

*ROCK ISLAND COUNTY
FOREST PRESERVE DISTRICT*

Rock Island, Illinois

*COMPREHENSIVE ANNUAL
FINANCIAL REPORT OF THE
ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT -
A COMPONENT UNIT OF ROCK ISLAND COUNTY*

Year Ended June 30, 2012

Prepared by:
April Palmer, Rock Island County Auditor



ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
June 30, 2012

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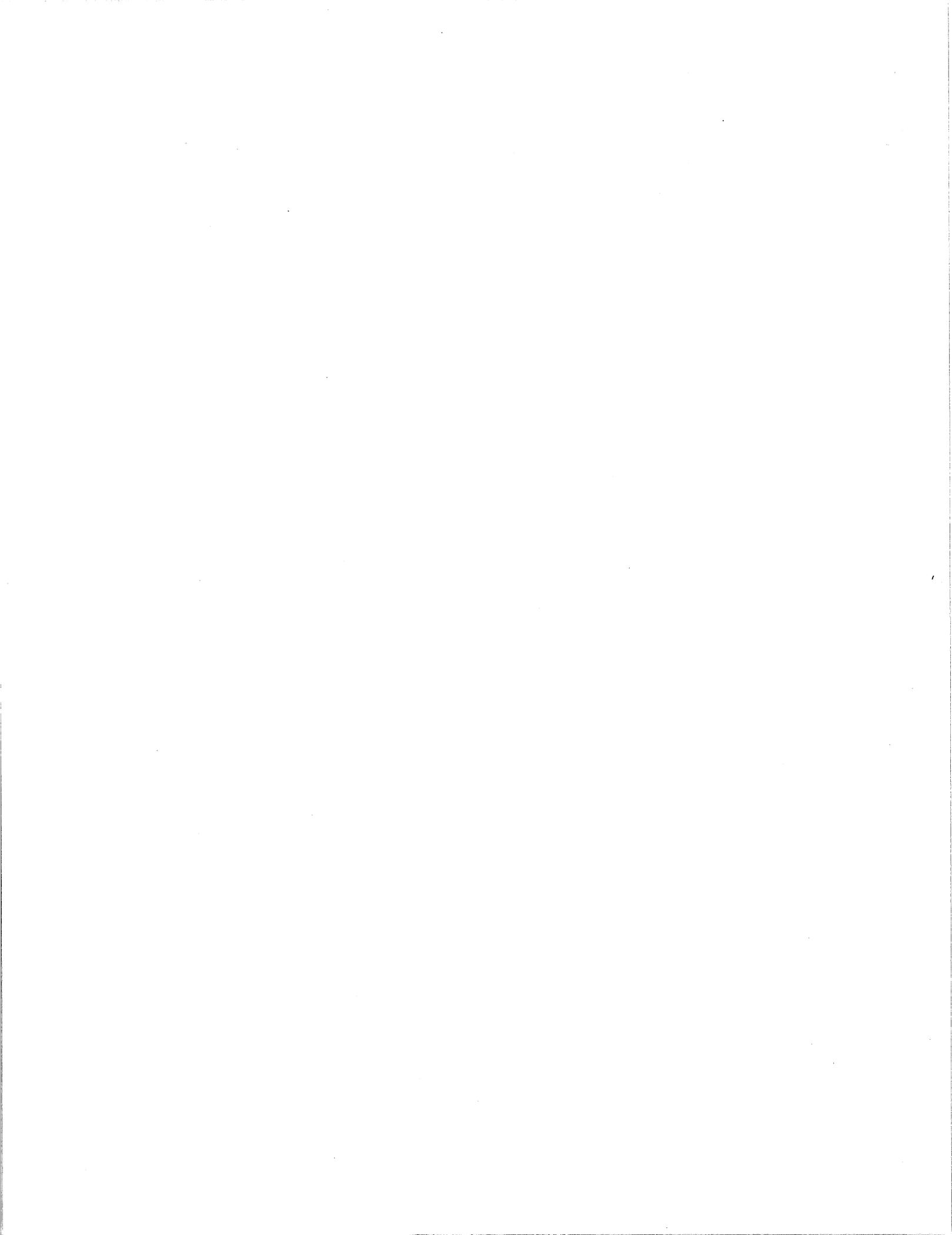
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INTRODUCTORY SECTION





November 20, 2012

To the Honorable Tom Rockwell, Chairman, Members of the Rock Island County Forest Preserve Commission, and Citizens of Rock Island County Forest Preserve District.

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP), and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of the Rock Island County Forest Preserve District for the fiscal year ended June 30, 2012.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement.

Carpentier, Mitchell, Goddard, and Company, LLC, a firm of licensed certified public accountants, have issued an unqualified (“clean”) opinion on the Rock Island County Forest Preserve District financial statements for the fiscal year ended June 30, 2012. The independent auditor’s report is presented as the first component of the financial section of this 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 the MD&A and should be read in conjunction with it. The Rock Island County Forest Preserve District’s MD&A can be found immediately following the report of the independent auditors.

Rock Island County Forest Preserve District • 1504 Third Avenue • Rock Island, Illinois 61201
Phone: (309) 558-3594 • Fax: (309) 558-3595
Website: www.ricfpd.com

Dorrance
Port Byron

Illiniwek
Hampton

Indian Bluff
Milen

Loud Thunder
Illinois City

Niabi Zoo
Coal Valley

Profile of the Government

The Rock Island County Forest Preserve District was established in 1941. Its purpose was to maintain and manage areas in Rock Island County in their natural state. In 1941, the proposal was passed through a referendum vote.

The Rock Island County Forest Preserve Commission governs five forest preserve areas, which are made up of 2,490 acres in Rock Island County. They are: Loud Thunder Forest Preserve, Indian Bluff Forest Preserve and Golf Course, Illiniwek Park, Dorrance Park and Niabi Zoo (which was donated to the Forest Preserve District in 1963). 251.7 acres of land was donated to the Forest Preserve by Ralph Martin in 1994 located in conjunction to Loud Thunder Forest Preserve. The Rock Island County Forest Preserve District serves approximately 147,556 citizens in Rock Island County, but also serves surrounding areas in Illinois and Iowa and tourists from beyond that.

The Rock Island County Forest Preserve District Commission consists of 25 members who are elected to the board. Approximately one-half of the members are up for re-election in a cycle of 4, 4 & 2 years. The remaining are on a 2, 4 & 4 year cycle. This provides every ten (10) years the entire 25 member commission being up for re-election. The President of the Rock Island County Forest Preserve District is elected by the commissioners. Policy-making and legislative authority are vested in a governing committee consisting of the president and seven other members. The Commission meets the third Tuesday of each month usually immediately following the Rock Island County Board meetings or approximately at 6:30PM.

The annual budget serves as the foundation for the Rock Island County Forest Preserve District's financial planning and control. All departments or individual parks under the Forest Preserve District are required to submit requests for appropriation to the government's director. The government's director uses these requests as the starting point for developing a proposed budget. The government's director then presents this proposed budget to the Commission for review. The Commission is required to hold public hearings on the proposed budget and to adopt a final budget by no later than November 30th of each year. Thus the budget is developed and proposed 7 to 12 months prior to appropriation usage. The appropriated budget is prepared by fund, function and department. The director may make transfers

(movement of funds available to spend from one function to another after the budget is adopted) of appropriations (amounts to be received or spent per function/type). Any resolutions to increase appropriations must be approved by the Forest Preserve Commission. As a matter of courtesy, information, and/or policy transfers of appropriation are also approved by the Forest Preserve Commission. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted.

Local Economy

Rock Island County's economy has historically centered on farm implement manufacturing, U.S. military manufacturing and agriculture. Today almost a quarter of Rock Island County's residents are employed in education or health services fields. Manufacturing is still strong in the county and is the second highest industry for employment. Currently, the largest employers in the county are:

- Rock Island Arsenal, a U.S. Army installations which houses approximately 7,800 military, civilian, and contractor jobs;
- Deere and Company, an international leader in agricultural, forestry and construction equipment, employs approximately 5,800 (at all locations);
- Trinity Health Care Systems, employ 2,600 (at all locations) and;
- Tyson Foods Inc., a supplier of beef and pork products, employ 2,500.

Other major employers in the County are Group O, a marketing/packaging company (1,100), Genesis Health Care Systems Illini Campus (970), and Rock Island County (841). The County is also home to large insurance and healthcare companies. Modern Woodmen of America and Bituminous Insurance Company are leaders in the insurance industry and among the county's top employers.

There are 10 traditional public school districts operating within Rock Island County. The County's post-secondary education facilities include Black

Hawk College, a two-year, public institution which employs 825; Augustana College, a private four-year institution which employs 550, and Western Illinois University Quad Cities Campus (95 full time employees).

Labor force in Rock Island County peaked in 1980 at 84,434. The 10-year period from 1980-1990 saw total labor force decline by almost 12% to 74,530. Most of this loss is attributed to the farm crisis in the 1980's and the related losses of manufacturing jobs in the farm implement industry. The county's annual average unemployment rate neared 18% in 1983. However, through the 1990's the economy gradually improved with relatively minor setbacks occurring early in the decade. The current decade began strong but has progressively deteriorated to unemployment levels not seen since the 1980s. In 2000, the county's annual average unemployment rate was 4.6%; by 2003, it reached 6% and stayed near there for another year before gradually falling below 5% for several years.

Unfortunately, the international banking crisis and housing market decline that have occurred over the past few years have impacted Rock Island County. The unemployment rate was at its highest in the past decade in 2010 at 9.6% (up from 9.1% in 2009). The County has seen an improvement in the unemployment rate, which dropped to an average of 8.6% in 2011. As of August 2012, the county is averaging 8.2% unemployment.

Over the past year, the county has seen gains and losses in employers. Newly created jobs or retained include the RiverTech Infrastructure project, which is expected to create 200 jobs and retain 100. Western Illinois University has retained 50 jobs with its new facility, FEMA Region V has set up an operations center which employs 35, Premier Computers in Moline added 35 jobs. The County experienced employment losses from the closures of TSC Global, Bimbo Bakery, Honeywell Safety Products, and the BRAC realignment completion.

In September 2011, Rock Island City was awarded an infrastructure grant from the EDA for development at the Ridgewood Sustainable Business Park. The business park is expected to attract over 300 jobs in the next 10 years and is designed and managed by the city to conserve wetlands and promote energy efficient construction.

Major Initiatives

Each year, members of the Board of Directors of the Rock Island County Forest Preserve District plan and vote to accomplish building and improvement projects in the District's various parks. Some of these goals require bond agreements to fund and others are funded through increasing areas of revenue. The following are some of the future projects to be accomplished.

Indian Bluff will continue to update and expand their fleet of golf carts.

A fairway mower will be acquired at Indian Bluff.

Computer point of service software will be installed at Indian Bluff.

The Zoo's railroad track improvement project will continue.

A new lion exhibit and a new bear exhibit will be constructed at Niabi Zoo.

Enhancements to the Big Cat Enclosure will be made at Niabi Zoo. The fence will be replaced with glass.

Fundraisers to advance the elephant enclosure at Niabi Zoo will continue.

There will be improvements to the dam on Lake George at Loud Thunder.

Illiniwek and Loud Thunder will be adding clear signage on their trails and providing maps for hikers.

A new dump truck will be obtained for Illiniwek.

Time and attendance software will be installed and utilized.

Corrections will be made to improve areas from the ADA access audit deficiencies report.

Financial Information, Management and Control

Financial Policies. The Forest Preserve District doesn't currently require a reserve for any of its funds. Also, the Forest Preserve Commission has not committed any moneys for any of its funds.

Risk Management. The Forest Preserve District is self-insured for risk exposures related to benefits, workers' compensation claims, and general auto liability claims through Rock Island County. A third party administrator, United Healthcare of the River Valley, performs all health benefit claims handling procedures. The human resources office and the civil division of the States Attorney's office handle all workers' compensation, general auto, liability and settlement claims. The Commission levies for a liability reserve property tax, recorded in the general fund. This provides for claims settlement and loss expenses for the estimated settlement value of worker's compensation, general liability, and auto liability claims.

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

Awards & Acknowledgements. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Rock Island County Forest Preserve for its comprehensive annual financial report (CAFR) for the Fiscal year ended June 30, 2011. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR has continued to meet the Certificate of

Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

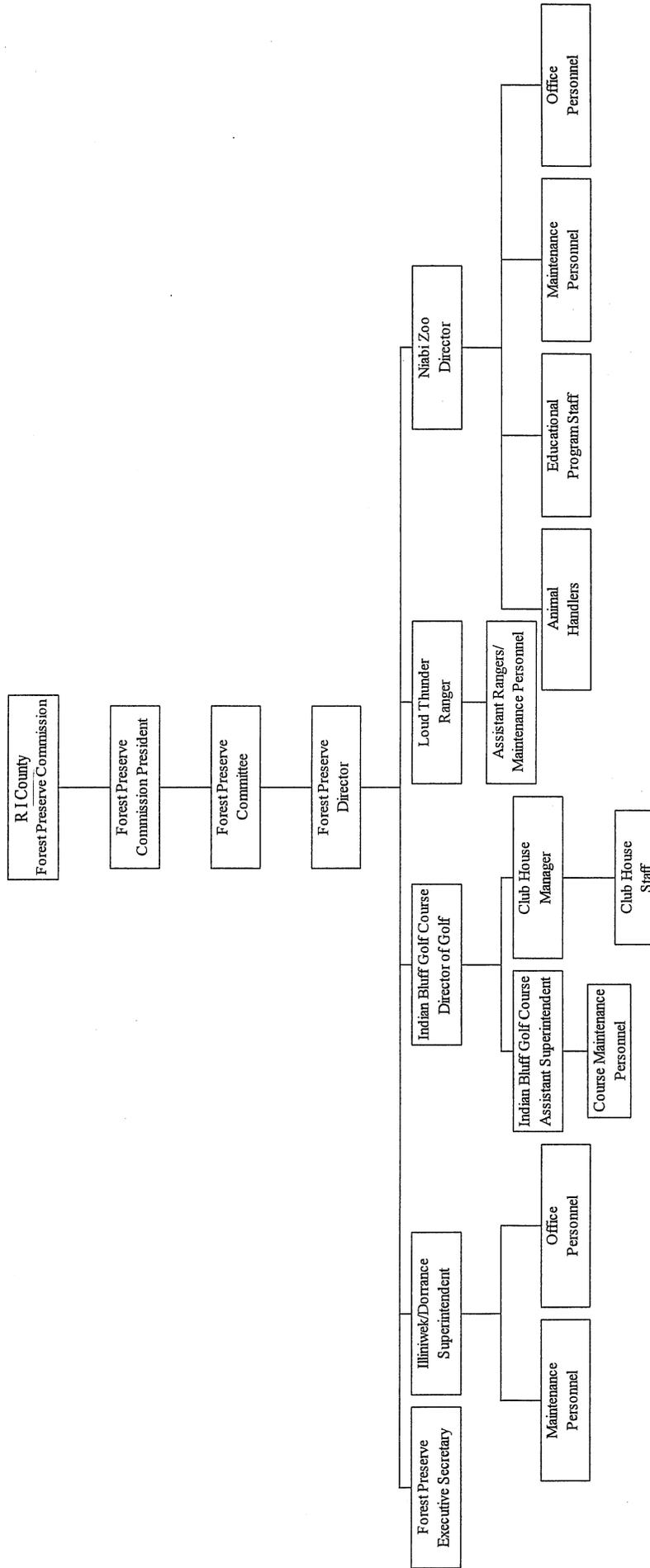
The preparation of this report would not have been possible without the efficient and dedicated services of the staff of the Rock Island County Forest Preserve District, the Rock Island County Auditor's Office and our auditors, Carpentier Mitchell Goddard and Company LLC. Credit also must be given to the Commission for their unfailing support for maintaining the highest standards of professionalism in the management of the Forest Preserve District's finances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jeffrey D. Craver". The signature is stylized with a large, sweeping initial "J" and "C".

