compensated absences	\$ 69,828	\$ 48,432	\$ 69,828	\$ 48,432	\$ 48,432

General obligation bonds: The County issued two separate series of bonds to finance the acquisition, construction and installation of a new County nursing home and related facilities, improvements and costs. On December 15, 2006, the County issued \$9,950,000 General Obligation Bonds (Alternate Revenue Source), Series 2006. These bonds are due in annual installments of \$410,000 to \$750,000 through 2027 at an interest rate of 3.60 percent to 5.50 percent.

On April 1, 2007, the County issued \$9,935,000 General Obligation Bonds (General Sales Taxes Alternate Revenue Source), Series 2007. These bonds are due in annual installments of \$400,000 to \$1,550,000 through 2027 at an interest rate of 4.00 percent to 5.25 percent.

On December 1, 2008, the Forest Preserve District issued \$4,585,000 in General Obligation (Alternative Revenue Source) Bonds. The purpose of the bonds is to defray the costs of Niabi Zoo facilities and improvements. The interest rate ranges from 3.7 percent to 5.1 percent. The annual payments range from \$160,000 to \$355,000. The last payment due is \$355,000 on December 1, 2028.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2011

Note 7. Long-Term Debt (Continued)

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

On April 1, 2005, Rock Island County (Public Building Commission) issued \$9,020,000 in Justice Center Refunding Revenue Bonds, Series 2005 with interest rates ranging from 3.7 percent to 4.35 percent to advance refund \$6,315,000 of outstanding Local Government Program Revenue Bonds, Series 1998 and \$2,190,000 of Justice Center Revenue Bonds, Series 1999.

The County has pledged as security for bonds issued by the Public Building Commission, a portion of the County's property tax. The bonds issued by the Public Building Commission in 2005 and 2009 in the amounts of \$9,020,000 and \$555,000, respectively, for the purpose of advance refunding of Local Government Program Revenue Bonds, Series 1998 and Justice Center Revenue Bonds, Series 1999, which are payable through 2019 and 2018, respectively. The County has committed to appropriate each year from the property tax, an amount sufficient to cover the principal and interest requirements on the Public Building Commission's debt. The Public Building Commission has pledged as sole security for the bonds the appropriation from the County. Total principal and interest remaining on the debt is \$8,137,678 with annual requirements ranging from \$997,220 to \$1,113,328. For the current year, principal and interest paid by the Public Building Commission and the total property tax revenue recognized by the County were \$899,670 and \$1,598,952, respectively.

Compensated absences and claims settlements attributable to governmental activities are generally liquidated by the General Fund.

As of November 30, 2011, the County's future cash flow requirements for the retirement of the general obligation bonds is as follows:

<u>Year ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 1,120,000	\$ 1,041,072	\$ 2,161,072
2013	1,170,000	996,771	2,166,771
2014	1,215,000	950,883	2,165,883
2015	1,270,000	902,219	2,172,219
2016	1,315,000	843,294	2,158,294
2017-2021	7,440,000	3,373,120	10,813,120
2022-2026	8,325,000	1,658,437	9,983,437
2027-2031	2,565,000	140,681	2,705,681
Total	\$ 24,420,000	\$ 9,906,477	\$ 34,326,477

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

Note 7. Long-Term Debt (Continued)

As of November 30, 2011, the County's future cash flow requirements for the retirement of the revenue bonds is as follows:

<u>Year ending November 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 730,000	\$ 383,328	\$ 1,113,328
2013	760,000	237,220	997,220
2014	795,000	209,100	1,004,100
2015	820,000	178,950	998,950
2016	855,000	147,478	1,002,478
2017-2021	2,790,000	231,602	3,021,602
Total	\$ 6,750,000	\$ 1,387,678	\$ 8,137,678

As of November 30, 2011, the County did not exceed its legal debt margin:

Assessed value, net of tax exemptions	<u>\$ 2,572,982,922</u>
Debt limit, 2.875% of assessed value	\$ 73,973,259
Debt applicable to debt limit	<u>31,170,000</u>
Legal debt margin	<u>\$ 42,803,259</u>

Prior Year Defeasance: In the prior year, the County defeased certain revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. As of November 30, 2011, \$2,745,000 of bonds outstanding are considered defeased.

Note 8. Retirement System

Plan Descriptions and Provisions:

Illinois Municipal Retirement Fund

The County and its component units are participating members of the Illinois Municipal Retirement Fund ("IMRF"), which provides retirement benefits for substantially all officials and employees of the County whose position normally requires at least 1,000 hours of service per year. IMRF benefits are payable in addition to social security benefits.

Plan Description – The County's defined benefit pension plan provides retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. The County's plan is affiliated with the 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.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

Note 8. Retirement System (Continued)

Funding Policy – As set by statute, the County’s plan members, other than Sheriff’s Law Enforcement Personnel (SLEP) and Elected County Officials (ECO), are required to contribute 4.50 percent of their annual covered salary. SLEP and ECO employees participating in IMRF are required to contribute 7.50 percent of their covered salary.

The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rates and annual required contributions as a percent of annual payroll are as follows:

	Employer Contribution Rate	Annual Contribution Rate
Regular:		
2011	11.10%	12.67%
2010	10.27	12.75
Sheriff’s Law Enforcement Personnel:		
2011	21.62	24.97
2010	20.34	25.29
Elected County Officials:		
2011	34.48	34.48
2010	38.12	38.12
Forest Preserve District:		
2011	13.66	13.66
2010	12.79	12.79

The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost – For 2011 is as follows:

Annual required contribution	\$ 4,559,498
Interest on net IMRF pension obligation	50,679
Adjustment to annual required contribution	639,491
Annual pension cost	<u>5,249,668</u>
Annual contributions made	<u>4,019,548</u>
Increase in IMRF pension obligation	1,230,120
Net IMRF pension obligation, beginning of year	-
Net IMRF pension obligation, end of year	<u><u>\$ 1,230,120</u></u>

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2011

Note 8. Retirement System (Continued)

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10.0 percent per year depending on age and service, attributable to seniority/merit and (d) postretirement benefit increases of 3 percent annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investment over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The County's plan's unfunded actuarial accrued liability at December 31, 2009 is being amortized as a level percentage of projected payroll on an open 30-year basis.

Three-Year Trend Information

Fiscal Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
11/30/2011	\$ 5,249,668	77%	\$ 1,230,120
11/30/2010	3,377,224	100	-
11/30/2009	3,117,047	100	-

Funded Status and Funding Progress – As of the December 31, 2010 actuarial valuation date, the plan for the County, including blended component units, was 66.5 percent funded. The actuarial accrued liability for benefits was \$85,578,206 and the actuarial value of assets was \$56,910,176 resulting in an unfunded actuarial accrued liability (UAAL) of \$28,668,030. The covered payroll (annual payroll of active employees covered by the plan) was \$29,716,135 and the ratio of the UAAL to the covered payroll was 96.5 percent.

As of the December 31, 2011 actuarial valuation date, the plan for the County, including blended component units, was 65.1 percent funded. The actuarial accrued liability for benefits was \$89,943,679 and the actuarial value of assets was \$58,582,270 resulting in an unfunded actuarial accrued liability (UAAL) of \$31,361,409. The covered payroll (annual payroll of active employees covered by the plan) was \$30,484,134 and the ratio of the UAAL to the covered payroll was 102.9 percent.

The schedule of funding progress, presented as RSI 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.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2011

Note 8. Retirement System (Continued)

Rock Island Tri-County Consortium

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

Funding Policy – As set by statute, the Consortium’s 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 contribution rate for calendar year 2010 was 17.44 percent of annual covered payroll. The Consortium also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost – For 2010, the Consortium’s annual pension cost of \$101,303 was equal to the Consortium’s required and actual contributions.

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10 percent per year depending on age and service, attributable to seniority/merit and (d) postretirement benefit increases of 3 percent annually. The actuarial value of the Consortium’s plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investment over a five-year period with a 20 percent corridor between the actuarial and market value of assets. The Consortium’s Regular plan’s unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open ten-year basis.

Three-Year Trend Information

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/2010	\$ 101,303	100%	\$ -
12/31/2009	99,548	100	-
12/31/2008	105,034	100	-

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

Note 8. Retirement System (Continued)

Funded Status and Funding Progress – As of December 31, 2010, the most recent actuarial valuation date, the plan was 50.80 percent funded. The actuarial accrued liability for benefits was \$2,142,425 and the actuarial value of assets was \$1,088,282 resulting in an unfunded actuarial accrued liability (UAAL) of \$1,054,143. The covered payroll (annual payroll of active employees covered by the plan) was \$580,867 and the ratio of the UAAL to the covered payroll was 181 percent.

The schedule of funding progress, presented as RSI 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 9. Deferred Compensation Plan

The County (and its component units) offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457(g). The plan, available to all County (and its component units) employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The assets are placed in trust for the exclusive benefit of participants and their beneficiaries. The County is not fiduciarily accountable for the amount deferred by employees and, therefore, the liability and corresponding investment are not reflected in the financial statements.

Note 10. Risk Management and Insurance

The County is self-insured for risk exposure related to health benefits, worker's compensation claims and general and automobile liability claims.

The County accounts for its self insurance related to its employees' health benefits in an internal service fund. All claims handling procedures are performed by an independent claims administrator. Liabilities are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Recognized liabilities include a provision for all estimated claims incurred but not reported. For medical claims, self-insurance is in effect up to a specific stop loss of \$500,000.

The County records all other risk management activities, including those relating to worker's compensation, general and automobile liability claims in its General Fund. The fund receives actuarially determined premiums from other County funds and covered employees which are recorded as revenues (and expenditures of the payor funds for the County portion). Claims settlement and loss expenses are accrued in the government-wide statements, for the estimated settlement value of worker's compensation, general liability and auto liability claims reported and unreported arising from incidents during the year. These claims are administered by the County.

As of November 30, 2011, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and auto liability claims was \$870,722 of which \$577,000 was recorded in the Internal Service Fund and \$293,722 was recorded in the government-wide statements.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

Note 10. Risk Management and Insurance (Continued)

Changes in reported liabilities during fiscal 2011 and 2010 were:

	Self-Insurance	
	2011	2010
Claims payable, beginning of year	\$ 1,052,965	\$ 612,874
Claims expense and changes in estimates	6,100,026	6,457,851
Claims payments	(6,282,269)	(6,017,760)
Claims payable, end of year	<u>\$ 870,722</u>	<u>\$ 1,052,965</u>

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

Note 11. Other Postemployment Benefits

Plan description: The County, as approved by the County Board, provides a single-employer postretirement health care benefits plan to all employees who (1) retire from the County on or after attaining age 60 with at least 12 years of service, (2) retire from the County on or after attaining age 55 with at least 35 years of credited service under the Illinois Municipal Retirement Fund ("IMRF"), (3) retired from the County between June 1, 1997 and June 1, 1998 after attaining age 50 with at least 20 years of service, or (4) retired from the County after January 1, 2001 after participating in the group health insurance plan for at least eight years, eligible for immediate receipt of pension from IMRF or SLEP, and insurance coverage was in effect the day before retirement begins. The plan does not issue a stand-alone financial report.

Funding policy: The County establishes and amends contribution requirements. The County pays approximately 87 percent of the pre-Medicare retirees' health insurance premiums for single coverage or 83 percent of the premium for family coverage for all retirees qualifying under (1) or (2) above. The County pays 50 percent of the pre-Medicare retirees' health insurance premiums for all retirees qualifying under (3) above. The County pays between 2 percent and 50 percent, depending on the length of employee's service, for all retirees qualifying under (4) above. For fiscal year 2011, the County contributed \$672,485. Active members receiving benefits have required monthly contributions of:

Coverage Type	Rate
Single	\$ 52.84
Single + One	118.92
Single + Two	156.68
Family	184.92
Single ERI	207.41
Single + One ERI	535.85
Single + Two ERI	535.85
Family ERI	535.85
Single COBRA	423.12
Family COBRA	1,093.13

The current funding policy of the County is to pay premiums as they occur on a pay-as-you-go basis.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

Note 11. Other Postemployment Benefits (Continued)

Annual OPEB cost and net OPEB obligation: The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance to the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB cost for the year, the amount actuarially contributed to the plan and changes in the County's annual OPEB obligation:

Annual required contribution	\$ 1,126,559
Interest on net OPEB obligation	81,651
Adjustment to annual required contribution	(54,434)
Annual OPEB cost (expense)	<u>1,153,776</u>
Contributions and payments made	<u>672,485</u>
Increase in net OPEB obligation	481,291
Net OPEB obligation, beginning of year	<u>1,633,029</u>
Net OPEB obligation, end of year	<u><u>\$ 2,114,320</u></u>

The County's annual OPEB cost, the percent of annual OPEB cost contributed to the plan and to the net OPEB obligations for 2011 and the two preceding years follows.

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
November 30, 2009	\$ 1,136,004	36.9%	\$ 716,805
November 30, 2010	1,138,505	19.5	1,633,029
November 30, 2011	1,153,776	58.2	2,114,320

Funded status and funding progress: As of November 30, 2011, the most recent actuarial valuation date, the plan was 0 percent funded. The actuarial accrued liability for benefits was \$17,289,916 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$17,289,916. The covered payroll (annual payroll of active employees covered by the plan) was \$24,409,544 and the ratio of the UAAL to the covered payroll was 70.83 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the health care cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents only the initial year trend information.

Rock Island County, Illinois

Notes to Basic Financial Statements Year Ended November 30, 2011

Note 11. Other Postemployment Benefits (Continued)

Actuarial methods and assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and included in the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the November 30, 2011 actuarial valuation, entry age method was used. The actuarial assumptions included a 5 percent investment rate of return which includes inflation at 3 percent, salary increases of 5 percent and health care cost trend rate of 8 percent initially and an ultimate rate of 6 percent. The UAAL is being amortized as a level percentage of pay on an open basis. The amortization of UAAL is done over a period of 30 years.

Rock Island Tri-County Consortium

Plan description: The Consortium operates a single-employer retiree health care plan whereby eligible retired employees and their eligible dependents may continue coverage under the active employee group health plan on an optional basis. Retirees are eligible, depending on date of hire, if: a) they qualify for immediate receipt of retirement pension benefits from IMRF, b) coverage was in effect under the group health plan immediately preceding the day on which the retirement begins, and c) the employee has participated in the group health insurance plan, either as the employee or as the employed spouse, for at least 8-12 years. Participants must be age 55 or older at retirement. At June 30, 2011, there were 7 active and 3 retired members in the plan.

Health care benefits are provided through a fully insured plan with United Health Care. Retirees electing continued coverage pay the active employee contribution, less a 2 percent premium subsidy for each year of IMRF service, limited to those years of service earned while employed at Rock Island County up to a maximum of 50 percent of the full premium.

Funding policy: The Consortium has established, and funded, reserves for the retiree health care plan, which are held in agency funds. The Consortium's annual cost is calculated based on projected benefits to be paid. The Consortium charges grants based on the annual calculated projected benefits. The amounts reimbursed by the grants are held in agency funds for future claims as such claims are not allowable costs of future grants. During the year ended June 30, 2011, the Consortium charged grants \$33,155 and paid benefits of \$25,496.

Annual OPEB cost and net OPEB obligation: The Consortium's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance to the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the components of the Consortium's annual OPEB cost for the year, the amount actuarially contributed to the plan, and changes in the Consortium's annual OPEB obligation.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

Note 11. Other Postemployment Benefits (Continued)

Annual required contribution	\$ 24,188
Interest on net OPEB obligation	(66)
Adjustment to annual required contribution	73
Annual OPEB cost (expense)	<u>24,195</u>
Contributions and payments made	<u>25,496</u>
Decrease in net OPEB obligation	(1,301)
Net OPEB (asset) obligation, July 1, 2010	<u>(2,204)</u>
Net OPEB (asset) obligation, July 1, 2011	<u><u>\$ (3,505)</u></u>

The Consortium's annual OPEB cost, the percentage of annual OPEB cost contribution to the plan, and the net OPEB obligation for fiscal year 2011 and the preceding year follows. Fiscal year ended June 30, 2010 was the adoption year of GASB Statement No. 45.

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2010	\$ 24,188	109.1%	\$ (2,204)
June 30, 2011	24,195	105.4	(3,505)

The net excess funding of the ARC for the year ended June 30, 2011, is reflected as a prepaid OPEB obligation in the agency fund reserves held to pay future claims.

Funded status and funding progress: As of June 30, 2010, the most recent actuarial valuation date, the plan was 0 percent funded. The Consortium's actuarial accrued liability for benefits was \$343,048 and the actuarial value of assets is none resulting in an unfunded actuarial accrued liability (UAAL) of \$343,048. The covered payroll (annual payroll of active employees covered by the plan) was \$1,131,248 and the ratio of the UAAL to the covered payroll was 30.3 percent.

Actuarial estimates of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about the future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial methods and assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and included the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

Rock Island County, Illinois

**Notes to Basic Financial Statements
Year Ended November 30, 2011**

Note 11. Other Postemployment Benefits (Continued)

In the July 1, 2010 actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumptions included a 5 percent investment rate of return, projected salary increases of 5 percent, an annual health care cost trend rate of 8 percent reduced by decrements annually to an ultimate rate of 6 percent for medical and prescription costs. The UAAL is being amortized as an open level percentage of pay.

Note 12. Commitments and Contingencies

The County is a defendant in a number of lawsuits, including complaints involving worker's compensation, personal injury and other matters, arising from the normal conduct of the County's operations. A liability has been recorded by the County as of November 30, 2011 for the lawsuits which, in the opinion of the County's officials and the County's legal counsel, are probable to result in a loss to the County and for which the loss can be reasonably estimated. Generally, the County may levy a tax for judgments entered against it.

Note 13. Fund Balances

In fiscal year 2011, the County adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The statement establishes criteria for classifying fund balances in specifically defined classifications and clarifies definitions for governmental fund types. The effect of fund type reclassification is as follows:

	General	Hope Creek Care Center	Other Nonmajor Governmental
Fund balance November 30, 2010, as previously reported	\$ 6,489,374	\$ 2,404,016	\$ 13,468,052
Change in fund type classification per implementation of GASB Statement No. 54	530,542	59	(530,601)
Fund balance December 1, 2010, as restated	<u>\$ 7,019,916</u>	<u>\$ 2,404,075</u>	<u>\$ 12,937,451</u>

The County restated the fund balance of aggregate fund information, which included moving the Child Welfare Fund, County Indemnity Fund, Local Law Enforcement Grant Fund, Homeland Security Fund, Working Cash Fund, Sheriff Crime Lab Fund and Nursing Home Tax Levy Fund to other funds.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2011

Note 13. Fund Balances (Continued)

The classifications of fund balances by opinion unit as of November 30, 2011 are as follows:

Fund balances:	General	Forest Preserve Commission	Hope Creek Care Center	Nonmajor Governmental	Total
Nonspendable:					
Advances	\$ 831,850	\$ -	\$ -	\$ 711,850	\$ 1,543,700
Inventories	78,598	-	-	4,514	83,112
Prepays	106,556	-	19,041	54,939	180,536
Total nonspendable	1,017,004	-	19,041	771,303	1,807,348
Restricted:					
Capital improvements	-	-	-	4,496,999	4,496,999
Collector's tax fees, sale and error refunds	-	-	-	195,240	195,240
Document storage	-	-	-	2,512,590	2,512,590
GIS	-	-	-	142,898	142,898
IMRF/FICA	-	-	-	1,928,087	1,928,087
Judicial	-	-	-	2,048,858	2,048,858
Parks and recreation	-	2,164,927	-	99,421	2,264,348
Public health	-	-	1,652,072	1,295,435	2,947,507
Public safety	-	-	-	25,020	25,020
Total restricted	-	2,164,927	1,652,072	12,744,548	16,561,547
Assigned, capital improvements					
	-	-	-	894,243	894,243
Unassigned					
	5,251,711	-	-	(1,274,191)	3,977,520
Total fund balances	\$ 6,268,715	\$ 2,164,927	\$ 1,671,113	\$ 13,135,903	\$ 23,240,658

Note 14. Current Implementation and Pending Governmental Accounting Standards Board (GASB) Statements

The County adopted the following GASB statements during the year ended November 30, 2011:

- GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement is intended to improve the usefulness of information provided to financial report users about fund balances by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types. Fund balance information is among the most widely and frequently used information in state and local government financial reports. The GASB developed this standard to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting. To reduce confusion, the new standard establishes a hierarchy of fund balance classification based primarily on the extent to which a government is bound to observe spending constraints. As explained in Note 13 to the basic financial statements, the County reclassified the fund balances for all governmental funds and restated the General Fund, Hope Creek Care Center Fund and aggregate remaining funds.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2011

Note 14. Current Implementation and Pending Governmental Accounting Standards Board (GASB) Statements (Continued)

- GASB Statement No. 59, *Financial Instruments Omnibus*. This Statement is intended to update and improve existing standards regarding financial reporting of certain financial instruments and external investment pools. Specifically, this Statement provides financial reporting guidance by emphasizing the applicability of SEC requirements to certain external investment pools, addressing the applicability of GASB 53, *Accounting and Financial Reporting for Derivative Instruments*, and applying the reporting provisions for interest-earning investment contracts of GASB 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. This Statement required additional disclosures for the County's external investment pool.