Jeffrey D. Craver
Rock Island County Forest Preserve District Director

Forest Preserve



ROCK ISLAND COUNTY FOREST PRESERVE COMMISSION

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
 COUNTY OFFICE BUILDING
 1504 THIRD AVENUE
 ROCK ISLAND, ILLINOIS
 (309) 558-3594

REGULAR COMMISSION MEETINGS:
 3RD TUESDAY OF EACH MONTH - 5:30 P.M. FOLLOWING THE FULL COUNTY BOARD MEETING

COUNTY BOARD - STAGGERED TERM 2-4-4 OR 4-4-2 (1-MEMBER ELECTED PER DISTRICT, BY DISTRICT)

DISTRICT 1	SHARON SALLOWS	(R) 22009 115 AVENUE, PORT BYRON 61275	12/2012
DISTRICT 2	GARY FREEMAN	(D) 15729 IL 84 NORTH, EAST MOLINE 61244	12/2012
DISTRICT 3	FRED W SCHULTZ	(D) 1206 8 AVENUE, SILVIS 61282	12/2012
DISTRICT 4	PATRICK MORENO	(D) 321 2 AVENUE A, SILVIS 61282	12/2012
DISTRICT 5	VIRGIL K DUEYSEN	(D) 4312 7 STREET, EAST MOLINE 61244	12/2012
DISTRICT 6	DONALD L JACOBS	(D) 405 24 AVENUE, EAST MOLINE 61244	12/2012
DISTRICT 7	STEVEN E MEERSMAN	(D) 4723 20 AVENUE, MOLINE 61265	12/2012
DISTRICT 8	WILLIAM R ARMSTRONG	(D) 4603 50 STREET, MOLINE 61265	THRU 04/2012
DISTRICT 8	DOROTHY ARMSTRONG	(D) 4603 50 STREET, MOLINE 61265	06-12/2012
DISTRICT 9	PHILIP B BANASZEK	(D) 4309 7 STREET, EAST MOLINE 61244	12/2012
DISTRICT 10	STEVEN BALLARD	(D) 4515 11 AVENUE A, MOLINE 61265	12/2012
DISTRICT 11	DONALD JOHNSTON	(D) 1108 23 STREET, MOLINE 61265	12/2012
DISTRICT 12	JOHN "MIKE" MCCOLL	(R) 2500 30 AVENUE COURT, MOLINE 61265	12/2012
DISTRICT 13	HARRY O PEREZ	(D) 405 3 STREET, MOLINE 61265	12/2012
DISTRICT 14	GINNY SHELTON	(D) 519 26 AVENUE, MOLINE 61265	08/2011-12/2012
DISTRICT 15	NICK CAMLIN	(D) 2320 37 STREET APT #1, ROCK ISLAND 61201	12/2012
DISTRICT 16	JOHN BRANDMEYER	(D) 2501 20 AVENUE, ROCK ISLAND 61201	12/2012
DISTRICT 17	ED LANGDON	(D) 1433 31 STREET, ROCK ISLAND 61201	12/2012
DISTRICT 18	DR RODNEY K SIMMER	(R) 3312 34 AVENUE COURT, ROCK ISLAND 61201	12/2012
DISTRICT 19	LAUREN BOSWELL-LOFTIN	(D) 1209 18 AVENUE, ROCK ISLAND 61201	12/2012
DISTRICT 20	VIRGIL J MAYBERRY	(D) 559 22 AVENUE, ROCK ISLAND 61201	12/2012
DISTRICT 21	KATHY HARMON	(D) 204 EAST 9 STREET, MILAN 61264	12/2012
DISTRICT 22	TOM ROCKWELL	(D) 514 WEST 16 AVENUE, COAL VALLEY 61240	12/2012
DISTRICT 23	KEN "MOOSE" MARANDA	(D) 3006 WEST 5 STREET, MILAN 61264	12/2012
DISTRICT 24	JAMES E BOHNSACK	(D) 8429 88 STREET WEST, TAYLOR RIDGE 61284	12/2012
DISTRICT 25	J ROBERT WESTPFAHL	(R) 1819 145 AVENUE COURT W, MILAN 61264	12/2012

ROCK ISLAND COUNTY FOREST PRESERVE COMMITTEE

PRESIDENT – TOM ROCKWELL

JAMES E BOHNSACK

KATHY HARMON

VIRGIL K DUEYSEN

KEN "MOOSE" MARANDA

DR. RODNEY K SIMMER

FRED W SCHULTZ

SHARON SALLOWS

APPOINTED OFFICIALS

FOREST PRESERVE DIRECTOR

JEFF CRAVER

FOREST PRESERVE EXECUTIVE SECRETARY

SALLY GIANULIUS

ILLINIWEK/DORRANCE SUPERINTENDENT

SCOTT WHITE

INDIAN BLUFF GOLF COURSE SUPERINTENDENT

DOUG WELLS

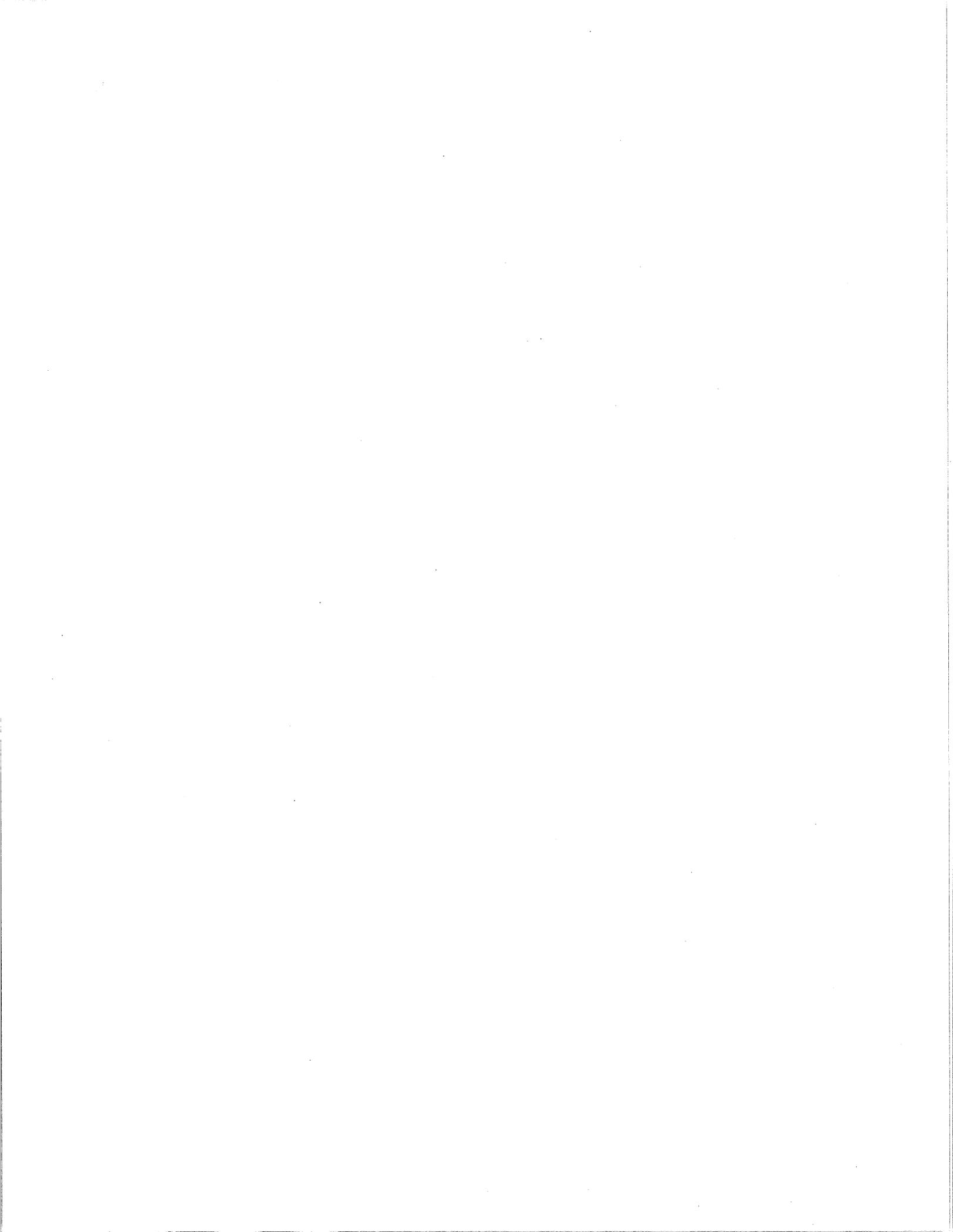
LOUD THUNDER RANGER

BEN MILLS

NIABI ZOO DIRECTOR

MARK RYAN/MARC HEINZMAN

FINANCIAL SECTION





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

INDEPENDENT AUDITORS' REPORT

To the Committee
Forest Preserve District
Rock Island County
Rock Island, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rock Island County Forest Preserve District, as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Rock Island County Forest Preserve District as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 3 through 11, budgetary comparison information on pages 37 through 40, and the pension plan and other postemployment benefit plan schedules of funding progress and schedules of employer contributions on pages 41 through 42 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial

statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Rock Island County Forest Preserve District's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on them.

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

Moline, Illinois
December 18, 2012

Management's Discussion and Analysis

As management of the Rock Island County Forest Preserve District, we offer readers of the Forest Preserve District financial statements this narrative overview and analysis of the financial activities of the Rock Island County Forest Preserve District for the fiscal year ended June 30, 2012. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal which can be found on pages i – vi of this report, and the District's financial statements.

Financial Highlights

- The assets of the Rock Island County Forest Preserve District exceeded its liabilities at the close of 6/30/12 fiscal year by \$9,888,922 (net assets). This increase is due mostly to the decrease in Long-Term Liabilities. Of total Net Assets, \$1,671,026 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$996,907 or 47.7 percent of total general fund expenditures of \$2,091,793.
- As of the close of fiscal year 2012, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$2,285,360 an increase of \$120,433 in comparison to the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Rock Island County Forest Preserve District's basic financial statements. The Forest Preserve District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the 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 Forest Preserve District's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of the Forest Preserve District 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 District is improving or deteriorating.

The statement of activities presents information showing how the government'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 flow in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Forest Preserve District include general government and recreation and operations. There are no business-type activities conducted by the Forest Preserve District.

The government-wide financial statements include only the Rock Island County Forest Preserve District. There are no component units. The Forest Preserve District is a component unit of Rock Island County.

The government-wide financial statements can be found on pages 12-14 of this report.

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 Rock Island County Forest Preserve District, 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 Forest Preserve District are 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 year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The Rock Island County Forest Preserve District maintains 9 individual governmental funds (with the inclusion of Liability Insurance Fund reported with the General Fund). 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 and Niabi Zoo Fund, which are considered to be major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements under exhibits 6 & 7 in this report.

The Rock Island County Forest Preserve District adopts an annual appropriation budget for its general fund and its special revenue funds. A budgetary comparison statement has been provided for the general fund and the special revenue funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found starting on page 15 of this report.

Notes to the 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. The notes to the financial statements can be found starting on page 21 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Rock Island County Forest Preserve District's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 37-42 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Rock Island County Forest Preserve District, assets exceeded liabilities by \$9,888,922 at the close of the most recent fiscal year.

By far the largest portion of the Rock Island County Forest Preserve District's net assets (78.0%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) net of related debt. The Rock Island County Forest Preserve District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Rock Island County Forest Preserve District's Net Assets 2012

Governmental Activities

	2012	2011
Current and other Assets	3,735,853	3,780,091
Capital Assets	13,271,676	13,319,370
Total Assets	17,007,529	17,099,461
Long-term Liabilities Outstanding	5,301,314	5,544,137
Other Liabilities	1,817,293	1,968,251
Total Liabilities	7,118,607	7,512,388
Net Assets:		
Invested in Capital Assets Net of related Debt	7,811,517	7,582,229
Restricted for Capital Improvements	406,379	284,542
Unrestricted	1,671,026	1,720,302
Total Net Assets	\$9,888,922	\$9,587,073

An additional portion of the Rock Island County Forest Preserve District's net assets (4.1%) represents resources, \$406,379, that is subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$1,671,026 has decreased this year due to the higher amount invested in Capital Assets net of related debt.

At the end of the current fiscal year, the Rock Island County Forest Preserve District was able to report positive balances in all areas of net assets for the government as a whole. Due to the bond issue for Niabi Zoo Capital Improvements being so great, the unrestricted net assets had a negative balance for the first time in 2009. As of the end of FY 2011 those bond debt funds have been spent. Therefore, restricted net assets again decreased considerably and capital assets increased proportionately. Now that principal debt payments have been made the liability has decreased. Of course, that decreases the cash readily available as well, within current and other assets. The governmental activity, Zoo Fund, shows unrestricted net assets as a negative.

**Rock Island County Forest Preserve District
Changes in Net Assets
Governmental Activities**

Revenues:

	2012	2011
Program Revenues:		
Charges for Services	2,418,893	2,071,772
Operating Grants and Contributions	145,165	127,471
Capital Grants and Contributions	194,900	507,347
General Revenues:		
Property Taxes	2,294,224	2,186,604
Corp personal property Replacement Taxes	258,354	202,030
Interest	11,281	24,667
Gain/(Loss) on Sale of Capital Asset	(1,903)	0
Miscellaneous	3,904	0
Total Revenues	\$5,324,818	\$5,119,891

Expenses:

General and Administration	1,975,321	1,753,990
Zoo	2,330,139	2,216,652
Retirement	190,177	194,341
FISSA	150,532	141,518
Bike Path	15,122	18,326

Marvin Martin Trust	25,841	26,317
Golf Course Improvement	76,264	77,851
Zoo Capital Improvement	5,000	6,384
Interest on Long-Term Debt	254,573	266,985
Total Expenses	\$5,022,969	\$4,702,364
Increase in Net Assets Over (under) expenses	\$301,849	\$417,527
Net Assets Prior Year	\$9,587,073	\$9,169,546
Net Assets End of Current Year	\$9,888,922	\$9,587,073

Financial Analysis of the Government's Funds

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

The focus of the Rock Island County Forest Preserve District's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Rock Island County Forest Preserve District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$2,285,360, of which \$976,445 is available for spending at the government's discretion.

The fund balance of the Rock Island County Forest Preserve District's general fund decreased by \$50,328 during the current fiscal year. This year saw a drop in contributions from private sources, rent and royalties, and interest due to the drops in the economy. There was also no large sale of timber from Loud Thunder this fiscal year. Costs of expenses continue to rise, so these decreases in revenues cause the fund balance decrease.

Every fund except General Fund & Marvin Martin Trust created an increase in fund balance for the fiscal year ended June 30, 2012, therefore, making the total governmental fund balance increase by \$120,433 for the Rock Island County Forest Preserve District.

The Rock Island County Forest Preserve District made their four interest bond payments and two principle payments for the year July 1, 2011-June 30, 2012 on time. These payments are for the bonds for the Indian Bluff Golf Course and the Niabi Zoo. The Forest preserve will continue to make their bond payments corresponding to their bond payment schedule. As of June 30, 2012 all bond money has been expensed and capitalized into assets due to the nature of the expenditures that the bond money was used for.

Budgetary Highlights

The Indian Bluff Golf Course completed building a new club house during the fiscal year 2007. This was funded by the issuance of bonds in the Golf Course Improvement Fund. The bond principal and interest payments began during the fiscal year 2007 and will continue to be paid in future fiscal years through golf course fees in the Rock Island County Forest Preserve District's general fund. In fiscal year 2012 one principle and two interest payements were made on time.

A major renovation project on the Loud Thunder Forest Preserve's Lake George Spillway was accomplished through the State of Illinois, and through cooperation with the Rock Island County Highway Department for the attached county bridge. Work began during fiscal year 2009 and was completed by donation of the federal portion of the project in fiscal year 2010. The unfunded portion was paid for by Marvin Martin Trust funds during FY2012.

A river campground restroom was started during FY2009 at Loud Thunder Forest Presereve. The construction was completed during FY2012.

A new Forest Preserve District fund was set up in fiscal year 2009 to provide recording for a capital project bond granted to Niabi Zoo. The proceeds of this bond were restricted to expenditures for Niabi Zoo Capital Projects. All of which were complete during the fiscal year 2011. The bond interest payments began at the end of fiscal year 2009, with the 1st principal payment being paid in FY2011. Both principal and interest payements will be made in future fiscal years through increased revenue in the Rock Island County Forest Preserve District's Niabi Zoo fund. In FY2012 one principal and two interst payments were made on time.

Capital Assets

Rock Island County Forest Preserve District's Capital Assets

(Net of depreciation)

	2012	2011
Land	244,392	244,392
Buildings & Improvements	5,841,543	5,708,048
Machinery and Equipment	511,408	492,699
Infrastructure	6,623,539	6,640,965
Work in Process	50,794	233,266
Total	\$13,271,676	\$13,319,370

Additional information on the Forest Preserve District of Rock Island County's capital assets can be found in note 5 of this report.

Economic Factors and Next Year's Budgets and Rates

Inflationary trends in the region compare favorably to national indices.

Salary increases will be the major factor in any additional rise to expenditures for the next fiscal year, outside of the payout of bond indebtedness due.

These factors were considered in preparing the Rock Island County Forest Preserve District's budget for the next fiscal year.

Each year a reserve is being budgeted for in the General Forest Preserve fund to increase fund balance. This reserve will eventually be matched by a grant to upgrade the campgrounds at Loud Thunder Park. According to projected cost of this project, this will take several years to accomplish. Indian Bluff has started putting a percentage of its fees away to be used in the future for new golf carts. The zoo is also raising money for an upgrade to their elephant enclosure.

Request for Information

This financial report is designed to provide a general overview of the Rock Island County Forest Preserve District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the County Auditor April Palmer, 1504 3rd Ave, Rock Island, IL 61201 or E-mail apalmer@co.rock-island.il.us.

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ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
STATEMENT OF NET ASSETS
June 30, 2012

	Governmental Activities
ASSETS	
Cash	\$ 2,051,865
Property taxes receivable	1,568,485
Replacement taxes receivable	33,898
Accounts receivable	67,766
Accrued interest receivable	767
Deferred charges	12,057
Prepaid expenditure	1,015
Capital assets, net of accumulated depreciation:	
Land and construction in progress	295,186
Other capital assets, net of depreciation	12,976,490
	\$ 17,007,529
LIABILITIES	
Accounts payable	\$ 308,093
Accrued payroll taxes	7,923
Accrued payroll	49,877
Unearned revenue	1,036,902
Reserve - legal claims	30,000
Accrued expenses and deposits	26,164
Noncurrent liabilities:	
Due within one year	358,334
Due in more than one year	5,301,314
	\$ 7,118,607
NET ASSETS	
Invested in capital assets, net of related debt	\$ 7,811,517
Restricted for:	
Capital improvements	406,379
Unrestricted	1,671,026
	\$ 9,888,922

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

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2012

	Expenses	Program Charges for Services
FUNCTION/PROGRAMS		
Governmental activities:		
General and administration	\$ 1,975,321	\$ 882,237
Zoo	2,330,139	1,218,425
Retirement	190,177	-
FISSA	150,532	-
Bike path	15,122	-
Marvin Martin Trust	25,841	-
Golf course improvement	76,264	46,327
Zoo improvement	5,000	271,904
Interest on long-term debt	254,573	-
	<u>\$ 5,022,969</u>	<u>\$ 2,418,893</u>
Total		

General revenues
Property taxes
Replacement taxes
Hotel/Motel taxes
Investment earnings
Loss on sale of capital assets
Miscellaneous

Total general revenues

Change in net assets

NET ASSETS, Beginning

NET ASSETS, Ending

<u>Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>
<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
\$ 12,500	\$ 116,100	\$ (964,484)
121,985	-	(989,729)
-	-	(190,177)
9,015	-	(141,517)
-	-	(15,122)
-	78,800	52,959
-	-	(29,937)
1,665	-	268,569
-	-	(254,573)
<u>\$ 145,165</u>	<u>\$ 194,900</u>	<u>\$ (2,264,011)</u>
		\$ 2,294,224
		185,854
		72,500
		11,281
		(1,903)
		3,904
		<u>\$ 2,565,860</u>
		\$ 301,849
		<u>9,587,073</u>
		<u>\$ 9,888,922</u>

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

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2012

	General Fund	Zoo Fund
ASSETS		
Cash	\$ 863,038	\$ 258,293
Property taxes receivable	831,487	491,328
Replacement taxes receivable	-	30,169
Accounts receivable	15,100	48,879
Advances to other funds	400,000	-
Accrued interest receivable	285	93
Prepaid expenditures	1,015	-
	<u>\$ 2,110,925</u>	<u>\$ 828,762</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable	\$ 112,251	\$ 90,903
Accrued payroll taxes	-	-
Accrued payroll	20,380	29,497
Advances from other funds	-	400,000
Unearned revenue	549,928	324,642
Reserve - legal claims	30,000	-
Accrued expenses and deposits	1,459	4,182
	<u>\$ 714,018</u>	<u>\$ 849,224</u>
FUND BALANCES		
Nonspendable for:		
Advances	\$ 400,000	\$ -
Restricted for:		
Capital improvements	\$ -	\$ -
Use mandated by tax levy	-	-
Total Restricted	<u>\$ -</u>	<u>\$ -</u>
Assigned	\$ -	\$ -
Unassigned	\$ 996,907	\$ (20,462)
	<u>\$ 1,396,907</u>	<u>\$ (20,462)</u>
Total fund balances	<u>\$ 1,396,907</u>	<u>\$ (20,462)</u>
Total liabilities and fund balances	<u>\$ 2,110,925</u>	<u>\$ 828,762</u>

Other Governmental Funds	Total Governmental Funds
\$ 930,534	\$ 2,051,865
245,670	1,568,485
3,729	33,898
3,787	67,766
-	400,000
389	767
-	1,015
\$ 1,184,109	\$ 4,123,796
\$ 104,939	\$ 308,093
7,923	7,923
-	49,877
-	400,000
162,332	1,036,902
-	30,000
-	5,641
\$ 275,194	\$ 1,838,436
\$ -	\$ 400,000
\$ 406,379	\$ 406,379
185,418	185,418
\$ 591,797	\$ 591,797
\$ 317,118	\$ 317,118
\$ -	\$ 976,445
\$ 908,915	\$ 2,285,360
\$ 1,184,109	\$ 4,123,796

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ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
RECONCILIATION OF THE BALANCE SHEET OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS
June 30, 2012

Amounts reported for governmental activities in
the statement of net assets are different because:

Total fund balance - governmental funds	\$	2,285,360
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		13,271,676
Liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.		(5,536,959)
Net other postemployment benefits obligation is not reported in governmental funds.		<u>(131,155)</u>
 Net assets of governmental activities	 \$	 <u><u>9,888,922</u></u>

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

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2012

	General Fund	Zoo Fund
REVENUES		
Property taxes	\$ 1,217,869	\$ 722,806
Corporate personal property replacement taxes	-	165,410
Fees and charges	724,235	1,123,865
Interest	4,855	1,380
Contributions from private sources	4,500	101,535
Rent and royalties	157,005	855
Grant income	116,100	-
Hotel/motel tax	-	72,500
Miscellaneous revenues	997	93,705
	<u>\$ 2,225,561</u>	<u>\$ 2,282,056</u>
EXPENDITURES		
Current:		
General and administration	\$ 1,801,474	\$ -
Zoo	-	1,916,893
Retirement	-	-
FISSA	-	-
Bike path	-	-
Golf course improvement	-	-
Zoo improvement	-	-
Trust	-	-
Capital expenditures	124,566	132,086
Debt service:		
Principal	110,000	170,000
Interest	55,753	196,858
	<u>\$ 2,091,793</u>	<u>\$ 2,415,837</u>
Deficiency of revenues under expenditures	<u>\$ 133,768</u>	<u>\$ (133,781)</u>
OTHER FINANCING SOURCES (USES)		
Sale of capital assets	\$ 5,904	\$ -
Transfers from other funds	-	190,000
Transfers to other funds	(190,000)	-
	<u>\$ (184,096)</u>	<u>\$ 190,000</u>
Net change in fund balances	<u>\$ (50,328)</u>	<u>\$ 56,219</u>
FUND BALANCE - Beginning	1,447,235	(76,681)
FUND BALANCE - Ending	<u><u>\$ 1,396,907</u></u>	<u><u>\$ (20,462)</u></u>

Other Governmental Funds	Total Governmental Funds
\$ 353,549	\$ 2,294,224
20,444	185,854
318,231	2,166,331
5,046	11,281
89,480	195,515
-	157,860
-	116,100
-	72,500
-	94,702
<u>\$ 786,750</u>	<u>\$ 5,294,367</u>
\$ -	\$ 1,801,474
-	1,916,893
190,177	190,177
150,532	150,532
404	404
-	-
5,000	5,000
-	-
326,095	582,747
-	280,000
-	252,611
<u>\$ 672,208</u>	<u>\$ 5,179,838</u>
<u>\$ 114,542</u>	<u>\$ 114,529</u>
\$ -	\$ 5,904
-	190,000
-	(190,000)
<u>\$ -</u>	<u>\$ 5,904</u>
\$ 114,542	\$ 120,433
794,373	2,164,927
<u>\$ 908,915</u>	<u>\$ 2,285,360</u>

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ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2012

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

Net change in fund balances - total governmental funds	\$	120,433
 Governmental funds report capital outlays 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. This is the amount by which depreciation exceeded capital outlays in the current period.		 (72,241)
 The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.		 24,547
 The issuance of long-term debt 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, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the statement of long-term debt and related items.		 280,000
 Changes in net other postemployment benefits obligations are reported only in the statement of activities.		 (44,159)
 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.		 (6,731)
 Change in net assets of governmental activities	 \$	 <u>301,849</u>

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

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ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2012

NOTE 1 – NATURE OF OPERATIONS, REPORTING ENTITY, AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations -

The Rock Island County, Illinois, Forest Preserve District provides a broad range of services to citizens including the operation of Niabi Zoo, Loud Thunder Park, Illiniwek Park, Indian Bluff Park and Golf Course, and Dorrance Park.

Reporting Entity -

The District is considered a component unit of Rock Island County, Illinois since the County Board is also the Board of Commissioners for the District.

The District is a municipal corporation governed by a 25 member board. The accompanying financial statements present the District, which has no component units of its own.

Government-Wide and Fund Financial Statements -

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities. For the most part, the effect of interfund activity has been removed from these statements. These statements present summaries of governmental activities for the District.

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

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation -

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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 revenues in the year for which they are budgeted. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – (Continued)

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 government 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 and claims and judgments, are recorded only when payment is due.

The District reports the following major governmental funds:

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The zoo fund accounts for revenue and expenditures related to the operation of Niabi Zoo.

The other governmental funds of the District account for and report grants and other resources whose use is restricted or assigned to a particular purpose.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Interfund Receivables and Payables -

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds" (i.e., the non-current interfund loans).

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - (Continued)

Capital Assets -

Capital assets, which include land, buildings, equipment, and infrastructure assets (e.g., roads, levees, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are recorded at historical cost or estimated historical cost if actual cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation. District policy has set the capitalization threshold for reporting buildings and equipment at \$5,000 and infrastructure at \$15,000.

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

Depreciation is recorded on a straight line basis over the following estimated useful lives:

<u>Type of Asset</u>	<u>Life in Years</u>
Buildings	40
Building improvements	7-30
Infrastructure	20-50
Equipment	5-20

Property Taxes -

Property taxes are levied June 1, based on the assessed value of property as of the previous January 1st. Assessed values are an approximation of market value. Property taxes become a lien on the first day of the levy year and may be paid in four equal installments. The installments are due in June, August, September and November of each year.

Property taxes levied are collected by the county and distributed to the District over a period of time starting approximately sixty days after the levy. In the fund financial statements governmental fund types recognize property tax revenue as it is received due to the long period of time between levy dates and distribution, and the need to match current year revenue with current year expenditures.

Property taxes receivable represents the balance of the 2011 tax levy which is due and collectible in the 2012-13 fiscal year. The amount of those taxes which are collected later than sixty days after year end, are not available for current operations and therefore are shown as deferred revenue in the fund financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - (Continued)

Compensated Absences -

District employees are entitled to certain compensated absences based on their length of employment. With minor exceptions, compensated absences either vest or accumulate and are accrued when they are earned.

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 non-service connected sickness or injury. Sick pay is, therefore recorded as an expenditure when paid.

Vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is not reported in governmental funds.

LONG-TERM OBLIGATIONS-

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the government activities 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. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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.

Fund Balance/Net Assets-

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

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - (Continued)

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

In the government-wide and proprietary fund financial statements, restricted net assets are legally restricted by outside parties for a specific purpose. Invested in capital assets, net of related debt, represents the District's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset. Unrestricted net assets consists of net assets that do not meet the definition of restricted or invested in capital assets, net of related debt.

NOTE 2 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS -

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this \$5,536,959 difference are as follows:

Bonds payable	\$5,490,000
Less: Deferred charge for issuance costs (to be amortized over life of debt)	(12,057)
Less: Issuance discount (to be amortized as interest expense)	(29,841)
Compensated absences	68,334
Accrued interest	<u>20,523</u>
	<u>\$5,536,959</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - (Continued)

Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities -

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances - total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains, "Governmental funds report capital outlays 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 details of this \$(72,241) difference are as follows:

Capital outlay	\$ 582,747
Depreciation expense	<u>(654,988)</u>
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ (72,241)</u>

Another element of that reconciliation states that "the net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets." The details of this \$24,547 difference are as follows:

Loss on disposal of assets	\$ (3,903)
Donated asset	<u>28,450</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 24,547</u>

Another element of that reconciliation states that the "issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this \$280,000 difference are as follows:

Principal repayments:

General obligation debt	<u>\$ 280,000</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 280,000</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 2 - (Continued)

Another element of that reconciliation states that "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." The details of this \$(6,731) difference are as follows:

Compensated absences	\$ (3,549)
Accrued interest	1,056
Amortization of issuance costs	(1,220)
Amortization of bond discounts	<u>(3,018)</u>
 Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	 <u>\$ (6,731)</u>

NOTE 3 – BUDGETS AND BUDGETARY ACCOUNTING

The District's fiscal year begins July 1 and ends on June 30. Its procedures for adopting the annual budget which follows statutory requirements are composed of the following stages:

- 1) At a regular or special call meeting of the District's Board in September, the proposed budget for the fiscal year commencing on the following July 1 is submitted. The budget includes proposed expenditures and the means of financing them.
- 2) Prior to July 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 District Board Members. Adjustments made during the year are reflected in the budget information included in the combined financial statements.
- 4) Budgets for the general and special revenue funds are adopted on a basis consistent with U.S. 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 employed as a management control device during the year for the general fund and special revenue funds.

The District does not have a legally adopted annual budget for the following funds:

Marvin Martin Trust Fund
 Bike Path Project Fund
 Golf Course Improvement Fund
 Niabi Zoo Improvement Fund

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – CASH AND INVESTMENTS

The Rock Island County Forest Preserve District is covered under the Rock Island County investment policy.

As of June 30, 2012, the District's cash and cash equivalents and investments were as follows:

Cash and cash equivalents statement of net assets	<u>\$ 2,051,865</u>
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Authorized Investments: The District is authorized by state statutes and its investment policy 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 obligation of, or obligations guaranteed by, the United States Treasury or agencies of the United States, money market mutual funds whose portfolios consist of the government securities, Illinois Funds Money Market Funds and annuities. Rock Island County maintains a money market pool for certain funds where the resources have been pooled in order to maximize investment opportunities. Income from investments is allocated between the funds who own shares in the fund. As of June 30, 2012 the District held no debt instruments and therefore, was not subject to interest rate risk.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

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 District's monies are held with money market funds which are considered cash equivalents and are unrated.

Concentration of Credit Risk: 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, 2012, the District held no investments.

Custodial Credit Risk: 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 the 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 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 District deposits in excess of 35% of the capital and surplus of the financial institution. When collateral is required, 110% of the deposit is required and only U.S. Government direct securities, obligations of Federal Agencies or Federal Instrumentalities, obligations of the State of Illinois, obligations of the County of Rock Island, obligations of municipalities located within the

NOTES TO FINANCIAL STATEMENTS

NOTE 4 - (Continued)

County, or acceptable collateral as identified in the state statutes may be held as collateral.

As of June 30, 2012, the carrying amount of the District's deposits with financial institutions totaled \$2,051,865 with bank balances totaling \$2,029,070. The bank balances of \$2,029,070 are entirely insured or collateralized with securities held by the District or its agent in the District's name.

NOTE 5 – CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2012:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 244,392	\$ - - -	\$ - - -	\$ 244,392
Construction in progress	<u>233,266</u>	<u>5,627</u>	<u>188,099</u>	<u>50,794</u>
Total capital assets, not being depreciated	<u>\$ 477,658</u>	<u>\$ 5,627</u>	<u>\$ 188,099</u>	<u>\$ 295,186</u>
Capital assets, being depreciated:				
Buildings	\$ 7,816,694	\$ 327,364	\$ 62,400	\$ 8,081,658
Machinery and equipment	1,488,048	127,485	31,946	1,583,587
Infrastructure	<u>7,974,278</u>	<u>338,820</u>	<u>27,520</u>	<u>8,285,578</u>
Total capital assets being depreciated	<u>\$17,279,020</u>	<u>\$ 793,669</u>	<u>\$ 121,866</u>	<u>\$17,950,823</u>
Less accumulated depreciation for:				
Buildings	\$ 2,108,646	\$ 193,869	\$ 62,400	\$ 2,240,115
Machinery and equipment	995,349	104,873	28,043	1,072,179
Infrastructure	<u>1,333,313</u>	<u>356,246</u>	<u>27,520</u>	<u>1,662,039</u>
Total accumulated depreciation	<u>\$ 4,437,308</u>	<u>\$ 654,988</u>	<u>\$ 117,963</u>	<u>\$ 4,974,333</u>
Total capital assets, being depreciated, net	<u>\$12,841,712</u>	<u>\$ 138,681</u>	<u>\$ 3,903</u>	<u>\$12,976,490</u>
Governmental activities, capital assets, net	<u>\$13,319,370</u>	<u>\$ 144,308</u>	<u>\$ 192,002</u>	<u>\$13,271,676</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 5 - (Continued)

Depreciation expense was charged to functions/programs of the District as follows:

Governmental activities:		
General and administration	\$	126,240
Zoo		235,945
Bike path		14,718
Marvin Martin Trust		25,841
Zoo improvement		175,980
Golf course improvement		<u>76,264</u>
 Total depreciation expense – governmental activities	\$	<u><u>654,988</u></u>

NOTE 6 – UNEARNED REVENUE

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

Unearned property tax	\$ <u>1,036,902</u>
Total unearned revenue for governmental funds	\$ <u>1,036,902</u>

NOTE 7 – LONG-TERM DEBT

As of June 30, 2012, the outstanding long-term debt of the District was as follows:

General Obligation Debt Certificates -

General obligation debt certificates (Limited Tax) totaling \$1,235,000, remain outstanding from an original issue of \$1,750,000 dated November 1, 2005. It is the intent of District officials to service this debt from revenue from the General Fund.

Principal is due annually on December 1. Interest is due semi-annually on June 1 and December 1.

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – (Continued)

The annual debt service requirements on this debt are as follows:

Fiscal Year Ending June 30	Interest Rate	Principal	Interest	Total
2013	5.10%	\$ 115,000	\$ 49,630	\$ 164,630
2014	5.10	120,000	43,638	163,638
2015	5.05	125,000	37,421	162,421
2016	3.75	130,000	31,827	161,827
2017	3.80	135,000	26,825	161,825
2018	3.90	145,000	21,433	166,433
2019	3.95	150,000	15,642	165,642
2020	4.00	155,000	9,580	164,580
2021	4.05	160,000	3,240	163,240
Total		<u>\$1,235,000</u>	<u>\$ 239,236</u>	<u>\$ 1,474,236</u>

General Obligation Bonds -

General obligation bonds (alternate revenue source) totaling \$4,255,000, remain outstanding from an original issue of \$4,585,000 dated December 1, 2008. It is the intent of District officials to service this debt from revenue from the Niabi Zoo Fund.