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

- GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, an amendment of GASB Statement No. 43 and No. 45, issued January 2010, will be effective for the County beginning with its year ending November 30, 2012. This Statement addresses issues related to measurement of OPEB obligations by certain employers participating in agent multiple-employer OPEB plans.
- GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, issued November 2010, will be effective for the County beginning with its year ending November 30, 2013. This Statement is intended to improve financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. Specifically, this Statement improves financial reporting by establishing recognition, measurement, and disclosure requirements SCAs for both transferors and governmental operators, requiring governments to account for and report SCAs in the same manner, which improves the comparability of financial statements. This Statement also improves the decision usefulness of financial reporting by requiring that specific relevant disclosures be made by transferors and governmental operators about SCAs.
- GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*, issued November 2010, will be effective for the County beginning with its year ending November 30, 2013. This Statement is intended to improve financial reporting for a governmental financial reporting entity by improving guidance for including, presenting and disclosing information about component units and equity interest transactions of a financial reporting entity. The amendments to the criteria for including component units allow users of financial statements to better assess the accountability of elected officials by ensuring that the financial reporting entity includes only organizations for which the elected officials are financially accountable or that are determined by the government to be misleading to exclude. The amendments to the criteria for blending also improve the focus of a financial reporting entity on the primary government by ensuring that the primary government includes only those component units that are so intertwined with the primary government that they are essentially the same as the primary government, and by clarifying which component units have that characteristic.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2011

Note 14. Current Implementation and Pending Governmental Accounting Standards Board (GASB) Statements (Continued)

- GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, issued January 2011, will be effective for the County beginning with its year ending November 30, 2013. This Statement is intended to enhance the usefulness of the Codification of Governmental Accounting and Financial Reporting Standards by incorporating guidance that previously could only be found in certain FASB and AICPA pronouncements. This Statement incorporates into the GASB's authoritative literature the applicable guidance previously presented in the following pronouncements issued before November 30, 1989: FASB Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the AICPA's Committee on Accounting Procedure. By incorporating and maintaining this guidance in a single source, the GASB believes that GASB 62 reduces the complexity of locating and using authoritative literature needed to prepare state and local government financial reports.
- GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, issued July 2011, will be effective for the County beginning with its year ending November 30, 2013. This Statement is intended to improve financial reporting by providing citizens and other users of state and local government financial reports with information about how past transactions will continue to impact a government's financial statements in the future. This Statement provides a new statement of net position format to report all assets, deferred outflows of resources, liabilities deferred inflows of resources, and net position (which is the net residual amount of the other elements). The Statement requires that deferred outflows of resources and deferred inflows of resources be reported separately from assets and liabilities. This Statement also amends certain provisions of Statement No. 34, *Basic Financial Statements— and Management's Discussion and Analysis—for State and Local Governments*, and related pronouncements to reflect the residual measure in the statement of financial position as net position, rather than net assets.
- GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions* (an amendment of GASB Statement No. 53), issued July 2011, will be effective for the County beginning with its year ending November 30, 2012. This Statement clarifies that when certain conditions are met, the use of hedge accounting should not be terminated. Those conditions are: (a) the collectibility of swap payments is considered to be probable, (b) the replacement of the counterparty or credit support provider meets the criteria of an assignment or in-substance assignment as described in the Statement, and (c) the counterparty or counterparty credit support provider (and not the government) has committed the act of default or termination event. When all of these conditions exist, the GASB believes that the hedging relationship continues and hedge accounting should continue to be applied.
- GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, issued April 2012, will be effective for the County beginning with its year ending November 30, 2014. This Statement clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. GASB Concepts Statement (CON) No. 4, *Elements of Financial Statements*, specifies that recognition of deferred outflows and deferred inflows should be limited to those instances specifically identified in authoritative GASB pronouncements. Consequently, guidance was needed to determine which balances being reported as assets and liabilities should actually be reported as deferred outflows of resources or deferred inflows of resources, according to the definitions in CON 4. Based on those definitions, this Statement reclassifies certain items currently being reported as assets and liabilities as deferred outflows of resources and deferred inflows of resources. In addition, the Statement recognizes certain items currently being reported as assets and liabilities as outflows of resources and inflows of resources.

Rock Island County, Illinois

Notes to Basic Financial Statements
Year Ended November 30, 2011

Note 14. Current Implementation and Pending Governmental Accounting Standards Board (GASB) Statements (Continued)

- GASB Statement No. 66, *Technical Corrections - 2012*, issued April 2012, will be effective for the County beginning with its year ending November 30, 2014. This Statement enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting. This Statement amends GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, by removing the provision that limits fund-based reporting of a state or local government's risk financing activities to the general fund and the internal service fund types. As a result, governments would base their decisions about governmental fund type usage for risk financing activities on the definitions in GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement also amends GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, by modifying the specific guidance on accounting for: (a) operating lease payments that vary from a straight-line basis; (b) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans; and (c) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes would eliminate any uncertainty regarding the application of GASB Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, and result in guidance that is consistent with the requirements in GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, respectively.

The County's management has not yet determined the effect these Statements will have on the County's financial statements.

Note 15. Conduit Debt Obligations

In fiscal year 2008, the County Board amended the original resolution to authorize, but not issue, an amount not to exceed \$600,000,000 in mortgage revenue bonds as a part of a statewide program for the purpose of financing mortgage loans to low and moderate income persons for one to four family residences in the County of Rock Island, Illinois. These bonds will be payable solely from the repayment of the mortgage loans. These bonds and interest thereon will not be considered as obligations of the County and do not constitute an indebtedness, liability, general or moral obligation or pledge of the faith or loan of credit of the County.

Rock Island County, Illinois

**Required Supplementary Information
 Illinois Municipal Retirement Fund - County and Forest Preserve District,
 Primary Government**

Schedule of Funding Progress

Fiscal Year Ended	Fair Value of Net Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (Over-funded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2011	\$ 58,582,270	\$ 89,943,679	\$ 31,361,409	65.1%	\$ 30,484,134	102.9%
12/31/2010	56,910,176	85,578,206	28,668,030	66.5	29,716,135	96.5
12/31/2009	59,067,649	87,945,884	28,878,235	67.2	29,423,222	98.1

Schedule of Employer Contributions

Fiscal Year Ended	Annual Required Contributions (ARC) (a)	Total Contributions (b)	Percentage of ARC Contributed (b/a)
11/30/2011	\$ 4,559,498	\$ 4,019,548	88%
11/30/2010	3,377,224	3,377,224	100
11/30/2009	3,117,047	3,117,047	100

The information above includes the County and Forest Preserve District, a blended component unit.

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$55,024,416. On a market basis, the funded ratio would be 61.18%.

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of December 31, 2009. Additional information follows:

1. The cost method used to determine the required contribution is the entry age method.
2. The assets are shown at fair market value.
3. Economic assumptions are as follows: investment return rate of 7.5 percent, salary increase of 4.0 percent a year, attributable to inflation, salary increase of 0.4 percent to 10.0 percent a year and postretirement benefit increases of 3.0 percent annually.
4. The amortization method is an open period, level percentage of payroll.

Rock Island County, Illinois

**Required Supplementary Information
 Illinois Municipal Retirement Fund - Rock Island Tri-County Consortium,
 Discretely Presented Component Unit**

Schedule of Funding Progress

Actuarial Valuation Date	Fair Value of Net Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (Over-funded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2010	\$ 1,088,282	\$ 2,142,425	\$ 1,054,143	50.8%	\$ 580,867	181.5%
12/31/2009	1,184,503	2,193,901	1,009,398	54.0	610,349	165.4
12/31/2008	1,466,853	1,839,792	372,939	79.7	567,141	65.8

Schedule of Employer Contributions

Actuarial Valuation Date	Annual Required Contributions (ARC) (a)	Total Contributions (b)	Percentage of ARC Contributed (b/a)
12/31/2010	\$ 101,303	\$ 101,303	100%
12/31/2009	99,548	99,548	100
12/31/2008	105,034	105,034	100

The information above includes the Rock Island Tri-County Consortium, a discretely presented component unit.

The information presented in the required supplementary schedules was determined as part of the actuarial valuation as of December 31, 2008. Additional information follows:

1. The cost method used to determine the required contribution is the entry age method.
2. The assets are shown at fair market value.
3. Economic assumptions are as follows: investment return rate of 7.5 percent, salary increase of 4.0 percent a year, attributable to inflation, salary increase of 0.4 percent to 10 percent a year and postretirement benefit increases of 3.0 percent annually.
4. The amortization method is an open period, level percentage of payroll.

Rock Island County, Illinois

**Required Supplementary Information
Other Postemployment Benefit Plan - County,
Primary Government**

Schedule of Funding Progress

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Net Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
2011	11/30/11	\$ -	\$ 17,289,916	\$ 17,289,916	- %	\$ 24,409,544	70.83%
2010	11/30/09	-	13,294,660	13,294,660	-	24,246,033	54.84
2009	11/30/09	-	13,294,660	13,294,660	-	23,576,810	56.39

The information presented in the required supplementary schedules was determined as part of the actuarial valuation date as of November 30, 2011. Additional information follows:

- a. The cost method used to determine the ARC is the Entry Age Actuarial Cost method.
- b. There are no plan assets.
- c. The actuarial assumptions included: 1) 5 percent investment rate of return which includes inflation at 3 percent, 2) salary increases of 5 percent and 3) health care cost trend rate of 8 percent initially and an ultimate rate of 6 percent.
- d. The amortization method is level percentage of pay on an open basis.

Rock Island County, Illinois

**Required Supplementary Information
Other Postemployment Benefit Plan - Rock Island Tri-County Consortium,
Discretely Presented Component Unit**

Schedule of Funding Progress

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Net Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
2011	6/30/10	\$ -	\$ 343,048	\$ 343,048	- %	\$ 1,131,248	30.32%
2010	6/30/10	-	343,048	343,048	-	1,131,248	30.32

Note: Fiscal year 2010 is the transition year for GASB Statement No. 45

The information presented in the required supplementary schedules was determined as part of the actuarial valuation date as of June 30, 2010. Additional information follows:

- a. The cost method used to determine the ARC is the Entry Age Actuarial Cost method.
- b. There are no plan assets.
- c. The actuarial assumptions included: 1) 5 percent investment rate of return, 2) salary increases of 5 percent and 3) health care cost trend rate of 8 percent initially and an ultimate rate of 6 percent.
- d. The amortization method is level percentage of pay on an open basis.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 General Fund
 Year Ended November 30, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 7,483,849	\$ 5,971,876	\$ 5,725,929	\$ (245,947)
Property taxes	7,494,715	7,494,715	7,531,550	36,835
Intergovernmental	9,959,976	10,159,696	10,209,189	49,493
Investment earnings	87,631	87,631	43,425	(44,206)
Miscellaneous	30,050	21,050	13,282	(7,768)
Total revenues	25,056,221	23,734,968	23,523,375	(211,593)
Expenditures:				
Current:				
Salaries and wages	16,685,273	17,067,042	16,678,814	388,228
Personal benefits	3,277,571	3,316,558	2,891,338	425,220
Supplies	574,336	589,305	547,330	41,975
Other services and charges	4,051,652	4,445,727	4,134,010	311,717
Capital outlay	286,650	548,531	365,202	183,329
Total expenditures	24,875,482	25,967,163	24,616,694	1,350,469
Excess (deficiency) of revenues over expenditures	180,739	(2,232,195)	(1,093,319)	1,138,876
Other financing sources (uses):				
Transfers in	1,658,010	1,732,742	1,602,964	(129,778)
Transfers out	(1,751,666)	(1,934,226)	(1,277,000)	657,226
Proceeds from sale of capital asset	500	500	14,275	13,775
Total other financing sources (uses)	(93,156)	(200,984)	340,239	541,223
Net change in fund balance	\$ 87,583	\$ (2,433,179)	(753,080)	\$ 1,680,099

Reconciliation to GAAP Basis:

Activities reported within the Child Welfare Fund, County Indemnity Fund,
 Local Law Enforcement Grant Fund, Homeland Security Fund, Working
 Cash Fund and Sheriff Crime Lab Fund (sub-funds of the General Fund):

Total revenue	1,879
Total expenditures	(653,507)
Total other financing sources	653,507
Total reconciling items	1,879

Net change in fund balance (751,201)

Fund balances, beginning of year, as restated	7,019,916
Fund balances, end of year	<u>\$ 6,268,715</u>

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Forest Preserve Commission
 Year Ended November 30, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 1,307,600	\$ 1,307,600	\$ 1,507,529	\$ 199,929
Property taxes	2,133,905	2,133,905	2,186,604	52,699
Intergovernmental	318,600	343,600	275,030	(68,570)
Investment earnings	45,100	45,100	12,186	(32,914)
Miscellaneous	265,150	265,150	264,600	(550)
Total revenues	4,070,355	4,095,355	4,245,949	150,594
Expenditures:				
Current:				
Salaries and wages	1,544,300	1,898,822	1,892,824	5,998
Personal benefits	710,750	631,401	606,753	24,648
Supplies	440,175	680,517	660,515	20,002
Other services and charges	695,440	775,295	600,116	175,179
Capital outlay	156,830	281,784	290,666	(8,882)
Debt service:				
Principal retirement	260,000	260,000	260,000	-
Interest and fiscal charges	264,860	264,860	264,858	2
Total expenditures	4,072,355	4,792,679	4,575,732	216,947
(Deficiency) of revenues over expenditures	(2,000)	(697,324)	(329,783)	367,541
Other financing sources,				
proceeds from sale of capital assets	2,000	2,000	6,803	4,803
Total other financing sources	2,000	2,000	6,803	4,803
Net change in fund balance	\$ -	\$ (695,324)	(322,980)	\$ 372,344
Reconciliation to GAAP Basis:				
Activities reported within the Niabi Zoo Improvement Fund, Marvin Martin Trust Fund, Golf Course Improvement Fund and Bike Path Project Fund (subfunds of the Forest Preserve Commission Fund):				
Total revenue			445,011	
Total expenditures			(1,309,076)	
Total reconciling items			(864,065)	
Net change in fund balance			(1,187,045)	
Fund balance, beginning of year			3,351,972	
Fund balance, end of year			\$ 2,164,927	

See Note to Required Supplementary Information.

Rock Island County, Illinois

Required Supplementary Information
 Budgetary Comparison Schedule
 Hope Creek Care Center Fund
 Year Ended November 30, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Fees	\$ 14,518,409	\$ 14,918,409	\$ 14,279,945	\$ (638,464)
Investment earnings	20,000	20,000	7,430	(12,570)
Miscellaneous	-	-	1,017	1,017
Total revenues	14,538,409	14,938,409	14,288,392	(650,017)
Expenditures:				
Current:				
Salaries and wages	8,461,219	8,442,490	8,324,742	117,748
Personal benefits	2,885,576	3,100,559	2,975,930	124,629
Supplies	1,344,325	1,483,026	1,434,690	48,336
Other services and charges	2,197,134	2,486,301	2,439,605	46,696
Capital outlay	51,250	26,758	24,354	2,404
Debt service:				
Principal retirement	410,000	410,000	425,000	(15,000)
Interest and fiscal charges	811,142	811,142	803,754	7,388
Total expenditures	16,160,646	16,760,276	16,428,075	332,201
(Deficiency) of revenue over expenditures	(1,622,237)	(1,821,867)	(2,139,683)	(317,816)
Other financing sources (uses):				
Transfers in	2,250,000	2,250,000	2,263,630	13,630
Transfers out	(642,000)	(857,444)	(856,850)	594
Total other financing sources	1,608,000	1,392,556	1,406,780	14,224
Net change in fund balance	\$ (14,237)	\$ (429,311)	(732,903)	\$ (303,592)
Reconciliation to GAAP Basis:				
Activities reported within the Nursing Home Tax Levy Fund:				
Total revenue			2,263,571	
Total other financing (uses)			(2,263,630)	
Total reconciling items			(59)	
Net change in fund balance			(732,962)	
Fund balance, beginning of year, as restated			2,404,075	
Fund balance, end of year			\$ 1,671,113	

See Note to Required Supplementary Information.

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Rock Island County, Illinois

Note to Required Supplementary Information Year Ended November 30, 2011

Budgetary Comparison Schedules

The budgetary comparison schedules are presented for the General Fund and the major special revenue funds, Forest Preserve Commission Fund and Hope Creek Care Center Fund. These schedules are presented on the modified accrual basis of accounting and are, therefore, presented in accordance with accounting principles generally accepted in the United States of America.

Through the implementation of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, various Special Revenue Funds were reclassified and are now included with the General Fund. These funds have not been included with the General Fund budgetary comparison schedule as they were not included with the legally adopted budget of the General Fund. The budgetary comparison schedules for the General Fund Sub-Funds are presented in the supplementary information. The County Indemnity Fund, Local Law Enforcement Grant Fund and Homeland Security Fund were not budgeted for the year ended November 30, 2011 and is not included in the budgetary comparison schedules.

The Niabi Zoo Improvement Fund, Marvin Martin Trust Fund, Golf Course Improvement Fund and Bike Path Project Fund are sub-funds of the Forest Preserve Commission. These funds were not budgeted for the year ended June 30, 2011 and are not included in the budgetary comparison schedule.

There were several budget amendments during the year.

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

The County follows these procedures in establishing their operational budget:

1. At a regular or special call meeting of the County Board in October or November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and the means of financing them.
2. Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance.
3. Transfers of budgeted amounts among object classifications, or any budget increases by means of an emergency or supplemental appropriations, require approval by two-thirds of the County Board members. Adjustments made during the year are reflected in the budget information included in the basic financial statements. The original budget was increased by \$2,355,517, primarily due to the availability of revenues during the year from grants and unexpected changes in various costs and building improvements not originally budgeted for.
4. Budgets for the General and certain special revenue funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds.

Rock Island County, Illinois

**Note to Required Supplementary Information
Year Ended November 30, 2011**

However, actual expenditures exceeded budgetary amounts for the following fund for the year ended November 30, 2011:

	Final Budget	Actual	Amount Over Final Budget
Special Revenue Funds:			
Animal Control	\$ 892,653	\$ 895,308	\$ 2,655
Hope Creek Care Center:			
Grandparents Fund	5,700	6,026	326
Memorial Fund	5,000	16,680	11,680

Formal budgetary integration is employed as a management control device during the year for the General Fund and most special revenue funds. The Workforce Investment Act, FEMA GPS Grant Fund, Metropolitan Enforcement Group, Sheriff Foreclosure Sale and Coroner Fee Special Revenue Funds and Capital Project Fund were not budgeted for the year ended November 30, 2011 and are not included in the Budgetary Comparison Schedules.

Rock Island County, Illinois

Schedule of Revenues and Other Financing Sources - Budget and Actual

General Fund

Year Ended November 30, 2011

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fees:				
Circuit clerk fees	\$ 3,075,000	\$ 2,380,000	\$ 2,520,758	\$ 140,758
County recorder fees	1,120,000	1,120,000	608,437	(511,563)
States attorney fees	45,000	45,000	39,159	(5,841)
County sheriff fees	435,000	366,000	367,373	1,373
Other	2,808,849	2,060,876	2,190,202	129,326
Total fees	7,483,849	5,971,876	5,725,929	(245,947)
Property taxes:				
Property taxes	6,801,665	6,801,665	6,789,907	(11,758)
Penalties and interest	693,050	693,050	741,643	48,593
Total property taxes	7,494,715	7,494,715	7,531,550	36,835
Intergovernmental:				
Salary reimbursements	913,810	913,810	1,443,385	529,575
Sales and use tax	4,500,000	4,500,000	4,384,197	(115,803)
State income tax	1,700,000	1,700,000	1,589,763	(110,237)
Tax replacement revenue	2,250,000	2,250,000	2,140,709	(109,291)
Other	596,166	795,886	651,135	(144,751)
Total intergovernmental	9,959,976	10,159,696	10,209,189	49,493
Investment earnings	87,631	87,631	43,425	(44,206)
Miscellaneous	30,050	21,050	13,282	(7,768)
Total revenues	25,056,221	23,734,968	23,523,375	(211,593)
Other financing sources:				
Transfers from other funds	1,658,010	1,732,742	1,602,964	(129,778)
Proceeds from sale of fixed asset	500	500	14,275	13,775
Total other financing sources	1,658,510	1,733,242	1,617,239	(116,003)
Total revenues and other financing sources	\$ 26,714,731	\$ 25,468,210	\$ 25,140,614	\$ (327,596)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual
 General Fund
 Year Ended November 30, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
Expenditures:				
Assessment Map:				
Salaries and wages	\$ 200,298	\$ 200,298	\$ 199,996	\$ 302
Supplies	2,310	2,370	2,348	22
Other services and charges	77,435	74,274	74,032	242
Total	280,043	276,942	276,376	566
Auditor:				
Salaries and wages	196,806	195,330	195,278	52
Supplies	1,122	6,307	6,214	93
Other services and charges	5,673	5,673	5,184	489
Capital outlay	-	1	2	(1)
Total	203,601	207,311	206,678	634
County Board:				
Salaries and wages	347,241	353,008	353,008	-
Supplies	2,301	4,706	4,160	546
Other services and charges	17,883	10,762	8,666	2,096
Total	367,425	368,476	365,834	2,642
Circuit Clerk:				
Salaries and wages	1,294,641	1,319,141	1,304,370	14,771
Other services and charges	-	-	-	-
Total	1,294,641	1,319,141	1,304,370	14,771
Circuit Court:				
Salaries and wages	109,108	109,108	96,450	12,658
Supplies	3,462	2,581	2,510	71
Other services and charges	339,009	403,571	403,571	-
Total	451,579	515,260	502,531	12,729
Civil Defense:				
Salaries and wages	51,864	78,864	51,700	27,164
Personal benefits	3,515	3,515	-	3,515
Supplies	14,725	14,175	8,164	6,011
Other services and charges	45,200	34,850	22,121	12,729
Capital outlay	1,200	1,200	-	1,200
Total	116,504	132,604	81,985	50,619

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
 General Fund
 Year Ended November 30, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
County Clerk:				
Salaries and wages	\$ 525,397	\$ 525,397	\$ 516,002	\$ 9,395
Supplies	45,578	27,493	24,676	2,817
Other services and charges	138,900	161,385	159,242	2,143
Total	709,875	714,275	699,920	14,355
Coroner:				
Salaries and wages	188,475	188,475	188,474	1
Supplies	4,150	3,750	3,688	62
Other services and charges	64,011	63,368	61,624	1,744
Capital outlay	93,000	93,000	12,844	80,156
Total	349,636	348,593	266,630	81,963
Information Systems:				
Salaries and wages	417,504	432,907	432,366	541
Supplies	9,225	14,225	7,502	6,723
Other services and charges	87,152	80,017	74,632	5,385
Capital outlay	32,400	33,535	30,358	3,177
Total	546,281	560,684	544,858	15,826
Liquor Commission, other services and charges				
	95	67	67	-
Building Maintenance:				
Salaries and wages	146,756	146,941	144,742	2,199
Personal benefits	1,200	1,262	1,262	-
Supplies	8,700	7,476	9,624	(2,148)
Other services and charges, principally utilities	536,275	495,300	472,330	22,970
Capital outlay	-	5,038	-	5,038
Total	692,931	656,017	627,958	28,059
County Zoning:				
Salaries and wages	239,572	239,123	237,732	1,391
Supplies	839	1,121	1,262	(141)
Other services and charges	22,673	26,064	26,064	-
Total	263,084	266,308	265,058	1,250

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
General Fund
Year Ended November 30, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
General County Services:				
Salaries and wages	\$ -	\$ 480	\$ 480	\$ -
Personal benefits	3,026,502	3,022,802	2,647,738	375,064
Supplies	19,466	20,844	13,704	7,140
Other services and charges	642,002	873,678	780,966	92,712
Capital outlay	-	660	660	-
Total	3,687,970	3,918,464	3,443,548	474,916
Court Services:				
Salaries and wages	1,916,665	1,957,010	1,946,090	10,920
Supplies	7,300	4,483	2,422	2,061
Other services and charges	39,500	40,817	32,678	8,139
Capital outlay	6,000	18,711	12,712	5,999
Total	1,969,465	2,021,021	1,993,902	27,119
Recorder:				
Salaries and wages	392,964	392,964	375,972	16,992
Supplies	98	98	-	98
Other services and charges	2,490	2,490	1,812	678
Total	395,552	395,552	377,784	17,768
Sheriff:				
Salaries and wages	7,503,976	7,782,143	7,547,394	234,749
Personal benefits	91,500	91,500	69,596	21,904
Supplies	411,125	425,998	406,122	19,876
Other services and charges	1,386,900	1,501,077	1,467,621	33,456
Capital outlay	152,050	395,541	308,626	86,915
Total	9,545,551	10,196,259	9,799,359	396,900
States Attorney:				
Salaries and wages	1,669,978	1,528,850	1,487,288	41,562
Other services and charges	75,290	91,454	84,332	7,122
Total	1,745,268	1,620,304	1,571,620	48,684
Superintendent of Educational Services Region:				
Salaries and wages	45,365	45,365	42,776	2,589
Other services and charges	17,180	14,480	14,480	-
Total	62,545	59,845	57,256	2,589

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
General Fund
Year Ended November 30, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
Treasurer:				
Salaries and wages	\$ 261,170	\$ 311,693	\$ 302,670	\$ 9,023
Other services and charges	20,775	20,775	20,682	93
Total	281,945	332,468	323,352	9,116
Board of Review:				
Salaries and wages	56,000	49,247	49,242	5
Supplies	550	843	840	3
Other services and charges	4,850	3,710	3,710	-
Total	61,400	53,800	53,792	8
Public Defender:				
Salaries and wages	571,410	638,502	638,502	-
Supplies	5,000	9,283	9,180	103
Other services and charges	21,709	13,856	10,742	3,114
Capital outlay	2,000	845	-	845
Total	600,119	662,486	658,424	4,062
Central Services:				
Salaries and wages	119,261	123,432	123,432	-
Supplies	30,250	33,725	35,076	(1,351)
Other services and charges	11,650	(2,682)	(12,110)	9,428
Total	161,161	154,475	146,398	8,077
Liability Insurance:				
Salaries and wages	342,027	360,069	356,208	3,861
Personal benefits	154,854	197,479	172,742	24,737
Supplies	7,275	8,783	8,746	37
Other services and charges	468,750	499,451	390,892	108,559
Total	972,906	1,065,782	928,588	137,194
Human Resources:				
Salaries and wages	88,795	88,695	88,642	53
Supplies	860	1,044	1,092	(48)
Other services and charges	26,250	31,290	30,672	618
Total	115,905	121,029	120,406	623

(Continued)

Rock Island County, Illinois

Schedule of Expenditures by Department and Other Financing Uses - Budget and Actual (Continued)
General Fund
Year Ended November 30, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
Total General Fund:				
Salaries and wages	\$ 16,685,273	\$ 17,067,042	\$ 16,678,814	\$ 388,228
Personal benefits	3,277,571	3,316,558	2,891,338	425,220
Supplies	574,336	589,305	547,330	41,975
Other services and charges	4,051,652	4,445,727	4,134,010	311,717
Capital outlay	286,650	548,531	365,202	183,329
Total expenditures	24,875,482	25,967,163	24,616,694	1,350,469
Other financing uses, transfers to other funds	1,751,666	1,934,226	1,277,000	657,226
Total expenditures and other financing uses	\$ 26,627,148	\$ 27,901,389	\$ 25,893,694	\$ 2,007,695

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Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual -
General Fund Sub-Funds
Year Ended November 30, 2011

	Child Welfare Fund	
	Budget	Actual
Revenues:		
Fees	\$ -	\$ -
Investment earnings	-	-
Total revenues	-	-
Expenditures, current operating, other services and charges	778,000	653,483
Excess (deficiency) of revenues over expenditures	(778,000)	(653,483)
Other financing sources, transfers in	750,000	653,507
Net change in fund balances	\$ (28,000)	24
Fund balances, beginning of year		133
Fund balances, end of year		\$ 157

(Continued)

Working Cash Fund		Sheriff Crime Lab Fund	
Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ 450
2,400	1,429	-	-
2,400	1,429	-	450
25	24	-	-
2,375	1,405	-	450
-	-	-	-
<u>\$ 2,375</u>	1,405	<u>\$ -</u>	450
	516,249		110
	<u>\$ 517,654</u>		<u>\$ 560</u>

Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in
 Fund Balances - Budget and Actual -
 Hope Creek Care Center Fund Sub-Fund
 Year Ended November 30, 2011

	Nursing Home Tax Levy Fund	
	Budget	Actual
Revenues:		
Property taxes	\$ 2,250,000	\$ 2,263,153
Investment earnings	1,300	418
Total revenues	<u>2,251,300</u>	<u>2,263,571</u>
Other financing (uses), transfers out	<u>(2,263,630)</u>	<u>(2,263,630)</u>
Net change in fund balance	<u><u>\$ (12,330)</u></u>	<u>(59)</u>
Fund balances, beginning of year		<u>59</u>
Fund balances, end of year		<u><u>\$ -</u></u>

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Rock Island County, Illinois

Combining Balance Sheet
 Nonmajor Governmental Funds
 November 30, 2011

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Assets				
Cash and cash equivalents	\$ 14,940,453	\$ 29,852	\$ 51,518	\$ -
Receivables:				
Property taxes receivable	9,772,882	-	-	73,080
Accounts receivable	219,934	16,652	-	-
Accrued interest receivable	5,530	-	21	4
Due from other funds	142,322	-	-	-
Due from other governmental units	1,219,688	-	2,094	-
Other assets	59,453	-	-	-
Advances to other funds	711,850	-	-	-
Total assets	\$ 27,072,112	\$ 46,504	\$ 53,633	\$ 73,084
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 1,673,904	\$ 37,436	\$ -	\$ 3,084
Accrued liabilities	1,074,282	128,676	-	-
Due to other funds	219,751	3,428	-	-
Due to other governmental units	360,920	528	-	-
Deferred revenues	9,460,502	-	-	70,000
Advances from other funds	1,146,850	413,000	-	-
Total liabilities	13,936,209	583,068	-	73,084
Fund balances (deficits):				
Nonspendable	771,303	-	-	-
Restricted	12,744,548	-	53,633	-
Assigned	894,243	-	-	-
Unassigned	(1,274,191)	(536,564)	-	-
Total fund balances (deficits)	13,135,903	(536,564)	53,633	-
Total liabilities and fund balances (deficits)	\$ 27,072,112	\$ 46,504	\$ 53,633	\$ 73,084

(Continued)

Special Revenue

Collector Tax Fee Fund	Community Mental Health Fund	COPS Grant Fund	County Bridge Fund	County Clerk Document Fund	County Extension Education Fund
\$ 104,636	\$ 723,534	\$ -	\$ 601,672	\$ 102,094	\$ -
-	1,460,568	-	169,686	-	234,856
-	10,160	-	-	7,339	-
44	318	-	246	42	10
-	-	9,822	-	-	-
90,560	-	26,562	-	-	-
-	5,536	-	-	21,154	-
-	-	-	-	-	-
<u>\$ 195,240</u>	<u>\$ 2,200,116</u>	<u>\$ 36,384</u>	<u>\$ 771,604</u>	<u>\$ 130,629</u>	<u>\$ 234,866</u>
\$ -	\$ 268,503	\$ -	\$ 14,536	\$ 21,155	\$ 9,866
-	2,474	31,194	-	-	-
-	13,861	-	-	295	-
-	-	-	-	-	-
-	1,400,000	-	162,500	-	225,000
-	-	-	-	-	-
-	<u>1,684,838</u>	<u>31,194</u>	<u>177,036</u>	<u>21,450</u>	<u>234,866</u>
-	5,536	-	-	21,154	-
195,240	509,742	5,190	594,568	88,025	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>195,240</u>	<u>515,278</u>	<u>5,190</u>	<u>594,568</u>	<u>109,179</u>	<u>-</u>
<u>\$ 195,240</u>	<u>\$ 2,200,116</u>	<u>\$ 36,384</u>	<u>\$ 771,604</u>	<u>\$ 130,629</u>	<u>\$ 234,866</u>

Rock Island County, Illinois

Combining Balance Sheet (Continued)

Nonmajor Governmental Funds

November 30, 2011

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Assets				
Cash and cash equivalents	\$ 353,484	\$ 1,392,512	\$ 107,262	\$ 1,218,718
Receivables:				
Property taxes receivable	740,798	1,053,732	-	-
Accounts receivable	39,267	6,498	7,098	-
Accrued interest receivable	194	582	44	496
Due from other funds	4,271	96,253	-	-
Due from other governmental units	613,570	36,856	-	19,456
Other assets	6,552	4,514	-	-
Advances to other funds	-	-	-	-
Total assets	\$ 1,758,136	\$ 2,590,947	\$ 114,404	\$ 1,238,670
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 170,056	\$ 69,718	\$ 12,810	\$ 6,905
Accrued liabilities	169,628	31,154	-	-
Due to other funds	64,446	3,256	-	1,709
Due to other governmental units	-	-	-	-
Deferred revenues	782,324	1,021,816	-	-
Advances from other funds	-	-	-	-
Total liabilities	1,186,454	1,125,944	12,810	8,614
Fund balances (deficits):				
Nonspendable	6,552	4,514	-	-
Restricted	565,130	566,246	101,594	1,230,056
Assigned	-	894,243	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	571,682	1,465,003	101,594	1,230,056
Total liabilities and fund balances (deficits)	\$ 1,758,136	\$ 2,590,947	\$ 114,404	\$ 1,238,670

(Continued)

Special Revenue						
Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	GIS 2005 Fund	Hillsdale Special Service Area Fund	Illinois Municipal Retirement Fund	
\$ 819,278	\$ -	\$ 964,392	\$ 169,100	\$ 55,978	\$ 1,352,902	
-	-	1,342,270	-	9,060	2,612,866	
-	-	-	1,584	-	93,662	
340	-	400	62	22	479	
916	-	-	2,510	-	-	
19,636	22,244	-	120	-	-	
-	-	-	16,956	-	-	
-	-	-	-	-	-	
<u>\$ 840,170</u>	<u>\$ 22,244</u>	<u>\$ 2,307,062</u>	<u>\$ 190,332</u>	<u>\$ 65,060</u>	<u>\$ 4,059,909</u>	
\$ 2,516	\$ -	\$ -	\$ 16,956	\$ 372	\$ -	
3,510	17,342	61,220	13,494	-	571,588	
9,598	3,370	-	28	-	-	
-	-	-	-	-	-	
-	-	1,288,272	-	8,000	2,517,804	
-	22,000	-	-	-	-	
<u>15,624</u>	<u>42,712</u>	<u>1,349,492</u>	<u>30,478</u>	<u>8,372</u>	<u>3,089,392</u>	
-	-	-	16,956	-	-	
824,546	-	957,570	142,898	56,688	970,517	
-	-	-	-	-	-	
-	(20,468)	-	-	-	-	
<u>824,546</u>	<u>(20,468)</u>	<u>957,570</u>	<u>159,854</u>	<u>56,688</u>	<u>970,517</u>	
\$ 840,170	\$ 22,244	\$ 2,307,062	\$ 190,332	\$ 65,060	\$ 4,059,909	

Rock Island County, Illinois

Combining Balance Sheet (Continued)

Nonmajor Governmental Funds

November 30, 2011

	Special Revenue			
	Maintenance and Child Support Collection Fund	Motor Fuel Tax Fund	Probation Services Fee Fund	Quad City Bomb Squad Fund
Assets				
Cash and cash equivalents	\$ -	\$ 4,161,348	\$ 1,468,260	\$ 406
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable	-	-	-	20
Accrued interest receivable	-	1,711	-	-
Due from other funds	2,164	-	23,910	-
Due from other governmental units	1,106	351,128	33,556	-
Other assets	-	-	884	-
Advances to other funds	-	-	-	-
Total assets	\$ 3,270	\$ 4,514,187	\$ 1,526,610	\$ 426
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 2,454	\$ 850,736	\$ 76,443	\$ 98
Accrued liabilities	4,178	28,744	42	-
Due to other funds	2,164	95,304	6,281	-
Due to other governmental units	-	360,392	-	-
Deferred revenues	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	8,796	1,335,176	82,766	98
Fund balances (deficits):				
Nonspendable	-	-	884	-
Restricted	-	3,179,011	1,442,960	328
Assigned	-	-	-	-
Unassigned	(5,526)	-	-	-
Total fund balances (deficits)	(5,526)	3,179,011	1,443,844	328
Total liabilities and fund balances (deficits)	\$ 3,270	\$ 4,514,187	\$ 1,526,610	\$ 426

(Continued)

Special Revenue							
Recorders Document Fund	States Attorney Drug Enforcement Fund	Treasurer's Automation Fund	Veterans Assistance Fund	Zuma-Canoe Creek Special Service Area Fund	Circuit Clerk Administration Cost Fund	Hotel/Motel Tax Fund	
\$ 312,040	\$ 236,834	\$ 60,724	\$ 180,938	\$ 98,452	\$ 121,128	\$ 88,764	
-	-	-	474,710	38,390	-	-	
-	4,398	16,504	-	-	2,040	10,618	
119	-	24	102	42	47	39	
2,476	-	-	-	-	-	-	
-	-	2,800	-	-	-	-	
-	290	519	3,048	-	-	-	
-	-	-	-	-	-	-	
<u>\$ 314,635</u>	<u>\$ 241,522</u>	<u>\$ 80,571</u>	<u>\$ 658,798</u>	<u>\$ 136,884</u>	<u>\$ 123,215</u>	<u>\$ 99,421</u>	
\$ 17,594	\$ 7,957	\$ 1,070	\$ 14,258	\$ 74	\$ -	\$ -	
4,676	-	-	5,738	624	-	-	
712	803	672	13,824	-	-	-	
-	-	-	-	-	-	-	
-	-	-	455,000	35,700	-	-	
-	-	-	-	-	-	-	
<u>22,982</u>	<u>8,760</u>	<u>1,742</u>	<u>488,820</u>	<u>36,398</u>	<u>-</u>	<u>-</u>	
-	290	519	3,048	-	-	-	
291,653	232,472	78,310	166,930	100,486	123,215	99,421	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
<u>291,653</u>	<u>232,762</u>	<u>78,829</u>	<u>169,978</u>	<u>100,486</u>	<u>123,215</u>	<u>99,421</u>	
<u>\$ 314,635</u>	<u>\$ 241,522</u>	<u>\$ 80,571</u>	<u>\$ 658,798</u>	<u>\$ 136,884</u>	<u>\$ 123,215</u>	<u>\$ 99,421</u>	

Rock Island County, Illinois

Combining Balance Sheet (Continued)
 Nonmajor Governmental Funds
 November 30, 2011

	Special Revenue			
	Drug Court			
	Grant Fund	Coroner Fee Fund	Debt Service Fund	Capital Project Fund
Assets				
Cash and cash equivalents	\$ 146,840	\$ 17,570	\$ -	\$ 217
Receivables:				
Property taxes receivable	-	-	1,562,866	-
Accounts receivable	2,168	1,926	-	-
Accrued interest receivable	59	6	77	-
Due from other funds	-	-	-	-
Due from other governmental units	-	-	-	-
Other assets	-	-	-	-
Advances to other funds	-	-	-	711,850
Total assets	\$ 149,067	\$ 19,502	\$ 1,562,943	\$ 712,067
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	\$ 450	\$ -	\$ 68,857	\$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenues	-	-	1,494,086	-
Advances from other funds	-	-	-	711,850
Total liabilities	450	-	1,562,943	711,850
Fund balances (deficits):				
Nonspendable	-	-	-	711,850
Restricted	148,617	19,502	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	(711,633)
Total fund balances (deficits)	148,617	19,502	-	217
Total liabilities and fund balances (deficits)	\$ 149,067	\$ 19,502	\$ 1,562,943	\$ 712,067

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Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits)
Nonmajor Governmental Funds
Year Ended November 30, 2011**

	Total	Special Revenue		
		Animal Control Fund	Arrestee Medical Costs Fund	Child Advocacy Fund
Revenues:				
Fees	\$ 3,337,090	\$ 738,049	\$ 30,402	\$ -
Property taxes	9,177,479	-	-	71,620
Intergovernmental	9,567,658	-	-	-
Investment earnings	68,607	-	352	13
Miscellaneous	943,702	36,201	-	-
Total revenues	23,094,536	774,250	30,754	71,633
Expenditures:				
Current:				
General government	4,399,114	-	-	-
Public safety	1,847,398	895,308	-	-
Corrections	10,160	-	10	-
Judiciary and legal	1,528,341	-	-	-
Transportation and public works	4,521,836	-	-	-
Social services	9,007,934	-	-	71,633
Capital outlay	431,345	-	-	-
Debt service:				
Principal retirement	695,000	-	-	-
Interest and fiscal charges	405,214	-	-	-
Total expenditures	22,846,342	895,308	10	71,633
Excess (deficiency) of revenues over expenditures	248,194	(121,058)	30,744	-
Other financing sources (uses):				
Transfers in	1,356,880	50,236	-	-
Transfers out	(1,449,523)	(315,000)	(58,500)	-
Proceeds from sale of capital assets	42,901	-	-	-
Total other financing sources (uses)	(49,742)	(264,764)	(58,500)	-
Net change in fund balances	198,452	(385,822)	(27,756)	-
Fund balances (deficits), beginning of year, as restated	12,937,451	(150,742)	81,389	-
Fund balances (deficits), end of year	\$ 13,135,903	\$ (536,564)	\$ 53,633	\$ -