Principal is due annually on December 1. Interest is due semi-annually on June 1 and December 1.

The annual debt service requirements on this debt are as follows:

Fiscal Year Ending June 30	Interest Rate	Principal	Interest	Total
2013	3.40%	\$ 175,000	\$ 190,738	\$ 365,738
2014	3.70	180,000	184,432	364,432
2015	3.90	190,000	177,398	367,398
2016	4.00	200,000	169,692	369,692
2017	4.10	200,000	161,593	361,593
2018	4.25	210,000	153,030	363,030
2019	4.40	220,000	143,727	363,727
2020	4.40	230,000	133,828	363,828
2021	4.50	240,000	123,367	363,367
2022	4.70	255,000	111,975	366,975
2023	4.75	265,000	99,689	364,689
2024	4.80	280,000	86,675	366,675
2025	4.85	290,000	72,922	362,922
2026	4.90	305,000	58,418	363,418
2027	4.95	320,000	43,025	363,025
2028	5.00	340,000	26,605	366,605
2029	5.10	355,000	9,053	364,053
Total		<u>\$ 4,255,000</u>	<u>\$ 1,946,167</u>	<u>\$ 6,201,167</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – (Continued)

Long-term liability activity for the year ended June 30, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
General obligation bonds	\$5,770,000	\$ - - -	\$ (280,000)	\$5,490,000	\$ 290,000
Less deferred amount for issuance discount	<u>(32,859)</u>	<u>- - -</u>	<u>3,018</u>	<u>(29,841)</u>	<u>- - -</u>
Total bonds payable	\$5,737,141	\$ - - -	\$ (276,982)	\$5,460,159	\$ 290,000
Compensated absences	64,785	68,334	(64,785)	68,334	68,334
Net other postemployment benefit obligation	<u>86,996</u>	<u>61,997</u>	<u>(17,838)</u>	<u>131,155</u>	<u>- - -</u>
Governmental activity long-term liabilities	<u>\$5,888,922</u>	<u>\$ 130,331</u>	<u>\$(359,605)</u>	<u>\$5,659,648</u>	<u>\$ 358,334</u>

Compensated absences will be paid from the General Fund and Zoo Special Revenue Fund.

NOTE 8 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2012 is as follows:

	<u>Receivable Fund</u>		
	<u>General</u>	<u>Nonmajor Governmental</u>	<u>Total</u>
Payable Fund:			
Zoo	<u>\$ 400,000</u>	<u>\$ - - -</u>	<u>\$ 400,000</u>

Interfund balances are the result of loans between funds to cover cash shortages.

The composition of interfund transfers as of June 30, 2012 is as follows:

	<u>Transfer in</u>	<u>Transfer out</u>	<u>Amount</u>
Niabi Zoo Fund		General Fund	<u>\$190,000</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – (Continued)

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 9 - ILLINOIS MUNICIPAL RETIREMENT FUND PLAN DESCRIPTION

Plan Description

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

Funding Policy

As set by statute, District Regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2011 was 13.66%. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost

The required contribution for calendar year 2011 was \$198,812.

Three-Year Trend Information for the Regular Plan

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/11	\$ 198,812	100%	\$ - - -
12/31/10	182,975	100%	- - -
12/31/09	158,294	100%	- - -

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) 7.50% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a

NOTES TO FINANCIAL STATEMENTS

NOTE 9 – (Continued)

year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of the District's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period, with a 20% corridor between the actuarial and market value of assets. The District's Regular 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.

Funded Status and Funding Progress

As of December 31, 2011, the most recent actuarial valuation date, the Regular plan was 70.19% funded. The actuarial accrued liability for benefits was \$3,758,471 and the actuarial value of assets was \$2,638,203, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,120,268. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$1,455,431 and the ratio of the UAAL to the covered payroll was 77%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year 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 10 – SELF-INSURANCE

The District is included in the County's risk management program which is self-insured for risk exposures related to health benefits, worker's compensation claims, and general and automobile liability claims.

The District records risk management activities in its liability fund which is combined with the general fund. Claims settlement and loss expenses are accrued in the liability fund for the estimated settlement value of health benefits, worker's compensation, general liability and automobile liability claims reported and unreported, arising from incidents during the year. As of June 30, 2012, the amount of liabilities recorded for estimated claim settlements for health benefits, worker's compensation, general and automobile liability was \$30,000.

Changes in reported liabilities during fiscal 2012 and 2011 were:

	Self Insurance	
	2012	2011
Unpaid claims, beginning of year	\$ 30,000	\$ 30,000
Claim expense and changes in estimates	92,016	11,128
Claim payments	(92,016)	(11,128)
Unpaid claims, end of year	\$ 30,000	\$ 30,000

NOTES TO FINANCIAL STATEMENTS

NOTE 11 – OTHER EMPLOYMENT BENEFITS

Plan description: The District, as approved by the Rock Island County Board, provides a single-employer postretirement health care benefits plan to all employees who (1) retire from the District on or after attaining age 60 with at least 12 years of service, (2) retire from the District 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 District between June 1, 1997 and June 1, 1998 after attaining age 50 with at least 20 years of service, or (4) retired from the District 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, and insurance coverage was in effect the day before retirement begins. The plan does not issue a stand-alone financial report.

Funding policy: The District establishes and amends contribution requirements. The District 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 District pays 50 percent of the pre-Medicare retirees' health insurance premiums for all retirees qualifying under (3) above. The District 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 2012, the District contributed \$17,838. Active members receiving benefits have required monthly contributions of:

<u>Coverage Type</u>	<u>Rate</u>
Single	\$ 54.44
Single + 1	122.50
Single + 2	161.40
Family	190.48
Single ERI	213.64
Single + One ERI	551.94
Single + Two ERI	551.94
Family ERI	551.94
Single COBRA	435.85
Family COBRA	1,125.96

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

Annual OPEB cost and net OPEB obligations: The District adopted Governmental Accounting Standard Board Statement No. 45 in the year ended June 30, 2010. The District'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 District's annual OPEB cost for the year, the amount actuarially contributed to the plan and changes in the District's annual OPEB obligation:

NOTES TO FINANCIAL STATEMENTS

NOTE 11- (Continued)

Annual required contribution	\$ 60,547
Interest on net OPEB obligation	4,350
Adjustment to annual required obligation	<u>(2,900)</u>
Annual OPEB cost	\$ 61,997
Contributions and payments made	<u>17,838</u>
Increase in net OPEB obligation	44,159
Net OPEB obligation, beginning of year	<u>86,996</u>
Net OPEB obligation, end of year	<u>\$ 131,155</u>

The District's annual OPEB cost, the percent of annual OPEB cost contributed to the plan and the net OPEB obligations for 2012, per GASB Statement No. 45, follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
June 30, 2012	\$ 61,997	28.8%	\$ 131,155
June 30, 2011	61,273	29.1	86,996
June 30, 2010	61,399	29.1	43,561

Funded status and funding progress: As of June 30, 2012, the June 30, 2010 actuarial results were still intact and the plan was 0 percent funded. The actuarial accrued liability for benefits was \$ 742,095 and the actuarial value of assets is \$0 resulting in an unfunded actuarial accrued liability (UAAL) of \$742,095. The covered payroll (annual payroll of active employees covered by the plan) was \$1,361,876 and the ratio of the UAAL to the covered payroll was 54.50 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.

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 calculations.

In the June 30, 2012 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 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.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by GASB but are not considered a part of the basic financial statements. Such information includes:

Budgetary Comparison Schedules for the following:

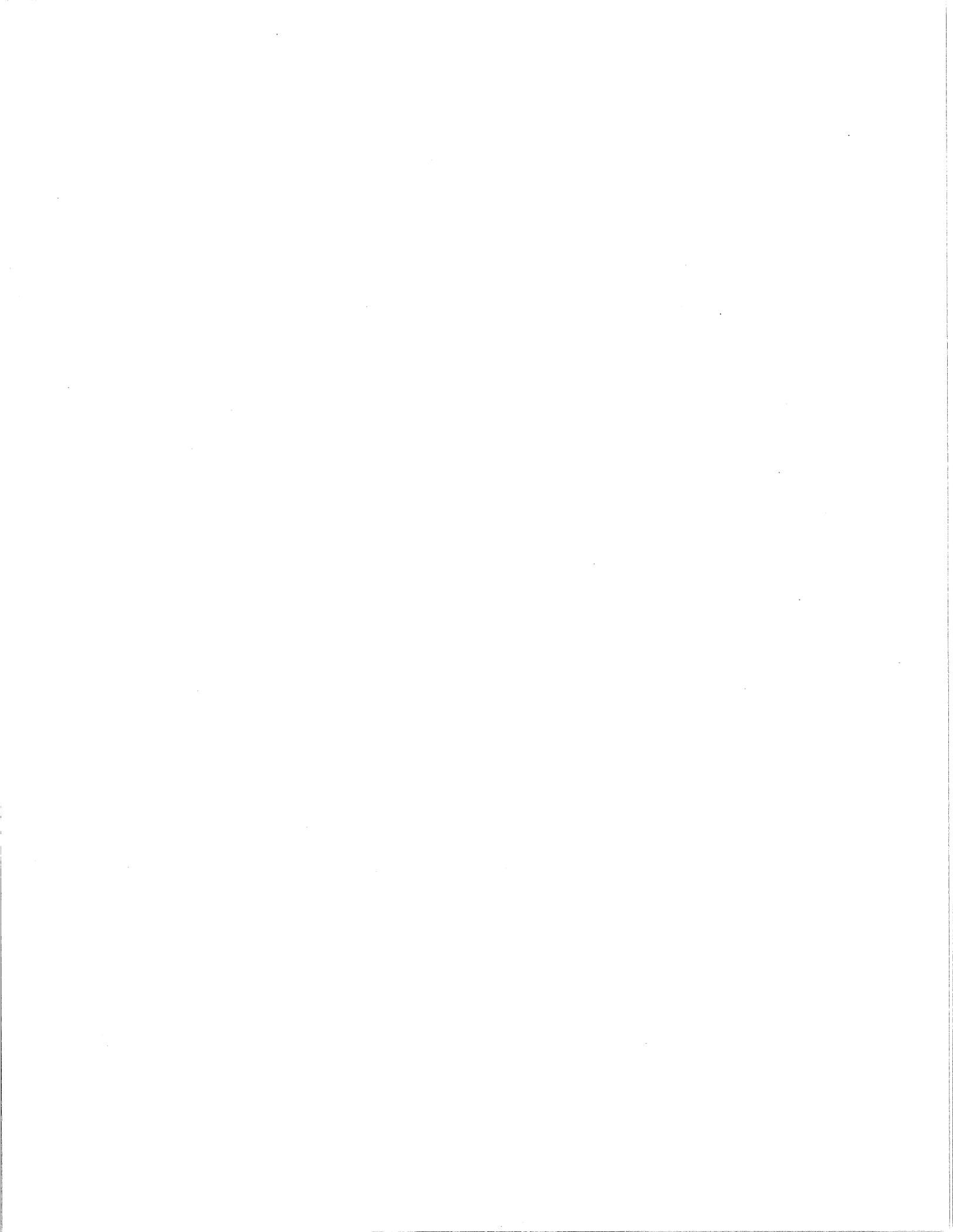
General Fund

Zoo Fund

Notes to the Required Supplementary Information

Schedules of Funding Progress – Defined Benefit Retirement Plan and Other Post Employment Benefit Plan

Scheduled of Employer Contribution – Defined Benefit Retirement Plan and Other Post Employment Benefit Plan



ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 GENERAL FUND
 For the Year Ended June 30, 2012

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Property taxes	\$ 1,193,250	\$ 1,193,250	\$ 1,217,869	\$ 24,619
Fees and charges:				
Golf fees	550,000	550,000	592,175	42,175
Camping fees	128,600	128,600	132,060	3,460
Interest	37,800	37,800	4,855	(32,945)
Rents and royalties	160,550	160,550	157,005	(3,545)
Contributions from private sources	-	-	4,500	4,500
Grant income	-	-	116,100	116,100
Miscellaneous revenues	1,000	1,000	997	(3)
Total revenues	\$ 2,071,200	\$ 2,071,200	\$ 2,225,561	\$ 154,361
EXPENDITURES				
Current:				
General and Administrative:				
Salaries and wages	\$ 872,000	\$ 928,350	\$ 927,885	\$ 465
Personal benefits	176,000	174,681	171,548	3,133
Uniforms and clothing	2,600	2,068	1,841	227
Training and education	2,050	3,151	3,151	-
Office supplies	425	626	578	48
Operating supplies	110,000	133,080	135,805	(2,725)
Repairs and maintenance supplies	38,600	39,226	38,438	788
Small tools and equipment	2,000	5,054	4,443	611
Food purchases	60,600	77,416	77,409	7
Books and periodicals	15	15	3	12
Professional services	35,400	79,452	79,173	279
Communications	9,900	13,413	13,040	373
Transportation	1,250	1,190	1,186	4
Publishing, printing & duplicating	4,700	3,823	3,628	195
Insurance	28,475	93,752	93,692	60
Public utility services	39,300	45,110	44,871	239
Repairs and maintenance	20,600	38,370	38,368	2
Rentals	7,000	9,177	9,176	1
Miscellaneous	31,532	26,934	26,933	1
Administration - transfers to County	125,000	130,306	130,306	-
Total general government	\$ 1,567,447	\$ 1,805,194	\$ 1,801,474	\$ 3,720

(Continued)

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
EXPENDITURES (Cont'd)				
Capital expenditures	\$ 148,000	\$ 124,731	\$ 124,566	\$ 165
Debt services:				
Principal	\$ 110,000	\$ 110,000	\$ 110,000	\$ -
Interest	55,753	55,753	55,753	-
Total expenditures	<u>\$ 1,881,200</u>	<u>\$ 2,095,678</u>	<u>\$ 2,091,793</u>	<u>\$ 3,885</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 190,000</u>	<u>\$ (24,478)</u>	<u>\$ 133,768</u>	<u>\$ 158,246</u>
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	\$ -	\$ -	\$ 5,904	\$ 5,904
Transfers to other funds	<u>(190,000)</u>	<u>(190,000)</u>	<u>(190,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(190,000)</u>	<u>(190,000)</u>	<u>(184,096)</u>	<u>5,904</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (214,478)</u>	<u>\$ (50,328)</u>	<u>\$ 164,150</u>
FUND BALANCE, Beginning			<u>1,447,235</u>	
FUND BALANCE, Ending			<u>\$ 1,396,907</u>	

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
ZOO FUND

For the Year Ended June 30, 2012

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget
Property taxes	\$ 708,750	\$ 708,750	\$ 722,806	\$ 14,056
Replacement taxes	144,000	144,000	165,410	21,410
Fees and charges	758,000	761,426	1,123,865	362,439
Interest	5,225	5,225	1,380	(3,845)
Rents and royalties	900	900	855	(45)
Contributions from private sources	143,000	143,000	101,535	(41,465)
Hotel/motel tax	-	60,000	72,500	12,500
Miscellaneous	100	100	93,705	93,605
Total revenues	\$ 1,759,975	\$ 1,823,401	\$ 2,282,056	\$ 458,655
EXPENDITURES				
Current:				
Salaries and wages	\$ 1,031,550	\$ 1,096,748	\$ 1,096,740	\$ 8
Personal benefits	150,000	124,798	124,797	1
Uniforms and clothing	3,600	4,460	4,402	58
Training and education	1,000	6,892	6,368	524
Supplies	191,850	291,109	290,985	124
Repairs and maintenance	28,000	71,462	71,461	1
Professional services	52,000	142,550	142,489	61
Communications	7,500	13,065	13,064	1
Public utility services	80,000	91,880	91,879	1
Publishing, printing & duplicating	600	9,476	9,474	2
Insurance	14,500	14,340	14,340	-
Rentals	3,000	15,431	15,430	1
Miscellaneous	17,000	21,594	21,593	1
Transportation	2,500	13,349	13,871	(522)
Capital expenditures	-	132,086	132,086	-
Transfers to other agencies	-	-	-	-
Total general government	\$ 1,583,100	\$ 2,049,240	\$ 2,048,979	\$ 261
Debt services:				
Principal	170,000	170,000	170,000	-
Interest	196,875	196,858	196,858	-
Total Expenditures	\$ 1,949,975	\$ 2,416,098	\$ 2,415,837	\$ 261
Excess (deficiency) of revenues over (under) expenditures	\$ (190,000)	\$ (592,697)	\$ (133,781)	\$ 458,916
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	190,000	190,000	190,000	\$ -
Net change in fund balance	\$ -	\$ (402,697)	\$ 56,219	\$ 458,916
FUND BALANCE, Beginning			(76,681)	
FUND BALANCE, Ending			<u>\$ (20,462)</u>	

ROCK ISLAND FOREST PRESERVE DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
BUDGET COMPARISONS
June 30, 2011

I. BUDGETARY INFORMATION

The District's fiscal year begins July 1 and ends on June 30. Its procedures for adopting the annual budget which follows statutory requirements are composed of the following stages:

1) At a regular or special call meeting of the District's Board in September, the proposed budget for the fiscal year commencing on the following July 1 is submitted. The budget includes proposed expenditures and the means of financing them.