(Continued)

Special Revenue					
Collector Tax Fee Fund	Community Mental Health Fund	COPS Grant Fund	County Bridge Fund	County Clerk Document Fund	County Extension Education Fund
\$ 90,560	\$ -	\$ -	\$ -	\$ 36,075	\$ -
-	1,408,507	-	167,104	-	229,187
-	21,123	545,699	-	-	-
730	3,645	-	2,847	541	42
-	-	8,495	-	15,709	-
91,290	1,433,275	554,194	169,951	52,325	229,229
17,928	-	-	-	23,840	-
-	-	927,847	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	20,556	-	-
-	1,366,077	-	-	-	229,229
-	-	-	-	-	-
-	-	-	-	-	-
17,928	1,366,077	927,847	20,556	23,840	229,229
73,362	67,198	(373,653)	149,395	28,485	-
-	-	395,880	-	-	-
(92,316)	(36,540)	-	(4,260)	(6,760)	-
-	-	-	-	-	-
(92,316)	(36,540)	395,880	(4,260)	(6,760)	-
(18,954)	30,658	22,227	145,135	21,725	-
214,194	484,620	(17,037)	449,433	87,454	-
\$ 195,240	\$ 515,278	\$ 5,190	\$ 594,568	\$ 109,179	\$ -

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2011**

	Special Revenue			
	County Health Fund	County Highway Fund	County Law Library Fund	Court Automation Fund
Revenues:				
Fees	\$ 411,566	\$ 10,107	\$ 84,106	\$ 254,345
Property taxes	716,174	1,016,968	-	-
Intergovernmental	3,545,467	34,486	-	-
Investment earnings	3,085	5,714	677	7,369
Miscellaneous	25,308	601,306	-	-
Total revenues	4,701,600	1,668,581	84,783	261,714
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	-	-	78,525	267,698
Transportation and public works	-	1,091,852	-	-
Social services	4,654,038	-	-	-
Capital outlay	30,810	223,494	-	74,688
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	4,684,848	1,315,346	78,525	342,386
Excess (deficiency) of revenues over expenditures	16,752	353,235	6,258	(80,672)
Other financing sources (uses):				
Transfers in	23,280	-	-	-
Transfers out	(119,000)	(151,338)	(12,115)	(6,452)
Proceeds from sale of capital assets	400	42,501	-	-
Total other financing sources (uses)	(95,320)	(108,837)	(12,115)	(6,452)
Net change in fund balances	(78,568)	244,398	(5,857)	(87,124)
Fund balances (deficits), beginning of year, as restated	650,250	1,220,605	107,451	1,317,180
Fund balances (deficits), end of year	\$ 571,682	\$ 1,465,003	\$ 101,594	\$ 1,230,056

(Continued)

Special Revenue						
Court Document Storage Fund	Court Security Fund	Federal Social Security Fund	GIS 2005 Fund	Hillsdale Special Service Area Fund	Illinois Municipal Retirement Fund	
\$ 600	\$ 283,685	\$ -	\$ 261,964	\$ -	\$ -	
-	-	1,255,710	-	8,063	2,210,574	
-	-	-	-	-	-	
4,913	4	3,959	953	319	4,041	
253,610	-	-	-	-	-	
259,123	283,689	1,259,669	262,917	8,382	2,214,615	
-	-	1,212,394	269,545	-	2,347,382	
-	-	-	-	-	-	
-	-	-	-	-	-	
245,594	401,780	-	-	-	-	
-	-	-	-	8,716	-	
-	-	-	-	-	-	
41,218	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
286,812	401,780	1,212,394	269,545	8,716	2,347,382	
(27,689)	(118,091)	47,275	(6,628)	(334)	(132,767)	
-	97,298	4,708	-	-	7,462	
(8,484)	(1,418)	(7,660)	(26,435)	-	(9,832)	
-	-	-	-	-	-	
(8,484)	95,880	(2,952)	(26,435)	-	(2,370)	
(36,173)	(22,211)	44,323	(33,063)	(334)	(135,137)	
860,719	1,743	913,247	192,917	57,022	1,105,654	
\$ 824,546	\$ (20,468)	\$ 957,570	\$ 159,854	\$ 56,688	\$ 970,517	

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2011**

	Special Revenue			
	Workforce Investment Act Fund	Maintenance and Child Support Collection Fund	Metropolitan Enforcement Group Fund	Motor Fuel Tax Fund
Revenues:				
Fees	\$ -	\$ 61,392	\$ -	\$ 15,277
Property taxes	-	-	-	-
Intergovernmental	2,384,731	52,637	21,896	2,803,219
Investment earnings	-	-	-	23,096
Miscellaneous	-	-	-	-
Total revenues	2,384,731	114,029	21,896	2,841,592
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	21,896	-
Corrections	-	-	-	-
Judiciary and legal	-	175,276	-	-
Transportation and public works	-	-	-	3,319,154
Social services	2,384,731	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	2,384,731	175,276	21,896	3,319,154
Excess (deficiency) of revenues over expenditures	-	(61,247)	-	(477,562)
Other financing sources (uses):				
Transfers in	-	52,309	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	52,309	-	-
Net change in fund balances	-	(8,938)	-	(477,562)
Fund balances (deficits), beginning of year, as restated	-	3,412	-	3,656,573
Fund balances (deficits), end of year	\$ -	\$ (5,526)	\$ -	\$ 3,179,011

(Continued)

Special Revenue						
Probation Services Fee Fund	Quad City Bomb Squad Fund	Hope Creek Care Center Activities Fund	Hope Creek Care Center Grandparents Fund	Hope Creek Care Center Memorial Fund	Recorders Document Fund	
\$ 521,721	\$ -	\$ -	\$ -	\$ -	\$ 262,732	
-	-	-	-	-	-	
19,500	-	-	-	-	-	
-	-	-	-	-	1,750	
1,000	-	-	-	-	-	
542,221	-	-	-	-	264,482	
-	-	-	-	-	250,190	
-	2,347	-	-	-	-	
-	-	-	-	-	-	
302,259	-	-	-	-	-	
-	-	-	-	-	-	
-	-	1,187	6,026	16,680	-	
52,381	-	-	-	-	8,754	
-	-	-	-	-	-	
-	-	-	-	-	-	
354,640	2,347	1,187	6,026	16,680	258,944	
187,581	(2,347)	(1,187)	(6,026)	(16,680)	5,538	
13,857	-	-	-	-	-	
(27,755)	-	-	-	-	(7,143)	
-	-	-	-	-	-	
(13,898)	-	-	-	-	(7,143)	
173,683	(2,347)	(1,187)	(6,026)	(16,680)	(1,605)	
1,270,161	2,675	1,187	6,026	16,680	293,258	
\$ 1,443,844	\$ 328	\$ -	\$ -	\$ -	\$ 291,653	

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2011**

	Special Revenue			
	States			Zuma-Canoe
	Attorney Drug Enforcement Fund	Treasurer's Automation Fund	Veterans Assistance Fund	Creek Special Service Area Fund
Revenues:				
Fees	\$ 161,401	\$ 34,025	\$ -	\$ -
Property taxes	-	-	458,336	35,789
Intergovernmental	-	-	-	-
Investment earnings	-	395	958	666
Miscellaneous	-	-	2,073	-
Total revenues	161,401	34,420	461,367	36,455
Expenditures:				
Current:				
General government	-	44,549	-	-
Public safety	-	-	-	-
Corrections	-	-	-	-
Judiciary and legal	57,209	-	-	-
Transportation and public works	-	-	-	81,558
Social services	-	-	278,333	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	57,209	44,549	278,333	81,558
Excess (deficiency) of revenues over expenditures	104,192	(10,129)	183,034	(45,103)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(3,605)	(54,910)	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	(3,605)	(54,910)	-
Net change in fund balances	104,192	(13,734)	128,124	(45,103)
Fund balances (deficits), beginning of year, as restated	128,570	92,563	41,854	145,589
Fund balances (deficits), end of year	\$ 232,762	\$ 78,829	\$ 169,978	\$ 100,486

(Continued)

Special Revenue					
Sheriff Foreclosure Sale Fund	Circuit Clerk Administration Cost Fund	Hotel/Motel Tax Fund	Drug Court Grant Fund	Coroner Fee Fund	
\$ -	\$ 27,749	\$ -	\$ 31,864	\$ 19,470	
-	-	-	-	-	-
-	-	138,900	-	-	-
-	621	791	797	32	-
-	-	-	-	-	-
-	28,370	139,691	32,661	19,502	
39,786	14	193,486	-	-	-
-	-	-	-	-	-
-	-	-	10,150	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
39,786	14	193,486	10,150	-	
(39,786)	28,356	(53,795)	22,511	19,502	
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(39,786)	28,356	(53,795)	22,511	19,502	
39,786	94,859	153,216	126,106	-	
\$ -	\$ 123,215	\$ 99,421	\$ 148,617	\$ 19,502	

Rock Island County, Illinois

**Combining Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficits) (Continued)
Nonmajor Governmental Funds
Year Ended November 30, 2011**

	Debt Service Fund	Capital Project Fund
Revenues:		
Fees	\$ -	\$ -
Property taxes	1,599,447	-
Intergovernmental	-	-
Investment earnings	297	-
Miscellaneous	-	-
Total revenues	1,599,744	-
Expenditures:		
Current:		
General government	-	-
Public safety	-	-
Corrections	-	-
Judiciary and legal	-	-
Transportation and public works	-	-
Social services	-	-
Capital outlay	-	-
Debt service:		
Principal retirement	695,000	-
Interest and fiscal charges	405,214	-
Total expenditures	1,100,214	-
Excess (deficiency) of revenues over expenditures	499,530	-
Other financing sources (uses):		
Transfers in	-	711,850
Transfers out	(500,000)	-
Proceeds from sale of capital assets	-	-
Total other financing sources (uses)	(500,000)	711,850
Net change in fund balances	(470)	711,850
Fund balances (deficits), beginning of year, as restated	470	(711,633)
Fund balances (deficits), end of year	\$ -	\$ 217

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Rock Island County, Illinois

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds
Year Ended November 30, 2011**

	Special Revenue			
	Animal Control Fund		Arrestee Medical Costs Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 676,500	\$ 738,049	\$ 28,500	\$ 30,402
Property taxes	-	-	-	-
Intergovernmental	-	-	-	-
Investment earnings	-	-	1,500	352
Miscellaneous	48,300	36,201	-	-
Total revenues	724,800	774,250	30,000	30,754
Expenditures:				
Current operating:				
Salaries and wages	354,647	354,648	-	-
Personal benefits	117,936	117,914	-	-
Supplies	34,114	34,114	-	-
Other services and charges	385,956	388,632	11	10
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	892,653	895,308	11	10
Excess (deficiency) of revenues over expenditures	(167,853)	(121,058)	29,989	30,744
Other financing sources (uses):				
Transfers in	116,000	50,236	-	-
Transfers out	(315,000)	(315,000)	(58,500)	(58,500)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(199,000)	(264,764)	(58,500)	(58,500)
Net change in fund balances	\$ (366,853)	(385,822)	\$ (28,511)	(27,756)
Fund balances (deficits), beginning of year		(150,742)		81,389
Fund balances (deficits), end of year		<u>\$ (536,564)</u>		<u>\$ 53,633</u>

(Continued)

Special Revenue

Child Advocacy Fund		Collector Tax Fee Fund		Community Mental Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 105,000	\$ 90,560	\$ -	\$ -
70,047	71,620	-	-	1,400,000	1,408,507
-	-	-	-	50,000	21,123
-	13	1,500	730	4,000	3,645
-	-	-	-	-	-
70,047	71,633	106,500	91,290	1,454,000	1,433,275
-	-	-	-	38,507	38,492
-	-	-	-	11,688	11,122
-	-	-	-	1,000	260
71,633	71,633	18,371	17,928	1,423,108	1,316,203
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
71,633	71,633	18,371	17,928	1,474,303	1,366,077
(1,586)	-	88,129	73,362	(20,303)	67,198
-	-	-	-	-	-
-	-	(92,316)	(92,316)	(42,680)	(36,540)
-	-	-	-	-	-
-	-	(92,316)	(92,316)	(42,680)	(36,540)
<u>\$ (1,586)</u>	<u>-</u>	<u>\$ (4,187)</u>	<u>(18,954)</u>	<u>\$ (62,983)</u>	<u>30,658</u>
	-		214,194		484,620
<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 195,240</u>	<u>\$ -</u>	<u>\$ 515,278</u>

Rock Island County, Illinois

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2011**

	Special Revenue			
	COPS Grant Fund		County Bridge Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ -
Property taxes	-	-	162,500	167,104
Intergovernmental	537,528	545,699	-	-
Investment earnings	-	-	3,000	2,847
Miscellaneous	-	8,495	-	-
Total revenues	537,528	554,194	165,500	169,951
Expenditures:				
Current operating:				
Salaries and wages	658,332	656,690	10,000	56
Personal benefits	274,351	271,157	-	-
Supplies	-	-	30,500	20,442
Other services and charges	-	-	204,551	58
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	932,683	927,847	245,051	20,556
Excess (deficiency) of revenues over expenditures	(395,155)	(373,653)	(79,551)	149,395
Other financing sources (uses):				
Transfers in	301,932	395,880	-	-
Transfers out	-	-	(4,259)	(4,260)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	301,932	395,880	(4,259)	(4,260)
Net change in fund balances	\$ (93,223)	22,227	\$ (83,810)	145,135
Fund balances (deficits), beginning of year		(17,037)		449,433
Fund balances (deficits), end of year		<u>\$ 5,190</u>		<u>\$ 594,568</u>

(Continued)

Special Revenue

County Clerk Document Fund		County Extension Education Fund		County Health Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 31,000	\$ 36,075	\$ -	\$ -	\$ 485,430	\$ 411,566
-	-	225,000	229,187	710,100	716,174
-	-	-	-	3,833,909	3,545,467
600	541	160	42	3,800	3,085
-	15,709	-	-	32,200	25,308
<u>31,600</u>	<u>52,325</u>	<u>225,160</u>	<u>229,229</u>	<u>5,065,439</u>	<u>4,701,600</u>
-	-	-	-	2,794,241	2,749,452
-	-	-	-	1,052,256	940,840
14,566	12,622	-	-	253,128	241,120
11,513	11,218	229,229	229,229	830,770	722,626
-	-	-	-	32,060	30,810
-	-	-	-	-	-
-	-	-	-	-	-
<u>26,079</u>	<u>23,840</u>	<u>229,229</u>	<u>229,229</u>	<u>4,962,455</u>	<u>4,684,848</u>
5,521	28,485	(4,069)	-	102,984	16,752
-	-	-	-	19,500	23,280
(6,760)	(6,760)	-	-	(119,000)	(119,000)
-	-	-	-	-	400
<u>(6,760)</u>	<u>(6,760)</u>	<u>-</u>	<u>-</u>	<u>(99,500)</u>	<u>(95,320)</u>
<u>\$ (1,239)</u>	<u>21,725</u>	<u>\$ (4,069)</u>	<u>-</u>	<u>\$ 3,484</u>	<u>(78,568)</u>
	87,454		-		650,250
	<u>\$ 109,179</u>		<u>\$ -</u>		<u>\$ 571,682</u>

Rock Island County, Illinois

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2011**

	Special Revenue			
	County Highway Fund		County Law Library Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 27,500	\$ 10,107	\$ 105,750	\$ 84,106
Property taxes	1,010,000	1,016,968	-	-
Intergovernmental	58,064	34,486	-	-
Investment earnings	8,000	5,714	3,500	677
Miscellaneous	795,000	601,306	-	-
Total revenues	1,898,564	1,668,581	109,250	84,783
Expenditures:				
Current operating:				
Salaries and wages	650,860	516,308	-	-
Personal benefits	410,762	141,458	-	-
Supplies	327,150	306,742	106,916	78,442
Other services and charges	135,767	127,344	1,013	83
Capital outlay	226,738	223,494	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	1,751,277	1,315,346	107,929	78,525
Excess (deficiency) of revenues over expenditures	147,287	353,235	1,321	6,258
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(151,338)	(151,338)	(12,115)	(12,115)
Proceeds from sale of capital assets	42,501	42,501	-	-
Total other financing sources (uses)	(108,837)	(108,837)	(12,115)	(12,115)
Net change in fund balances	\$ 38,450	244,398	\$ (10,794)	(5,857)
Fund balances (deficits), beginning of year		1,220,605		107,451
Fund balances (deficits), end of year		<u>\$ 1,465,003</u>		<u>\$ 101,594</u>

(Continued)

Special Revenue

Court Automation Fund		Court Document Storage Fund		Court Security Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 295,000	\$ 254,345	\$ -	\$ 600	\$ 318,000	\$ 283,685
-	-	-	-	-	-
-	-	-	-	-	-
12,000	7,369	8,000	4,913	50	4
-	-	310,000	253,610	-	-
<u>307,000</u>	<u>261,714</u>	<u>318,000</u>	<u>259,123</u>	<u>318,050</u>	<u>283,689</u>
5,544	5,540	100,803	98,204	366,197	320,106
-	-	28,461	26,466	79,042	74,824
71,400	48,346	19,600	15,118	-	-
246,088	213,812	116,367	105,806	20,501	6,850
90,533	74,688	52,400	41,218	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>413,565</u>	<u>342,386</u>	<u>317,631</u>	<u>286,812</u>	<u>465,740</u>	<u>401,780</u>
(106,565)	(80,672)	369	(27,689)	(147,690)	(118,091)
-	-	-	-	-	97,298
(6,452)	(6,452)	(8,484)	(8,484)	(13,072)	(1,418)
-	-	-	-	-	-
<u>(6,452)</u>	<u>(6,452)</u>	<u>(8,484)</u>	<u>(8,484)</u>	<u>(13,072)</u>	<u>95,880</u>
<u>\$ (113,017)</u>	<u>(87,124)</u>	<u>\$ (8,115)</u>	<u>(36,173)</u>	<u>\$ (160,762)</u>	<u>(22,211)</u>
	1,317,180		860,719		1,743
	<u>\$ 1,230,056</u>		<u>\$ 824,546</u>		<u>\$ (20,468)</u>

Rock Island County, Illinois

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2011**

	Special Revenue			
	Federal Social Security Fund		GIS 2005 Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 30,000	\$ 261,964
Property taxes	1,250,275	1,255,710	-	-
Intergovernmental	-	-	-	-
Investment earnings	4,625	3,959	1,900	953
Miscellaneous	-	-	-	-
Total revenues	1,254,900	1,259,669	31,900	262,917
Expenditures:				
Current operating:				
Salaries and wages	-	-	186,517	186,516
Personal benefits	1,260,703	1,212,325	56,772	55,552
Supplies	-	-	2,140	1,960
Other services and charges	85	69	29,587	25,517
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	1,260,788	1,212,394	275,016	269,545
Excess (deficiency) of revenues over expenditures	(5,888)	47,275	(243,116)	(6,628)
Other financing sources (uses):				
Transfers in	4,708	4,708	235,000	-
Transfers out	(7,660)	(7,660)	(26,435)	(26,435)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	(2,952)	(2,952)	208,565	(26,435)
Net change in fund balances	\$ (8,840)	44,323	\$ (34,551)	(33,063)
Fund balances (deficits), beginning of year		913,247		192,917
Fund balances (deficits), end of year		<u>\$ 957,570</u>		<u>\$ 159,854</u>

(Continued)

Special Revenue					
Hillsdale Special Service Area Fund		Illinois Municipal Retirement Fund		Maintenance and Child Support Collection Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	95,000	\$ 61,392
8,000	8,063	2,200,450	2,210,574	-	-
-	-	-	-	52,203	52,637
450	319	5,200	4,041	-	-
-	-	-	-	-	-
8,450	8,382	2,205,650	2,214,615	147,203	114,029
3,000	202	-	-	146,287	123,338
192	16	2,431,168	2,347,294	66,878	48,458
-	-	-	-	-	-
43,506	8,498	113	88	3,500	3,480
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
46,698	8,716	2,431,281	2,347,382	216,665	175,276
(38,248)	(334)	(225,631)	(132,767)	(69,462)	(61,247)
-	-	7,462	7,462	46,250	52,309
-	-	(9,832)	(9,832)	-	-
-	-	-	-	-	-
-	-	(2,370)	(2,370)	46,250	52,309
<u>\$ (38,248)</u>	<u>(334)</u>	<u>\$ (228,001)</u>	<u>(135,137)</u>	<u>\$ (23,212)</u>	<u>(8,938)</u>
	57,022		1,105,654		3,412
	<u>\$ 56,688</u>		<u>\$ 970,517</u>		<u>\$ (5,526)</u>