2) Prior to July 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 District Board Members. Adjustments made during the year are reflected in the budget information included in the combined financial statements.

4) Budgets for the general and special revenue funds are adopted on a basis consistent with U.S. 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 employed as a management control device during the year for the general fund and special revenue funds. All annual appropriations lapse at the end of the fiscal year.

**ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION ON
PENSION PLAN FUNDING PROGRESS**

June 30, 2012

IMRF

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)—Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (OAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL (OAAL) Percentage of Covered Payroll ((b-a)/ c)
12/31/11	\$2,638,203	\$3,758,471	\$ 1,120,268	70.19%	\$1,455,431	76.97%
12/31/10	2,882,116	3,805,190	923,074	75.74	1,430,606	64.52
12/31/09	2,729,097	3,962,472	1,233,375	68.87	1,403,317	87.89

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$2,499,573. On a market basis, the funded ratio would be 66.51%.

Other Postemployment Benefit Plan

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]
2012*	6/30/10	\$ -	\$742,095	\$742,095	0.00%	\$1,361,876	54.50%
2011*	6/30/10	-	742,095	742,095	0.00	1,478,681	50.19
2010	6/30/10	-	742,095	742,095	0.00	1,388,779	53.44

*Results from prior year.

The information presented in the required supplementary schedules was determined as part of the actuarial valuation date as of June 30, 2012. 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 FOREST PRESERVE DISTRICT
 REQUIRED SUPPLEMENTARY INFORMATION ON
 PENSION PLAN EMPLOYER CONTRIBUTIONS
 June 30, 2012

IMRF Trend Information -

Actuarial Valuation Date	Annual Required Contribution (ARC)	Total Contributions	Percentage of ARC Contributed
12/31/11	\$ 198,812	\$ 198,812	100%
12/31/10	182,975	182,975	100
12/31/09	158,294	158,294	100

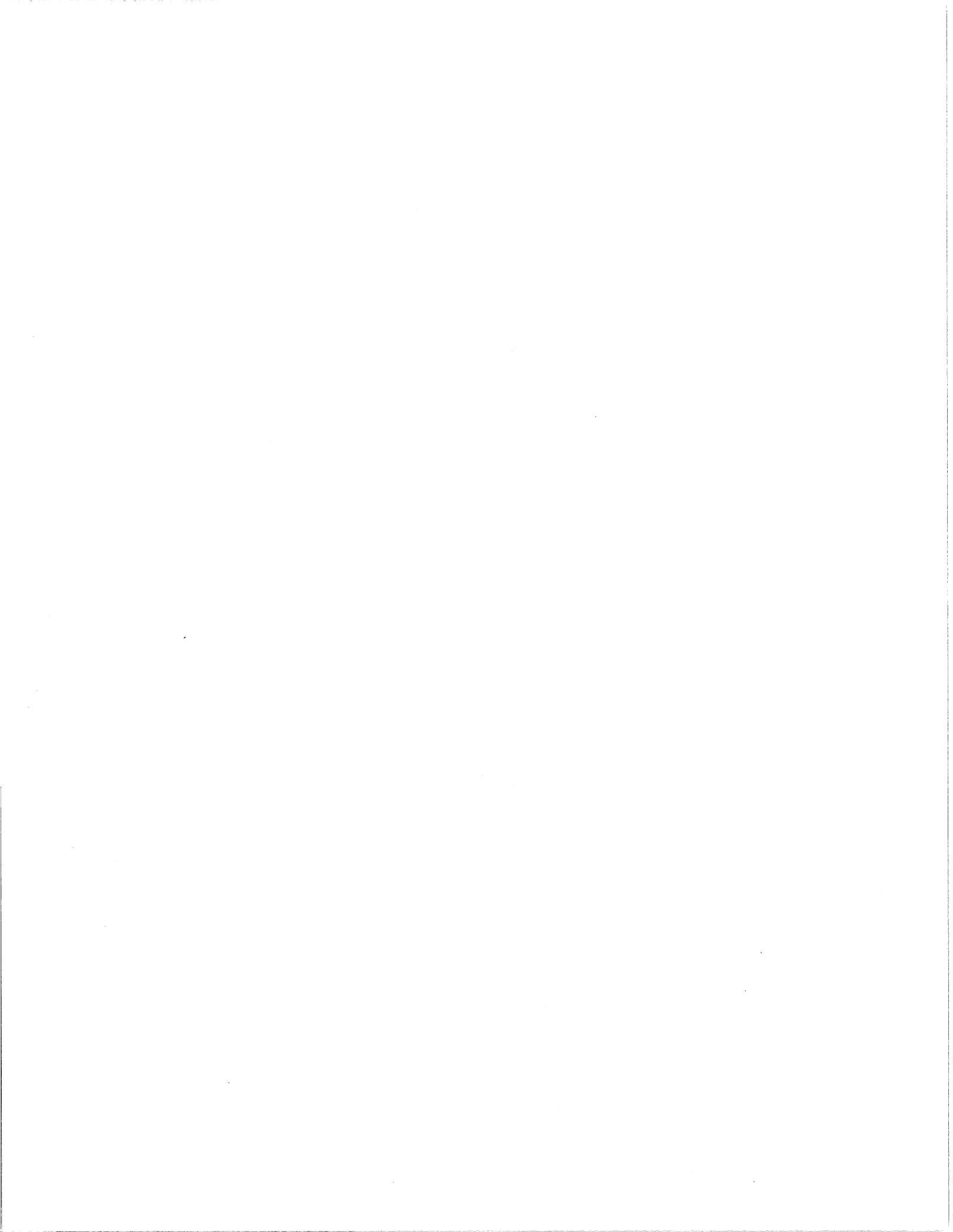
Other Postemployment Benefit Plan -

Year Ended	Employer Contributions	Annual Required Contributions (ARC)	Percentage Contributed
6/30/12	\$ 17,838	\$ 60,547	29.5%
6/30/11	17,838	61,273	29.0
6/30/10	17,838	61,399	29.1

The District implemented GASB Statement No. 45 for the fiscal year ended June 30, 2010. Information for prior years is not available.

N/A- Information is not available.

OTHER SUPPLEMENTARY INFORMATION



NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

FISSA Fund - Accounts for social security and Medicare Insurance expenditures with revenue generated by taxation.

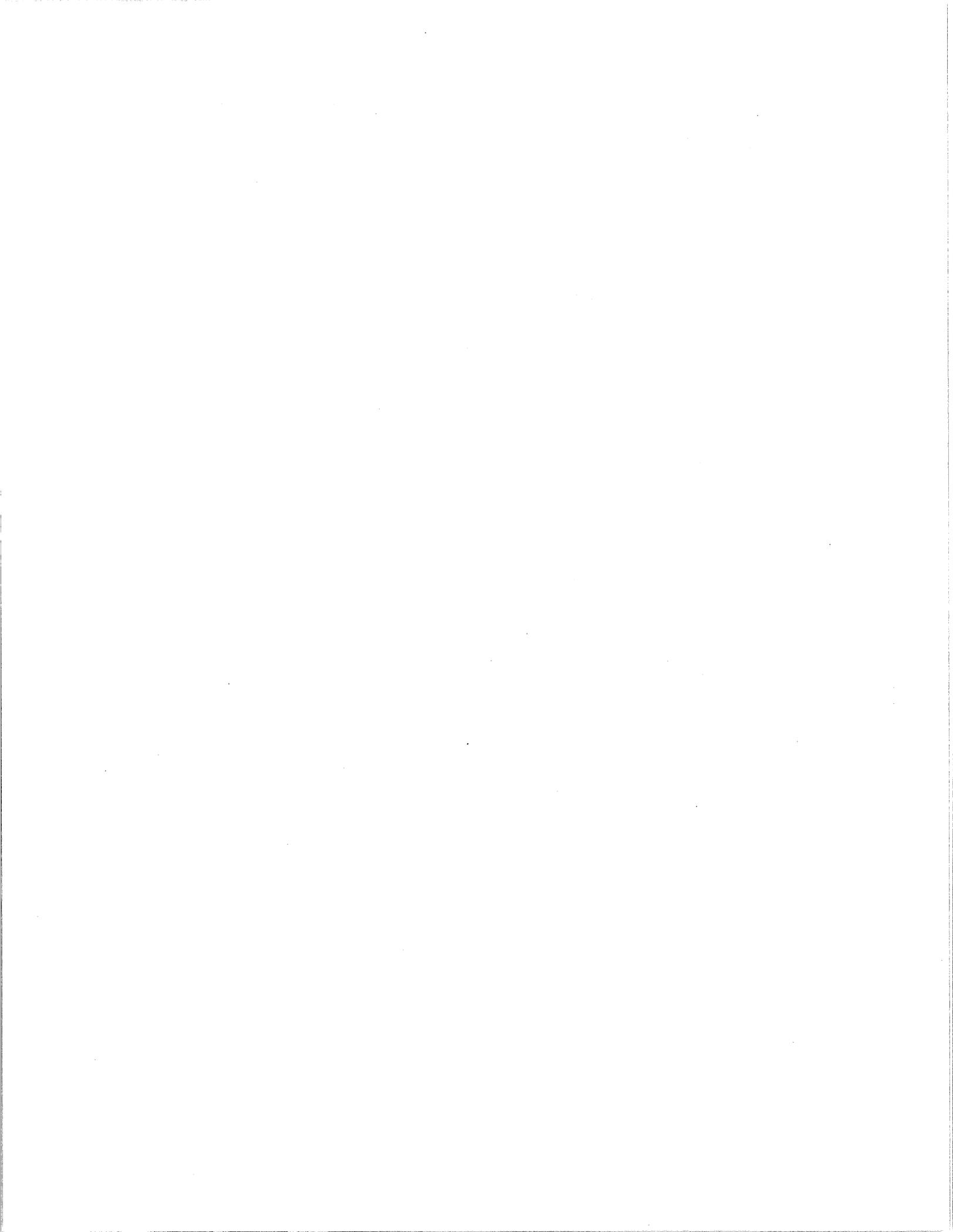
Marvin Martin Trust Fund - Accounts for principal trust amounts received and the related interest income. The trust fund can be used for purchasing additional real property which is adjacent, contiguous or in close proximity, and for construction and acquisition of capital improvements to the Loud Thunder Forest Preserve Park.

CAPITAL PROJECTS FUNDS

Golf Course Improvement Fund - Accounts for the expenditures for improvements to the golf course.

Bike Path Project Fund - Accounts for the expenditures for the bike path project and maintenance.

Niabi Zoo Improvement Fund – Accounts for the expenditures for improvements to Niabi Zoo.



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ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2012

	Special Revenue Fund		
	Illinois Municipal Retirement	FISSA	Marvin Martin Trust
ASSETS			
Cash	\$ 77,017	\$ 27,730	\$ 144,523
Property taxes receivable	132,794	112,876	-
Replacement taxes receivable	3,729	-	-
Accounts receivable	-	1,485	-
Accrued interest receivable	27	15	88
Total assets	<u>\$ 213,567</u>	<u>\$ 142,106</u>	<u>\$ 144,611</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ 99,939
Accrued payroll taxes	4,106	3,817	-
Unearned revenue	87,746	74,586	-
Total liabilities	<u>\$ 91,852</u>	<u>\$ 78,403</u>	<u>\$ 99,939</u>
FUND BALANCES			
Restricted for:			
Capital improvements	\$ -	\$ -	\$ 44,672
Use mandated by tax levy	121,715	63,703	-
Assigned	-	-	-
Total fund balances	<u>\$ 121,715</u>	<u>\$ 63,703</u>	<u>\$ 44,672</u>
Total liabilities and fund balances	<u>\$ 213,567</u>	<u>\$ 142,106</u>	<u>\$ 144,611</u>

<u>Capital Projects Fund</u>			
<u>Golf Course Improvement</u>	<u>Bike Path Project</u>	<u>Niabi Zoo Improvement</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 204,525	\$ 111,986	\$ 364,753	\$ 930,534
-	-	-	245,670
-	-	-	3,729
484	-	1,818	3,787
79	44	136	389
<u>\$ 205,088</u>	<u>\$ 112,030</u>	<u>\$ 366,707</u>	<u>\$ 1,184,109</u>
\$ -	\$ -	\$ 5,000	\$ 104,939
-	-	-	7,923
-	-	-	162,332
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 275,194</u>
\$ -	\$ -	\$ 361,707	\$ 406,379
-	-	-	185,418
205,088	112,030	-	317,118
<u>\$ 205,088</u>	<u>\$ 112,030</u>	<u>\$ 361,707</u>	<u>\$ 908,915</u>
<u>\$ 205,088</u>	<u>\$ 112,030</u>	<u>\$ 366,707</u>	<u>\$ 1,184,109</u>

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended June 30, 2012

	Special Revenue Fund		
	Illinois Municipal Retirement	FISSA	Marvin Martin Trust
REVENUES			
Property taxes	\$ 194,747	\$ 158,802	\$ -
Replacement taxes	20,444	-	-
Fees and charges	-	-	-
Interest	373	135	1,798
Contributions from private sources	-	9,015	78,800
	<u>\$ 215,564</u>	<u>\$ 167,952</u>	<u>\$ 80,598</u>
EXPENDITURES			
Current:			
Retirement	\$ 190,177	\$ -	\$ -
FISSA	-	150,532	-
Bike Path	-	-	-
Zoo Improvement	-	-	-
Capital expenditures	-	-	320,468
	<u>\$ 190,177</u>	<u>\$ 150,532</u>	<u>\$ 320,468</u>
Excess (deficiency) of revenues over (under) expenditures	\$ 25,387	\$ 17,420	\$ (239,870)
FUND BALANCE - Beginning	<u>96,328</u>	<u>46,283</u>	<u>284,542</u>
FUND BALANCE - Ending	<u>\$ 121,715</u>	<u>\$ 63,703</u>	<u>\$ 44,672</u>

<u>Capital Projects Fund</u>			
<u>Golf Course Improvement</u>	<u>Bike Path Project</u>	<u>Niabi Zoo Improvement</u>	<u>Total Nonmajor Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 353,549
-	-	-	20,444
46,327	-	271,904	318,231
908	560	1,272	5,046
-	-	1,665	89,480
<u>\$ 47,235</u>	<u>\$ 560</u>	<u>\$ 274,841</u>	<u>\$ 786,750</u>
\$ -	\$ -	\$ -	\$ 190,177
-	-	-	150,532
-	404	-	404
-	-	5,000	5,000
-	-	5,627	326,095
<u>\$ -</u>	<u>\$ 404</u>	<u>\$ 10,627</u>	<u>\$ 672,208</u>
\$ 47,235	\$ 156	\$ 264,214	\$ 114,542
157,853	111,874	97,493	794,373
<u>\$ 205,088</u>	<u>\$ 112,030</u>	<u>\$ 361,707</u>	<u>\$ 908,915</u>

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 ILLINOIS MUNICIPAL RETIREMENT FUND
 For the Year Ended June 30, 2012

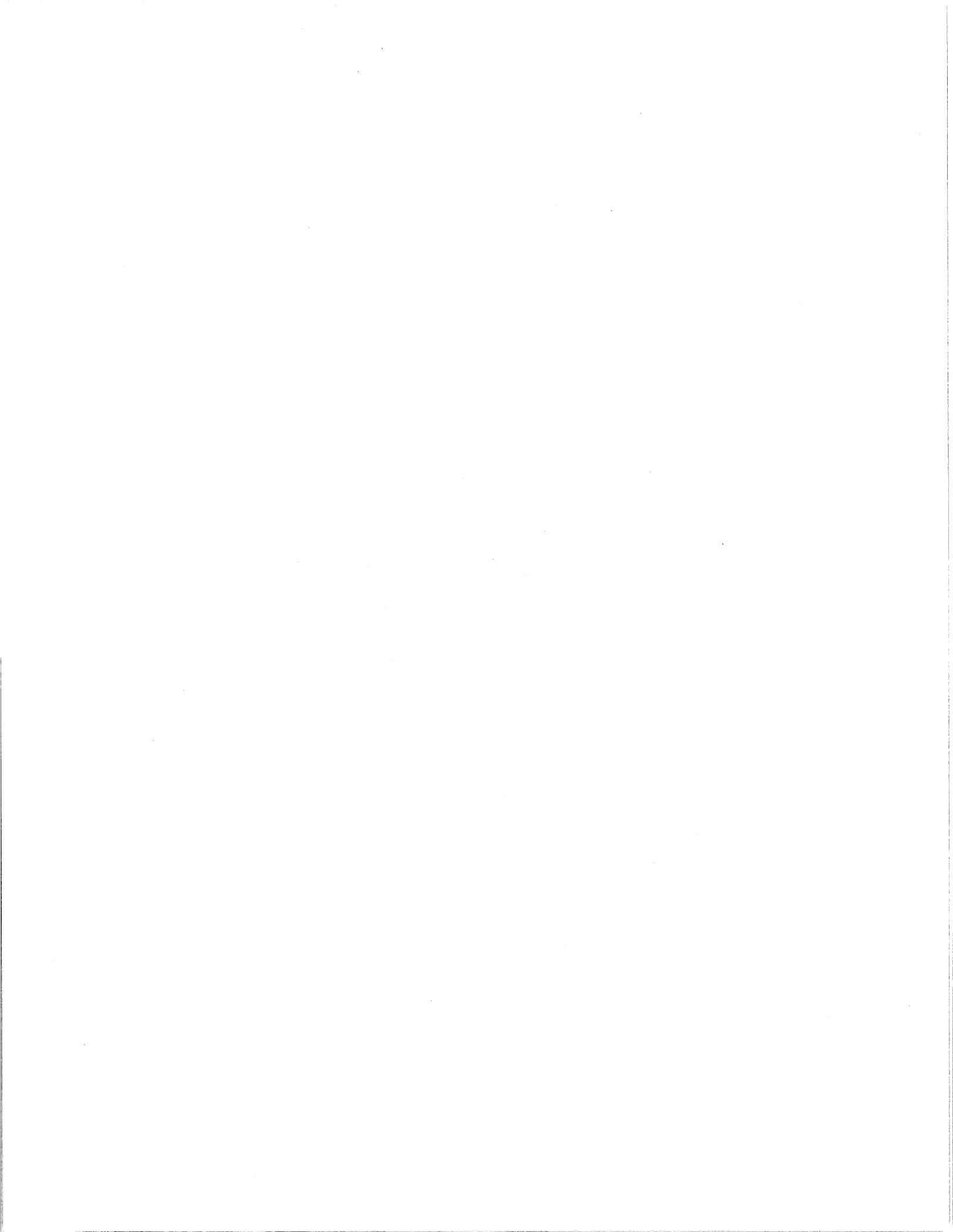
	<u>Original and Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
REVENUES			
Property taxes	\$ 185,700	\$ 194,747	\$ 9,047
Replacement taxes	17,807	20,444	2,637
Interest	1,500	373	(1,127)
	<u>\$ 205,007</u>	<u>\$ 215,564</u>	<u>\$ 10,557</u>
EXPENDITURES			
Current:			
Retirement	<u>\$ 205,007</u>	<u>\$ 190,177</u>	<u>\$ 14,830</u>
Total expenditures	<u>\$ 205,007</u>	<u>\$ 190,177</u>	<u>\$ 14,830</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ 25,387</u>	<u>\$ 25,387</u>
FUND BALANCE, Beginning		<u>96,328</u>	
FUND BALANCE, Ending		<u>\$ 121,715</u>	