Rock Island County, Illinois

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2011**

	Special Revenue			
	Motor Fuel Tax Fund		Probation Services Fee Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ 366,000	\$ 15,277	\$ 669,700	\$ 521,721
Property taxes	-	-	-	-
Intergovernmental	2,350,000	2,803,219	22,509	19,500
Investment earnings	62,000	23,096	-	-
Miscellaneous	1,000	-	1,000	1,000
Total revenues	2,779,000	2,841,592	693,209	542,221
Expenditures:				
Current operating:				
Salaries and wages	714,750	669,544	-	-
Personal benefits	365,072	310,766	-	-
Supplies	550,500	447,380	37,111	32,976
Other services and charges	1,932,950	1,891,464	290,620	269,283
Capital outlay	-	-	52,590	52,381
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	3,563,272	3,319,154	380,321	354,640
Excess (deficiency) of revenues over expenditures	(784,272)	(477,562)	312,888	187,581
Other financing sources (uses):				
Transfers in	-	-	20,000	13,857
Transfers out	-	-	(30,327)	(27,755)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	(10,327)	(13,898)
Net change in fund balances	\$ (784,272)	(477,562)	\$ 302,561	173,683
Fund balances (deficits), beginning of year		3,656,573		1,270,161
Fund balances (deficits), end of year		<u>\$ 3,179,011</u>		<u>\$ 1,443,844</u>

(Continued)

Special Revenue

Quad City Bomb Squad Fund		Hope Creek Care Center Activities Fund		Hope Creek Care Center Grandparents Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	6,000	-	3,200	-
-	-	6,000	-	3,200	-
-	-	-	-	-	-
-	-	-	-	-	-
2,291	1,631	-	-	-	-
748	716	21,550	1,187	5,700	6,026
-	-	-	-	-	-
-	-	-	-	-	-
3,039	2,347	21,550	1,187	5,700	6,026
(3,039)	(2,347)	(15,550)	(1,187)	(2,500)	(6,026)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ (3,039)	(2,347)	\$ (15,550)	(1,187)	\$ (2,500)	(6,026)
	2,675		1,187		6,026
	\$ 328		\$ -		\$ -

Rock Island County, Illinois

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2011**

	Special Revenue			
	Hope Creek Care Center Memorial Fund		Recorders Document Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ -	\$ 262,732
Property taxes	-	-	-	-
Intergovernmental revenues	-	-	-	-
Investment earnings	50	-	3,000	1,750
Miscellaneous	3,000	-	-	-
Total revenues	3,050	-	3,000	264,482
Expenditures:				
Current operating:				
Salaries and wages	-	-	79,788	79,788
Personal benefits	-	-	50,913	47,098
Supplies	-	-	6,500	6,094
Other services and charges	5,000	16,680	121,273	117,210
Capital outlay	-	-	49,055	8,754
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	5,000	16,680	307,529	258,944
Excess (deficiency) of revenues over expenditures	(1,950)	(16,680)	(304,529)	5,538
Other financing sources (uses):				
Transfers in	-	-	260,257	-
Transfers out	-	-	(7,143)	(7,143)
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	253,114	(7,143)
Net change in fund balances	\$ (1,950)	(16,680)	\$ (51,415)	(1,605)
Fund balances (deficits), beginning of year		16,680		293,258
Fund balances (deficits), end of year		<u>\$ -</u>		<u>\$ 291,653</u>

(Continued)

Special Revenue

States Attorney Drug Enforcement Fund		Treasurer's Automation Fund		Veterans Assistance Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 106,500	\$ 161,401	\$ 33,320	\$ 34,025	\$ -	\$ -
-	-	-	-	455,000	458,336
-	-	-	-	-	-
-	-	1,000	395	-	958
-	-	-	-	-	2,073
<u>106,500</u>	<u>161,401</u>	<u>34,320</u>	<u>34,420</u>	<u>455,000</u>	<u>461,367</u>
-	-	-	-	85,287	85,286
-	-	-	-	40,002	37,966
17,160	13,519	15,255	10,994	17,229	16,671
60,764	43,690	41,704	33,555	141,226	138,410
10,139	-	11,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>88,063</u>	<u>57,209</u>	<u>67,959</u>	<u>44,549</u>	<u>283,744</u>	<u>278,333</u>
18,437	104,192	(33,639)	(10,129)	171,256	183,034
-	-	-	-	-	-
(235)	-	(3,605)	(3,605)	(54,910)	(54,910)
-	-	-	-	-	-
<u>(235)</u>	<u>-</u>	<u>(3,605)</u>	<u>(3,605)</u>	<u>(54,910)</u>	<u>(54,910)</u>
<u>\$ 18,202</u>	<u>104,192</u>	<u>\$ (37,244)</u>	<u>(13,734)</u>	<u>\$ 116,346</u>	<u>128,124</u>
	<u>128,570</u>		<u>92,563</u>		<u>41,854</u>
	<u>\$ 232,762</u>		<u>\$ 78,829</u>		<u>\$ 169,978</u>

Rock Island County, Illinois

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Budget and Actual - Nonmajor Governmental Funds (Continued)
Year Ended November 30, 2011**

	Special Revenue			
	Zuma-Canoe Creek Special Service Area Fund		Circuit Clerk Administration Cost Fund	
	Budget	Actual	Budget	Actual
Revenues:				
Fees	\$ -	\$ -	\$ 24,000	\$ 27,749
Property taxes	35,770	35,789	-	-
Intergovernmental	-	-	-	-
Investment earnings	1,000	666	800	621
Miscellaneous	-	-	-	-
Total revenues	36,770	36,455	24,800	28,370
Expenditures:				
Current operating:				
Salaries and wages	11,000	10,988	-	-
Personal benefits	1,189	784	-	-
Supplies	5,125	5,062	-	-
Other services and charges	83,043	64,724	14	14
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	100,357	81,558	14	14
Excess (deficiency) of revenues over expenditures	(63,587)	(45,103)	24,786	28,356
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	\$ (63,587)	(45,103)	\$ 24,786	28,356
Fund balances (deficits), beginning of year		145,589		94,859
Fund balances (deficits), end of year		<u>\$ 100,486</u>		<u>\$ 123,215</u>

Special Revenue

Hotel/Motel Tax Fund		Drug Court Grant Fund		Debt Service Fund	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 43,000	\$ 31,864	\$ -	\$ -
-	-	-	-	1,491,890	1,599,447
117,205	138,900	-	-	-	-
1,000	791	1,000	797	1,500	297
-	-	-	-	-	-
118,205	139,691	44,000	32,661	1,493,390	1,599,744
-	-	-	-	-	-
-	-	-	-	-	-
9,990	9,990	5,500	3,174	-	-
185,526	183,496	9,015	6,976	-	-
-	-	-	-	-	-
-	-	-	-	695,000	695,000
-	-	-	-	405,214	405,214
195,516	193,486	14,515	10,150	1,100,214	1,100,214
(77,311)	(53,795)	29,485	22,511	393,176	499,530
-	-	-	-	-	-
(363)	-	-	-	(500,000)	(500,000)
-	-	-	-	-	-
(363)	-	-	-	(500,000)	(500,000)
<u>\$ (77,674)</u>	<u>(53,795)</u>	<u>\$ 29,485</u>	<u>22,511</u>	<u>\$ (106,824)</u>	<u>(470)</u>
	153,216		126,106		470
	<u>\$ 99,421</u>		<u>\$ 148,617</u>		<u>\$ -</u>

Rock Island County, Illinois

Combining Statement of Net Assets
Internal Service Funds
November 30, 2011

	Public Building Commission	Employee Health Benefits	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 845,196	\$ 2,266,698	\$ 3,111,894
Receivables:			
Accounts	-	169,476	169,476
Interest	-	942	942
Due from other funds	-	14,740	14,740
Due from other governmental units	-	5,910	5,910
Other assets	928,485	22,148	950,633
Total current assets	1,773,681	2,479,914	4,253,595
Noncurrent assets:			
Capital assets:			
Nondepreciable, land	180,250	-	180,250
Depreciable:			
Equipment and fixtures	24,092	-	24,092
Improvements other than buildings	92,909	-	92,909
Buildings	713,914	-	713,914
Less accumulated depreciation	(82,270)	-	(82,270)
Total capital assets	928,895	-	928,895
Total assets	\$ 2,702,576	\$ 2,479,914	\$ 5,182,490
Liabilities			
Current liabilities:			
Accounts payable	\$ -	\$ 66,749	\$ 66,749
Estimated claims settlement	-	577,000	577,000
Accrued liabilities	1,213,610	-	1,213,610
Due to other funds	-	3,439	3,439
Total liabilities	1,213,610	647,188	1,860,798
Net Assets			
Invested in capital assets	928,895	-	928,895
Unrestricted	560,071	1,832,726	2,392,797
Total net assets	1,488,966	1,832,726	3,321,692
Total liabilities and net assets	\$ 2,702,576	\$ 2,479,914	\$ 5,182,490

Rock Island County, Illinois

**Combining Statement of Revenues, Expenses and Changes in Net Assets
Governmental Activities - Internal Service Funds
Year Ended November 30, 2011**

	Public Building Commission	Employee Health Benefits	Total
Operating revenue:			
Charges for services	\$ 1,553,324	\$ 7,110,701	\$ 8,664,025
Other	-	165,887	165,887
Total operating revenue	1,553,324	7,276,588	8,829,912
Operating expenses:			
Other services and charges	1,527,822	6,728,744	8,256,566
Depreciation expense	26,428	-	26,428
Total operating expenses	1,554,250	6,728,744	8,282,994
Operating income (loss)	(926)	547,844	546,918
Nonoperating revenue, investment earnings	5,963	13,802	19,765
Income before transfers	5,037	561,646	566,683
Transfers out	-	(29,978)	(29,978)
Change in net assets	5,037	531,668	536,705
Total net assets, beginning of year	1,483,929	1,301,058	2,784,987
Total net assets, end of year	\$ 1,488,966	\$ 1,832,726	\$ 3,321,692

Rock Island County, Illinois

Combining Statement of Cash Flows
 Governmental Activities - Internal Service Funds
 Year Ended November 30, 2011

	Public Building Commission	Employee Health Benefits	Total
Cash flows from operating activities:			
Cash received from employee contributions and other charges	\$ -	\$ 7,065,231	\$ 7,065,231
Cash received from other operating revenue	-	165,887	165,887
Cash payments for claims	-	(6,901,709)	(6,901,709)
Cash received for jail lease	1,496,049	-	1,496,049
Cash paid for jail lease	(1,018,206)	-	(1,018,206)
Cash payments for jail operations	(482,332)	-	(482,332)
Net cash provided by (used in) operating activities	(4,489)	329,409	324,920
Cash flows from noncapital financing activities:			
Interfund proceeds	-	3,714	3,714
Transfers out	-	(29,978)	(29,978)
Net cash (used in) noncapital financing activities	-	(26,264)	(26,264)
Cash flows from investing activities, interest received	5,963	14,612	20,575
Net increase in cash	1,474	317,757	319,231
Cash:			
Beginning	843,722	1,948,941	2,792,663
Ending	<u>\$ 845,196</u>	<u>\$ 2,266,698</u>	<u>\$ 3,111,894</u>
Reconciliation of operating income (loss) to net cash from operating activities:			
Operating income (loss)	\$ (926)	\$ 547,844	\$ 546,918
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation expense	26,428	-	26,428
(Increase) decrease in:			
Receivables	-	(120,183)	(120,183)
Due from other governmental units	-	74,713	74,713
Other assets	(57,275)	(22,148)	(79,423)
Increase (decrease) in:			
Accounts payable	-	(150,817)	(150,817)
Accrued liabilities	27,284	-	27,284
Net cash provided by (used in) operating activities	\$ (4,489)	\$ 329,409	\$ 324,920

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Rock Island County, Illinois

Combining Balance Sheet - Agency Funds
November 30, 2011

	Total	Circuit Clerk Fund	Circuit Clerk Probation Fund	County Clerk Redemption Fund
Assets				
Cash and cash equivalents	\$ 8,806,230	\$ 2,817,144	\$ 4,696	\$ 296,013
Receivables:				
Accounts receivable	110,959	-	-	-
Accrued interest receivable	403,819	-	-	-
Total assets	\$ 9,321,008	\$ 2,817,144	\$ 4,696	\$ 296,013
Liabilities				
Due to other governmental units	\$ 6,221,338	\$ 578,857	\$ -	\$ -
Due to individuals and private entities	3,099,670	2,238,287	4,696	296,013
Total liabilities	\$ 9,321,008	\$ 2,817,144	\$ 4,696	\$ 296,013

(Continued)

County Collector's Fund	Emergency Telephone Service Fund	Employee Indebtedness Fund	Inheritance Tax Fund	Rock Island County Waste Management Agency Fund	Treasurer's Fund
\$ 3,669,478	\$ 589,146	\$ 1,441	\$ 203,385	\$ 230,889	\$ 170,125
-	19,917	-	8,641	-	-
403,332	183	-	-	101	-
<u>\$ 4,072,810</u>	<u>\$ 609,246</u>	<u>\$ 1,441</u>	<u>\$ 212,026</u>	<u>\$ 230,990</u>	<u>\$ 170,125</u>
\$ 4,072,810	\$ 609,246	\$ -	\$ 212,026	\$ 230,990	\$ -
-	-	1,441	-	-	170,125
<u>\$ 4,072,810</u>	<u>\$ 609,246</u>	<u>\$ 1,441</u>	<u>\$ 212,026</u>	<u>\$ 230,990</u>	<u>\$ 170,125</u>

Rock Island County, Illinois

Combining Balance Sheet - Agency Funds (Continued)
November 30, 2011

	Hope Creek Care Center Patient's Fund	TBA Fund	Township Bridge Fund	Township Motor Fuel Tax Fund
Assets				
Cash and cash equivalents	\$ 44,336	\$ 131,930	\$ 16,446	\$ 339,639
Receivables:				
Accounts receivable	-	18	-	82,383
Accrued interest receivable	-	54	7	142
Total assets	\$ 44,336	\$ 132,002	\$ 16,453	\$ 422,164
Liabilities				
Due to other governmental units	\$ -	\$ -	\$ 16,453	\$ 422,164
Due to individuals and private entities	44,336	132,002	-	-
Total liabilities	\$ 44,336	\$ 132,002	\$ 16,453	\$ 422,164

Hope Creek Care Center Vending Fund	Prisoner Welfare Fund	Hope Creek Care Center Activities Fund	Hope Creek Care Center Grandparents Fund	Hope Creek Care Center Memorial Fund	Sheriff Foreclosure Sale Fund
\$ 8,927	\$ 174,349	\$ 952	\$ 4,066	\$ 24,476	\$ 78,792
-	-	-	-	-	-
\$ 8,927	\$ 174,349	\$ 952	\$ 4,066	\$ 24,476	\$ 78,792
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,792
8,927	174,349	952	4,066	24,476	-
\$ 8,927	\$ 174,349	\$ 952	\$ 4,066	\$ 24,476	\$ 78,792

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds
Year Ended November 30, 2011

	Balance November 30, 2010	Additions	Deletions	Balance November 30, 2011
Circuit Clerk Fund				
Assets , cash and cash equivalents	\$ 2,746,156	\$ 12,997,306	\$ 12,926,318	\$ 2,817,144
Liabilities				
Due to other governmental units	\$ 592,615	\$ 7,916,299	\$ 7,930,057	\$ 578,857
Due to individuals and private entities	2,153,541	4,932,325	4,847,579	2,238,287
Maintenance/child support deposits	-	148,682	148,682	-
Total liabilities	\$ 2,746,156	\$ 12,997,306	\$ 12,926,318	\$ 2,817,144
Circuit Clerk Probation Fund				
Assets , cash and cash equivalents	\$ 4,213	\$ 29,740	\$ 29,257	\$ 4,696
Liabilities , due to individuals and private entities				
	\$ 4,213	\$ 29,740	\$ 29,257	\$ 4,696
County Clerk Redemption Fund				
Assets , cash and cash equivalents	\$ 314,493	\$ 6,394,268	\$ 6,412,748	\$ 296,013
Liabilities , due to individuals and private entities				
	\$ 314,493	\$ 6,394,268	\$ 6,412,748	\$ 296,013
County Collector's Fund				
Assets				
Cash and cash equivalents	\$ 3,845,658	\$ 985,596,714	\$ 985,772,894	\$ 3,669,478
Accrued interest receivable	344,202	403,332	344,202	403,332
Total assets	\$ 4,189,860	\$ 986,000,046	\$ 986,117,096	\$ 4,072,810
Liabilities				
Due to other governmental units	\$ 4,162,824	\$ 986,000,046	\$ 986,090,060	\$ 4,072,810
Due to individuals and private entities	27,036	-	27,036	-
	\$ 4,189,860	\$ 986,000,046	\$ 986,117,096	\$ 4,072,810

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
 Agency Funds (Continued)
 Year Ended November 30, 2011

	Balance November 30, 2010	Additions	Deletions	Balance November 30, 2011
Emergency Telephone Service Fund				
Assets				
Cash and cash equivalents	\$ 788,327	\$ 4,977,114	\$ 5,176,295	\$ 589,146
Accounts receivable	21,892	-	1,975	19,917
Accrued interest receivable	412	183	412	183
Total assets	\$ 810,631	\$ 4,977,297	\$ 5,178,682	\$ 609,246
Liabilities , due to other governmental units	\$ 810,631	\$ 4,977,297	\$ 5,178,682	\$ 609,246
Employee Indebtedness Fund				
Assets , cash and cash equivalents	\$ 513	\$ 16,745	\$ 15,817	\$ 1,441
Liabilities , due to individuals and private entities	\$ 513	\$ 16,745	\$ 15,817	\$ 1,441
Inheritance Tax Fund				
Assets				
Cash and cash equivalents	\$ 31	\$ 406,354	\$ 203,000	\$ 203,385
Accounts receivable	8,641	-	-	8,641
Total assets	\$ 8,672	\$ 406,354	\$ 203,000	\$ 212,026
Liabilities , due to other governmental units	\$ 8,672	\$ 406,354	\$ 203,000	\$ 212,026
Jail Inmate Deposit Fund				
Assets				
Accounts receivable	\$ 5,212	\$ -	\$ 5,212	\$ -
Liabilities , due to individuals and private entities	\$ 5,212	\$ -	\$ 5,212	\$ -

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
 Agency Funds (Continued)
 Year Ended November 30, 2011

	Balance November 30, 2010	Additions	Deletions	Balance November 30, 2011
Rock Island County Waste Management Agency Fund				
Assets				
Cash and cash equivalents	\$ 192,380	\$ 1,040,675	\$ 1,002,166	\$ 230,889
Accounts receivable	48,556	-	48,556	-
Accrued interest receivable	119	101	119	101
Total assets	\$ 241,055	\$ 1,040,776	\$ 1,050,841	\$ 230,990
Liabilities, due to other governmental units	\$ 241,055	\$ 1,040,776	\$ 1,050,841	\$ 230,990
Treasurer's Fund				
Assets, cash and cash equivalents	\$ 190,412	\$ 146,397	\$ 166,684	\$ 170,125
Liabilities, due to individuals and private entities	\$ 190,412	\$ 146,397	\$ 166,684	\$ 170,125
Hope Creek Care Center Patient's Fund				
Assets, cash and cash equivalents	\$ 23,623	\$ 178,008	\$ 157,295	\$ 44,336
Liabilities, due to individuals and private entities	\$ 23,623	\$ 178,008	\$ 157,295	\$ 44,336
Jail Commissary Fund				
Assets, cash and cash equivalents	\$ 48,777	\$ 108,853	\$ 157,630	\$ -
Liabilities, due to individuals and private entities	\$ 48,777	\$ 108,853	\$ 157,630	\$ -
TBA Fund				
Assets				
Cash and cash equivalents	\$ 131,657	\$ 52,975	\$ 52,702	\$ 131,930
Accounts receivable	18	14,151	14,151	18
Accrued interest receivable	75	54	75	54
Total assets	\$ 131,750	\$ 67,180	\$ 66,928	\$ 132,002
Liabilities, due to individuals and private entities	\$ 131,750	\$ 67,180	\$ 66,928	\$ 132,002

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
 Agency Funds (Continued)
 Year Ended November 30, 2011

	Balance November 30, 2010	Additions	Deletions	Balance November 30, 2011
Township Bridge Fund				
Assets				
Cash and cash equivalents	\$ 2,930	\$ 27,532	\$ 14,016	\$ 16,446
Accrued interest receivable	1	7	1	7
Total assets	\$ 2,931	\$ 27,539	\$ 14,017	\$ 16,453
Liabilities, due to other governmental units				
	\$ 2,931	\$ 27,539	\$ 14,017	\$ 16,453
Township Motor Fuel Tax Fund				
Assets				
Cash and cash equivalents	\$ 224,495	\$ 1,593,038	\$ 1,477,894	\$ 339,639
Accounts receivable	85,178	82,383	85,178	82,383
Accrued interest receivable	134	142	134	142
Total assets	\$ 309,807	\$ 1,675,563	\$ 1,563,206	\$ 422,164
Liabilities, due to other governmental units				
	\$ 309,807	\$ 1,675,563	\$ 1,563,206	\$ 422,164
Hope Creek Care Center Vending Fund				
Assets, cash and cash equivalents	\$ 12,775	\$ 11,995	\$ 15,843	\$ 8,927
Liabilities, due to individuals and private entities				
	\$ 12,775	\$ 11,995	\$ 15,843	\$ 8,927
Prisoner Welfare Fund				
Assets, cash and cash equivalents	\$ 52,086	\$ 901,584	\$ 779,321	\$ 174,349
Liabilities, due to individuals and private entities				
	\$ 52,086	\$ 901,584	\$ 779,321	\$ 174,349
Hope Creek Care Center Activities Fund				
Assets				
Cash and cash equivalents	\$ -	\$ 22,464	\$ 21,512	\$ 952
Liabilities				
Due to individuals and private entities	\$ -	\$ 22,464	\$ 21,512	\$ 952

Rock Island County, Illinois

Combining Statement of Changes in Assets and Liabilities -
Agency Funds (Continued)
Year Ended November 30, 2011

	Balance November 30, 2010	Additions	Deletions	Balance November 30, 2011
Hope Creek Care Center Grandparents Fund				
Assets				
Cash and cash equivalents	\$ -	\$ 8,851	\$ 4,785	\$ 4,066
Liabilities, Due to individuals and private entities				
	\$ -	\$ 8,851	\$ 4,785	\$ 4,066
Hope Creek Care Center Memorial Fund				
Assets				
Cash and cash equivalents	\$ -	\$ 29,116	\$ 4,640	\$ 24,476
Liabilities, Due to individuals and private entities				
	\$ -	\$ 29,116	\$ 4,640	\$ 24,476
Sheriff Foreclosure Sale Fund				
Assets				
Cash and cash equivalents	\$ -	\$ 656,442	\$ 577,650	\$ 78,792
Liabilities, due to other governmental units				
	\$ -	\$ 656,442	\$ 577,650	\$ 78,792
Totals - All Agency Funds				
Assets				
Cash and cash equivalents	\$ 8,578,526	\$ 1,015,196,171	\$ 1,014,968,467	\$ 8,806,230
Accounts receivable	169,497	96,534	155,072	110,959
Accrued interest receivable	344,943	403,819	344,943	403,819
Total assets	\$ 9,092,966	\$ 1,015,696,524	\$ 1,015,468,482	\$ 9,321,008
Liabilities				
Due to other governmental units	\$ 6,128,535	\$ 1,002,700,316	\$ 1,002,607,513	\$ 6,221,338
Due to individuals and private entities	2,964,431	12,847,526	12,712,287	3,099,670
Maintenance/child support deposits	-	148,682	148,682	-
Total liabilities	\$ 9,092,966	\$ 1,015,696,524	\$ 1,015,468,482	\$ 9,321,008

Rock Island County, Illinois

Statistical Section Contents

The statistical section of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the County's overall financial health.