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FISSA FUND
 For the Year Ended June 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
REVENUES				
Property taxes	\$ 143,750	\$ 143,750	\$ 158,802	\$ 15,052
Interest	1,000	1,000	135	(865)
Contributions from private sources	-	-	9,015	9,015
Total revenues	<u>\$ 144,750</u>	<u>\$ 144,750</u>	<u>\$ 167,952</u>	<u>\$ 23,202</u>
EXPENDITURES				
Current:				
Personal benefits	<u>\$ 144,750</u>	<u>\$ 150,532</u>	<u>\$ 150,532</u>	<u>\$ -</u>
Total expenditures	<u>\$ 144,750</u>	<u>\$ 150,532</u>	<u>\$ 150,532</u>	<u>\$ -</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (5,782)</u>	\$ 17,420	<u>\$ 23,202</u>
FUND BALANCE, Beginning			<u>46,283</u>	
FUND BALANCE, Ending			<u>\$ 63,703</u>	

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STATISTICAL SECTION



ROCK ISLAND COUNTY FOREST PRESERVE
STATISTICAL SECTION
(Unaudited)

The statistical section of the Rock Island County Forest Preserve District'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 Forest Preserve's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the Rock Island County Forest Preserve District's financial performance and well being have changed over time.	49
Revenue Capacity These schedules contain information to help the reader assess the Rock Island County Forest Preserve District's most significant local revenue sources, the property tax (or sales tax).	56
Debt Capacity These schedules present information to help the reader assess the affordability of the Rock Island County Forest Preserve District's current level of outstanding debt and the Preserve District's ability to issue additional debt in the future.	63
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the Rock Island County Forest Preserve District's financial activities take place.	67
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the Rock Island County Forest Preserve District's financial report relates to the services the Preserve District provides and the activities it performs.	69

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



ROCK ISLAND COUNTY FOREST PRESERVE
NET ASSETS BY COMPONENT
Last Ten Fiscal Years

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
GOVERNMENTAL ACTIVITIES:										
Invested in capital assets, net of related debt	\$ 7,811,517	\$ 7,582,229	\$ 6,885,385	\$ 6,321,870	\$ 6,471,357	\$ 4,045,577	\$ 2,857,628	\$ 2,745,445	\$ 2,651,558	\$ 2,711,517
Restricted for:										
Capital Improvements	\$ 406,379	\$ 284,542	\$ 1,248,114	\$ 4,667,109	\$ 869,146	\$ 872,600	\$ 2,079,454	\$ 256,465	\$ 220,056	\$ 165,252
Unrestricted	\$ 1,671,026	\$ 1,720,302	\$ 1,036,047	\$ (1,724,353)	\$ 1,647,443	\$ 1,382,711	\$ 1,244,641	\$ 1,529,419	\$ 1,281,699	\$ 1,621,346
Total Governmental Activities Net Assets	\$ 9,888,922	\$ 9,587,073	\$ 9,169,546	\$ 9,264,626	\$ 8,987,946	\$ 6,300,888	\$ 6,181,723	\$ 4,531,329	\$ 4,153,313	\$ 4,498,115

Source: Rock Island County Forest Preserve District records

ROCK ISLAND COUNTY FOREST PRESERVE

CHANGES IN NET ASSETS
Last Ten Fiscal Years

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
EXPENSES										
Governmental Activities:										
General and Administration	1,975,321	1,753,990	1,813,059	1,681,960	1,552,377	1,635,661	1,499,593	1,315,022	1,179,655	1,141,942
Zoo	2,330,139	2,216,652	1,951,991	1,695,956	1,439,493	1,200,542	1,100,561	962,271	919,816	855,090
Retirement	190,177	194,341	170,520	144,031	119,211	116,827	107,743	93,269	72,684	54,630
FISSA	150,532	141,518	135,257	118,510	111,457	103,863	99,566	91,072	83,386	78,640
Bike Path	15,122	18,326	21,126	18,977	17,218	18,109	18,201	19,813	19,134	24,039
Marvin Martin Trust	25,841	26,317	8,824	3,056	2,929	2,292	3,255	24,846	5,051	26,116
Golf Course Improvement	76,264	77,851	65,768	55,267	55,223	22,930	2,390	2,390	2,390	2,390
Zoo Capital Improvement	5,000	6,384	1,143	0	0	0	0	0	0	0
Interest on Long-Term Debt	254,573	266,985	276,257	185,781	77,847	136,398	0	0	0	0
TOTAL GOVERNMENTAL ACTIVITIES EXPENSES	\$ 5,022,969	\$ 4,702,364	\$ 4,443,945	\$ 3,903,538	\$ 3,375,755	\$ 3,236,622	\$ 2,831,309	\$ 2,508,683	\$ 2,282,116	\$ 2,182,847
PROGRAM REVENUES										
Governmental Activities:										
Charges for Services:										
General and Administration	882,237	787,892	824,411	838,124	826,941	803,446	828,725	731,739	571,344	557,487
Zoo	1,218,425	928,982	787,912	737,938	727,883	546,107	487,207	416,171	415,327	362,602
Retirement	0	0	0	0	0	0	0	0	0	0
FISSA	0	0	0	0	0	0	0	0	0	0
Bike Path	0	0	0	0	0	0	0	0	5,738	0
Marvin Martin Trust	0	0	0	0	0	0	0	0	0	0
Golf Course Improvement	46,327	40,400	44,576	20,278	11,570	11,138	12,289	11,863	13,764	14,819
Zoo Capital Improvement	271,904	314,498	40,991	0	0	0	0	0	0	0
Interest on Long-Term Debt	0	0	0	0	0	0	0	0	0	0
Operating Grants and Contributions	145,165	127,471	101,219	95,983	86,283	84,429	61,033	57,556	49,633	47,234
Capital Grants and Contributions	194,900	507,347	278,030	286,784	2,564,941	147,322	876,509	147,970	53,971	62,995
TOTAL GOVERNMENTAL PROGRAM REVENUES	\$ 2,758,958	\$ 2,706,590	\$ 2,077,139	\$ 1,979,107	\$ 4,217,618	\$ 1,592,442	\$ 2,265,763	\$ 1,365,299	\$ 1,109,777	\$ 1,045,137
NET EXPENSE/REVENUE,										
Governmental Activities	\$ (2,264,011)	\$ (1,995,774)	\$ (2,366,806)	\$ (1,924,431)	\$ 841,863	\$ (1,644,180)	\$ (565,546)	\$ (1,143,384)	\$ (1,172,339)	\$ (1,137,710)
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS										
Governmental Activities:										
Taxes:										
Property & Hotel/Motel Taxes	2,366,724	2,186,604	2,049,685	1,845,987	1,479,818	1,432,404	1,348,921	1,310,558	1,240,805	1,211,573
Replacement Taxes	185,654	202,030	155,789	192,572	220,140	195,425	178,398	161,031	129,600	107,274
Investment Earnings	11,281	24,667	66,251	80,265	97,010	135,516	124,652	40,645	25,288	68
Gain (Loss) on Sale of Capital Assets	(1,903)	0	0	82,287	48,227	0	3,230	9,166	9,774	25,316
Miscellaneous	3,904	0	0	0	0	0	0	0	0	0
TOTAL GOVERNMENTAL ACTIVITIES	\$ 2,565,660	\$ 2,413,301	\$ 2,271,725	\$ 2,201,111	\$ 1,845,195	\$ 1,763,345	\$ 1,655,201	\$ 1,521,400	\$ 1,405,667	\$ 1,344,231
CHANGE IN NET ASSETS,										
Governmental Activities	\$ 301,849	\$ 417,527	\$ (95,081)	\$ 276,680	\$ 2,687,058	\$ 119,165	\$ 1,089,655	\$ 378,016	\$ 233,328	\$ 206,521

Source: Rock Island County Forest Preserve District records

ROCK ISLAND COUNTY FOREST PRESERVE
FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
GENERAL FUND:										
Nonspendable for:										
Advances	400,000	0	0	0	0	0	0	0	0	0
Restricted:										
Advances	0	200,000	216,000	216,000	216,000	216,000	216,000	166,500	0	0
Capital Improvements	0	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0	0	0
Unassigned	996,907	1,247,235	1,256,473	1,363,765	1,184,984	1,098,992	1,023,381	1,050,810	1,030,148	899,038
TOTAL GENERAL FUND	\$ 1,396,907	\$ 1,447,235	\$ 1,472,473	\$ 1,579,765	\$ 1,400,984	\$ 1,314,992	\$ 1,239,381	\$ 1,217,310	\$ 1,030,148	\$ 899,038
ALL OTHER GOVERNMENTAL FUNDS:										
Nonspendable for:										
Advances	0	0	0	0	0	0	0	0	0	0
Restricted:										
Advances	0	0	136,000	136,000	136,000	136,000	136,000	0	0	0
Capital Improvements	406,379	284,542	1,248,114	4,667,109	869,146	872,600	2,079,454	256,465	220,055	165,252
Use Mandated by Tax Levy	185,418	142,611	0	0	0	0	0	0	0	0
Assigned	317,118	367,220	0	0	0	0	0	0	0	0
Unassigned, reported in:										
Special Revenue Funds	(20,462)	(76,681)	363,672	333,378	192,743	88,839	29,292	147,092	81,981	73,351
Other Funds	0	0	131,713	459,084	(24,928)	(24,322)	(23,356)	278,916	169,571	70,827
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 888,453	\$ 717,692	\$ 1,879,499	\$ 5,595,571	\$ 1,172,961	\$ 1,073,117	\$ 2,221,390	\$ 682,473	\$ 471,607	\$ 309,430

Source: Rock Island County Forest Preserve District records

ROCK ISLAND COUNTY FOREST PRESERVE
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Fiscal Years

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
REVENUES:										
Property Taxes	2,294,224	2,186,604	2,049,685	1,845,986	1,479,818	1,432,404	1,348,920	1,310,558	1,240,807	1,168,734
Replacement Taxes	185,854	202,030	155,789	192,572	220,140	195,425	178,398	161,031	129,800	107,274
Fees and Charges	2,166,331	1,792,427	1,528,865	1,444,924	1,399,344	1,203,890	1,185,926	1,031,720	894,775	852,462
Interest	11,281	24,667	66,251	80,265	97,010	135,516	124,652	40,646	25,288	25,316
Contributions from Private Sources	195,515	205,103	176,969	179,385	133,173	109,908	108,330	110,737	103,603	110,229
Rent and Royalties	157,860	134,605	153,359	151,316	143,551	127,788	136,176	124,689	78,290	80,014
Grants	116,100	0	0	63,186	110	25,000	0	94,788	0	0
Miscellaneous Revenues	94,702	2,524	666	100	3,499	29,013	6,119	3,364	33,107	2,432
Marvin Martin Trust Revenue	0	0	0	0	0	0	0	0	0	0
Hotel/Motel Tax	72,500	143,000	15,000	100,000	20,000	0	0	0	0	68
Intergovernmental	0	0	0	0	0	0	0	0	0	0
Donated Buildings	0	0	0	0	0	96,843	829,212	0	0	0
TOTAL REVENUES	\$ 5,294,367	\$ 4,690,960	\$ 4,146,584	\$ 4,057,734	\$ 3,496,645	\$ 3,355,787	\$ 3,917,733	\$ 2,877,533	\$ 2,505,670	\$ 2,346,529

EXPENDITURES:

Current:										
General and Administrative	1,801,474	1,591,313	1,605,831	1,562,550	1,455,083	1,436,394	1,370,218	1,196,611	1,064,288	1,027,544
Zoo	1,916,893	1,833,036	1,734,371	1,474,593	1,268,843	1,090,989	1,027,190	895,596	855,708	791,237
Retirement	190,177	194,341	170,520	144,031	119,211	116,827	107,743	93,269	72,684	54,630
Insurance	0	0	0	0	0	0	0	0	0	0
FISSA	150,532	141,518	135,257	118,510	111,457	103,863	99,566	91,073	83,385	78,640
Bike Path	404	3,608	6,408	4,259	2,500	3,391	3,483	5,094	4,416	9,974
Marvin Martin Trust	0	476	92	0	0	0	963	22,554	2,759	23,824
Golf Course Improvement	0	1,587	9,818	0	897	0	0	0	0	0
Zoo Capital Improvement	5,000	6,384	886	0	0	0	0	0	0	0
Total Non-Capital Expenditures	4,064,480	3,772,263	3,663,183	3,303,943	2,957,991	2,751,464	2,609,163	2,304,197	2,083,240	1,985,849
Capital Expenditures	582,747	1,587,687	3,952,296	531,069	250,612	1,514,999	1,533,508	285,886	165,569	152,773

	Fiscal Year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Debt Service:										
Principal	280,000	260,000	95,000	90,000	85,000	35,000	0	0	0	0
Interest	252,611	264,858	273,567	167,484	78,265	130,127	0	0	0	0
Bond Issue Costs	0	0	0	16,448	0	0	0	0	0	0
Total Debt Service Expenditures	532,611	524,858	368,567	273,932	163,265	165,127	0	0	0	0
TOTAL EXPENDITURES	\$ 5,179,838	\$ 5,884,808	\$ 7,984,046	\$ 4,108,944	\$ 3,371,868	\$ 4,431,590	\$ 4,142,671	\$ 2,590,083	\$ 2,248,809	\$ 2,138,622
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 114,529	\$(1,193,848)	\$(3,837,462)	\$(51,210)	\$ 124,777	\$(1,075,803)	\$(224,938)	\$ 287,450	\$ 256,861	\$ 207,907
Ratio of Debt Service Expenditures to Non-Capital Expenditures	11.6%	12.2%	9.1%	7.7%	5.2%	5.7%	0.0%	0.0%	0.0%	0.0%
OTHER FINANCING SOURCES (USES):										
Transfers from Other Funds	190,000	90,000	90,000	115,693	147,000	147,000	209,000	182,000	247,000	92,000
Transfers to Other Funds	(190,000)	(90,000)	(90,000)	(115,693)	(147,000)	(147,000)	(209,000)	(182,000)	(247,000)	(92,000)
Sale of Capital Assets	5,904	6,803	14,098	108,308	61,059	3,141	35,466	11,377	36,426	221
Bond Proceeds	0	0	0	4,585,000	0	0	1,750,460	0	0	0
Discount on Bonds	0	0	0	(40,707)	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	\$ 5,904	\$ 6,803	\$ 14,098	\$ 4,652,601	\$ 61,059	\$ 3,141	\$ 1,785,926	\$ 11,377	\$ 36,426	\$ 221
NET CHANGE IN FUND BALANCE	\$ 120,433	\$(1,187,045)	\$(3,823,364)	\$ 4,601,391	\$ 185,836	\$(1,072,662)	\$ 1,560,988	\$ 298,827	\$ 293,287	\$ 208,128
Fund Balance, Beginning	\$ 2,164,927	\$ 3,351,972	\$ 7,175,336	\$ 2,573,945	\$ 2,388,109	\$ 3,460,771	\$ 1,899,783	\$ 1,501,755	\$ 1,208,468	\$ 1,000,340
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,201	\$ -	\$ -
Fund Balance, Ending	\$ 2,285,360	\$ 2,164,927	\$ 3,351,972	\$ 7,175,336	\$ 2,573,945	\$ 2,388,109	\$ 3,460,771	\$ 1,899,783	\$ 1,501,755	\$ 1,208,468

Source: Rock Island County Forest Preserve District records

ROCK ISLAND COUNTY FOREST PRESERVE
GENERAL DISTRICT REVENUES BY SOURCE

Last Ten Years

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Taxes	2,480,078.00	2,388,634.00	\$ 2,205,474	\$ 2,038,558	\$ 1,699,958	\$ 1,627,829	\$ 1,527,319	\$ 1,471,588	\$ 1,370,606	\$ 1,276,008
Fees, Services and Rent	2,324,191.00	1,927,032.00	1,682,224	1,596,240	1,542,895	1,331,677	1,325,227	1,156,409	973,065	932,476
Inter-Governmental	72,500.00	73,000.00	15,000	100,000	167,000	172,000	209,000	182,000	247,000	92,068
Investment Revenue	9,483.30	22,272.34	63,642	80,265	82,681	117,637	112,891	34,863	21,696	22,087
Grant Revenue	116,100.00	-	-	63,186	110	25,000	-	94,788	-	-
Sales of Fixed Assets & Misc.	18,438.99	13,560.11	14,763	108,308	36,510	66,583	99,493	72,297	119,167	49,886
Bond Proceeds	-	-	-	4,585,000	-	-	1,750,460	-	-	-
TOTAL CULTURE AND RECREATIONAL REVENUES	\$ 5,020,791	\$ 4,424,498	\$ 3,981,103	\$ 8,571,557	\$ 3,529,154	\$ 3,340,726	\$ 5,024,390	\$ 3,011,946	\$ 2,731,535	\$ 2,372,525

Note: Includes all governmental fund types. Capital outlay expenditures were reclassified into the applicable function classification.
Source: Budget Accounting and Reporting Records For the Forest Preserve

ROCK ISLAND COUNTY FOREST PRESERVE
GENERAL DISTRICT EXPENDITURES BY FUNCTION
Last Ten Years

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Government	\$ 405,987	\$ 358,987	\$ 323,124	\$ 328,858	\$ 358,395	\$ 239,650	\$ 205,948	\$ 208,929	\$ 200,761	\$ 191,600
Recreation/Culture	3,887,327	4,962,870	7,373,022	3,428,753	2,894,262	3,833,265	2,782,908	2,183,029	1,854,582	1,769,026
Employee Pension IMRF	190,177	194,341	170,521	144,031	119,212	116,827	107,743	93,269	72,684	54,630
Inter-Fund Transfers	556,858	452,965	90,000	115,693	147,000	254,000	311,000	279,000	365,000	191,542
TOTAL EXPENDITURES	\$ 5,040,349	\$ 5,969,163	\$ 7,956,667	\$ 4,017,336	\$ 3,518,868	\$ 4,443,741	\$ 3,407,599	\$ 2,764,226	\$ 2,493,027	\$ 2,206,798

Note: Includes all governmental fund types. Capital outlay expenditures were reclassified into the applicable function classification.
Source: Budget Accounting and Reporting Records For the Forest Preserve

ROCK ISLAND COUNTY FOREST PRESERVE
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 Last Ten Years

Fiscal Year	Estimated Market Value					Less: Homestead Exemptions & TIF Deductible	Est Market Value Net of Exemptions
	Commercial	Residential	Industrial	Agricultural	Total		
2001-02	1,238,104,420	3,939,865,297	568,745,246	206,583,967	5,953,298,931	495,215,565	5,458,083,366
2002-03	1,331,030,718	4,212,732,691	592,688,751	205,548,979	6,342,001,138	581,973,172	5,760,027,966
2003-04	1,376,390,586	4,474,901,757	637,643,408	205,799,348	6,694,735,099	976,413,254	5,718,321,845
2004-05	1,435,026,324	4,645,768,003	643,201,393	206,524,375	6,930,520,096	903,531,791	6,026,988,305
2005-06	1,495,725,498	4,891,017,072	717,037,114	205,557,498	7,309,337,183	1,044,373,358	6,264,963,825
2006-07	1,590,562,012	5,109,749,108	727,728,354	204,311,072	7,632,350,547	1,060,770,892	6,571,579,655
2007-08	1,663,936,079	5,430,241,149	730,699,145	215,322,721	8,040,199,094	1,284,192,724	6,756,006,370
2008-09	1,747,823,822	5,633,838,530	747,316,691	228,187,876	8,357,166,919	1,512,868,428	6,844,298,491
2009-10	1,836,746,292	5,754,444,074	755,021,527	239,224,452	8,585,436,346	1,446,456,106	7,138,980,240
2010-11	1,854,176,045	5,814,774,206	879,553,843	257,438,116	8,805,942,210	1,607,470,224	7,198,471,986

Fiscal Year	Assessed Value					Total Taxable Assessed Value	Total Direct Tax Rate
	Commercial	Residential	Industrial	Agricultural	Total		
2001-02	412,288,772	1,311,975,144	189,392,167	68,792,461	1,982,448,544	1,819,179,186	0.0666
2002-03	443,233,229	1,402,839,986	197,365,354	68,447,810	2,111,886,379	1,919,817,321	0.0664
2003-04	458,338,065	1,490,142,285	212,335,255	68,531,183	2,229,346,788	1,905,916,671	0.0698
2004-05	477,863,766	1,547,040,745	214,186,064	68,772,617	2,307,863,192	2,008,795,202	0.0692
2005-06	498,076,591	1,628,708,685	238,773,359	68,450,647	2,434,009,282	2,088,112,443	0.0696
2006-07	529,657,150	1,701,546,453	242,333,542	68,035,587	2,541,572,732	2,190,307,499	0.0690
2007-08	554,589,895	1,809,899,375	243,542,025	71,767,063	2,679,798,358	2,251,776,923	0.0910
2008-09	582,549,680	1,877,758,382	249,080,653	76,055,019	2,785,443,734	2,281,204,687	0.9380
2009-10	612,187,539	1,917,856,210	251,648,675	79,733,510	2,861,425,934	2,379,422,114	0.0942
2010-11	617,996,876	1,938,064,243	293,155,296	85,804,124	2,935,020,539	2,399,250,713	0.9440

Source: Rock Island County Assessor & Levy Confirmation

ROCK ISLAND COUNTY FOREST PRESERVE
PROPERTY TAX RATES PER \$100 TAXABLE VALUATION -
ALL DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years

	Cities						Milan	Rock Island
	Rock Island	Moline	East Moline	East Moline	Uths	Silvis		
2010-11:								
City	2.40920	1.93240	1.92900	1.92900	1.92900	1.61320	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	1.89460	3.90440	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	5.21340	6.90740	7.40740	
Ratio of Forest Preserve to totals	0.01057	0.01124	0.01298	0.01807	0.01807	0.01364	0.01272	
2009-10:								
City	2.38520	1.92880	1.84060	1.84060	1.84060	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	1.94880	3.59400	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	5.17730	6.63170	7.34090	
Ratio of Forest Preserve to totals	0.01062	0.01124	0.01323	0.01812	0.01812	0.01414	0.01278	
2008-09:								
City	2.36380	1.99660	1.77380	1.77380	1.77380	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	1.94760	3.59600	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	5.10500	6.59740	7.33620	
Ratio of Forest Preserve to totals	0.01034	0.01083	0.01303	0.01783	0.01783	0.01379	0.01240	
2007-08:								
City	2.35020	2.00620	1.81160	1.81160	1.81160	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	1.96580	3.52520	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	5.06800	6.52620	7.24160	
Ratio of Forest Preserve to totals	0.00791	0.00826	0.01003	0.01361	0.01361	0.01057	0.00953	

ROCK ISLAND COUNTY FOREST PRESERVE
PROPERTY TAX RATES PER \$100 TAXABLE VALUATION -
ALL DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years

	Cities						Milan	Rock Island
	Moline		East Moline		Silvis			
	Rock Island	Moline	East Moline	UTHS	Silvis	UTHS		
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 Forest Preserve to totals	0.00797	0.00835	0.01006	0.01369	0.01071	0.01390	0.00961	

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 Forest Preserve to totals	0.00787	0.00832	0.01011	0.01361	0.01038	0.01350	0.00954

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 Forest Preserve to totals	0.00780	0.00848	0.01029	0.01372	0.01053	0.01366	0.00960

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 Forest Preserve to totals	0.00758	0.00799	0.01014	0.01356	0.01048	0.01356	0.00935

ROCK ISLAND COUNTY FOREST PRESERVE
PROPERTY TAX RATES PER \$100 TAXABLE VALUATION -
ALL DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years

	Cities										Milan Rock Island	
	Rock Island	Moline Moline	East Moline	East Moline	UTHS	Silvis	Silvis	UTHS	Silvis	UTHS		
2002-03:												
City	2.51180	1.89300	1.76620	1.76620	1.76620	1.73740	1.73740	1.73740	1.73740	1.73740	0.82420	
Black Hawk College	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710	0.36710	
School District	5.11660	5.25360	3.60580	3.60580	1.97860	3.37240	3.37240	1.97860	1.97860	1.97860	5.11660	
Forest Preserve	0.06660	0.06660	0.06660	0.06660	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	0.71840	0.71840	0.71840	0.71840	
Total levy	8.78050	8.29870	6.52410	6.52410	4.89690	6.26190	6.26190	4.86810	4.86810	4.86810	7.09290	

Ratio of Forest Preserve to totals

0.00758	0.00803	0.01021	0.01360	0.01360	0.01064	0.01368	0.01368	0.01368	0.01368	0.01368	0.00939
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2001-02:

City	2.54200	1.90040	1.77940	1.77940	1.77940	1.56120	1.56120	1.56120	1.56120	1.56120	0.82600
Black Hawk College	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630	0.36630
School District	5.06720	5.30900	3.58580	3.58580	1.94600	3.35780	3.35780	1.94600	1.94600	1.94600	5.06720
Forest Preserve	0.06720	0.06720	0.06720	0.06720	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	0.73280	0.73280	0.73280	0.73280
Total levy	8.77550	8.37570	6.53150	6.53150	4.89170	6.08530	6.08530	4.67350	4.67350	4.67350	7.05950

Ratio of Forest Preserve to totals

0.00766	0.00802	0.01029	0.01374	0.01374	0.01104	0.01438	0.01438	0.01438	0.01438	0.01438	0.00952
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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 Cons. District
- j.) 3 Sanitary Districts
- k.) 3 Multi. Twp.
- l.) 3 Special Service Districts
- m.) 9 School Districts <130,000,000 Total Valuations

ROCK ISLAND COUNTY FOREST PRESERVE
 PRINCIPAL PROPERTY TAXPAYERS
 (In thousands of dollars)
 Current Year and Nine Years Ago

Taxpayer	2011			2002		
	Taxable Assessed Value	Rank	Percent of Total County Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total County Taxable Assessed Valuation
Commonwealth Edison	\$140,000,000	1	5.44%	\$ 64,947,199	1	3.64%
Deere & Company	29,734,692	2	1.16%	42,540,429	2	2.38%
Rock Island Boat Works Inc	22,519,448	3	0.88%			
SDG Macherich Property/South Park Mall	16,632,476	4	0.65%	21,484,394	3	1.20%
Modern Woodmen of America	9,543,326	5	0.37%			
PFG Thoms-Proestler Company	5,643,419	6	0.22%	4,225,066	6	0.24%
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%			
Jl Case Company				5,697,098	4	0.32%
Minnesota Mining & Manufacturing Co. (3M)				4,322,171	5	0.24%
Tyson Foods Inc (formerly IBP Incorporated)				4,115,097	7	0.23%
Barjian				4,053,015	8	0.23%
Eagle Food Centers Inc				3,106,489	9	0.17%
Heritage Plaza				3,054,774	10	0.17%
	<u>\$243,131,948</u>		<u>9.45%</u>	<u>\$ 157,545,732</u>		<u>8.82%</u>

Taxable Value 2010-11: \$2,572,982,922 Taxable Value 2001-02: \$1,785,484,717

Source: County Assessor

ROCK ISLAND COUNTY FOREST PRESERVE
PROPERTY TAX RATES, EXTENSION AND COLLECTIONS
Last Ten Years

Tax Levy Year	Percent of Extension	Total	Corporate	IMRF	Liability Ins	Social Security	Zoological
Property Tax Rates							
2011	0.0944	0.0488	0.0080	0.0012	0.0068	0.0296	
2010	0.0942	0.0492	0.0080	0.0010	0.0062	0.0298	
2009	0.0938	0.0496	0.0072	0.0012	0.0056	0.0302	
2008	0.0910	0.0490	0.0060	0.0012	0.0054	0.0294	
2007	0.0690	0.0468	0.0056	0.0012	0.0054	0.0100	
2006	0.0696	0.0470	0.0054	0.0012	0.0062	0.0098	
2005	0.0692	0.0488	0.0046	0.0010	0.0048	0.0100	
2004	0.0698	0.0494	0.0044	0.0012	0.0048	0.0100	
2003	0.0664	0.0470	0.0040	0.0008	0.0046	0.0100	
2002	0.0666	0.0486	0.0026	0.0006	0.0048	0.0100	
Property Tax Extension							
2011		2,250,900	1,170,000	188,000	24,700	158,700	709,500
2010		2,231,050	1,170,000	185,700	23,000	143,750	708,600
2009		2,133,555	1,130,000	163,955	24,100	127,500	688,000
2008		2,036,500	1,100,000	133,000	23,000	120,500	660,000
2007		1,497,900	1,025,000	118,900	22,000	115,000	217,000
2006		1,439,300	978,000	112,600	22,000	125,900	200,800
2005		1,378,621	978,000	88,700	18,000	93,800	200,121
2004		1,333,150	938,000	82,350	20,000	90,300	202,500
2003		1,271,430	903,000	74,600	15,000	86,000	192,830
2002		1,206,682	885,000	47,000	10,000	85,000	179,682
Property Tax Collections							
2011	100.62%	2,264,892.75	1,170,834.37	191,940.05	28,791.05	163,149.06	710,178.22
2010	100.46%	2,241,415.66	1,170,675.69	190,353.76	23,794.27	147,524.17	709,067.77
2009	100.29%	2,139,770.01	1,131,477.51	164,246.74	27,374.46	127,747.47	688,923.83
2008	100.62%	2,049,117.15	1,103,370.71	135,106.64	27,021.37	121,596.03	662,022.40
2007	100.90%	1,511,312.28	1,025,063.92	122,657.24	26,283.74	118,276.64	219,030.74
2006	100.97%	1,453,326.40	981,412.88	112,758.12	25,057.36	129,463.02	204,635.02
2005	100.83%	1,390,086.41	980,292.05	92,404.55	20,088.03	96,422.16	200,879.62
2004	99.79%	1,330,329.77	941,522.80	83,860.34	22,870.97	91,484.00	190,591.66
2003	100.26%	1,274,758.71	902,314.15	76,792.69	15,358.50	88,311.64	191,981.73
2002	100.41%	1,211,573.40	884,121.06	47,298.73	10,915.13	87,320.58	181,917.9

Source: Levy Confirmation For Forest Preserve Taxing Authority - County Clerk

ROCK ISLAND COUNTY FOREST PRESERVE
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

Levy Year Ended June 30	Total Tax Levy (Extended)	Collection Year	Collections Received in Collection Year	Percent of Levy to Current Collections	Collections in Subsequent Years	Total Collections to Date	
						Amount	Percentage of Levy
2010-11	2,250,900	2011-12	1,227,992	54.56%	1,036,901	2,264,893	100.62%
2009-10	2,231,050	2010-11	1,191,505	53.41%	1,049,911	2,241,416	100.46%
2008-09	2,133,555	2009-10	1,141,240	53.49%	998,500	2,139,740	100.29%
2007-08	2,036,500	2008-09	1,133,835	55.68%	915,282	2,049,117	100.62%
2006-07	1,497,900	2007-08	797,434	53.24%	713,878	1,511,312	100.90%
2005-06	1,439,300	2006-07	767,812	53.35%	685,514	1,453,326	100.97%
2004-05	1,378,621	2005-06	721,366	52.33%	668,720	1,390,086	100.83%
2003-04	1,333,150	2004-05	702,252	52.68%	628,078	1,330,330	99.79%
2002-03	1,271,430	2003-04	669,036	52.62%	605,723	1,274,759	100.26%
2001-02	1,206,682	2002-03	633,444	52.49%	578,130	1,211,573	100.41%

Source: Levy Confirmation For Forest Preserve Taxing Authority - County Clerk

ROCK ISLAND COUNTY FOREST PRESERVE
RATIO OF GENERAL BONDED DEBT OUTSTANDING
Last Five Fiscal Years

Fiscal Year	General Obligation Bonded Debt Outstanding (1)		General Obligation Bonded Debt Outstanding (1)		Total General Obligation Bonded Debt Outstanding (1)	Est Property Market Value Net of Exemptions		Percent of Debt to Est Market Value	Personal Income (2)	Percent of Debt O/S to Personal Income	Estimated Population	Debt Per Capita
	Golf Course	Niabi Zoo	Golf Course	Niabi Zoo								
2005-06	1,750,460	0	1,750,460	0	1,750,460	6,026,988,305	0.029%	4,691,911,000	0.037%	146,817	\$ 11.92	
2006-07	1,715,460	0	1,715,460	0	1,715,460	6,264,963,825	0.027%	5,018,215,000	0.034%	146,451	\$ 11.71	
2007-08	1,630,460	0	1,630,460	0	1,630,460	6,571,579,655	0.025%	5,381,747,000	0.030%	146,341	\$ 11.14	
2008-09	1,540,460	4,585,000	6,125,460	4,585,000	6,125,460	6,756,006,370	0.091%	5,628,305,000	0.109%	147,071	\$ 41.65	
2009-10	1,445,460	4,585,000	6,030,460	4,585,000	6,030,460	6,844,298,491	0.088%	5,440,856,000	0.107%	146,826	\$ 41.07	
2010-11	1,345,460	4,425,000	5,770,460	4,425,000	5,770,460	7,138,980,240	0.081%	5,708,393,000	0.106%	147,546	\$ 39.11	
2011-12	1,235,460	4,255,000	5,490,460	4,255,000	5,490,460	7,198,471,986	0.076%	Not Avail	0.096%	147,556	\$ 37.21	