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and well being have changed over time.	118 - 127
Revenue Capacity	
These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax (or sales tax).	128 - 134
Debt Capacity	
These schedules present information to help the reader assess the affordability of the County's current level of outstanding debt and the County's ability to issue additional debt in the future.	135 - 141
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	142 - 143
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	144 - 155

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual report for the relevant year. The County implemented GASB 34 in fiscal year 2003; schedules presenting government-wide information include information beginning in that year.

Rock Island County, Illinois

**Net Assets by Component
Last Nine Fiscal Years*
(accrual basis of accounting)
(Unaudited)**

	2003	2004	2005
Governmental activities:			
Invested in capital assets, net of related debt	\$ 41,436,253	\$ 42,261,065	\$ 48,006,622
Restricted for:			
Capital improvements	-	-	5,200,529
Collector's tax fees, sale & error refunds	-	-	-
Document storage	-	-	-
GIS	-	-	-
Employee benefits	-	-	3,160,016
Judicial	-	-	-
Parks and recreation	-	-	-
Public health	-	-	1,686,470
Public safety	-	-	-
Debt service	-	-	(110,512)
Tort liability	825,609	1,371,658	1,262,103
Capital items	-	-	-
Unrestricted	19,727,475	21,385,100	10,869,390
Total governmental activities net assets	\$ 61,989,337	\$ 65,017,823	\$ 70,074,618

* GASB Statement No. 34 implemented in fiscal year 2003.

Source: County records.

		Fiscal Year									
		2006	2007	2008	2009	2010	2011				
\$	54,083,699	\$	55,397,748	\$	59,757,904	\$	55,081,292	\$	58,966,301	\$	58,578,183
	6,718,776		5,105,154		4,724,600		9,482,412		6,777,336		4,496,999
	-		-		-		-		-		195,240
	-		-		-		-		-		2,512,590
	-		-		-		-		-		142,898
	1,602,099		1,724,848		1,834,406		2,041,777		2,018,901		697,967
	-		-		-		-		-		2,048,858
	-		-		-		-		-		2,264,348
	1,643,710		1,156,589		785,629		901,404		1,176,783		2,947,507
	-		-		-		-		-		25,020
	54,671		52,914		59,286		470		470		-
	960,057		650,000		967,000		-		-		-
	-		25,323		-		-		-		-
	12,929,582		17,406,020		15,362,448		16,683,631		13,740,126		8,791,293
\$	77,992,594	\$	81,518,596	\$	83,491,273	\$	84,190,986	\$	82,679,917	\$	82,700,903

Rock Island County, Illinois

**Changes in Net Assets
Last Nine Fiscal Years*
(accrual basis of accounting)
(Unaudited)**

	2003	2004	2005
Expenses:			
Governmental activities:			
General government	\$ 8,129,706	\$ 9,040,086	\$ 9,773,592
Public safety	6,478,503	7,857,896	9,230,103
Corrections	5,254,354	3,660,800	3,594,431
Judiciary and legal	5,515,196	5,662,364	5,655,496
Transportation and public works	3,856,972	2,101,191	3,116,774
Social services	13,765,742	14,771,782	18,624,769
Culture and recreation	2,181,568	2,289,551	2,519,529
Debt service, interest on long-term debt	581,800	562,774	112,947
Total governmental activities expenses	45,763,841	45,946,444	52,627,641
Program revenues:			
Governmental activities:			
Charges for sales and services:			
General government	2,932,177	2,949,829	2,773,248
Judiciary and legal	2,330,401	2,761,854	2,956,294
Social Services	7,191,841	7,060,834	7,745,349
Other	4,616,955	4,549,526	5,789,750
Operating grants and contributions	8,171,416	8,591,721	11,092,696
Capital grants and contributions	-	53,971	909,528
Total governmental activities program revenues	25,242,790	25,967,735	31,266,865
Net (expense)/revenue, governmental activities	(20,521,051)	(19,978,709)	(21,360,776)
General revenues and other changes in net assets:			
Governmental activities:			
Taxes:			
Property taxes	14,772,177	15,559,590	15,934,655
Intergovernmental revenue	9,551,098	-	-
Motor fuel tax	-	2,736,177	-
Replacement tax	-	1,553,641	2,296,670
Sales and use taxes	-	4,255,799	4,141,767
Income tax	-	1,246,329	1,463,456
Hotel/Motel taxes	-	-	-
Other	-	304,349	1,120,773
Investment earnings	410,735	449,719	717,808
Gain on disposal of capital assets	-	10,980	14,716
Loss on disposal of capital assets	(16,778)	-	-
Internal transfers - blended component unit	(50,390)	(20,257)	-
Transfers to discretely presented component unit	(2,922,651)	(3,214,377)	-
Miscellaneous	607,876	125,245	166,983
Total governmental activities	22,352,067	23,007,195	25,856,828
Change in net assets, governmental activities	\$ 1,831,016	\$ 3,028,486	\$ 4,496,052

* GASB Statement No. 34 implemented in fiscal year 2003.

Source: County records.

		Fiscal Year									
		2006	2007	2008	2009	2010	2011				
\$	12,449,672	\$	13,236,109	\$	15,185,680	\$	14,277,348	\$	14,579,299	\$	13,893,527
	6,912,721		7,714,258		8,486,743		7,634,662		8,264,879		8,296,587
	3,449,301		3,607,818		3,804,707		3,945,665		4,181,571		4,200,768
	6,910,035		6,989,607		7,992,555		8,677,746		8,435,950		8,655,974
	3,908,958		3,945,958		4,590,942		4,311,647		4,331,923		5,653,179
	17,521,780		21,681,369		21,458,449		26,422,028		28,151,986		28,178,765
	2,773,705		2,961,912		3,290,340		3,656,939		3,999,084		4,449,081
	1,744,565		3,733,381		1,617,387		1,893,214		2,211,533		2,488,329
	55,670,737		63,870,412		66,426,803		70,819,249		74,156,225		75,816,210
	3,257,168		4,648,948		4,629,246		6,028,775		6,258,607		5,106,965
	3,379,391		3,599,036		3,346,176		3,216,797		3,024,986		2,950,128
	7,613,330		11,757,305		11,792,762		13,980,107		13,637,170		18,200,961
	4,377,663		4,485,701		4,805,574		4,806,878		4,822,465		4,864,643
	11,288,532		10,131,726		9,885,815		12,894,411		13,910,831		12,511,952
	4,743,695		2,178,447		2,594,923		268,846		596,997		1,074,604
	34,659,779		36,801,163		37,054,496		41,195,814		42,251,056		44,709,253
	(21,010,958)		(27,069,249)		(29,372,307)		(29,623,435)		(31,905,169)		(31,106,957)
	16,598,792		17,200,641		17,992,705		19,548,214		20,095,583		21,158,786
	-		-		-		-		-		-
	2,470,733		2,906,481		-		-		-		-
	4,564,481		4,673,128		2,890,775		2,445,606		2,585,073		2,342,739
	1,605,688		1,735,783		4,595,064		4,803,890		4,303,323		4,374,278
	461,918		107,051		1,856,456		1,406,806		1,488,379		1,459,269
	-		-		123,356		115,592		124,013		138,900
	1,219,509		340,571		930,804		993,075		1,083,941		1,082,991
	1,221		2,012,831		1,053,360		497,877		327,793		165,741
	-		-		115,348		-		-		53,266
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	2,006,595		1,618,765		1,787,116		512,088		385,995		351,976
	28,928,937		30,595,251		31,344,984		30,323,148		30,394,100		31,127,946
\$	7,917,979	\$	3,526,002	\$	1,972,677	\$	699,713	\$	(1,511,069)	\$	20,989

Rock Island County, Illinois

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

	2002	2003	2004	2005
General Fund:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Reserved:				
Tort liability	\$ 239,697	\$ 825,609	\$ 1,371,658	\$ 1,262,103
Advances	-	76,675	-	-
Other assets	-	-	-	215,136
Capital improvements	-	-	-	-
Employee health claims	-	-	-	-
Unreserved, undesignated	3,259,848	4,497,139	4,938,930	5,357,539
Total general fund	3,499,545	5,399,423	6,310,588	6,834,778
All other governmental funds:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Reserved for:				
Advances	-	1,000	1,000	1,000
Other assets	-	-	-	59,311
Capital projects/improvements	-	-	-	256,465
Contributed capital	700,654	-	-	-
Employee health claims	(190,606)	-	-	-
Unreserved, undesignated:				
Special revenue funds	15,553,763	15,545,354	16,606,382	15,137,179
Debt service fund	94,742	-	65,654	(110,512)
Capital project fund	-	-	-	-
Total all other governmental funds	16,158,553	15,546,354	16,673,036	15,343,443
Total fund balances	\$ 19,658,098	\$ 20,945,777	\$ 22,983,624	\$ 22,178,221

Source: County records.

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, implemented Fiscal Year 2011

							Fiscal Year					
2006		2007		2008		2009		2010		2011		
\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,017,004	
	-		-		-		-		-		-	
	-		-		-		-		-		-	
	-		-		-		-		-		-	
	-		-		-		-		-		5,251,711	
\$	960,057	\$	650,000	\$	967,000	\$	613,000	\$	1,052,965	\$	-	
	-		-		-		-		-		-	
	187,350		257,882		179,404		232,976		154,432		-	
	-		-		-		-		-		-	
	-		-		-		-		-		-	
	7,559,063		9,630,945		8,380,655		7,191,755		5,281,977		-	
	8,706,470		10,538,827		9,527,059		8,037,731		6,489,374		6,268,715	
\$	-	\$	-	\$	-	\$	-	\$	-		790,344	
	-		-		-		-		-		16,561,547	
	-		-		-		-		-		-	
	-		-		-		-		-		894,243	
	-		-		-		-		-		(1,274,191)	
	-		-		-		-		-		-	
	64,412		50,975		54,341		55,364		64,212		-	
	2,079,454		872,600		869,146		4,667,109		1,248,114		-	
	-		-		-		-		-		-	
	-		-		-		-		-		-	
	12,193,244		15,067,774		15,946,443		18,666,278		18,622,877		-	
	54,671		52,914		59,286		470		470		-	
	-		12,396,652		(1,711,813)		(1,839,667)		(711,633)		-	
	14,391,781		28,440,915		15,217,403		21,549,554		19,224,040		16,971,943	
\$	23,098,251	\$	38,979,742	\$	24,744,462	\$	29,587,285	\$	25,713,414	\$	23,240,658	

Rock Island County, Illinois

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

	2002	2003	2004	2005
Revenues:				
Fees	\$ 13,874,943	\$ 14,674,377	\$ 15,268,162	\$ 16,456,235
Property taxes	14,104,210	14,772,177	15,559,590	15,934,655
Intergovernmental	19,159,055	17,590,909	18,088,989	20,281,552
Investment earnings	432,234	377,797	424,026	667,079
Miscellaneous	1,013,244	1,320,233	2,490,276	2,965,727
Total revenues	48,583,686	48,735,493	51,831,043	56,305,248
Expenditures:				
General government	8,391,854	7,694,734	9,991,659	12,740,846
Social services	11,981,807	12,652,077	13,402,015	17,201,590
Public safety and corrections	11,090,967	9,065,904	9,641,845	10,772,145
Transportation and public works	3,941,077	4,887,316	3,518,467	5,686,085
Judiciary and legal/legislative	6,766,339	6,805,634	6,828,921	7,086,828
Debt service:	-	-	-	-
Principal	-	410,000	430,000	655,000
Interest	-	587,992	568,302	525,355
Bond issue costs	-	-	-	213,432
Culture and recreation	2,198,022	2,138,622	2,248,809	2,590,083
Expenditures in capital outlay not capitalized	-	-	-	-
Capitalized capital outlay	-	-	-	-
Total expenditures	44,370,066	44,242,279	46,630,018	57,471,364
Excess of revenues over (under) expenditures	4,213,620	4,493,214	5,201,025	(1,166,116)
Other financing sources (uses):				
Proceeds from installment purchase	-	-	-	-
Transfers in	4,884,129	3,715,314	3,707,463	5,340,737
Transfers out	(4,578,578)	(3,765,704)	(3,727,720)	(5,340,737)
Transfers to component units	(3,359,158)	(2,922,651)	(3,214,377)	-
Issuance of debt	-	-	-	9,020,000
Proceeds from refunded bond escrow agent	-	-	-	(8,921,030)
Bond premiums / discounts	-	-	-	114,462
Proceeds from sale of capital assets	-	-	71,456	48,080
Total other financing sources (uses)	(3,053,607)	(2,973,041)	(3,163,178)	261,512
Net change in fund balances	1,160,013	1,520,173	2,037,847	(904,604)
Fund balances, beginning of year	18,783,488	19,425,603	20,945,777	23,082,825
Residual equity transfer in	1,585,472	-	-	-
Residual equity transfer (out)	(2,380,923)	-	-	-
Fund balances, end of year	\$ 19,148,050	\$ 20,945,776	\$ 22,983,624	\$ 22,178,221
Debt service as a percentage of noncapital expenditures	0.00%	2.26%	2.14%	2.43%

Source: County records.

		Fiscal Year									
		2006	2007	2008	2009	2010	2011				
\$	17,759,888	\$	22,460,644	\$	22,497,129	\$	24,164,218	\$	24,164,211	\$	25,135,841
	16,598,792		17,200,641		17,992,705		19,548,214		20,095,583		21,158,786
	21,170,873		19,961,889		20,276,592		20,138,445		21,696,497		20,121,877
	1,121,574		1,878,701		980,197		460,860		302,418		145,976
	2,937,621		2,640,588		2,693,899		2,988,554		2,611,576		1,300,233
	59,588,748		64,142,463		64,440,522		67,300,291		68,870,285		67,862,713
	11,808,995		11,780,026		13,029,416		13,204,642		13,385,011		12,541,194
	17,636,693		21,175,990		20,758,376		22,605,178		24,872,514		24,182,901
	10,052,132		11,023,401		11,396,157		11,522,782		11,838,276		11,949,188
	3,164,291		3,016,355		3,559,737		3,228,474		3,318,136		4,521,836
	6,911,813		6,681,335		7,602,173		8,260,036		8,030,651		8,199,630
	65,000		505,000		575,000		1,130,000		1,170,000		1,380,000
	776,195		2,942,387		579,829		794,142		1,219,431		1,473,826
	-		143,893		-		35,331		-		-
	2,605,220		2,748,073		2,955,491		3,299,684		3,663,183		3,772,263
	-		-		1,072,243		363,041		-		79,814
	7,091,323		8,423,589		17,289,471		2,789,755		5,344,022		2,328,774
	60,111,662		68,440,049		78,817,893		67,233,065		72,841,224		70,429,426
	(522,914)		(4,297,586)		(14,377,371)		67,226		(3,970,939)		(2,566,713)
	-		-		-		-		-		-
	4,506,909		7,511,860		8,727,078		8,839,273		6,443,042		2,935,669
	(4,906,909)		(7,511,860)		(8,727,078)		(8,839,273)		(6,443,042)		(2,905,691)
	-		-		-		-		-		-
	1,750,000		19,885,000		-		5,140,000		-		-
	-		-		-		(555,000)		-		-
	-		219,887.00		-		(21,824)		-		-
	92,944		74,190		142,091		212,421		97,068		63,979
	1,442,944		20,179,077		142,091		4,775,597		97,068		93,957
	920,030		15,881,491		(14,235,280)		4,842,823		(3,873,871)		(2,472,756)
	22,178,221		23,098,251		38,979,742		24,744,462		29,587,285		25,713,414
	-		-		-		-		-		-
	-		-		-		-		-		-
\$	23,098,251	\$	38,979,742	\$	24,744,462	\$	29,587,285	\$	25,713,414	\$	23,240,658

1.59%

5.98%

1.88%

3.04%

3.54%

4.19%

Rock Island County, Illinois

**Program Revenues by Function/Program
Last Nine Fiscal Years*
(accrual basis of accounting)
(Unaudited)**

Function / Program	2003	2004	2005
Governmental activities:			
General government	\$ 2,965,063	\$ 3,155,581	\$ 2,975,134
Public safety	1,763,578	3,297,483	4,428,982
Corrections	3,206,102	1,774,213	2,000,036
Judiciary and legal	2,539,182	2,891,449	3,079,976
Transportation and public works	252,304	240,620	3,716,488
Social services	13,271,795	13,359,217	13,538,192
Culture and recreation	1,244,766	1,249,172	1,528,057
Debt service, interest on long-term debt	-	-	-
Total governmental activities	25,242,790	25,967,735	31,266,865
Component unit	259,830	102,825	3,047,751
Total government	\$ 25,502,620	\$ 26,070,560	\$ 34,314,616

* GASB Statement No. 34 implemented in fiscal year 2003.

Source: County records.

		Fiscal Year									
		2006	2007	2008	2009	2010	2011				
\$	3,532,475	\$	4,945,177	\$	4,629,246	\$	6,124,916	\$	6,362,931	\$	5,263,530
	3,230,077		2,017,911		2,652,182		2,020,965		1,973,997		1,879,664
	1,940,339		1,796,405		2,070,042		1,972,720		2,329,619		1,918,160
	3,515,927		3,763,486		3,520,729		3,400,282		3,321,141		3,173,899
	6,914,858		5,063,944		2,419,149		2,568,909		2,572,344		2,698,791
	13,152,652		17,463,119		17,381,418		23,033,473		23,499,877		26,947,382
	2,373,451		1,751,121		4,381,730		2,074,549		2,191,147		2,827,827
	-		-		-		-		-		-
	34,659,779		36,801,163		37,054,496		41,195,814		42,251,056		44,709,253
	2,537,255		2,212,303		1,902,858		1,899,111		3,268,082		2,534,864
\$	37,197,034	\$	39,013,466	\$	38,957,354	\$	43,094,925	\$	45,519,138	\$	47,244,117

Rock Island County, Illinois

Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

Fiscal Year	Property Taxes	Replacement Tax	Sales and Use Taxes	Income Taxes	Other Taxes	Total
2002	11,504,102	1,140,636	3,941,073	1,285,503	144,886	18,016,200
2003	14,772,177	1,193,968	3,854,654	1,215,283	183,411	21,219,493
2004	15,559,590	1,553,641	4,255,799	1,246,329	304,349	22,919,708
2005	15,934,655	2,296,670	4,141,767	1,463,456	1,120,773	24,957,321
2006	16,598,792	2,470,733	4,564,481	1,605,688	461,918	25,701,612
2007	17,200,641	2,906,481	4,673,128	1,735,783	447,622	26,963,655
2008	17,992,705	2,890,775	4,595,064	1,856,456	1,054,160	28,389,160
2009	19,548,214	2,253,034	4,380,839	1,406,806	710,653	28,299,546
2010	20,095,583	2,429,284	4,295,193	1,363,729	321,162	28,504,951
2011	21,158,786	2,140,709	4,384,197	1,589,763	323,649	29,597,104

Source: County records.

Rock Island County, Illinois

**Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years
(in thousands of dollars)
(Unaudited)**

Fiscal Year	Real Property		Railroad Property		Total Direct Tax Rate
	Taxable Value	Assessed Value (1)	Taxable Value	Assessed Value (1)	
2001-02	1,781,634,789	5,344,904,367	3,849,928	11,549,784	
2002-03	1,901,430,958	5,704,292,874	3,463,741	10,391,223	
2003-04	2,011,203,439	6,034,213,738	3,463,739	10,391,217	
2004-05	2,015,104,855	6,045,919,157	3,457,295	10,371,885	
2005-06	2,136,061,643	6,408,825,812	3,183,529	9,550,587	
2006-07	2,231,350,979	6,694,722,409	3,557,759	10,674,344	
2007-08	2,361,544,650	7,085,342,484	4,064,278	12,194,053	
2008-09	2,435,258,031	7,306,504,743	4,818,097	14,455,736	
2009-10	2,490,654,733	7,472,711,470	4,801,309	14,405,367	
2010-11	2,566,933,572	7,701,570,873	6,049,350	18,149,865	

Fiscal Year	Total		Ratio of Taxable to Assessed Value	Tax Increment Financing District Values	Total Direct Tax Rate
	Taxable Value	Assessed Value (1)			
2001-02	1,785,484,717	5,356,454,151	33.3	74,227,817	0.73280
2002-03	1,904,894,699	5,714,684,097	33.3	86,336,808	0.71840
2003-04	2,014,667,178	6,044,604,955	33.3	90,239,180	0.70820
2004-05	2,018,562,150	6,056,291,042	33.3	111,397,463	0.73420
2005-06	2,139,245,172	6,418,376,399	33.3	129,144,903	0.72840
2006-07	2,234,908,738	6,705,396,753	33.3	136,763,705	0.72600
2007-08	2,365,608,928	7,097,536,537	33.3	173,741,645	0.72000
2008-09	2,440,076,128	7,320,960,480	33.3	186,397,699	0.75700
2009-10	2,495,456,042	7,487,116,837	33.3	212,184,030	0.76040
2010-11	2,572,982,922	7,719,720,738	33.3	191,760,157	0.76320

(1) Assessed value equals estimate actual value

Source: County Assessor and County Clerk Records

Rock Island County, Illinois

**Principal Property Taxpayers
Current Year and Nine Years Ago
(in thousands of dollars)
(Unaudited)**

Taxpayer	2011		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 140,000,000	1	5.45%
Deere & Co.	29,734,693	2	1.16%
Rock Island Boatworks Inc	22,519,448	3	0.88%
SDG Macerich Property	16,632,476	4	0.65%
Modern Woodmen of America	9,543,326	5	0.37%
PFG Thoms Proestler Co	5,643,419	6	0.22%
Fed Ex Freight	5,025,042	7	0.20%
Walmart	4,895,401	8	0.19%
Geneva Management Service	4,573,771	9	0.18%
Cordova Energy	4,564,373	10	0.18%
2011 Total	\$ 243,131,949		9.47%

Taxpayer	2002		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Commonwealth Edison	\$ 64,947,199	1	3.64%
Deere & Co.	42,540,429	2	2.38%
SDG Macerich Property	21,484,394	3	1.20%
JI Case Co.	5,697,098	4	0.32%
3M	4,322,171	5	0.24%
PFG Thoms Proestler Co.	4,225,066	6	0.24%
IBP	4,115,097	7	0.23%
Barjan	4,053,015	8	0.23%
Eagle Food Centers, Inc	3,106,489	9	0.17%
Heritage Plaza	3,054,774	10	0.17%
2002 Total	\$ 157,545,732		8.82%

Source: County Assessor
Taxable Value 2010-2011
Taxable Value 2001-2002

\$ 2,566,933,572
1,785,484,717

Rock Island County, Illinois

**Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year Ended June 30	Total Tax Levy (Extended)	Current Tax Collections	Percentage of Levy to Collections	Delinquent Tax Collections (Forfeitures Paid)	Total Tax Collections	Collections as Percentage of Current Levy	Delinquent Taxes (Forfeited)	As Percentage of Current Levy
2001-02	146,536,668	146,122,785	99.72	175,026	146,297,811	99.84	585,345	0.40
2002-03	156,226,647	155,477,670	99.52	125,050	155,602,720	99.60	638,194	0.41
2003-04	165,180,140	164,601,896	99.65	651,723	165,253,619	100.04	249,101	0.15
2004-05	168,591,240	167,968,745	99.63	331,766	168,300,511	99.83	197,702	0.12
2005-06	178,173,536	177,161,043	99.43	156,833	177,317,876	99.52	185,441	0.10
2006-07	15,159,697	15,142,051	99.88	5,925	15,147,976	99.92	19,878	0.13
2007-08	15,770,214	15,797,683	100.17	11,256	15,808,939	100.25	27,515	0.17
2008-09	17,026,818	17,101,407	100.43	4,237	17,105,644	100.46	41,565	0.24
2009-10	17,326,233	17,408,781	100.48	5,293	17,414,074	100.51	33,890	0.20
2010-11	18,139,336	18,276,082	100.75	10,535	18,286,617	100.75	32,566	0.18

Source:

Tax Settlement Book Treasurer's Office

Levy Confirmation Sheet from County Clerk Certified to Collect

NOTE: 2006-07 reports only Rock Island County, Illinois portion of total tax levy.

NOTE: The current year tax collections includes distributions of real estate, rail road, mobile home, TIF and special housing units real estate taxes not included in the total tax levy.

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

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

(Unaudited)

	Rock Island	Moline	East Moline		Silvis		Milan
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
2010-11:							
City	2.40920	1.93240	1.92900	1.92900	1.61320	1.92900	0.90280
Black Hawk College	0.53240	0.53240	0.53240	0.53240	0.53240	0.53240	0.53240
School District	5.11480	5.05840	3.93920	1.89460	3.90440	1.89460	5.11480
Forest Preserve	0.09420	0.09420	0.09420	0.09420	0.09420	0.09420	0.09420
County	0.76320	0.76320	0.76320	0.76320	0.76320	0.76320	0.76320
Total levy	8.91380	8.38060	7.25800	5.21340	6.90740	5.21340	7.40740
Ratio of County to totals	0.08562	0.09107	0.10515	0.14639	0.11049	0.14639	0.10303
2009-10:							
City	2.38520	1.92880	1.84060	1.84060	1.64980	1.64980	0.89200
Black Hawk College	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370	0.53370
School District	5.06100	5.02660	3.86300	1.94880	3.59400	1.94880	5.06100
Forest Preserve	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380	0.09380
County	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040	0.76040
Total levy	8.83410	8.34330	7.09150	5.17730	6.63170	4.98650	7.34090
Ratio of County to totals	0.08608	0.09114	0.10723	0.14687	0.11466	0.15249	0.10358
2008-09:							
City	2.36380	1.99660	1.77380	1.77380	1.61780	1.61780	0.89680
Black Hawk College	0.53560	0.53560	0.53560	0.53560	0.53560	0.53560	0.53560
School District	5.05580	5.01880	3.82840	1.94760	3.59600	1.94760	5.05580
Forest Preserve	0.09100	0.09100	0.09100	0.09100	0.09100	0.09100	0.09100
County	0.75700	0.75700	0.75700	0.75700	0.75700	0.75700	0.75700
Total levy	8.80320	8.39900	6.98580	5.10500	6.59740	4.94900	7.33620
Ratio of County to totals	0.08599	0.09013	0.10836	0.14829	0.11474	0.15296	0.10319
2007-08:							
City	2.35020	2.00620	1.81160	1.81160	1.71040	1.71040	0.87220
Black Hawk College	0.50160	0.50160	0.50160	0.50160	0.50160	0.50160	0.50160
School District	5.07880	5.05860	3.77540	1.96580	3.52520	1.96580	5.07880
Forest Preserve	0.06900	0.06900	0.06900	0.06900	0.06900	0.06900	0.06900
County	0.72000	0.72000	0.72000	0.72000	0.72000	0.72000	0.72000
Total levy	8.71960	8.35540	6.87760	5.06800	6.52620	4.96680	7.24160
Ratio of County to totals	0.08257	0.08617	0.10469	0.14207	0.11032	0.14496	0.09943

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

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

(Unaudited)

	Rock Island	Moline	East Moline		Silvis		Milan
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
2006-07:							
City	2.36520	1.96460	1.88700	1.88700	1.81160	1.81160	0.87100
Black Hawk College	0.45790	0.45790	0.45790	0.45790	0.45790	0.45790	0.45790
School District	5.11920	5.11520	3.77540	1.94280	3.43360	1.94280	5.11920
Forest Preserve	0.06960	0.06960	0.06960	0.06960	0.06960	0.06960	0.06960
County	0.72600	0.72600	0.72600	0.72600	0.72600	0.72600	0.72600
Total levy	8.73790	8.33330	6.91590	5.08330	6.49870	5.00790	7.24370
Ratio of County to totals	0.08309	0.08712	0.10498	0.14282	0.11171	0.14497	0.10023
2005-06:							
City	2.43820	1.95940	1.88220	1.88220	1.92200	1.92200	0.89660
Black Hawk College	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450	0.41450
School District	5.14520	5.15080	3.74760	1.99060	3.53340	1.99060	5.14520
Forest Preserve	0.06920	0.06920	0.06920	0.06920	0.06920	0.06920	0.06920
County	0.72840	0.72840	0.72840	0.72840	0.72840	0.72840	0.72840
Total levy	8.79550	8.32230	6.84190	5.08490	6.66750	5.12470	7.25390
Ratio of County to totals	0.08282	0.08752	0.10646	0.14325	0.10925	0.14214	0.10041
2004-05:							
City	2.57300	1.91160	1.86460	1.86460	1.88600	1.88600	0.88960
Black Hawk College	0.40210	0.40210	0.40210	0.40210	0.40210	0.40210	0.40210
School District	5.17140	5.11080	3.71500	2.01640	3.53900	2.01640	5.17140
Forest Preserve	0.06980	0.06980	0.06980	0.06980	0.06980	0.06980	0.06980
County	0.73420	0.73420	0.73420	0.73420	0.73420	0.73420	0.73420
Total levy	8.95050	8.22850	6.78570	5.08710	6.63110	5.10850	7.26710
Ratio of County to totals	0.08203	0.08923	0.10820	0.14433	0.11072	0.14372	0.10103
2003-04:							
City	2.49320	1.89880	1.75560	1.75560	1.71720	1.75560	0.84080
Black Hawk College	0.37400	0.37400	0.37400	0.37400	0.37400	0.37400	0.37400
School District	5.11360	5.26120	3.64660	1.99200	3.47120	1.99200	5.11360
Forest Preserve	0.06640	0.06640	0.06640	0.06640	0.06640	0.06640	0.06640
County	0.70820	0.70820	0.70820	0.70820	0.70820	0.70820	0.70820
Total levy	8.75540	8.30860	6.55080	4.89620	6.33700	4.89620	7.10300
Ratio of County to totals	0.08089	0.08524	0.10811	0.14464	0.11176	0.14464	0.09970

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

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

(Unaudited)

	Rock Island	Moline	East Moline		Silvis		Milan
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS	Rock Island
2002-03:							
City	2.51180	1.89300	1.76620	1.76620	1.73740	1.73740	0.82420
Black Hawk College	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710
School District	5.11660	5.25360	3.60580	1.97860	3.37240	1.97860	5.11660
Forest Preserve	0.06660	0.06660	0.06660	0.06660	0.06660	0.06660	0.06660
County	0.71840	0.71840	0.71840	0.71840	0.71840	0.71840	0.71840
Total levy	8.78050	8.29870	6.52410	4.89690	6.26190	4.86810	7.09290
Ratio of County to totals	0.08182	0.08657	0.11011	0.14671	0.11473	0.14757	0.10128
2001-02:							
City	2.54200	1.90040	1.77940	1.77940	1.56120	1.56120	0.82600
Black Hawk College	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630
School District	5.06720	5.30900	3.58580	1.94600	3.35780	1.94600	5.06720
Forest Preserve	0.06720	0.06720	0.06720	0.06720	0.06720	0.06720	0.06720
County	0.73280	0.73280	0.73280	0.73280	0.73280	0.73280	0.73280
Total levy	8.77550	8.37570	6.53150	4.89170	6.08530	4.67350	7.05950
Ratio of County to totals	0.08351	0.08749	0.11219	0.14980	0.12042	0.15680	0.10380

Source: County Clerk Current Tax Extensions

All tax rates are expressed in dollars per \$100 of taxable valuation

Included in this report are the major cities within Rock Island County

Not shown:

- a.) 10 Cities & Villages (populations <5,000)
- b.) 18 Townships
- c.) 17 Fire Protection Districts
- d.) 14 Road & Bridge Districts
- e.) 1 Metro Transit Authority
- f.) 1 Metro Airport Authority
- g.) 1 Illini Ambulance
- h.) 2 Flood Plain Districts
- i.) 1 River Conserv. District
- j.) 3 Sanitary Districts
- k.) 3 Multi. Townships
- l.) 3 Special Service Districts
- m.) 9 School Districts <130,000,000 Total Valuation

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Rock Island County, Illinois

Direct and Overlapping Property Tax Rates (Continued)

Last Ten Years

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

(Unaudited)

	Fiscal Year			
	2002	2003	2004	2005
County Direct Rates:				
Corporate	0.24900	0.24740	0.25000	0.25000
Bond & Interest	0.08800	0.08280	0.07840	0.07880
IMRF	0.04680	0.04960	0.07300	0.08220
County Highway	0.04100	0.03860	0.03780	0.03820
Bridges	0.00300	0.00280	0.00280	0.00280
Mental Health	0.07600	0.07440	0.06520	0.06840
Health	0.01180	0.02200	0.02100	0.02220
Liability Insurance	0.04100	0.03860	0.02620	0.02640
Social Security	0.05860	0.05500	0.04700	0.05320
Extension Education	0.01120	0.01100	0.01080	0.01120
Veterans Assistance	0.00740	0.01100	0.01180	0.01220
Nursing Home	0.09500	0.08120	0.08040	0.08480
Child Advocacy	0.00400	0.00400	0.00380	0.00380
Total Direct Rates	0.73280	0.71840	0.70820	0.73420

Source: County Clerk Current Tax Extensions

All tax rates are expressed in dollars per \$100 of taxable valuation

Fiscal Year					
2006	2007	2008	2009	2010	2011
0.24940	0.24120	0.23920	0.24880	0.25000	0.25000
0.07500	0.07200	0.06840	0.06680	0.06560	0.06700
0.08780	0.09120	0.08860	0.08900	0.08900	0.09260
0.03620	0.03640	0.03840	0.04080	0.04240	0.04260
0.00260	0.00260	0.00480	0.00680	0.00700	0.00700
0.06460	0.06240	0.06120	0.06180	0.06160	0.05900
0.02200	0.02400	0.02380	0.02720	0.02820	0.03000
0.02740	0.02760	0.02860	0.03160	0.03200	0.03580
0.05300	0.05400	0.05340	0.05340	0.05500	0.05260
0.01060	0.01040	0.01020	0.00980	0.01000	0.00960
0.01200	0.01220	0.01220	0.01780	0.01760	0.01920
0.08420	0.08860	0.08800	0.10000	0.09880	0.09480
0.00360	0.00340	0.00320	0.00320	0.00320	0.00300
0.72840	0.72600	0.72000	0.75700	0.76040	0.76320

Rock Island County, Illinois

**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(dollars in thousands, except per capita)
(Unaudited)**

	General Obligation Bonds	Revenue Bonds Payable	Capital Leases	Installment Purchase	Total Primary Government	Percentage of Personal Income	Per Capita
2002	-	11,950,000	-	173,244	12,123,244	0.2335%	81.84
2003	-	11,540,000	-	115,267	11,655,267	0.2546%	79.26
2004	-	11,110,000	-	53,889	11,163,889	0.2806%	76.04
2005	-	8,815,000	-	-	8,815,000	0.3634%	60.19
2006	1,750,000	8,750,000	-	-	10,500,000	0.3266%	71.75
2007	21,600,000	8,280,000	-	-	29,880,000	0.1225%	203.17
2008	21,515,000	7,790,000	-	-	29,305,000	0.1310%	199.81
2009	25,610,000	8,110,000	-	-	33,720,000	0.1138%	229.66
2010	25,105,000	7,445,000	-	-	32,550,000	0.1179%	220.61
2011	24,420,000	6,750,000	-	-	31,170,000	0.1189%	211.26

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

Rock Island County, Illinois

**Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years**
(dollars in thousands, except per capita)
(Unaudited)

Fiscal Year	General Obligation Bonded Debt Outstanding (1)	Assessed Value	Percent of Debt to Assessed Value	Estimated Population	Debt Per Capita
2001-02	11,950,000	1,781,634,789	0.00671	148,641	80.67
2002-03	11,540,000	1,815,094,150	0.00636	148,140	78.48
2003-04	11,110,000	2,011,203,439	0.00552	147,044	75.67
2004-05	9,020,000	2,015,104,855	0.00448	146,817	61.59
2005-06	10,500,000	2,136,061,643	0.00492	146,451	71.75
2006-07	29,880,000	2,231,350,979	0.01330	146,341	203.17
2007-08	29,305,000	2,365,608,928	0.01239	147,071	199.81
2008-09	33,720,000	2,440,076,128	0.01382	146,661	229.66
2009-10	32,550,000	2,495,456,042	0.01304	146,826	221.69
2010-11	31,170,000	2,572,982,922	0.01211	147,546	211.26

(1) The fund balance of the Debt Service Fund has been excluded due to the immateriality of such balances.