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

(2) 2011 Personal Income not available at reporting time; used 2010 figures in percentage calculation

Sources: Bonded Debt Outstanding per Golf Course Club House and Niabi Zoo Bond Payment Schedules
Personal Income per US Department of Commerce, Bureau of Economic Analysis
Estimated Population per U.S. Census Bureau, Population Estimates Program (200-2011)

No bonds outstanding prior to issuance of the Golf Course Bonds in FY 2005-06

ROCK ISLAND COUNTY FOREST PRESERVE
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
FOR GENERAL OBLIGATION BONDED DEBT
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES

Fiscal Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt
					Service to General Governmental Expenditures
2005-06	-	-	-	3,407,599	0.00%
2006-07	35,000	130,127	165,127	4,443,741	3.72%
2007-08	85,000	78,265	163,265	3,518,868	4.64%
2008-09	90,000	176,064	266,064	4,017,336	6.62%
2009-10	95,000	273,568	368,568	7,956,667	4.63%
2010-11	260,000	264,855	524,855	5,969,163	8.79%
2011-12	280,000	252,610	532,610	5,040,349	10.57%

No bonds outstanding prior to issuance of the Golf Course Bonds in FY 2005-06

Sources: Golf Course Club House Bond Payment Schedule
Niabi Zoo Bond Payment Schedule

Note: No Principal payments have been made on the Niabi Zoo Bond

ROCK ISLAND COUNTY FOREST PRESERVE
 COMPUTATION OF DIRECT AND OVERLAPPING DEBT
 AS OF JUNE 30, 2012

GOVERNMENTAL UNIT:	GROSS DEBT	% OF DEBT TO COUNTY	COUNTY SHARE OF DEBT
BUILDING COMMISSION	7,445,000	100.00%	7,445,000
ROCK ISLAND NURSING HOME	19,075,000	100.00%	19,075,000
ROCK ISLAND FOREST PRESERVE	5,770,000	100.00%	5,770,000
SCHOOL DISTRICTS:			
#1 ERIE	325,000	70.94%	230,555
#29 HAMPTON	599,000	100.00%	599,000
#30 UTHS	0	100.00%	0
#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 & VILLAGES:			
ANDALUSIA	560,000	100.00%	560,000
COAL VALLEY	1,675,000	89.94%	1,506,495
CORDOVA	0	100.00%	0
EAST MOLINE	31,757,499	100.00%	31,757,499
HAMPTON	170,000	100.00%	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	98.81%	10,167,549
METROPOLITAN AIRPORT	24,645,000	100.00%	24,645,000
MOLINE SPECIAL SVC. 3	0	100.00%	0
SILVIS SPECIAL SVC. 1	1,445,000	100.00%	1,445,000
COAL VALLEY FPD	590,000	85.83%	506,397
TOTALS	<u>\$ 371,918,260</u>		<u>\$ 353,632,645</u>
TOTAL UNDERLYING (DIRECT) GOVERNMENTAL UNIT LONG TERM DEBT	\$ 371,918,260		
TOTAL DIRECT & UNDERLYING (OVERLAPPING OF GOVERNMENTAL UNIT) LONG TERM DEBT	\$ 353,632,645		

Source: Rock Island County Clerk's Office
 Current Tax Extension Book

ROCK ISLAND COUNTY FOREST PRESERVE
 LEGAL DEBT MARGIN INFORMATION
 Last Ten Fiscal Years

	January 2011 Assessed Valuation	Legal Debt Margin Calculation for Fiscal Year 2012
	\$ 2,399,250,713	
	Debt Limit (2.875% of assessed value)	68,978,458
	Debt applicable to limit:	
	General Obligation Bonds	5,490,460
	Less: Amount set aside for repayment of general obligation debt	(280,000)
	Total net debt applicable to limit	5,210,460
	Legal debt margin	\$ 63,767,998

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Assessed Value	\$ 1,819,179,186	\$ 1,919,817,321	\$ 1,905,916,671	\$ 2,008,795,202	\$ 2,088,112,443	\$ 2,190,307,499	\$ 2,251,776,923	\$ 2,281,204,687	\$ 2,379,422,114	\$ 2,399,250,713
Debt Limit	52,301,402	55,194,748	54,795,104	57,752,862	60,033,233	62,971,341	64,738,587	65,584,635	68,408,386	68,978,458
Debt applicable to debt limit	0	0	0	1,750,460	1,715,460	1,630,460	6,035,460	5,935,460	5,510,460	5,210,460
Legal debt margin	\$ 52,301,402	\$ 55,194,748	\$ 54,795,104	\$ 56,002,402	\$ 58,317,773	\$ 61,340,881	\$ 58,703,127	\$ 59,649,175	\$ 62,897,926	\$ 63,767,998

Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	3.03%	2.86%	2.59%	9.32%	9.05%	8.06%	7.55%
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Source: Rock Island County Forest Preserve District records

ROCK ISLAND COUNTY FOREST PRESERVE
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 Last Ten Years

Year	Population ¹	Per Capita Income ²	Median Age ³	Unemployment Rate ⁴	School Enrollment ⁵
2001-02	148,641	\$27,191	38	4.8%	24,519
2002-03	148,140	\$28,082	38	5.6%	23,419
2003-04	147,044	\$29,418	38	6.0%	23,303
2004-05	146,817	\$31,061	38	5.4%	23,038
2005-06	146,451	\$31,763	38	4.8%	22,774
2006-07	146,341	\$33,968	38	4.6%	22,577
2007-08	147,071	\$35,671	38	4.8%	22,484
2008-09	146,661	\$37,659	38	5.6%	22,105
2009-10	146,826	\$37,056	39	9.1%	22,273
2010-11	147,546	Not Avail	40	9.5%	22,301

Source: Bi-State Regional Commission

(1,3) 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 FOREST PRESERVE
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago

Employer	2011		
	Employees	Rank	% of Total Employment
Rock Island Arsenal	7,900	1	11.08%
Deere & Company	5,800	2	8.13%
Trinity Medical Center	2,573	3	3.61%
Tyson Fresh Meats	2,500	4	3.51%
Group O Companies	1,100	5	1.54%
Genesis Medical Center - Silvis	970	6	1.36%
Blackhawk College	825	7	1.16%
XPAC	800	8	1.12%
Exelon	700	9	0.98%
KONE Inc	665	10	0.93%
Total of Principal Employers	23,833		33.42%
Average Total Employment			71,319

Source: QC Development

	2002		
	Employees	Rank	% of Total Employment
Deere & Company	7,317	1	10.31%
Rock Island Arsenal	6,000	2	8.46%
Trinity Regional Health System	2,500	3	3.52%
IBP	2,300	4	3.24%
Illini Hospital	950	5	1.34%
CNH Global (Case New Holland)	816	6	1.15%
KONE Inc	600	7	0.85%
Norcross Safety Products LLC	471	8	0.66%
Modern Woodmen of America	430	9	0.61%
3M	423	10	0.60%
Total of Principal Employers	21,807		30.74%
Average Total Employment			70,940

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

ROCK ISLAND COUNTY FOREST PRESERVE
TOTAL NUMBER EMPLOYEES BY FUNCTION / PROGRAM
Last Seven Fiscal Years

	Last Payroll June, 2012			Last Payroll June, 2011			Last Payroll June, 2010		
	Full Time	Part Time	Total Dept. Salary	Full Time	Part Time	Total Dept. Salary	Full Time	Part Time	Total Dept. Salary
Administration	3	-	\$ 166,888.76	3	-	\$ 162,494.08	3	-	\$ 161,994.63
Illiniwek Park	4	2	202,279.08	4	2	181,847.97	4	3	176,415.65
Loud Thunder Park	3	4	176,480.07	3	6	181,481.10	3	6	178,844.79
Indian Bluff Golf Course	6	20	372,686.15	6	20	365,530.05	6	20	364,430.18
Dorrance Park	-	-	-	-	-	-	-	-	-
Niabi Zoo	16	57	1,096,739.96	18	69	1,001,472.08	16	49	928,218.39
GRAND TOTALS	32	83	\$ 2,015,074.02	34	97	\$ 1,892,825.28	32	78	\$ 1,809,903.64
TOTAL FOREST PRESERVE	115			131			110		

	Last Payroll June, 2009			Last Payroll June, 2008			Last Payroll June, 2007		
	Full Time	Part Time	Total Dept. Salary	Full Time	Part Time	Total Dept. Salary	Full Time	Part Time	Total Dept. Salary
Administration									
Illiniwek Park	3	-	\$ 152,864.52	3	-	\$ 183,566.28	4	-	\$ 181,043.84
Loud Thunder Park	3	3	155,253.98	4	1	161,597.01	4	3	157,072.23
Indian Bluff Golf Course	3	8	174,338.79	3	17	161,396.97	3	6	161,144.13
Dorrance Park	7	20	324,650.05	6	4	281,392.00	5	21	262,448.47
Niabi Zoo	-	-	-	-	-	-	-	-	-
GRAND TOTALS	17	31	788,128.02	15	11	706,756.11	15	16	624,936.07
	33	62	\$ 1,595,235.36	31	33	\$ 1,494,708.37	31	46	\$ 1,386,644.74
TOTAL FOREST PRESERVE	95			64			77		

	Last Payroll June, 2006		
	Full Time	Part Time	Total Dept. Salary
Administration			
Illiniwek Park	4	-	\$ 158,375.22
Loud Thunder Park	4	3	134,114.98
Indian Bluff Golf Course	3	6	140,512.10
Dorrance Park	5	21	230,514.65
Niabi Zoo	-	-	-
GRAND TOTALS	15	16	547,210.54
	31	46	\$ 1,210,727.49
TOTAL FOREST PRESERVE	77		

Sources: Employee List from Payroll Department
NWS Forest Preserve Detail Income Statement

ROCK ISLAND COUNTY FOREST PRESERVE
 OPERATING INDICATORS BY FUNCTION / PROGRAM
 Last Ten Fiscal Years

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Recreation & Culture										
Forest Preserve:										
# of boat launch ramps	4	4	4	4	4	4	4	4	4	4
# of ball diamonds	6	5	5	5	5	5	5	5	5	5
# of forest preserves	5	5	5	5	5	5	5	5	5	5
# of zoos (287.3 acres)	1	1	1	1	1	1	1	1	1	1
# of campgrounds	2	2	2	2	2	2	2	2	2	2
# of playgrounds	8	8	8	8	8	8	8	8	8	8
# manmade lakes (167 acres)	1	1	1	1	1	1	1	1	1	1
# of golf courses	1	1	1	1	1	1	1	1	1	1

ROCK ISLAND COUNTY FOREST PRESERVE
 CAPITAL ASSET STATISTICS BY FUNCTION / PROGRAM
 Last Ten Fiscal Years

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Recreation & Culture										
Forest Preserve:										
# of acres managed	2,489.6	2,489.6	2,489.6	2,489.6	2,489.6	2,489.6	2,489.6	2,489.6	2,496.9	2,496.9
# of vehicles	23	23	26	25	28	32	34	35	35	34
# of buildings	51	50	48	64	60	61	59	57	58	58

ROCK ISLAND COUNTY FOREST PRESERVE
MISCELLANEOUS STATISTICS
June 30, 2012

TOTAL FOREST PRESERVE AREA - 2,496.9 ACRES

DORRANCE PARK

PO BOX 384
HAMPTON, IL 61265

80.9 ACRES
3 BALL DIAMONDS
PLAYGROUND EQUIPMENT
BATHROOMS
TRAILS / HIKING
PICNIC SHELTER

ILLINIWEK PARK

PO BOX 384
HAMPTON, IL 61264

198.9 ACRES
MISSISSIPPI RIVER SCENIC OVER LOOK
CAMPGROUNDS
PICNIC SHELTER
PLAYGROUND EQUIPMENT
2 BALL DIAMONDS / CONCESSION
BOAT RAMP (MISSISSIPPI RIVER)
OPEN PLAY FIELD AREA
CAMP OFFICE / ICE AND SODA
HIKING / BIKE TRAILS

INDIAN BLUFF GOLF COURSE

6200 78 AVENUE
MILAN, IL 61259

191.8 ACRES
1 - 18 HOLE GOLF COURSE
PRO SHOP/CART RENTAL AVAILABILITY
PICNIC SHELTERS
PLAYGROUND EQUIPMENT

LOUD THUNDER

19408 LOUD THUNDER ROAD
ILLINOIS CITY, IL

1,486.3 ACRES
CONTAINS A 167 ACRE MAN MADE LAKE - LAKE GEORGE
CAMPGROUNDS
HIKING/HORSEBACK RIDING/BIKE TRAILS
HORSE CORRAL AVAILABLE
PICNIC SHELTERS
VARIOUS PLAYGROUND EQUIPMENT AREAS
BOAT RENTAL FACILITIES
BOAT LAUNCH RAMPS EXTENDING INTO LAKE GEORGE
BOAT LAUNCH EXTENDING INTO THE MISSISSIPPI RIVER
BOAT LAUNCH RAMP INTO CREEK

NIABI ZOO

13010 NIABI ZOO ROAD
COAL VALLEY, IL 61240

287.3 ACRES
ADMIN BUILDING/EDUCATION CENTER
MANY DIFFERENT SPECIES OF ANIMALS ON DISPLAY
PICNIC SHELTER
PLAYGROUND EQUIPMENT
TRAIN RIDES ARE AVAILABLE THROUGH THE PARK
CAROUSEL RIDES ARE ALSO AVAILABLE

MARTIN CONSERVATION AREA AT LOUD THUNDER

ILLINOIS CITY, IL

251.7 ACRES
TRAILS / HIKING

Source: Forest Preserve Director - Jeff Craver

ROCK ISLAND COUNTY FOREST PRESERVE
 GOVERNMENT- WIDE REVENUES
 For Year Ended June 30, 2012

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
PROGRAM REVENUES										
Charges for Services	\$2,491,393	\$2,072,556	\$1,697,890	\$1,696,340	\$1,566,394	\$1,335,691	\$1,328,220	\$1,159,773	\$1,006,173	\$ 934,908
Operating Grants and Contributions	232,815	127,471	101,219	95,983	86,283	-	61,033	57,556	49,633	47,234
Capital Grants and Contributions	78,800	77,632	75,750	164,527	2,564,941	75,479	47,298	147,970	53,971	62,995
GENERAL REVENUES										
Property Taxes	2,294,224	2,186,604	2,049,685	1,845,986	1,479,818	1,432,404	1,348,921	1,310,558	1,240,805	1,168,734
Replacement Taxes	185,854	202,030	155,789	192,572	220,140	195,425	178,398	161,031	129,800	107,274
Investment Earnings	11,281	24,667	66,251	80,265	97,010	135,515	124,652	40,645	25,288	25,316
Gain on Sale of Capital Assets	5,904	6,803	14,098	82,287	48,227	-	3,230	9,166	9,774	-
TOTAL REVENUES	\$5,300,271	\$4,697,763	\$4,160,682	\$4,157,960	\$6,062,813	\$3,174,514	\$3,091,752	\$2,886,699	\$2,515,444	\$2,346,461

Source: Budget Accounting and Reporting Records For the Forest Preserve

ROCK ISLAND COUNTY FOREST PRESERVE
 GOVERNMENT - WIDE EXPENSES
 For Year Ended June 30, 2012

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
GOVERNMENTAL ACTIVITIES										
General and Administration	\$2,093,465	\$1,872,220	\$1,885,582	\$1,844,429	\$1,732,066	\$1,688,627	\$1,415,507	\$1,495,202	\$1,178,197	\$1,142,163
Zoo	2,152,834	2,416,038	1,948,987	1,694,919	1,474,690	1,198,924	1,048,807	966,504	915,231	855,090
Retirement	190,177	194,341	170,521	144,031	119,212	116,827	107,743	93,269	72,684	54,630
FISSA	150,532	141,518	135,257	118,511	111,456	103,864	99,566	91,072	83,386	78,640
Bike Path	15,122	18,326	21,126	18,977	17,218	18,108	18,201	19,812	19,134	24,039
Golf Course Improvement	76,264	77,852	65,768	55,267	55,223	46,718	2,390	2,390	2,390	2,390
Niabi Zoo Capital Improvement	180,980	157,102	207,065	151,536	-	-	-	-	-	-
Marvin Martin Trust	25,842	26,317	8,824	3,056	391,538	258,771	3,255	24,846	5,051	26,116
Total Governmental Activities	4,885,215	4,903,714	4,443,130	4,030,725	3,901,403	3,431,838	2,695,470	2,693,096	2,276,074	2,183,068
TOTAL PRIMARY GOVERNMENT	\$4,885,215	\$4,903,714	\$4,443,130	\$4,030,725	\$3,901,403	\$3,431,838	\$2,695,470	\$2,693,096	\$2,276,074	\$2,183,068

Source: Budget Accounting and Reporting Records for the Forest Preserve