Source: County records

Rock Island County, Illinois

**Direct and Overlapping Governmental Activities Debt
As of November 30, 2011
(dollars in thousands)
(Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt to County	County Share of Debt
Rock Island County Direct Debt:			
Building Commission	\$ 6,750,000	100.00%	\$ 6,750,000
Rock Island Nursing Home	18,650,000	100.00%	18,650,000
Rock Island County Forest Preserve	5,770,000	100.00%	5,770,000
Overlapping Debt:			
School Districts:			
#1 Erie	325,000	70.94	230,555
#29 Hampton	599,000	100.00	599,000
#30 UTHS	-	91.94	-
#34 Silvis	4,165,000	100.00	4,165,000
#36 Carbon Cliff	1,390,000	100.00	1,390,000
#37 East Moline	5,193,263	100.00	5,193,263
#40 Moline	28,528,575	100.00	28,528,575
#41 Rock Island	39,485,000	100.00	39,485,000
#100 Riverdale	2,635,000	100.00	2,635,000
#190 Colona	915,000	0.11	1,007
#200 Sherrard	3,660,917	31.79	1,163,806
#203 Westmer	320,000	4.15	13,280
#223 Orion	5,944,006	7.37	438,073
#300 Rockridge	1,140,000	98.29	1,120,506
#503 Black Hawk College	22,600,000	67.06	15,155,560
Cities and Villages:			
Andalusia	560,000	100.00	560,000
Coal Valley	1,675,000	89.94	1,506,495
Cordova	-	100.00	-
East Moline	31,757,499	100.00	31,757,499
Hampton	170,000		
Milan	10,285,000	100.00	10,285,000
Moline	85,340,000	100.00	85,340,000
Rock Island	39,910,000	100.00	39,910,000
Silvis	7,380,000	100.00	7,380,000
Special Districts:			
Carbon Cliff Spec. Svc. 3	230,000	100.00	230,000
Illini Hospital (Ambulance)	8,450,000	86.64	7,321,080
Metro Mass Transit	10,290,000		
Metropolitan Airport	24,645,000	100.00	24,645,000
Moline Special Svc. 3	-	100.00	-
Silvis Special Svc. 1	1,445,000	100.00	1,445,000
Coal Valley FPD	590,000	85.83	506,397
Totals	\$ 370,798,260		\$ 342,175,095
Total underlying long-term debt	\$ 370,798,260		
Total direct and underlying long-term debt	\$ 342,175,000		

Source:

Rock Island County Clerk's Office
Current Tax Extension Book

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Rock Island County, Illinois

Legal Debt Margin Information
As of November 30, 2011
(dollars in thousands)
(Unaudited)

	2002	2003	2004	2005
Assessed value	\$ 1,785,484,717	\$ 1,904,894,699	\$ 2,014,667,178	\$ 2,018,562,150
Debt limit	\$ 51,332,686	\$ 54,765,723	\$ 57,921,681	\$ 58,033,662
Debt applicable to debt limit	12,123,244	11,655,267	11,163,889	8,815,000
Legal debt margin	\$ 39,209,442	\$ 43,110,456	\$ 46,757,792	\$ 49,218,662
Total net debt applicable to the limit as a percentage of debt limit	23.33%	21.11%	19.21%	15.22%

Source: County records

Legal Debt Margin Calculation for Fiscal Year 2011

Assessed value	<u>\$ 2,572,982,922</u>
Debt limit (2.875% of assessed value)	<u>\$ 73,973,259</u>
Debt applicable to limit:	
General obligation bonds	31,170,000
Capital leases	-
Total net applicable to limit	<u>31,170,000</u>
Legal debt margin	<u>\$ 42,803,259</u>

2006	2007	2008	2009	2010	2011
\$ 2,139,245,172	\$ 2,234,908,738	\$ 2,365,608,928	\$ 2,440,076,128	\$ 2,495,456,042	\$ 2,572,982,922
\$ 61,503,299	\$ 64,253,626	\$ 68,011,257	\$ 70,152,189	\$ 71,744,361	\$ 73,973,259
10,500,000	29,880,000	29,305,000	33,720,000	32,550,000	31,170,000
<u>\$ 50,911,772</u>	<u>\$ 34,271,341</u>	<u>\$ 68,011,257</u>	<u>\$ 36,432,189</u>	<u>\$ 39,194,361</u>	<u>\$ 42,803,259</u>
17.07%	46.58%	43.09%	48.07%	45.37%	42.14%

Rock Island County, Illinois

Demographic and Economic Statistics Last Ten Calendar Years (Unaudited)

Year	Population ¹	Personal Income		Median Age ³	Unemployment Rate ⁴	School Enrollment ⁵
		(Thousands of Dollars)	Per Capita Income ²			
2001-02	148,641	\$ 4,041,697	27,191	38	4.8	24,519
2002-03	148,140	4,160,067	28,082	38	5.6	23,419
2003-04	147,044	4,325,740	29,418	38	6.0	23,303
2004-05	146,817	4,560,283	31,061	38	5.4	23,038
2005-06	146,451	4,651,723	31,763	38	4.8	22,774
2006-07	146,341	4,970,911	33,968	38	4.6	22,577
2007-08	147,071	5,246,170	35,671	38	4.8	22,484
2008-09	146,661	5,523,107	37,659	38	5.6	22,105
2009-10	146,826	5,440,784	37,056	39	9.1	22,273
2010-11	147,546	not avail	not avail	40	9.5	22,301

Data Compiled by: Bi-State Regional Commission

⁽¹⁾ U.S. Census Bureau, Population Estimates Program (2001-2009)

⁽²⁾ U.S. Bureau of Economic Analysis

⁽³⁾ Woods & Poole Projections; U.S Census Bureau Population Estimates - 2009

⁽⁴⁾ Illinois Department of Employment Security

⁽⁵⁾ Illinois State Board of Education (K-12)

Rock Island County, Illinois

**Principal Employers
Current Year and Nine Years Ago
(Unaudited)**

Employer	2002		
	Employees	% of Total Employment	Rank
Deere & Company	7,317	10.31%	1
Rock Island Arsenal	6,000	8.46%	2
Trinity Regional Health System	2,500	3.52%	3
IBP	2,300	3.24%	4
Illini Hospital	950	1.34%	5
CNH Global (Case New Holland)	816	1.15%	6
KONE Inc	600	0.85%	7
Norcross Safety Products LLC	471	0.66%	8
Modern Woodman of America	430	0.61%	9
3M	423	0.60%	10
Total Employment	70,940	30.74%	

Source: QC Development

Employer	2011		
	Employees	% of Total Employment	Rank
Rock Island Arsenal	7,900	11.08%	1
Deere & Company	5,800	8.13%	2
Trinity Medical Center	2,573	3.61%	3
Tyson Fresh Meats	2,500	3.51%	4
Group O Companies	1,100	1.54%	5
Genesis Medical Center - Silvis	970	1.36%	6
Blackhawk College	825	1.16%	7
XPAC	800	1.12%	8
Exelon	700	0.98%	9
KONE Inc	665	0.93%	10
Total Employment	71,319	33.42%	

Sources: InfoGroup, ReferenceUSA GOV - 2011
 Quad City Development Group (2002-2003 Quad City Fact Sheet)
 IL Dept of Employment Securities
 Data Compiled By: Bi-State Regional Commission

Rock Island County, Illinois

**Full-Time Equivalent County Government Employees by Function/Program
Last Ten Fiscal Years
(Unaudited)**

Function / Program	2002	2003	2004	2005
Social service:				
Hope Creek	168.0	172.0	172.5	172.0
Veteran's administration	2.0	2.0	2.0	2.0
Health department	67.5	68.5	69.0	70.5
Mental health	0.5	0.5	1.0	1.5
Total social service	238.0	243.0	244.5	246.0
General government:				
Auditor	3.0	3.0	3.0	3.0
County board	14.5	14.5	15.5	15.5
County clerk	11.0	12.0	11.5	11.0
Recorder	9.0	10.0	10.0	10.0
Superintendent of Education	1.0	1.0	2.0	2.0
Treasurer	7.0	7.0	7.0	7.0
Assessment map	4.0	4.0	4.0	4.0
Board of review	1.5	1.5	1.5	1.5
Info system	11.0	10.0	10.0	10.0
County building	5.5	4.5	4.5	4.5
Human resources	-	-	-	-
HR/liability	4.0	4.0	7.0	6.0
GIS	4.0	4.0	4.0	4.0
Document storage	5.0	3.5	4.0	3.0
Recorder document	2.0	2.0	2.0	2.0
Purchasing	2.0	3.0	3.0	3.0
Total general government	84.5	84.0	89.0	86.5

(Continued)

Fiscal Year					
2006	2007	2008	2009	2010	2011
168.0	174.0	183.0	232.0	231.5	239.3
2.0	2.0	2.0	2.0	2.0	2.0
70.0	72.5	62.5	66.5	63.0	64.0
1.0	1.0	0.5	0.5	0.5	0.5
241.0	249.5	248.0	301.0	297.0	305.8
3.0	3.5	3.5	4.0	3.5	3.5
13.5	14.0	13.5	14.0	13.5	14.0
13.0	11.0	11.0	12.0	10.0	12.0
10.0	9.0	8.0	10.0	9.0	8.0
2.0	1.0	1.0	1.0	1.0	1.0
8.0	7.0	7.0	7.0	7.0	6.0
4.0	4.0	4.0	4.0	4.0	4.0
1.5	1.5	1.5	1.5	1.5	1.5
10.0	10.0	10.0	9.0	9.0	8.0
4.5	4.5	4.5	4.5	4.0	4.0
3.0	2.0	5.0	4.5	2.5	2.3
6.0	6.0	4.0	4.0	1.5	1.3
4.0	4.0	3.0	3.0	3.0	3.0
2.0	2.0	2.0	2.5	2.5	2.5
2.0	2.0	1.0	2.0	3.0	3.0
3.0	2.0	3.0	3.0	3.0	3.0
89.5	83.5	81.0	86.0	78.0	77.1

Rock Island County, Illinois

**Full-Time Equivalent County Government Employees by Function/Program (Continued)
Last Ten Fiscal Years
(Unaudited)**

Function / Program	2002	2003	2004	2005
Public safety & corrections:				
Coroner	3.0	3.0	3.0	3.0
Sheriff	131.0	139.0	139.5	131.5
EMA	2.0	2.0	2.0	1.0
Zoning	5.0	5.0	6.0	7.5
Animal control	2.0	2.0	2.0	3.5
Court security	13.5	11.5	13.5	13.0
COPS	1.0	1.0	-	9.0
Total public safety & corrections	157.5	163.5	166.0	168.5
Public works & transportation:				
Highway	22.0	20.5	23.0	20.5
Motor fuel tax	-	-	-	2.0
Total public works & transportation	22.0	20.5	23.0	22.5
Judiciary & legal/legislative:				
Circuit clerk	32.5	33.5	34.5	32.5
Circuit court	3.5	3.5	3.5	3.5
States attorney	26.5	28.5	23.5	24.5
Court services	40.0	40.0	38.5	37.5
Ostrom maintenance	0.5	0.5	-	-
Public defender	8.5	8.5	8.5	8.5
Law library	1.0	1.0	1.0	-
Child support	4.0	4.0	4.0	4.0
Courthouse maintenance	14.0	14.0	12.0	12.0
Total judiciary & legal/legislative	130.5	133.5	125.5	122.5
Total	632.5	644.5	648.0	646.0

Source: County year-end payroll report

Fiscal Year					
2006	2007	2008	2009	2010	2011
3.0	3.0	3.0	3.0	3.0	3.0
110.5	133.0	126.5	134.0	123.0	125.0
1.0	1.0	1.0	1.0	1.0	1.0
7.5	7.0	6.0	4.0	5.0	4.0
8.0	8.0	7.0	9.5	10.5	11.0
15.0	15.0	13.0	16.0	15.0	15.5
8.0	9.0	8.0	11.0	11.0	10.0
153.0	176.0	164.5	178.5	168.5	169.5
19.5	20.0	20.0	18.5	15.0	11.0
2.0	2.0	2.0	1.0	7.5	9.0
21.5	22.0	22.0	19.5	22.5	20.0
30.5	32.5	31.5	33.5	33.5	33.5
3.5	3.5	3.5	3.5	3.5	3.5
26.5	25.5	26.5	29.5	27.5	25.5
38.5	38.0	36.0	40.0	37.0	38.5
-	0.5	0.5	0.5	-	-
7.5	7.5	8.5	8.5	8.5	8.5
-	-	-	-	-	-
4.0	4.0	3.0	4.0	4.0	3.0
13.0	11.0	11.0	13.0	11.0	13.0
123.5	122.5	120.5	132.5	125.0	125.5
628.5	653.5	636.0	717.5	691.0	697.9

Rock Island County, Illinois

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

<u>Function / Program</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Public safety and legal services:				
Public defender:				
# of individuals defended-felony	964	995	962	947
# of individuals defended-misd/tr	1,678	1,675	1,379	934
# of individuals defended-prt	356	369	307	350
# of individuals defended-other	63	46	45	32
# of individuals defended-juvenile	305	336	309	302
Sheriff:				
# of civil papers served	6,377	6,185	5,665	5,259
# of jail bookings	10,829	11,371	10,683	10,359
# of traffic citations written	3,958	3,650	3,261	2,811
# of 911 calls	5,562	5,207	6,924	6,724
# prisoner days per year	93,112	83,887	95,565	90,286
average daily count	255	230	262	2,547
Emergency Management Agency				
Exercises performed & evaluated	not avail.	not avail.	not avail.	1
Activations for severe weather	not avail.	not avail.	not avail.	-
Participation in Regional Emergency	not avail.	not avail.	not avail.	1
Judicial:				
Court Administration				
Juror Summons Mailed	not avail.	not avail.	not avail.	18,800
Juror Summons Returned	not avail.	not avail.	not avail.	8,500
Trials conducted	not avail.	not avail.	not avail.	41
State Attorney				
# of felonies filed	1,182	1,177	1,165	1,104
Circuit clerk:				
New Criminal Cases Filed	not avail.	not avail.	not avail.	not avail.
Criminal Cases Closed	not avail.	not avail.	not avail.	not avail.
Bonds Processed	not avail.	not avail.	not avail.	not avail.
DUI Cases Filed	not avail.	not avail.	not avail.	not avail.
Traffic Cases Filed	not avail.	not avail.	not avail.	not avail.
Veteran's assistance:				
# of veterans assisted	606	689	819	745
# of cases	426	595	665	610
value of assistance	103,326	115,008	138,151	127,710
# of claims	-	-	60	149
# of referrals	-	-	60	68
# of med equipment	-	-	26	26
Health Department:				
# of common disease requiring investigation	272	355	220	251
# of environ health inspections conducted	2,661	2,848	2,649	3,083
# of grants	31	28	30	28
Coroner:				
# of coroner cases in Rock Island County	1,183	1,133	1,147	1,101
# of autopsies held	43/42*	35/35*	25/25*	43/43*
# of inquests held	59	55	62	56
# of cremation permits issued	318	311	312	355
* County paid				

(Continued)

Fiscal Year					
2006	2007	2008	2009	2010	2011
994	1,042	1,059	966	1,008	926
940	1,987	2,650	3,440	3,318	3,422
333	337	282	306	285	230
15	18	26	39	35	57
312	259	254	220	209	249
5,614	7,135	4,697	6,254	5,795	5,624
10,944	11,944	12,741	12,512	10,091	9,618
3,339	3,210	2,632	2,765	2,619	1,210
5,610	20,534	14,270	14,300	13,188	13,795
97,852	118,598	115,052	83,950	107,461	95,080
268	269	251	230	270	259
1	1	1	1	3	3
-	-	2	2	2	2
1	1	1	2	1	1
18,800	1,525	13,200	14,500	17,600	15,200
8,500	6,025	5,280	5,950	7,900	4,764
59	53	55	46	55	55
1,216	1,251	1,274	1,151	1,176	1,164
not avail.	3,661	3,625	3,435	3,000	3,008
not avail.	2,573	2,455	2,366	3,185	2,917
not avail.	15,406	16,056	13,992	12,433	12,851
not avail.	998	1,133	1,260	1,173	1,185
not avail.	31,497	28,700	27,010	23,883	20,954
815	910	1,621	2,246	1,283	3,082
652	734	1,194	2,981	899	862
130,886	138,709	249,785	358,472	163,994	152,536
188	226	218	160	196	195
70	162	125	82	44	49
38	75	82	67	145	81
289	438	413	422	490	539
2,927	3,112	2,853	2,797	2,920	2,877
29	34	39	35	32	30
1,101	1,042	1,109	1,103	1,105	1,123
28/28*	45/44*	42/42*	39/39*	26/26*	27/27*
61	84	90	49	57	57
384	395	408	405	442	517

Rock Island County, Illinois

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

Function / Program	2002	2003	2004	2005
County recreation & culture:				
Forest preserve:				
# of boat launch ramps	4	4	4	4
# of ball diamonds	5	6	5	5
# of forest preserves	5	5	5	5
# of zoos 287.3 acres	1	1	1	1
# of campgrounds	2	2	2	2
# of playgrounds	8	8	8	8
# manmade lakes 167 acres	1	1	1	1
# of golf courses	1	1	1	1
Planning and development, zoning:				
# of building permits issued	1,121	948	986	875
Value of issued permits	23,276,710	21,508,793	23,801,637	23,094,238
Transportation & public works:				
Highway:				
# of miles of road state, co, city, township	1,388.97	1,392.63	1,392.63	1,392.56
# of miles of road paved-concrete & bituminous	1,177.34	1,177.34	1,177.37	1,177.27
# of miles of road improved-rock & oiled	207.38	209.51	209.51	209.51
# of bridges repaired/replaced	2	1	-	1
Governmental services to residents:				
County clerk elections:				
# of elections	2	2	2	2
# of registered voters	96,573	96,573	104,030	104,030
# of votes cast in general election	43,682	43,682	70,308	70,308
% of registered voters cast ballots	45.23%	45.23%	67.58%	67.58%
County clerk:				
# of original birth certificates issued	not avail.	not avail.	not avail.	not avail.
# of birth certificate copies issued	not avail.	not avail.	not avail.	not avail.
# of original death certificates issued	not avail.	not avail.	not avail.	not avail.
# of death certificate copies issued	not avail.	not avail.	not avail.	not avail.
# of marriage licenses	not avail.	not avail.	not avail.	not avail.
# of original marriage certificates issued	not avail.	not avail.	not avail.	not avail.
# of marriage certificate copies issued	not avail.	not avail.	not avail.	not avail.
# of original civil union certificates issued	N/A	N/A	N/A	N/A
# of civil union certificate copies issued	N/A	N/A	N/A	N/A
Recorder:				
# of real estate transactions recorded	42,126	49,224	37,220	33,205
# of discharged service men/women	59	52	42	39

(Continued)

Fiscal Year						
2006	2007	2008	2009	2010	2011	
4	4	4	4	4	4	
5	5	5	5	5	5	
5	5	5	5	5	5	
1	1	1	1	1	1	
2	2	2	2	2	2	
8	8	8	8	8	8	
1	1	1	1	1	1	
1	1	1	1	1	1	
787	762	758	764	781	766	
15,236,682	23,680,059	47,594,263	12,362,128	33,220,103	40,768,445	
1,392.56	1,394.36	1,401.73	1,418.90	1,416.57	not avail	
1,177.27	1,179.07	1,187.14	1,204.45	1,205.91	not avail	
209.51	209.51	208.34	208.14	204.87	not avail	
-	2	1	1	-	not avail	
2	2	2	2	2	2	
117,626	95,314	99,048	99,141	101,858	80,153	
47,130	8,360	68,933	22,480	47,053	6,248	
40.07%	8.77%	60.13%	22.67%	46.19%	7.80%	
11,962	10,463	10,647	9,841	9,357	8,414	
1,610	1,502	1,312	1,214	1,194	1,200	
804	541	686	556	633	618	
255	194	239	209	216	240	
1,119	1,137	1,104	1,096	1,092	995	
2,311	1,764	2,031	2,066	2,183	2,149	
769	949	863	833	1,069	992	
N/A	N/A	N/A	N/A	N/A	18	
N/A	N/A	N/A	N/A	N/A	18	
31,014	30,859	27,736	29,296	31,968	28,194	
58	44	38	52	54	63	

Rock Island County, Illinois

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

Function / Program	2002	2003	2004	2005
Administration:				
Auditor:				
# of vouchers processed	-	21,022	22,037	19,403
Information technology:				
# of network users	-	-	-	-
Treasurer:				
# of tax bills mailed	-	62,496	62,802	62,631
# mobile home tax bills	-	2,176	2,046	2,195
#of tax distributions made				
Human resources:				
Payroll checks	19,716	19,656	19,873	19,879
Superintendent of Education:				
Schools within the County:				
Public schools:				
# of elementary schools	43	43	43	42
# of junior high schools	10	10	10	10
# of senior high schools	6	6	6	6
# of alternative high schools	5	5	5	5
# of total students	24,524	24,389	24,316	23,973
Nonpublic schools:				
# of K-8 schools	9	9	9	9
# of high schools	4	3	3	3
# of total students	3,090	3,018	2,857	2,542
Higher education:				
# of universities	1	1	1	1
# of colleges	1	1	1	1
# of junior colleges	1	1	1	1
Other:				
# of industrial land parcels	561	564	564	558
# of farming acres	198,540	198,394	198,394	198,109
# of farms	4,154	4,173	4,173	4,164

Fiscal Year					
2006	2007	2008	2009	2010	2011
20,824	20,759	21,443	21,478	22,465	21,889
-	553	553	553	432	445
63,010	58,143	63,438	63,373	63,340	63,354
2,007	1,720	1,815	1,740	1,719	1,682
			8	9	10
20,331	20,108	21,038	21,040	23,182	27,034
42	42	41	41	40	40
10	10	10	11	11	10
6	6	6	6	6	6
5	5	5	5	5	5
23,718	23,569	23,307	23,213	23,212	23,279
7	9	9	9	6	7
3	3	3	3	3	3
2,232	2,723	2,140	2,122	2,119	2,132
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
561	558	559	559	555	549
196,442	196,006	193,233	196,121	192,973	192,887
4,180	4,201	4,102	4,102	4,132	4,153

Rock Island County, Illinois

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

(Unaudited)

Function / Program	2002	2003	2004	2005
Social Services:				
# of vehicles	17	16	18	22
# of buildings	9	10	9	8
General Government:				
# of vehicles	3	3	2	2
# of buildings	1	1	1	1
Public Safety/Judiciary:				
# of patrol cars	39	43	42	39
# of other vehicles	47	48	57	53
# of buildings	6	6	6	7
Public Works & Transportation:				
# of vehicles	24	26	27	27
# of buildings	6	6	6	7
Culture & Recreation:				
# of acres managed	2,489.6	2,489.6	2,489.6	2,489.6
# of vehicles	23	23	23	26
# of buildings	49	51	50	48

Fiscal Year						
2006	2007	2008	2009	2010	2011	
19	19	22	16	20	19	
8	8	7	7	3	3	
2	2	4	3	4	5	
1	1	1	2	3	2	
49	49	52	62	66	74	
51	55	55	38	29	22	
8	8	8	8	7	8	
28	31	28	25	24	24	
7	7	7	6	7	7	
2,489.6	2,489.6	2,489.6	2,489.6	2,489.6	2,496.9	
25	28	32	34	35	35	
64	60	61	59	57	58	

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